

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
<b>Total</b> .....	<b>3,280,641</b>	.....	<b>25,721,305</b>

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 7, 2013.

**Yvette Lawrence,**

*IRS, Reports Clearance Officer.*

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## 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

NW., Washington, DC 20224, or email  
\*Public\_liaison@irs.gov.

Dated: October 18, 2013.

**Carl L. Medley,**

*Designated Federal Official (DFO), Branch  
Chief, National Public Liaison.*

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