

# Cognitive Interviewing for Q Tax, the Quarterly Survey of Local Government Taxes (F-70), Round 1

---

Prepared for:

Carma Ray Hogue, GOVS

Brian Zamperini, GOVS

Cheryl Lee, GOVS

Prepared by:

Kristin Stettler, RIRS

(with assistance from Angela Gunn and Elizabeth Sinclair, RIRS)

Office of Economic Planning & Innovation

Economic Programs Directorate

U.S. Census Bureau

Final: September 20, 2012

## Table of Contents

Executive Summary.....	3
Research Objectives.....	4
Research Methodology.....	5
Findings and Recommendations.....	6
Proposed Next Steps.....	10
About the Response Improvement Research Staff (RIRS) .....	11
Appendix A: F-70 Protocol .....	12
Appendix B: F-70 Draft Form .....	17

## Executive Summary

Overall, in Round 1 of cognitive testing, respondents in the Kansas City metropolitan area were able to provide data for two items: Property tax and General sales/Gross receipts tax. Local Income Taxes did not apply to the areas tested. During testing, it was discovered that some respondents were incorrectly reporting by including additional revenue amounts that did not apply to the item(s). This was further made clear by respondents' confusion with the include/exclude statements.

Respondents have mixed preferences regarding the shortened survey. Many respondents were curious to why the data are needed on a quarterly basis, along with what is done with the data and who uses it.

There were several additional issues that were observed during the testing, which are documented in detail later in the report.

Given that two items on the form that did not apply to the governments visited in Round 1 of testing, further rounds of testing should be in areas where those items can be tested.

## Research Objectives

Currently data on quarterly taxes by governments are collected on two separate forms. The Quarterly Survey of Property Tax Collections has one data item (property taxes). The Quarterly Survey of Non-Property Taxes asks for eleven data items, including sales taxes, license and permit fees, and income taxes. The Governments division proposed combining the two surveys into one shorter survey. The move to a single questionnaire and the collection of fewer taxes will reduce respondent burden and costs of collection. If it is possible to combine these collections, a single sample would significantly decrease the sample size. A smaller sample size would allow analysts more time to focus on the sample units, thus leading to better quality data that can be released earlier.

Cognitive testing was proposed to gauge respondents' reactions to combining the two surveys into one form. The new survey form is going to those who have previously completed the Non-Property Tax form, so we were looking for their reaction to the addition of the Property Tax question and the reduced length. Additionally, we tried to learn about how respondents interpreted the questions, what records they used to answer the questions, how burdensome the form was and who the best respondent is.

## Research Methodology

In Round 1, RIRS conducted 9 cognitive interviews. They were conducted July 23-25, 2012 in the Kansas City metropolitan area. (Five additional non-response follow-up (NRFU) cases were also completed.) Interviews were in-person and typically lasted about one hour. Interviews included the respondent, the interviewer from Census (RIRS) and an observer from Census (GOVS). All of the interviews were audio-recorded with permission. Cases were selected purposively, primarily with regard to size of the government, and to have some in Kansas and some in Missouri. We tried to get additional county governments, but were unable to do so, given the small number of counties in the sample and the tight time frame.

**Table 1: Characteristics of Governments Visited**

<b>Type of Government</b>	
<u>County</u>	<u>City/Town</u>
1	8

## Findings and Recommendations

### Finding #1: Cover page

Generally, respondents found this as expected (“same old same old” was a typical quote). They tended to look for the due date and liked the UserID and Password being obvious. They liked that the title is clear as to what quarter is being requested. One respondent noted that any changes to the form should be noted on this page, perhaps with a “Please note” or “Alert” statement. (One respondent suggested that online, a check box could pop up and require them to check that they acknowledge this is different from previous versions or we could add a new question: “Do you understand that we are asking only for taxes your government imposed?”.) Several respondents noted that they prefer an actual due date, rather than “within 30 days” since they don’t necessarily know when it first arrived. They generally agreed that 4-6 weeks was a reasonable due date.

Recommendation: No recommendation necessary, but some things to consider.

