

# Foreign Account Tax Compliance Act (FATCA)

April 2015

## FATCA Reports

International Compliance Management Model (ICMM)  
Notification XML Schema User Guide

Draft



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## 1.1. Purpose of This Document

The purpose of this document is to provide a general description of the two FATCA Notification schemas that will be the basis for all notifications from the Internal Revenue Service (IRS) to Foreign Financial Institutions (FFIs), direct reporting non-financial foreign entities (NFFEs), and Host Country Tax Authorities (HCTAs) concerning the outcome of initial processing on received FATCA Report files beginning in January 2015. FATCA XML files based on these schemas will only be generated by the IRS; FFIs, direct reporting NFFEs, and HCTAs are expected to use this guide to interpret notifications received from the IRS, and to program their systems to receive and manage these files.

Because it is expected that many, if not most, recipients will be viewing notifications in native XML format, this guide has been prepared in a style more conducive to use by FFI, direct reporting NFFE, and HCTA staff with little or no background in XML or related information technology subject areas. As FATCA notification reporting becomes more complex and additional schema types are introduced, future versions of this guide will describe schemas using styles more consistent with a more technical presentation of this material.

## 1.2. FATCA Notification Overview

A FATCA Notification is a message from the IRS to a sender of a FATCA Report file concerning the outcome of processing of the file as received by the IRS. A FATCA notification is contained in a "transmission" file archive through the International Data Exchange Service (IDES) to an international partner, either an FFI, direct reporting NFFE, or HCTA, in response to the transmission and processing of a FATCA Report from that partner.

Transmissions containing notifications are prepared using the same process and components used to prepare the FATCA Report transmission. When the IRS sends a notification, IDES will send an email to the FFI, direct reporting NFFE, or HCTA that a file is ready for download. The email correspondence will reference the "TransmissionID" of the original transmission from the FFI, direct reporting NFFE, or HCTA and the recipient must access IDES to download the notification package.

Please see the FATCA IDES User Guide, Publication 5190, for instructions on how to download notifications.

There are two types of notifications that IRS will initially send in response to FATCA Report transmissions beginning in January 2015:

- File Error Notification - If there is an error, the notification email provides a summary of the transmission, the error code and the instructions to correct and resubmit the data
- Interim Valid File Notification – This notification confirms that your file was received and processed successfully and that you will receive additional notification once the individual records are processed.

Error conditions that will generate FATCA File Error Notifications include the following:

- Failed download, due to a file transfer interruption or other fault condition preventing file access on IDES
- Decryption failure involving either the encrypted payload file
- Decryption failure involving the sender's encrypted AES key
- Failed decompression of decrypted payload files
- Invalid digital signature
- Invalid sender digital certificate
- Detection of one or more virus or non-virus security threats at any stage of processing of received transmission from IDES in which a file's state is changed (initial download, unzipping the transmission archive, decryption of AES key and payload files, payload decompression)

- Detection of restricted characters, including ampersand (&), apostrophe ('), quotation Mark (?), double dash (--), hash key (#), less than (<), greater than (>)
- FATCA Report payload file cannot be validated against the FATCA XML Schema
- MessageRefID value consisting solely of one or more blank characters
- DocRefID value consisting solely of one or more blank characters
- Duplicate MessageRefID value (MessageRefID value received on a prior valid file).

Error Notifications will provide the FFI /NFFE/HCTA sender of the original message with a character code for the type of error; pre-defined text describing the error, recovery actions, and due dates; and a hyperlink the sender can use to find additional information and resources to resolve the error.

Similarly, an Interim Valid File Notification will be issued indicating that the specified FATCA Report file has been received, none of the above error conditions have been encountered, and that individual account and pooled reports contained with the specified file have been stored for further processing later in 2015. Interim Valid File Notifications will provide text confirming receipt of the file, counts of total account and pooled reports received, and the number of FFIs including reports (as Reporting FIs) in the file. (Interim Valid File Notifications do not provide a link back to the IRS for additional resources or support.)

Interim Valid File Notifications do not indicate whether or not there are errors in the records. Once the records in the file are processed, there will be further notifications regarding the record-level processing outcomes. The schema for record-level notifications will be included in future versions of this guide.

Additional information around interpretation of FATCA notification contents can be found on the FATCA Report Notifications website at <http://www.irs.gov/Businesses/Corporations/IRS-FATCA-Report-Notifications>.

### 1.3. Notification Schema Files Covered in this Document

The FATCA Error and Interim Valid File notification types each have their own schema files and data elements, which are described in this guide. Future versions of this guide will describe other schemas that the IRS will issue for additional types of notifications.

The FATCA XML schemas describe the structure of FATCA XML files, and can greatly aid in data exchange by allowing transmitters to validate all payload XML files before sending. All schema files are available at <http://www.irs.gov/Businesses/Corporations/FATCA-XML-Schemas-and-Business-Rules-for-Form-8966>.

There are three schemas relevant to FATCA notifications:

- BASE-FATCA-NOTIFICATION-1.4(147 KB) - Base schema for common data elements and data types related to FATCA notifications. Referenced by all main notifications schemas
- FATCA-FILE-ERROR-NOTIFICATION-1.4 (4 KB) – Main schema describing file level error notifications to be sent starting in January 2015
- FATCA-INTERIM-VALID-FILE-NOTIFICATION-1.4 (4 KB) – Main schema for the interim valid file notifications to be sent starting in January 2015.

The Filer Error and Interim Valid File Notification Schemas are discussed in this document. The Base FATCA Notification includes data types for a broader range of notification types, and will be described at length in future versions of this document.

### 1.4. Schema Element Descriptions

Each schema element is presented in terms of the characteristics in Table 1 below.

**Table 1: Element Description**

Characteristic	Description
----------------	-------------

Characteristic	Description
<b>Element</b>	<ul style="list-style-type: none"> <li>The name of the schema element. Elements not described in the guide are not supported.</li> </ul>
<b>Size</b>	<ul style="list-style-type: none"> <li>The minimum and/or maximum size in characters of the element value</li> </ul>
<b>Cardinality</b>	<ul style="list-style-type: none"> <li>The number of times an element occurs in an XML file.</li> <li>If cardinality is not defined, then one and only one instance should be included.</li> <li>minOccurs=1 and maxOccurs=1</li> <li>Where a data element is not used, then the associated attribute(s) are not used.</li> </ul>
<b>Data type</b>	<ul style="list-style-type: none"> <li>The data type for a data element value, such as numeric, string, Boolean, date, time, etc.</li> <li>XML supports custom data types and inheritance.</li> </ul>
<b>Requirement</b>	<ul style="list-style-type: none"> <li>The requirement field for each data element and its attribute indicates whether the element must be included in the XML document. <ul style="list-style-type: none"> <li><b>Required:</b> The data element is required for schema validation and must be included in the Notification.</li> <li><b>Optional:</b> The data element is not always needed in the Notification. Refer to the user guide to determine when it should be included.</li> </ul> </li> </ul>
<b>Description</b>	<ul style="list-style-type: none"> <li>This contains the business definition for the element</li> </ul>

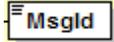
## 1.5. How to Use this Guide

The notification schema files define how valid FATCA notification XML files will be structured. This guide contains additional information on how the IRS will use the notification schema to generate FATCA notifications. This guide explains how the IRS will augment valid XML notification files to convey error and valid file processing outcomes.

Each data element described in the FATCA XML Schema supports metadata, notifications and the FATCA Report (Form 8966). The schema definition files take precedence over any information presented within the guide. The FATCA XML schema definition files or .xsd files may be downloaded from the [IDES](#) site on IRS.gov.

The diagrams included in this document illustrate the message structure and hierarchy relationship of notification schema elements. These diagrams were developed using XMLSpy®, but the schema and sample files can be viewed with other XML tools, such as XML Notepad. The table below describes the XMLSpy® legend to interpret the diagrams in the text. If you are using a different XML tool, the icons and images may vary.

**Figure 1: Schema Legend**

Schema Icon	Description
	Box with full-line is a <b>required</b> report element
	Box with dotted line is an <b>optional</b> report element

	The child elements must appear in the sequence mentioned
	Only one of the possible child elements may be present

Element descriptions are annotated with graphics generated using XML Spy ® which is provided by Altova ([www.altova.com](http://www.altova.com)). A tutorial for XMLSpy can be found [here](#).

## 1.6. Restrictions on Text in FATCA String Characters

The UTF-8 encoding standard must be used in all FATCA XML reports. In addition, there are seven characters which must not be used in FATCA Reports received by the IRS. Similarly, the IRS will not include these characters in outbound notifications to FFIs, direct reporting NFFEs, and HCTAs. These characters are listed in Table X below, along with associated entity references to be used, where applicable. At this time there are no acceptable substitutes for double dash “—” and hash “#”, and these characters cannot be used in FATCA data exchange.

**Table 2: Forbidden FATCA Report Characters and Recommended Entity References**

<i>Character</i>	<i>Forbidden Character</i>	<i>Entity Reference</i>
'	Apostrophe	&apos;
–	Double Dash	None
#	Hash	None
&	Ampersand	&amp;
<	Less Than	&lt;
“	Quotation Mark	&quot;
>	Greater Than	&gt;

## 1.7. Versioning Strategy

The version of each notification schema is identified by the version attribute on the schema element. The version consists of two numbers separated by a period: major and minor versions. Backward compatibility will be ensured for XML files created with schemas sharing the same major version level. For example, notification schema 3.3 may be used to validate notification XML files created with version 3.1 or 3.2 schemas; however, version 3.X schemas may not be used to validate notification XML files created using schemas from lower (earlier) major levels).

