

Instructions for Sponsored Entity Data Preparation Tool for XML File

The FATCA Registration Sponsored Entity Data Preparation Tool is a spreadsheet-based tool that helps users unfamiliar with XML create an XML file for uploading multiple sponsored entities to the FATCA Online Registration system. Users can use this tool to input sponsored entity data in a table format. In addition, the tool has built-in error validation features to identify errors with rules and restrictions associated with XML schema requirements.

For users familiar with XML who wish to generate an XML file without using the Data Preparation Tool, additional information is available at <https://www.irs.gov/Businesses/Corporations/FATCA-Registration-Sponsored-Entity-Bulk-Upload>.

NOTE: For the purpose of this document, “sponsored entity” generally refers to any of the three sponsored entity classifications, unless otherwise indicated.

Instructions for Creating the Sponsored Entity XML File

- 1) Download and open the Sponsored Entity Data Preparation Tool. If you are unable to access the file, change the Excel security settings to enable macro content.

NOTE: This tool is designed for Microsoft Excel 2010 or later versions.

- 2) The Data Preparation Tool contains four worksheets (see **Figure 1** below):
 - The **Sponsored Entity Data** worksheet is for users to input required information for all sponsored entities being added to the sponsoring entity FI's FATCA account.
 - The **Validation Errors** worksheet includes a list of errors found in the Sponsored Entity Data worksheet when the user validates the data.
 - The **Country Jurisdiction List** worksheet contains a full listing of valid countries/jurisdictions referenced in the Sponsored Entity Data worksheet.
 - The **Classification List** worksheet contains valid sponsored entity classifications referenced in the Sponsored Entity Data worksheet.

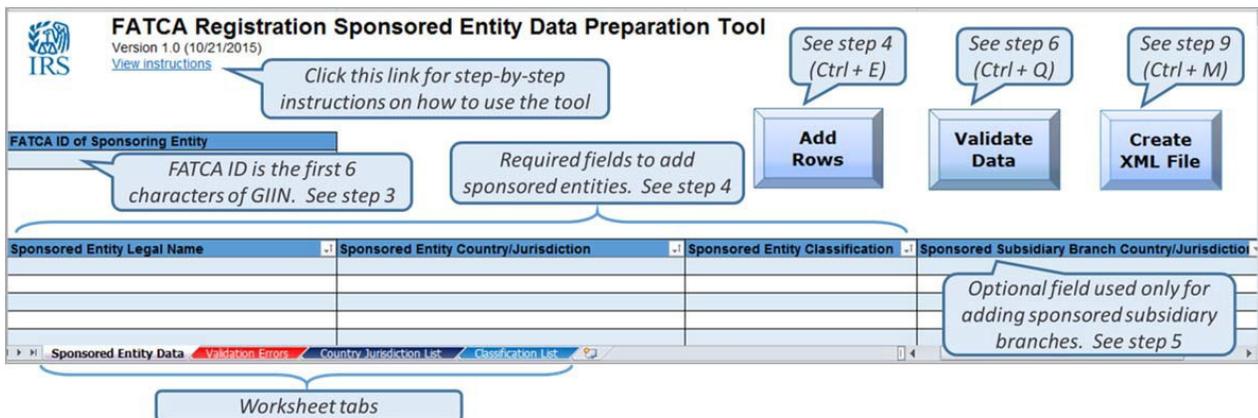


Figure 1 - Sponsored Entity Data Worksheet

- 3) Enter the FATCA ID of the sponsoring entity FI under the “FATCA ID of Sponsoring Entity” field. The FATCA ID should be the same as the FATCA ID of the sponsoring entity uploading the file. The table below provides additional information for this field:

Field Name	Description/Definition	Rules
Sponsoring Entity FATCA ID	<p>A unique identifier assigned to sponsoring entity in FATCA registration system.</p> <p>The FATCA ID was established when the sponsoring entity created its FATCA account. The sponsoring entity uses this to log into its FATCA Online Registration system account.</p> <p>The FATCA ID is the first six characters of the GIIN.</p>	<ul style="list-style-type: none"> 6 characters, alphanumeric Letters (excluding the letter O), numbers, or a combination of both. The FATCA ID must match the FATCA account under which the XML file is uploaded.

