

Foreign Account Tax Compliance Act (FATCA)

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FATCA Reports

International Compliance Management Model (ICMM) Notifications User Guide



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1 Receiving a FATCA Notification

A Notification is a “transmission” file archive that contains encrypted documents that are sent from the United States Internal Revenue Service (IRS) to a Foreign Financial Institution (FFI), direct reporting non-financial foreign entity (direct reporting NFFE), sponsoring entity, trustee of a trustee-documented trust, non-GIIN filer, or Host Country Tax Authority (HCTA) in response to the transmission of a FATCA Report submitted on the Intergovernmental FATCA XML Schema or the paper Form 8966. A non-GIIN filer is an entity that is required to file Form 8966 but is not required to get a GIIN. A non-GIIN filer, such as a withholding agent, territory financial institution, third party preparer, or commercial software vendor, will be issued a FATCA Identification Number (FIN) to enroll in IDES and submit FATCA reports. Notifications are sent from the IRS International Compliance Management Model (ICMM) system via the International Data Exchange Service (IDES). This document focuses on the meaning of each of the possible notifications and the steps that should be taken to address the issue(s) identified by the notification(s).

When the IRS sends a Notification, the International Data Exchange Service (IDES) will send an alert to the FFI, direct reporting NFFE, sponsoring entity, trustee of a trustee-documented trust, non-GIIN filer, or HCTA that a file is ready for download. The alert correspondence will reference the “IDESTransmissionID” of the original transmission from the FFI, direct reporting NFFE, sponsoring entity, trustee of a trustee-documented trust, non-GIIN filer, or HCTA.

Instructions on how to download an IRS ICMM notifications from IDES and how to process the elements contained in it are available in the **IDES User Guide**, available on the [IRS IDES Homepage](#) and the [Notification Schema User Guide \(Publication 5216\)](#), respectively.

2 IRS FATCA Report Processing

Once an Intergovernmental FATCA XML package is transmitted through IDES, the IRS ICMM system will receive an alert from IDES notifying it that the transmission is available and will then attempt to download and process the file in two stages:

1. **File-level Processing**, in which the system will download and perform various actions on received files to assess the overall integrity of the file and to check for file level errors. Files passing this stage will result in an informational notification that the file was processed successfully and will be processed further at the record level, while failures at this stage will generate error notifications transmitted to the sender of the file (through IDES).
2. **Record-level Processing** will decompose and evaluate individual FATCA account and pooled report records within files passing the file-level processing stage. This level of processing will occur at some point after the file has been successfully processed.

2.1 File-level Processing Activities – Detailed Description

There are a number of processing activities that occur in IRS’s file-level processing of the Intergovernmental FATCA XML files. It is important to note that these activities are **not** entirely lineal, sequential steps - for example, decryption and threat and virus detection all occur at multiple levels as the file is processed. Each activity will result in an error notification to the sender of the file if the processing activity is not completed or is unsuccessful. **The specific**

notification number, content and resolution instructions for each of the error notifications generated are included in Sections 4 and 5 of this document.

1. **Transmission Download:** When the IRS receives an alert from IDES that a transmission has been received from an FFI, direct reporting NFFE, sponsoring entity, trustee of a trustee-documented trust, non-GIIN filer, or HCTA and is awaiting download, ICMM will attempt to download the transmission from IDES. The alert provides the sender, received timestamp, and other transmission information to ICMM. ICMM will use this alert information to request download of the transmission from IDES. However, there may be circumstances that prevent this download from occurring when ICMM initially receives the alert. For example, either system (IDES or ICMM) may be down for scheduled maintenance or due to an unscheduled outage. ICMM will regularly attempt to download a transmission after receiving the initial alert from IDES. If ICMM is not able to download the transmission within seven days after initial receipt by IDES, IDES will delete it. ICMM will continue to attempt to download the transmission until IDES provides a response saying it has been deleted. At this point, ICMM will consider the download step to have failed, and will issue an error notification to the sender (Notification N1, code NDW below) using transmission identification information provided in the original IDES alert, allowing the sender to identify specifically which transmission has been lost. The remedy for the sender will be to upload the transmission to IDES again.
2. **File Decryption:** ICMM will attempt to decrypt the AES key used to encrypt the payload using the valid IRS public key, available on IDES. It will then attempt to use the AES key to decrypt the payload file. If either the AES key or the payload cannot be decrypted in this manner, ICMM will generate an error notification (Notification N2, code NDC below) to the sender using file identification information received from IDES stating that the file could not be decrypted. The remedy for the user will be to first ensure the IRS public key in use on their encryption system is the valid key that is available on IDES. The sender would then need to re-encrypt the digitally-signed and compressed plain text version of the referenced file with a new AES key, encrypt the new AES key with the valid IRS public key and upload a new transmission containing the file to IDES.
3. **File Decompression:** Since the payload is compressed, ICMM must decompress the file. The IDES User Guide provides a list of recommended compression tools. While other tools may be used, the compression method must be recognized by one of the recommended tools for the file to be successfully decompressed by ICMM. If the decompression fails, ICMM will issue an error notification (Notification N2.1, code NDP below) to the sender using file identification information received from IDES stating that file could not be decompressed. The sender will need to re-compress using a recognized compression method and upload a new transmission containing the file to IDES.
4. **Digital Signature Check:** After decompressing the payload, ICMM will attempt to verify the digital signature. The digital signature should have been generated by the sender of the file and proves that a) a FATCA file was sent by a FATCA partner (FFI, direct reporting NFFE, sponsoring entity, trustee of a trustee-documented trust, non-GIIN filer, or HCTA) and b) the FATCA file was not altered or corrupted during compression, encryption, decryption or decompression processes and not altered or corrupted during transmission to or from IDES. If the digital signature cannot be verified as belonging to the sender, ICMM will issue an error notification to the sender (Notification N2.2, code NSC below) to the sender using file identification information received from IDES stating that the digital signature on the file could not be verified. The remedy for the sender will be to re-sign the file using the

procedures provided in the IDES User Guide, re-compress, and upload a new transmission containing the file to IDES.

5. **Threat Scanning:** Files will be scanned for non-virus threats that could pose security threats to the IRS IT environment after each processing stage involving the archive and the enclosed files. These processing stages include “unzipping” the transmission archive, decryption of the AES key file, and decryption and decompression of the signed XML payload file. Potential threats include, but are not limited to the following:
 - prohibited characters ((Apostrophe (')), Double Dash (--)) and Hash (#))
 - hyperlinks
 - executable files
 - JavaScript components
 - compressed archive files

If any such items are detected ICMM will reject the file, send an error notification (Notification N3.1, code NTD below) to the sender of the file, and stop further processing of the file. The error notification will inform the sender that a non-virus threat was found, but will not identify the specific type of threat. The sender will need to ensure any prohibited characters are removed from both the payload and sender metadata files; re-create the transmission, using up-to-date antivirus software to scan for and remove any viruses and/or threats at each of the processing steps; then upload the clean transmission to IDES.

6. **Virus Scanning:** Files will be checked by ICMM for known viruses after each processing stage. If a virus is found, ICMM will reject the file, send an error notification (Notification N3.2, code NVS below) to the sender of the file, and stop further processing of the file. The error notification will inform the sender that a virus was found on the file, but will not identify the specific virus. The sender will need to re-create the transmission, using up-to-date antivirus software to scan for and remove any viruses and/or threats at each of the processing steps, then upload the clean transmission to IDES.
7. **Schema Validation:** Once a file has been decrypted, decompressed, validated and found to contain no cyber security threats, ICMM will determine whether it is a) a properly formed XML file (vs. a picture, Word document, or other file type) and b) that it is valid against the FATCA XML schema. This validation step ensures that the file structure conforms to the structure of the schema (e.g., data elements and sub-elements possess the proper relationships, data field contents conform to the schema specification). Both of these checks have a pass/fail outcome. If a file fails either of these checks, ICMM will reject the file, send an error notification (Notification N4, code NSV below) to the sender of the file, and stop further processing of the file. The error notification will inform the sender that the file is not a valid FATCA XML file, but will not identify the specific problem or error within the validation process that was encountered. [Since file validation against a known XML schema is a fairly routine process, the IRS will not be allocating resources to inform a sender of specific validation errors.
8. **Specific Schema Field Value Validations:** After the file passes schema validation, IRS will then run the following field-specific checks:
 - the MessageRefID field, to ensure it contains at least one non-blank, alphanumeric character and is within the 200 character limit established for the field
 - the MessageRefID field, to ensure it is not duplicative with any other file the sender has submitted

- the DocRefID fields (note: a file may include multiple DocRefID fields), to ensure they contain at least one non-blank, alphanumerical character and are within the 200 character limit established for the field.
- DocTypeIndic values for submitted records will be checked to ensure no test data, as indicated by DocTypeIndic values form FATCA11-14, is processed in the production environment
- During testing periods, DocTypeIndic values for submitted records will be checked to ensure no production data, as indicated by DocTypeIndic values form FATCA1-4, is processed in test environments

While a file containing a duplicative value for MessageRefID and/or one or more blank spaces for MessageRefID / DocRefID would pass schema validation, it would cause significant issues with business rules for unique file/record identification and file/record processing and therefore cannot be accepted by IRS. If these validation checks fail, ICMM will generate the appropriate error notification (N4.1, code NMR; N4.2, code NDM; or N4.3, code NDR below, respectively) informing the sender of the invalid data. The sender will need to correct the invalid field(s) and upload a new transmission containing the file to IDES.

2.2 Detailed Record Processing

Once all file-level processing steps on a received file are successfully completed, ICMM will then begin to identify and process individual records within these files.

Prior to record processing, all data in the received file will have been found to be valid according to the FATCA XML schema. However, there are record-level errors possible in records which conform to the FATCA schema. ICMM record-level processing will identify if there are any record-level errors, and will generate additional notifications (either that the records were processed successfully or of the specific error(s) identified) to filers at that time. The degree of record level processing and error notification has varied for each drop in ICMM Release 1. In Release 1 Drop 1 ICMM identified pooled report records, and provide a listing of these pooled reports and processing outcomes to LB&I. ICMM Release 1 Drop 1 did not generate any notifications for pooled report records, even full process pooled report data. Because no valid record or record error notifications were generated in Drop 1, “valid file” notifications for pooled reports will be provided to FFIs under Drop 2. Under Release 1 Drop 2 ICMM will fully process all received account and pooled reports, including those received while Drop 1 was in operation. ICMM will generate record-level notifications for each record. For records with at least one error; record-level error notifications will list each error encountered on a given record. As previously mentioned, these detailed record-level notifications will be generated no earlier than August 2015.