### Finding #2: Item 2 (Question stem)

Generally, respondents thought the question was clear. When asked what “imposed” meant, they provided reasonable definitions, usually relating to levies their government has authority to collect. Some did question whether that was really what we wanted, however. Also, several overlooked the question itself and worked backwards from the answer boxes when navigating the form (one respondent noted: “I almost missed the original question!”).

Recommendation: No recommendation necessary.

### Finding #3: Includes/Excludes

Some respondents thought the lighter background made these stand out. Others skipped them entirely. Most respondents thought the Includes seemed fine. Generally, they found the Excludes unnecessary (they would not have thought to include these things anyway), except for special assessments. There seemed to be some variety in how special assessments was interpreted. We may want to clarify or provide examples. Two respondents thought backing out special assessments would be time consuming. Several respondents didn’t know what we meant by service charges. The last “Exclude” item, “any other sources that are not taxes or licenses” confused respondents. Respondents had not thought that revenue from licenses would be included under tax collection, but the instruction to exclude revenues *other than* licenses seemed to imply that license revenue might belong in this category.

Recommendation: Consider deleting all Excludes except for “special assessments”. Consider clarifying special assessments or providing examples.

Resolution: Receipts from service charges, interest earnings, fines and any other sources that are not taxes or licenses were removed from the exclude section. Special Assessments was clarified with adding, “based on area or footage”.

#### **Finding #4: Item 2A (Property taxes)**

City respondents had no difficulty reporting property taxes. The county respondent noted she would have to meet with another employee (likely the person who currently fills out the Quarterly Property Tax Survey) to get that data. Several respondents noted the Includes were repetitive. Some respondents found the term “special property taxes” ambiguous and did not know what it referred to. One respondent wondered if it would include city stickers for cars, which she didn’t think of as a tax. Respondents also felt it was unnecessary, since the instruction after property taxes said to include “all taxes on property, real or personal.” Respondents appreciated the third Exclude, “Payments in lieu of taxes” as they might have included those otherwise. Several respondents were unsure how to interpret “your government, and its agencies”.

Recommendation: If the first three Includes are kept, consider combining them into one line. Consider clarifying “your government, and its agencies”. (The italicized instruction that begins “Report collections during the quarter. . . “ should be moved under 2. Also, perhaps the first Exclude, “Any taxes you collected on behalf of other governments” should be moved up to the overall Exclude above 2A?)

Resolution: The first three include statements were removed from the form. The first two exclude statements, “Any taxes you collected on behalf of other governments” and “taxes not measured by value” were moved up to the overall Exclude above 2A. The general instruction for 2A, “Report collections during the quarter from all levies for all funds of your government, and its agencies” was moved up to the include above 2A.

#### **Finding #5: Item 2B (General sales and gross receipts taxes)**

Respondents generally felt like this item was easy to understand and provide, though some respondents did question whether certain things should be included or excluded. For example, several respondents weren’t sure whether hotel/motel tax should be included, and one wasn’t sure about utility franchise tax or cigarette tax. A significant number of respondents were currently including shares of taxes imposed by another government, often because they thought it made sense, since it is a tax revenue for them (one respondent noted it is “imposed FOR us”). Two respondents seemed unwilling to exclude those, even when it was made clear that was what we were asking for. In at least one case, they were worried that the taxes wouldn’t be reported at all, since the county imposes, but the state collects and passes directly to the city. On the positive side, one respondent noted these shared taxes were “a benefit to me in my budget, but I have no control over them and assume the imposer would report”. Respondents seemed very confused by the last Include statement.

Recommendation: Consider revising the last Include statement, perhaps making it an Exclude, or deleting it entirely. Consider adding an Include for specific types of taxes that are common and that should be included. We should further discuss how we might minimize the issue of respondents including shares of taxes. (We might also want to revise the headers above the answer boxes to better match the categories.)

Resolution: The last include statement was taken off the form. “Taxes imposed on the sale of particular commodities, business, or services (e.g., hotel/motel, car rental, amusements, etc” was added to the exclude section. The headers above the answer boxes were removed on all items.

#### **Finding #6: Item 2C1 and 2C2 (Local individual and corporation net income taxes)**

None of the governments we visited had either of these taxes. Most indicated they would enter 0 or NA in the cells. Several had noticed #3 in the general instructions and would write in 0 and put NA in Item 3. Several mentioned that they preferred having the NA box next to the item, like on the current F-73 form.