- 4) Enter sponsored entity information on the **Sponsored Entity Data** worksheet. If you need additional rows, click on the “Add Rows” button (or press Ctrl + E) and enter a numeric value between 1 and 30,000. The new rows will appear at the end of the table. The table below provides additional information for the required fields:

Field Name	Description/Definition	Rules
Sponsored Entity Legal Name	<p>The legal name of the sponsored entity used in official incorporation or organization documents, or the name otherwise recognized by the resident country/jurisdiction government as the sponsored entity’s official name. Typically, the legal name is the name used by the sponsored entity in legal documents.</p> <p>The legal name will appear on the FFI list exactly as entered in this field.</p>	<ul style="list-style-type: none"> Up to 150 characters <p>Lower and upper case letters (a-z, A- Z), numbers (0-9), blank space, hyphen (-), forward slash (/), pound/hashtag sign (#), ampersand (&), apostrophe (’), period (.), comma (,), percent sign (%), brackets ([]), parentheses (()), and curly brackets ({}).</p> <p>Note: Although hyphen (-) is allowed, two hyphens in a row without characters in- between (--) are not allowed.</p>
Sponsored Entity Country/Jurisdiction	<p>The country/jurisdiction of the sponsored entity.</p>	<p>Select the country/jurisdiction from the dropdown list, or enter the country name or 2-character alpha country/jurisdiction code. See the Country Jurisdiction List worksheet for a complete list of countries/jurisdictions.</p>

Sponsored Entity Classification	The classification of the sponsored entity.	Select one of the three classifications from the dropdown list, or enter the 2- character sponsored entity classification code (see Classification List worksheet for more information): <ul style="list-style-type: none"> • Sponsored Direct Reporting NFFE or SD • Sponsored Subsidiary or SS • Sponsored Fund or SF
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- 5) For sponsored entities classified as sponsored subsidiaries, sponsored subsidiary branches can also be added.
- If the sponsored entity is not a sponsored subsidiary, this should be left blank.
 - If the sponsored entity is a sponsored subsidiary that does not have any branches, this field is not required and can be left blank.

To add a sponsored subsidiary branch, input the first three fields for the sponsored entity with classification as sponsored subsidiary (SS). Then, select the corresponding country/jurisdiction from the dropdown list. To add more sponsored subsidiary branches, reenter the first three fields for the sponsored subsidiary and select a new country/jurisdiction from the dropdown list (see **Figure 2** below).

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Version 1.0 (10/21/2015)
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FATCA ID of Sponsoring Entity: ABC123

Sponsored Entity Legal Name	Sponsored Entity Country/Jurisdiction	Sponsored Entity Classification	Sponsored Subsidiary Branch Country/Jurisdiction
Sponsored Entity #1	Country 1	Sponsored Subsidiary	Country 2
Sponsored Entity #1	Country 1	Sponsored Subsidiary	Country 3
Sponsored Entity #1	Country 1	Sponsored Subsidiary	Country 5
Sponsored Entity #2	Country 8	Sponsored Subsidiary	

Figure 2 - Adding Sponsored Subsidiary Branches

The table below provides additional information for this field:

Field Name	Description/Definition	Rules
Sponsored Subsidiary Branch Country/Jurisdiction	The country/jurisdiction of the sponsored subsidiary branch.	Select the country/jurisdiction from the dropdown list, or enter the country name or 2-character alpha country/jurisdiction code. See the Country Jurisdiction List worksheet for a complete list of countries/jurisdictions.

In order to place multiple entities at one time, individual cells or groups of cells can be pasted from your own document. However, you will not be able to paste an entire row that includes Column A as that column is reserved for the validation error notifications.

- Once all the required information is entered click on the “Validate Data” button (or press Ctrl + Q) to check for errors. If no error is found, a pop-up window will appear to indicate that the file has been successfully validated with a message, “Data Successfully Validated”. Click “OK” to close the pop-up message window and proceed to the next step. If there are errors, you will be directed to the **Validation Errors** worksheet to view errors with the sponsored entity data (see **Figure 3** below). The error list provides the row number and the description of the error.

Legal Names cannot begin with an apostrophe or blank space. During creation of the XML file, these leading characters are discarded without a prior error notification.

