**Consumer Tipping Survey**

Welcome to the 2016 Survey on Consumer Behaviors. The purpose of this survey is to explore consumer’s behavior with respect to specific goods and services in the United States. In this short survey, we will ask you about what, if any, transactions of these types have occurred within the last calendar day. This survey is being conducted by a third party research group, Fors Marsh Group, LLC.

This survey should take 8 minutes or less to complete.

**SINGLE PUNCH ANSWER**

**Q1\_A**. In the last calendar day, have you made any transactions at a *restaurant or other prepared food/drink service*?

00 No **[SKIP TO Q2\_A]**

01 Yes

**Instruction Page**

On the next page, we will ask you to record one *restaurant or other prepared food/drink service* transaction that you made in the last calendar day. You will have an opportunity to record a separate transaction of this type later. If you had more than one transaction of this type (even at the same establishment and/or during the same visit), please record each separately. Do not record transactions for which you have already provided information. **[NEXT]**

**SINGLE PUNCH ANSWER**

**Q1\_B.** What type of service did you receive? Record each transaction separately.

 01 Full-Service Dining (e.g., traditional restaurants)

 02 Fast Casual (e.g., Chipotle, Panera)

03 Fast Food

 04 Carry-out/Delivery

 05 Bar

 06 Coffee Shops

 07 Ice Cream/Smoothie Shops

 08 Self-Service/Cafeteria/Buffets

 09 Food Cart/Truck

 -99 Refused

 -100 Valid Skip

**///If -99/Refused issue soft prompt to respondents before allowing them to proceed///**

**SINGLE PUNCH ANSWER**

**Q1\_C.** Did you pay for this particular service (**excluding any automatic or voluntary tip**)?

 00 No **[SKIP TO Q1\_F]**

01 Yes

 -100 Valid Skip

**MULTIPLE PUNCH ANSWER**

**Q1\_D.** What payment type(s) did you use to pay your portion of the bill?

(select all that apply)

 01 Cash

 02 Debit

 03 Credit

 04 Check

 05 Gift Card

 06 Smartphone credit or app

 07 Paper or online coupon (e.g., Groupon)

 08 Other

 -100 Valid Skip

**OPEN-ENDED ANSWER**

**Q1\_E.** What was the amount of the bill that you paid? When filling in cents please enter a value from 0-99.

(after tax, before automatic or voluntary tip)

 $ [TEXT BOX].[TEXT BOX]

 -100 Valid Skip

**SINGLE PUNCH ANSWER**

**Q1\_F.** Did the business add an automatic tip for this service? If so, how much did you pay?

 00 No

 01 Yes, and the amount was: $**[TEXT BOX].[TEXT BOX]**

 -100 Valid Skip

**SINGLE PUNCH ANSWER**

**Q1\_G.** Did you leave a voluntary tip for this transaction?

 00 No **[SKIP TO Q1\_J]**

01 Yes

-100 Valid Skip

**MULTIPLE PUNCH ANSWER**

**Q1\_H.** What payment type(s) did you use to pay the voluntary tip?

(select all that apply)

 01 Cash

 02 Debit

 03 Credit

 04 Check

 05 Gift Card

 06 Smartphone credit or app

 07 Paper or online coupon (e.g., Groupon)

 08 Non-monetary\*

 09 Other

 -100 Valid Skip

[Instructions at the bottom of response option list] **\*Examples of non-monetary gifts are: concert tickets, a bottle of wine, or a meal. Note that non-monetary gifts should only be recorded if they were used to compensate for the service. Non-monetary gifts that are given as personal tokens of appreciation should not be recorded.**

**OPEN-ENDED ANSWER**

**Q1\_I.** What was the amount of voluntary tip you paid? When filling in cents please enter a value from 0-99.

 $ [TEXT BOX].[TEXT BOX]

 -100 Valid Skip

**SINGLE PUNCH ANSWER**

**Q1\_J.** Have you made any other transactions at a *restaurant or other prepared food/drink service* in the last calendar day?

