

**Findings From The 1065 e-file
Customer Satisfaction Research**

**Benchmarking Satisfaction Prior To
Transition Of 1065 To MeF**

Prepared for:

Internal Revenue Service

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Prepared By:

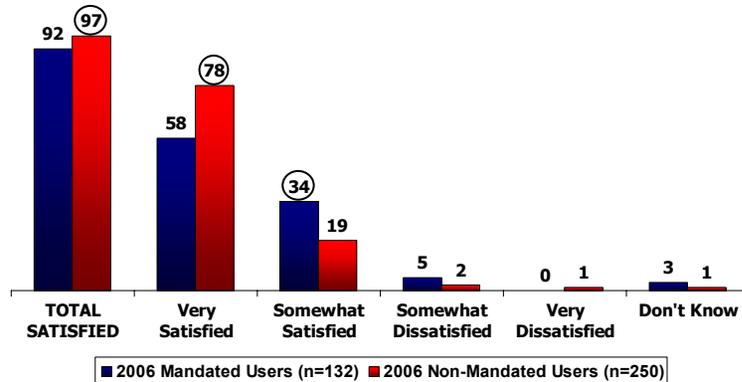
Background, Purpose, Method, Timing & Scope

- In 2007, IRS will begin transitioning the 1065 e-file from its legacy program to Modernized e-file.
 - IRS commissioned the Customer Satisfaction Study reported here to establish a benchmark against which it can measure in 2008 the progress of 1065 e-file. The key benchmarks include...
 - Satisfaction and other measures taken among 1065 e-filers Users.
 - And interest in and reasons for non-usage among 1065 Paper Filers.
 - The benchmark survey was conducted among 3 distinct business taxpayer groups:
 - Mandated Users of 1065 e-file – firms with more than 100 partners (Schedules K-1).
 - Non-Mandated Users of 1065 e-file – firms with 100 or fewer partners (Schedules K-1).
 - Eligible Non-Users of 1065 e-file (paper filers) – Mandated vs. Non-Mandated falling out naturally.
 - The study was conducted by telephone from Russell's national telephone interviewing center in Wayne NJ, during the period of November 16, 2006 through January 12, 2007.
 - Respondents were drawn from randomly selected IRS lists of 1065 e-file Users and Non-Users.
- To qualify for the study, respondents had to be the person who is responsible for preparing and submitting Form 1065 for each organization surveyed. In many cases (especially among smaller Partnerships), the actual preparer was an external agent/outside preparer referred to the Russell interviewer by the organization.
 - **A total of 632 interviews was completed...**
 - **132 with Mandated Users of 1065 e-file.**
 - Note: The IRS list used to screen for the Mandated User cell was too small to yield the proposed ending sample (n=250).
 - **250 with Non-Mandated Users of 1065 e-file.**
 - **And 250 with Eligible Non-Users of 1065 e-file.**
 - **NOTE: While the purpose of this study was to benchmark 1065 e-file performance among the 3 sample groups, we considered comparing data here to past 1065 e-file Customer Satisfaction surveys. We are able to reference past data in the case of Non-Users, who are comprised here in the same way as in past surveys. However, Users here are divided into Mandated vs. Non-Mandated Users and there is no similar division of Users in past surveys. So, our focus here is to benchmark the current situation among the two User groups.**

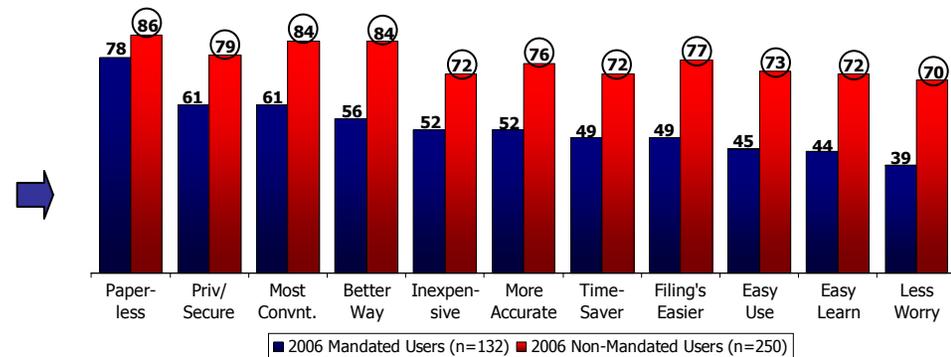
Key Findings

Key Findings Benchmarking 1065 e-file Prior To Transition To MeF

Going Into The Transition, 1065 e-file Satisfaction Is High, Especially Among The Non-Mandated Users



Non-Mandated Users Also Rate 1065 e-file Higher On All Key Product Dimensions Than Do The Mandated Users



Meanwhile, Among Non-Users, We Learned That...

1. Awareness of eligibility to e-file 1065's is significantly higher (at 95%) than it was in 2003 (69%) or 2004 (76%). However, likelihood of use is still at 59% – the same level as found in 2004.
2. Non-Users say they file via paper mainly because of the lack of a mandate, a concern about adding to workload, wanting to wait & see how it works out for others, and having no interest/demand.
3. 72% said IRS can increase their likelihood of use but they can't really suggest how – aside from a mandate.

But Both User Groups Want Improvements To 1065 e-file

43% of Mandated and 34% of Non-Mandated Users say 1065 e-file can be improved, with top suggestions split between improving the program (signature requirement and software) and improving the form (allowing more attachments).

1065 e-file Information Is Helpful To All Users

90% or more of Users who recall seeing information related specifically to Form 1065 e-file say they find such information to be helpful.

Finally, There Is Low Awareness, But High Interest, In 1065 Modernized e-file

Awareness of the planned transition of 1065 e-file to MeF is low in all groups (though surprisingly, higher among Non-Users). However, likelihood of using 1065 Modernized e-file is strong in all segments – at 86% among Mandated Users, 75% among Non-Mandated Users, and 62% among Non-Users.