Recommendation: Add the NA box on the form, if possible.

Resolution: A N/A box was added to each item.

#### **Finding #7: Data availability**

For the cities, these items were easily available. The county respondent noted she would have to meet with another employee (likely the person who currently fills out the Quarterly Property Tax Survey) to get the data for that item.

Recommendation: No recommendation necessary.

#### **Finding #8: Burden estimate**

Respondents generally said it could take from 30 minutes up to several hours to complete the form the first time, but that it would usually take 10-60 minutes after that. Quite a few respondents had to add three months data together to get the quarterly figure. Some preferred to take a year to date number and then back out the other months. Also, many respondents had to add multiple data items and/or funds together. Some would program a report so that after the first time, they could just run that report. Others would just note what they did so they could do it again by hand the next time.

Recommendation: No recommendation necessary.

#### **Finding #9: Revising data**

No respondents were aware that they could revise their data. Many said they couldn't envision when/why they might want to revise – they felt any changes “would be immaterial”. Several suggested adding an instruction to the cover page or adding an additional question.

Recommendation: Consider adding an additional question or an instruction.

Resolution: An instruction to report revised numbers for previous quarters was added to the General Instructions on the cover page.



### **Finding #10: General Instructions**

Many respondents only gave these a cursory glance. Several of those who read them thought they were a bit too wordy, especially #3.

Recommendation: Consider rewording and simplifying these.

Resolution: Instruction #3 was removed. A similar statement was added under Item 2.

### **Finding #11: Getting to the right respondent**

Suggestions for addressing the survey to included: Finance Director, Tax Collector, Tax Department, Chief Financial Officer, Treasurer, Controller, City Manager, City Clerk, and City Administrator.

Recommendation: No recommendation necessary.

### **Finding #12: Respondents prefer the internet**

Most respondents preferred to complete the survey over the internet. However, many of those same respondents said they would print off the form and fill it out prior to completing the web version. Also, several mentioned they have been unable to print off their forms. One respondent also was frustrated that she could not go in and see or edit her submitted data, until the next quarter.

Recommendation: Emphasize the internet as the preferred data collection method for respondents. Resolve the printing issue.

Resolution: This item is continuing to be probed during further rounds of testing. A resolution will be determined at the end of testing.

### **Finding #13: Suggestions for encouraging response**

Several respondents thought it might help encourage response to provide links to the actual data published. Many respondents thought the aggregate data might be interesting or useful to them in their jobs. Also, quite a few respondents wanted to know how the data is used and why it is important. Most respondents liked the second sentence on the cover page of the current F-73, re: BEA using the information, but most would like some additional information about need for quarterly data and other uses of the data.

Recommendation: Emphasize importance of data. Provide links to published data.

Resolution: This will continue to be probed during further rounds of testing.

### **Finding #14: Contacting by email**

Respondents were amenable to receiving notifications/reminders via email, though they noted that errors might occur if the usual respondent leaves the government.

Recommendation: No recommendation necessary.

### **Finding #15: Reaction to shorter form**

Some respondents preferred the shorter form, while others thought the current form would be just as easy, since it breaks out the data in a way they already have.

Recommendation: No recommendation necessary.

### **Finding #16: Quarterly response**

Respondents felt that quarterly response was a reasonable burden, but wanted to know how the data was used and why such frequent response was necessary. Several respondents mentioned that they would like to be able to review their previous quarterly data, to make it easier to report for the current quarter.

Recommendation: Emphasize the uses and importance of data.

Resolution: This item is continuing to be probed during further rounds of testing. A resolution will be determined at the end of testing.

## **Proposed Next Steps**

- Consider alternative designs.
- Draft a revised form.
- Conduct additional cognitive testing (locally, if possible, prior to the QuIP trip scheduled for September).