Error List	
The data could not be validated due to the following errors. Please correct the errors and try again.	
Row Number	Error Description
8	The FATCA ID for sponsoring entity is not in the correct format. It must be 6 characters, consisting of letters and numbers (A-Z, 0-9). It cannot contain the letter O.
13	Branches are only allowed for sponsored entities with a classification of Sponsored Subsidiary.
14	The sponsored entity legal name contains invalid character(s). Valid characters are (A-Z) (0-9) space & - / . , ' # % [] () { } . Legal Names cannot start with a special character; first character must be a-z, A-Z, or 0-9. The "Enter Key" or line breaks are not valid.

Row numbers to indicate the location of error

Error descriptions to provide additional details that help users to make corrections

Figure 3 - Data Validation Error List

- Switch to the **Sponsored Entity Data** worksheet to make appropriate corrections. The rows that contain errors are highlighted and noted with “ERROR” in the first column (see **Figure 4** below).

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ERROR	FATCA ID of Sponsoring Entity	ABCOPO	Add Rows	Validate Data	Create XML File
		<p><i>Rows that contain errors are also highlighted</i></p>			
Validation Error	Sponsored Entity Legal Name	Sponsored Entity Country/Jurisdiction	Sponsored Entity Classification	Sponsored Subsidiary Branch Country/Jurisdiction	
ERROR	Sponsored Entity #1	Country 1	Sponsored Direct Reporting NFFE	Country 2	
ERROR	Sponsored Entity @2	Country 2	Sponsored Subsidiary		

New column to indicate rows that contain errors

Figure 4 - Error Indicator on Sponsored Entity Data Worksheet

- After all errors are corrected, click on the “Create XML” button (or press Ctrl + M) to

generate the sponsored entity XML file. This button will also perform a final validation on the data. If no error is found, the Data Validation Tool will generate the XML file and prompt you to save the file. If the data contains any errors, the Data Preparation Tool will display these errors on the **Validation Errors** worksheet and will **not** generate the XML file.

- 9) Enter a file name with the default file type extension of “.XML”. The file name must only contain letters, numbers, and underscores (“_”) without any spaces, with no more than 246 characters in length excluding the “.XML” extension. If you do not specify a file name, the Data Preparation Tool will use the default file name of “Sponsored_Entities_mmddyyyy.xml”, where “mmddyyyy” is the current date.

Other Important Information

In addition to the rules associated with each field, below is a list of rules that will cause errors when validating the sponsored entity data:

- Duplicate (i.e. same name, same classification and same country/jurisdiction) sponsored entity records are not allowed.
- Duplicate (i.e. same country/jurisdiction) sponsored subsidiary branch records are not allowed for the same sponsored entity.
- Be sure to delete empty rows in-between records before creating the XML file, as empty rows may cause issues during XML data preparation.
- The file should contain at least one (1) but no more than 5,000 sponsored entities. However, if you experience issues when creating or uploading an XML file containing a large number for sponsored entity records, you may need to split the records into two or more files then try again.

What's next?

Once the XML file is created, it is ready to be uploaded to the sponsoring entity FI's FATCA account in the FATCA Registration system if the sponsoring entity is in “approved” status. The FATCA Online Registration user guide has detailed instructions on how to upload the file.

Appendix A – Glossary of Terms

- **Sponsoring entity** – An entity performing due diligence, withholding, and reporting obligations of one or more sponsored FFIs or the due diligence and reporting obligations of one or more sponsored direct reporting NFFEs.
- **Sponsored entity** – A sponsored FFI or a sponsored direct reporting NFFE.
- **Sponsored direct reporting non-financial foreign entity (NFFE) (SD)** – A direct reporting NFFE entity other than a nonparticipating FFI that agrees with the NFFE to act as its sponsoring entity.
- **Sponsored fund (SF)** – A sponsored FFI that is a sponsored investment entity.
- **Sponsored subsidiary (SS)** – A sponsored FFI that is a sponsored controlled foreign corporation.
- **Sponsored subsidiary branch** – A branch of a sponsored subsidiary that is outside the sponsored subsidiary's jurisdiction of tax residence.
- **Sponsored FFI**: An investment entity or controlled foreign corporation having a sponsoring entity performing due diligence, withholding, and reporting obligations on its behalf.