**PART B – JUSTIFICATION**

**1. Describe (including a numerical estimate) the potential respondent universe and any sampling or other respondent selection methods to be used.**

The suite of burden surveys recognizes differences between taxpayers (individuals, corporations, partnerships, tax-exempt organizations, trusts, estates, employers, and information document issuers). However, across all the surveys, the data are captured in an internally consistent manner (in terms of time and money). Some populations are explicitly excluded from the survey population. This includes minors, deceased taxpayers, and in most circumstances, taxpayers that have international addresses, including active duty military serving overseas.

Tables 1 – 8 below show the most recent respondent universe (population count), stratification plan, and sample allocations for each survey. When sub-populations vary considerably, it is advantageous to sample each subpopulation (stratum) independently. Stratification is the process of grouping members of the population into relatively homogeneous sub-groups before sampling. The strata should be:

* Mutually Exclusive. Members must be assigned to only one stratum, and
* Collectively Exhaustive. No members can be excluded.

**Table 1 – Tax Year 2015 Individual Taxpayer Burden Survey**

|  |  |  |
| --- | --- | --- |
| Strata | Population Count | Sample Allocation |
| Preparation Method | Complexity |
| Used a Paid Professional | Low | 9,758,524 | 1,109 |
| Used a Paid Professional | Medium-Low | 22,015,186 | 2,191 |
| Used a Paid Professional | Medium | 15,372,213 | 1,956 |
| Used a Paid Professional | Medium-High - Simpler | 6,496,505 | 773 |
| Used a Paid Professional | Medium-High - Moderate | 4,455,117 | 633 |
| Used a Paid Professional | Medium-High - Difficult | 5,235,768 | 1,243 |
| Used a Paid Professional | High-Simpler | 4,333,619 | 662 |
| Used a Paid Professional | High-Moderate | 2,500,073 | 651 |
| Used a Paid Professional | High-Difficult | 4,446,633 | 1,818 |
| Self-Prepared by Hand | Low | 1,277,493 | 763 |
| Self-Prepared by Hand | Medium-Low | 1,581,900 | 423 |
| Self-Prepared by Hand | Medium | 932,670 | 422 |
| Self-Prepared by Hand | Medium-High | 525,801 | 395 |
| Self-Prepared by Hand | High | 201,726 | 403 |
| Self-Prepared by Software | Low | 13,352,100 | 1,009 |
| Self-Prepared by Software | Medium-Low | 21,713,432 | 2,001 |
| Self-Prepared by Software | Medium | 11,570,065 | 1,520 |
| Self-Prepared by Software | Medium-High | 7,571,992 | 1,065 |
| Self-Prepared by Software | High | 1,681,784 | 474 |
| VITA Prepared | ANY | 3,421,941 | 489 |
|  |  |  | 20,000 |

**Table 2 – Calendar Year 2014 Taxpayer Compliance Burden Survey**

|  |  |  |
| --- | --- | --- |
| Strata | Population Count | Sample Allocation |
| **Post Filing Issue Complexity** | **Return Complexity** | **Preparation Method** |
| Appeal | Other than High  | Other than Assisted | 2,552 | 591 |
| Exam - High | Other than High  | Other than Assisted | 4,548 | 591 |
| Appeal | High | Assisted | 8,294 | 591 |
| Exam - Medium | Other than High  | Other than Assisted | 10,168 | 591 |
| Collection - High | High | Unassisted | 17,175 | 591 |
| Collection - High | Low | Unassisted | 23,015 | 591 |
| Amended | High | Unassisted | 27,091 | 591 |
| Amended | Low | Unassisted | 32,183 | 591 |
| Exam - High | High | Assisted | 65,083 | 591 |
| Coll - High | Low | Assisted | 74,933 | 591 |
| Exam - Low | High | Unassisted | 90,776 | 591 |
| Exam - Medium | High | Assisted | 92,153 | 591 |
| Exam - Low | Low | Unassisted | 132,179 | 591 |
| Coll - High | High | Assisted | 193,443 | 591 |
| Amended | Low | Assisted | 257,990 | 591 |
| Coll - Low | High | Unassisted | 308,263 | 591 |
| Coll - Low | Low | Unassisted | 386,219 | 591 |
| Amended | High | Assisted | 472,121 | 591 |
| Exam - Low | Low | Assisted | 1,459,608 | 591 |
| Exam - Low | High | Assisted | 2,055,678 | 591 |
| Coll - Low | Low | Assisted | 2,361,685 | 591 |
| Coll - Low | High | Assisted | 4,037,175 | 591 |
|  |  |  |  | 13002 |

