

Wis.Doc  
Nat.  
3:  
R 4/  
134  
c.5

LOAN COPY

LOAN COPY #5

EVALUATION OF THE 1983 WISCONSIN  
TAX CHECKOFF FOR NONGAME AND  
ENDANGERED RESOURCES

DEPARTMENT OF NATURAL RESOURCES

RESEARCH

September 1985

By  
Ann Cary  
Bureau of Research, Madison

REPORT 134

Dept. of Natural Resources  
Technical Library  
3911 Fish Hatchery Road  
Fitchburg, WI 53711 - 5397

ABSTRACT

The Wisconsin Department of Natural Resources conducted a study to determine the reasons for the low donation rate to its 1983 Endangered Resources Fund, a checkoff listed on the state income tax form. The study objectives were to look for significant differences between contributors and noncontributors in terms of demographic characteristics and general interest in wildlife. A special emphasis was placed on determining the effectiveness of the 1983 checkoff promotional campaign. The data were collected by a mail survey sent to a sample of 1,000 Wisconsin taxpayers.

Contributors to the checkoff fund were more likely to be younger, better educated, and dwellers in cities of 25,000 or more. Hunters and nonhunters were equally likely to contribute, as were anglers and nonanglers.

The low donation rate appeared to be due to a lack of knowledge of the checkoff fund, rather than to a lack of interest in Wisconsin wildlife. About 62% of the noncontributor sample had not known about the fund before receiving the survey.

The respondents indicated the tax form as the most common source of information about the checkoff fund, followed by newspaper and television. Few had learned of it through very specific promotional efforts, such as a poster.

As a result of this survey, recommendations were made for increasing the visibility of the checkoff line on the tax form, expanding the program explanation on the tax instructions, and concentrating on mass media information sources in subsequent promotional campaigns.

INTRODUCTION. . . . .	2
METHODS . . . . .	3
Questionnaire Response. . . . .	4
RESULTS . . . . .	5
Profile of Contributors and Noncontributors . . . . .	5
Demographic Characteristics. . . . .	5
Outdoor and Wildlife-Related Activities. . . . .	6
Organization Membership. . . . .	6
Attitudes Toward Wildlife and the Environment. . . . .	7
Reasons for Contributing . . . . .	7
Reasons for Not Contributing . . . . .	8
Promotional Efforts and Effectiveness . . . . .	8
Effect of Tax Surcharge . . . . .	9
Fund Uses . . . . .	12
DISCUSSION. . . . .	14
SUMMARY . . . . .	15
APPENDICES. . . . .	17
LITERATURE CITED. . . . .	35

## INTRODUCTION

In 1983, more than 30 states collected revenue for nongame and endangered resources through "checkoffs" on state income tax forms. The Department of Natural Resources in Colorado established the first of these checkoffs in 1978 to supplement traditional funding from federal taxes on hunting and fishing equipment sales. This supplement was needed since, at most, about 10% of the revenue from these federal tax levies is designated for nongame species programs (Hearings before the Subcommittee on Fisheries and Wildlife Conservation and the Environment 1979). Checkoffs were also established to redistribute the burden of support for nongame and endangered species programs so that the cost of maintaining these programs would be more equally shared by the public. The reliance on funds provided by hunters and anglers was considered "neither adequate nor entirely appropriate to meet the glaring need for research and management programs for all wildlife, especially for nongame species" (Hearings 1979).

Research suggests that tax checkoffs should be successful in collecting revenue for endangered and nongame wildlife programs. In the study of public attitudes toward wildlife and the environment, studies have shown that public concern for wildlife and the environment increased during the 1960s and remained at high levels during the 1970s (Kellert 1979; Heberlein 1981; Galli and Penkala 1981). More recently, Schneider (1983) reported that "...the public in recent months has shifted away from its preference for a balanced [between economic growth and environmental protection] policy and asserted a clear priority for environmental needs...". In addition, according to Republican polls, "the public remains committed to environmentalism, even if the issue is less important personally than other more immediate and pressing concerns" (Mitchell 1984).

More importantly, other research has reported a strong public willingness to support wildlife programs financially. The National Audubon Society (1979) collected evidence indicating public support both for greater allocation of tax revenues for wildlife programs, and for taxes on equipment and supplies for nonconsumptive activities, such as birdwatching. Galli and Penkala (1981) reported that a majority of the respondents of a New Jersey survey had approved of spending more state treasury money for the protection of wildlife.

Finally, in an analysis of public views toward potential funding sources for nongame programs (U.S. Fish and Wildlife Service 1984), a volunteer tax checkoff was supported more strongly than any of the other proposed alternatives. Many respondents felt that this source "targeted the user more accurately than any other potential funding source", which reiterates the notion of redistributing the burden of support for nongame and endangered resource programs.

The taxpayer participation rates to the numerous checkoff funds have varied from state to state and from year to year. In 1983, 11% of the taxpayers in Minnesota contributed a total of \$628,000 to the checkoff fund, while in North Carolina, less than 2% of the taxpayers participated, for a total of \$218,000. In Wisconsin, 1983 was the first year that the Endangered Resources Checkoff appeared on the state income tax form. (See Appendix A for copies of the state tax form.) The contribution rate from taxpayers that year was 1.6%, resulting in \$291,700 in donations for the fund.

The checkoff was established to fund the programs of the Wisconsin Department of Natural Resources (DNR), Bureau of Endangered Resources. The Bureau had projected that Wisconsin taxpayers would contribute \$500,000 to the checkoff in 1983. The population of Wisconsin is similar to that of Minnesota in many ways; thus, the Bureau had based its projection on the contribution rate to Minnesota's checkoff. The \$291,700 contribution total fell far short of this projection.

The contributions from the checkoff, also referred to as the Endangered Resources Donation Fund, were the Bureau's only source of funding for the following year's endangered resources programs. This was an unusual situation; the revenue from most states' checkoffs is used as a supplement to other funding sources. Since the checkoff did not generate as much revenue as the Bureau expected, it was forced to cut its 1984 endangered resources programs by 15%. For this reason, the Bureau was interested in determining why the 1983 donation rate in Wisconsin was so low. The donation rates in several other states with first-year checkoffs in 1983 were substantially higher than the rate in Wisconsin (i.e., Massachusetts-5.7%; Ohio-4.0%); thus the lower rate in Wisconsin did not appear to be due simply to the fact that the fund was new in 1983.

A study of the checkoff and related issues was conducted by the DNR's Bureau of Research. The objectives of the study were to determine the differences between contributors and noncontributors in the following areas: 1) knowledge of the fund and how an individual learned of it; 2) attitudes towards wildlife and environmental issues; 3) participation in wildlife-related and outdoor activities; and 4) demographic characteristics.

A specific goal of the study was to determine the effectiveness of the 1983 checkoff promotional campaign in Wisconsin in order to improve future promotional campaigns.

#### METHODS

The data were collected from September through November 1984 by a mail survey sent to a sample of 1,000 Wisconsin taxpayers. The survey contained five sections. Questions in the first four sections concerned the respondents' wildlife-related attitudes and activities; the respondents' knowledge of the checkoff, including how they learned of it and how they thought the funds should be used; and the respondents' demographic characteristics, such as age and sex (see Appendix B). These areas were chosen because similar studies of wildlife checkoffs conducted in other states have identified variables within each of these areas that are significantly related to contribution (Iowa Conserv. Comm. 1983; Applegate 1984; Carothers and Knight 1984; Connelly et al. 1984).

In 1983, there had been a 10% surcharge on Wisconsin state income taxes. We suspected that this surcharge had reduced the number of taxpayers who were to receive tax refunds in 1983, and therefore had negatively affected the checkoff contribution rate. To study this possibility, two questions asked for information about the respondent's income taxes.

The Wisconsin taxpayer sample for the study was obtained in cooperation with the Wisconsin Department of Revenue (DOR). A stratified random sampling method was used to select equal numbers of contributors and noncontributors. The DOR stratified the population of Wisconsin taxpayers into contributors and noncontributors using tax form information. A sample of each type was then drawn by selecting every "kth" name from a random start, where "k" was determined by the total size of each group. The names and addresses of 500 known contributors and 500 known noncontributors were thus provided for the study.