Detailed Findings

Findings Among Users Of 1065 e-file

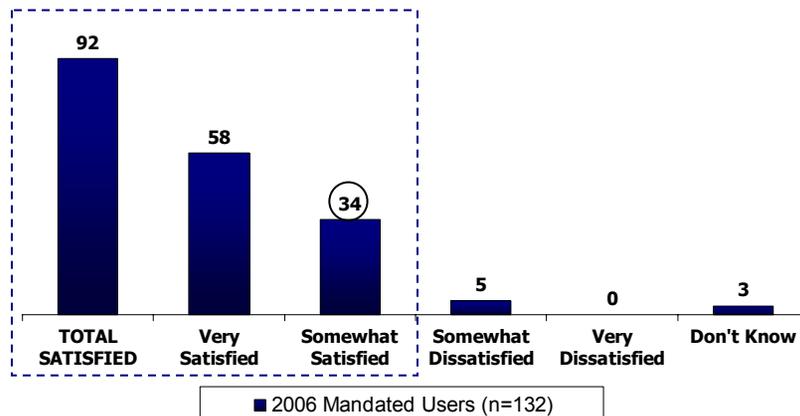
Statistical Notation Used In Detailed Findings

- Circle indicates that one User sub-group (Mandated Users or Non-Mandated Users) is significantly higher than the other sub-group (at a 95% confidence level).

Levels of Satisfaction With Form 1065 e-file

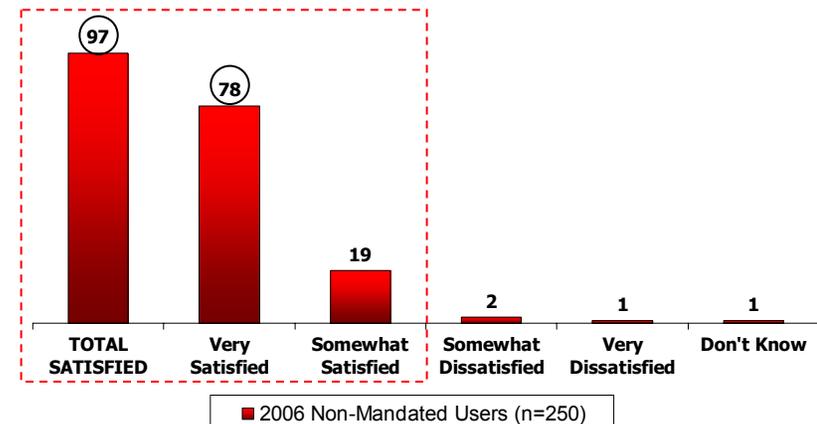
- In our first Benchmark measure among Users, we find high satisfaction with 1065 e-file among its Mandated Users – with 92% of them rating themselves very or somewhat satisfied with this product.
- However, the level of “somewhat satisfied” is large (34%), indicating some reluctance to rate the product high – possibly due to the mandate itself.

Satisfaction With 1065 e-file
As A Method of Filing Form 1065
AMONG MANDATED USERS



- Among Non-Mandated Users (those with 100 or fewer Partners who file 100 or fewer K-1s), satisfaction with this filing method was even higher than among Mandated Users (at 97%).
- However, for this User group, the satisfaction rating is skewed strongly toward the top box (very satisfied), so there is an intensity of satisfaction here that we don't see with the Mandated Users.

Satisfaction With 1065 e-file
As A Method of Filing Form 1065
AMONG NON-MANDATED USERS



Would They Recommend 1065 e-file To Others? What Do They Like?

- All Users are positively disposed to Recommending 1065 e-file To Others – especially Non-Mandated Users, among whom potential recommendation reaches 98%.
- Asked why they would recommend 1065 e-file, both Mandated and Non-Mandated Users focused first on the product being easy to use/convenient and paperless.

Would You Recommend 1065 e-file To Others?

	Mandated Users	Non-Mandated Users
BASE: Total Respondents	132	250
% Would Recommend 1065 e-file	88	98
Reason For Recommending		
<u>It Is Easy/Convenient</u>	47	53
Easy to use/convenient/ease of it	27	39
Less burden of sending everything through the mail	8	5
<u>It Is Quicker/Speed</u>	22	27
Quick/quicker/faster	9	9
Efficient	8	7
Saves time	6	9
<u>It Is Accurate</u>	16	30
Acknowledgement of receipt	9	16
It's more accurate	3	12
Other Mentions		
Paperless/less paper/saves paper	33	22
Inexpensive/economical	9	11
It's more secure	7	7

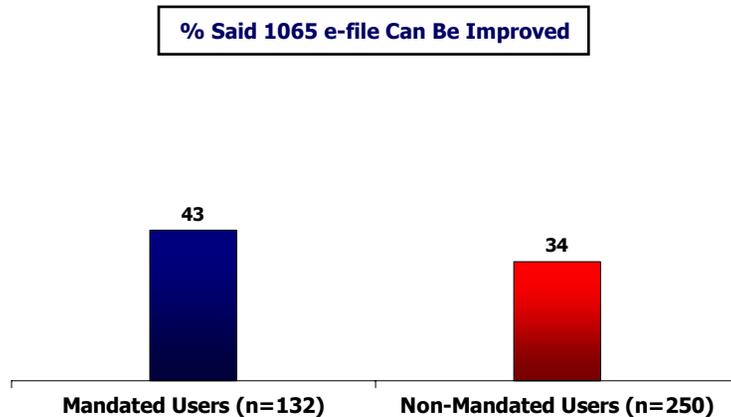
- Similarly, when asked what they particularly like about Form 1065 e-file, both types of Users first mentioned it being paperless and easy.
- Next came mentions of accuracy (especially among Non-Mandated Users), followed by lower cost, and speed.

Specific LIKES Of 1065 e-file

	Mandated Users	Non-Mandated Users
BASE: Total Respondents Of Each Type	132	250
	%	%
Liked Something	90	96
<u>It's Easy/Convenient</u>	41	52
Don't have to mail	14	13
Easy to file/convenient	8	17
No need to make copies	5	6
<u>It Is Accurate</u>	16	32
Acknowledgment of receipt	9	16
<u>Lower Cost</u>	13	18
Saves the cost of paper	10	12
<u>It Is Quicker/Speed</u>	20	24
Saves time/takes less time	8	8
Faster/quicker	5	11
Efficient	5	4
Other Mentions		
Less paperwork/no extra paperwork	23	18
No paper needed	13	10

Can 1065 e-file Be Improved? If So, How?