 00 No **[SKIP TO Q2\_A]**

01 Yes **[PROCEED TO NEXT INSTRUCTION PAGE]**

-100 Valid Skip

**Instruction Page**

Please record your next transaction in the same way as before. **[PROCEED to new record for Q1\_B]**

**///RANDOMIZE DETERMINE NEXT SERIES OF QUESTIONS, SELECT FROM Q2\_A – Q6\_A. RANDOMLY SELECT AFTER EACH SERIES IS COMPLETE///**

**SINGLE PUNCH ANSWER**

**Q2\_A**. In the last calendar day, have you had any transactions at a *hotel/motel*?

00 No **[SKIP TO Q3\_A]**

01 Yes

**[SHOW Q2\_RATE and Q2\_NIGHTS on same page]**

**OPEN-ENDED ANSWER**

**Q2\_RATE.** What was the average nightly rate for the room?

$ [TEXT BOX].[TEXT BOX]

-100 Valid Skip

**OPEN-ENDED ANSWER**

**Q2\_NIGHTS.** How many nights did you stay at this hotel?

 [TEXT BOX].[TEXT BOX]

-100 Valid Skip

**Instruction Page**

On the next page, we will ask you to record one *hotel/motel* transaction that you made in the last calendar day. You will have an opportunity to record a separate transaction of this type later.  If you had more than one transaction of this type (even at the same establishment and/or during the same visit), please record each separately.  Do not record transactions for which you have already provided information.

 **[NEXT]**

**SINGLE PUNCH ANSWER**

**Q2\_B.** What type of service did you receive? Record each transaction separately.

 01 Concierge/Front Desk Staff

 02 Housekeeping

 03 Room Service

 04 Valet

 05 Bellhop/Luggage Assistance

 06 Bar

 07 Full-Service Dining (e.g., traditional restaurant)

 08 Self-Service/Cafeteria/Buffets

 09 Shuttle Service to/from Hotel/Motel

 -99 Refused

 -100 Valid Skip

**///If -99/Refused issue soft prompt to respondents before allowing them to proceed///**

**SINGLE PUNCH ANSWER**

**Q2\_C.** Did you pay for this particular service (**excluding any automatic or voluntary tip**)?

 00 No **[SKIP TO Q2\_F]**

01 Yes

-100 Valid Skip

**MULTIPLE PUNCH ANSWER**

**Q2\_D.** What payment type(s) did you use to pay your portion of the bill?

(select all that apply)

 01 Cash

 02 Debit

 03 Credit

 04 Check

 05 Gift Card

 06 Smartphone credit or app

 07 Paper or online coupon (e.g., Groupon)

 08 Other

-100 Valid Skip

**OPEN-ENDED ANSWER**

**Q2\_E.** What was the amount of the bill that you paid? When filling in cents please enter a value from 0-99.

(after tax, before automatic or voluntary tip)

 $ [TEXT BOX].[TEXT BOX]

-100 Valid Skip

**SINGLE PUNCH ANSWER**

**Q2\_F.** Did the business add an automatic tip for this service? If so, how much did you pay?

 00 No

 01 Yes, and the amount was: $**[TEXT BOX].[TEXT BOX]**

-100 Valid Skip

**SINGLE PUNCH ANSWER**

**Q2\_G.** Did you leave a voluntary tip for this transaction?

 00 No **[SKIP TO Q2\_J]**

01 Yes

-100 Valid Skip

**MULTIPLE PUNCH ANSWER**

**Q2\_H.** What payment type(s) did you use to pay the voluntary tip?

(select all that apply)

 01 Cash

 02 Debit

 03 Credit

 04 Check

 05 Gift Card

 06 Smartphone credit or app

 07 Paper or online coupon (e.g., Groupon)

 08 Non-monetary\*

 09 Other

-100 Valid Skip

[Instructions at the bottom of response option list] **\*Examples of non-monetary gifts are: concert tickets, a bottle of wine, or a meal. Note that non-monetary gifts should only be recorded if they were used to compensate for the service. Non-monetary gifts that are given as personal tokens of appreciation should not be recorded.**

**OPEN-ENDED ANSWER**

**Q2\_I.** What was the amount of voluntary tip you paid? When filling in cents please enter a value from 0-99.

 $ [TEXT BOX].[TEXT BOX]

-100 Valid Skip

**SINGLE PUNCH ANSWER**

**Q2\_J.** Have you made any other transactions at a *hotel/motel* in the last calendar day?

 00 No **[SKIP TO Q3\_A]**

01 Yes

-100 Valid Skip

**Instruction Page**

Please record your next transaction in the same way as before. **[PROCEED to new record for Q2\_B]**

**SINGLE PUNCH ANSWER**

**Q3\_A**. In the last calendar day, have you made any transactions for *personal grooming, beauty, or massage services*?

