SUPPORTING STATEMENT

INTERNAL REVENUE SERVICE (IRS)

IRS TAXPAYER BURDEN SURVEYS

TIRNO-10-Q-00152

OMB Control Number 1545-2212 (For the period 6/1/2026 through 5/31/2029)

PART B – STATISTICAL METHODOLOGY

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

The IRS recognizes that each taxpayer segment (e.g., individuals, business entities, tax-exempt organizations, trusts, estates, employers, and information document issuers) face different tax compliance reporting and recordkeeping requirements. However, the taxpayer burden surveys are designed to capture data 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 A-J below provide strata information and sample allocation for each burden survey for which a sampling plan exists as of the date this request was submitted. 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.

Note: Sampling plans are subject to change based on analysis of previous survey data. All sample plans are designed to yield statistically-representative responses.

Table A.1 - Individual Taxpayer Burden Survey

Strata		Population Count	Sample Allocation
Preparation Method	Complexity		
Used a Paid Professional	Low	10,020,642	1,557
Used a Paid Professional	Medium-Low	27,076,662	4,187
Used a Paid Professional	Medium	16,816,489	5,177
Used a Paid Professional	Medium-High	14,505,441	6,830
Used a Paid Professional	High	11,591,430	8,130
Self-Prepared by Hand	Low	416,149	765
Self-Prepared by Hand	Medium-Low	972,431	534
Self-Prepared by Hand	Medium	341,931	250
Self-Prepared by Hand	Medium-High	202,535	727
Self-Prepared by Hand	High	87,032	651
Self-Prepared by Software	Low	17,801,631	3,492
Self-Prepared by Software	Medium-Low	28,141,648	5,474
Self-Prepared by Software	Medium	13,047,754	2,840
Self-Prepared by Software	Medium-High	6,443,061	2,630
Self-Prepared by Software	High	1,501,580	1,572
All Other Methods	Any	834,219	184
			45,000

Table A.2 - Individual Taxpayer Burden Survey - Amended Returns

Strata			Population Count	Sample Allocation
Post Filing Issue	**Return Complexity**	**Preparation Method**		
Amended	Low	Self-prepared	732,336	2,021
Amended	High	Paid Preparation	505,533	860
Amended	Low	Paid Preparation	595,895	1,668
Amended	High	Self-prepared	1,136,738	3,466
Amended	All	All	700,188	1,054
				9,069

Table A.3 - Individual Taxpayer Burden Survey - Late Filers				
Strata			Population Count	Sample Allocation
Post Filing Issue	**Return Complexity**	**Preparation Method**		
Late	Low	Paid	523,415	1,357
Late	Low	Paper	284,748	872
Late	Low	Software	82,726	1,141
Late	Low-Med	Paid	567,463	1,621
Late	Low-Med	Paper	279,498	593
Late	Low-Med	Software	100,944	1,329
Late	Medium	Paid	532,553	1,851
Late	Medium	Paper	206,230	319
Late	Medium	Software	86,197	1,360
Late	Med-High	Paid	394,293	2,171
Late	Med-High	Paper	131,557	835
Late	Med-High	Software	49,937	999
Late	High	Paid	468,439	3,692
Late	High	Paper	53,507	754
Late	High	Software	26,816	884
Late	Special	Special/VITA	65,767	221
				19,999

(continued on the next page)

Table A.4 - Individual Taxpayer Compliance (Post-Filing) Burden Survey - Enforcement

