

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

Post Filing Issue Complexity	Strata		Population Count	Sample Allocation
	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, 74	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

Primary Form	Strata			Population Count	Sample Allocation
	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

2. 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.

3. 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.

4. 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. 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.

5. 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.

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¹Willis, G.B. (2005). Cognitive Interviewing: A Tool for Improving Questionnaire Design. Thousand Oaks, CA: Sage Publications.

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APPENDIX A – Citations

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