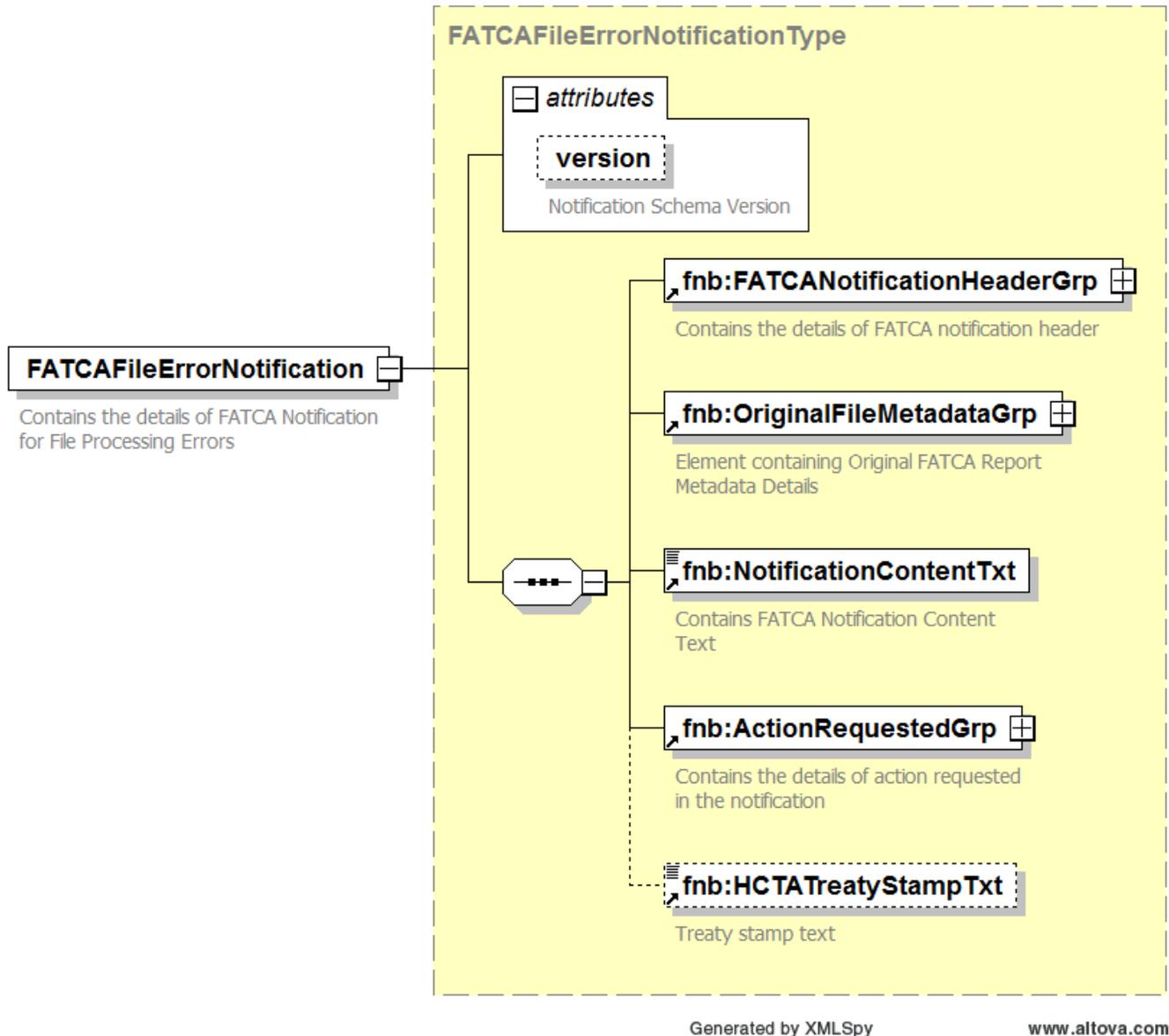
## 1.8. Comments

We appreciate your comments on the quality and usefulness of this publication. If you find any errors or have suggestions, please indicate the chapter, section and page. Send your comments to the following email address: [mailto: lbif.fatca.ides@irs.gov](mailto:lbif.fatca.ides@irs.gov).

## 2. FATCAFileErrorNotification

This section discusses the data elements of FATCA-FILE-ERROR-NOTIFICATION-1.4.xsd schema file, which will be used to transmit error notifications when the conditions outlined in Section 1.2 above are detected by the IRS on FATCA Report files received through IDES. The structure of a FATCA error notification is shown in Figure 2 below.

Figure 2: FATCAFileErrorNotification Type Layout



An example FATCA File Error Notification in XML format for the “NDC” (failed decryption) case is shown in Appendix B.

**“FATCAFileErrorNotification” Attribute:** The “FATCAFileErrorNotification” element is currently the only element in the FATCA-FILE-ERROR-NOTIFICATION-1.4.xsd schema with an attribute. The Attribute name

is “version”, the type is “string”, and the value is fixed at “1.4”.

Each of the sub-elements for the FATCAFileErrorNotification data elements are discussed in more detail in the following sections, per the table below.

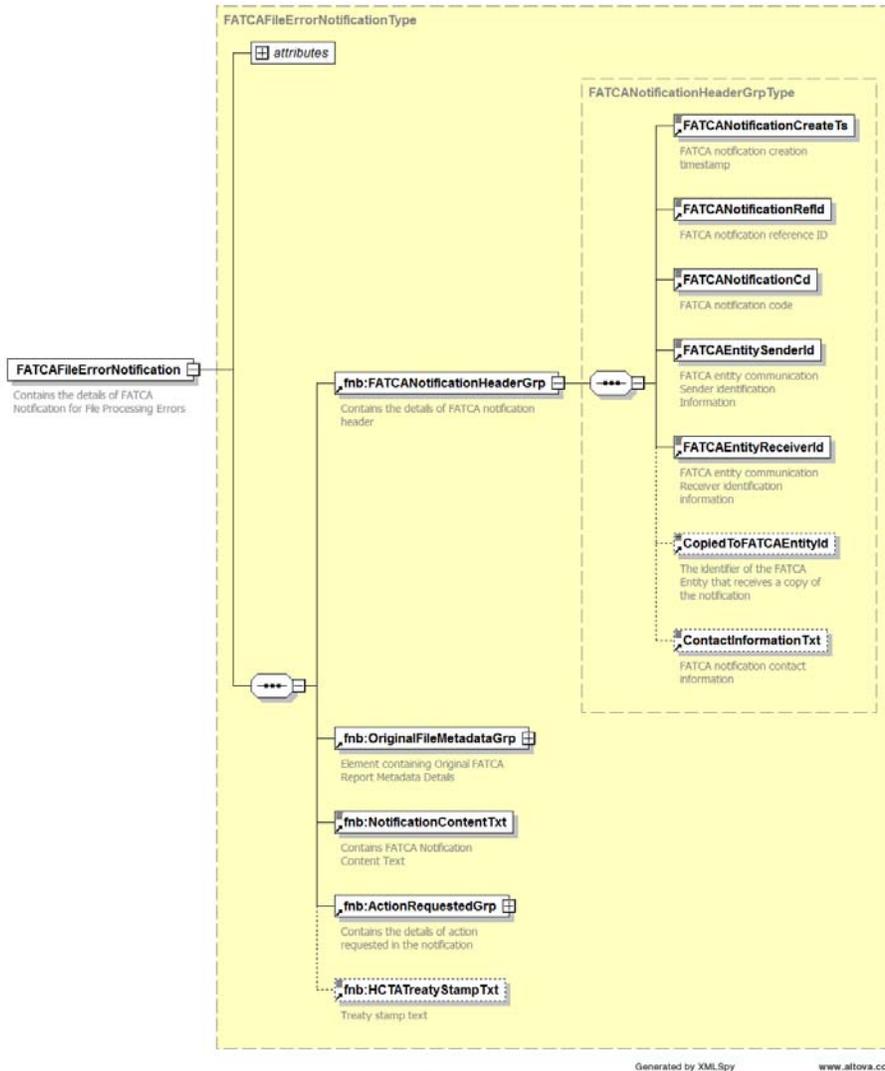
Ref	Element	Datatype	Cardinality	Requirement
2.1	FATCANotificationHeaderGrp	Complex Type	1	Required
2.2	OriginalFileMetadataGrp	Complex Type	1	Required
2.3	NotificationContentTxt	String	1	Required
2.4	ActionRequestedGrp	Complex Type	1	Required
2.5	HCTATreatyStampTxt	String	0..1	Optional

## 2.1. FATCANotificationHeaderGrp

The FATCANotificationHeaderGrp is required complex data element which contains information about the sender, receiver, and identity of the notification, time and date of notification creation, and the type of error triggering the notification. The FATCANotificationHeaderGrp type and sub-elements are depicted in Figure 3 below.

Figure 3: FATCANotificationHeaderGrp Type Layout

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The sub-elements of `FATCANotificationHeaderGrp` are described below.

### 2.1.1. `FATCANotificationCreateTs`

The “`FATCANotificationCreateTs`” data element provides the date and time at which the FATCA error notification was created by the IRS.