Strata			Population Count	Sample Allocation
Post Filing Issue Complexity	**Return Complexity**	**Preparation Method**		
Collection - Low	Low	Paid	3,919,887	1,999
Collection - Low	Low	Unpaid	1,383,839	1,675
Collection - Low	High	Paid	1,756,845	1,720
Colllection - Low	High	Unpaid	1,957,588	1,438
Collection - High	Low	Paid	55,461	854
Collection - High	Low	Unpaid	13,376	692
Collection - High	High	Paid	15,311	696
Collection - High	High	Unpaid	12,015	739
Appeals	Low	Paid	674	428
Appeals	Low	Unpaid	508	324
Appeals	High	Paid	438	350
Appeals	High	Unpaid	811	514
Exam - Correspondence	Low	Paid	316,393	1,238
Exam - Correspondence	Low	Unpaid	190,325	810
Exam - Correspondence	High	Paid	271,278	1,137
Exam - Correspondence	High	Unpaid	380,764	1,247
Exam - Field	Low	Paid	9,246	700
Exam - Field	Low	Unpaid	3,502	585
Exam - Field	High	Paid	331	265
Exam - Field	High	Unpaid	457	366
Exam - Office	Low	Paid	6,031	728
Exam - Office	Low	Unpaid	3,643	623
Exam - Office	High	Paid	510	408
Exam - Office	High	Unpaid	580	464
				20,000

(continued on the next page)

Table B.1 - Business Taxpayer Burden Survey

Strata			Population Count	Sample Allocation
Form	**Industry**	**Business Size**		
Form 1120	Any	No Business Activity	213,921	192
		Assets under $50k and Turnover under $20k	101,871	577
		Assets from $50k to $175k or Turnover from $20k to $70k	218,860	577
		Assets from $175k to $500k or Turnover from $70k to $200k	325,381	623
		Assets from $500k to $1.5M or Turnover from $200k to $600k	352,488	1,458
		Assets from $1.5M to $5M or Turnover from $600k to $2M	254,163	2,538
		Assets from $5M to $15M or Turnover from $2M to $6M	104,868	2,925
		Assets from $15M to $50M or Turnover from $6M to $20M	45,063	1,598
		Assets from $50M to $1B or Turnover from $20M to $400M*	28,273	3,038
		Assets over $1B or Turnover over $400M*	4,594	1,859
orm 1120-	Any	No Business Activity	283,036	192
		Assets under $50k and Turnover under $20k	238,838	577
		Assets from $50k to $175k or Turnover from $20k to $70k	539,839	577
		Assets from $175k to $500k or Turnover from $70k to $200k	1,127,238	1,073
		Assets from $500k to $1.5M or Turnover from $200k to $600k	1,489,002	2,823
		Assets from $1.5M to $5M or Turnover from $600k to $2M	982,093	4,642
		Assets from $5M to $15M or Turnover from $2M to $6M	315,950	2,956
		Assets from $15M to $50M or Turnover from $6M to $20M	97,146	1,027
		Assets from $50M to $1B or Turnover from $20M to $400M*	26,186	940
		Assets over $1B or Turnover over $400M*	477	577
Form 1065	Any	No Business Activity	433,362	192
	Not Real Estate	Assets under $50k and Turnover under $20k	209,311	577
		Assets from $50k to $175k or Turnover from $20k to $70k	315,289	577
		Assets from $175k to $500k or Turnover from $70k to $200k	387,311	321
		Assets from $500k to $1.5M or Turnover from $200k to $600k	398,789	708
		Assets from $1.5M to $5M or Turnover from $600k to $2M	314,536	1,117
		Assets from $5M to $15M or Turnover from $2M to $6M	164,039	1,388
		Assets from $15M to $50M or Turnover from $6M to $20M	88,486	998
		Assets from $50M to $1B or Turnover from $20M to $400M*	65,272	1,802
		Assets over $1B or Turnover over $400M*	5,698	1,375
	Real Estate	Assets under $50k and Turnover under $20k	78,771	577
		Assets from $50k to $175k or Turnover from $20k to $70k	261,194	577
		Assets from $175k to $500k or Turnover from $70k to $200k	414,618	483
		Assets from $500k to $1.5M or Turnover from $200k to $600k	499,961	771
		Assets from $1.5M to $5M or Turnover from $600k to $2M	389,046	1,225
		Assets from $5M to $15M or Turnover from $2M to $6M	167,949	856
		Assets from $15M to $50M or Turnover from $6M to $20M	67,881	635
		Assets from $50M to $1B or Turnover from $20M to $400M*	24,773	631
		Assets over $1B or Turnover over $400M*	730	577
Form 1120	Any	Any**	335	288
Form 1120	Any	Any**	3,307	673
Form 1120	Any	Any**	15,017	961
Form 1120	Any	Any**	40,063	1,923
				50,000