Each survey was mailed along with a letter of explanation which outlined the necessity of the study and the importance of each individual's response (see Appendix B). A self-addressed, stamped envelope was included for the survey's return. Research has shown that the use of follow-up mailings significantly increases questionnaire response rates (Heberlein and Baumgartner 1978; Dillman 1978). Thus, each person in the sample was mailed a postcard reminder one week after the original mailing. A week later, the nonrespondents were mailed a new copy of the questionnaire, and a second cover letter and return envelope.

The final questionnaire mailing was sent through certified mail, since this method has been shown to increase the response rate even further (Dillman 1978; Heberlein and Baumgartner 1978). One manipulation was made in the mailing procedure; to reduce mailing costs, the remaining group of nonrespondents was randomly divided in half, and just half were sent the final mailing. This mailing was sent five weeks after the original. Then, in order to retain the representativeness of the sample, the questionnaire responses from those receiving a certified mailing were counted twice in the analysis of the data.

As questionnaires were returned, they were coded and entered into a computer data file. The data were analyzed using SAS (Statistical Analysis System 1982) programs. The analysis mainly involved cross-tabulations of the data within each of the sample groups (contributors and noncontributors) with chi-square test of significance.

#### Questionnaire Response

The final questionnaire response was 84%. Forty-nine percent of the questionnaires were returned after the original mailing and postcard reminder. Another 20% of the questionnaires were returned after the second mailing, and an additional 15% were received following the certified mailing.

Ninety-three percent of the contributors returned the questionnaire, while the rate for noncontributors was 75%. The total sample size was reduced by slightly over 3%, due to some questionnaires being undeliverable and to some people in the sample having died or moved. In addition, a sample discrepancy was corrected for in the data analysis (see Appendix C).

RESULTS

Profile of Contributors and Noncontributors

Demographic Characteristics. Several demographic characteristics were identified as significantly different between contributors and noncontributors (Table 1). Contributors tended to be younger, more highly educated, and more likely to be living in cities of 25,000 or more. (For a more complete breakdown of these variables, see Appendix D, Table D.1). In addition, contributors were more likely to be single and employed full- or part-time, but these differences disappeared when the age of the respondent was controlled. Males were as likely as females to be contributors; likewise, hunters and nonhunters were equally likely to contribute, as were anglers and nonanglers.

TABLE 1. Demographic differences between contributors and noncontributors.

<u>Demographic Factors</u>	<u>Contributors (%)</u>	<u>Noncontributors (%)</u>
<u>Sex</u>		
Male	63%	63%
Female	37	37
<u>Age*</u>		
45 and under	77	64
Over 45	23	36
<u>Education Level*</u>		
College or advanced degree	50	26
Less than college degree	50	74
<u>Population of Place of Residence*</u>		
25,000 and over	51	41
Under 25,000	49	59
<u>Marital Status**</u>		
Single	36	26
Married	55	61
Separated, divorced, widowed	9	13
<u>Employment Status**</u>		
Employed full- or part-time	86	79
Unemployed	2	3
Retired	8	14
Other (student, military)	4	4

\*Significant at the 0.01 level between contributors & noncontributors.

\*\*Significant at the 0.05 level between contributors & noncontributors.

Outdoor and Wildlife-Related Activities. Hunters and anglers were identified from the survey data according to whether a respondent held 1983 hunting or fishing licenses. About 33% of each sample group held some type of hunting license, while about 52% held some type of fishing license.

Respondents were asked to indicate how often they participated in nonconsumptive recreational activities. Contributors and noncontributors were equally likely to be involved in feeding birds or other wildlife, and in boating. Noncontributors participated in snowmobiling more than contributors; contributors exceeded noncontributors in participation in all other activities, including wildlife observation and photography, camping, backpacking, biking, and sailing (Table 2). Thirty-five percent of the contributors and 21% of the noncontributors had purchased Wisconsin state park stickers in 1983. (For a more complete breakdown of the outdoor activity variables, see Appendix D, Table D.2).

TABLE 2. Respondents' participation in non-consumptive recreational activities.

Activities	Contributors (%) Participate Often	Noncontributors (%) Participate Often
Wildlife observation, such as birdwatching*	33%	20%
Feeding birds or other wildlife	34	29
Photographing wildlife*	10	3
Visiting public or state parks*	34	21
Visiting state or federally owned wildlife areas*	17	8
Camping or backpacking*	18	14
Hiking or walking*	23	12
Biking or cross country skiing*	29	13
Sailing or canoeing*	10	8
Boating	16	20
Snowmobiling*	3	8

\*Significant at the 0.01 level between contributors and noncontributors.

The most popular activities were visiting public or state parks, feeding birds and other wildlife, and wildlife observation such as bird watching. Those who observed or fed wildlife were more likely to be older (over 55), but involvement in the other activities was greater among the younger respondents, especially in the 18-25 age range.

Organization Membership. Contributors were almost twice as likely as noncontributors to be members of outdoor or wildlife-related organizations; 33% of the contributors belonged to at least one organization, as opposed to 18% of the noncontributors. The organizations that contributors belonged to were more likely to be oriented towards conservation and wildlife preservation than those that noncontributors belonged to. Noncontributors were more likely to belong to outdoor or sporting organizations.

More than 40 different organizations were mentioned at least once by contributors; about 20 were mentioned at least once by noncontributors. National Audubon Society was most often mentioned by the contributors, followed by National Rifle Association, National Wildlife Federation, and Nature Conservancy. National Rifle Association was the organization most commonly listed by noncontributors, in addition to local rod and gun clubs, other sporting associations, and a few environmental organizations.

Attitudes Toward Wildlife and the Environment. The eleven attitude statements included on the questionnaire were adapted from existing scales that measure attitudes towards wildlife and the environment (Dunlap et al. 1973, Dunlap and Van Liere 1978; Lounsbury and Tornatzky 1977; Maloney et al. 1975; Weigel and Weigel 1978). A majority of the respondents indicated pro-wildlife and pro-environmental attitudes (see Appendix D, Table D.3). Contributors were more likely than noncontributors to hold either of the extreme opinions (strongly agree or disagree). Contributors were particularly more likely to favor the use of state tax dollars for endangered species programs and to indicate a willingness to put some time or effort towards solving environmental problems.

As mentioned earlier, research has suggested that pro-environmental concerns increased during the 1960s and remained at the increased levels during the 1970s (Kellert 1979; Heberlein 1981; Galli and Penkala 1981). For example, in a 1980 national public opinion survey, the Council on Environmental Quality found 73% agreement with the statement, "an endangered species must be protected even at the expense of commercial activity", which was a 6% increase in support over the previous two years (Council on Environmental Quality 1980). A similar statement used in this study, "we should prevent any endangered or threatened plant or animal from becoming extinct, even if it means sacrificing some things for ourselves", drew strong or moderate agreement from 93% of the contributors and 88% of the noncontributors. In an extensive review of public opinion surveys regarding environmental policy, Mitchell (1984) concluded that "the public's basic commitment to environmental goals is unmistakable. Far from declining, support for these goals appears to have increased...".

Reasons for Contributing. Forty-three percent of the contributor sample responded to an open-ended question about why they contributed to the checkoff fund. Their responses were transcribed and coded.

About 29% of the responses had to do with the contributor's concern or interest in wildlife and/or its preservation. Typical comments were "I'm concerned about Wisconsin wildlife" and "My personal interest in the outdoors". Another 14% cited a "general desire to assist". Some specifically mentioned wanting to help boost the checkoff participation rate.

Some (11%) considered the protection of wildlife and the environment to be the responsibility of everyone in society: "I believe that it is everybody's concern to preserve wildlife"; "Man must become a more responsible steward of his environment". A few felt that it was a matter of personal obligation to contribute (6%).

Eleven percent of the responses referred to some characteristic of the checkoff itself as influencing them to contribute. Some enjoyed knowing that the funds are specifically meant for nongame and endangered species; others

cited the fact that contributing is voluntary. Two contributors said simply that the checkoff is an easy way to contribute to a wildlife and environment program.

Reasons for Not Contributing. The noncontributors in the study indicated why they had not donated to the checkoff fund through a list of possible reasons provided in the questionnaire. They checked all reasons that applied (see Table 3).