Size/Pattern	<ul style="list-style-type: none"> <li>• String type</li> <li>• ISO-8601 format</li> <li>• Typically 22 characters (fractional seconds are not used)</li> </ul>
Datatype	<code>TimestampWithMillisecondsType</code>
Requirement	Required
Description:	<ul style="list-style-type: none"> <li>• FATCA Notification Create Timestamp</li> <li>• Element identifies the timestamp for the notification payload that is created by the IRS. The element will be automatically populated by the IRS.</li> <li>• The ISO-8601 compatible format is <code>YYYY-MM-DD'T'hh:mm:ss</code>, with time zone indicator. Fractions of seconds are not used.</li> <li>• Example: <code>2015-03-15T09:45:30Z+04</code></li> </ul>

### 2.1.2. FATCANotificationRefId

The “FATCANotificationRefId” sub-element contains the unique reference number created by the IRS for the error notification. The notification identity in this sub-element must be used by the sending FFI, NFFE, and/or HCTA in communications with the IRS about this notification.

Size/Pattern	String type Maximum length 200 characters
Datatype	String
Requirement	Required
Description:	<ul style="list-style-type: none"><li>Free text field to capture the IRS's unique identification number for each generated notification. The identifier allows both the IRS and receiving entity to identify the specific message.</li></ul>

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### 2.1.3. FATCANotificationCd

The “FATCANotificationCd” sub-element will be a 3 character string on the form “Nxx”, where “xx” will depend on the type of error triggering the notification. The notification codes and related error conditions are outlined in Table 3 below.

**Table 3: FATCA Error Notification Codes and Triggers**

Code	Notifications	Error Conditions Triggering Notifications
NDW	Failed Download Notification	<ul style="list-style-type: none"> <li>Failed download, due to a file transfer interruption or other fault condition preventing file access on IDES</li> </ul>
NDC	Failed Decryption Notification	<ul style="list-style-type: none"> <li>Decryption failure involving the encrypted payload file</li> <li>Decryption failure involving the sender’s encrypted AES key</li> </ul>
NDP	Failed Decompression Notification	<ul style="list-style-type: none"> <li>Failed decompression of decrypted payload files</li> </ul>
NSC	Failed Signature Check Notification	<ul style="list-style-type: none"> <li>Invalid digital signature</li> <li>Invalid sender digital certificate</li> </ul>
NTD	Failed Threat Detection Notification	<ul style="list-style-type: none"> <li>Detection of restricted characters, including apostrophe (’), double dash (--), and hash key (#)</li> <li>Detection of one or more non-virus security threats at any stage of processing of received transmission from IDES in which a file’s state is changed (initial download, unzipping the transmission archive, decryption of AES key and payload files, payload decompression)</li> </ul>
NVS	Failed Virus Scan Notification	<ul style="list-style-type: none"> <li>Detection of one or more viruses at any stage of processing of received transmission from IDES in which a file’s state is changed (initial download, unzipping the transmission archive, decryption of AES key and payload files, payload decompression)</li> </ul>
NSV	Failed Schema Check Notification	<ul style="list-style-type: none"> <li>FATCA Report payload file cannot be validated against the FATCA XML Schema</li> </ul>
NMR	Invalid MessageRefID Notification	<ul style="list-style-type: none"> <li>MessageRefID value consisting solely of one or more blank characters</li> </ul>
NDM	Duplicate MessageRefID Notification	<ul style="list-style-type: none"> <li>Duplicate MessageRefID value (MessageRefID value received on a prior valid file).</li> </ul>
NDR	File Containing Invalid DocRefID Notification	<ul style="list-style-type: none"> <li>DocRefID value consisting solely of one or more blank characters</li> </ul>

The aspects of the “FATCANotificationCd” sub-element are given below:

Size/Pattern	String (3 characters)
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Datatype	String
Requirement	Required
Description:	<ul style="list-style-type: none"> <li>• Three character Code indicates the type of error encountered in file processing</li> </ul>

#### 2.1.4. FATCAEntitySenderId

The “FATCAEntitySenderId” sub-element identifies the IRS as the sender of the notification by providing the IRS HCTA GIIN, which will be 000000.00000.TA.840. FFIs, direct reporting NFFEs, and HCTAs should not be receiving notifications from any other sender in 2015.

Size/Pattern	String containing 19 characters in GIIN format
Datatype	String
Requirement	Required
Description:	<ul style="list-style-type: none"> <li>• Element contains the IRS HCTA Global Intermediary Identifying Number (GIIN).</li> <li>• Value will be 000000.00000.TA.840</li> </ul>

#### 2.1.5. FATCAEntityReceiverId

The “FATCAEntityReceiverId” is the GIIN of the HCTA, FFI, or direct reporting NFFE receiving the notification. This field will be in the FATCA GIIN format.

Size/Pattern	String containing 19 characters in GIIN format
Datatype	String
Requirement	Required
Description:	<ul style="list-style-type: none"> <li>• Element contains the receiver FATCA entity identification in the GIIN-format with punctuation (period or decimal) and will match a valid GIIN in the Registration database.</li> <li>• If the direct recipient is a tax authority or HCTA, HCTA GIIN is used (example: 000000.00000.TA.124)</li> </ul>

#### 2.1.6. CopiedToFATCAEntityId

The “CopiedToFATCAEntityId” contains the HCTA GIIN for an HCTA receiving a copy of a notification. In 2015 certain HCTAs may receive copies of notifications from the IRS to FFIs in their jurisdiction under terms of Competent Authority Agreements between the US and jurisdiction country.

Size/Pattern	String containing 19 characters in GIIN format
Datatype	String
Requirement	Optional

Description:	<ul style="list-style-type: none"> <li>• Element contains the unique entity identifier for the HCTA or FFI that receives a copy of the notification. The identifier is in the GIIN-format with punctuation (period or decimal) and must match a valid GIIN in the Registration database.</li> <li>• If the direct recipient is the tax authority or HCTA, use the IRS issued HCTA GIIN. Example: 000000.00000.TA.124</li> <li>• If the direct recipient is a FFI, use the IRS issued FFI GIIN. Example: 98Q96B.00000.LE.250</li> </ul>
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### 2.1.7. ContactInformationTxt

The “ContactInformationTxt” sub-element provides the contact information for the recipient to use in reaching to the IRS about a received error notification.

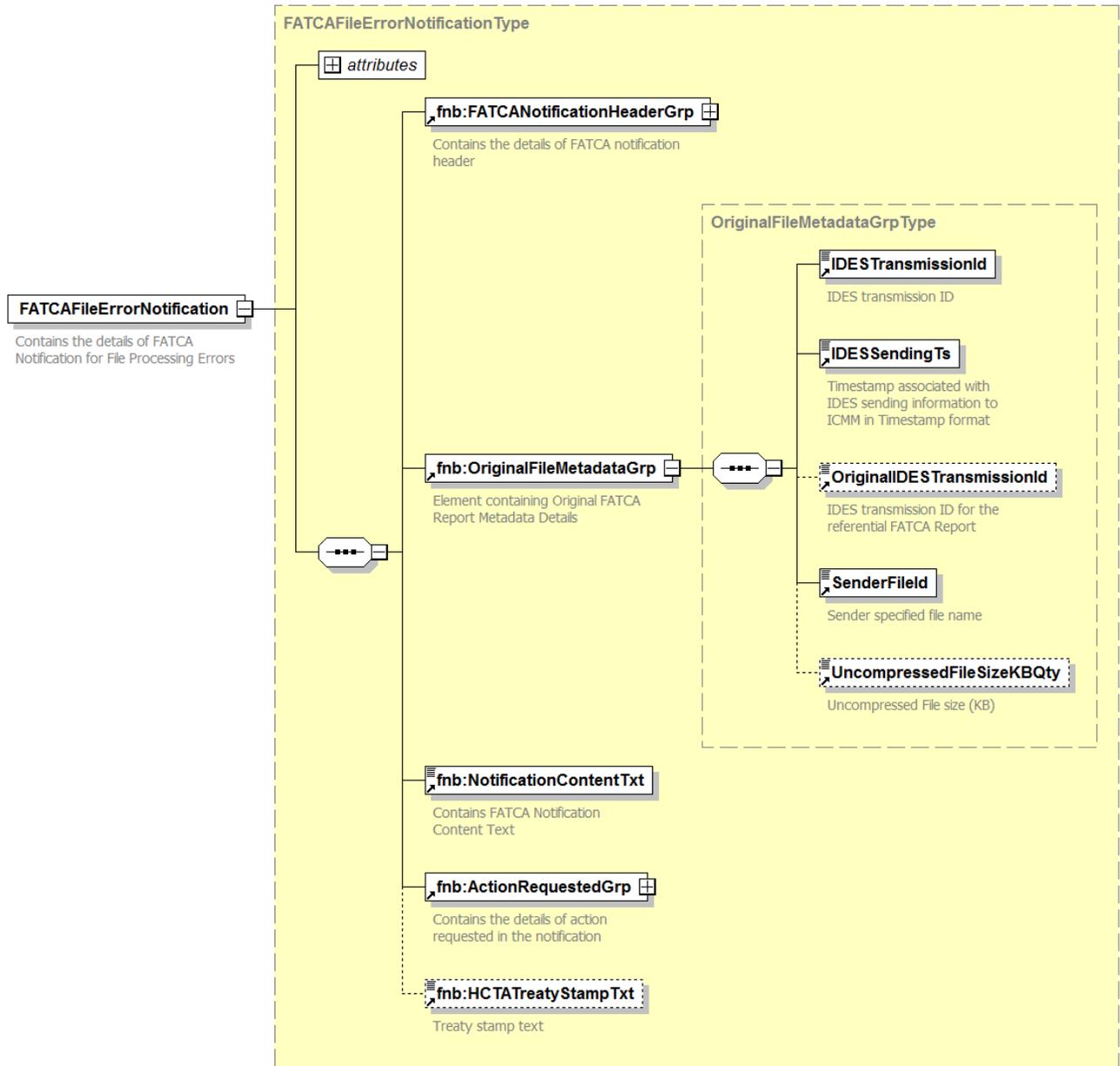
Size/Pattern	Maximum length of 200 characters
Datatype	String
Requirement	Optional
Description:	<ul style="list-style-type: none"> <li>• Contains a URL to an irs.gov site with additional resources to assist in resolving errors creating notifications</li> <li>• Always included in FATCA error notifications from the IRS</li> </ul>