*Received large business survey

** Received small or large survey depending on business size

Table B.2 - Business Compliance (Post-Filing) Burden Survey

Strata			Population Count	Sample Allocation
Type	**Complexity**	**Asset Category ($)**		
Collections	Low	x<=0	4,238	4,352
		0 - 250k	422,481	1,463
		250k - 1M	80,999	1,263
		1M - 5M	44,636	1,254
		5M - 50M	14,665	1,229
		50M - 250M	1,955	1,146
		>= 250M	1,113	1,008
	High	<= 0	736	729
		0 - 250k	1,635	1,258
		250k - 1M	718	713
		1M - 5M	365	360
		>= 5M	200	192
Appeals	All	<= 250k	182	182
		> 250k	190	188
Exam	Low	<= 0	73	69
		0 - 250k	96	92
		250k - < 5M	261	247
		5M - < 10M	100	96
		10M - < 50M	69	50
		50M - < 250M	42	34
		>= 250M	35	25
	High	x<0	197	193
		x=0	2,472	1,145
		0 - 250k	3,728	1,248
		250k - < 5M	5,694	1,235
		5M - < 10M	1,275	1,219
		10M - < 50M	5,234	1,211
		50M - < 250M	1,981	1,173
		250M - < 5B	1,450	1,198
		>= 5B	184	166
Amended	All	<0	1,621	1,172
		>0	41,458	1,254
		0 - 250k	63,732	1,423
		250k - < 1M	32,119	1,258
		1M - < 5M	25,124	1,226
		5M - < 10M	6,402	1,229
		10M - < 100M	8,294	1,191
		100M - < 250M	905	773
		250M - < 5B	1,176	1,021
		>= 5B	221	200
Special Cases	All	NA	15	15
				35,500

Table C.1 - Tax Exempt Organization Reporting Burden Survey (Form 990)

Strata		Population Count	Sample Allocation
Preparation Method	**Total Revenue**		
Self-Prepared	Less than $5,000	13,965	750
Self-Prepared	$5,001 - $100,000	43,356	750
Self-Prepared	$100,001 - $1,000,000	45,479	750
Self-Prepared	$1,000,001 or more	18,087	1,451
Paid Preparer	Equal to zero	11,436	750
Paid Preparer	$1 - $5,000	28,736	750
Paid Preparer	$5,001 - $50,000	67,873	750
Paid Preparer	$50,001 - $100,000	70,364	750
Paid Preparer	$100,001 - $500,000	177,235	3,879
Paid Preparer	$500,001 - $1,000,000	56,481	2,779
Paid Preparer	$1,000,001 - $5,000,000	81,999	7,893
Paid Preparer	$5,000,001 - $10,000,000	19,588	2,286
Paid Preparer	$10,000,001 or more	30,670	3,713
Self-Prepared (990T only)	N/A	3,394	750
Paid Preparer (990T only)	N/A	152,330	2,000
			30,001

Table C.2 - Tax Exempt Organization Reporting Burden Survey (Form 990-N)

Strata	Population Count	Sample Allocation
CT, MA, ME, NH, RI, VT, NJ, NY, PA	107,150	287
IL, IN, MI, OH, WI	109,068	287
IA, KS, MN, MO, ND, NE, SD, CO, ID, MT, UT, WY	94,682	287
DC, DE, MD, NC, VA, WV	63,491	287
FL, GA, SC, AL, KY, MS, TN	95,932	287
AR, LA, OK, TX, NM	76,021	287
AZ, NV, AK, CA, HI, OR, WA	105,206	287
		2,009

(continued on the next page)

Table D - Trust and Estate Income Tax Return Filer Burden Survey (Form 1041)

