



UTP Filing Statistics

Schedule UTP TY2012 Filing Statistics (as of December 2013)

Taxpayer Information:	TY 2012	TY 2011	TY 2010
Sch. UTP filers	1,743	2,190	2,143
Percent of Repeat filers (filed Sch. UTP in multiple years)	55%	77%	-
Percent of UTP filers that are Publicly Traded	55%	56%	58%
Tax Position Information:	TY 2012	TY 2011	TY 2010
Total Uncertain Tax Positions reported	4,166	5,980	4,882
Uncertain Tax Positions reported on Part II (Prior Year Positions)	1,269	1,178	-
Average Uncertain Tax Position per Taxpayer	2.4	2.6	2.4
Percent of UTP Filers reporting only one Tax Position	42%	41%	48%
Most commonly reported Uncertain Tax Positions (% of total):			
1) Research Credit - IRC 41	22%	24%	21%
2) Transfer Pricing - IRC 482	19%	22%	22%
3) Capitalization - IRC 263 (*)	4%	6%	7%
(*) Based on FDRA analysis of UTP concise descriptions, IRC 263 "capitalization" is the 3rd most common tax position reported. However, IRC sections reported by taxpayers on Sch. UTP indicate that IRC 162 "trade or business expenses" was the 3rd most common tax position.			