The reason chosen most often was a lack of information about how the funds were to be used (41%). Noncontributors in the 18-45 age range and those with at least some college education were more likely to choose this reason. (See Appendix D, Table D.4.)

The second most common reason for not contributing was not seeing the donation line on the tax form (37%). This reason was more prevalent among the noncontributors over 55. Some less common reasons for not contributing to the fund included not receiving a tax refund for 1983 (10%), and a lack of interest in nongame and endangered species (8%).

TABLE 3. Self-reported reasons for not contributing to the 1983 endangered resources checkoff.

Reason	Response (%)*
I did not have enough information about how the contributions would be used.	41
I did not see the line for the contribution on my income tax form.	37
I could not afford to contribute.	27
I believe that state dollars should be used for endangered resources rather than contributions from the public.	20
I did not receive a tax refund for 1983.	10
I am not particularly interested in endangered and nongame species.	8
I do not think that more money is needed for endangered species and nongame wildlife programs.	8
I give enough money to wildlife conservation programs already.	6
I intended to, but I forgot.	3

\*Percent total exceeds 100% because respondents could indicate more than one reason.

#### Promotional Efforts and Effectiveness

The survey results suggest that a majority of Wisconsin residents did not know about the 1983 Endangered Resources Fund's existence. Of the noncontributor sample (representing 98% of the 1983 Wisconsin taxpayers), 62% claimed not to have seen the line on the tax form for donating. (Note: This was the result from a different question than the one examined earlier regarding noncontributor reasons for not donating. In this question, noncontributors

were indicating simply that they had not seen the line; in the other, they were citing this as a reason for not contributing).

Similarly, 62% of the noncontributors reported that they had not even heard of the checkoff until receiving the survey in the mail. Only 7% of the noncontributors said they knew of the fund before filing their tax returns, while 26% learned of it during the filing process. In contrast, 40% of the contributor group reported hearing of the fund before their tax returns were filed, and the other contributors learned about it while filing.

The promotion of the 1983 Endangered Resources Fund involved both the use of the mass media and other materials such as a poster, wildlife stamps, and a DNR slide show. News releases about the fund were distributed by newspaper, television, radio, and the DNR's Wisconsin Natural Resources magazine. Informational packets were sent by the Bureau of Endangered Resources to professional tax preparers, conservation organizations, outdoor clubs, and environmental groups. Materials were also distributed to barber shops and beauty salons around the state in an effort to reach as large a segment of the population as possible. Most of these materials were mailed in February 1984. The Bureau also set up exhibits about its activities and the checkoff at boat and sport shows, malls, and the Wisconsin State Fair. Taxpayers could also have learned of the fund from the tax form itself or from the tax instruction booklet. The instructions included a short paragraph about the fund and an encouragement for the taxpayer to contribute.

To compare the different promotional efforts, the questionnaire respondents were asked to indicate the way(s) they had learned of the fund. Table 4 lists how respondents found out about the checkoff. In addition to the categories listed, the question included the category "this survey" for those noncontributors who had not heard of the fund before receiving the questionnaire.

TABLE 4. How respondents reported finding out about the endangered resources checkoff.

Promotion	Contributors (%)*	Noncontributors(%)
Tax form or instructions	68%	24%
Tax professional	19	7
Radio	15	5
TV	24	9
Newspaper	31	8
Wisconsin Natural Resources magazine	21	4
Newsletter of an organization	10	2
Meeting of an organization**	3	1
DNR exhibit**	2	1
Friends or family	13	4
Wildlife stamp or sticker**	4	2
Poster	6	1

\*Percent totals exceed 100% because respondents could indicate more than one promotion.

\*\*Significant at the 0.05 level between contributors and noncontributors. Other values significant at the 0.01 level between contributors and non-contributors.

For both contributors and noncontributors, the tax form (or instructions) was the most common source of information about the checkoff. It was especially common among respondents in the 18-35 age range and among noncontributors with at least some college education and living in cities of 25,000 or more. Newspaper and television notices were the checkoff promotional efforts seen most often by the survey respondents. Furthermore, contributors cited these three sources most often as influencing their decision to contribute to the fund. Newspaper and television were also indicated by both sample groups as the principal sources of information about Wisconsin wildlife in general. Overall, the respondents learned of the Endangered Resources Fund from mass media promotions or from professional tax preparers more frequently than from the other promotional efforts (Table 4).

The respondents who were most likely to use a tax professional in 1983 were over 35, had a high school education, and lived in a place with a population less than 25,000. While 52% of the noncontributors had professional help in preparing their 1983 tax returns, just 27% of the contributors had such assistance. Despite this smaller proportion, 63% of the contributors who used a professional found out about the Endangered Resources Checkoff from that professional. In contrast, only 12% of the noncontributors using a tax preparer in 1983 found out about the checkoff from the preparer. The finding that contributors were informed about the Endangered Resources Fund at a higher rate than noncontributors suggests that tax professionals were generally not advising against donating to the fund.

The respondents who indicated they learned of the checkoff from a tax professional were less likely to indicate a second source of information than those learning about it from one of the mass media sources (Table 5). While the correlation coefficients between the mass media promotions are not large, they are substantially larger than the coefficients between the tax professional as an information source and any of the mass media promotions as an information source. This finding may indicate that the promotion of the Endangered Resources Fund through professional tax preparers is a useful practice, since the Wisconsinites learning from a tax professional may not learn of the fund in any other way.

TABLE 5. Correlations between reported sources of information for contributors and noncontributors.\*

Information Source	Tax Professional	Radio	TV	Newspaper	Wisconsin Natural Resources Magazine
Tax professional	--	0.002	0.04	0.04	0.01
Radio	0.03	--	0.29	0.40	0.06
TV	0.02	0.34	--	0.25	0.06
Newspaper	0.06	0.22	0.22	--	0.18
Wisconsin Natural Resources magazine	0.15	0.14	0.16	0.12	--

\*Coefficients for contributors appear above the dashes in each column; coefficients for noncontributors appear below the dashes in each column.

Respondents were also asked to indicate how frequently they read Wisconsin Natural Resources magazine. Contributors were almost twice as likely to read the magazine "often" or "sometimes" as noncontributors (41% versus 22%), and less likely to "never" read it (35% vs. 56%).

The results suggest that reading the magazine "often" does not necessarily imply reading the magazine thoroughly; of the contributors claiming to read Wisconsin Natural Resources "often", 77% learned of the checkoff donation opportunity from the magazine. On the other hand, only 37% of the noncontributors who claimed to read the magazine "often" indicated that they had found out about the checkoff there. Similarly, 23% of the contributors reading the magazine "sometimes" learned of the checkoff fund there, as opposed to 11% of the noncontributors.

One measure of the effectiveness of the promotional campaign for the 1983 checkoff was the respondent's strength of agreement with the following statement:

I felt that I had a good idea of what the Endangered Resources Donations would be used for when I filed my income tax return.

Seventy-seven percent of the contributors strongly or moderately agreed with this statement; only 26% of the noncontributors who answered the question showed such agreement (Table 6). There was a high nonresponse rate for this item among the noncontributors (27%). However, 77% of those noncontributors that did not answer the question had previously indicated that they had not heard about the checkoff fund until receiving the survey. It can be inferred that they would have strongly (or at least moderately) disagreed with the statement.

TABLE 6. Indicator of promotional effectiveness based on agreement with the statement: I felt that I had a good idea of what the endangered resources donations would be used for when I filed my income tax return.\*

	Strongly Agree	Moderately Agree	Moderately Disagree	Strongly Disagree
Contributors	24%	53%	15%	7%
Noncontributors	7%	19%	27%	47%

\*All values are significant at the 0.01 level between contributors and noncontributors who answered the question.

Of the contributors who learned of the Endangered Resources Fund from a tax professional, 90% strongly or moderately agreed with having a good idea of the fund's intended uses. Eighty-four percent of the contributors who learned of the fund from television felt similarly, while just 62% of the contributors who learned of the fund only from their tax forms felt such agreement.

For the noncontributors, about half of those learning of the checkoff fund through radio, television, or newspaper strongly or moderately agreed with having a good idea of the fund's intended uses. In contrast, only 24% of those who had solely the tax form as an information source had a strong or moderate agreement.