Strata		Population Count	Sample Allocation
Form 1041 Type	**Modified Positive Income**		
Decedent's Estate	less than $5	85,531	913
	$5 to $1,000	56,116	763
	$1,000 to $5,000	54,552	654
	$5,000 to $25,000	71,847	786
	$25,000 to $75,000	43,302	812
	$75,000 to $150,000	19,799	533
	more than $150,000	24,248	946
Simple Trust	less than $5	55,306	594
	$5 to $1,000	45,303	620
	$1,000 to $5,000	70,464	623
	$5,000 to $25,000	168,870	976
	$25,000 to $75,000	115,523	944
	$75,000 to $150,000	41,730	986
	more than $150,000	39,512	693
Complex Trust	less than $5	204,945	2,012
	$5 to $1,000	208,523	1,061
	$1,000 to $5,000	250,657	1,330
	$5,000 to $25,000	463,126	2,056
	$25,000 to $75,000	286,989	1,758
	$75,000 to $150,000	113,431	1,444
	more than $150,000	139,822	2,754
Grantor Trust	Any	490,626	3,988
Ch. 7 Bankruptcy Estate	Any	1,852	700
Ch. 11 Bankruptcy Estate	Any	130	104
Qualified Disability Trust	less than $5	2,228	334
	more than $5	28,836	510
Pooled Investment Fund	less than $5	1,694	539
	more than $5	4,362	567
			30,000

Table E - Information Return Issuer Burden Survey

Strata			Population Count	Sample Allocation
Under 500 Clients	Only 1 Type Filed	Form 1099NEC	3,022,600	2,500
		Form 1099MISC with Other Income	93,013	1,702
		Form 1099MISC with Rent and no Other Income	171,073	2,500
		Form 1099MISC with No Rent and No Other Income	22,129	1,702
		Form 1098	24,022	2,500
		Form 1099INT	46,251	2,500
		Form 1099R	23,444	2,500
		Form 1099DIV	17,491	2,500
		Form 1098T	12,620	1,893
		Form 1099S	7,118	1,068
		Form 1042S	6,334	950
		Form 1099B	1,243	750
		Form 1099C	603	603
		Form 1099K	444	444
		Form 5498	62	62
	2 Types Filed	Form 1099NEC and Form 1099MISC with Other Income	55,925	1,720
		Form 1099NEC and Form 1099MISC with Rent and No Other Income	501,094	2,500
		Form 1099NEC and Form 1099MISC with No Rent and No Other Income	61,927	1,720
	Over 2 Types Filed	Form 1099NEC, Form 1099MISC, and Form 1099INT	46,345	1,385
		Form 1099NEC, No Form 1099MISC, and Form 1099INT	45,430	1,385
		No Form 1099NEC, Form 1099MISC, and Form 1099INT	11,735	1,385
		All Other Combinations	67,554	2,500
Over 500 Clients	2 Types Filed	Form 1099NEC and Form 1099MISC	5,714	778
	Over 2 Types Filed	Form 1099NEC	14,796	1,519
		All Other Combinations	7,689	936
				40,000

Table F - Estate Transfer Return Filer Burden Survey (Form 706)

Strata			Population Count	Sample Allocation
No Tax Due	Any	Part 2, Line 2 = 0	1,385	611
	Part 2, Line 1 <= $5M	Part 2, Line 2 >0% and <100%	5,159	802
		Part 2, Line 2 >= 100%	7,211	1,462
	Part 2, Line 1 > $5M and <= $10M	Part 2, Line 2 >0% and <100%	1,251	1,021
		Part 2, Line 2 >= 100%	4,047	1,411
	Part 2, Line 1 >$10M	Part 2, Line 2 >0% and <100%	455	417
		Part 2, Line 2 >= 100%	3,554	2,322
Tax Due	Part 2, Line 1 <= $5M		51	42
	Part 2, Line 1 > $5M and <= $10M		193	161
	Part 2, Line 1 >$10M		2,285	1,797
Claimed Credit for Estate Tax Paid on Prior Transfers			34	25
Generation-Skipping Transfer (GST) Tax Due			51	41
				10,112