**Table 3 – Tax Year 2014 Information Return Burden Survey**

|  |  |  |
| --- | --- | --- |
| Strata | Population Count | Sample Allocation |
| Forms | Clients | Types |  |  |
| Form 1099-MISC - Rent and Nonemployee Comp | 500 or Less | Filed 1 Type | 697,013 | 750 |
| Form 1099-MISC – Rent only | 500 or Less | Filed 1 Type | 247,676 | 300 |
| Form 1099-MISC - Nonemployee Comp only | 500 or Less | Filed 1 Type | 3,269,130 | 2,850 |
| Form 1099-MISC – Not Rent and Nonemployee Comp | 500 or Less | Filed 1 Type | 161,198 | 300 |
| Form 1098 | 500 or Less | Filed 1 Type | 56,694 | 800 |
| Form 1099-INT | 500 or Less | Filed 1 Type | 85,536 | 800 |
| Form 1099-R | 500 or Less | Filed 1 Type | 49,662 | 800 |
| Form 1099-DIV | 500 or Less | Filed 1 Type | 23,409 | 800 |
| Form 1098-T | 500 or Less | Filed 1 Type | 18,261 | 500 |
| Form 1099-S | 500 or Less | Filed 1 Type | 11,962 | 250 |
| Form 1042-S | 500 or Less | Filed 1 Type | 8,844 | 800 |
| Form 1099-B | 500 or Less | Filed 1 Type | 1,225 | 600 |
| Form 1099-C | 500 or Less | Filed 1 Type | 1,595 | 200 |
| Form 1099-K | 500 or Less | Filed 1 Type | 471 | 250 |
| Form 5498 | 500 or Less | Filed 1 Type | 172 | 172 |
| Form 1099-MISC, No Interest, No Dividends | 500 or Less | Filed 2 or More Types | 74,885 | 400 |
| Form 1099-MISC, No Interest, With Dividends | 500 or Less | Filed 2 or More Types | 28,955 | 400 |
| Form 1099-MISC, With Interest | 500 or Less | Filed 2 or More Types | 191,562 | 500 |
| No Form 1099-MISC, No Interest | 500 or Less | Filed 2 or More Types | 4,545 | 400 |
| No Form 1099-MISC, With Interest, With Sch B | 500 or Less | Filed 2 or More Types | 5,477 | 400 |
| No 1099-MISC, With Interest, No Sch B | 500 or Less | Filed 2 or More Types | 9,069 | 400 |
| Form 1099-MISC | More than 500 | Filed 1 Type | 6,914 | 500 |
| No Form 1099-MISC | More than 500 | Filed 1 Type | 1,692 | 500 |
| Form 1099-MISC | More than 500 | Filed 2 or More Types | 9,613 | 1,000 |
| No Form 1099-MISC | More than 500 | Filed 2 or More Types | 3,289 | 500 |
|  |  |  |  | 15,172 |