00 No **[SKIP TO Q4\_A]**

01 Yes

**Instruction Page**

On the next page, we will ask you to record one *personal grooming, beauty, or massage service* transaction that you made in the last calendar day. You will have an opportunity to record a separate transaction of this type later.  If you had more than one transaction of this type (even at the same establishment and/or during the same visit), please record each separately.  Do not record transactions for which you have already provided information.

 **[NEXT]**

**SINGLE PUNCH ANSWER**

**Q3\_B.** What type of service did you receive? Record each transaction separately.

 01 Hair Stylist

 02 Barber

 03 Manicurist/Pedicurist

 04 Massage Therapist

 05 Waxing/Hair Removal

 06 Facial/Skin Care

 07 Makeup Artist

 -99 Refused

 -100 Valid Skip

**///If -99/Refused issue soft prompt to respondents before allowing them to proceed///**

**SINGLE PUNCH ANSWER**

**Q3\_C.** Did you pay for this particular service (**excluding any automatic or voluntary tip**)?

 00 No **[SKIP TO Q3\_F]**

01 Yes

-100 Valid Skip

**MULTIPLE PUNCH ANSWER**

**Q3\_D.** What payment type(s) did you use to pay your portion of the bill?

(select all that apply)

 01 Cash

 02 Debit

 03 Credit

 04 Check

 05 Gift Card

 06 Smartphone credit or app

 07 Paper or online coupon (e.g., Groupon)

 08 Other

-100 Valid Skip

**OPEN-ENDED ANSWER**

**Q3\_E.** What was the amount of the bill that you paid? When filling in cents please enter a value from 0-99.

(after tax, before automatic or voluntary tip)

 $ [TEXT BOX].[TEXT BOX]

-100 Valid Skip

**SINGLE PUNCH ANSWER**

**Q3\_F.** Did the business add an automatic tip for this service? If so, how much did you pay?

 00 No

 01 Yes, and the amount was: $**[TEXT BOX].[TEXT BOX]**

-100 Valid Skip

**SINGLE PUNCH ANSWER**

**Q3\_G.** Did you leave a voluntary tip for this transaction?

 00 No **[SKIP TO Q3\_J]**

01 Yes

-100 Valid Skip

**MULTIPLE PUNCH ANSWER**

**Q3\_H.** What payment type(s) did you use to pay the voluntary tip?

(select all that apply)

 01 Cash

 02 Debit

 03 Credit

 04 Check

 05 Gift Card

 06 Smartphone credit or app

 07 Paper or online coupon (e.g., Groupon)

 08 Non-monetary\*

 09 Other

-100 Valid Skip

[Instructions at the bottom of response option list] **\*Examples of non-monetary gifts are: concert tickets, a bottle of wine, or a meal. Note that non-monetary gifts should only be recorded if they were used to compensate for the service. Non-monetary gifts that are given as personal tokens of appreciation should not be recorded.**

**OPEN-ENDED ANSWER**

**Q3\_I.** What was the amount of voluntary tip you paid? When filling in cents please enter a value from 0-99.

 $ [TEXT BOX].[TEXT BOX]

-100 Valid Skip

**SINGLE PUNCH ANSWER**

**Q3\_J.** Have you made any other transactions for *personal grooming, beauty, or massage services* in the last calendar day?

 00 No **[SKIP TO Q4\_A]**

01 Yes **[PROCEED TO NEXT INSTRUCTION PAGE]**

-100 Valid Skip

**Instruction Page**

Please record your next transaction in the same way as before. **[PROCEED to new record for Q3\_B]**

**SINGLE PUNCH ANSWER**

**Q4\_A**. In the last calendar day, have you made any transactions for *moving or household maintenance services*?

00 No **[SKIP TO Q5\_A]**

01 Yes

**Instruction Page**

On the next page, we will ask you to record one *moving or household maintenance service* transaction that you made in the last calendar day. You will have an opportunity to record a separate transaction of this type later.  If you had more than one transaction of this type (even at the same establishment and/or during the same visit), please record each separately.  Do not record transactions for which you have already provided information.
**[NEXT]**