2.3 Sample File-Level Error Notification

The following Figure 2-1 is an example of what the File-Level Error Notifications will look like in XML; this specific example is for the failed decryption (NDC) case:

Figure 2-1: FATCA Notification Example (Failed Decryption)

```
<?xml version="1.0" encoding="UTF-8" ?>
- <!-- Sample XML file generated by XMLSpy v2014 rel. 2 (http://www.altova.com) -->
- <n1:FATCAFileErrorNotification xmlns="urn:fatca:fatcanotificationbase"
  xmlns:n1="urn:fatca:fatcafileerrornotification" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  version="1.4">
- <FATCANotificationHeaderGrp>
  <FATCANotificationCreateTs>2014-11-14T00:00:00Z</FATCANotificationCreateTs>
  <FATCANotificationRefId>Notif12345</FATCANotificationRefId>
  <FATCANotificationCd>NDC</FATCANotificationCd>
  <FATCAEntitySenderId>000000.000000.TA.840</FATCAEntitySenderId>
  <FATCAEntityReceiverId>S519K4.99999.SL.392</FATCAEntityReceiverId>
  <CopiedToFATCAEntityId>000000.000000.TA.392</CopiedToFATCAEntityId>
  <ContactInformationTxt>http://www.irs.gov/Businesses/Corporations/FATCA-Error-
  Notifications</ContactInformationTxt>
- </FATCANotificationHeaderGrp>
- <OriginalFileMetadataGrp>
  <IDESTransmissionId>a7c6363de36f4c2192856b4d3283747c</IDESTransmissionId>
  <IDESSendingTs>2014-11-10T00:00:00Z</IDESSendingTs>
  <OriginalIDESTransmissionId>c646151fe7ed4bd696efc8efe49226ac</OriginalIDESTransmissionId>
  <SenderFileId>SenderFile1</SenderFileId>
  <UncompressedFileSizeKBQty>100000</UncompressedFileSizeKBQty>
- </OriginalFileMetadataGrp>
  <NotificationContentTxt>The IRS could not decrypt the referenced file following download from IDES. Please do not
  submit a request to correct, amend or void any of the records in this file until you receive a notification that this file
  has been received as valid.
  For more information on this notification, please see: http://www.irs.gov/Businesses/Corporations/FATCA-Error-
  Notifications
- </NotificationContentTxt>
- <ActionRequestedGrp>
  <ActionRequestedTxt>Resubmit file.</ActionRequestedTxt>
  <ActionRequestedDueDateTxt>Your organization's due date for filing Form 8966.</ActionRequestedDueDateTxt>
- </ActionRequestedGrp>
  <HCTATreatyStampTxt>This information is furnished under the provisions of an income tax treaty or tax information
  exchange agreement (TIEA) with a foreign government, its use and disclosure must be governed by the provisions of
  that treaty or TIEA.</HCTATreatyStampTxt>
- </n1:FATCAFileErrorNotification>
```

The notification will inform you of which file had the processing error, the type of error encountered, and what to do about the error, as well as provide a link to additional resources on irs.gov where you can find more information on the type of error encountered and the steps required for resolution.

2.4 Notification Content

The key data elements in a FATCA Notification are described below:

- Notification Timestamp: the time and date that the notification was generated
- Notification Reference ID: unique identifier for the notification created by ICMM
- Notification Code: 3-letter mnemonic indicating the type of trigger for the notification
- Sender ID. IRS's GIIN identifier (000000.00000.TA.840)
- Receiver ID: GIIN or FIN of receiving entity
- "Copy to" FATCA entity ID: GIIN of HCTA receiving a notification copy (for select Model 2 cases only)
- Contact Information Text: (included on error notifications only) provides a URL to a "hidden" web page with error notification FAQs, links to supporting information, and contact email addresses and phone numbers for EPSS
- Notification Content Text: brief description of reason for the notification
- Action requested: brief description of what recipient must do next
- Action requested by date: due date for action (typically will be filing date for Form 8966)
- HCTA treaty stamp: brief statement that exchanged data referenced in notification is covered by terms of a tax treaty (specific language will depend on jurisdiction of FFI).

3 Specific Notification Explanations and Resolution Instructions by Notification

The specific contents, meaning, and recommended resolution steps for each of the file-level processing notifications are as follows. You can easily identify the specific notification you received by the 3-letter code, designated in the XML as "FATCANotificationCd" in your notification and identified both in parentheses in the Section Header and the first line of the "Notification Contents" in the notification-specific sections that follow.

3.1 FATCA Notification Code NDW: Failed Download

Notification Contents	<p>Notification Code: NDW</p> <p>Notification Content: The IRS could not download the referenced file that had been posted to IDES. Please do not submit a request to correct, amend or void any of the records in this file until you receive a notification that this file has been received as valid. For more information on this notification, please see: http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications</p> <p>Action Requested: Please repost the file to IDES.</p> <p>Action Requested By Date: Your organization's due date for filing Form 8966.</p> <p>HCTA Model 1/Model 2 Treaty Stamp (where applicable): "This information is furnished under the provisions of an income tax treaty or tax information exchange agreement (TIEA) with a foreign government, its use and disclosure must be governed by the provisions of that treaty or TIEA."</p>

Cause of Problem	<ul style="list-style-type: none"> You successfully uploaded the transmission with the IDES Sender File ID and IDES Transmission ID to IDES. The IRS could not download the transmission before expiration of the 7 day IDES retention period. This may have been the result of an outage between IDES and the IRS, but did not involve any system or transmission components on your end. However, as a result the transmission is no longer available in IDES for download.
Potential Resolution	<ul style="list-style-type: none"> Because the transmission is no longer present on IDES, you will need to upload the transmission referenced by the listed IDES Sender's File ID and IDES Transmission ID in the error notification again. Please ensure that the IRS encryption key you used for the initial transmission has not changed. If it has, please re-encrypt the plain text version of the file you are sending with the new IRS key, and upload this new encrypted transmission to IDES. The IRS will send another notification to you through IDES after we have downloaded and processed your file further.
Other Links/ Resources	<ul style="list-style-type: none"> IRS IDES Homepage IDES Form 8966 instructions
FAQs	<ol style="list-style-type: none"> What could have prevented the IRS from downloading this transmission? The IRS automatically downloads transmissions from IDES after receiving an alert from IDES that a transmission is available for download. We do not divulge the exact cause or reason for the failure of the automated process, but a system failure or outage on either side of the IRS-IDES connection led to the failure to download. What do I need to do as a result of this notification? Please upload the referenced transmission to IDES again by the due date that pertains to your organization, which is included in the notification body. The IRS will be notified when the transmission is available, and will download it at that time. Why can't the IRS download the transmission now? Because IDES automatically deletes transmissions that are not downloaded within seven days of upload, your transmission is no longer available on IDES. You must upload the transmission to IDES again to satisfy FATCA requirements. Please refer to the IDES User Guide, available on the IRS IDES Homepage, if you have any questions on how to prepare and upload transmissions to IDES. The IRS will be notified by IDES when your transmission is available, and will download it at that time. Was there a problem with the contents of my file? The IRS has not been able to process your file, so we cannot provide any feedback at this time on whether it is valid or not. After we have downloaded your transmission from IDES, we will process it and notify you of the results, including whether the file was successfully processed or if any additional errors were identified.

3.2 FATCA Notification Code NDC: Failed Decryption

Notification Contents	<p>Notification Code: NDC</p> <p>Notification Content: The IRS could not decrypt the referenced file following download from IDES. Please do not submit a request to correct, amend or void any of the records in this file until you receive a notification that this file has been received as valid. For more information on this notification, please see: http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications</p> <p>Action Requested: Please re-encrypt the file with a valid key and repost the file to IDES.</p> <p>Action Requested By Date: Your organization's due date for filing Form 8966.</p> <p>HCTA Model 1/Model 2 Treaty Stamp (where applicable): "This information is furnished under the provisions of an income tax treaty or tax information exchange agreement (TIEA) with a foreign government, its use and disclosure must be governed by the provisions of that treaty or TIEA."</p>

Cause of Problem	<ul style="list-style-type: none"> • You are receiving this notice because the IRS was unable to decrypt your file after download from IDES. • There are several situations that may have occurred: <ul style="list-style-type: none"> • the AES key provided with the file was not the same as the AES key used to encrypt the payload • the AES key used to encrypt is of the wrong type/wrong size, or it is missing completely • the public IRS key used to encrypt the AES key was not valid • the encryption settings were incompatible with the IRS decryption algorithm • the payload and/or encrypted AES key file was changed or modified after encryption.
Potential Resolution	<ul style="list-style-type: none"> • Ensure you have the valid IRS public encryption key on your system, downloaded from IDES. • Please encrypt the digitally-signed and compressed payload of the referenced file with a new AES key and then encrypt the new AES key with the valid IRS public key. Ensure you are using the IRS recommended encryption settings and following all of the procedures and file naming conventions in the “Data Preparation for FATCA XML Report” section of the <i>IDES User Guide</i>, available on the IRS IDES Homepage. • Insert the re-encrypted payload and AES key files and a new XML header in an archive to create the IDES transmission. • Finally, upload the transmission to IDES following all additional procedures (see <i>IDES User Guide</i>, available on the IRS IDES Homepage) for transmission preparation and upload. • The IRS will send another notification to you through IDES after we have downloaded and processed your file further.
Other Links/ Resources	<ul style="list-style-type: none"> • IRS IDES Homepage • IDES • Form 8966 instructions
FAQs	<ol style="list-style-type: none"> 5. Which specific decryption step failed? For security reasons the IRS does not disclose which situation caused the decryption failure. 6. What key should I use to encrypt my files? Please follow the procedures in the <i>IDES User Guide</i>, available on the IRS IDES Homepage, and your local encryption software to generate a unique, one-time use AES-256 key. You should be using this unique, one-time use AES-256 key to encrypt your payload and the valid IRS public key available on IDES to encrypt the AES key. 7. How can I determine if the IRS public key I am using is the correct version? The valid IRS key is available on IDES. Please see the <i>IDES User Guide</i>, available on the IRS IDES Homepage, for additional information and instructions on how to find and download the IRS public key for encrypting the AES key for transmission. 8. How do I download the valid public key for the IRS? Please see the <i>IDES User Guide</i>, available on the IRS IDES Homepage, for additional information and instructions on how to find and download the IRS public key for encrypting the AES key for transmission to the IRS. Also, please consult the documentation for your encryption software application for assistance in importing the IRS public key into your system after downloading.