**Table 4 – Tax Year 2012 Business Taxpayer Burden Survey**

|  |  |  |
| --- | --- | --- |
| Strata | Population Count | Sample Allocation |
|   | Industry | Business Size |
| Form 1120 | ANY | No Business Activity | 228,888 | 97 |
| ANY | Assets Under 50k and Turnover Under 20k | 103,537 | 234 |
| ANY | Assets From 50k to 175k or Turnover From 20k to 70k | 236,542 | 291 |
| ANY | Assets From 175k to 500k or Turnover From 70k to 200k | 355,616 | 543 |
| ANY | Assets From 500k to 1.5M or Turnover From 200k to 600k | 401,104 | 1,103 |
| ANY | Assets From 1.5M to 5M or Turnover From 600k to 2M | 280,805 | 1,244 |
| ANY | Assets From 5M to 15M or Turnover From 2M to 6M | 100,893 | 581 |
| ANY | Assets From 15M to 50M or Turnover From 6M to 20M | 37,835 | 312 |
| ANY | Assets From 50M to 1000M or Turnover From 20M to 400M | 25,089 | 1,032 |
| ANY | Assets Over 1B or Turnover Over 400M | 4,117 | 518 |
| Form 1120-S | ANY | No Business Activity | 288,954 | 71 |
| ANY | Assets Under 50k and Turnover Under 20k | 254,220 | 331 |
| ANY | Assets From 50k to 175k or Turnover From 20k to 70k | 564,484 | 235 |
| ANY | Assets From 175k to 500k or Turnover From 70k to 200k | 1,033,935 | 1,067 |
| ANY | Assets From 500k to 1.5M or Turnover From 200k to 600k | 1,159,960 | 1,946 |
| ANY | Assets From 1.5M to 5M or Turnover From 600k to 2M | 674,430 | 2,085 |
| ANY | Assets From 5M to 15M or Turnover From 2M to 6M | 205,973 | 829 |
| ANY | Assets From 15M to 50M or Turnover From 6M to 20M | 64,795 | 364 |
| ANY | Assets From 50M to 1000M or Turnover From 20M to 400M | 18,105 | 1,053 |
| ANY | Assets Over 1B or Turnover Over 400M | 340 | 81 |
| Form 1065 | ANY | No Business Activity | 406,475 | 127 |
| Not Real Estate | Assets Under 50k and Turnover Under 20k | 184,659 | 422 |
| Not Real Estate | Assets From 50k to 175k or Turnover From 20k to 70k | 278,394 | 253 |
| Not Real Estate | Assets From 175k to 500k or Turnover From 70k to 200k | 333,036 | 270 |
| Not Real Estate | Assets From 500k to 1.5M or Turnover From 200k to 600k | 326,013 | 415 |
| Not Real Estate | Assets From 1.5M to 5M or Turnover From 600k to 2M | 239,858 | 775 |
| Not Real Estate | Assets From 5M to 15M or Turnover From 2M to 6M | 113,223 | 386 |
| Not Real Estate | Assets From 15M to 50M or Turnover From 6M to 20M | 54,065 | 292 |
| Not Real Estate | Assets From 50M to 1000M or Turnover From 20M to 400M | 34,831 | 1,337 |
| Not Real Estate | Assets Over 1B or Turnover Over 400M | 2,998 | 378 |
| Real Estate | Assets Under 50k and Turnover Under 20k | 64,650 | 325 |
| Real Estate | Assets From 50k to 175k or Turnover From 20k to 70k | 203,755 | 199 |
| Real Estate | Assets From 175k to 500k or Turnover From 70k to 200k | 319,652 | 207 |
| Real Estate | Assets From 500k to 1.5M or Turnover From 200k to 600k | 383,401 | 759 |
| Real Estate | Assets From 1.5M to 5M or Turnover From 600k to 2M | 284,757 | 905 |
| Real Estate | Assets From 5M to 15M or Turnover From 2M to 6M | 110,804 | 551 |
| Real Estate | Assets From 15M to 50M or Turnover From 6M to 20M | 37,463 | 282 |
| Real Estate | Assets From 50M to 1000M or Turnover From 20M to 400M | 11,924 | 531 |
| Real Estate | Assets Over 1B or Turnover Over 400M | 405 | 70 |
| Form 1120-L | ANY | ANY |  491  | 150 |
| Form 1120-REIT | ANY | ANY |  1,543  | 450 |
| Form 1120-PC | ANY | ANY |  7,774  | 750 |
| Form 1120-F | ANY | ANY |  26,516  | 1,150 |
|  |  |  |  | 25,001 |