**SINGLE PUNCH ANSWER**

**Q4\_B.** What type of service did you receive? Record each transaction separately.

 01 Professional Movers

 02 Maid or Cleaning Service

 03 Lawn/Gardening Service

 04 Handyman/Repairman

 05 Equipment Rental

 -99 Refused

 -100 Valid Skip

**///If -99/Refused issue soft prompt to respondents before allowing them to proceed///**

**SINGLE PUNCH ANSWER**

**Q4\_C.** Did you pay for this particular service (**excluding any automatic or voluntary tip**)?

 00 No **[SKIP TO Q4\_F]**

01 Yes

-100 Valid Skip

**MULTIPLE PUNCH ANSWER**

**Q4\_D.** What payment type(s) did you use to pay your portion of the bill?

(select all that apply)

 01 Cash

 02 Debit

 03 Credit

 04 Check

 05 Gift Card

 06 Smartphone credit or app

 07 Paper or online coupon (e.g., Groupon)

 08 Other

-100 Valid Skip

**OPEN-ENDED ANSWER**

**Q4\_E.** What was the amount of the bill that you paid? When filling in cents please enter a value from 0-99.

(after tax, before automatic or voluntary tip)

 $ [TEXT BOX].[TEXT BOX]

-100 Valid Skip

**SINGLE PUNCH ANSWER**

**Q4\_F.** Did the business add an automatic tip for this service? If so, how much did you pay?

 00 No

 01 Yes, and the amount was: $**[TEXT BOX].[TEXT BOX]**

-100 Valid Skip

**SINGLE PUNCH ANSWER**

**Q4\_G.** Did you leave a voluntary tip for this transaction?

 00 No **[SKIP TO Q4\_J]**

01 Yes

-100 Valid Skip

**MULTIPLE PUNCH ANSWER**

**Q4\_H.** What payment type(s) did you use to pay the voluntary tip?

(select all that apply)

 01 Cash

 02 Debit

 03 Credit

 04 Check

 05 Gift Card

 06 Smartphone credit or app

 07 Paper or online coupon (e.g., Groupon)

 08 Non-monetary\*

 09 Other

-100 Valid Skip

[Instructions at the bottom of response option list] **\*Examples of non-monetary gifts are: concert tickets, a bottle of wine, or a meal. Note that non-monetary gifts should only be recorded if they were used to compensate for the service. Non-monetary gifts that are given as personal tokens of appreciation should not be recorded.**

**OPEN-ENDED ANSWER**

**Q4\_I.** What was the amount of voluntary tip you paid? When filling in cents please enter a value from 0-99.

 $ [TEXT BOX].[TEXT BOX]

-100 Valid Skip

**SINGLE PUNCH ANSWER**

**Q4\_J.** Have you made any other transactions for *moving or household maintenance services* in the last calendar day?

 00 No **[SKIP TO Q5\_A]**

01 Yes **[PROCEED TO NEXT INSTRUCTION PAGE]**

-100 Valid Skip

**Instruction Page**

Please record your next transaction in the same way as before. **[PROCEED to new record for Q4\_B]**

**SINGLE PUNCH ANSWER**

**Q5\_A**. In the last calendar day, have you made any transactions at a *casino*?

00 No **[SKIP TO Q6\_A]**

01 Yes

**Instruction Page**

On the next page, we will ask you to record one *casino* transaction that you made in the last calendar day. You will have an opportunity to record a separate transaction of this type later.  If you had more than one transaction of this type (even at the same establishment and/or during the same visit), please record each separately.  Do not record transactions for which you have already provided information.

 **[NEXT]**

**SINGLE PUNCH ANSWER**

**Q5\_B.** What type of service did you receive? Record each transaction separately.

 01 Dealers **[SKIP TO Q5\_F]**

 02 Floor Servers

 03 Bar

 04 Full-Service Dining (e.g., traditional restaurant)

 05 Self-Service/Cafeteria/Buffets

 06 Shuttle Service to/from Casino

 07 Valet

 -99 Refused

 -100 Valid Skip

**///If -99/Refused issue soft prompt to respondents before allowing them to proceed///**

**SINGLE PUNCH ANSWER**

**Q5\_C.** Did you pay for this particular service (**excluding any automatic or voluntary tip**)?

 00 No **[SKIP TO Q5\_F]**

01 Yes

-100 Valid Skip

**MULTIPLE PUNCH ANSWER**

**Q5\_D.** What payment type(s) did you use to pay your portion of the bill?

(select all that apply)