3.3 FATCA Notification Code NDP: Failed Decompression

Notification Contents	<p>Notification Code: NDP</p> <p>Notification Content: The IRS could not decompress the referenced file following download from IDES. Please do not submit a request to correct, amend or void any of the records in this file until you receive a notification that this file has been received as valid. For more information on this notification, please see: http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications</p> <p>Action Requested: Please compress the file (before encrypting) and repost the file to IDES.</p> <p>Action Requested By Date: Your organization's due date for filing Form 8966.</p> <p>HCTA Model 1/Model 2 Treaty Stamp (where applicable): "This information is furnished under the provisions of an income tax treaty or tax information exchange agreement (TIEA) with a foreign government, its use and disclosure must be governed by the provisions of that treaty or TIEA."</p>

Cause of Problem	<ul style="list-style-type: none"> You are receiving this notice because the IRS was unable to decompress your file after download from IDES. The decompression failure occurred either because the file was compressed using an unsupported compression tool or method, or because the file became corrupted after compression but before the AES encryption step.
Potential Resolution	<ul style="list-style-type: none"> Please recompress the digitally signed XML file using a ZIP compression tool and the standard Deflate compression method. Then create a new IDES transmission with this file, following all procedures (see the <i>IDES User Guide</i>, available on the IRS IDES Homepage) for IDES transmission preparation and upload. For a list of recommended tools and additional instructions for compression and file naming requirements, please refer to the <i>IDES User Guide</i>, available on the IRS IDES Homepage. The IRS will send another notification to you through IDES after we have downloaded and processed your file further.
Other Links/ Resources	<ul style="list-style-type: none"> IRS IDES Homepage IDES Form 8966 instructions
FAQs	<p>9. <i>What tool should I be using to compress the file?</i> For a list of recommended tools and additional instructions for compression, please refer to the <i>IDES User Guide</i>, available on the IRS IDES Homepage.</p>

3.4 FATCA Notification Code NSC: Failed Signature Check

Notification Contents	<p>Notification Code: NSC</p> <p>Notification Content: The IRS could not validate the digital signature on the referenced file following download from IDES. Please do not submit a request to correct, amend or void any of the records in this file until you receive a notification that this file has been received as valid. For more information on this notification, please see: http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications</p> <p>Action Requested: Please re-sign the file with the owner’s private key using procedures provided on the IDES website and repost the file to IDES.</p> <p>Action Requested By Date: Your organization’s due date for filing Form 8966.</p> <p>HCTA Model 1/Model 2 Treaty Stamp (where applicable): “This information is furnished under the provisions of an income tax treaty or tax information exchange agreement (TIEA) with a foreign government, its use and disclosure must be governed by the provisions of that treaty or TIEA.”</p>

Cause of Problem	<ul style="list-style-type: none"> You are receiving this notice because the IRS could not validate the digital signature on the payload file with your organization's valid public key on IDES.
Potential Resolution	<ul style="list-style-type: none"> Please re-sign the file using the specific instructions for signing the XML file in the "Data Preparation for FATCA XML Report" section of the <i>IDES User Guide</i>, available on the IRS IDES Homepage as well as the procedures for your local encryption software package. Ensure that you are use the digital signature "enveloping" type as the enveloped and detached types will cause the transmission to fail. Then recreate and upload the transmission to IDES following all additional procedures (see the <i>IDES User Guide</i>, available on the IRS IDES Homepage) for transmission preparation and upload The IRS will send another notification to you through IDES after we have downloaded and processed your file further.
Other Links/ Resources	<ul style="list-style-type: none"> IRS IDES Homepage IDES Form 8966 instructions
FAQs	<p>10. How do I digitally sign the file? Please follow the procedures for your local encryption software and for IDES. See the <i>IDES User Guide</i>, available on the IRS IDES Homepage, and your local encryption software for instructions on how to apply the digital signature.</p>

3.5 FATCA Notification Code NTD: Failed Threat Scan

Notification Contents	<p>Notification Code: NTD</p> <p>Notification Content: The IRS detected one or more potential security threats within the decrypted version of the referenced file following download from IDES. Such threats include but are not limited to hyperlinks, Java script, and executable files. Please do not submit a request to correct, amend or void any of the records in this file until you receive a notification that this file has been received as valid. For more information on this notification, please see: http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications</p> <p>Action Requested: Please scan the file for known threats and viruses, remove all detected threats and viruses prior to encryption and re-encrypt and repost the file to IDES.</p> <p>Action Requested By Date: Your organization's due date for filing Form 8966.</p> <p>HCTA Model 1/Model 2 Treaty Stamp (where applicable): "This information is furnished under the provisions of an income tax treaty or tax information exchange agreement (TIEA) with a foreign government, its use and disclosure must be governed by the provisions of that treaty or TIEA."</p>
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Cause of Problem	<ul style="list-style-type: none"> The IRS detected one or more security threats or prohibited characters embedded in the decrypted version of the payload and/or Sender Metadata files. We cannot accept files with embedded security threats or prohibited characters. Note that the Apostrophe ('), Double Dash (--) and Hash (#) characters are prohibited by IRS as they could pose a security threat. (For a full list of character restrictions, see FATCA XML Schema Best Practices for Form 8966). As these characters would not be detected by an antivirus product, you will need to take other measures to ensure these characters are not present in any of your files. The IRS scans each transmission archive file and all files contained in the archive for viruses and other threats after each processing stage involving the archive and the enclosed files. These processing stages include “unzipping” the transmission archive, decryption of the AES-key file, and decryption and decompression of the signed XML payload file. One of these scans detected a non-virus security threat, which triggered this notification.
Potential Resolution	<ul style="list-style-type: none"> Please remove all prohibited characters from the payload and Sender Metadata files, then rebuild the full transmission by following all additional procedures (see the IDES User Guide, available on the IRS IDES Homepage) and scanning for viruses and other security threats with up-to-date antivirus software at each step in the process (digital signature, compression, encryption of the payload and AES key files, creation of the IDES metadata file, creation of the full transmission files). Upload the full transmission to IDES. The IRS will send another notification to you through IDES after we have downloaded and processed your file further.
Other Links/ Resources	<ul style="list-style-type: none"> None identified
FAQs	<p>11. What threat did the IRS detect? For security reasons the IRS does not disclose specific threats identified on electronic communications received from third parties, or what we use to identify these threat. However, these threats can include items such as:</p> <ul style="list-style-type: none"> prohibited characters (Apostrophe ('), Double Dash (--) and Hash (#) hyperlinks embedded within received files JavaScript components executable files (e.g., .exe files) compressed archive files <p>These items should not be part of any submitted file.</p> <p>12. What antivirus product should I use to clean my file? As prohibited characters would not be detected by an antivirus product, you will need to take other measures to ensure these characters are not present in any of your files. Generally, any up-to-date and widely accepted antivirus software product should be capable of finding any other threat the IRS detected. The IRS uses such products for virus and threat detection and removal. However, the IRS does not recommend the use of a particular product for this purpose.</p> <p>13. What should I do if I need help with scanning my file for threats? It is the sender's responsibility to ensure all files are virus and threat free and comply with all IRS requirements and restrictions. Please contact your local IT support staff for assistance with this step, or consult the IDES User Guide and documentation provided by your antivirus software provider. The IRS cannot provide technical assistance with this process.</p>

3.6 FATCA Notification Code NVS: Failed Virus Scan

Notification Contents	<p>Notification Code: NVS</p> <p>Notification Content: The IRS detected one or more known viruses within the decrypted version of the referenced file following download from IDES. Please do not submit a request to correct, amend or void any of the records in this file until you receive a notification that this file has been received as valid. For more information on this notification, please see: http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications</p> <p>Action Requested: Please scan the file for known threats and viruses, remove all detected threats and viruses prior to encryption, and re-encrypt and repost the file to IDES.</p> <p>Action Requested By Date: Your organization's due date for filing Form 8966.</p> <p>HCTA Model 1/Model 2 Treaty Stamp (where applicable): "This information is furnished under the provisions of an income tax treaty or tax information exchange agreement (TIEA) with a foreign government, its use and disclosure must be governed by the provisions of that treaty or TIEA."</p>
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Cause of Problem	<ul style="list-style-type: none"> • The IRS detected one or more computer viruses embedded in the decrypted version of the file. We cannot accept a file with viruses present. • The IRS scans each transmission archive file and all files contained in the archive for viruses and other threats after each processing stage involving the archive and the enclosed files. These processing stages include “unzipping” the transmission archive, decryption of the AES key file, and decryption and decompression of the signed XML payload file. • One of these scans detected a virus, which triggered this notification.
Potential Resolution	<ul style="list-style-type: none"> • Rebuild the full transmission for this payload file by following all procedures (see the <i>IDES User Guide</i>, available on the IRS IDES Homepage) and scanning for viruses and other security threats with up-to-date antivirus software at each step in the process (digital signature, compression, encryption of the payload and AES key files, creation of the IDES metadata file, creation of the full transmission files). • Upload the full transmission to IDES. • The IRS will send another notification to you through IDES after we have downloaded and processed your file further.
Other Links/ Resources	<ul style="list-style-type: none"> • None identified
FAQs	<p>14. <i>What virus did the IRS detect?</i> For security reasons the IRS does not disclose specific viruses identified on electronic communications received from third parties, or what we use to identify viruses. However, the viruses we detect are typically found using up-to-date commercial anti-virus products.</p> <p>15. <i>What antivirus product should I use to clean my file?</i> Generally, any up-to-date and widely accepted antivirus software product should be capable of finding the virus the IRS detected. The IRS uses such products for virus and threat detection and removal. However, the IRS does not recommend the use of a particular product for this purpose.</p> <p>16. <i>What should I do if I need help with scanning my file for viruses?</i> It is the sender’s responsibility to provide clean files, and to ensure all files are virus free. Please contact your local IT support staff for assistance with this step, or consult the documentation provided by your antivirus software provider. The IRS cannot provide technical assistance with this process.</p>

3.7 FATCA Notification Code NSV: Failed Schema Validation

Notification Contents	<p>Notification Code: NSV</p> <p>Notification Content: The referenced file failed validation against the Intergovernmental FATCA XML Schema. Please do not submit a request to correct, amend or void any of the records in this file until you receive a notification that this file has been received as valid. For more information on this notification, please see: http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications</p> <p>Action Requested: Please re-validate the file against the Intergovernmental FATCA XML Schema, resolve any validation errors, and re-encrypt and repost the file to IDES.</p> <p>Action Requested By Date: Your organization's due date for filing Form 8966.</p> <p>HCTA Model 1/Model 2 Treaty Stamp (where applicable): "This information is furnished under the provisions of an income tax treaty or tax information exchange agreement (TIEA) with a foreign government, its use and disclosure must be governed by the provisions of that treaty or TIEA."</p>

Cause of Problem	<ul style="list-style-type: none"> The referenced file has one or more XML schema validation errors.
Potential Resolution	<ul style="list-style-type: none"> Please revalidate the referenced file against the FATCA XML Schema (IRS Publication 5124 available at FATCA XML Schema) to identify and resolve the specific validation issue. Also, please be aware that use of the ampersand (&) and less than (<) symbols are prohibited as they are not allowed by XML syntax rules and will cause the transmission to be rejected with a failed schema error notification. These symbols must be replaced with entity references. Use this inspected file to recreate an IDES transmission and upload to IDES following all procedures (see the IDES User Guide, available on the IRS IDES Homepage) for transmission preparation and upload The IRS will send another notification to you through IDES after we have downloaded and processed your file further.
Other Links/ Resources	<ul style="list-style-type: none"> IRS Publication 5124 (FATCA XML Schema) Form 8966 instructions IRS IDES Homepage
FAQs	<p>17. What was the specific validation error that the IRS detected on my file? There were one or more validation errors identified on your file. The IRS does not provide specific error information for this type of file error, but these errors can be identified by using any widely accepted XML validation tool.</p>