#### Effect of Tax Surcharge

One of our assumptions was that a taxpayer would be more likely to contribute to the checkoff if he or she was to receive an income tax refund. The survey data seem to confirm this assumption; 80% of the contributors reported receiving refunds for 1983, as opposed to 70% of the noncontributors.

Another of our assumptions was that taxpayers who usually got refunds, but did not get one for 1983, would be less likely to contribute to the Endangered Resources checkoff. We proposed that fewer Wisconsin taxpayers had received refunds for 1983 than in previous years due to a 10% income tax surcharge, and that this, in turn, accounted for the low donation rate to the checkoff.

This particular hypothesis is not supported by the survey data. Contributors and noncontributors were equally likely to report that while usually receiving a Wisconsin state income tax refund, they had not received one for 1983.

However, it is possible that the tax surcharge simply decreased rather than eliminated many refunds. The survey data indicates that most taxpayers did receive a refund, but it may be that many refunds in the state were substantially smaller in 1983 than in previous years. The prospect of getting a smaller refund than before may indeed have made many Wisconsin taxpayers less likely to contribute to the Endangered Resources Fund. Unfortunately, the survey did not include any questions about the size of the respondent's tax refund.

Fund Uses

The respondents were asked to show how strongly they supported each of a list of possible uses of the checkoff funds (Table 7). Both sample groups supported using the funds for the preservation and management of endangered species and their habitats more than for nongame species programs. Contributors were more likely than noncontributors to feel that the funds "definitely should" be used for each of the listed uses, with one exception: use reading "development of public wildlife observation areas, nature trails, etc." was just as strongly supported by the noncontributors (see Appendix D, Table D.5, for a more complete breakdown of these variables).

TABLE 7. Respondents' support for possible uses of the Endangered Resources Fund.\*

Uses	Contributors (%)	Noncontributors (%)
	Definitely Should	Definitely Should
Endangered animal species preservation and management	89	64
Endangered and nongame wildlife habitat management	85	57
Enforcement of protective laws	72	60
Endangered plant species preservation and management	67	46
Information and education about endangered resources	58	45
Management of nongame mammals and birds	52	31
Research regarding endangered resources	47	31
Public use opportunities*	45	45
Re-establishment of lost species to Wisconsin	44	38
Management of nongame fish species	29	21
Management of reptile and amphibian species	29	20

\*All values are significant at the 0.01 level between contributors and noncontributors, except for the use "public use opportunities".

## DISCUSSION

These results suggest that the low participation rate in 1983 was more related to a widespread lack of awareness about the Endangered Resources Fund than to a lack of concern for endangered and nongame species. The reasons given most often for not contributing to the checkoff fund were a lack of information about how the funds were to be used, and not seeing the line on the tax form. Few indicated a lack of interest in wildlife; indeed, noncontributor attitudes toward wildlife and environmental issues were nearly as positive as those of contributors. Furthermore, over half of the noncontributors indicated that they had not even heard of the checkoff fund until receiving the survey about it.

Of those that knew of the checkoff, most learned of it from the tax form. However, those who learned about the fund solely from the tax form did not indicate as clear an understanding of the fund's intended uses, compared to those taxpayers informed by the mass media or a tax professional. The tax form was an especially common information source for young and well-educated taxpayers, who were the most likely to be checkoff contributors in 1983. Thus, the type of person most likely to contribute to the checkoff fund was often the least informed about it. This idea is strengthened by the finding that a lack of information was the reason given most often for not contributing to the fund, particularly from the younger and highly educated respondents.

Given the prevalence of the tax form as a checkoff information source, one possibility for increasing the donation rate lies in expanding and improving the explanation of the fund and its uses in the tax instructions. Furthermore, 62% of the noncontributors claimed to have missed the line on the tax form. Increasing the visibility of the line should also improve the contribution rate, since many noncontributors indicated that missing the line was a reason for not contributing.

The survey results show that more people were informed of the Endangered Resources Checkoff by mass media promotions or by professional tax preparers than by the other promotional efforts. Future promotional campaigns should concentrate on informing the public of the fund through these sources. Particularly, greater effort should go toward encouraging tax preparers to suggest contribution to their clients, since over half of the taxpayers in Wisconsin make use of tax professionals. The survey results indicated that some who are informed of the checkoff by a tax preparer may not learn of the fund any other way.

## SUMMARY

The Wisconsin Department of Natural Resources established its income tax checkoff fund for nongame and endangered resources in 1983, following the lead of more than 30 other states. That year, 1.6% of Wisconsin taxpayers donated to the fund, yielding \$291,700. The total was much lower than had been anticipated, and forced the Bureau of Endangered Resources to cut its 1984 programs.

The purpose of this study was to determine the reasons for the low donation rate to the checkoff fund. The study examined differences between contributors and noncontributors in terms of demographic characteristics, wildlife-related attitudes and activities, and the various ways an individual learned of the fund. A special emphasis was put on determining the effectiveness of the 1983 checkoff promotional campaign.

The data were collected by a mail survey sent to a sample of 1,000 Wisconsin taxpayers. The sample was stratified into 500 contributors and 500 noncontributors in order to compare the two groups. The overall response rate to the questionnaire was 84%.

### Main Results

- 1) Contributors tended to be younger, more highly educated, and more likely to live in cities of 25,000 or more. Males and females were equally likely to contribute to the fund.

Hunters and anglers were just as likely to be contributors as nonhunters and nonanglers. Contributors tended to participate more in nonconsumptive recreational activities, such as wildlife observation or camping. Contributors were also more likely to be members of outdoor or wildlife-related organizations than noncontributors.

- 2) Both contributors and noncontributors showed positive attitudes towards wildlife and the environment, although contributors tended to have stronger feelings than noncontributors.
- 3) The most common reason given for contributing to the fund was a personal concern for wildlife. Noncontributors most often indicated not knowing how the funds were to be used, or failing to see the donation line on the tax form as reasons for not contributing. Very few noncontributors indicated a lack of interest in wildlife as a reason.
- 4) The lack of knowledge of the 1983 checkoff fund appeared to be widespread: of the noncontributors, 62% claimed not to have heard of the fund until receiving the survey in the mail.
- 5) Both contributors and noncontributors indicated that the tax form or instructions was the most common source of information about the Endangered Resource Fund, followed by newspaper and television. In general, the promotions of the checkoff through the mass media or through professional tax preparers were more widely noticed by respondents in the sample than more specific efforts, such as a checkoff poster. Contributors were more likely than noncontributors to feel that they had been well informed of the checkoff fund's uses when they filed their income tax returns.
- 6) One hypothesis of the study had been that the 1983 Wisconsin State income tax surcharge had adversely affected the donation rate by eliminating many taxpayer refunds. However, this hypothesis was not supported by the survey data. In addition, not getting a tax refund was seldom indicated as a reason for not contributing to the checkoff fund.

- 7) The survey also provided taxpayer opinions about how the checkoff donations should be used. Support was strong for all of the fund's possible uses; however, it was stronger for the preservation and management of Wisconsin's endangered species than for nongame species.

In general, the survey results suggested that the low donation rate in 1983 was due more to a lack of information about the Endangered Resources Fund than to a lack of interest in wildlife. Considering how frequently the tax form or instructions serve as an information source, recommendations were made for increasing the visibility of the line on the form and for expanding the explanation of the fund in the instructions. Other recommendations were for concentrating the promotional efforts in the mass media or through professional tax preparers.

APPENDIX A: 1983 WISCONSIN STATE INCOME TAX FORM.