- Even with high satisfaction ratings and high recommendation levels, 43% of Mandated Users and 34% of Non-Mandated Users still say that the 1065 e-file product can be improved.
- Keep in mind though that we always find a third or more of Users of all e-file business products who say they feel a product can be improved. We've seen this with 940, 941, 1065, 1120 and 1120S in customer satisfaction studies spanning the past 5 years.



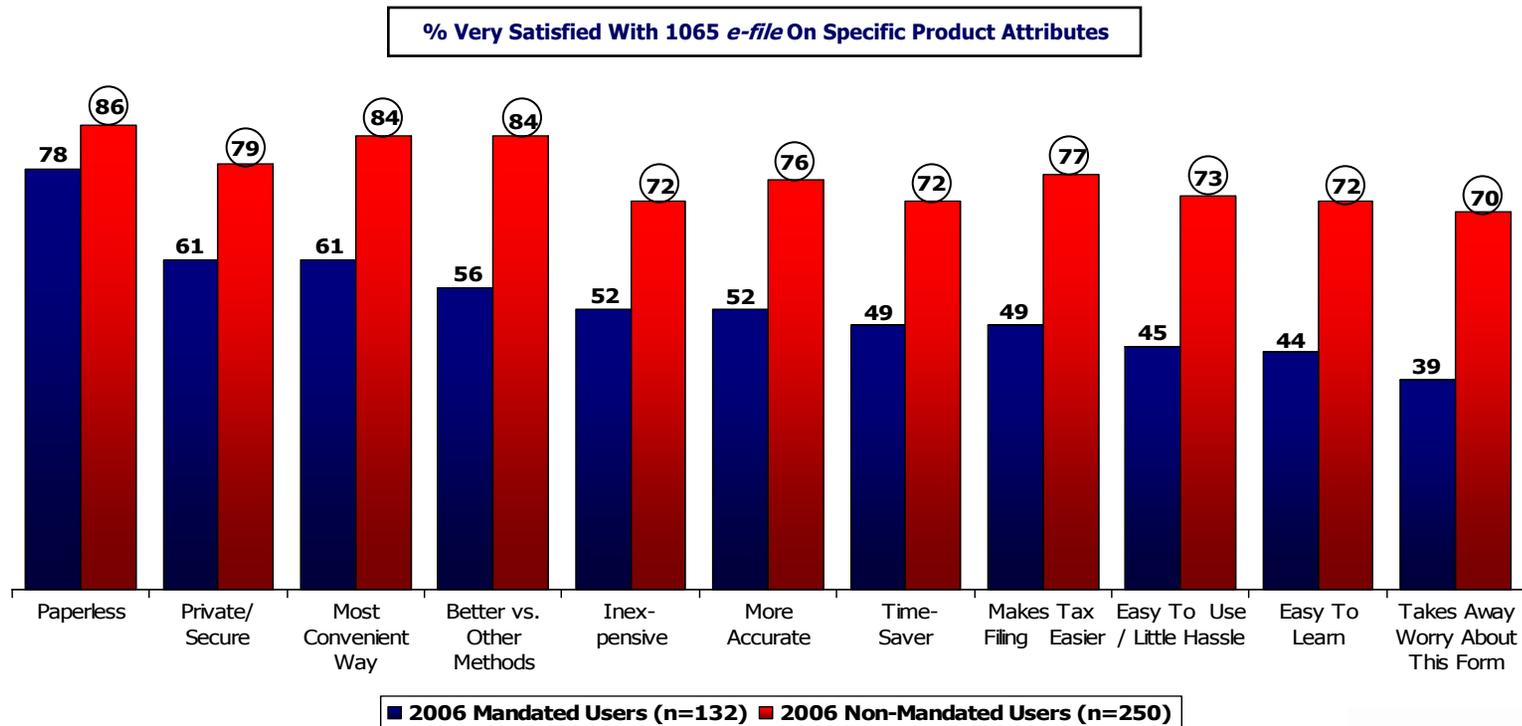
- The leading suggestions for product improvement split between improving the program (especially the signature requirement and software) and improving the form itself (especially in allowing more forms/ attachments).

How Can 1065 e-file Be Improved?

	Mandated Users	Non-Mandated Users
BASE: Total Said 1065 e-file Can Be Improved	57%	85%
<u>SUGGESTIONS FOR IMPROVING THE PROGRAM</u>	42	54
<u>Do Something About Signature Requirement</u>	5	20
Eliminate form 8453/eliminate form 8453P	5	14
<u>Other Suggestions For Improving Program</u>		
Improve the software	9	2
Provide more information about the program	7	4
All states should accept e-file	7	2
Expand e-file	5	1
Make it free/no cost	4	1
Faster processing	4	0
No deadlines	2	6
<u>SUGGESTIONS FOR IMPROVING THE FORM</u>	46	31
<u>Accept More Attachments</u>	30	25
Should accept more forms/attachments	16	11
Can't always attach what I need to	12	14
Should be easier to attach docs/attachments	7	1
<u>Other Suggestions For Improving The Form</u>		
Should have less rejections	9	5
It's is not always easier than paper filing	7	0

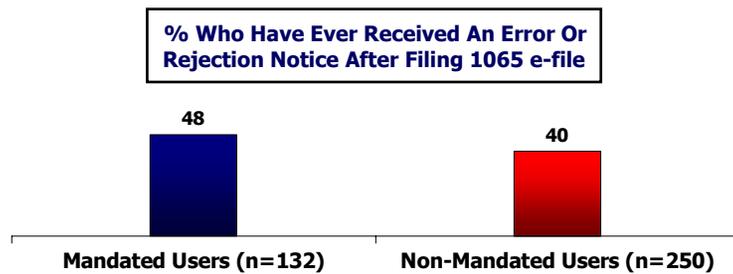
Satisfaction With Specific Characteristics Of 1065 e-file

- To further understand product strengths and weaknesses, we asked Users to rate their satisfaction with 1065 e-file on a range of key product dimensions. Focusing on the top-box (“very satisfied”) ratings, we see highest satisfaction among both Mandated and Non-Mandated Users in terms of the product Being Paperless, Being Private & Secure, Being The Most Convenient Way To File and Being Better Than Other Methods.
- While there are clear differences in these ratings between Non-Mandated Users and Mandated Users (who give the product consistently lower ratings), remember that these are top-box ratings and the differences between the two User types are generally consistent with their differences in the top-box Overall rating earlier.