3.8 FATCA Notification Code NMR: File Contains Invalid MessageRefID

Notification Contents	<p>Notification Code: NMR</p> <p>Notification Content: The referenced file has an invalid MessageRefID field consisting of all blank characters or exceeding 200 characters. Please do not submit a request to correct, amend or void any of the records in this file until you receive a notification that this file has been received as valid. For more information on this notification, please see: http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications</p> <p>Action Requested: Please replace any all-blank character MessageRefID field values with non-blank entries, and repost the file to IDES.</p> <p>Action Requested By Date: Your organization's due date for filing Form 8966.</p> <p>HCTA Model 1/Model 2 Treaty Stamp (where applicable): "This information is furnished under the provisions of an income tax treaty or tax information exchange agreement (TIEA) with a foreign government, its use and disclosure must be governed by the provisions of that treaty or TIEA."</p>
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Cause of Problem	<ul style="list-style-type: none"> • The MessageRefID schema field in the referenced file consists of one or more blank characters or exceeds 200 characters in length. • This field should be a unique identifier for a report file and is required to be at least one, but no more than 200, alphanumeric characters, and cannot be all blank characters.
Potential Resolution	<ul style="list-style-type: none"> • Please correct the file by including a unique, valid alphanumeric character string in the MessageRefID field per the FATCA XML Schema User Guide (IRS Publication 5124 available at FATCA XML Schema) that does not consist of all blanks and that is no more than 200 characters in length. Use this file to recreate an IDES transmission and upload to IDES following all procedures (see IDES User Guide, available on the IRS IDES Homepage) for transmission preparation and upload. • The IRS will send another notification to you through IDES after we have downloaded and processed your file further.
Other Links/ Resources	<ul style="list-style-type: none"> • IRS Publication 5124 (FATCA XML Schema) • Form 8966 instructions • IRS IDES Homepage
FAQs	<p>18. Why was this issue not identified by my XML validation tool? The FATCA XML Schema User Guide (IRS Publication 5124 available at FATCA XML Schema) states that the MessageRefID should be a unique identifying number (created by the sender) that identifies the particular message being sent. Although a MessageRefID consisting of all blanks is valid against the schema, the IRS does not consider a blank MessageRefID to be unique. Furthermore, we have limited the MessageRefID and DocRefID fields to 200 characters. We require non-blank MessageRefIDs and DocRefIDs that are no more than 200 characters in length in order to be able to accept your file.</p>

3.9 FATCA Notification Code NDM: File Contains Duplicate MessageRefID

Notification Contents	<p>Notification Code: NDM</p> <p>Notification Content: The referenced file has a duplicate MessageRefID value that was received on a previous file. Please do not submit a request to correct, amend or void any of the records in this file until you receive a notification that this file has been received as valid. For more information on this notification, please see: http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications</p> <p>Action Requested: Please replace the MessageRefID field value with a unique value (not containing all blanks), and repost the file to IDES.</p> <p>Action Requested By Date: Your organization’s due date for filing Form 8966.</p> <p>HCTA Model 1/Model 2 Treaty Stamp (where applicable): “This information is furnished under the provisions of an income tax treaty or tax information exchange agreement (TIEA) with a foreign government, its use and disclosure must be governed by the provisions of that treaty or TIEA.”</p>
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Cause of Problem	<ul style="list-style-type: none"> The MessageRefID schema field in the referenced file is duplicative of another file you have submitted. This field should be a unique identifying number for a report file and is required to be a string of at least one alphanumeric character.
Potential Resolution	<ul style="list-style-type: none"> Please correct the file by including a unique, valid alphanumeric character string in the MessageRefID field per the FATCA XML Schema User Guide (IRS Publication 5124 available at FATCA XML Schema) that does not consist of all blanks. Use this file to recreate an IDES transmission and upload to IDES following all procedures (see <i>IDES User Guide</i>, available on the IRS IDES Homepage) for transmission preparation and upload. The IRS will send another notification to you through IDES after we have downloaded and processed your file further.
Other Links/ Resources	<ul style="list-style-type: none"> IRS Publication 5124 (FATCA XML Schema) Form 8966 instructions IRS IDES Homepage
FAQs	<p>19. Why was this issue not identified by my XML validation tool? While your file is in the valid XML format, comparison of MessageRefIDs takes place outside of XML validation. The FATCA XML Schema User Guide (IRS Publication 5124 available at FATCA XML Schema) states that the MessageRefID should be a unique identifying number (created by the sender) that identifies the particular message being sent. The IRS cannot accept more than one file from the same sender with the same MessageRefID..</p>

3.10 FATCA Notification Code NDR: File Contains Invalid DocRefID

Notification Contents	<p>Notification Code: NDR</p> <p>Notification Content: The referenced file has an invalid DocRefID field consisting of all blank characters or exceeding 200 characters. Please do not submit a request to correct, amend or void any of the records in this file until you receive a notification that this file has been received as valid. For more information on this notification, please see: http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications</p> <p>Action Requested: Please replace any DocRefID field values containing all-blank characters with non-blank entries, and repost the file to IDES.</p> <p>Action Requested By Date: Your organization’s due date for filing Form 8966.</p> <p>HCTA Model 1/Model 2 Treaty Stamp (where applicable): “This information is furnished under the provisions of an income tax treaty or tax information exchange agreement (TIEA) with a foreign government, its use and disclosure must be governed by the provisions of that treaty or TIEA.”</p>

Cause of Problem	<ul style="list-style-type: none"> • One or more records with DocRefID schema fields in the submitted file consist of one or more blank characters or exceed 200 characters in length. • These fields should contain the unique identifier of the specific account or pooled report record they reference and are required to be at least one, but no more than 200, alphanumeric characters, and cannot be all blank characters.
Potential Resolution	<ul style="list-style-type: none"> • Please correct the file by including valid alphanumeric character strings in all DocRefID fields per the FATCA XML Schema User Guide (IRS Publication 5124 available at FATCA XML Schema) that do not consist of all blanks and that are no more than 200 characters in length. Use this file to recreate an IDES transmission and upload to IDES following all procedures (see <i>IDES User Guide</i>, available on the IRS IDES Homepage) for transmission preparation and upload. • The IRS will send another notification to you through IDES after we have downloaded and processed your file further.
Other Links/ Resources	<ul style="list-style-type: none"> • IRS Publication 5124 (FATCA XML Schema) • Form 8966 instructions • IRS IDES Homepage
FAQs	<p>20. <i>Why was this issue not identified by my XML validation tool?</i> The FATCA XML Schema User Guide (IRS Publication 5124 available at FATCA XML Schema) states that the DocRefID data element should contain the unique identifier of the specific account or pooled report it references. Although a DocRefID consisting of all blanks is valid against the schema, the IRS does not consider a blank DocRefID to be unique. Furthermore, we have limited the MessageRefID and DocRefID fields to 200 characters. We require non-blank MessageRefIDs and DocRefIDs that are no more than 200 characters in length in order to be able to accept your file.</p>

3.11 FATCA Notification Code NTP: File Contains Test Data for Production Environment

Notification Contents	<p>Notification Code: NTP</p> <p>Notification Content: The referenced file contains one or more records with a DocTypeIndic value in the range FATCA11-FATCA14, indicating test data. As a result, the IRS cannot accept this file as a valid FATCA Report submission. Valid FATCA Reports must have DocTypeIndic values in the range FATCA1-FATCA4 for all account and/or pooled report records. For more information on the DocTypeIndic data element, please consult IRS Publication 5124 or For more information on this notifications see: http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications</p> <p>Action Requested: If this file was intended to be submitted to the IRS as a valid FATCA Report, please resubmit with DocTypeIndic values in the range FATCA1-FATCA4 for all account and/or pooled report records in the file. If this file was intended as a test file, please submit to the IDES test environment during an IRS-provided test window.</p> <p>Action Requested By Date: Your organization's due date for filing Form 8966.</p> <p>HCTA Model 1/Model 2 Treaty Stamp*: "This information is furnished under the provisions of an income tax treaty or tax information exchange agreement (TIEA) with a foreign government, its use and disclosure must be governed by the provisions of that treaty or TIEA."</p>

Cause of Problem	<ul style="list-style-type: none"> • One or more records in the indicated file has a DocTypeIndic value for test data (FATCA11-FATCA14), and the IRS cannot accept any of the records in this file as valid FATCA submissions • The IRS has mandated that test and production data cannot be mixed in the same file.
Potential Resolution	<ul style="list-style-type: none"> • Please review the data in the indicated transmission to determine if the data is meant to be submitted as an actual FATCA submission or is simply test data. If the data must be resubmitted, the DocTypeIndic value must be set (to FATCA01-FATCA04) for each record in the file. • Please review the IDES and ICMM testing schedules on the IRS IDES Homepage to determine IDES and ICMM testing schedules and availability
Other Links/ Resources	<ul style="list-style-type: none"> • IRS Publication 5124 (FATCA XML Schema) • Form 8966 instructions • IRS IDES Homepage
FAQs	<p>21. <i>Do I need to void or correct this record?</i> Since this data is considered to be test data, and the IRS discourages submission of test data in its production environments, no further action should be taken with respect to this record.. Please do not attempt to void, correct, or amend this record with additional test data. However, if you determine that the record is a valid record please resubmit with the proper DocTypeIndic value through IDES to the ICMM production environment.</p>

3.12 FATCA Notification Code NPT: File Contains Production Data for Test Environment

Notification Contents	<p>Notification Code: NPT</p> <p>Notification Content: The referenced file was received by the IRS in a test environment with one or more records having a DocTypeIndic value in the range FATCA1-FATCA4. These DocTypeIndic values indicate data in this file may have been intended as a valid FATCA Report submission. FATCA Reports received in test environments are not accepted by the IRS as a valid FATCA Report submissions. Submissions to the test environment should only include records with DocTypeIndic in the range FATCA11-FATCA14, indicating test files. For more information on this notification, please see: http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications</p> <p>Action Requested: If this file was intended to be submitted to the IRS as a valid FATCA Report, please resubmit this data with DocTypeIndic values in the range FATCA1-FATCA4 for all account and/or pooled report records in the file to the correct link in IDES. If this file was intended as a test file, please correct the DocTypeIndic for all records and resubmit to the IDES test link.</p> <p>Action Requested By Date: Your organization's due date for filing Form 8966.</p> <p>HCTA Model 1/Model 2 Treaty Stamp*: "This information is furnished under the provisions of an income tax treaty or tax information exchange agreement (TIEA) with a foreign government, its use and disclosure must be governed by the provisions of that treaty or TIEA."</p>

Cause of Problem	<ul style="list-style-type: none"> • One or more records submitted to the ICMM test environment in the indicated file has a DocTypeIndic value for production data (FATCA01-FATCA14), and the IRS cannot accept any of the records in this file as valid FATCA submissions • The IRS has mandated that test and production data cannot be mixed in the same file.
Potential Resolution	<ul style="list-style-type: none"> • Please review the data in the indicated transmission to determine if the data is meant to be submitted as an actual FATCA submission or is simply test data. If the data must be resubmitted, the DocTypeIndic value must be set (to FATCA01-FATCA04) for each record in the file. • Please ensure that all future test data has DocTypeIndic values for test data (FATCA11-FATCA14). • Please review the IDES and ICMM testing schedules on the IRS IDES Homepage to determine IDES and ICMM testing schedules and availability
Other Links/ Resources	<ul style="list-style-type: none"> • IRS Publication 5124 (FATCA XML Schema) • Form 8966 instructions • IRS IDES Homepage
FAQs	<p>22. <i>Do I need to void or correct this record?</i> This record does not need to be voided or otherwise modified in the test environment. If the records are valid production submissions, please submit through IDES to the ICMM production environment.</p>

4 ICMM Record-Level Processing and Notifications

When file-level processing is complete, all data in a received interim valid file will have been found to be valid according to the FATCA XML schema. Once all file-level processing steps on a received file are successfully completed, ICMM will then begin to identify and process individual records within these files. However, there are errors possible at both the record level and individual field level in files which conform to the FATCA schema. Starting in August 2015, ICMM record-level processing identifies any record-level errors in each previously validated file and generates a Valid File notification stating either that the records within the file were processed successfully or that specific error(s) were identified.

