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**FOR FURTHER INFORMATION CONTACT:**

Copies of the submission(s) may be obtained by calling (202) 927-5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request maybe found at [www.reginfo.gov](http://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.*

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**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Publication of the Tier 2 Tax Rates**

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

**ACTION:** Notice.

**SUMMARY:** Publication of the tier 2 tax rates for calendar year 2015 as required by section 3241(d) of the Internal Revenue Code (26 U.S.C. 3241). Tier 2 taxes on railroad employees, employers, and employee representatives are one source of funding for benefits under the Railroad Retirement Act.

**DATES:** The tier 2 tax rates for calendar year 2015 apply to compensation paid in calendar year 2015.

**FOR FURTHER INFORMATION CONTACT:**

Kathleen Edmondson, CC:TEGE:EOEG:ET1, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224, Telephone Number (202) 317-6798 (not a toll-free number). **TIER 2 TAX RATES:** The tier 2 tax rate for 2015 under section 3201(b) on employees is 4.9 percent of compensation. The tier 2 tax rate for 2015 under section 3221(b) on employers is 13.1 percent of compensation. The tier 2 tax rate for 2015 under section 3211(b) on employee representatives is 13.1 percent of compensation.

Dated: November 21, 2014.

**Victoria A. Judson,**

*Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities).*

[FR Doc. 2014-28176 Filed 11-28-14; 8:45 am]

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**DEPARTMENT OF VETERANS AFFAIRS**

**Loan Guaranty: Assistance to Eligible Individuals in Acquiring Specially Adapted Housing; Cost-of-Construction Index**

**AGENCY:** Department of Veterans Affairs.  
**ACTION:** Notice.

**SUMMARY:** The U.S. Department of Veterans Affairs (VA) announces that the aggregate amounts of assistance available under the Specially Adapted Housing (SAH) grant program will increase by 4.307 percent for Fiscal Year (FY) 2015.

**DATES:** December 1, 2014

**FOR FURTHER INFORMATION CONTACT:** John Bell, III, Assistant Director for Loan Policy and Valuation, Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, (202) 632-8786 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** In accordance with 38 U.S.C. 2102(e) and 2102A(b)(2) and 38 CFR 36.4411, the Secretary of Veterans Affairs announces for FY 2015 the aggregate amounts of assistance available to veterans and

servicemembers eligible for SAH program grants.

Public Law 110-289, the Housing and Economic Recovery Act of 2008, authorized the Secretary to increase the aggregate amounts of SAH assistance annually based on a residential home cost-of-construction index. The Secretary uses the Turner Building Cost Index for this purpose.

In the most recent quarter for which the Turner Building Cost Index is available, Quarter 2 FY 2014, the index showed an increase of 4.307 percent over the index value in Quarter 2 FY 2013. Pursuant to 38 CFR 36.4411(a), therefore, the aggregate amounts of assistance for SAH grants made pursuant to 38 U.S.C. 2101(a) or 2101(b) will increase by 4.307 percent for FY 2015.

Public Law 112-154, the Honoring America's Veterans and Caring for Camp Lejeune Families Act of 2012, required that the same percentage of increase apply to grants authorized pursuant to 38 U.S.C. 2102A. See 38 U.S.C. 2102A(b)(2). As such, the maximum amount of assistance available under these grants, which are called grants for Temporary Residence Adaptation (TRA grants), will also increase by 4.307 percent for FY 2015.

The increases are effective as of October 1, 2014.

**Specially Adapted Housing: Aggregate Amounts of Assistance Available During Fiscal Year 2015**

*2101(a) Grants and TRA Grants*

Effective October 1, 2014, the aggregate amount of assistance available for SAH grants made pursuant to 38 U.S.C. 2101(a) will be \$70,465 during FY 2015. The maximum TRA grant made to an individual who satisfies the eligibility criteria under 38 U.S.C. 2101(a) and 2102A will be \$30,934 during FY 2015.

*2101(b) Grants and TRA Grants*

Effective as of October 1, 2014, the aggregate amount of assistance available for SAH grants made pursuant to 38 U.S.C. 2101(b) will be \$14,093 during FY 2015. The maximum TRA grant made to an individual who satisfies the eligibility criteria under 38 U.S.C. 2101(b) and 2102A will be \$5,523 during FY 2015.

**Signing Authority**

The Secretary of Veterans Affairs, or designee, approved this document and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of

the Department of Veterans Affairs. Jose D. Riojas, Chief of Staff, Department of Veterans Affairs, approved this

document on November 4, 2014, for publication.

Dated: November 25, 2014.

**William F. Russo,**

*Acting Director, Office of Regulation Policy  
& Management, Office of the General Counsel,  
Department of Veterans Affairs.*

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