1A

Mail your return to (and make check payable to): Wisconsin Department of Revenue (If tax is due) P.O. Box 268 Madison, WI 53790 (If refund or no tax due) P.O. Box 59 Madison, WI 53785

Short Form Wisconsin Income Tax 1983 Due April 16, 1984

Place Label Here or Print or Type Last Name First Name and Initial (Single Person or Husband) Social Security Number Home Address (Number and Street or Rural Route) First Name and Initial (Wife) Social Security Number City or Post Office 1 Tax District Check proper box and enter name of city, village or township and county in which you lived at the end of 1983 (nonresidents leave blank) State Zip Code Telephone Number C city of Village of Township of

2 Residency - For the income year 1983 were you a: Full-year resident of Wisconsin Nonresident of Wisconsin Part-year resident of Wisconsin from to Nonresidents and part-year residents enter federal income from Line 3 of Form 1040EZ or Line 10 of Form 1040A 3 Filing Status (check one box) Single Married both filing on this form (even if only one had income) Married filing separate forms: Spouse's full name Social Security No. 4 Do you want \$1 to go to the State Election Campaign Fund? Single Person or Husband Yes No Wife Yes No 5 Does your Wisconsin total income (line 9) include any wages or compensation for personal services performed in Minnesota while a Wisconsin resident? (see instructions, page 2) Yes No If yes, enter amount of Minnesota income. Single Person or Husband \$ Wife \$

Wisconsin Income Table with columns for Single Person or Husband and Wife. Rows include: 6 Wages, salaries, tips, etc., before payroll deductions; 7 Interest and dividends; 8 Taxable amount of unemployment compensation; 9 Wisconsin Total Income (add Lines 6, 7 and 8).

Tax Computation (Nonresidents and part-year residents see instructions, page 8)

10 Standard deduction (see instructions, page 3) \*If you have unearned income and can be claimed as a dependent on anyone else's return, see instructions, page 3 and check here 11 Net taxable income (subtract Line 10 from Line 9) 12 Gross tax including 10% surtax (compute tax on amount on Line 11 using income tax table, page 10) 13 Personal exemption credits (see instructions, page 3) a. Yourself: If under age 65 check here and enter \$20. If 65 or over check here and enter \$25. 13 a b. Spouse: If under age 65 check here and enter \$20. If 65 or over check here and enter \$25. 13 b c. Dependents: Number of dependents claimed x \$20. First names of dependents 13 c d. Head of family: If you qualify check here and enter \$20. 13 d 14 Renters Landlord paid heat Rent paid in 1983 I paid heat Credit from table, page 4 14 15 Home Owners Property taxes paid on home in 1983 Credit from table, page 5 15 16 Total (add Lines 13a through 15) 16 17 Total from Line 16 (husband and wife may divide total between them in any manner they choose) 17 18 Net tax (subtract Line 17 from Line 12. If Line 17 is larger than Line 12, enter 0) 18 19 Endangered Resources Donation (decreases refund or increases amount owed) Such as \$2, \$10, etc. 19 20 Total of Lines 18 and 19. 20 21 Wisconsin Income Tax Withheld (attach wage statements) Single Person or Husband Wife 21 22 Homestead credit (attach Schedule H) 22 23 Total of Lines 21 and 22 23 24 If Line 23 is larger than Line 20, subtract Line 20 from Line 23. This is your Refund 24 25 If Line 23 is smaller than Line 20, subtract Line 23 from Line 20. This is your Tax Due 25 26 If your or your spouse's refund is less than \$2 and you want the refund, check this box. 26 27 If both spouses have refunds on Line 24, check this box if you want separate refund checks. 27 28 a Net Refund 28 a 28 b Net Tax Due 28 b To credit refund of one spouse against tax due of other, figure difference between Line 24 and Line 25. Enter net refund on Line 28a or net tax due on Line 28b (pay in full with this return.)

Attach wage statements here

Attach check or money order here

Sign Here Under penalties of law, I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief

Your Signature (if this is a combined return, both husband and wife must sign) Spouse's Signature Date For Department Use Only MON YR T MAN F I D A P



IN THIS FIRST SECTION, WE WOULD LIKE TO ASK ABOUT SOME OF YOUR INTERESTS IN NATURE.

1983 NON-GAME AND ENDANGERED RESOURCES STUDY



1. Here are some activities that involve nature that some people enjoy doing. We would like to know about how often you do each of the following activities.

(CIRCLE THE RESPONSE FOR EACH ACTIVITY THAT SEEMS BEST TO YOU)

O = often                      R = rarely  
S = sometimes                N = never

<u>Activities</u>	(CIRCLE ONE)
Wildlife observation, such as birdwatching.....	O S R N
Feeding birds or other wildlife.....	O S R N
Photographing wildlife.....	O S R N
Visiting public or state parks.....	O S R N
Visiting state or federally owned <u>wildlife</u> areas.....	O S R N
Camping or backpacking.....	O S R N
Hiking.....	O S R N
Biking or cross country skiing.....	O S R N
Sailing or canoeing.....	O S R N
Boating.....	O S R N
Snowmobiling.....	O S R N

IT IS IMPORTANT THAT THIS QUESTIONNAIRE BE COMPLETED BY THE PERSON TO WHOM IT WAS ADDRESSED. IF YOU AND YOUR SPOUSE FILED A JOINT WISCONSIN STATE INCOME TAX RETURN IN 1983, THEN THE SPOUSE WHO WAS MOST INVOLVED IN FILLING OUT THE RETURN OR IN HAVING IT PREPARED SHOULD FILL OUT THIS QUESTIONNAIRE.

PLEASE TRY TO ANSWER WHAT YOU BELIEVE TO BE TRUE FOR YOU. THE BEST ANSWER IS THE ONE WHICH MOST CLOSELY REFLECTS YOUR OWN FEELINGS AND BELIEFS, OR WHAT YOU ACTUALLY DID.

This study is being conducted by the Wisconsin Department of Natural Resources in cooperation with the University of Wisconsin.

2. Do you belong to any conservation or environmental organizations, or to any outdoor or fish and wildlife associations (such as the National Audubon Society, Wisconsin Wildlife Federation, National Rifle Association, local sportsmen's club, etc.)?

yes (please specify) \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

no

3. Did you hold any of the following Wisconsin licenses or permits in 1983?

(CHECK ALL THAT YOU HELD)

- sports license (combination hunting and fishing)
- deer hunting license
- archery license
- small game hunting license
- fishing license
- trapping license
- waterfowl stamp
- inland trout stamp
- Great Lakes trout and salmon stamp
- turkey stamp
- boat license
- snowmobile license
- state park sticker
- other (specify) \_\_\_\_\_
- I did not hold any licenses or permits.

4. People have different feelings about wildlife and environmental issues. We are interested in how you feel about each of the following statements.

(CIRCLE ONE RESPONSE FOR EACH STATEMENT)

SA = strongly agree      md = moderately disagree  
ma = moderately agree      SD = strongly disagree

<u>Statements</u>	<u>Agree/Disagree</u>
Humans must live in harmony with nature in order to survive.....	SA ma md SD
The balance of nature is very delicate and is easily upset.....	SA ma md SD
Under certain conditions humans are justified in changing the natural environment to suit their needs.....	SA ma md SD

- Plants and animals exist primarily to be used by humans..... SA ma md SD
- We shouldn't worry about killing too many game animals because in the long run, nature will balance out the effects of hunting..... SA ma md SD
- We should prevent any endangered or threatened plant or animal from becoming extinct, even if it means sacrificing some things for ourselves.... SA ma md SD
- Predators such as hawks, coyotes and owls should be controlled because they harm other species..... SA ma md SD
- We shouldn't be concerned about environmental problems because science and technology will solve them before long..... SA ma md SD
- I would favor the use of state tax dollars to preserve and manage Wisconsin's endangered species..... SA ma md SD
- I would not be willing to write to my congressman concerning environmental and wildlife problems..... SA ma md SD
- I would volunteer some of my time to a project that would benefit the environment..... SA ma md SD

THE NEXT FEW QUESTIONS ARE ABOUT A PROJECT IN WISCONSIN SOMETIMES CALLED "RETURN A GIFT TO WILDLIFE", IN WHICH TAXPAYERS COULD CONTRIBUTE TO WISCONSIN'S ENDANGERED RESOURCES ON THEIR 1983 STATE INCOME TAX RETURNS

The item, on line 54 of the long form or line 19 of the short form, looked like this:

Endangered Resources Donation (decreases refund or increases amount owed) such as \$2, \$10, etc.

1. Do you remember seeing this line on your 1983 Wisconsin State income tax return?

- yes       no

2. Do you (or you and your spouse if you filed jointly) remember entering an amount on this line for the Endangered Resources Donation?

yes       no

IF YES: Please write in the amount here: \$ \_\_\_\_\_

(If you don't remember the amount exactly, just give us your best estimate.)