Files that have been validated prior to August 8, 2015 will have their records processed and Valid File notifications will be sent to the initial filers. This notification will be in addition to the Interim Valid Notification these filers received when their file initially passed all file-level processing checks. These Valid File notifications, including any record-level error details, will be generated starting in August 2015.

4.1 Valid File with Errors Notification

When a file passes all file processing and validation checks, it is considered a “valid”, or readable, file. However, though valid/readable, one or more individual records contained in the file may contain errors which prevent erroneous records from being considered usable. ICMM record-level processing detects these errors, and includes record-level error information for each detected error with valid file notification for the file containing the record error. All “valid file” notifications will provide the following:

- The Name and TIN/GIIN of the reporting FI
- The Name and GIIN of the sponsoring entity or trustee of a trustee-documented trust submitting the file, if there is one
- A count of records processed (total, account report records, pooled report records)

A “valid file with errors” notification will provide information in addition to the above:

- The identifying information for each record in which errors were detected (including MessageRefID for the file and the DocRefID field from the “DocSpec” element for the record)
- Type of record (account or pooled)
- The “Document Type Indicator Code” for the record, indicating whether the submitted record is original, corrected, or amended, or a “void” record nullifying a previously submitted record.

The 4-digit record level error code for the error found in the record; “8001” denotes a “Pooled Report Error” and one or more field-level errors in a pooled report record, “8007” denotes a “Account Report Error” and one or more field-level errors in an account report record, etc...

4.2 Record-Level Processing Errors

If the record-level error is due to field-level errors resulting from problems with data element values, each field level error is listed with the following information:

- Field Name: path for XML data elements ending in the sub-element causing the error
- Error Description: short text description of the error or omission found in the field.

This pattern will be repeated for all field level errors identified in each record, for all records in a file. The following table shows the data for record level errors that will be provided in the “valid file with errors” notification, and supporting elements for addressing these notifications.

The following is an illustrative rendering of an ICMV Valid File Notification for a file with a single account report which documents the presence and location of 2 record level errors within the account record. The actual XML version for this Valid File Notification, which is what the recipient will actually see, is provided in Appendix A.

4.3 FATCA Notification Code NVF: Valid File Notification (With Record-Level Errors)

Notification Contents	<p>Notification Code: NVF</p> <p>Notification Content: The IRS has determined that the referenced file is in a valid format. Individual records submitted within the file have been processed and any errors detected during processing are provided in the Error Details included. For more information about record level errors, including their classification under an intergovernmental agreement (IGA), see: http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications</p> <p>IRS Processing Data for Received File: File Type: <new, revised, duplicate> # of Records in File: <number> # of Account Reports in File: <number> # of Pooled Reports in File: <number></p> <p>Record Level Errors for Received File: Sponsor FI Name: Sponsor_name_(if any) Sponsor FI GIIN: XXXXXX.XXXXXX.XX.XXX Reporting FI Name: Reporting_FI_name Reporting FI GIIN: XXXXXX.XXXXXX.XX.XXX</p> <p>(The following is for an account report record with two field-level errors)</p> <p>FATCA Report Code: ACCOUNT_REPORT Document Type Indicator Code: FATCA1 <denotes “Original FATCA Report”> DocRefID: ARDOCRrefID2 Record Level Error Code: 8007 <denotes account report with field level errors></p> <p>Field Name: ReportingGroup/AccountReport/AccountHolder/Individual/Name Error Description: Name of Account Holder or Recipient Not Provided</p> <p>Field Name: ReportingFI/Address/AddressFix/City; ReportingFI/Address/AddressFree Error Description: City or Town Not Provided for Filer</p> <p>(Continued)</p>
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<p>Notification Contents (Continued)</p>	<p>Action Requested: Please correct all records with errors. Ensure the corrected record has a CorrDocRefID that matches the DocRefID and a CorrMessageRefID that matches the MessageRefID for the original(s) record submitted for which the IRS is requesting a correction and post the file with corrected records to IDES. If the record has an error in the Reporting FI GIIN, the original record must be voided and a new record submitted to correct the GIIN.</p> <p>Action Requested By Date: Your organization’s due date for filing Form 8966.</p> <p>HCTA Model 1/Model 2 Treaty Stamp*: “This information is furnished under the provisions of an income tax treaty or tax information exchange agreement (TIEA) with a foreign government, its use and disclosure must be governed by the provisions of that treaty or TIEA.”</p>
<p>Cause of Problem</p>	<ul style="list-style-type: none"> • One or more fields within the record level details failed validation text. These record level errors are identified in the error details section of the notification with the field name and field error text for each error. Refer to the table below for specific error types and resolutions.
<p>Potential Resolution</p>	<ul style="list-style-type: none"> • Please correct all individual record errors within the file. • Ensure the corrected record has a CorrDocRefID that matches the DocRefID and a CorrMessageRefID that matches the MessageRefID for the original record(s) submitted for which the IRS is requesting a correction. • If the record has an error in the Reporting FI GIIN, the original record must be voided and a new record submitted to correct the GIIN. • Set the DocTypeIndic value for the DocSpec element for the corrected record to “FATCA2” to denote corrected data submission • Use this file to recreate an IDES transmission and upload to IDES following all procedures (see IDES User Guide, available on the IRS IDES Homepage) for transmission preparation and upload • The IRS will send another notification to you through IDES after we have downloaded and processed your file further.
<p>Other Links/ Resources</p>	<ul style="list-style-type: none"> • IRS Publication 5124 (FATCA XML Schema) • Form 8966 instructions • IRS IDES Homepage

FAQs	<p>23. What does this notification mean? The IRS has received and successfully completed processing of your file. At this time, one or more record level errors have been identified in your file and require correction. You will need to correct all identified record level errors and resubmit the file.</p> <p>24. Why weren't these errors identified by my XML validation tool? It is possible for a FATCA XML file to validate against the FATCA Intergovernmental Schema while not complying with FATCA reporting requirements. The FATCA XML V1.1 User Guide (IRS Publication 5124) details rules for FATCA data elements needed to validate against the FATCA schema, as well as mandatory data elements and values which extend beyond validation but are needed to satisfy reporting requirements.</p> <p>25. Which record contained the detected errors? The record indicated by the DocRefID value included with the error descriptions in the notifications is the record that must be corrected and resubmitted</p> <p>26. Do I need to resubmit the entire file or just the corrected record? Only the record with the corrected data needs to be resubmitted. However, since the record must be transmitted in a valid FATCA Report file, the full file must have sufficient data from the original file to pass XML validation and other checks, as defined in IRS Publication 5124, including MessageSpec and ReportingFI data elements. In addition, the following changes from the original file are necessary:</p> <ul style="list-style-type: none"> • The DocTypeIndCd value should be "FATCA2" for corrected data • The MessageRefID and DocRefID values for the file being corrected must be provided in the CorrMessageRefID and CorrDocRefID fields for the submitted file.
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The following table in Figure 4-1 provides the codes, descriptions, and remedial actions needed for record level errors ICMM will detect for records in electronically submitted files. Four digit record level errors codes are always provided when record level errors are present, and are found in the "/FATCARRecordErrorDetailGrp/RecordLevelErrorCd" data element within the XML version of a Valid File Notification. The notification illustration above shows this code as "Record Level Error Code: 8007."

Table 4-1 ICMM Record-level Processing Error Codes (electronic filing)

Error Code	Description	Record Error Detail	Remedial Actions
8001	Pooled Reporting Error	One or more field-level errors were found on the indicated pooled reporting record.	Correct field level errors and resubmit
8002	Duplicate Pooled Report Record	A duplicate pooled report was received, based on the MessageRefID and DocRefID values in the record.	The filer should research the duplicate record to determine if it should be resubmitted with unique identifiers
8003	Pooled Report Correction with Error	One or more field-level errors were found on the indicated pooled report record which was submitted as a correction to a prior account report record.	Correct field level errors and resubmit
8004	Pooled Report Correction without Matching Original	The filer submitted a corrected pooled report, but the values in the CorrMessageRefID and CorrDocRefID fields did not tie to a pooled report received	The filer should research the CorrMessageRefID and CorrDocRefID fields of the submitted file to determine if it should be resubmitted with CorrMessageRefID and CorrDocRefID values corresponding to a record with errors
8005	Void Pooled Report without Matching Original	The filer submitted a void pooled report, but the values in the CorrMessageRefID and CorrDocRefID fields did not tie to a pooled report received	The filer should research the CorrMessageRefID and CorrDocRefID fields of the submitted file to determine if it should be resubmitted with CorrMessageRefID and CorrDocRefID values corresponding to a previously submitted file
8006	Amended Pooled Report without Matching Original	The filer submitted an amended pooled report, but the values in the CorrMessageRefID and CorrDocRefID fields did not tie to a pooled report received	The filer should research the CorrMessageRefID and CorrDocRefID fields of the submitted file to determine if it should be resubmitted with CorrMessageRefID and CorrDocRefID values corresponding to a previously submitted file
8007	Account Reporting Error	One or more field-level errors were found on the indicated account reporting record.	Correct field level errors and resubmit

Error Code	Description	Record Error Detail	Remedial Actions
8008	Duplicate Account Report Record	A duplicate account report was received, based on the MessageRefID and DocRefID values in the record.	The filer should research the duplicate record to determine if it should be resubmitted with unique identifiers
8009	Account Report Correction with Error	One or more field-level errors were found on the indicated account report record which was submitted as a correction to a prior account report record.	Correct field level errors and resubmit
8010	Account Report Correction without Matching Original	The filer submitted a corrected account report, but the values in the CorrMessageRefID and CorrDocRefID fields did not tie to a account report received	The filer should research the CorrMessageRefID and CorrDocRefID fields of the submitted file to determine if it should be resubmitted with CorrMessageRefID and CorrDocRefID values corresponding to a record with errors
8011	Void Account Report without Matching Original	The filer submitted a void account report, but the values in the CorrMessageRefID and CorrDocRefID fields did not tie to a account report received	The filer should research the CorrMessageRefID and CorrDocRefID fields of the submitted file to determine if it should be resubmitted with CorrMessageRefID and CorrDocRefID values corresponding to a previously submitted file
8012	Amended Account Report without Matching Original	The filer submitted an amended account report, but the values in the CorrMessageRefID and CorrDocRefID fields did not tie to a account report received	The filer should research the CorrMessageRefID and CorrDocRefID fields of the submitted file to determine if it should be resubmitted with CorrMessageRefID and CorrDocRefID values corresponding to a previously submitted file

The following table in Figure 4-2 provides the field level errors ICM will detect in pooled and account report records in electronically submitted files. The entries in this table are sorted first by “Error Description” and, second by the “Schema Path” for the data element in which the error is detected; both of these are provide in the notification for each field level error.