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## 2.2. OriginalFileMetadataGrp

The OriginalFileMetadataGrp is a required complex data element which contains information about the original transmission from IDES that contained the FATCA Report file. This data includes the IDES ID for the original transmission as sent by the FFI, direct reporting NFFE, or HCTA and as received by the IRS, the date and time the transmission was sent to the IRS, the sender of the original transmission, and the size of the decrypted, uncompressed FATCA Report payload file. The OriginalFileMetadataGrp type and sub-elements are depicted in Figure 3 below.

Figure 4: OriginalFileMetadatGrp Type Layout



The sub-elements of OriginalFileMetadataGrp are described in the subsections below.

### 2.2.1. IDESTransmissionId

The “IDESTransmissionId” sub-element provides the IDES ID assigned to the original transmission by IDES when it was initially received from the sender FFI, direct reporting NFFE, or HCTA.

Size/Pattern	32 character-length string in IDES ID format
Datatype	String
Requirement	Required
Description:	<ul style="list-style-type: none"> <li>Free text field to reference the original FFI, direct reporting NFFE, or HCTA sender unique transmission identification number automatically generated by IDES</li> <li>Including this identifier will help the sender correlate the notification to the original transmission and payload (FATCA Report file)</li> </ul>

### 2.2.2. IDESSendingTs

The “IDESSendingTs” sub-element provides the date and time the original transmission was initially delivered to the IRS by IDES.

Size/Pattern	<ul style="list-style-type: none"> <li>String type</li> <li>ISO-8601 format</li> <li>Typically 22 characters (fractional seconds are not used)</li> </ul>
Datatype	TimestampWithMillisecondsType
Requirement	Required
Description:	<ul style="list-style-type: none"> <li>FATCA Notification Create Timestamp</li> <li>Element identifies the timestamp for the notification payload that is created by the IRS. The element will be automatically populated by the IRS.</li> <li>The ISO-8601 compatible format is YYYY-MM-DD'T'hh:mm:ss, with time zone indicator. Fractions of seconds are not used.</li> <li>Example: 2015-03-15T09:45:30Z+04</li> </ul>

### 2.2.3. OriginalIDESTransmissionId

The “OriginalIDESTransmissionId” sub-element provides the IDES ID assigned to the original transmission by IDES when it was finally delivered to the IRS from the sender FFI, direct reporting NFFE, or HCTA. This element is optional.

Size/Pattern	32 character-length string in IDES ID format
Datatype	String
Requirement	Optional
Description:	<ul style="list-style-type: none"> <li>Provides the original transmission ID created by IDES when the transmission was downloaded by the IRS.</li> </ul>

### 2.2.4. SenderFileId

The “SenderFileId” sub-element provides the file identifier (MessageRefID) assigned to the notification transmission by IRS. This data can be used by the notification recipient in communications with the IRS concerning the notification.

Size/Pattern	Maximum length of 200 characters
Datatype	String
Requirement	Required
Description:	<ul style="list-style-type: none"><li>Free text field containing the IRS-assigned unique file identifier number or filename for the notification payload file.</li><li>The value can be a unique file name or an identification number.</li></ul>

### 2.2.5. UncompressedFileSizeKBQty

The “UncompressedFileSizeKBQty” provides the size of the decrypted, decompressed payload file in which the IRS identified the error condition triggering the error notification. This data will be provided to the FFI, direct reporting NFFE, or HCTA if available. Note that the IRS will not be able to provide this information for error conditions which prevent the IRS from decompressing the payload file (e.g., decryption, digital signature, file download failures).

Size/Pattern	N/A
Datatype	Integer
Requirement	Optional
Description	<ul style="list-style-type: none"><li>Provides the uncompressed payload file size in kilobytes (KB).</li><li>Not applicable if errors preventing the IRS from decompressing the payload file take place</li></ul>

### 2.3. NotificationContentTxt

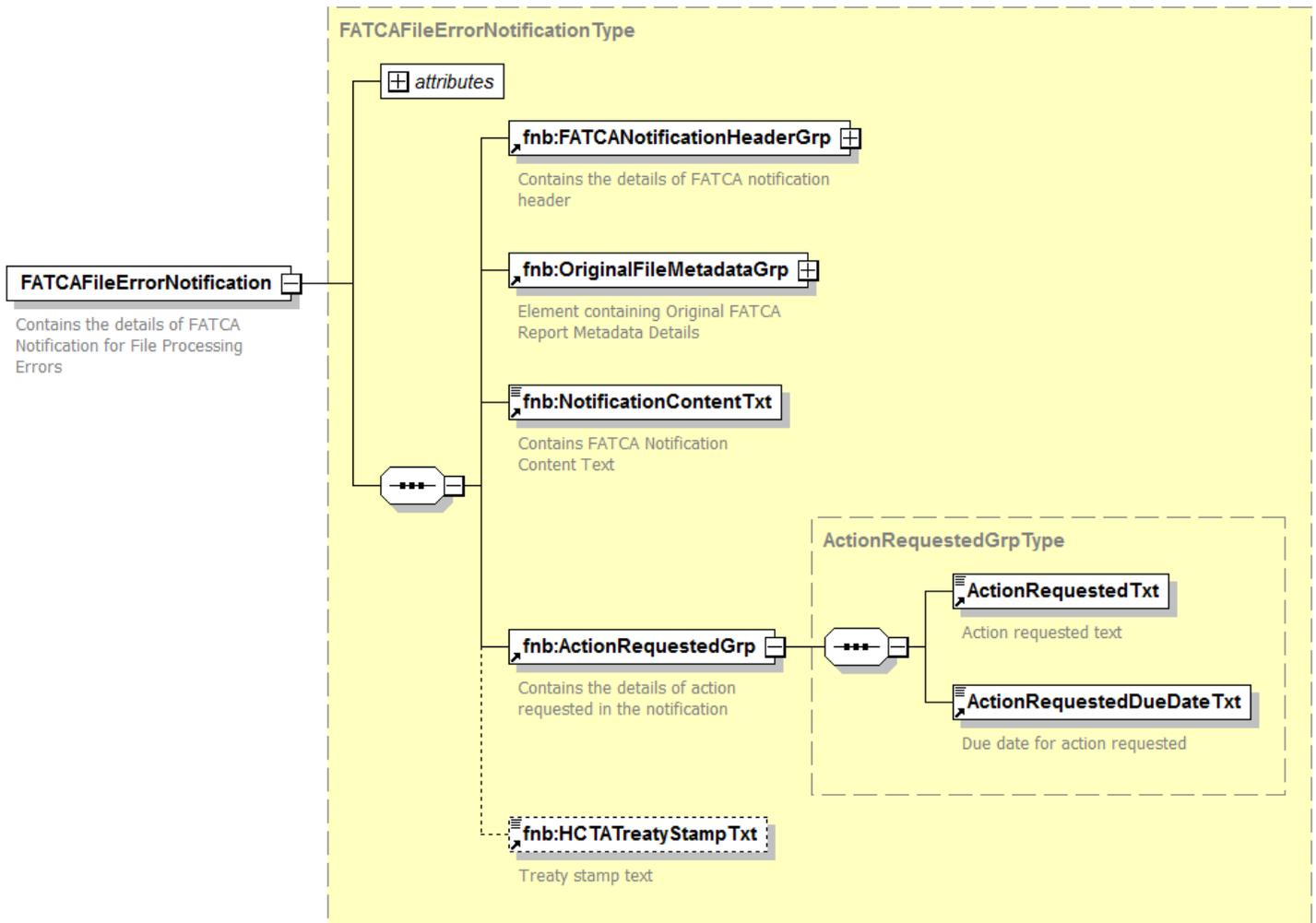
The “NotificationContentTxt” is a required sub-element of the main FATCAFileErrorNotification element which provides information about the nature of the error encountered while the IRS was processing the FATCA Report file received from the FFI, direct reporting NFFE, or HCTA. The relationship between NotificationContextTxt and FATCAFileErrorNotification elements is depicted in Figure 2 above. This is a required sub element for this error notification schema, and there are no lower level sub-elements.

Size/Pattern	Maximum length of 4000 characters
Datatype	String
Requirement	Required
Description:	<ul style="list-style-type: none"><li>Element is a free text field to explain the file error notification</li></ul>

## 2.4. ActionRequestedGrp

The “ActionRequestedGrp” is a required sub-element of the main FATCAFileErrorNotification element which provides information about how the FFI, direct reporting NFFE, or HCTA should respond to the error notification, and when a response is expected. There are two required sub elements for this data element. The ActionRequestedGrp and its sub-elements are depicted in Figure 5 below.