## About the Response Improvement Research Staff (RIRS)

The Response Improvement Research Staff (RIRS) in the Office of Economic Planning and Innovation (OEPI) assists economic survey program areas and other governmental agencies with research associated with the behavioral aspects of survey response and data collection. The mission of RIRS is to improve data quality in surveys while reducing survey nonresponse and respondent burden. This mission is achieved by:

- Conducting expert reviews, cognitive pretesting, site visits and usability testing, along with post-collection evaluation methods, to assess the effectiveness and efficiency of the data collection instruments and associated materials.
- Assisting program areas with the development and use of nonresponse reduction methods and contact strategies.
- Conducting empirical research to help better understand behavioral aspects of survey response, with the aim of identifying areas for further improvement as well as evaluating the effectiveness of qualitative research.

For more information on how RIRS can assist your economic survey program area or agency, please contact Diane K. Willimack at [Diane.K.Willimack@census.gov](mailto:Diane.K.Willimack@census.gov).

## Appendix A: Round 1 Protocol

# F-70 Cognitive Interview Protocol

---

Draft: July 12, 2012

*(This protocol is a guide – the questions presented here will not necessarily be asked exactly as worded in the protocol or in this order. It is important to note that not all questions will be asked in every interview.)*

### **Research Questions:**

- Can the two surveys be combined?
- Can the tax imposers provide responses for the new survey?

### **Introduction**

#### **1. Introduce observers and their background**

#### **2. Purpose of visit:**

Let me start by telling you a little about what we will be doing today. Currently there are two quarterly tax surveys for local governments collected by the U.S. Census Bureau: Quarterly Survey of Property Tax Collections and Quarterly Survey of Non-Property Taxes.

The Census Bureau is considering combining the two surveys into a four question survey form. We would like your input and feedback on the possibility of combining the two surveys.

This is not a test of you but the form, and getting information from you about interpretations, impressions, and opinions of the form. There are no right or wrong answers. All feedback is useful.

I will ask you general and specific questions about your government and the form itself. Some questions may seem odd or redundant because we are not accountants, and because we're meeting with various local governments, that have different organizational structures and ways of keeping records.

Do you have any questions?

### **3. Permission to audio-tape discussion? Have R sign consent form.**

Before we get started: I'd like to audio tape this interview, so I don't have to rely on my memory later. This session is confidential. Only persons connected with this project will have access to your tape. If that is all right with you, please sign this consent form. It also tells you about the confidentiality of this session.

## **Background Information**

### **1. Respondent Background**

- Tell me a little about this agency:
  - What sorts of activities is it involved in?
- What is your role in this agency?
- Have you filled out government forms in the past? If so, which ones?
- Generally speaking, how do government forms get completed at this agency?
  - Does more than one person fill out a form? If so, what is that process? Do you communicate with other people to complete the form?
- When does your fiscal year end? About how long does it take for quarterly figures to be ready?

Now I am going to hand you a copy of the questionnaire. We will go through it page by page. Please write on it, and complete it as if we were not here. I will ask you questions when you have finished the page.

## **Cognitive Interview**

### **General Probes**

- In your own words, what was that question asking?
- What are you thinking about?
- Can you tell me more about that?
- You answered, "...” because...?
- I want to make sure I understand, can you explain that again?
- Can you tell me how you arrived at that answer? What did you include? What did you exclude? What records did you use?

- Reflect back on R's answer and ask R to correct ("I want to make sure I have it right. I think you said, "...?")

### 1. Cover page

- What is your initial impression upon seeing the form?
- In your opinion, what is the most important information on this page?
- What is the least important?
- Is there any (other) information you would like to see here? What would that be?
- What information do you need prior to filling out the form?
- Did you notice the UserID and password?

### 2. Instructions

*-Probe on descriptions offered of records, procedures, interpretations, etc.*

*-Observe whether R appears to read the question and instructions*

- Did you read any of the information on this page?
  - (If yes) What did you read?

### 3. Item 2A (Property taxes)

- What does the word "imposed" mean to you?
- How would you go about answering this question? What records would you need to consult in order to answer this question?
- Is this information readily available?
- Is this information available here or would you need to go somewhere else to get this information? Where?
- How long would it take to obtain the information?
- Would you include taxes collected by others?
- What is your reaction to the Include and Exclude statements?
- How easy or difficult would you say this question is?
- (If a government that collects taxes FOR others, ask how quickly they distribute that information?)