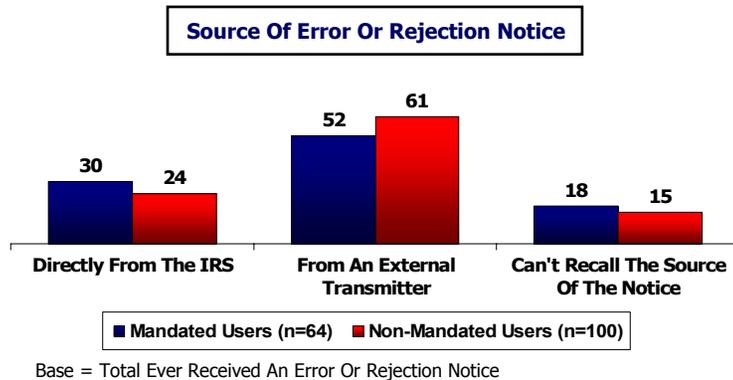


Receipt Of Error, Rejection Notices & Contact With IRS

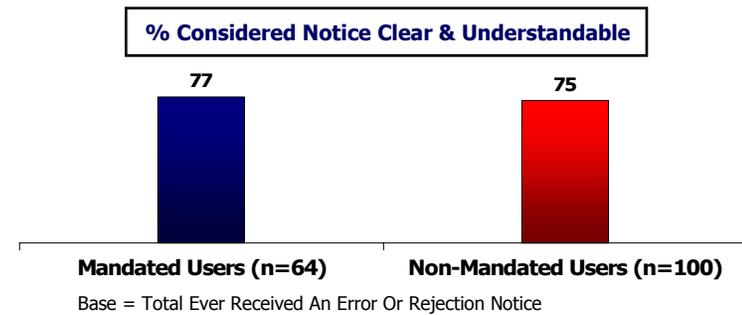
- 48% of Mandated Users and 40% of Non-Mandated Users say they have received an error or rejection notice after filing a 1065 e-file return.



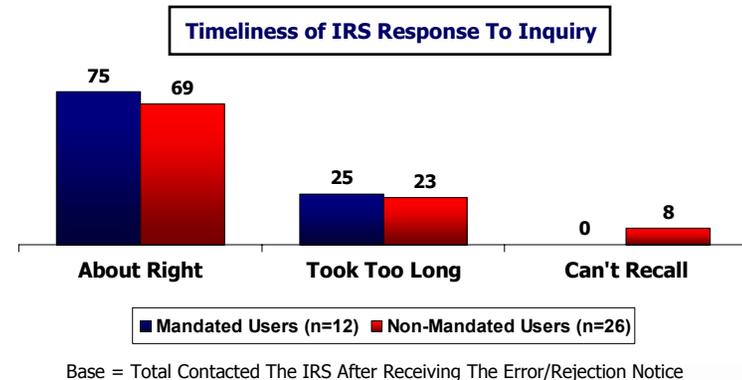
- Asked where the error or rejection notice came from, most (over half in each User type) say it came from an external transmitter.



- About three-fourths of Users receiving an error or rejection notice say they considered it to be clear and understandable.

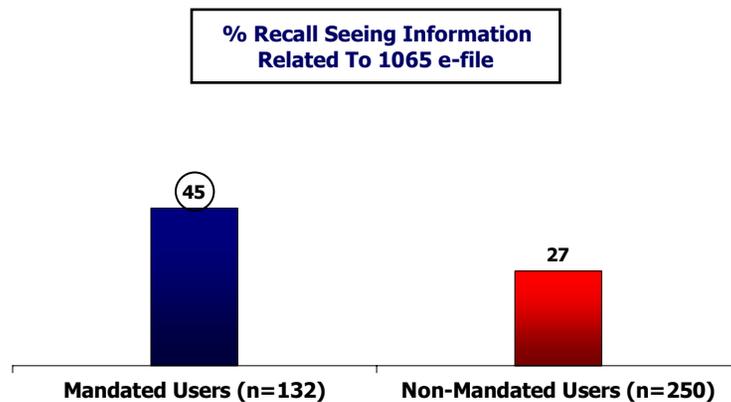


- Only about one-fifth to one-fourth of Users say they contacted the IRS after receiving an error rejection notice, and most of them feel that the IRS response to their inquiry was handled in a timely manner.



Form 1065 e-file Information

- Nearly half of Mandated Users (45%) recall seeing information related specifically to Form 1065 e-file.
- This is significantly higher than the 27% of Non-Mandated Users who mentioned that they recall seeing 1065 e-file information.



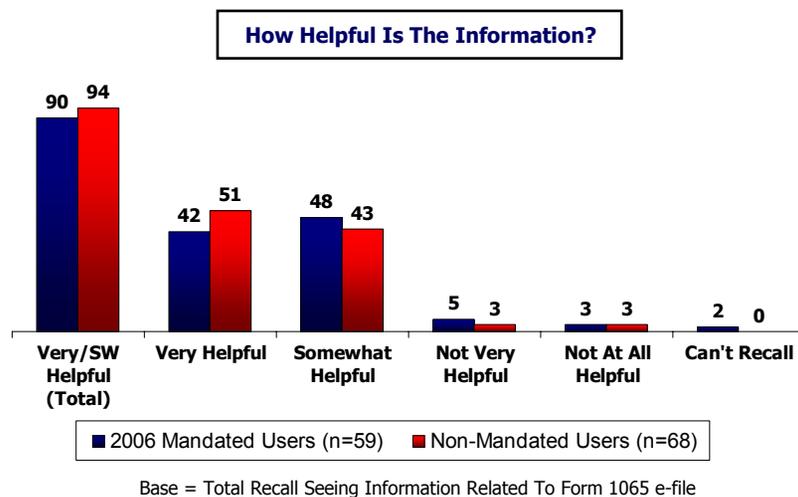
- The top types of 1065 e-file information recalled are IRS Publications, IRS Forms, IRS Instructions, Information From Software Companies, and Information at the irs.gov website.
- Secondary mentions include Newspaper or Magazine Ads (which have higher mention among the Mandated User group) and IRS Marketing Brochures.