Table G - Employer Reporting 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	3,038
	5 to 19	None	ANY	768,328	1,105
	20 to 99	None	NO	271,569	715
	100 to 299	None	NO	23,184	580
	300 to 999	None	NO	3,664	518
	Over 1000	None	NO	792	519
	1 to 19	Less Than 10%	NO	410,266	981
	20 to 99	Less Than 10%	NO	252,724	715
	100 to 299	Less Than 10%	NO	56,339	580
	300 to 999	Less Than 10%	NO	11,699	523
	Over 1000	Less Than 10%	NO	3,192	544
	1 to 19	Greater Than 10%	NO	167,492	981
	20 to 99	Greater Than 10%	NO	20,499	713
	100 to 299	Greater Than 10%	NO	10,684	579
	300 to 999	Greater Than 10%	NO	11,572	525
	Over 1000	Greater Than 10%	NO	4,839	547
	1 to 19	ANY	YES	82,030	981
	20 to 99	ANY	YES	90,295	715
	100 to 299	ANY	YES	14,041	579
	300 to 999	ANY	YES	2,198	515
	Over 1000	ANY	YES	924	529
Form 944	ANY	ANY	ANY	31,693	551
Form 943	ANY	ANY	ANY	75,246	469
					17,500

Table H - Excise Tax Return Filer Burden Survey

Strata	Population Count	Sample Allocation
Non-Patient Centered Outcome Research Fund Excise Tax, Single Industry Filer	1,563	1,534
Non-Patient Centered Outcome Research Fund Excise Tax, Multiple Industry Filer	1,381	1,349
Patient-Centered Outcome Research Fund Excise Tax, Single Industry Filer	85,021	4,063
Patient-Centered Outcome Research Fund Excise Tax, Multiple Industry Filer	3,156	3,054
		10,000

Table I - Gift Tax Return Filer Burden Survey (Form 709)

Strata			Population Count	Sample Allocation
No Tax Due	First Time Filer	Gift Value > Annual Exclusions & Deductions	133,468	9,377
		Gift Value < Annual Exclusions & Deductions	20,858	1,570
		Gift Value < Annual Exclusions	1,630	619
	Prior Filer	Gift Value > Annual Exclusions & Deductions	111,128	9,411
		Gift Value < Annual Exclusions & Deductions	19,784	1,731
		Gift Value < Annual Exclusions	1,998	902
Tax Due	Prior Filer	N/A	975	929
	First -Time Filer	N/A	484	425
				24,964

Note: RAAS is testing model-based stratification. Model-based stratification uses historical burden survey data to learn the relationships between taxpayer burden and key taxpayer characteristics to predict burden for the population in the sampling frame. This technique improves prediction and increases sample efficiency compared to the traditional design-based stratification. Because the method is not design-based, the strata do not have set definitions.

Table J - Retirement Plan Return Filer Burden Survey

Strata	Population Count	Sample Allocation
All 401k Plans with Total Participant Count of LE 2	147,082	2,000
All 401k Plans with Total Participant greater than 2 with Automatic Enrollment	137,189	2,583
All 401k Plans with Total Participant Greater than 2 without Automatic Enrollment	497,146	6,001
All 403B Plans	17,968	500
All ESOP Plans	6,721	500
All Money Purchase Plans	5,999	500
All Target Benefit Plans	531	500
All Other DC plans	67,497	1,433
All Pay Related Plans	47,342	2,852
All Cash Benefit Plans	23,836	1,229
All Plans listed as both Pay Related and Cash Benefit	15,845	904
All Other DB Plans	577	500
Plans that identify both DB and DC features	1,041	500
MEP Plans	1,282	500
		20,502

(continued on the next page)

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

We have two objectives in the design of the data collection protocol. 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.