Figure 5: ActionRequestedGrp Type Layout



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The sub-elements of ActionRequestedGrp are described below.

### 2.4.1. ActionRequestedTxt

The “ActionRequestedTxt” sub-element provides information to the FFI, direct reporting NFFE, and/or HCTA on how to resolve the error condition that was detected by the IRS on the transmission. This text message will be targeted to the specific error condition reflected in the error notification.

Size/Pattern	Maximum length of 4000 characters
--------------	-----------------------------------

Datatype	String
Requirement	Required
Description:	<ul style="list-style-type: none"> <li>Text field to explain the process or actions required to clear the error notification.</li> <li>Specific details will depend on the type of error notification</li> <li>The text message will also reiterate the contact information in the “ContactInformationTxt” data element (see Section 2.1.7)</li> </ul>

### 2.4.2. ActionRequestedDueDateTxt

The “ActionRequestedDueDateTxt” sub-element provides the due date for the FFI, direct reporting NFFE, and/or HCTA to resolve the error condition that was detected by the IRS on the transmission.

Size/Pattern	Maximum length of 200 characters
Datatype	String
Requirement	Required
Description:	<ul style="list-style-type: none"> <li>Due date for the action requested to clear the error notification. Note, this may not be a specific date. Instead, it could have a text value such as “Your organization’s due date for filing Form 8966”.</li> <li>Typically the due date will be that relevant filing date for FATCA Reports (Forms 8966) per IRS regulations and instructions</li> </ul>

### 2.5. HCTATreatyStampTxT

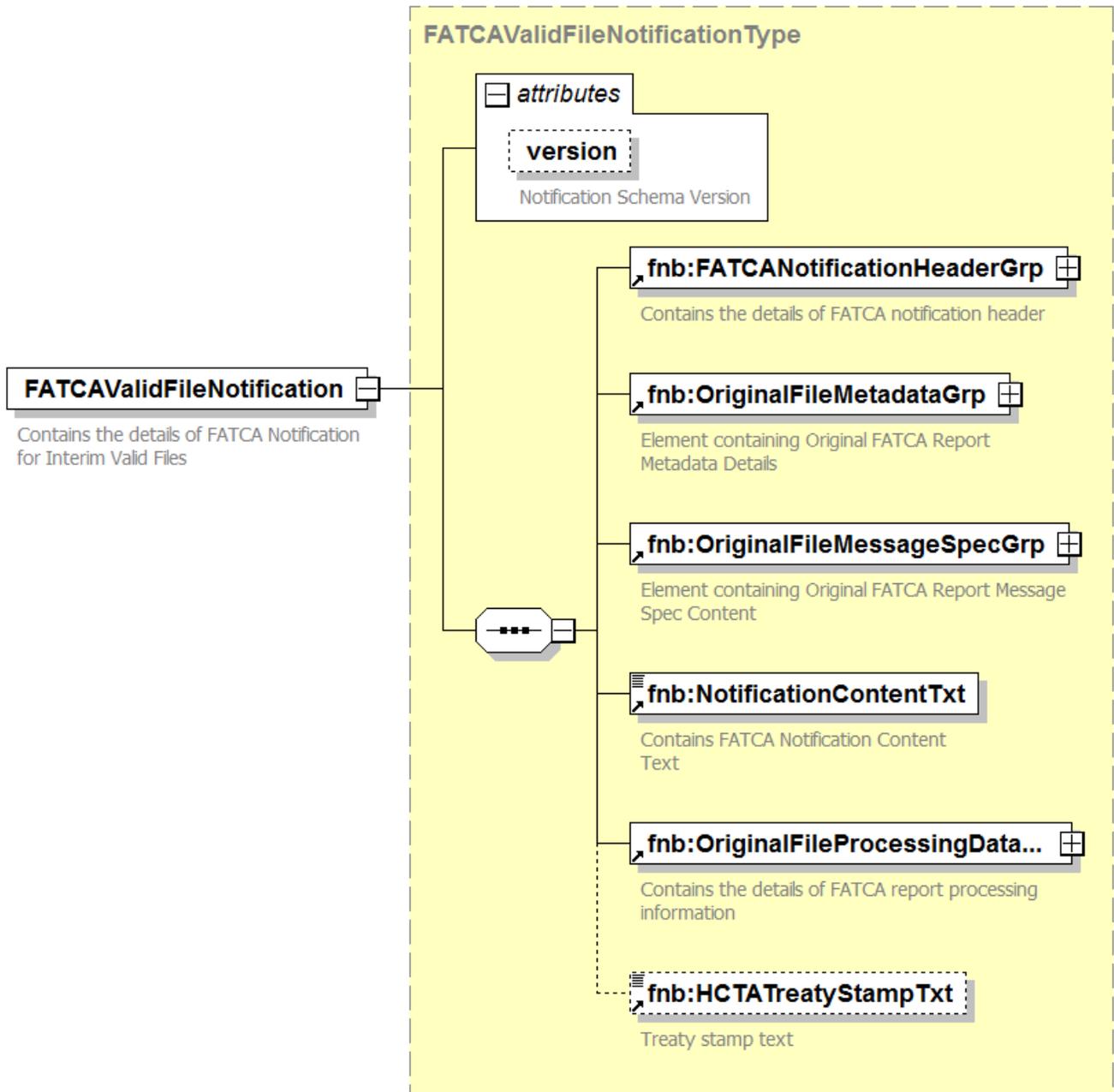
The “HCTATreatyStampTxT” sub-element is a required statement, necessary to ensure that the data exchanged with a foreign government, including data regarding an original FATCA Report file received from an HCTA, is properly protected and that the use or disclosure of such data is in accordance with the applicable tax treaty, tax information exchange agreement, or other bilateral agreement relating to the exchange of tax information with the United States. The treaty stamp is optional and will only be applied to notifications transmitted in response to FATCA Report files received from an HCTA.

Size/Pattern	Maximum length of 4000 characters
Datatype	String
Requirement	Optional
Description	<ul style="list-style-type: none"> <li>The “HCTATreatyStampTxT” is a required statement necessary to ensure that data furnished to the IRS under the provisions of an income tax treaty, tax information exchange agreement (TIEA), or other bilateral agreement relating to the exchange of information (e.g., IGA) with a foreign government is kept confidential, and that the use and disclosure of such data must be governed by the provisions of that treaty, TIEA, or other agreement.</li> </ul> <p>Example: “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>

### 3. FATCAValidFileNotification

This section discusses the data elements of FATCA-INTERIM-VALID-FILE-NOTIFICATION -1.4.xsd schema file, which will be used to transmit notifications when FATCA Report files received by the IRS have passed all interim file processing checks. The structure of a FATCA valid file notification is shown in Figure 6 below.

Figure 6: FATCAValidFileNotification Type Layout



**“FATCAValidFileNotification” Attribute:** The “FATCAValidFileNotification” element is currently the only element in the FATCA-VALID-FILE-NOTIFICATION-1.4.xsd schema with an attribute. The Attribute name is “version”, the type is “string”, and the value is fixed at “1.4”.

Each of the sub-elements for the FATCAValidFileNotification data elements are discussed in more detail in the following sections, per the table below.

Ref	Element	Datatype	Cardinality	Requirement
3.1	FATCANotificationHeaderGrp	Complex Type	1	Required
3.2	OriginalFileMetadataGrp	Complex Type	1	Required
3.3	OriginalFileMessageSpecGrp	Complex Type	0..1	Optional
3.4	ActionRequestedGrp	Complex Type	1	Required
3.5	NotificationContentTxt	String	1	Required
3.6	OriginalFileProcessingData	Complex Type	0..1	Optional
3.7	HCTATreatyStampTxt	String	0..1	Optional

Many of the sub-elements of the FATCAValidFileNotification element have considerable overlap with their counterparts in the FATCAFileErrorNotification element documented in Section 2. The following FATCAValidFileNotification subsections will build out the differences with the FATCAFileErrorNotification, and make reference to the corresponding subsections of Section 2 where needed.