Recall of Specific Types Of Information

	Mandated Users	Non-Mandated Users
BASE: Total Recall Seeing Info. Related To 1065 e-file	59%	68%
IRS Publications	73	59
IRS Forms	63	60
IRS Instructions	63	62
Information From Software Companies	63	72
Information at the IRS's website – irs.gov	61	66
Newspaper Or Magazine Ads	39	19
IRS Marketing Brochures	32	46
Information From Other Internet Websites	22	25
Information From An IRS Tax Specialist	10	10

Form 1065 e-file Information (Cont'd.)

- Most Users (90%+) who recalled seeing information related specifically to Form 1065 e-file found the information to be helpful – with about half rating it “very helpful” and the other half rating it “somewhat helpful”.



- The leading voluntary reason for considering the information helpful is that it explains the process of using 1065 e-file in a step-by-step manner.
- Other “likes” of the information include makes me aware that the product is available and a range of mentions indicating that they consider it educational.

Reasons Why Information Is Helpful

	Mandated Users	Non-Mandated Users
BASE: Total Who Found 1065 e-file Info To Be Helpful	53	64
	%	%
Information/Instructions Provided	87	84
Explained the process/told you how to do it/step by step	30	34
Makes me aware of it/that it's available	11	16
Its required if 100+ partners/100+ mandated to e-file	11	2
They tell you what is required	9	3
Clear/good instructions	6	8
Answered questions	6	5
Told us what we needed to do to sign up	6	5
Was informative	6	3
<u>Other Mentions</u>		
Was helpful	9	9
Was easy/convenient	6	5

Form 1065 e-file Information (Cont'd.)

- **How are they getting information about Form 1065 e-file? Mostly from software companies, irs.gov and through information received in the mail.**

How Form 1065 e-file Information Is Received

	Mandated Users	Non- Mandated Users
	%	%
BASE: Total Recall Seeing Inf Related To Form 1065 e-file	59	68
From Software Companies	68	65
From The IRS's Website – irs.gov	61	54
In The Mail	54	44
Via e-mail	31	28
From News Articles	22	15
Via Electronic Bulletin Board	14	12
From Advertising	14	12
RIA	10	7

- **And how do they want to get information about 1065 e-file? Mainly, via either e-mail or irs.gov, followed by regular mail and from software companies.**

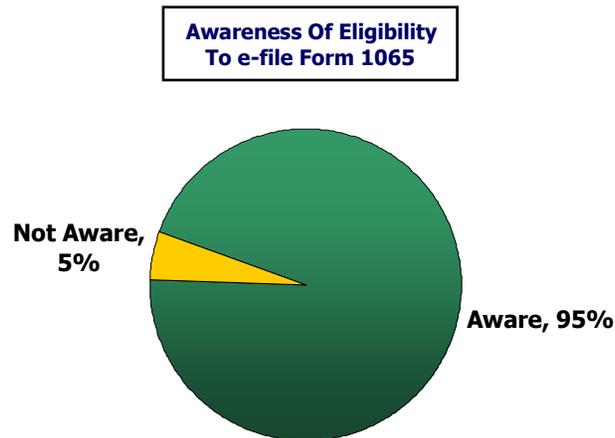
Preferred Method For Receiving Form 1065 e-file Information

	Mandated Users	Non- Mandated Users
	%	%
BASE: Total Respondents	132	250
Via e-mail	60	47
From The IRS's Website – irs.gov	50	46
In The Mail	44	42
From Software Companies	44	41
Via Electronic Bulletin Board	17	12
From News Articles	15	10
From Contact With An IRS Tax Specialist/IRS Employee	11	9
From Other Internet Websites	10	8

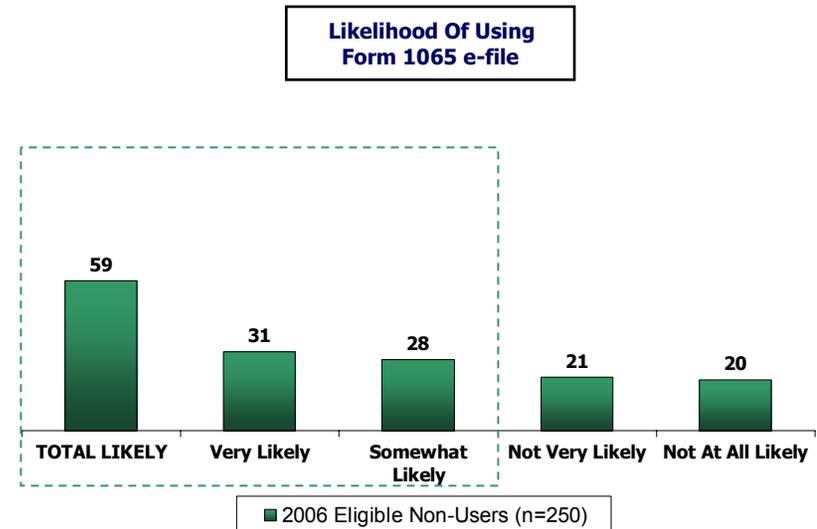
**Findings Among
Non-Users of 1065 e-file**

Awareness of Eligibility & Likelihood Of Using Form 1065 e-file

- Turning to findings among Non-Users of 1065 e-file, we see that virtually all Non-Users (95%) are aware that they are eligible to use Form 1065 e-file.
- Note that this is significantly higher than the levels found among Non-Users in the 2003 and 2004 studies (69% vs. 76%, respectively).



