

environmental issues may be directed to the Board's Office of Environmental Analysis (OEA) at (202) 245-0305. Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by OEA will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Other interested persons may contact OEA to obtain a copy of the EA (or EIS). EAs in these abandonment proceedings normally will be made available within 60 days of the filing of the petition. The deadline for submission of comments on the EA typically will be within 30 days of its service.

Board decisions and notices are available on our Web site at [WWW.STB.DOT.GOV](http://WWW.STB.DOT.GOV).

Decided: October 28, 2015.

By the Board, Rachel D. Campbell,  
Director, Office of Proceedings.

**Kenyatta Clay,**  
Clearance Clerk.

[FR Doc. 2015-27837 Filed 10-30-15; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Advisory Council to the Internal Revenue Service; Meeting

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** The Internal Revenue Service Advisory Council (IRSAC) will hold a public meeting on Wednesday, November 18, 2015.

**FOR FURTHER INFORMATION CONTACT:** Ms. Lorenza Wilds, IRSAC Program Manager, National Public Liaison, CL: NPL, 7559, 1111 Constitution Avenue NW., Washington, DC 20224. Telephone: 202-317-6851 (not a toll-free number). Email address: [PublicLiaison@irs.gov](mailto:PublicLiaison@irs.gov).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), a public meeting of the IRSAC will be held on Wednesday, November 18, 2015, from 9:20 a.m. to 1:15 p.m. at the Marriott Wardman Park Hotel, 2660 Woodley Road NW., Virginia Ballroom, Washington, DC 20008. Issues to be discussed include, but not limited to: *The IRS Needs Sufficient Funding to*

*Operate Efficiently and Effectively, Provide Timely and Useful Guidance and Assistance to Taxpayers, and Enforce Current Law, so that Respect for our Voluntary Tax System is Maintained, Identity Authentication of 1040 Forms, Review of Offer in Compromise (OIC) Form and Booklet 656-B, and Collection Information Forms 433-A, 433-B, and 433-F to Improve Taxpayer Compliance and Successful Utilization, Improving Penalty Administration—General Comments and Recommendations, Application of Qualified Amended Return Rules to Regularly Examined Taxpayers in a Post-CIC Environment, Continuity of Independence, Strength, and Visibility of the Office of Professional Responsibility, Applications of Appraisal Standards Consistent with the Uniform Standards of Professional Appraisal Practice (USPAP).* Last minute agenda changes may preclude advanced notice. The meeting room accommodates approximately 80 people, IRSAC members and Internal Revenue Service officials inclusive. Due to limited seating, please call Lorenza Wilds to confirm your attendance. Ms. Wilds can be reached at 202-317-6851. Attendees are encouraged to arrive at least 30 minutes before the meeting begins. Should you wish the IRSAC to consider a written statement, please write to Internal Revenue Service, Office of National Public Liaison, CL:NPL:7559, 1111 Constitution Avenue NW., Washington, DC 20224, or email [PublicLiaison@irs.gov](mailto:PublicLiaison@irs.gov).

Dated: October 26, 2015.

**Candice Cromling,**  
Director, National Public Liaison.

[FR Doc. 2015-27809 Filed 10-30-15; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 4506-A

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995,

Public Law 104-13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 4506-A, Request for Public Inspection or Copy of Exempt or Political Organization IRS Form.

**DATES:** Written comments should be received on or before January 4, 2016 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Michael A. Joplin, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Martha R. Brinson, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Request for Public Inspection or Copy of Exempt or Political Organization IRS Form.

**OMB Number:** 1545-0495.

**Form Number:** 4506-A.

**Abstract:** Internal Revenue Code section 6104 states that if an organization described in section 501(c) or (d) is exempt from taxation under section 501(a) for any taxable year, the application for exemption is open for public inspection. This includes all supporting documents, any letter or other documents issued by the IRS concerning the application, and certain annual returns of the organization. Form 4506-A is used to request public inspection or a copy of these documents.

**Current Actions:** There are no changes being made to the form at this time.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, and Federal, state, local or tribal governments.

**Estimated Number of Responses:** 20,000.

**Estimated Time per Response:** 57 minutes.

**Estimated Total Annual Burden Hours:** 19,400.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns

and tax return information are confidential, as required by 26 U.S.C. 6103.

**Request for Comments:** Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: October 19, 2015.

**Michael A. Joplin,**

*IRS Reports Clearance Officer.*

[FR Doc. 2015-27808 Filed 10-30-15; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Consumer Tipping Survey Study

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information

collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning the consumer tipping survey study.

**DATES:** Written comments should be received on or before January 4, 2016 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie Preston, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to R. Joseph Durbala, (202) 622-3634, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Consumer Tipping Survey Study.

**OMB Number:** 1545-2261.

**Form Number:** Survey.

**Abstract:** The IRS is charged with collecting revenue legally owed to the federal government. One important category of income comes in the form of tips. Previous empirical research has shown income from tips to be significantly underreported, limiting the IRS's ability to collect the proper amount of tax revenue. The IRS believes a new study of consumer tipping practices is needed in order to better understand current tip reporting behavior so tax administrators and policy makers can make the tax system fairer and more efficient. Therefore, the IRS wishes to develop updated estimates of consumer tipping revenue across numerous services where tipping is prevalent.

In support of this mission, IRS is seeking a standard clearance to conduct a minimum, one-year fielding of a nation-wide consumer tipping survey. The sample that would be used for this study, Ipsos' non-probability online

panel, was only selected after a pilot study was conducted which compared the results from this vendor to another panel source (GfK KnowledgePanel, a probability-based online panel) and an independent source of tipping data in order to determine which method yielded the most accurate results while reducing respondent burden and cost to the IRS. The findings from the pilot study demonstrated that there were no consistent differences in the results gathered from the panels when compared against each other or when compared against the 3rd party source of data. As such, the decision was made to use the non-probability panel due to the reduced cost per completed survey, which will allow for a larger data collection and more precise estimates of tipping behavior for certain, low-incidence services.

This initiative flows from Goal 1 of the IRS Strategic Plan for FY 2014-2017: Deliver high quality and timely service to reduce taxpayer burden and encourage voluntary compliance.

**Current Actions:** The main goal for this survey effort is to generate statistically valid estimates of tipped income in a variety of services for which no such estimates exist, in addition to providing information on other correlates of tipped income and behavior including, but not limited to, regional or seasonal fluctuations in tipped income. As such, this survey effort requests a full-fielding of the previously tested pilot survey for the course of calendar year 2016. This will result in an estimated burden increase of 6,427 hours. This form is being submitted to update the current OMB approval.

**Type of Review:** Revision of a currently approved collection.

**Affected Public:** Individuals or Households.

The burden hour estimates breakdown as follows:

#### NON-PROBABILITY SAMPLE

Category of respondent/activity	Number of respondents	Participation time (minutes)	Burden hours
Read Invitation Email .....	461,540	0.5	3,846
Read Reminder Email * .....	431,540	0.25	1,798
Complete Survey .....	60,000	** 5.5	5,500
<b>Total Burden Hours</b> .....			<b>11,144</b>

\* The estimate for the Reminder emails is based on the assumption that 50% of the needed respondents will complete the survey online in time to not receive the Reminder email.

\*\* Participant time is based on mean completion time for non-probability panel members during pilot survey fielding.