

## IRM PROCEDURAL UPDATE

DATE: 02/12/2015

NUMBER: WI-21-0215-0312

SUBJECT: International Data Exchange Service Update

AFFECTED IRM(s)/SUBSECTION(s): 21.7.13.3.2.7.4

CHANGE(s):

**IRM 21.7.13.3.2.7.4 Added new guidance for International Data Exchange Service participants to apply for an EIN.**

International Data Exchange Service - Requirement for an EIN

1. The International Data Exchange Service (IDES) is an electronic delivery point where Foreign Financial Institutions (FFI), Non-Financial Foreign Entities (NFFE), and Host Country Tax Authorities (HCTA) can transmit and exchange Foreign Account Tax Compliance Act (FATCA) data with the United States. This reporting is provided for under Tax Information Exchange Agreements (TIEAs), Intergovernmental Agreements (IGAs), and other guidelines that outline how financial institutions will implement FATCA. Generally, under the Agreements, the FFI, NFFE, or HTCA agrees to assume certain reporting for its foreign account holders and the ability not to disclose proprietary account holder information to a withholding agent that may be a competitor.
2. This process provides FFIs, NFFEs, and HCTAs that need to report on a U.S. account and do not have a Global Intermediary Identification Number (GIIN) a means to file the required report electronically through IDES.
3. To enroll in IDES the FFI, NFFE, or HCTA must enter a valid GIIN, a valid certificate, and an EIN.
4. Financial Institutions that already have an EIN may use that EIN to enroll in the IDES application. Financial Institutions that do not have an EIN may apply for one using the process outlined in Paragraph (5) below.
5. Applications for IDES-EINs are not processed by Accounts Management. A specialized group in LB&I processes the Form SS-4 and required accompanying documentation and assigns an IDES-EIN from the following block of numbers: # [REDACTED] #.
6. LB&I will provide the customer with the EIN and then send the completed Form SS-4, along with the assigned EIN, to designated points of contact at the Cincinnati Accounts Management Campus for input into CC ESIGN.