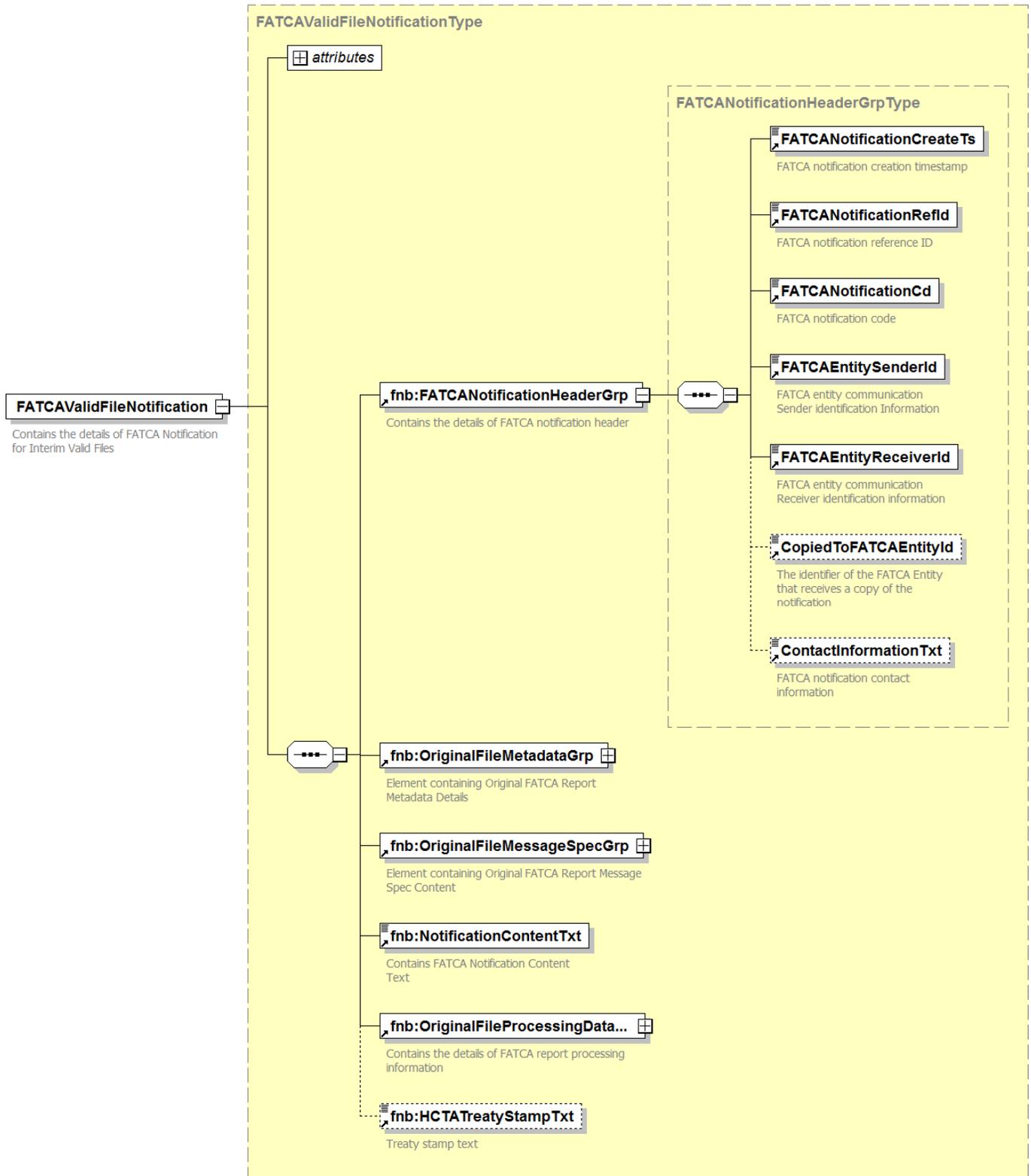
An example Interim Valid File Notification in XML format for the “NIM” case is shown in Appendix C.

### 3.1. FATCANotificationHeaderGrp

The valid file schema “FATCANotificationHeaderGrp” data element is similar in purpose and structure to its counterpart in the error notification schema. All seven sub-elements for the FATCANotificationHeaderGrp are documented in Sections 2.1.1 through 2.1.7 above. The only difference with the sub-elements here versus the discussion for the FATCAFileErrorNotification occurrences is that the “FATCANotificationCd” sub-element takes on only one value “NIM” for interim valid file notifications:

The FATCANotificationHeaderGrp is depicted in Figure 7 below.

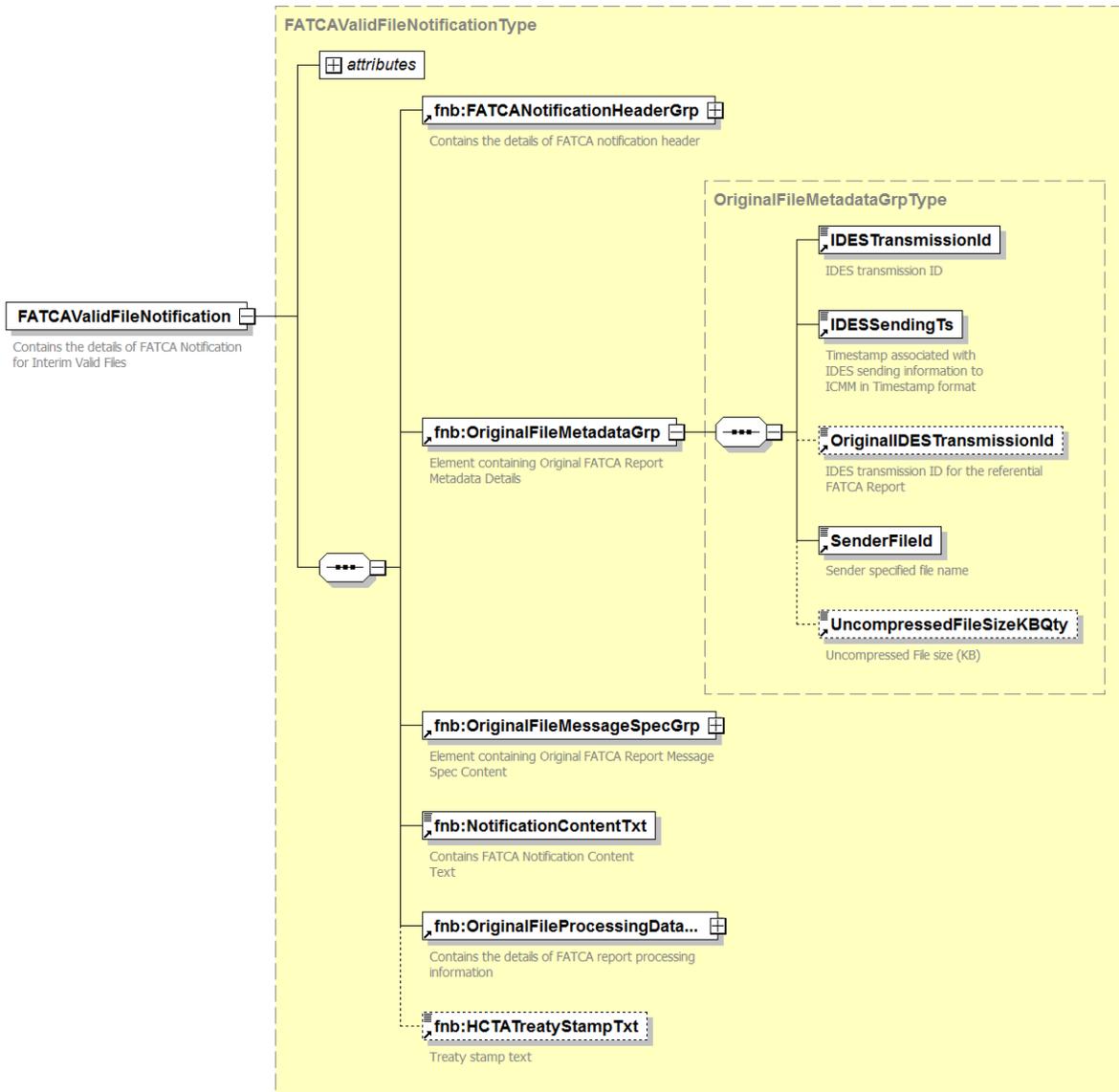
Figure 7: FATCANotificationHeaderGrp Type Layout



### 3.2. OriginalFileMetadataGrp

The valid file schema “OriginalFileMetadataGrp” data element is similar in purpose and structure to its counterpart in the error notification schema. All five sub-elements for the OriginalFileMetadataGrp are documented in Sections 2.2.1 through 2.2.5 above. The OriginalFileMetadataGrp is depicted in Figure 8 below.