**Table 5 – Calendar Year Business Compliance Burden Survey**

|  |  |  |
| --- | --- | --- |
| Strata | Population Count | Sample Allocation |
| Post-Filing Complexity | Asset Category |
| Collection - Low | Negative Assets | 3,649 | 527 |
| Collection - Low | Assets >= $0 and < $250K | 385,775 | 527 |
| Collection - Low | Assets >= $250K and < $1M | 71,521 | 527 |
| Collection - Low | Assets >= $1M and < $5M | 38,676 | 527 |
| Collection - Low | Assets >= $5M and < $50M | 13,743 | 527 |
| Collection - Low | Assets >= $50M and < $250M | 1,954 | 527 |
| Collection - Low | Assets >= $250M | 1,003 | 527 |
| Collection - High | Zero Assets | 972 | 527 |
| Collection - High | Assets >$0 and < $250K | 2,173 | 527 |
| Collection - High | Assets >= $250K and < $1M | 826 | 527 |
| Collection - High | Assets >= $1M and < $5M | 351 | 351 |
| Collection - High | All other Asset Categories | 152 | 152 |
| Appeals | Negative Assets or Assets >= $0 and <$1M | 349 | 349 |
| Appeals | Assets >= $1M | 242 | 242 |
| Exam - Low | Negative or Zero Assets | 339 | 339 |
| Exam - Low | Assets >= $250K and < $5M | 335 | 335 |
| Exam - Low | Assets >= $5M and < $10M | 875 | 527 |
| Exam - Low | Assets >= $10M and < $50M | 235 | 235 |
| Exam - Low | Assets >= $50M and < $250M | 397 | 397 |
| Exam - Low | Assets >= $50M and < $250M | 236 | 236 |
| Exam - Low | Assets >= $250M | 154 | 154 |
| Exam - High | Negative Assets | 259 | 259 |
| Exam - High | Zero Assets | 3,354 | 527 |
| Exam - High | Assets >$0 and < $250K | 8,102 | 527 |
| Exam - High | Assets >= $250K and < $5M | 7,566 | 527 |
| Exam - High | Assets >= $5M and < $10M | 1,574 | 527 |
| Exam - High | Assets >= $10M and < $50M | 3,425 | 527 |
| Exam - High | Assets >= $50M and < $250M | 1,684 | 527 |
| Exam - High | Assets >= $250M and < $5B | 992 | 527 |
| Exam - High | Assets >= $5B | 109 | 109 |
| Amended | Negative Assets | 1,540 | 527 |
| Amended | Zero Assets | 42,732 | 527 |
| Amended | Assets >$0 and < $250K | 64,257 | 527 |
| Amended | Assets >= $250K and < $1M | 29,833 | 527 |
| Amended | Assets >= $1M and < $5M | 22,684 | 527 |
| Amended | Assets >= $5M and < $10M | 5,666 | 527 |
| Amended | Assets >= $10M and < $100M | 6,859 | 527 |
| Amended | Assets >= $100M and < $250M | 751 | 527 |
| Amended | Assets >= $250M and < $5B | 960 | 527 |
| Amended | Assets >= $5B | 111 | 111 |
| Schedule K Strata | Any Asset Class | 3,089 | 527 |
|  |  |  | 18025 |

**Table 6 – Tax Year 2010 Tax-Exempt Organization Burden Survey**

|  |  |  |
| --- | --- | --- |
| Strata | Population Count | Sample Allocation |
| Preparation Method | Total Revenue |
| Self-Prepared | Less than $5,000 | 31,081 | 499 |
| Self-Prepared | $5,001 - $100,000 | 81,248 | 423 |
| Self-Prepared | $100,001 - $1,000,000 | 48,578 | 894 |
| Self-Prepared |  $1,000,001 or more | 18,489 | 460 |
| Used a Paid Professional |  Equal to zero | 6,273 | 344 |
| Used a Paid Professional | $1 - $5,000 | 16,889 | 279 |
| Used a Paid Professional | $5,001 – 50,000 | 80,604 | 354 |
| Used a Paid Professional | $50,001 - $100,000 | 69,488 | 666 |
| Used a Paid Professional | $100,001 - $500,000 | 134,164 | 2,153 |
| Used a Paid Professional | $500,001 - $1,000,000 | 41,783 | 651 |
| Used a Paid Professional | $1,000,001 - $5,000,000 | 55,838 | 2,839 |
| Used a Paid Professional | $5,000,001 - $10,000,000 | 12,481 | 626 |
| Used a Paid Professional | $10,000,001 or more | 19,014 | 1,812 |
|  |  |  | 12,000 |