Figure 4-2 ICM Field-level Errors for Electronic FATCA XML Reports

Error Description	F8966 Part Reference Mapping	Schema Path	Description
Account Balance not > \$0	Part IV	FATCA/ReportingGroup/ AccountReport/ AccountBalance	The account balance entered was either less than or equal to zero. This amount must be greater than zero
City or town not populated	Part I Lines 1-5	FATCA/ ReportingFI/ Address/ AddressFix/ City FATCA/ ReportingFI/ Address/ AddressFree	Either the AddressFree or Address/City data elements for the Reporting FI contain only blanks. The city or town for the Reporting FI must be included
City or Town Not Provided for Account Holder or Recipient	Part II	FATCA/ReportingGroup/ AccountReport/ AccountHolder/ Individual / Address/ AddressFix/City FATCA/ReportingGroup/ AccountReport/ AccountHolder/ Individual / Address/ AddressFree FATCA/ReportingGroup/ AccountReport/ AccountHolder/ Organisation / Address/ AddressFix/City FATCA/ReportingGroup/ AccountReport/ AccountHolder/ Organisation/ Address/ AddressFree	Either the AddressFree or Address/City data elements for the Account Holder or Payee contain only blanks. The city or town for the Account Holder or Payee must be included

Error Description	F8966 Part Reference Mapping	Schema Path	Description
City or Town Not Provided for Asset Owner	Part III	FATCA/ReportingGroup/ AccountReport/ SubstantialOwner/ Individual / Address/ AddressFix/City FATCA/ReportingGroup/ AccountReport/ SubstantialOwner/ Individual/ Address/ AddressFree	Either the AddressFree or Address/City data elements for the Substantial U.S. Owner, Controlling Person, or Specified U.S. Person owning debt or equity interests in an Owner-Documented FFI contain only blanks. The city or town for the Substantial U.S. Owner, Controlling Person, or Specified U.S. Person owning debt or equity interests in an Owner-Documented FFI must be included
Country Not Provided for Sponsor or Intermediary	Part I Lines 6-10	FATCA/ ReportingFI/ ResCountryCode FATCA/ ReportingGroup/ Intermediary /ResCountryCode	For electronic filing the country code for a sponsor or intermediary must be provided
DOB not populated	Part II	FATCA/ReportingGroup/ AccountReport/ AccountHolder/ Individual /BirthInfo	For Model 1 filers in TY2014, 2015, and 2016, the individual Account Holder DOB may be provided if the Account Holder TIN is not available for an account maintained as of June 30, 2014. The DOB was provided, but was not in YYYY-MM-DD format. The record must be resubmitted with the DOB in the correct YYYY-MM-DD format.
DOB not populated	Part III	FATCA/ReportingGroup/ AccountReport/ SubstantialOwner/ BirthInfo	For Model 1 filers in TY2014, 2015, and 2016, the Controlling Person DOB may be provided if the Controlling Person TIN is not available with respect to a non-U.S. entity account maintained as of June 30, 2014. The DOB was provided, but was not must in YYYY-MM-DD format. The record must be resubmitted with the DOB in the correct YYYY-MM-DD format.

Error Description	F8966 Part Reference Mapping	Schema Path	Description
DOB not valid	Part II	FATCA/ReportingGroup/ AccountReport/ AccountHolder/ Individual /BirthInfo	For Model 1 filers in TY2014, 2015, and 2016, the Account Holder DOB may be provided if the individual Account Holder TIN is not available for an account maintained as of June 30, 2014. The DOB provided does not match the name of the Account Holder provided
DOB not valid	Part III	FATCA/ReportingGroup/ AccountReport/ SubstantialOwner/ BirthInfo	For Model 1 filers in TY2014, 2015, and 2016, the Controlling Person DOB may be provided if the Controlling Person TIN is not available with respect to a non-U.S. entity account maintained as of June 30, 2014. The DOB provided does not match the name of the Controlling Person provided
EIN Format Not Valid for Intermediary	Part I Lines 6-10	FATCA/ ReportingGroup/ Intermediary/ TIN	The EIN provided for the intermediary does not have the valid format (9 numeric characters). If an EIN is provided it must be valid
GIIN Does Not Match Registered Entity for Filer	Part I Lines 1-5	FATCA/ ReportingFI/ TIN	The GIIN provided does not match to a GIIN for a registered entity on the FATCA FFI List issued at some time in the past year
GIIN Format Not Valid for Filer	Part I Lines 1-5	FATCA/ ReportingFI/ TIN	The GIIN for the Reporting FI must be in the valid format
GIIN Format Not Valid for Sponsor	Part I Lines 1-5	FATCA/ ReportingFI/ TIN	The GIIN for the Sponsor is required and must be in the valid format
GIIN not populated	Part I Lines 1-5	FATCA/ ReportingFI/ TIN	The GIIN for the Reporting FI must be populated and in the valid format

Error Description	F8966 Part Reference Mapping	Schema Path	Description
GIIN Not Valid for Intermediary	Part I Lines 6-10	FATCA/ ReportingGroup/ Intermediary/ TIN	The format for the GIIN provided for the intermediary must in the valid format.
GIIN Not Valid for Sponsor	Part I Lines 1-5	FATCA/ ReportingFI/ TIN	The GIIN for the Sponsor must be in the valid format
Name / DOB match error	Part II	FATCA/ReportingGroup/ AccountReport/ AccountHolder/ Individual /BirthInfo	The Date of Birth (DOB) for the Account Holder does not match the DOB for this person
Name not populated	Part I Lines 1-5	FATCA/ ReportingFI/ Name	The name of the Reporting FI must be provided, and cannot be all blank characters in the Name data subelement
Name of Account Holder or Recipient Not Provided	Part II	FATCA/ReportingGroup/ AccountReport/ AccountHolder/ Individual/ Name FATCA/ReportingGroup/ AccountReport/ AccountHolder/ Organisation/ Name	The name of the account holder or payee must be provided, and cannot be all blank characters in the Name data subelement
No GIIN or EIN Provided for Intermediary	Part I Lines 6-10	FATCA/ ReportingGroup/ Intermediary/ TIN	Neither a GIN nor an EIN has been provided for an intermediary. If the intermediary is not required to have either a GIIN or an EIN, it should enter all zeros in the TIN element.
No Name of US Owner	Part III	FATCA/ReportingGroup/ AccountReport/ SubstantialOwner/ Individual/ Name	The name data element of the Substantial U.S. Owner, Controlling Person, or Specified U.S. Person owning a debt or equity interest in an Owner-Documented FFI consisted of all blanks. A name must be provided in the appropriate field
Number of Accounts not > 0	Part V	ReportingGroup/ PoolReport/ AccountCount	The number of accounts in a pool declared in a pooled report must be greater than 0.

Error Description	F8966 Part Reference Mapping	Schema Path	Description
TIN not populated	Part I Lines 1-5	FATCA/ ReportingFI/ TIN	The Reporting FI TIN or GIIN must be provided, and cannot be all blank characters in the TIN data subelement
TIN not populated	Part II	FATCA/ReportingGroup/ AccountReport/ AccountHolder/ Individual /TIN FATCA/ReportingGroup/ AccountReport/ AccountHolder/ Organisation/ TIN	The Account Holder TIN must be provided, and cannot be all blank characters in the TIN data subelement. If an entity Account Holder does not have a TIN, enter all zeros in the TIN data subelement.
TIN not valid	Part II	FATCA/ReportingGroup/ AccountReport/ AccountHolder/ Individual /TIN FATCA/ReportingGroup/ AccountReport/ AccountHolder/ Organisation/ TIN	The TIN provided for the Account Holder was not in the correct U.S. TIN format. The U.S. TIN provided must be 9 numeric digits. If an entity Account Holder does not have a TIN, enter all zeros in the TIN data subelement.
TIN not valid	Part III	FATCA/ReportingGroup/ AccountReport/ SubstantialOwner/TIN	The TIN provided for the Substantial U.S. Owner, Controlling Person, or Specified U.S. Person holding a debt or equity interest in an Owner-Documented FFI was not in the correct U.S. TIN format. The U.S. TIN provided must be 9 numeric digits.

4.4 Electronic Resubmission Process

When a filer resubmits corrected record data in response to a “valid file with errors” notification from the IRS for an electronically submitted file, the following changes must be made within the “DocSpec” element for the corrected record:

- The “DocTypeIndic” element must be “FATCA2” to denote a corrected record
- The “CorrMessageRefID” element must be set equal to the “MessageRefID” for the original file in which the record being corrected was contained
- The “CorrDocRefID” element must be set equal to the “DocRefID” for the original record being corrected
- All fields identified in the error listing for the record in the notification must be corrected.

In addition, all other record elements from the original record submission must be included, and of course the resubmitted file with the corrected record data must represent a valid FATCA XML file.

Amended records, in which a filer chooses to amend (change or edit) a previously submitted record, are prepared similarly to corrected records. To submit an amended record the filer the filer must make the following changes with the resubmitted record:

- The “DocTypeIndic” element must be “FATCA4” to denote an amended record
- The “CorrMessageRefID” element must be set equal to the “MessageRefID” for the original file in which the record being amended was contained
- The “CorrDocRefID” element must be set equal to the “DocRefID” for the original record being amended
- All fields in the amended record must have values that the filer wishes to report to the IRS for the relevant account or pooled report.

Voided records, in which a filer wishes to delete a previously submitted record, are submitted in the following manner:

- The “DocTypeIndic” element must be “FATCA3” to denote a voided record
- The “CorrMessageRefID” element must be set equal to the “MessageRefID” for the original file in which the record being voided was contained
- The “CorrDocRefID” element must be set equal to the “DocRefID” for the original record being voided

All fields in the voided record must have the same values as the original record being voided (deleted).

4.5 Paper Record-Level Processing Errors

When a data record from a paper Form 8966 is processed, ICMM will apply business rules to evaluate the captured data and identify errors requiring resolution. ICMM will generate a notification only if errors are detected in the record associated with a paper Form 8966; unlike the electronic filing case the filer of a paper form with no errors receives no acknowledgement from the IRS. Also, unlike the XML notifications sent to electronic filers, this notification will be printed and mailed to paper filers. These paper notifications will provide the following:

- Notification identification information
- The Name and TIN/GIIN of the reporting FI
- The Name and GIIN of the sponsoring entity or trustee of a trustee-documented trust submitting the file, if there is one

- Type of record (account or pooled)
- The “Document Type Indicator Code” for the record, indicating whether the submitted record is original, corrected, or amended, or a “void” record nullifying a previously submitted record.
- The 4-digit record level error code for the error found in the record; “8001” denotes a “Pooled Report Error” and one or more field-level errors in a pooled report record, “8007” denotes a “Account Report Error” and one or more field-level errors in an account report record, etc...
- Details on specific field-level errors identified within the paper record, including the part and line number on the form where the error occurs and a description of the error itself.

A sample paper error notification is shown below for a record error on an account record with field level errors.

4.6 ICMM Record-level Error Notifications for Paper Forms 8966

ICMM will treat each paper Form 8966 as a single record. Since paper forms undergo no processing equivalent to file-level processing for FATCA Reports in XML format, all errors on paper forms are considered record-level errors. There is no valid file notification generated on receipt of a paper Form 8966; only a record-error notification is generated and sent to the filer if one or more errors are selected on the Form 8966.