 01 Cash

 02 Debit

 03 Credit

 04 Check

 05 Gift Card

 06 Smartphone credit or app

 07 Paper or online coupon (e.g., Groupon)

 08 Other

-100 Valid Skip

**OPEN-ENDED ANSWER**

**Q5\_E.** What was the amount of the bill that you paid? When filling in cents please enter a value from 0-99.

(after tax, before automatic or voluntary tip)

 $ [TEXT BOX].[TEXT BOX]

-100 Valid Skip

**SINGLE PUNCH ANSWER**

**Q5\_F.** Did the business add an automatic tip for this service? If so, how much did you pay?

 00 No

 01 Yes, and the amount was: $**[TEXT BOX].[TEXT BOX]**

-100 Valid Skip

**SINGLE PUNCH ANSWER**

**Q5\_G.** Did you leave a voluntary tip for this transaction?

 00 No **[SKIP TO Q5\_J]**

01 Yes

-100 Valid Skip

**MULTIPLE PUNCH ANSWER**

**Q5\_H.** What payment type(s) did you use to pay the voluntary tip?

(select all that apply)

 01 Cash

 02 Debit

 03 Credit

 04 Check

 05 Gift Card

 06 Smartphone credit or app

 07 Paper or online coupon (e.g., Groupon)

 08 Non-monetary\*

 09 Other

-100 Valid Skip

[Instructions at the bottom of response option list] **\*Examples of non-monetary gifts are: concert tickets, a bottle of wine, or a meal. Note that non-monetary gifts should only be recorded if they were used to compensate for the service. Non-monetary gifts that are given as personal tokens of appreciation should not be recorded.**

**OPEN-ENDED ANSWER**

**Q5\_I.** What was the amount of voluntary tip you paid? When filling in cents please enter a value from 0-99.

 $ [TEXT BOX].[TEXT BOX]

-100 Valid Skip

**SINGLE PUNCH ANSWER**

**Q5\_J.** Have you made any other transactions at a *casino* in the last calendar day?

 00 No **[SKIP TO Q6\_A]**

01 Yes **[PROCEED TO NEXT INSTRUCTION PAGE]**

-100 Valid Skip

**Instruction Page**

Please record your next transaction in the same way as before. **[PROCEED to new record for Q5\_B]**

**SINGLE PUNCH ANSWER**

**Q6\_A**. In the last calendar day, have you made any transactions for a *taxi, limousine, rideshare, or shuttle service*?

00 No **[SKIP TO DEM\_4]**

01 Yes

**Instruction Page**

On the next page, we will ask you to record one transaction you have made for a *taxi, limousine, rideshare, or shuttle service*. Do not record transactions for which you have already provided information. **[NEXT]**

**SINGLE PUNCH ANSWER**

**Q6\_B.** What type of service did you receive? Record each transaction separately.

 01 Limousine

 02 Standard Taxi (e.g., “yellow cabs”)

 03 Uber, Lyft, or other Ride-Share service

 04 Shuttle Service (e.g., Super Shuttle)

 05 Valet

 -99 Refused

 -100 Valid Skip

**///If -99/Refused issue soft prompt to respondents before allowing them to proceed///**

**SINGLE PUNCH ANSWER**

**Q6\_C.** Did you pay for this particular service (**excluding any automatic or voluntary tip**)?

 00 No **[SKIP TO Q6\_F]**

01 Yes

-100 Valid Skip

**MULTIPLE PUNCH ANSWER**

**Q6\_D.** What payment type(s) did you use to pay your portion of the bill?

(select all that apply)

 01 Cash

 02 Debit

 03 Credit

 04 Check

 05 Gift Card

 06 Smartphone credit or app

 07 Paper or online coupon (e.g., Groupon)

 08 Other

-100 Valid Skip

**OPEN-ENDED ANSWER**

**Q6\_E.** What was the amount of the bill that you paid? When filling in cents please enter a value from 0-99.

(after tax, before automatic or voluntary tip)

 $ [TEXT BOX].[TEXT BOX]