**Table 7 – Tax Year 2013 Employment Tax Burden Survey**

|  |  |  |
| --- | --- | --- |
| Strata | Population Count | Sample Allocation |
| Primary Form | Number of W2s | Share with Benefits | Tips |
| Form 941 | 1 to 4 | None | ANY | 1,846,642 | 1,755 |
| 5 to 19 | None | ANY | 768,328 | 638 |
| 20 to 99 | None | NO | 271,569 | 413 |
| 100 to 299 | None | NO | 23,184 | 335 |
| 300 to 999 | None | NO | 3,664 | 299 |
| Over 1000 | None | NO | 792 | 300 |
| 1 to 19 | Less Than 10% | NO | 410,266 | 567 |
| 20 to 99 | Less Than 10% | NO | 252,724 | 413 |
| 100 to 299 | Less Than 10% | NO | 56,339 | 335 |
| 300 to 999 | Less Than 10% | NO | 11,699 | 302 |
| Over 1000 | Less Than 10% | NO | 3,192 | 314 |
| 1 to 19 | Greater Than 10% | NO | 167,492 | 567 |
| 20 to 99 | Greater Than 10% | NO | 20,499 | 412 |
| 100 to 299 | Greater Than 10% | NO | 10,684 | 334 |
| 300 to 999 | Greater Than 10% | NO | 11,572 | 303 |
| Over 1000 | Greater Than 10% | NO | 4,839 | 316 |
| 1 to 19 | ANY | YES | 82,030 | 567 |
| 20 to 99 | ANY | YES | 90,295 | 413 |
| 100 to 299 | ANY | YES | 14,041 | 334 |
| 300 to 999 | ANY | YES | 2,198 | 297 |
| Over 1000 | ANY | YES | 924 | 305 |
| Form 944 | ANY | ANY | ANY | 31,693 | 318 |
| Form 943 | ANY | ANY | ANY | 75,426 | 271 |
|  |  |  |  |  | 10,108 |

**Table 8 – Tax Year 2016 Trust and Estate Income Tax Return**

|  |  |  |
| --- | --- | --- |
| Strata | Population Count | Sample Allocation |
| Form 1041 Type | Complexity |
| Complex trust or Generation-Skipping Trust | Low | 1,750,000 | 3267 |
| High | 2178 |
| Simple Trust or Taxable Grantor Type Trust | Low | 750,000 | 1805 |
| High | 1203 |
| Non-taxable Grantor Type Trust | Low | 500,000 | 1491 |
| High | 994 |
| Decedent’s estate | Low | 400,000 | 1246 |
| High | 831 |
| Qualified Disability Trust | ANY | 25,000 | 500 |
| Non-Exempt Charitable and Split Interest Trust | ANY | 7,500 | 500 |
| Bankruptcy Estate | ANY | 750 | 500 |
|  |  |  | 14,514 |

1. **Describe the procedures for the collection of information.**

We have two objectives in the design of the following protocols. The first is the efficient collection of the current sample; the second is to inform the design of future studies. The exact form of each of these contacts may vary somewhat, depending on whether any survey-related research is conducted during survey administration. Examples of such potential research are timing of mailings, messaging, shorter-length surveys, or response mode options.