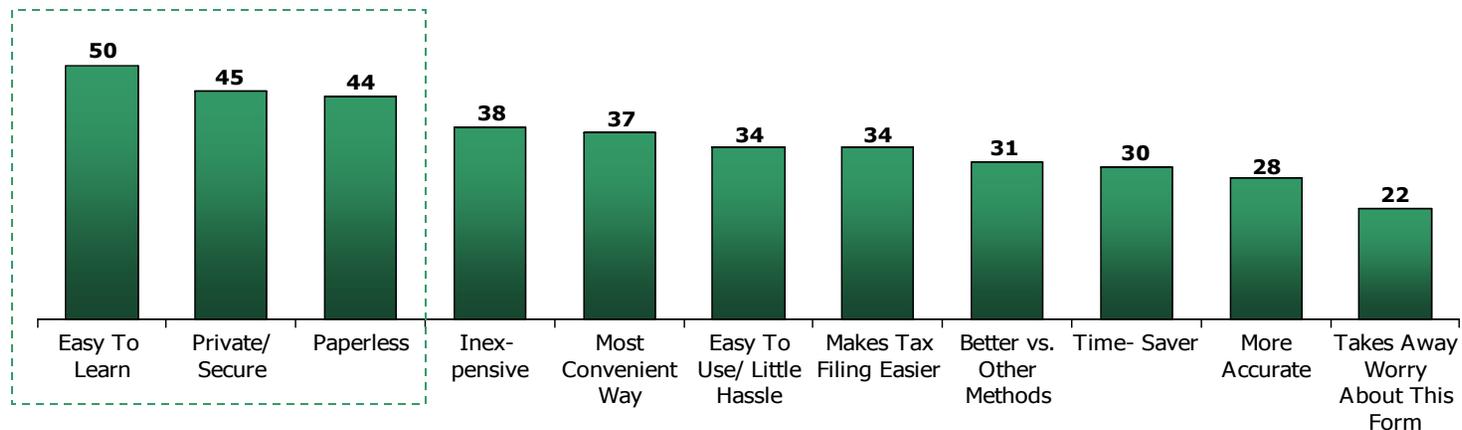
- Despite the high awareness of eligibility to e-file, only 59% of Non-Users describe themselves as likely to e-file their 1065s in the future – with only 31% being “highly likely”.
- The 59% “likely to e-file” figure is the same as the level we found on this measure in the 2004 study.



Non-User Perceptions Of Form 1065 e-file

- To better understand Eligible Non-User perceptions of 1065 e-file, we asked them to rate the e-file product on the same checklist of attributes rated by Users. Here, the top-box (agree completely) ratings show that Non-Users are not fully aware of, or fully convinced of, the benefits of 1065 e-file. The benefits with the highest acceptance are Easy To Learn, Private/Secure, and Being Paperless.
- However, these ratings are, in most cases, about 5-10% points higher than they were among Eligible Non-Users in 2004, indicating that there has been some growth in acceptance among Non-Users over the past couple of years. The product dimensions NOT showing an increase over 2004 are Being Easy To Learn, Being Private/Secure and Being Accurate.

% Agree Completely That Form 1065 e-file Would Provide Each Benefit



2006 Eligible Non-Users (n=250)

Reasons For Non-Use & How IRS Can Increase Likelihood Of Future Usage

- In their voluntary reasons for non-usage, Non-Users' top mention was the lack of a mandate, followed by a concern about adding to workload, wanting to wait & see how it works out for others, and no interest/demand.

Reasons For Not Using 1065 e-file

	Eligible Non-Users 250 %
BASE: Total Respondents	
<u>We're Not Mandated/Required</u>	<u>58</u>
Don't have/not required/not mandated to file 1065 electronically	54
I have too few K-1's associated with this return	17
<u>It's Too Much Work</u>	<u>54</u>
It's too much work – have enough to do	37
I hear it takes more time	33
It's just something else I'd have to learn	32
I have too MANY K-1's associated with this return	7
<u>I'm Cautious/Will Wait & See/Need More Information</u>	<u>52</u>
<u>Don't Need/Not Interested/No Client Demand</u>	<u>51</u>
<u>Don't Like The Signature Requirement</u>	<u>39</u>
<u>Software Issues</u>	<u>33</u>
Don't have/don't have access to the software	14
I want a bundled suite of standardized software products	13
My return preparation package does not offer an e-file option	13
The computer software is too difficult	10
<u>It Would Involve Additional Software/Transmission Costs</u>	<u>33</u>
<u>Too Complicated To Apply & Too Many Rejections</u>	<u>30</u>
<u>Lack Of Confidence In Security/Reliability Of System</u>	<u>26</u>
<u>Other Mentions</u>	
Procedures/requirements for filing Form 1065 electronically are diff.	21

- Nonetheless, **61%** of Non-Users said that the IRS CAN do something to increase their likelihood of future 1065 e-file usage.
- But specific suggestions were widely dispersed, with little agreement on any particular action – aside from make it mandatory.

Ways Of Increasing Usage Of 1065 e-file

	Eligible Non-Users 250 %
BASE: Total Respondents	
<u>Said The IRS Can Do Something To Increase Likelihood of Using 1065 e-file</u>	<u>61</u>
<u>Improve The Process</u>	<u>41</u>
Make it mandatory/required	17
Get rid of signature document	4
Simplify it/make it easier/more convenient	3
Ability to file both state and federal	3
Eliminate all mailing requirements	2
Make it less work/not too much work	2
Have less rejections	2
<u>Other Mentions</u>	
Make it free or provide incentive to use it	8
If client requested it	4
Not up to me/up to the company I work for	3
Provide more information/education	3
Increase awareness of e-filing 1065	2
<u>Said The IRS Can NOT Do Something To Increase Likelihood of Using 1065 e-file</u>	<u>39</u>

Other Measures Among Eligible Non-Users

- In other measures, we asked Non-Users how they would like to receive information about 1065 e-file. Unlike Users, they focused first on regular mail, followed by e-mail and then information at irs.gov.

Preferred Method For Receiving Form 1065 e-file Information In The Future

	Eligible Non-Users
BASE: Total Respondents	250 %
Through The Mail	72
Via e-mail	44
From The IRS's Website - irs.gov	39
Software Vendors	25
An Electronic Bulletin Board	12
News Articles	10
Contact With An IRS Tax Specialist/IRS Employee	7
Other Internet Websites	6
Advertising	6

- 93% of Non-Users say they prepare their 1065's using computer software, and 84% have software with an electronic filing option. Only 6% say they now use software that does not offer an e-file option and would like that option.

