

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.*

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## 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.

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.

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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 27, 2015.

**R. Joseph Durbala,**

*IRS, Tax Analyst.*

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