Figure 8: FATCANotificationHeaderGrp Type Layout

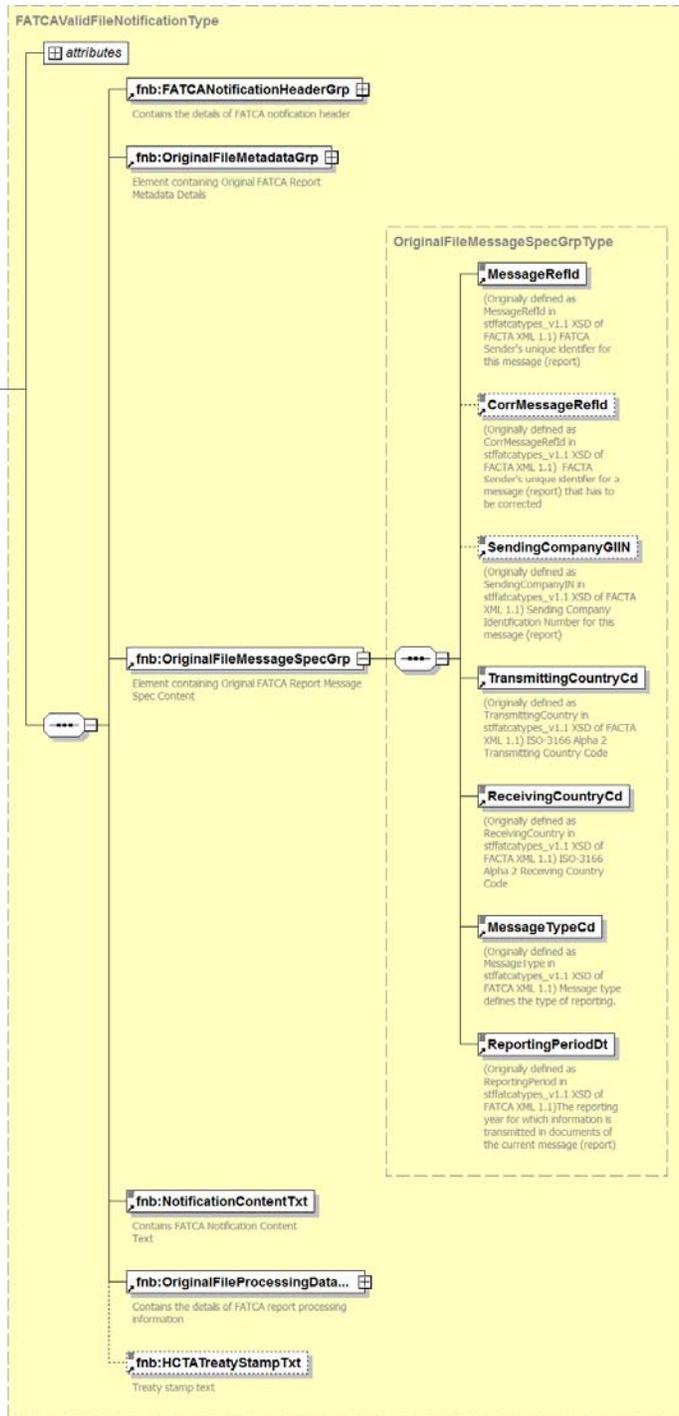


### 3.3. OriginalFileMessageSpecGrp

The “OriginalFileMessageSpecGrp” sub-element provides the FFI, direct reporting NFFE, or HCTA sender of the original FATCA Report file with information from the message header data element (“MessageSpec”, see IRS Publication 5124) from the FATCA Report file generating the interim valid notification. The OriginalFileMessageSpecGrp is depicted in Figure 9 below.

**Figure 9: OriginalFileMessageSpecGrp Type Layout**

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The seven sub-elements in the OriginalFileMessageSpecGrp are described in the following subsections.

### 3.3.1. MessageRefId

The “MessageRefId” sub-element provides the MessageRefID for the processed file that the FFI, direct reporting NFFE, or HCTA sender assigned to the original FATCA Report file. This will allow the recipient to correlate the valid file notification to the original FATCA Report file.

Size/Pattern	Maximum length of 200 characters
Datatype	String
Requirement	Required
Description:	<ul style="list-style-type: none"> <li>Free text field to capture the identifying number of the FATCA Report file created by the originating FFI/NFFE/HCTA to track a transmission</li> <li>This identifier will help both the IRS and file originator to identify the specific transmission</li> <li>Refer to the originally defined MessageRefId in stffatcatypes_v1.1 XSD of FACTA XML 1.1</li> </ul>

### 3.3.2. CorrMessageRefId

The “CorrMessageRefId” sub-element provides the CorrMessageRefID for the processed file that the FFI, direct reporting NFFE, or HCTA sender assigned to the original FATCA Report file, where applicable. This will allow the recipient to correlate the valid file notification to the original FATCA Report file.

Size/Pattern	Maximum length of 200 characters
Datatype	String
Requirement	Optional
Description:	<ul style="list-style-type: none"> <li>Element contains the MessageRefID for a transmission (report) that is being corrected when the original file itself is a revised file.</li> <li>This identifier will help both the IRS and file originator to identify the specific transmission</li> <li>Refer to the originally defined CorrMessageRefId in stffatcatypes_v1.1 XSD of FACTA XML 1.1</li> </ul>

### 3.3.3. SendingCompanyGIIN

The “SendingCompanyGIIN” sub-element provides the GIIN of the financial institution submitting the reports in the processed FATCA Report file.

Size/Pattern	19-digit GIIN format
Datatype	String
Requirement	Optional
Description:	<ul style="list-style-type: none"> <li>Element contains the sender entity GIIN for the original transmission.</li> <li>Refer to the originally defined as <a href="#">SendingCompanyIN</a> in stffatcatypes_v1.1 XSD of FACTA XML 1.1.</li> </ul>

### 3.3.4. TransmittingCountryCd

The “TransmittingCountryCd” sub-element provides the country code of the financial institution submitting the reports in reports from the processed FATCA Report file.

Size/Pattern	2-digit alphabetic country code specified in the ISO 3166-1 Alpha 2 standard. Examples: GB (Great Britain) or DE (Germany)
Datatype	String
Requirement	Required
Description:	<ul style="list-style-type: none"><li>• Element contains the jurisdiction of the sender entity for the original transmission.</li><li>• Originally defined as <a href="#">TransmittingCountry</a> in stffatcatypes_v1.1 XSD of FACTA XML 1.1.</li></ul>

### 3.3.5. ReceivingCountryCd

The “ReceivingCountryCd” sub-element provides the country code of the recipient of the processed FATCA Report file. This should be “US” in all interim valid file notifications from the IRS in 2015.

Size/Pattern	2-digit alphabetic country code specified in the ISO 3166-1 Alpha 2 standard. Example: US (United States)
Datatype	String
Requirement	Required
Description:	<ul style="list-style-type: none"><li>• Element identifies the jurisdiction of the receiving entity (“US” for IRS in 2015)</li><li>• Originally defined as <a href="#">ReceivingCountry</a> in stffatcatypes_v1.1 XSD of FACTA XML 1.1.</li></ul>

### 3.3.6. MessageTypeCd

The “MessageTypeCd” sub-element provides contents of the “MessageType” field from the processed FATCA Report file. Its value will always be “FATCA” in 2015.

Size/Pattern	5 character (currently, the only allowable entry is “FATCA”)
Datatype	String
Requirement	Required
Description:	<ul style="list-style-type: none"><li>• Element specifies the type of report transmitted from “MessageType” in the original FATCA Report file</li><li>• Will always be “FATCA” for 2015</li><li>• Originally defined as <a href="#">MessageType</a> in stffatcatypes_v1.1 XSD of FACTA XML 1.1. Message type defines the type of reporting.</li></ul>

### 3.3.7. ReportingPeriodDt

The “ReportingPeriodDt” sub-element provides period covered by the FATCA account or pooled reports enclosed in the processed FATCA Report file. This element is shown “date” format as “YYYY-MM-DD”, and is taken from the “ReportingPeriod” data element in the processed FATCA Report file. This data element should read “2014-12-31” for 2015.

Size/Pattern	YYYY-MM-DD format
Datatype	Date
Requirement	Required
Description:	<ul style="list-style-type: none"> <li>• Element identifies the reporting year of the transmitted message</li> <li>• Originally defined as ReportingPeriod in stffatcatypes_v1.1 XSD of FATCA XML 1.1</li> </ul>

### 3.4. NotificationContentTxt

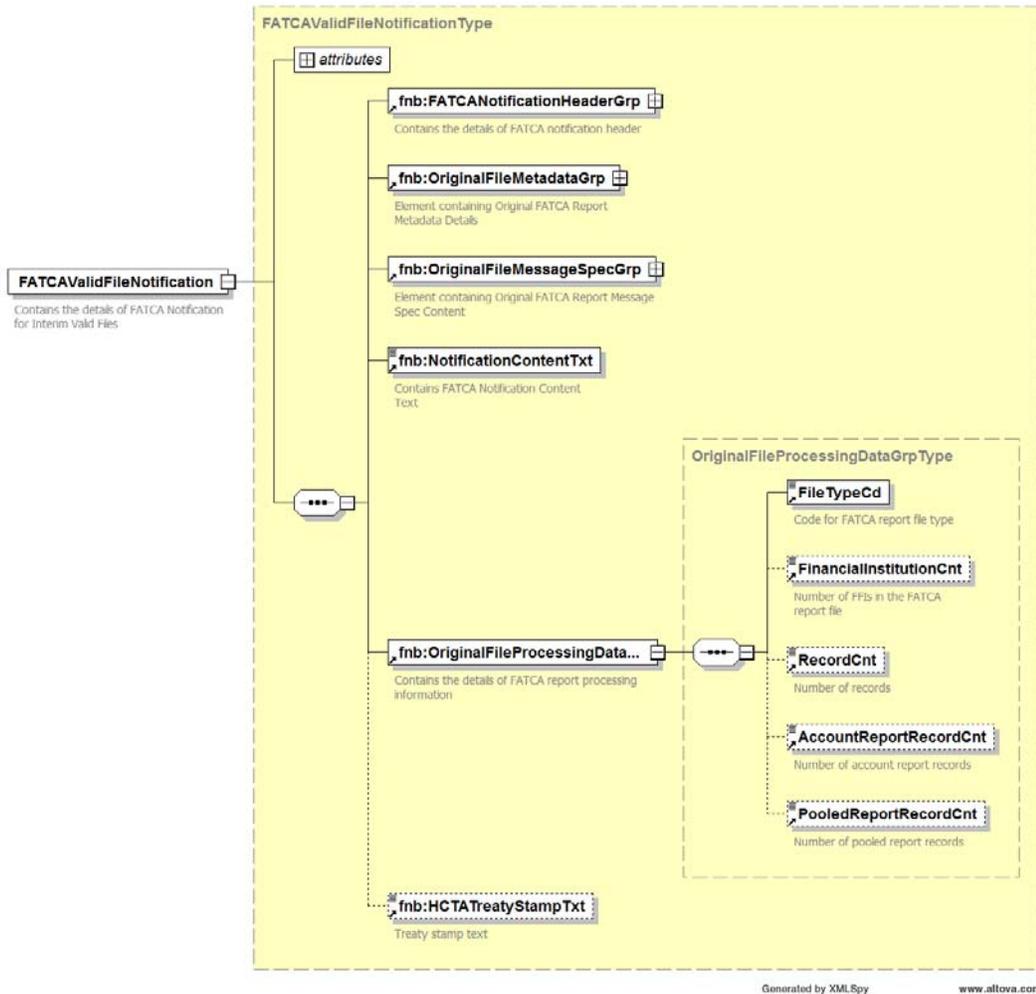
The “NotificationContentTxt” sub-element is documented in Section 2.3 above.