Contact	Description	Schedule
Contact 1: Initial packet	The initial packet consists of a letter from the IRS endorsing the survey, instructions for completing the survey online, and answers to frequently asked questions.	Beginning of data collection period
Contact 2: Thank you/reminder Letter	All respondents will be mailed a thank you/reminder letter. The letter will thank those who have already submitted a completed survey and ask those who have not responded to please do so.	21 days after Contact 1 mails
Contact 3: Thank you/reminder Letter	All nonrespondents will be mailed a reminder letter with instructions for completing the survey online.	21 days after Contact 2 mails
Contact 4: Thank you/reminder Letter	All nonrespondents will be mailed a reminder letter with instructions for completing the survey online.	21 days after Contact 3 mails

Web survey. The secure web survey will be hosted by the IRS using a secure Software as a Service web survey platform. 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.

Data storage and usage. Response data will be stored and tracked in a secure response database which can then be used to update and extend the IRS compliance burden model.

Focus groups. Focus groups allow the IRS to speak directly to industry stakeholders and taxpayers 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 incentive studies, 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 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.**

Statistical Design

Patrick Langetieg, IRS Research, Applied Analytics, and Statistics, 202-803-9419
David Brown, Research, Applied Analytics, and Statistics, 808-466-6424
Alexander Turk, Research, Applied Analytics, and Statistics, 651-361-1583
Ishani Roy, IRS Research, Applied Analytics, and Statistics, 202-803-9847

Collection and Analysis

Brenda Schafer (program owner), IRS Research, Applied Analytics, and Statistics, 202-803-9412
Scott Leary, IRS Research (program manager), IRS Research, Applied Analytics, and Statistics, 202-803-9909
William Gomez, IRS Research, Applied Analytics, and Statistics, 202-803-9147
Jamie Bryant, IRS Research, Applied Analytics, and Statistics, 774-747-6640
Alexander Saak, IRS Research, Applied Analytics, and Statistics, 202-803-9450

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

APPENDIX A – Citations

American Academy of Political and Social Science, "The Nonresponse Challenge to Surveys and Statistics" (May 13, 2013), http://www.socialsciencespace.com/2013/05/the-nonresponse-challenge-to-surveys-and-statistics/

Church, A.H., "Estimating the Effect of Incentives on Mail Survey Response Rates: A Meta-Analysis", *Public Opinion Quarterly*, 57: 62-79 (1993).

Dillman, D., Smyth, J., and Christian, L., *Internet, Mail, and Mixed-Mode Surveys: The Tailored Design Method*, Hoboken, NJ: John Wiley & Sons (2008).

Groves, R., Dillman, D., Eltinge, J., and Little, R, *Survey Nonresponse*, New York: John Wiley and Sons (2002).

James, Jeannine M., and Richard Bolstein, ''The Effect of Monetary Incentives and Follow Up Mailings on the Response Rate and Response Quality in Mail Surveys,'' *Public Opinion Quarterly* 54:346–61 (1990).

Millar, M.M. and Dillman, D.A., "Improving Response to Web and Mixed-Mode Surveys", *Public Opinion Quarterly*, 1-21 (2011).

Petrolia, D.R. and Bhattacharjee, S., "Revisiting Incentive Effects: Evidence from a Random-Sample Mail Survey on Consumer Preferences for Fuel Ethanol", *Public Opinion Quarterly*, 73:537-550 (2009).

Shaw, M.J. et al, "The Use of Monetary Incentives in a Community Survey: Impact on Response Rates, Data Quality, and Cost", *Health Services Research*, 35: 1339-1346 (2001).

Shettle, C. and Mooney, G., "Evaluation of Using Monetary Incentives in a Government Survey", Mathematics Policy Research, *National Science Foundation* (1999).

Teisl, M.F., Roe, B. and Vayda, M., "Incentive Effects on Response Rates, Data Quality, and Survey Administration Costs", *International Journal of Public Opinion Research* 18 (2005).

Trussell, N. and Lavrakas, P.J., "The Influence of Incremental Increases in Token Cash Incentives on Mail Survey Response: Is there an Optimal Amount?" *Public Opinion Quarterly* 68: 349-367 (2004)