**Individual Taxpayer Burden Surveys (TY2016, TY2017 TY2018) and 2018 Taxpayer Compliance Burden Surveys**

|  |  |  |
| --- | --- | --- |
| Contact | Description | Schedule |
| Contact 1: Pre-note | The pre-note is a hardcopy letter from an IRS official endorsing the survey and emphasizing the importance of the data collection effort. It notifies the respondent of selection for the survey, as well as provides information about the survey and assurances that there is no risk associated with participation. In addition, respondents will be given directions on how to view the survey on the taxstats website. Provided in English and Spanish. | Beginning of data collection period |
| Contact 2: Survey packet | The survey packet consists of a paper-and-pencil questionnaire, a pre-addressed postage paid reply envelope, and a letter from the survey vendor indicating that the enclosed survey is the one referred to in the previously-received pre-note, and a reminder that completing the survey is voluntary. The paper survey also includes information on how the respondents may complete the survey on the web, if so desired. ITB only: A $2 incentive will be enclosed in this mailing only. The survey vendor letter states that the incentive is a token of appreciation. | 1 – 2 weeks after Contact 1 mails |
| Contact 3:  | All respondents will be mailed a thank you/reminder postcard. The postcard will thank those who have already submitted a completed survey and ask those who have not responded to please do so.  | 3 weeks after Contact 2 mails |
| Contact 4: Survey packet | Nonrespondents are sent the Contact 2 survey packet. ITB only: No incentive is included. The survey vendor letter is replaced with a letter that does not mention an incentive. | 2 weeks after Contact 3 mails |
| Contact 5: Thank you/reminder Postcard (ITB only: Thank you/reminder Postcard or Phone call) | If no completed survey is received, nonrespondents will receive a follow-up thank you/reminder postcard, similar to Contact 3. ITB only: Nonrespondents that have been matched to a phone number will receive an IVR prompt that will ask them complete and return the survey or call the survey vendor if the respondent has questions. | 2 weeks after Contact 4 mails |
| Contact 6: Survey packet | Nonrespondents are sent the survey packet, which provides a third copy of the paper-and-pencil questionnaire, a pre-addressed postage paid reply envelope, and a letter from the survey vendor asking for response. As with the first and second survey packets, the paper survey also includes information on how the respondents may complete the survey on the web, if so desired. | 2 weeks after Contact 5 phone or postcard follow-up |

**All Other Surveys**

|  |  |  |
| --- | --- | --- |
| Contact | Description | Schedule |
| Contact 1: Initial survey packet | The initial survey packet consists of a paper-and-pencil (TeleForm) survey, a letter from the IRS endorsing the survey, a letter from the survey vendor with instructions on completing the survey online, and a postage-paid return envelope.  | Beginning of data collection period |
| Contact 2: Thank you/reminder Postcard | All respondents will be mailed a thank you/reminder postcard. The postcard will thank those who have already submitted a completed survey and ask those who have not responded to please do so. | 7 – 10 days after Contact 1 mails |
| Contact 3: Follow-up survey packet | All sampled organizations will receive a follow-up survey packet, which will include the paper-and-pencil (TeleForm) survey, a letter from the IRS endorsing the survey, and a letter from the survey vendor with instructions on completing the survey online.4 The letters will be tailored to acknowledge the earlier survey package sent to the respondent. | 7 – 10 days after Contact 1 mails |
| Contact 4: Thank you/reminder Postcard or Phone call) | If no completed survey is received, nonrespondents will either receive a follow-up thank you/reminder postcard, similar to Contact 3, or if they have been matched to a phone number, an IVR prompt will ask them complete and return the survey or call the survey vendor if the respondent has questions. | 7 – 10 days after Contact 1 mails |
| Contact 5: Survey packet | Nonrespondents are sent the survey packet, which provides a third copy of the paper-and-pencil questionnaire, a pre-addressed postage paid reply envelope, and a letter from the survey vendor asking for response. As with the first and second survey packets, the paper survey also includes information on how the respondents may complete the survey on the web, if so desired. | 2 weeks after Contact 5 phone or postcard follow-up |

**Web survey.** The secure web survey will be posted online using a proprietary web survey delivery system developed by our contractor. The software easily accommodates different question formats, including open-ended response fields.  It also allows participants to skip questions and complete the survey in more than one session (i.e., the respondent can leave the web survey and come back to finish it at a later time).  Development and testing of the web survey will follow well-established, documented best methods.

**Paper-and-pencil survey.** The paper-and-pencil mail survey will be designed to be user friendly, easy to navigate, and with clear and simple instructions.  The survey will be created using TeleForm technology, a software system for intelligent data capture and image processing.  The software extracts indexing information automatically from any document type through the use of multiple recognition engines. TeleForm reads hand print, machine print, optical marks, bar codes, and signatures.

**Data storage and usage.** Response data will be stored and tracked in a response database which can then be used to update and extend the IRS compliance burden model. In addition, a tailored Survey Management System will track cases throughout all modes of contact, including mail, telephone, and IVR.