Software Used To File Form 1065

	Eligible Non-Users
BASE: Total Respondents	250 %
% Who Use Software To Prepare Form 1065	93
% Who Claim Software Used Offers 1065 e-file Option*	84
% Who Would Like Their Software To Offer e-file Option*	6

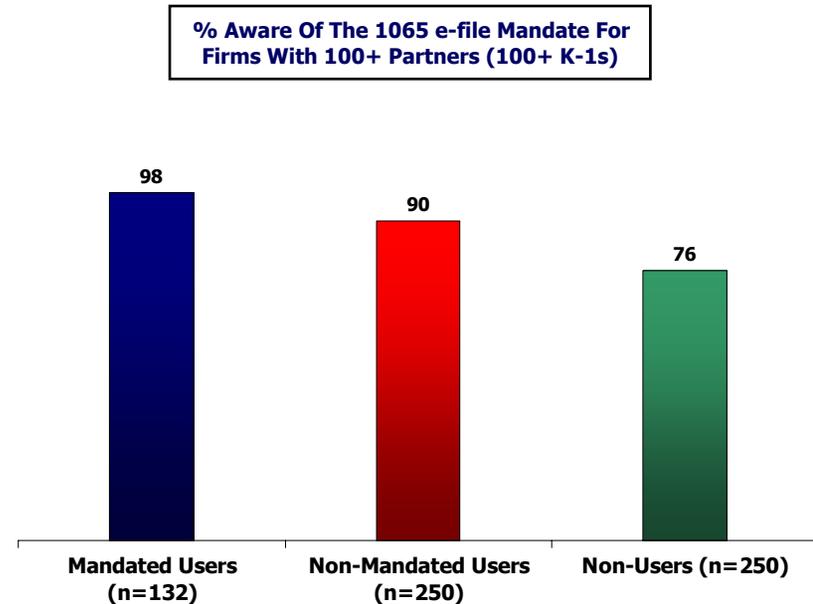
* Re-based to Total Non-Users to determine the true extent of the issue among the total Non-User universe.



**Findings Among
Both Users & Non-Users of
1065 e-file**

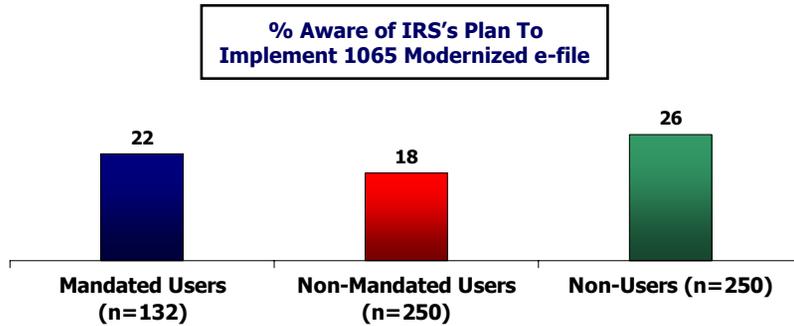
Awareness Of The 1065 e-file Mandate

- In other survey questions for both Users and Non-Users, we asked respondents if they are aware of the 1065 e-file Mandate for firms with more than 100 Partners (or more than 100 K-1s).
- Results (in the chart to the right) show that awareness of the 1065 e-file Mandate is, as might be expected, virtually universal among the Mandated Users (98%).
- In addition, awareness of the Mandate is quite high (at 90%) among Non-Mandated Users.
- However, surprisingly, awareness is also reasonably high among the Non-Users, where it reaches 76%.



Awareness & Likelihood Of Using 1065 Modernized e-file

- We also asked about awareness of the planned IRS transition of 1065 e-file to MeF and found, surprisingly that Non-Users say they are more aware of this than either group of Users.



- Next, we read the following description of the planned transition and asked respondents their likely of using the Modernized 1065 e-file program:

"In 2007, the IRS will convert the current 1065 e-file system to Modernized e-file. Modernized e-file is a web-based system that allows electronic filing of income tax returns through the Internet. This new system uses the widely-accepted Extensible Markup Language (XML) format, which is an industry standard way of identifying, storing and transmitting data. For firms filing 1065 returns, this means multiple files and formats will be submitted in the same transmission. In addition, it means standardization, reduced system maintenance costs, easier validation, structure and content oriented, more flexible formatting, and explicit business rules and error codes for all forms."

- 86% of Mandated Users rate themselves as very or somewhat likely to use 1065 Modernized e-file – significantly higher than Non-Mandated Users (75%) or the Non-Users (62%).
- For those likely to use, reasons were dispersed, ranging from it being a perceived better way to file to its speed benefits.

Likelihood Of Using 1065 Modernized e-file

BASE: Total Respondents

	Mandated Users	Non-Mandated Users	Eligible Non-Users
	132	250	250
	%	%	%

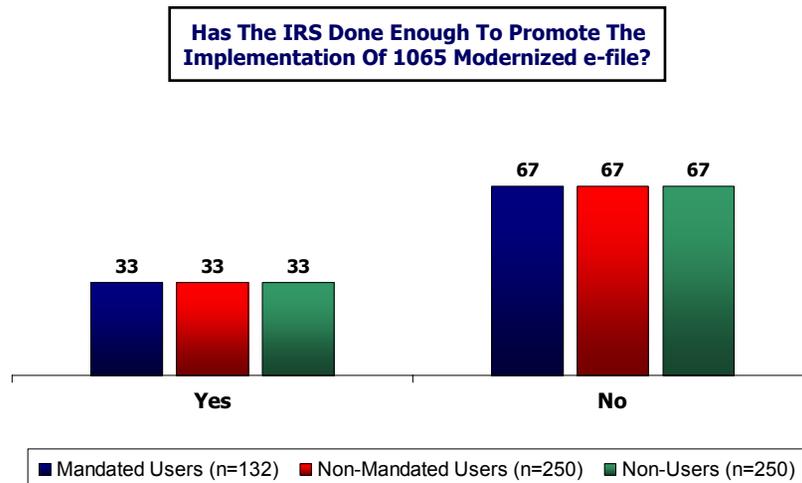
% Very/Somewhat Likely To Use 1065 Modernized e-file In The Future	86	75	62
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Reasons For Positive Likelihood Rating

	11	15	5
Better Way To File			
Sounds like an improvement/it's better	6	12	3
Improved error codes/it will help with error codes	4	1	3
Allows filing of attachments	2	1	0
It's Easy/Convenient	8	16	16
It will be easier/more convenient	4	11	10
It's Accurate	4	1	1
The Speed	4	6	5

Promoting The Implementation Of 1065 Modernized e-file

- Precisely two-thirds of each User group and two-thirds of the Non-Users say that the IRS has not done enough to promote the implementation of 1065 Modernized e-file.