FOR THE REST OF THIS SURVEY, PLEASE CONSIDER ONLY YOURSELF IN ANSWERING THE QUESTIONS. PLEASE DO NOT INCLUDE YOUR SPOUSE IN YOUR ANSWERS TO ANY OTHER QUESTIONS.

3. PLEASE ANSWER THIS QUESTION ONLY IF YOU DID NOT CONTRIBUTE TO THE ENDANGERED RESOURCES PROJECT ON YOUR INCOME TAX FORM. If you did not contribute to the "Return a Gift to Wildlife" project, you may have had many different reasons for not doing so. Some possible reasons are listed below. Please circle the letters of those reasons you had for not contributing.

(CIRCLE THE LETTERS OF ALL THAT APPLY)

- a. I am not particularly interested in endangered and non-game species.
- b. I do not think that more money is needed for endangered species and non-game wildlife programs.
- c. I did not have enough information about how the contributions would be used.
- d. I give enough money to wildlife conservation programs already.
- e. I could not afford to contribute.
- f. I did not receive a tax refund for 1983.
- g. I intended to, but I forgot.
- h. I did not see the line for the contribution on my income tax form.
- i. I believe that state dollars should be used for endangered resources rather than contributions from the public.
- j. other (please specify) \_\_\_\_\_

4. Did you have any professional help (tax preparer, lawyer, etc.) in preparing your income tax return? (It doesn't matter if the professional prepared your entire return or just part of it.)

yes       no

5. Did you receive a Wisconsin State income tax refund for 1983?

yes       no

6. Within the last 5 years, have you usually received a Wisconsin State income tax refund for those years that you filed an income tax return?

- usually  
 not usually  
 1983 was the first year I filed

MANY PEOPLE DIDN'T KNOW ABOUT THE ENDANGERED RESOURCES DONATION OPPORTUNITY ON THEIR INCOME TAX RETURN. THESE NEXT QUESTIONS ARE ABOUT WHEN AND HOW YOU LEARNED ABOUT IT. PLEASE ANSWER THEM EVEN IF YOU DID NOT KNOW ABOUT THIS PROJECT UNTIL NOW.

1. Approximately when did you first find out that Wisconsin taxpayers could contribute to endangered resources on their 1983 income tax returns?

(CHECK ONE)

- I did not know about the Endangered Resources Donation until I received this survey.
- I found out about the Endangered Resources Donation after my 1983 income tax return had been filed, but before receiving this survey.
- I found out about the Endangered Resources Donation during the time that I was preparing my 1983 income tax return (or while it was being prepared by someone else).
- I found out about the Endangered Resources Donation before my 1983 income tax return was prepared.

2. How did you find out about the Endangered Resources Donation opportunity? Here are some of the ways that you may have heard about it.

(CIRCLE THE LETTERS OF ALL THE WAYS THAT YOU HEARD ABOUT IT)

- a. this questionnaire
- b. tax instruction booklet or tax form
- c. tax preparer or other tax professional
- d. radio
- e. TV
- f. newspaper
- g. Wisconsin Natural Resources magazine
- h. newsletter or periodical of a conservation organization or outdoor club
- i. meeting of a conservation organization or outdoor club
- j. slideshow, presentation or exhibit (such as at a museum, library, Wisconsin State Fair)
- k. friends or family
- l. wildlife stamp or sticker
- m. poster
- n. other (please specify) \_\_\_\_\_

3. PLEASE ANSWER THIS QUESTION ONLY IF YOU DID CONTRIBUTE TO ENDANGERED RESOURCES ON YOUR INCOME TAX FORM. Some of the things listed in the last question may have helped you make the decision to contribute. We would like to know which of these ways was most important in helping you decide. From the above list, please put the appropriate letters of the two most important ways in the spaces below.

\_\_\_\_ most important  
 \_\_\_\_ second most important

4. Did anything else help you decide to contribute to endangered resources on your income tax form?

Please specify \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

5. Were you aware before receiving this survey that any contribution to endangered resources that you made on your 1983 income tax return will be tax deductible in 1984?

yes       no

6. From which ONE of the following sources do you usually get most of your information about nature in Wisconsin?

(CHECK ONE)

- radio
- TV
- newspaper
- conservation or outdoor magazine (please specify) \_\_\_\_\_
- newsletter or periodical of a conservation organization or outdoor club
- meeting of a conservation organization or outdoor club
- books or reports about nature in Wisconsin
- friends or family
- other (specify) \_\_\_\_\_
- I don't get any information about nature in Wisconsin

7. Do you ever read the DNR's Wisconsin Natural Resources magazine?

(CIRCLE ONE)

often      sometimes      rarely      never

8. Please indicate how you feel about the following statement:

I felt that I had a good idea of what the Endangered Resources Donations would be used for when I filed my income tax return.

(CHECK ONE)

- strongly agree
- moderately agree
- moderately disagree
- strongly disagree

9. There are many different ways that the Endangered Resources Donations could be used. Whether you contributed to this project or not, we'd like to know what you think about some of these ways. Please circle the response that best fits how you feel about each of the following possible uses.

- DS = contributions definitely should be used for this
- ps = contributions probably should be used for this
- pn = contributions probably should not be used for this
- DN = contributions definitely should not be used for this

Uses of contributions

(CIRCLE ONE RESPONSE FOR EACH USE)

- Preservation and management of Wisconsin's endangered animal species.... DS ps pn DN
- Preservation and management of Wisconsin's endangered plant species..... DS ps pn DN
- Management of other non-game (non-hunted) mammals and birds..... DS ps pn DN
- Management of non-endangered reptiles and amphibians..... DS ps pn DN
- Management of non-game fish..... DS ps pn DN
- Preservation and improvement of habitats (natural living areas) for Wisconsin's endangered species and non-game wildlife..... DS ps pn DN

- Providing public information and education about endangered species and non-game wildlife..... DS ps pn DN
- Enforcement of laws that protect Wisconsin's endangered species and non-game wildlife..... DS ps pn DN
- Conducting studies to learn more about endangered species and non-game wildlife..... DS ps pn DN
- Development of public wildlife observation areas, nature trails, etc. .... DS ps pn DN
- Reestablishment of species that were once found in the wild in Wisconsin (but are not found anymore)..... DS ps pn DN

NOW WE WOULD LIKE TO ASK SOME QUESTIONS ABOUT YOUR BACKGROUND WHICH WILL HELP US COMPARE YOUR ANSWERS WITH THOSE OF OTHER PEOPLE. WE SHOULD STRESS HERE THAT ALL OF YOUR ANSWERS ARE STRICTLY CONFIDENTIAL.

1. Are you

- male
- female

2. Please check the age category that applies to you:

- under 18
- 18-25
- 26-35
- 36-45
- 46-55
- 56-65
- 66-75
- over 75

3. Are you currently

- single  
 separated, divorced or widowed  
 married  
 other

4. In 1983, were you

(CHECK ONE)

- employed, full or part-time  
 self-employed  
 unemployed  
 retired  
 other \_\_\_\_\_

5. How much education have you completed? (CHECK ONE)

- less than 8 years  
 8 years (completed grade school)  
 some high school  
 completed high school  
 some college, trade or technical school  
 B.A., B.S. or equivalent, or finished trade or technical school  
 advanced degree (M.D., Ph.D., etc.)

6. For how many years have you been a Wisconsin resident?

- less than one year  
 1-5 years  
 6-15 years  
 more than 15 years

7. Which of the following best describes where you lived most of the time when you were between the ages of 6 and 16 (whether you lived in Wisconsin or not)?

- farm or rural area  
 village of under 5,000  
 village or small city of 5,000-24,999  
 city of 25,000-99,999  
 city of 100,000-499,999  
 city of 500,000 or more

8. Now, which of the following best describes the area where you live now?

- farm or rural area  
 village of under 5,000  
 village or small city of 5,000-24,999  
 city of 25,000-99,999  
 city of 100,000-499,999  
 city of 500,000 or more

THANK YOU FOR THE TIME AND EFFORT YOU HAVE TAKEN TO ANSWER THESE QUESTIONS. WE HOPE THE EXPERIENCE HAS BEEN A PLEASANT ONE FOR YOU. YOUR ANSWERS WILL HELP US GAIN A BETTER UNDERSTANDING OF HOW WISCONSIN RESIDENTS FEEL ABOUT THE ENDANGERED RESOURCES DONATION PROJECT AND OTHER NATURE RELATED MATTERS. PLEASE RETURN THE QUESTIONNAIRE AT YOUR EARLIEST CONVENIENCE IN THE ENCLOSED SELF-ADDRESSED STAMPED ENVELOPE.



