



UTP Filing Statistics

Schedule UTP Filing Statistics (as of August 15, 2016)

Taxpayer Information:	TY 2014	TY 2013	TY 2012	TY 2011	TY 2010
Sch. UTP filers	2,747	2,469	2,332	2,199	2,143
Percent of Repeat filers (filed Sch. UTP in multiple years)	71%	80%	77%	77%	-
Percent of UTP filers that are Publicly Traded	50%	57%	58%	61%	62%
Percent of UTP Filers reporting only one Tax Position	49%	46%	47%	47%	53%
Tax Position Information:	TY 2014	TY 2013	TY 2012	TY 2011	TY 2010
Total Uncertain Tax Positions reported	6,302	6,229	5,754	5,367	4,740
% of Uncertain Tax Positions reported on Part II (Prior Year Positions)	35%	32%	30%	21%	n/a
Average Uncertain Tax Position per Taxpayer	2.3	2.5	2.5	2.4	2.2
Most common Uncertain Tax Positions IRCs (*) - % of total:					
1) Research Credit - IRC 41	36%	31%	25%	24%	21%
2) Transfer Pricing - IRC 482	20%	20%	22%	22%	22%
3) Dom. Prod. Act. - IRC 199	4%	5%	5%	4%	4%
4) Capitalization - IRC 263	3%	4%	5%	6%	7%
5) Trade/Bus. Exp. - IRC 162	3%	3%	2%	2%	3%
(*) The most appropriate Uncertain Tax Position IRC section is determined by Schedule UTP Analysts based on review of taxpayers' concise descriptions.					