All error notifications for paper Forms 8966 will be sent by mail to the filer of the form, as identified in Part I. The IRS may provide electronic versions of error notifications for paper Forms 8966 in a future release, utilizing the “FATCA-PAPER-RECORD-ERROR-NOTIFICATION-2.0.xsd” (or successor) schema.

A sample notification for a paper Form 8966 with field-level errors is shown in Figure 4-3 below. These notifications will utilize essentially the same layout for account or pooled reports.

Figure 4-3 Example ICMM Paper Record-level Error Notification (Account Report)

Paper Account Report Error Notification

Notification Header:

Notification Timestamp: Thu May 21 09:09:06 EDT 2015
Notification RefID: 1
Notification Code: NPA
From: IRS
To: Apollo Ausgewogen
CC: N/A

Original Data for Received Record:

IRS Reference Number: 39140010000001
FFI Name: Apollo Ausgewogen
FFI GIIN: AB08LY.99999.SL.040
Document Type: NEW
Report Type: ACCOUNT_REPORT

Notification Content:

An account report submitted on Form 8966 by the organization indicated on the Form has one or more errors. These errors are described below. For more information on this notification, please see: <http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications>

IRS Processing Data for Received Record:

Record Level Error Code: 8007
Field ID: Part 2, Line 4, TIN
Field Error Description: TIN not valid

Action Requested:

Please send the complete account report on a paper Form 8966 with corrections to the errors indicated above and the "Corrected report" boxed checked to the IRS, as indicated by instructions for Form 8966. If the record has an error in the Reporting FI GIIN, the original record must be voided and a new record submitted to correct the GIIN.

Action Requested By Date:

Your organization's due date for filing Form 8966.

Potential Effect: Failure to correct errors by the date required may result in a determination by the IRS that the Financial Institution has defaulted under its FFI Agreement and/or is in Significant Non-Compliance with the terms of the IGA.

HCTA Model 1/Model 2 Treaty Stamp:

This information is furnished under the provisions of an income tax treaty, tax information exchange agreement (TIEA), or other agreement for the exchange of information with a foreign government, and its use and disclosure must be governed by the provisions of that treaty, TIEA, or other agreement.

Cause of Problem	<ul style="list-style-type: none"> One or more fields within the paper Form 8966 you submitted failed our validation tests. These errors are identified in the “IRS Processing Data for Received Record” section of the notification with the part and line number and a description for each error. [Refer to the tables in Figures 5-3 and 5-4 below for specific error types and resolutions.]
Potential Resolution	<ul style="list-style-type: none"> Please correct all individual record errors identified in the file, including field level errors Send the correction on a separate Form 8966 marked as “Corrected” on the top of the form If the record has an error in the Filer FI GIIN in Part I line 4, the original record must be voided and a new Form 8966 submitted to correct the GIIN. In this case you will need to send 2 Forms 8966: <ul style="list-style-type: none"> Form 8966 marked as “Void” with the original Filer GIIN in Part I line 4 Form 8966 marked as “New” with the actual Filer GIIN in Part I line 4 Please note that all communications with the IRS regarding this paper Form 8966 must be via paper for the remainder of the tax year.
Other Links/ Resources	<ul style="list-style-type: none"> Form 8966 instructions
FAQs	<p>27. What does this notification mean? The IRS has received your Form 8966 and we have identified errors and inconsistencies in your document that require correction. You will need to correct all identified record level errors and resubmit the Form. Please mark the new form as “Corrected” by checking the box at the top of the first page, and send to the address indicated in the instructions</p> <p>28. Do I need to resubmit the complete form or just corrections to the errors? Corrected Forms 8966 must have complete entries for all required fields. Please resubmit all data, including corrected data, from your original Form 8966 on your corrected form.</p>

The following table in Figure 4-4 provides the codes, descriptions, and remedial actions needed for record level errors ICMM will detect for records on paper Forms 8966. Four digit record level errors codes are always provided when record level errors are present. The notification illustration above shows this code as “**Record Level Error Code: 8007.**”

Unlike the electronic case, in which a single file can contain multiple account reports and pooled reports as records, a single Form 8966 is considered to be a single, standalone record. A filer can only document a single account or pooled report on each paper Form 8966, and cannot file both types of reports on a single form. Also, unlike the electronic case, there is no way to identify a specific Form 8966 submitted by a filer; that is, there is no analog on the paper filing side to the MessageRefID and DocRefID data elements in the FATCA XML schema which can be used to exactly identify prior paper records. The IRS will need to analyze filing history from a given filer to determine if corrections to errors on specific paper account and pooled reports have been provided. Because there is no way to directly correlate corrections to original submissions with errors, the record level errors in electronic filing centered on corrected or amended reports with no matching originals have no paper counterparts, so the range of paper record-level errors is smaller.

Figure 4-4 ICMM Record-level Processing Error Codes (paper filing)

Error Code	Description	Record Error Description	Remedial Actions
8001	Pooled Reporting Error	One or more field-level errors were found on the indicated pooled reporting record.	Correct field level errors and resubmit
8003	Pooled Report Correction with Error	One or more field-level errors were found on the indicated pooled report record which was submitted as a correction to a prior account report record.	Correct field level errors and resubmit
8007	Account Reporting Error	One or more field-level errors were found on the indicated account reporting record.	Correct field level errors and resubmit
8009	Account Report Correction with Error	One or more field-level errors were found on the indicated account report record which was submitted as a correction to a prior account report record.	Correct field level errors and resubmit

The following table in Figure 4-5 provides the field level errors ICMM will detect in pooled and account report records on Forms 8966 filed on paper. The entries in this table are sorted first by “Error Description” and, second by the “Field Name (Form part and line number)” for the part and line in which the error is detected; both of these are provided in the notification for each field level error.

Figure 4-5 ICMM Field-level Errors for Paper Reports

Error Description	F8966 Part Reference Mapping	Field Name (Form part and line number)	Description
Account Balance not populated	Part IV	Account Balance (Part IV, line 3)	The account balance or value is missing and must be provided
Account Balance not valid	Part IV	Account Balance (Part IV, line 3)	The entry is not in numeric format and must be resubmitted
Account Holder Type not valid	Part II	Entity type (Part II, line 5)	More than one check box was selected on this line, while only one is permissible
City or town not populated	Part I Lines 1-5	City or town (Part I, Line 3a)	The city or town for the Filer must be included
City or Town Not Provided for Sponsored Entity or Intermediary	Part I Lines 6-10	City or town (Part I, line 8a)	The city or town for a Sponsored Entity or Intermediary must be included
City or Town Not Provided for Account Holder or Recipient	Part II	City or town (Part II, line 3a)	The City or Town line for the Account Holder or Payee was left blank. The city or town for the Account Holder or Payee must be included

Error Description	F8966 Part Reference Mapping	Field Name (Form part and line number)	Description
City or Town Not Provided for Asset Owner	Part III	City or town (Part III, line 3a)	The City or Town line for Substantial U.S. Owner (or controlling person) of a passive NFFE, Substantial U.S. owner of a direct reporting NFFE or sponsored direct reporting NFFE, or Specified U.S. Person owning a debt or equity interest in an Owner-Documented FFI was left blank. The city or town for the Substantial U.S. Owner (or controlling person) of a passive NFFE, Substantial U.S. owner of a direct reporting NFFE or sponsored direct reporting NFFE, or Specified U.S. Person owning a debt or equity interest in an Owner-Documented FFI must be included
Country Not Provided for Account Holder	Part II	Country (including postal code) (Part II, line 3c)	The Country line for the Account Holder or Payee was left blank. The Country for the Account Holder or Payee must be included
Country Not Provided for Asset Owner	Part III	Country (including postal code) (Part III, line 3c)	The Country line for Substantial U.S. Owner (or controlling person) of a passive NFFE, Substantial U.S. owner of a direct reporting NFFE or sponsored direct reporting NFFE, or Specified U.S. Person owning a debt or equity interest in an Owner-Documented FFI was left blank. The Country for the Substantial U.S. Owner (or controlling person) of a passive NFFE, Substantial U.S. owner of a direct reporting NFFE or sponsored direct reporting NFFE, or Specified U.S. Person owning a debt or equity interest in an Owner-Documented FFI must be included

Error Description	F8966 Part Reference Mapping	Field Name (Form part and line number)	Description
Currency Code Not Valid in Account Report	Part IV	Currency Code (Part IV, line 2)	The currency code provided was not a recognized was not a valid 3 character ISO 4217 currency code. The currency code should be changed to the ISO currency code that is appropriate for the currency involved
Dividends Not In Numeric Format	Part IV	Dividends (Part IV, line 4b)	The dividends amount must be in numeric format.
EIN Format Not Valid for Intermediary	Part I Lines 6-10	TIN (Part I, line 10)	The EIN provided for the intermediary does not have the valid format (9 numeric characters). If an EIN is provided it must be valid
GIIN Does Not Match Registered Entity for Filer	Part I Lines 1-5	GIIN (Part I, Line 4)	The GIIN provided does not match to a GIIN for a registered entity on the FATCA FFI List issued at some time in the past year
GIIN Does Not Match Registered Entity for Sponsored Entity or Intermediary	Part I Lines 6-10	GIIN (Part I, line 9)	The Sponsored Entity or Intermediary GIIN provided in line 9 did not match a GIIN for a registered entity. The GIIN for the entity should be checked and resubmitted
GIIN Format Not Valid for Filer	Part I Lines 1-5	GIIN (Part I, Line 4)	The GIIN for the Filer that is a Sponsoring Entity or a trustee of a Trustee-Documented Trust is required and must be in the valid format
GIIN Format Not Valid for Sponsor	Part I Lines 1-5	GIIN (Part I, Line 4)	The GIIN for the Filer that is a Sponsoring Entity or a trustee of a Trustee-Documented Trust is required and must be in the valid format
GIIN not populated	Part I Lines 1-5	GIIN (Line 4) TIN (Part I, Line 5)	The GIIN or TIN for the Filer that is not a Sponsoring Entity or a trustee of a Trustee-Documented Trust is required and must be in the valid format

Error Description	F8966 Part Reference Mapping	Field Name (Form part and line number)	Description
GIIN Not Valid for Intermediary	Part I Lines 6-10	GIIN (Part I, line 9)	The format for the GIIN provided for the intermediary must in the valid format.
GIIN Not Valid for Sponsor	Part I Lines 1-5	GIIN (Part I, Line 4)	The GIIN for the Filer that is a Sponsoring Entity is required and must be in the valid format
Gross Proceeds/ Redemptions Not In Numeric Format	Part IV	Gross proceeds/ Redemptions (Part IV, line 4c)	The Gross Proceeds/ Redemptions amount must be in numeric format.
Interest Not In Numeric Format	Part IV	Interest (Part IV, line 4a)	The interest amount must be in numeric format.
Name not populated	Part I Lines 1-5	Name of Filer (Part I, Line 1)	The name of the Filer must be provided, and cannot be left blank
Name of Account Holder or Recipient Not Provided	Part II	Name of Account Holder or Payee (Part II, Line 1)	The name of the Account Holder or Payee must be provided, and cannot be left blank
No GIIN or EIN Provided for Intermediary	Part I Lines 6-10	TIN (Part I, line 10)	Neither a GIIN nor an EIN has been provided for an intermediary. If the intermediary is not required to have either a GIIN or an EIN, it should enter all zeros in the TIN field in Part I, Line 10.
No Name of US Owner	Part III	Name of Owner (Part III, Line 1)	The name data element of the Substantial U.S. Owner (or controlling person) of a passive NFFE, Substantial U.S. owner of a direct reporting NFFE or sponsored direct reporting NFFE, or Specified U.S. Person owning a debt or equity interest in an Owner-Documented FFI consisted of all blanks. A name must be provided in the appropriate field