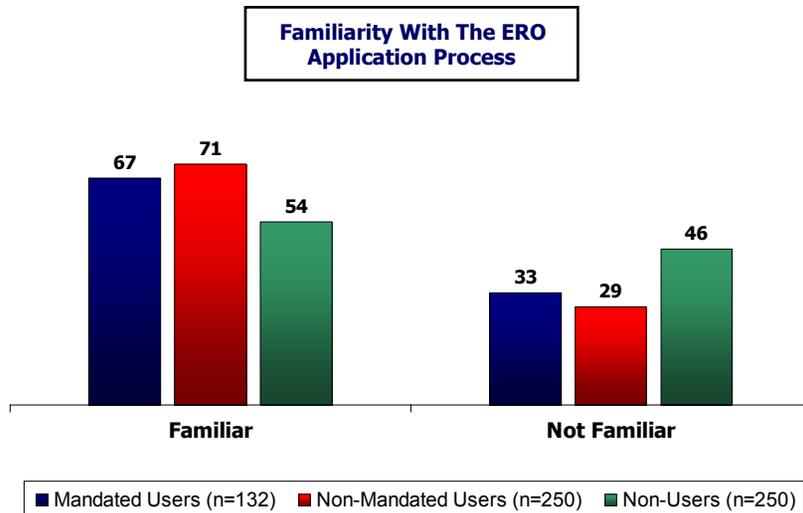
- Suggestions for promoting implementation of 1065 MeF center around promotion via regular mail as well as via electronic methods. There are also mentions of promotion via software companies and professionals as well as advertising media.

Suggestions For What The IRS Can Do To Effectively Promote 1065 Modernized e-file

	Mandated Users 132 %	Non-Mandated Users 250 %	Eligible Non-Users 250 %
BASE: Total Respondents			
Promote Through The Mail	21	12	9
Mail	8	5	6
Send out flyers/brochures	5	2	0
Mail tax practitioners/letters to CPA	3	2	2
Mail clients/customers/taxpayers	3	0	0
Mail authorized e-filers/letters to e-filers	2	1	0
Promote Through The Internet	17	14	10
E-mail	8	4	3
Their website/irs.gov	7	6	4
Internet/on the web	2	2	1
Promote Through Targeted Communications	12	12	8
Go through the software vendor/service/companies	4	4	2
Get info out to practitioners/accountants/preparers	3	3	2
Get it out to accounting firms/CPA firms	2	1	1
AICPA	2	1	0
Other Communications Mentions	10	13	14
Other Media such as newspaper, magazines & TV	7	5	4
More public information	5	4	4
Nothing/no suggestions	38	45	50

Familiarity & Level Of Difficulty With The ERO Application Process

- Finally, about two thirds of each 1065 e-file User group say they are familiar with the Electronic Return Originator (ERO) application process.
- Naturally, familiarity is higher among Users than among Non-Users.



- Among those aware of the application process, less than one-third consider it difficult. For that small group, the top perceived difficulties are lack of clarity in forms/instructions, the time/work required, and requirements such as fingerprinting.

Difficulties With The ERO Application Process

	Mandated Users 88 %	Non-Mandated Users 178 %	Eligible Non-Users 135 %
BASE: Total Familiar With Registration Process			
% Rated The ERO Application Process Very or Somewhat Difficult	<u>30</u>	<u>26</u>	<u>27</u>
BASE: Total Who Feel Process Is Very/SW/Not Very Difficult	(46)	(88)	(61)
<u>Perceived Difficulty With Registration Process</u>			
<u>Lack Of Clarity</u>	<u>24</u>	<u>16</u>	<u>10</u>
Confusing/hard to understand	9	3	3
Unclear instructions	7	5	0
Not straightforward instructions	4	2	0
<u>Requires Too Much Time/Work</u>	<u>24</u>	<u>20</u>	<u>31</u>
Time consuming	11	8	16
Too many steps/it's another step	4	0	2
<u>Has Too Many Requirements</u>	<u>15</u>	<u>10</u>	<u>13</u>
Fingerprints/fingerprint requirement	4	5	10
Signature page	4	3	3
<u>Other Mentions</u>			
Lack of timeliness of approval	7	0	2
I don't do it/someone else does it	4	5	0
Was too long ago/was years ago	4	10	8
Have to sign up electronically	4	1	2

Appendix

Questionnaire Used In Study

Demo/Firmographic Data

**Questionnaire Used In Study
Appended Separately**

Demo/Firmographic Data

Demographics/Firmographics Of Samples

	Mandated Taxpayers	Non-Mandated Users	Eligible Non-Users
BASE: Total Respondents	132 %	250 %	250 %
<u>Decision Maker For Filing Form 1065</u>			
You/other executives or personnel within company	30	32	34
You/other executives in consultation with outside tax prof/acct/CPA	37	23	30
Outside tax professional/accountant/CPA	33	45	36
<u>Who Actually Prepares Form 1065</u>			
Respondent	33	22	34
Others in company	8	4	7
Outside tax professional/accountant/CPA	59	74	59
<u>Mean Number of Partners In Company</u>	<u>286.3</u>	<u>11.3</u>	<u>19.5</u>
<u>Top Industry Mentions (5%+)</u>			
Real estate	23	22	21
Investment firm	14	4	8
Legal services	10	5	5
Finance	5	2	4
Healthcare/medical	5	4	4
Oil field equipment	5	1	1
<u>Mean Company Revenue (In Millions)</u>	<u>\$48.4MM</u>	<u>\$6.0MM</u>	<u>\$9.1MM</u>
<u>How Most Recent Form 065 Was Filed</u>			
Prepared Electronically And Submitted Electronically Using 1065 e-file	100	100	0
<u>1065 e-file Non-Users</u>	<u>0</u>	<u>0</u>	<u>100</u>
Prepared Electronically But Submitted To The IRS Via Mail	0	0	70
Or, Prepared On Paper And Then Submitted To The IRS Via Mail	0	0	30
<u>Mean Number Of K-1 Attachments Submitted</u>	<u>300</u>	<u>10</u>	<u>21</u>
<u>% Who Have Transmitted Form 1065 e-file To IRS</u>	<u>73</u>	<u>63</u>	<u>0</u>
<u>% With Internet Connection</u>	<u>98</u>	<u>99</u>	<u>96</u>