### 4. Item 2B (General sales and gross receipts taxes)

- How would you go about answering this question? What records would you need to consult in order to answer this question?
- Is this information readily available?
- Is this information available here or would you need to go somewhere else to get this information? Where?

- What is your reaction to the Include and Exclude statements?
- How easy or difficult would you say this question is?

#### 5. Item 2C1 (Local individual income taxes)

- How would you go about answering this question? What records would you need to consult in order to answer this question?
- Is this information readily available?
- Is this information available here or would you need to go somewhere else to get this information? Where?
- What is your reaction to the Include and Exclude statements?
- How easy or difficult would you say this question is?

#### 6. Item 2C2 (Local corporation net income tax)

- 
- How would you go about answering this question? What records would you need to consult in order to answer this question?
- Is this information readily available?
- Is this information available here or would you need to go somewhere else to get this information? Where?
- What is your reaction to the Include statement?
- How easy or difficult would you say this question is?

#### Wrap-up

- Would the information requested on this form generally be available in this department, or would information have to come from some other department/staff member?
  - How would you go about getting that information?
  - Would you pass the form over to that department, or just get information from them over the phone/email/in-person?
- How much time would it take you to complete this report (actual time, not elapsed time)?
- Is collecting on a quarterly basis reasonable? If no, how often should this information be collected?
- If you wanted to revise data for previous quarters, what would you do? How could we tell you that you can revise up to 7 previous quarters?
- Overall, how easy or difficult was it to complete this form? Which were the easiest questions to answer? Which were the hardest to answer?
- What are your thoughts on completing this form on the internet? Were you aware that was an option?
- Who would be the best person to address this form to? What other titles might be applicable at other comparable governments?

- (If respondent/government had not returned survey previously) Why have you not returned this survey in the past?
- What is your reaction to this shorter version of the form? (show them the previous version if necessary)
- How would you prefer to be contacted about this survey initially? If we emailed you, would you find that acceptable?
- How would you prefer to be reminded if this survey form was overdue? If we emailed you, would you find that acceptable?
- Is there anything else we might do to encourage response to this survey?
- Any other comments?

Thank you for your assistance today.



## Appendix B: F-70 Draft Form

See following pages.



# QUARTERLY SURVEY OF LOCAL GOVERNMENT TAXES Report for Quarter Ending: June 30, 2012

OMB No. 0607-0143: Approval Expires 06/30/2014

### DUE DATE:

### RETURN TO:

**U.S. Census Bureau**  
1201 East 10th Street  
Jeffersonville, IN 47132-0001

### Need help or have questions?

- **Visit**  
census.gov/govs/qtax
- **Call**  
1-866-880-9010 weekdays,  
7am to 5pm ET
- **Email**  
govs.qtax@census.gov

**In correspondence  
pertaining to this report,  
please refer to the User  
ID below the address box.**

**REPORT ONLINE:** It's fast and secure. Respond to this survey via the Internet at the following web address using the supplied User ID and Password: [respond.census.gov/qtax](http://respond.census.gov/qtax) →

**User ID:**

**Password:**

## GENERAL INSTRUCTIONS

**Before filling out this form,** please read carefully each part and all related definitions and instructions.  
**Note especially:**

1. Report figures for the last date of the calendar quarter named in the form title.
2. You may report on either a cash or accrual basis.
3. PLEASE COMPLETE ALL ITEMS ON THE FORM. If some items do not apply to your government, enter zero ("0") and specify those items as "not applicable" in **3**, REMARKS. If some items may apply but there is a zero dollar amount, then do not leave blank. Enter zero ("0").
4. Do **not** delay reporting to await final figures, if substantially accurate figures can be supplied on a preliminary basis.
5. Use a black or blue ballpoint pen. Do not use pencil or felt-tip pen.

### **1** Is your addressee title/department and mailing address the same as shown in the address label?

- Yes – Go to **2**                       No – Enter correct information below

Addressee Title or Department

ATTN:

Street 1

Street 2

City  State  Zip Code



17702010

**HOW TO REPORT DOLLAR FIGURES**



**CORRECT** marking example – Please print all information clearly in ordinary characters. (Use care to keep characters in their respective boxes.)

