

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.

SUPPLEMENTARY INFORMATION:

Title: Cognitive and Psychological Research Coordinated by Statistics of Income on Behalf of All IRS Operations Functions.

OMB Number: 1545-1349.

Abstract: The proposed research will improve the quality of data collection by examining the psychological and cognitive aspects of methods and procedures such as: Interviewing processes, forms redesign, survey and tax collection technology and operating procedures (internal and external in nature).

Current Actions: We will be conducting different opinion surveys, focus group sessions, think-aloud interviews, and usability studies regarding cognitive research surrounding forms submission or IRS system/product development.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals and businesses or other for-profit organizations.

Estimated Number of Respondents: 225,000.

Estimated Time per Respondent: 30 minutes.

Estimated Total Annual Burden Hours: 112,500.

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: September 30, 2013.

R. Joseph Durbala,

IRS Reports Clearance Officer.

[FR Doc. 2013-24944 Filed 10-23-13; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY

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 W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, Form W-8BEN-E, Certificate of Status of Beneficial Owner for United States Tax Withholding, Form W-8ECI, Certificate of Foreign Person's Claim for Exemption From Withholding on Income Effectively Connected With the Conduct of a Trade or Business in the United States, Form W-8EXP, Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding, Form W-8IMY, Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding, and the EW-8 MOU Program.

DATES: Written comments should be received on or before December 23, 2013 to be assured of consideration.

ADDRESSES: Direct all written comments to Yvette Lawrence, 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 Brinson, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3869, or through the Internet at Martha.R.Brinson@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, W-8BEN-E, Certificate of Status of Beneficial Owner for United States Tax Withholding, Form W-8ECI, Certificate of Foreign Person's Claim for Exemption From Withholding on Income Effectively Connected With the Conduct of a Trade or Business in the United States, Form W-8EXP, Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding, and Form W-8IMY, Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding.

OMB Number: 1545-1621.

Form Number: W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY.

Abstract: Form W-8BEN is used for certain types of income to establish that the person is a foreign person, is the beneficial owner of the income for which Form W-8BEN is being provided and, if applicable, to claim a reduced rate of, or exemption from, withholding as a resident of a foreign country with which the United States has an income tax treaty. Form W-8ECI is used to establish that the person is a foreign person and the beneficial owner of the income for which Form W-8ECI is being provided, and to claim that the income is effectively connected with the conduct of a trade or business within the United States. Form W-8EXP is used by a foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, or foreign private foundation. The form is used by such persons to establish foreign status, to claim that the person is the beneficial owner of the income for which Form W-8EXP is given and, if applicable, to claim a reduced rate of, or exemption from, withholding. Form W-8IMY is provided to a withholding agent or payer by a foreign intermediary, foreign partnership, and certain U.S. branches to make representations regarding the status of beneficial owners or to transmit appropriate documentation to the withholding agent. Reg. § 1.1441-

1(e)(4)(iv) provides that a withholding agent may establish a system for a beneficial owner to electronically furnish a Form W-8 or an acceptable substitute Form W-8. Withholding agents with systems that electronically collect Forms W-8 may voluntarily choose to participate in the IRS EW-8 MOU Program. The EW-8 MOU Program is a collaborative process between the withholding agents and IRS.

Current Actions: On March 18, 2010, the Hiring Incentives to Restore Employment Act of 2010, Public Law 111-147 (H.R. 2847) (the Act) was

enacted into law. Section 501(a) of the Act added chapter 4 (sections 1471-1474) to Subtitle A of the Code. Section 1471(a) generally requires a withholding agent to deduct and withhold a tax equal to 30 percent on any withholdable payment made to an FFI, unless the FFI has an agreement requiring such FFI to satisfy the obligations specified in section 1471(b). On January 28, 2013, the Treasury Department and IRS issued final regulations under chapter 4 (sections 1471-1474) in T.D. 9610 (78 FR 5874). The general requirements of an FFI Agreement are described in § 1.1471-4 and provided the substantive

requirements applicable to a participating FFI under the FFI agreement. Various changes were made to the forms covered under this approval number to comply with the withholding, due diligence, reporting requirements of U.S. accounts (defined in § 1.1471-1(b)(125)), and expanded affiliate group requirements of a participating FFI are described in § 1.1471-4(a) through (e).

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals, business or other for-profit organizations, and not-for-profit institutions.

	Number respondents	Time per respondent/hours	Total annual burden hours
Form W-8BEN	3,000,000	7.18	21,540,000
Form W-8BEN-E	100,000	25.23	2,523,000
Form W-8ECI	180,000	9.13	1,643,400
Form W-8EXP	240	20.05	4,812
Form W-8IMY	400	25.23	10,092
E-W8 MOU Program	1	1	1
Total	3,280,641	25,721,305

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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 7, 2013.

Yvette Lawrence,

IRS, Reports Clearance Officer.

[FR Doc. 2013-24964 Filed 10-23-13; 8:45 am]

BILLING CODE 4830-01-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 20, 2013.

FOR FURTHER INFORMATION CONTACT: Ms. Lorenza Wilds, IRSAC Program Manager, National Public Liaison, CL: NPL, 7559, 1111 Constitution Avenue NW., Washington, DC 20224. Telephone: 202-622-6440 (not a toll-free number). Email address: **Public_liaison@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 20, 2013, from 9:00 a.m. to 1:15 p.m. at the Melrose Hotel, 2430 Pennsylvania Ave. NW., Potomac Ballroom, Washington, DC 20036. Issues to be discussed include, but not limited to: *The IRS*

Should Continue to Expand Voluntary Correction Programs to Facilitate Taxpayers Self-Reporting Prior Year Non-compliance, Risk Assessing Large Taxpayers, Schedule M-3, "Net Income (Loss) Reconciliation for Corporations with Total Assets of \$10 Million or More", Strategies to Increase Use of Online Payment Agreements, Modifications to Notice CP2030, Reducing Processing Time for the Form 2848, Power of Attorney and Declaration of Representative, Assisting Tax Preparers Working with Clients that are Victims of Identity Theft, Guidance to Practitioners Regarding Professional Obligations, Circular 230 Enrollment of Former Internal Revenue Service Employees. Reports from the four IRSAC subgroups, Large Business and International, Small Business/Self-Employed, Wage & Investment, and the Office of Professional Responsibility will also be presented and discussed. 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 202-622-6440. 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