Error Description	F8966 Part Reference Mapping	Field Name (Form part and line number)	Description
Number of Accounts not > 0	Part V	Number of Accounts (Part V, line 2)	The filer's entry was zero, a blank entry, or some other alphanumeric value not appropriate for this field. This field must contain a number greater than zero
Number of Accounts not populated	Part V	Number of Accounts (Part V, line 2)	The filer's entry was zero, a blank entry, or some other alphanumeric value not appropriate for this field. This field must contain a number greater than zero
Number of Accounts not valid	Part V	Number of Accounts (Part V, line 2)	The filer's entry was zero, a blank entry, or some other alphanumeric value not appropriate for this field. This field must contain a number greater than zero
Other Value Not In Numeric Format	Part IV	Other (Part IV, line 4d)	The amount for "Other" income must be in numeric format.
Pooled Reporting Type not populated	Part V	Pooled Reporting Type (Part V, line 1)	There are entries in Part V line items and none in Parts II- IV, indicating a pooled report, but none of the check boxes on line 1 were marked
Pooled Reporting Type not valid	Part V	Pooled Reporting Type (Part V, line 1)	More than one entry was made in the check boxes in Part V, line 1. Only one box (pooled report type) can be checked on a single Form 8966
Sponsored Entity or Intermediary Name Not Provided	Part I Lines 6-10	Name of Sponsored Entity or Intermediary (Part I, line 6)	Information was provided on the Sponsored Entity or Intermediary lines in Part I, but the name was left blank. The name of the Sponsored Entity or Intermediary must be provided, and cannot be left blank.
TIN not populated	Part I Lines 1-5	GIIN (Line 4) TIN (Part I, Line 5)	The US Account Holder TIN is missing. This TIN must be provided as 9 numeric digits, whether the account holder is an individual or entity

Error Description	F8966 Part Reference Mapping	Field Name (Form part and line number)	Description
TIN not populated	Part III	TIN of Owner (Part III, line 4)	The TIN of the Substantial U.S. Owner (or controlling person) of a passive NFFE, Substantial U.S. owner of a direct reporting NFFE or sponsored direct reporting NFFE, or Specified U.S. Person owning a debt or equity interest in an Owner-Documented FFI is missing. This TIN must be provided as 9 numeric digits, whether the Substantial U.S. Owner (or controlling person) of a passive NFFE, Substantial U.S. owner of a direct reporting NFFE or sponsored direct reporting NFFE, or Specified U.S. Person owning a debt or equity interest in an Owner-Documented FFI is an individual or entity
TIN not valid	Part III	TIN of Owner (Part III, line 4)	The TIN of the Substantial U.S. Owner (or controlling person) of a passive NFFE, Substantial U.S. owner of a direct reporting NFFE or sponsored direct reporting NFFE, or Specified U.S. Person owning a debt or equity interest in an Owner-Documented FFI is not in the correct US TIN format. The TIN must be provided as 9 numeric digits, whether the Substantial U.S. Owner (or controlling person) of a passive NFFE, Substantial U.S. owner of a direct reporting NFFE or sponsored direct reporting NFFE, or Specified U.S. Person owning a debt or equity interest in an Owner-Documented FFI is an individual or entity

4.7 Paper Resubmission Process

To resubmit a Form 8966, paper filers should submit a new Form 8966 with all appropriate fields populated with either data from the originally filed form or changes to reflect corrections or amendments:

- To correct an account or pooled report in response to error notifications received from the IRS, make corrections to the fields in the part and line numbers specified in the error notification and check the “Corrected form” box
- To amend or change an account or pooled report submitted on a previously filed Form 8966, change the fields needing edits and check the “Amended form” box
- To void or delete a previously filed Form 8966, check the “Voided form” box.

In all cases, fields from the original submission that are not being corrected or edited must be populated with the same data as from the original filing (note: voided forms must include the same data as the original form being voided).

Appendix A: Valid File Notification

The following is an example of the xml text for a “Valid File” Notification with record-level errors. The “FATCARecordErrorGrp” data element and related sub-elements identifying record-level and field-level errors are indicated below. These elements will not be included in the valid file notification for a file that contains no record-level errors. That is, the “FATCARecordErrorGrp” data element will be missing from a Valid File Notification with no record-level errors.

```

<?xml version="1.0" encoding="UTF-8" standalone="yes" ?>
- <ns3:FATCAValidFileNotification xmlns="urn:fatca:fatcanotificationbase"
  xmlns:ns2="urn:fatca:fatcapaperrecorderrornotification"
  xmlns:ns3="urn:fatca:fatcavalidfilenotification" xmlns:ns4="urn:fatca:fatcafileerrornotification">
- <FATCANotificationHeaderGrp>
  <FATCANotificationCreateTs>2015-04-30T19:12:30Z</FATCANotificationCreateTs>
  <FATCANotificationRefID>1</FATCANotificationRefID>
  <FATCANotificationCd>NVF</FATCANotificationCd>
  <FATCAEntitySenderId>000000.00000.TA.840</FATCAEntitySenderId>
  <FATCAEntityReceiverId>B64D0N.00178.ME.724</FATCAEntityReceiverId>
  <ContactInformationTxt>http://www.irs.gov/Businesses/Corporations/FATCA-Error-
    Notifications</ContactInformationTxt>
  </FATCANotificationHeaderGrp>
- <OriginalFileMetadataGrp>
  <IDESTransmissionId>AR-TEST-INTERMEDIARY-1</IDESTransmissionId>
  <IDESSendingTs>2015-04-30T19:06:29.029Z</IDESSendingTs>
  <SenderFileId>AccountReport_Payload</SenderFileId>
  </OriginalFileMetadataGrp>
- <OriginalFileMessageSpecGrp>
  <MessageRefID>ARPart2</MessageRefID>
  <SendingCompanyGIIN>B64D0N.00178.ME.724</SendingCompanyGIIN>
  <TransmittingCountryCd>ES</TransmittingCountryCd>
  <ReceivingCountryCd>US</ReceivingCountryCd>
  <MessageTypeCd>FATCA</MessageTypeCd>
  <ReportingPeriodDt>2015-01-01-05:00</ReportingPeriodDt>
  </OriginalFileMessageSpecGrp>
  <NotificationContentTxt>The IRS has determined that the referenced file is in a valid format. Individual
    records submitted within the file have been processed and any errors detected during processing
    are provided in the Error Details included. For more information about record level errors,
    including their classification under an intergovernmental agreement (IGA), see:
    http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications</NotificationContentTxt>
- <OriginalFileProcessingDataGrp>
  <FileTypeCd>NEW</FileTypeCd>
  <FinancialInstitutionCnt>1</FinancialInstitutionCnt>
  <RecordCnt>1</RecordCnt>
  <DupAccountReportRecordCnt>0</DupAccountReportRecordCnt>
  <NonDupAccountReportRecordCnt>1</NonDupAccountReportRecordCnt>
  <PooledReportRecordCnt>0</PooledReportRecordCnt>
  </OriginalFileProcessingDataGrp>
- <ns3:FATCARecordErrorGrp>
  <RecordErrorInfoHeaderTxt>Record level error details from the file submitted are provided and are
    organized by financial institution.</RecordErrorInfoHeaderTxt>
- <ns3:FATCARecordErrorFIGrp>
  <SponsorGIIN>B64D0N.00178.ME.724</SponsorGIIN>
  <SponsorNm>Conaraz Inversiones, SICAV, S.A.</SponsorNm>

```

“FATCARecordErrorFIGrp” included to provide details on record level errors (including field-level errors, if present)


```

<ReportingFIGIIN>111223333</ReportingFIGIIN>
<ReportingFINm>sfa:Name</ReportingFINm>
- <ns3:FATCARecordErrorDetailGrp>
  <FATCAReportTypeCd>ACCOUNT_REPORT</FATCAReportTypeCd>
  <DocTypeIndicCd>FATCA1</DocTypeIndicCd>
  <DocRefID>ARDOCRrefID2</DocRefID>
  <RecordLevelErrorCd>8007</RecordLevelErrorCd>
- <FieldErrorGrp>
  <FieldNm>ReportingGroup/AccountReport/AccountBalance</FieldNm>
  <FieldErrorTxt>Account Balance not > $0</FieldErrorTxt>
  </FieldErrorGrp>
- <FieldErrorGrp>
  <FieldNm> ReportingGroup/AccountReport/AccountHolder/Individual/Name </FieldNm>
  <FieldErrorTxt> Name of Account Holder or Recipient Not Provided </FieldErrorTxt>
  </FieldErrorGrp>
- <ActionRequestedGrp>
  <ActionRequestedTxt>Please correct all records with errors. Ensure the corrected record has a
    CorrDocRefID that matches the DocRefID and a CorrMessageRefID that matches the
    MessageRefID for the original(s) record submitted for which the IRS is requesting a correction and
    post the file with corrected records to IDES. If the record has an error in the Reporting FI GIIN, the
    original record must be voided and a new record submitted to correct the
    GIIN.</ActionRequestedTxt>
  <ActionRequestedDueDateTxt>Your organization's due date for filing Form
    8966.</ActionRequestedDueDateTxt>
  </ActionRequestedGrp>
</ns3:FATCARecordErrorDetailGrp>
</ns3:FATCARecordErrorFIGrp>
<PotentialEffectTxt>Failure to correct errors by the date required may result in a determination by the
  IRS that the Financial Institution has defaulted under its FFI Agreement and/or is in Significant
  Non-Compliance with the terms of the IGA.</PotentialEffectTxt>
</ns3:FATCARecordErrorGrp>
</ns3:FATCAValidFileNotification>

```

“FATCARecordErrorFIGrp” included to provide details on record level errors (including field-level errors, if present)

Glossary of Terms and Acroynms

Acronym	Definition
AES	Advanced Encryption Standard
CAR	Competent Authority Request
EIN	Employer Identification Number
FATCA	Foreign Account Tax Compliance Act
FFI	Foreign Financial Institution
FIRE	Filing Information Returns Electronically
GIIN	Global Intermediary Identification Number
HCTA	Host Country Tax Authority
ICMM	International Compliance Management Model
IDES	International Data Exchange Service
IEP	Integrated Enterprise Portal
IGA	Intergovernmental Agreement
IRS	Internal Revenue Service
MeF	Modernized e-File
NFFE	Non-Financial Foreign Entity
PFFI	Participating Foreign Financial Institution
TIN	Taxpayer Identification Number
XML	Extensible Markup Language