State of Wisconsin

DEPARTMENT OF NATURAL RESOURCES

Carroll D. Besadny  
Secretary

BOX 7921  
MADISON, WISCONSIN 53707

August 28, 1984

File Ref: 8100

Dear Wisconsin Resident:

Wisconsin taxpayers had the opportunity to contribute to an endangered resources fund on their 1983 state income tax forms. Contributions to this fund go to preserve and manage the natural areas and wildlife in Wisconsin that so many of us enjoy. I am writing you today to ask for your help in a study. We need to find out what kinds of things influenced people to contribute to this fund or not. The results of this study will be used to improve our program, which in turn will help maintain Wisconsin's outdoors.

You are one of a group of people scientifically selected to represent the taxpayers in Wisconsin. Whether you contributed on your tax return or not, your answers are important to us because there are many other people with views similar to yours. Your answers will ensure that their views are represented as well as yours.

An identification number on your questionnaire helps us to get in touch with those who have not filled out the survey, and keeps us from bothering those who have already returned it. Your name and address are strictly confidential. What you personally answer will not be revealed.

We have tried to make this questionnaire as easy and as interesting to complete as possible. We have enclosed a stamped, self-addressed envelope, and we hope that you will complete this questionnaire and return it to us at your earliest convenience.

Sincerely,

A handwritten signature in black ink that reads "Kent E. Klepinger".

Kent E. Klepinger, Director  
Bureau of Research

KEK:AC:kb  
Enc.

Department of Natural Resources  
Non-game and Endangered Resources Study  
Fact Sheet

Some questions you might have about our study of the endangered resources fund:

Q. How was my name selected?

A. Names were selected at random from lists of Wisconsin taxpayers.

---

Q. How many people are being asked to fill out this questionnaire?

A. Only about 1,000 Wisconsin residents were selected to fill out this questionnaire. While this is a very small number considering that almost three million Wisconsinites are taxpayers, it is scientifically representative of the population. This is why it is so important that you return the questionnaire.

---

Q. Will my name be used?

A. ABSOLUTELY NOT! Our records are confidential. The only reason we keep any record of your name is to mail you reminders in case you forget to fill out the questionnaire. Your name is kept in a special file available only to authorized personnel. After your questionnaire has been sent in, your name and address will be taken off the file.

The answers to this questionnaire will be reported only for large groups, something like this: "Of the Wisconsin residents surveyed, 30% feed wild birds and 70% do not". We never say "John or Mary Doe believes such and such". We have strong rules about confidentiality. You can be sure that no information about you personally will be reported or published.

---

Q. Have you seen my income tax form, or do you have access to it?

A. NO. The Department of Revenue drew the sample for us and gave us your name as a Wisconsin taxpayer. We will never see yours or anyone else's tax form.

---

Q. What if I didn't contribute to the endangered resources fund on the income tax check-off. Should I fill out the questionnaire anyway?

A. Yes! We need all viewpoints.

---

Q. What if I have more questions?

A. If you want more information, you can call Ann Cary, the Study Coordinator at the DNR in Madison. Call 608-266-2873.

---



State of Wisconsin

DEPARTMENT OF NATURAL RESOURCES

Carroll D. Besadny  
Secretary

BOX 7921  
MADISON, WISCONSIN 53707

September 20, 1984

File Ref: 8100

Dear Wisconsin Resident:

About two weeks ago we sent you a questionnaire concerning your views on the 1983 Endangered Resources Donation option on your state income tax return. We are pleased that most of the taxpayers we contacted have returned the questionnaire, and we are still hoping to hear from you.

Your answers are very important to us. You are part of a group of taxpayers scientifically selected to represent the views of all Wisconsin taxpayers. Therefore, your answers speak for yourself as well as many others with similar views.

Whether you contributed to the fund or not, we need your viewpoint. Hearing from many different types of people will give us a better idea of how to preserve and manage Wisconsin's endangered species and non-game wildlife.

Your cooperation in returning the questionnaire will be greatly appreciated. In case yours was lost, we are enclosing another copy of the questionnaire and a self-addressed stamped envelope for your convenience.

Thank you for your help!

Sincerely,  
Bureau of Research

Kent E. Klepinger  
Director

KEK:AC:kb  
Enc.



State of Wisconsin

-28-

DEPARTMENT OF NATURAL RESOURCES

Carroll D. Besadny  
Secretary

BOX 7921  
MADISON, WISCONSIN 53707

October 9, 1984

File Ref: 8100

Dear Wisconsin Resident:

We noticed that you have not returned the Endangered Resources Donation questionnaire we mailed you awhile back. We are sorry to bother you again, but it is important for the results of our study that we hear from you. We would rather hear something from you than nothing at all.

We would like our survey to accurately show how Wisconsin residents feel about the Endangered Resources Donation and other wildlife related issues. In order to have accurate results, we need to hear from you.

Your answers will represent your views along with the views of many other people not surveyed. Whether you contributed to the fund or not, your answers are very important.

We have mailed you these reminders because we don't want to neglect anyone's views and opinions. We would be grateful if you would take a little time to fill out the questionnaire. We have enclosed another copy and a return envelope in case you don't have the first one.

Thank you for your help in this survey.

Sincerely,  
Bureau of Research

  
Kent E. Klepinger  
Director

KEK:AC:kb  
Enc.

#### APPENDIX C: SAMPLE DISCREPANCY

About 5% of the noncontributor sample reported that they had, in fact, contributed to the Endangered Resources Fund. This was not an unexpected result; other studies of endangered resources checkoffs have reported similar response biases in their results. Connelly et al. (1984) reported that the proportion of New York residents claiming to have contributed to that state's checkoff was between 9% and 14% greater than the actual proportion reported by the state. Similarly, Applegate (1984) found that the contribution rate claimed by respondents to a telephone survey was 10% higher than the actual contribution rate. These discrepancies may be due to a social desirability tendency, in which respondents attempt to create the most favorable impression of themselves. In this instance, the more socially desirable status is that of a contributor. Effects of this nature are well-known in social science literature (for example, see Edwards 1957).

A highly unexpected finding was that 20% of the known contributor sample claimed not to have contributed to the fund. A possible explanation for this occurrence is that those may have been taxpayers who had filed a joint tax return, and while one spouse had contributed, the other spouse happened to fill out the questionnaire. Analysis of this sub-sample showed that half of these respondents were married. Another possibility is that some taxpayers forgot that they had contributed. The survey was conducted in September and October, which may have been as long as nine months past the time when some tax returns were filed.

In the data analysis, respondents were assigned contributor or noncontributor status based on their response rather than on what was thought to be known. In other words, noncontributors who answered that they had contributed were reassigned and analyzed as contributors, and vice versa. It was decided that the individual's perception of his/her behavior would similarly affect the responses to the other questions in the questionnaire, such that "believing" the respondents would be the best interpretation of the data.

APPENDIX D: ADDITIONAL TABLES

TABLE D.1. Demographic differences between contributors and noncontributors (noncollapsed categories).

Demographic Factor	Contributors (%)	Noncontributors (%)
<u>Age*</u>		
18-25	17%	18%
26-35	40	25
36-45	19	20
46-55	9	11
56-65	8	15
Over 65	7	11
<u>Education Level*</u>		
Less than high school	4	13
High school graduate	13	29
Some college education	34	31
B.A. or equivalent degree	34	19
Advanced degree	15	8
<u>Population of Place of Residence**</u>		
Farm or rural area	19	24
Under 5,000	10	13
5,000 - 24,999	20	22
25,000 - 99,999	25	21
100,000 - 499,999	14	11
500,000 and over	12	9

\*Significant at the 0.01 level.

\*\*Significant at the 0.10 level.

TABLE D.2. Respondents' participation in nonconsumptive recreational activities.