### 3.5. OriginalFileProcessingDataGrp

The “OriginalFileProcessingDataGrp” sub-element provides the FFI, direct reporting NFFE, or HCTA sender of the original FATCA Report file with information derived by the IRS from data elements from the FATCA Report file generating the interim valid notification. The OriginalFileProcessingDataGrp is depicted in Figure 10 below.

**Figure 10: OriginalFileProcessingDataGrp Type Layout**

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The five sub-elements in the OriginalFileProcessingDataGrp are described in the following subsections.

### 3.5.1. FileTypeCd

The “FileTypeCd” sub-element is generated by the IRS to indicate to the originator of the FATCA Report file that the IRS determines the file to be a new file, a revision of a previous file (corrected or amended file), a duplicate of a previous file, or an unknown file type. This is an enumerated data element, with only four valid values shown in the table below.

Size/Pattern	Enumeration codes
Datatype	String
Requirement	Required
Description:	<ul style="list-style-type: none"> <li>Element identifies the type of FATCA report filed.</li> <li>The valid type codes to be sent by the IRS are:            NEW: New File            REV: Revised File            DUP: Duplicate File            UNK: Unknown File Type</li> </ul>

### 3.5.2. FinancialInstitutionCnt

The “FinancialInstitutionCnt” sub-element is generated by the IRS as the count of the number of FFIs reporting account or pooled reports in the FATCA Report file generating the interim valid file notification.

Size/Pattern	N/A
Datatype	Integer
Requirement	Optional
Description:	<ul style="list-style-type: none"><li>Indicates the number of financial institutions reporting in the file, as calculated by the IRS</li><li>May not always be provided (e.g., will not be provided for “DUP” files)</li></ul>

### 3.5.3. RecordCnt

The “RecordCnt” sub-element is generated by the IRS as the count of the number of account and pooled reports in the FATCA Report file generating the interim valid file notification.

Size/Pattern	N/A
Datatype	Integer
Requirement	Optional
Description:	<ul style="list-style-type: none"><li>Indicates the total number of account and pooled report records in the file, as calculated by the IRS</li><li>May not always be provided (e.g., will not be provided for “DUP” files)</li></ul>

### 3.5.4. AccountReportRecordCnt

The “AccountReportRecordCnt” sub-element is generated by the IRS as the count of the number of account report records in the FATCA Report file generating the interim valid file notification.

Size/Pattern	N/A
Datatype	Integer
Requirement	Optional
Description:	<ul style="list-style-type: none"><li>Indicates the total number of account report records in the file, as calculated by the IRS</li><li>May not always be provided (e.g., will not be provided for “DUP” files)</li></ul>

### 3.5.5. PooledReportRecordCnt

The “PooledReportRecordCnt” sub-element is generated by the IRS as the count of the number of pooled reports in the FATCA Report file generating the interim valid file notification.

Size/Pattern	N/A
Datatype	Integer
Requirement	Optional
Description:	<ul style="list-style-type: none"><li>Indicates the total number of pooled report records in the file, as calculated by the IRS</li><li>May not always be provided (e.g., will not be provided for “DUP” files)</li></ul>

### 3.6. HCTATreatyStampTxt

The “HCTATreatyStampTxt” sub-element is documented in Section 2.5 above.

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## Appendix A: Glossary

Terms	Description
<b>Record</b>	A record is a subset of a file that is specific to an account or pooled report. A single account report or pool report is equivalent to one paper Form 8966. A record may contain only one account report or pool report.
<b>Report</b>	A group of records assembled into a single XML instance. A FATCA report (“report”) may contain zero, one or many records from one of more financial institutions.
<b>File</b>	Records sent to the receiving tax jurisdiction. A file may contain one FATCA report that may consist of zero, one or many reports.
<b>Transmission</b>	<p>A set or group of files moved through IDES. All transmissions will share a similar structure consisting of multiple files with specific purposes. These files will be zipped into an uncompressed archive using common tools available with common user operating systems (Windows, MacOS, Linux/Unix). The specific files within the transmission archive structure and their filename conventions sent to IDES are described below:</p> <ol style="list-style-type: none"> <li>1. Encrypted FATCA Report (from FFI/NFFE/HCTA) or Notification (from IRS): filename has the form <i>[SenderGIIN]_Payload</i>, where <i>SenderGIIN</i> is the IRS-issued GIIN of the sender in full GIIN format.</li> <li>2. Encrypted AES Key: AES key used to encrypt payload in <i>[SenderGIIN]_Payload</i>: filename has the form <i>[ReceiverGIIN]_Key</i>, where <i>ReceiverGIIN</i> is the GIIN of the recipient whose public key was used to encrypt the HCTA key</li> <li>3. Sender Metadata: contains the unencrypted metadata used by IDES to identify the sender and route to the recipient; the filename has the form <i>[SenderGIIN]_Metadata.xml</i>, where <i>SenderGIIN</i> is the GIIN of the sender in full GIIN format</li> </ol>
<b>Payload</b>	The electronic files that are packaged / encrypted / compressed in the format required by IDES and are transmitted to the receiving party by IDES.
<b>Sender Metadata</b>	Sender metadata is the information provided to identify the sender and ensure the recipient can correctly process FATCA Reports or Notifications
<b>Notifications</b>	A Notification is a message sent from the United States Internal Revenue Service (IRS) to an international partner (Foreign Financial Institution (FFI), direct reporting non-financial foreign entity (NFFE), or Host Country Tax Authority (HCTA)) in response to the transmission of a FATCA Report from that partner.

## Appendix B: Example: Failed Decryption Notification (NDC)

```
<?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>000000.00000.TA.840</FATCAEntitySenderId>
```

```
<FATCAEntityReceiverId>S519K4.99999.SL.392</FATCAEntityReceiverId>
```

```
<CopiedToFATCAEntityId>000000.00000.TA.392</CopiedToFATCAEntityId>
```

```
<ContactInformationTxt> (url will be provided in actual notification) </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: (url will be provided in actual notification) </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>

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## Appendix C: Example – Interim Valid File Notification (NIM)

```
<?xml version="1.0" encoding="UTF-8" ?>
- <!--
Sample XML file generated by XMLSpy v2014 rel. 2 (http://www.altova.com)
-->
- <n1:FATCAValidFileNotification xmlns="urn:fatca:fatcanotificationbase" xmlns:xsi="http://www.w3.org/2001/XMLSchema-
instance" xmlns:n1="urn:fatca:fatcainterimvalidfilenotification" version="1.4">
- <FATCANotificationHeaderGrp>
  <FATCANotificationCreateTs>2014-11-14T00:00:00Z</FATCANotificationCreateTs>
  <FATCANotificationRefId>Notif12345</FATCANotificationRefId>
  <FATCANotificationCd>NIM</FATCANotificationCd>
  <FATCAEntitySenderId>000000.00000.TA.840</FATCAEntitySenderId>
  <FATCAEntityReceiverId>000000.00000.TA.124</FATCAEntityReceiverId>
</FATCANotificationHeaderGrp>
- <OriginalFileMetadataGrp>
  <IDESTransmissionId>a7c6363de36f4c2192856b4d3283747c</IDESTransmissionId>
  <IDESSendingTs>2014-11-10T00:00:00Z</IDESSendingTs>
  <OriginalIDESTransmissionId>c646151fe7ed4bd696efc8efe49226ac</OriginalIDESTransmissionId>
  <SenderFileId>SenderFile1</SenderFileId>
  <UncompressedFileSizeKBQty>100000</UncompressedFileSizeKBQty>
</OriginalFileMetadataGrp>
- <OriginalFileMessageSpecGrp>
  <MessageRefId>MessageRefId1</MessageRefId>
  <CorrMessageRefId />
  <SendingCompanyGIIN>G6CADL.00000.LE.124</SendingCompanyGIIN>
  <TransmittingCountryCd>CA</TransmittingCountryCd>
  <ReceivingCountryCd>US</ReceivingCountryCd>
  <MessageTypeCd>FATCA</MessageTypeCd>
  <ReportingPeriodDt>2014-12-31</ReportingPeriodDt>
</OriginalFileMessageSpecGrp>
```

<NotificationContentTxt>The IRS has determined that the referenced file is in a valid format. At this time individual records have not yet been processed. Further communication will be sent if errors are detected during record processing. This is for information purposes only, and requires no response or action by you.</NotificationContentTxt>

= <OriginalFileProcessingDataGrp>

<FileTypeCd>NEW</FileTypeCd>

<FinancialInstitutionCnt>1</FinancialInstitutionCnt>

<RecordCnt>10</RecordCnt>

<AccountReportRecordCnt>5</AccountReportRecordCnt>

<PooledReportRecordCnt>5</PooledReportRecordCnt>

</OriginalFileProcessingDataGrp>

<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:FATCAValidFileNotification>

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