**Focus groups.** Focus groups allow the IRS to speak directly to industry stakeholders and other resources regarding the primary drivers of burden to inform survey instrument design. They are extremely important to the design of a new survey because they offer the opportunity to increase and validate the understanding of the burden incurred by the relevant population as well as to develop and test meaningful survey questions.

1. **Describe methods to maximize response rates and to deal with issues of non-response.**

The survey instrument design and administration protocol are informed by currently-accepted best practices that support survey response rates, such as including official IRS letter as a pre-note, item formatting, and survey length. IRS conducted survey research during prior burden survey administrations, such as the incentive studies discussed in Section A9, that have also provided important insight.

Upon completion of each survey data collection, we will conduct a nonresponse bias analysis. This analysis will use a raking technique to control for the difference between the characteristics of those who respond and those who do not. The process is further outlined in the paper “Response Mode and Bias Analysis in the IRS’ Individual Taxpayer Burden Survey”, by J. Michael Brick, George Contos, Karen Masken, and Roy Nord.

1. **Describe any tests of procedures or methods to be undertaken.**

To ensure that the collection of information is not burdensome and that the questions are clearly written and will produce accurate and valid results, the IRS will conduct cognitive testing for any new or revised survey instrument. Cognitive testing is a well-established qualitative research method intended to identify problems respondents have with comprehension of survey questions (Willis 2005)[[1]](#footnote-1).  The testing will be conducted with taxpayers in the Washington, D.C. area.  Respondents will be recruited according to specific criteria (e.g., filing status, complexity of return, and filing method). Efforts will be made to recruit respondents who are demographically representative of the population being surveyed.

In addition, at the outset as well as after each interaction of testing, the instrument will undergo extensive review by the IRS, the contractor, and stakeholders.

1. **Provide the names and telephone numbers of individuals consulted on statistical aspects of the design and the name of the agency unit, contractor(s), grantee(s), or other person(s) who will actually collect and/or analyze the information for the agency.**

IRS Research, Applied Analytics, and Statistics and Treasury Office of Tax Analysis

Statistical Design:

Michael Sebastiani (statistical lead), IRS Research, Analysis, & Statistics 202-803-9155

Ahmad Qadri IRS Research, Analysis, & Statistics 202-803-9373

Ishani Roy, IRS Research, Analysis, & Statistics 202-803-9372

Luann Weyl

Collection and Analysis:

Brenda Schafer (overall lead), IRS Research, Applied Analytics, and Statistics, 202-803-9412

Patrick Langetieg (deputy lead), IRS Research, Applied Analytics, and Statistics, 202-803-9419

Jose Colon de la Matta, IRS Research, Applied Analytics, and Statistics, 202-803-9412

George Contos, Corporate Budget, Strategic Planning, 202-317-4287

Saurabh Datta, IRS Research, Applied Analytics, and Statistics, 202-803-9018

John Guyton, (overall lead for prior surveys). IRS Research, Applied Analytics, and Statistics, 202-803-9156

Ronald H. Hodge II, IRS Research, Applied Analytics, and Statistics, 202-803-9414

Rizwan Javaid, IRS Research, Applied Analytics, and Statistics, 240-613-5023

Scott Leary, IRS Tax-Exempt and Government Entities, 202-317-8767

Melissa Vigil, IRS Research, Applied Analytics, and Statistics, 202-803-9404

Susan Nelson (prior policy analysis advisor), formerly with Department of Treasury, Office of Tax Policy

Westat (Survey Administrator)

Data Collection:

Kerry Levin, Project Manager, 301-294-3928

Jocelyn Newsome, Research Analyst

Martha Stapleton, Project Manager

Jennifer McNulty, Project Manager

Karen Stein, Project Manager

Reina Sprankle, Survey Intake Manager

Statistical Design and Analysis:

Mike Brick, Statistician

**APPENDIX A – Citations**

[American Academy of Political and Social Science](http://www.socialsciencespace.com/author/aapss/), “The Nonresponse Challenge to Surveys and Statistics” (May 13, 2013), <http://www.socialsciencespace.com/2013/05/the-nonresponse-challenge-to-surveys-and-statistics/>

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