



DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

November 25, 2014

The Department of the Treasury is planning to submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13.

DATES: Comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to Kim M. Bloomquist, Internal Revenue Service, Office of Research, Compliance Analysis and Modeling (RAS:R:CAM), 1111 Constitution Ave NW K-3rd Floor/006, Washington, DC 20224
Email: kim.bloomquist@irs.gov

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 927-5331, e-mail at PRA@treasury.gov, or the entire information collection request maybe found at www.reginfo.gov.

Internal Revenue Service

OMB Number: 1545-XXXX

Type of Review: New Collection

Title: Pilot Test of Consumer Tipping 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 one-month pilot test in preparation for a nation-wide consumer tipping survey. There exists a substantial difference in the cost per response between a probability and non-probability sample. Pilot tests are therefore necessary to determine the relative accuracy and selection bias of tipping data that are collected using these different sampling methodologies in order to determine if there is tradeoff between accuracy and cost. The results of the pilot will be used to determine the sampling method employed in a nation-wide survey.

Affected Public: Individuals.

Estimated Total Annual Burden Hours: 4,717.

Robert Dahl

Treasury PRA Clearance Officer

BILLING CODE: 4830-01

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