Activities	Contributors (%)		Noncontributors (%)	
	Participate Often	Participate Sometimes	Participate Often	Participate Sometimes
Wildlife observations, such as birdwatching*	33%	39%	20%	36%
Feeding birds or other wildlife	34	32	29	34
Photographing wildlife*	10	30	3	28
Visiting public or state parks*	34	51	21	56
Visiting state or federally owned <u>wildlife</u> areas*	17	42	8	34
Camping or backpacking*	18	35	14	28
Hiking or walking*	23	39	12	28
Biking or cross-country skiing*	29	25	13	25
Sailing or canoeing*	10	29	8	18
Boating	16	29	20	30
Snowmobiling*	3	7	8	11

\*Significant at the 0.01 level between contributors and noncontributors.

TABLE D.3. Respondents' attitudes towards wildlife and environmental issues.

Statements	Contributors(%)		Noncontributors(%)	
	Strongly Agree	Moderately Agree	Strongly Agree	Moderately Agree
Humans must live in harmony with nature in order to survive.*	86	14	70	27
The balance of nature is very delicate and is easily upset.*	71	26	57	33
Under certain conditions humans are justified in changing the natural environment to suit their needs.	9	62	14	56
Plants and animals exist primarily to be used by humans*	2	15	8	22
We shouldn't worry about killing too many <u>game</u> animals because in the long run, nature will balance out the effects of hunting.**	2	5	2	10
We should prevent any endangered or threatened plant or animal from becoming extinct, even if it means sacrificing some things for ourselves.*	66	27	56	33
Predators such as hawks, coyotes and owls should be controlled because they harm other species.*	2	17	8	27
We shouldn't be concerned about environmental problems because science and technology will solve them before long.*	1	1	2	5
I would favor the use of state tax dollars to preserve and manage Wisconsin's endangered species.*	64	32	36	48
I would <u>not</u> be willing to write my congressman concerning environmental and wildlife problems.*	2	11	8	23
I would volunteer some of my time to a project that would benefit the environment.*	34	54	21	45

\*Significant at the 0.01 level between contributors and noncontributors.

\*\*Significant at the 0.05 level between contributors and noncontributors.

TABLE D.4. Breakdown of one reason for not contributing to the Endangered Resources Fund

Reason: I did not have enough information about how the contributions would be used.

Demographic factor	Noncontributors Who Chose This Reason (%)	% of Noncontributor Sample
<u>Age*</u>		
45 and under	71%	63%
Over 45	29	37
<u>Education Level**</u>		
Post-high school education	64	58
No post-high school education	36	42

\*Significant to the 0.01 level between noncontributors who chose this this as a reason and the general noncontributor sample.

\*\*Significant at the 0.05 level.

TABLE D.5. Respondents' support for possible uses of the Endangered Resources Fund.\*

Uses	Contributors (%)		Noncontributors (%)	
	Definitely Should	Probably Should	Definitely Should	Probably Should
Endangered animal species preservation and management	89	11	64	32
Endangered and nongame wildlife habitat management	85	13	57	37
Enforcement of protective laws	72	21	60	32
Endangered plant species preservation and management	67	29	46	42
Information and education about endangered resources	58	35	45	44
Management of nongame mammals and birds	52	38	31	52
Research regarding endangered resources	47	44	31	52
Public use opportunities	45	34	45	40
Re-establishment of lost species to Wisconsin	44	43	38	37
Management of nongame fish species	29	46	21	46
Management of reptile and amphibian species	29	43	20	40

\*All values are significant at the 0.01 level between contributors and noncontributors.

LITERATURE CITED

- Applegate, J.E.  
1984. Nongame tax checkoff programs: a survey of New Jersey residents following the first year of contributions. Wild. Soc. Bull. 12:122-28.
- Carothers, K. and K. B. Knight  
1984. A profile of contributors to the West Virginia Nongame Wildlife Program. Trans. 49th North Am. Wild. and Nat. Resour. Conf. Washington, D.C. pp. 190-98.
- Connelly, N. A., T. L. Brown, and D. J. Decker  
1984. Evaluation of the 1982-83 'Return a gift to wildlife' program promotion efforts. Unpub. mimeo. Cornell Univ., Dep. Nat. Resour. Ithaca, N.Y. 4 pp.
- Council on Environmental Quality  
1980. Public opinion on environmental issues - results of a national public opinion survey. U. S. Gov. Print. Off. Washington, D. C.
- Dillman, D. A.  
1978. Mail ad telephone surveys: the total design method. John Wiley and Sons, Inc. N.Y. 325 pp.
- Dunlap, R.E., R. P. Gale, and B. M. Rutherford  
1973. Concern for environmental rights among college students. Am. J. Econ. and Soc. 32:45-60.
- Dunlap, R. E. and K. D. Van Liere  
1978. The new environmental paradigm: a proposed measuring instrument and preliminary results. J. Environ. Educ. 9:10-19.
- Edwards, A. L.  
1957. The social desirability variable in personality assessment and research. The Dreyden Press, Inc. New York. 108 pp.
- Galli, J. and J. M. Penkala  
1981. Attitudes towards endangered species protection and funding. Trans. Northeast Sect. Wild. Soc.. Virginia Beach, V.A. pp. 113-19.
- Heberlein, T.A.  
1981. Environmental attitudes. J. Environ. Policy 2:241-70.
- Heberlein, T.A. and R. Baumgartner  
1978. Factors affecting response rates to mailed questionnaires: a quantitative analysis of the published literature. Am. Soc. Review 43:447-62.

Iowa Conservation Commission

1983. Contributions to the chickadee checkoff. Unpubl. mimeo. Des Moines, Ia. 26 pp.

Kellert, S.

1979. Public attitudes toward critical wildlife and natural habitat issues - Phase I. U.S. Dep. Inter. Fish and Wild. Serv. Washington D. C. 133 pp.

Lounsbury, J. W. and L. G. Tornatzky

1977. A scale for assessing attitudes toward environmental quality. J. Soc. Psych. 101:299-305.

Maloney, M. P., M. P. Ward, and G. N. Braucht

1975. A revised scale for the measurement of ecological attitudes and knowledge. Am. Psych. 30:787-90.

Mitchell, R. C.

1984. Public opinion and environmental politics. in N. J. Vig and M. E. Kraft, eds. Environmental Policy in the 1980's: Reagan's New Agenda. Congressional Quarterly, Inc. Washington, D.C.

Schneider, W.

1983. The environment: the public wants more protection, not less. pp. 676-77 in National Journal, March 26, 1983.

Statistical Analysis System Institute, Inc.

1982. SAS user's guide: basics. SAS Institute, Cary, N. C. 923 pp.

Subcommittee on Fisheries and Wildlife Conservation and the Environment

1979. Hearings Before the Subcommittee on Fisheries and Wildlife Conservation and the Environment, 96th Congress of the United States, Nongame Species, H.R. 3292, April 24, 25, 1979.

U.S. Fish and Wildlife Service

1984. Summary of the report and recommendations on funding sources to implement the Fish and Wildlife Conservation Act 1980. U.S. Fish and Wildl. Serv. U.S. Dep. Interior. Washington, D.C.

Weigel, R. H. and J. Weigel

1978. Environmental concern: the development of a measure. Environ. and Behav. 10:3-15.

### Acknowledgments

I would like to thank Professor Thomas Heberlein, University of Wisconsin-Madison, and Kent E. Klepinger, Director of the Bureau of Research, for their invaluable guidance and advice throughout this study.

I would also like to thank those who provided critical reviews of the questionnaire and report drafts: E. Lange, E. Nelson, R. Nicotera and the Bureau of Endangered Resources, J. Smoller, and R. Baumgartner. Thanks also go to M. McFadden and M. Staggs for their help in the data analysis, and S. Spahn for her patience in typing numerous questionnaire drafts.

### About the Author

Ann Cary was project coordinator for the evaluation of the 1983 Wisconsin Tax Checkoff from May 1984 until August 1985. She is now a graduate student in sociology at the University of Michigan.

### PRODUCTION CREDITS

Charmaine Daniels, Editor  
Donna Mears, Copy Editor  
Richard Burton, Paste-up  
Julie McCutchin, Word Processor