\$Bil.	Mil.	Thou.	Dol.
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	1 2 3	4 5 6	7 8 0

**INCORRECT** marking example – Do not put slashes through "0" or "7".

\$Bil.	Mil.	Thou.	Dol.
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	7 8 9 0

**2 What was the amount of tax collections from all taxes imposed by your government for the quarter ending June 30, 2012?**

**Include**

- Taxes collected for your government by another government
- Current and delinquent amounts, penalties, and interest

**Exclude**

- Receipts from service charges
- Special assessments
- Interest earnings
- Fines
- Any other sources that are not taxes or licenses

**A. Property taxes** - All taxes on property, real or personal. Report collections during the quarter from all levies for all funds of your government, and its agencies.

**Include**

- Levies for debt service
- Levies for contributions to pension funds
- Levies for other funds or purposes
- Special property taxes (e.g., automobiles or intangible property)

**Exclude**

- Any taxes you collected on behalf of other governments
- Taxes not measured by value
- Payments in lieu of taxes. . . . . T01

Property Taxes											
\$Bil.	Mil.	Thou.	Dol.								
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>								
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>								

**B. General sales and gross receipts taxes**

**Include**

- Taxes on goods and services, measured as a percent of sales or receipts, or as an amount per unit sold (e.g., gallon, package, etc.)
- Only taxes imposed by your government
- Sales and use taxes
- Taxes applicable with only specified exceptions (e.g., food and prescribed medicines) to sales of all goods and services or to all gross receipts, whether at a single rate or at classified rates

**Exclude**

- Shares of taxes imposed by another government . . . T09

Sales Taxes											
\$Bil.	Mil.	Thou.	Dol.								
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>								
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>								

**C. Local income taxes**

1. Local **individual** income taxes

**Include**

- Taxes on individuals measured by net income and taxes on special types of income (e.g., interest, dividends, income from intangible property, etc.)

**Exclude**

- Income taxes distribution for revenue sharing from the state or from other governments . . . . . T40

Income Taxes											
\$Bil.	Mil.	Thou.	Dol.								
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>								
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>								

2. Local **corporation** net income taxes

**Include**

- Taxes on corporations and unincorporated business (when taxed separately from individual income), measured by net income, whether on corporations in general or on specific kinds of corporations, such as financial institutions. . . . . T41

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>



17702028

- 3 Use this space to:**
- A) Explain any significant changes occurring within the last quarter that would aid in the understanding of this report;**
  - B) Describe any difficulties you encountered in completing this form;**
  - C) Identify and list all items that are "not applicable" for your government.**

**4 Who should be contacted to answer questions about data reported on this form?**

Name of contact person - Please print

Title of contact person - Please print



Area code and phone number

Extension

Area code and fax number

□ □ □ □	□ □ □ □	□ □ □ □ □ □
---------	---------	-------------

□ □ □ □ □ □
-------------

□ □ □ □	□ □ □ □	□ □ □ □ □ □
---------	---------	-------------

E-mail Address - Please print

Date form was completed  
(MM) (DD) (YYYY)

□ □	□ □	□ □ □ □
-----	-----	---------

**Thank you for completing this form.  
Retain a copy of the completed questionnaire for your records.**

**NOTE:** The U.S. Census Bureau receives its authorization to conduct this survey from Title 13, United States Code, Section 161. This form has been approved by the Office of Management and Budget (OMB) and given the number 0607-0143. Please note the number displayed in the upper right-hand corner of this form. Display of this number confirms that we have approval from OMB to conduct this survey. If this number was not displayed, under the Paperwork Reduction Act, we could not request your participation in this voluntary survey. Information provided on this questionnaire compiled from or customarily provided in public records are exempt from confidential treatment as cited in Title 13, United States Code, Section 9.

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of population served, and the extent and complexity of their activities. Public reporting burden for this collection of information is estimated to vary from 10 minutes to 1 hour per response, with an average of 20 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0585, U.S. Census Bureau, 4600 Silver Hill Road, AMSD-3K138, Washington, DC 20233. You may e-mail comments to [Paperwork@census.gov](mailto:Paperwork@census.gov); use Paperwork Project 0607-0143 as the subject.



17702036