-100 Valid Skip

**SINGLE PUNCH ANSWER**

**Q6\_F.** Did the business add an automatic tip for this service? If so, how much did you pay?

 00 No

 01 Yes, and the amount was: $**[TEXT BOX].[TEXT BOX]**

-100 Valid Skip

**SINGLE PUNCH ANSWER**

**Q6\_G.** Did you leave a voluntary tip for this transaction?

 00 No **[SKIP TO Q6\_J]**

01 Yes

-100 Valid Skip

**MULTIPLE PUNCH ANSWER**

**Q6\_H.** What payment type(s) did you use to pay the voluntary tip?

(select all that apply)

 01 Cash

 02 Debit

 03 Credit

 04 Check

 05 Gift Card

 06 Smartphone credit or app

 07 Paper or online coupon (e.g., Groupon)

 08 Non-monetary\*

 09 Other

-100 Valid Skip

[Instructions at the bottom of response option list] **\*Examples of non-monetary gifts are: concert tickets, a bottle of wine, or a meal. Note that non-monetary gifts should only be recorded if they were used to compensate for the service. Non-monetary gifts that are given as personal tokens of appreciation should not be recorded.**

**OPEN-ENDED ANSWER**

**Q6\_I.** What was the amount of voluntary tip you paid? When filling in cents please enter a value from 0-99.

 $ [TEXT BOX].[TEXT BOX]

-100 Valid Skip

**SINGLE PUNCH ANSWER**

**Q6\_J.** Have you made any other transactions for a *taxi, limousine, rideshare, or shuttle service* in the last calendar day?

 00 No **[SKIP TO DEM\_4]**

01 Yes **[PROCEED TO NEXT INSTRUCTION PAGE]**

-100 Valid Skip

**Instruction Page**

Please record your next transaction in the same way as before. **[PROCEED to new record for Q6\_B]**

**[Note: Demographic items 1-8 will be captured by the frame file of GfK and will not be asked. Ipsos will ask demographic item of participants at the beginning of the survey.]**

**SINGLE PUNCH ANSWER**

**DEM\_1.** What is your age?

<Text box>

**SINGLE PUNCH ANSWER**

**DEM\_2.** In which ZIP code do you live?

<Text box>

**SINGLE PUNCH ANSWER**

**DEM\_3.** What is your gender?

01 Male

02 Female

**SINGLE PUNCH ANSWER**

**DEM\_4.** Are you of Hispanic or Latino origin (ethnicity)?

01 Yes, of Hispanic origin

02 No, not of Hispanic origin

**MULTIPLE PUNCH ANSWER**

**DEM\_5.** What is your race? Please select one or more. Are you…

01 White

02 Black or African-American

03 Asian

04 Native Hawaiian or Other Pacific Islander

05 American Indian or Alaskan Native

06 Other

**SINGLE PUNCH ANSWER**

**DEM\_6.** Please indicate your highest level of educational attainment:

01 No formal education

02 1st, 2nd, 3rd, or 4th grade

03 5th or 6th grade

04 7th or 8th grade

05 9th grade

06 10th grade

07 11th grade

08 12th grade NO DIPLOMA

09 HIGH SCHOOL GRADUATE - high school DIPLOMA or the equivalent GED)

10 Some college, no degree

11 Associate degree

12 Bachelors of degree

13 Master’s degree

14 Professional or Doctorate degree

**SINGLE PUNCH ANSWER**

**DEM\_7.** Please indicate your employment status:

01 Working - as a paid employee

02 Working - self-employed

03 Not working - on temporary layoff from a job

04 Not working - looking for work

05 Not working – retired

06 Not working – disabled

07 Not working – other

**SINGLE PUNCH ANSWER**

**DEM\_8.** Please indicate your annual household income:

01 Less than $5,000

02 $5,000 to $7,499

03 $7,500 to $9,999

04 $10,000 to $12,499

05 $12,500 to $14,999

06 $15,000 to $19,999

07 $20,000 to $24,999

08 $25,000 to $29,999

09 $30,000 to $34,999

10 $35,000 to $39,999

11 $40,000 to $49,999

12 $50,000 to $59,999

13 $60,000 to $74,999

14 $75,000 to $84,999

15 $85,000 to $99,999

16 $100,000 to $124,999

17 $125,000 to $149,999

18 $150,000 to $174,999

19 $175,000 or more

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this survey is 1545-2261. We estimate the time required to be eight minutes. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to:

Internal Revenue Service

Tax Product Coordinating Committee

1111 Constitution Avenue NW

Washington, DC 20224