

Foreign Account Tax Compliance Act (FATCA)

March 2017

FATCA Reports

International Compliance Management Model (ICMM) Notifications User Guide



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1 Purpose of this Document

This document includes detailed explanations about the potential notifications filers will receive in response to the files they submit via the International Data Exchange System (IDES). It focuses on the meaning of each possible notification and the steps that should be taken to address the issue(s) identified by the notification. This document includes Frequently Asked Questions (FAQs) relevant to each notification. The FAQs contained in this document are current as of the date of publication. FAQs are regularly updated by the IRS in response to feedback from filers throughout the year. For the latest information and up-to-date FAQs, please see the IRS [FATCA ICMM Report Notifications webpage](#).

2 Receiving a FATCA Notification

A Notification is a file within a transmission sent through IDES 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. Notifications originate from the IRS International Compliance Management Model (ICMM) system, which processes FATCA XML files sent to the IRS through IDES. Instructions on how to download an IRS transmission from IDES and how to process the elements contained in it are available in the *IDES User Guide*, available on the [IRS IDES Homepage](#).

3 IRS FATCA Report Processing

Once an Intergovernmental FATCA XML transmission is received by 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. File processing is typically completed immediately after download for IDES. Files processing 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, pooled or nil report records within files that have passed the file-level processing stage. This level of processing will occur at some point after the file has been successfully processed, depending on file size and system load.

3.1 File-level Processing Activities – Detailed Description

There are a number of processing activities that occur during the IRS's file-level processing of the Intergovernmental FATCA XML files. It is important to note that these activities are **not** entirely linear, sequential steps - for example, threat and virus detection 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 code, 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 and is awaiting download, ICMM will attempt to download the transmission from IDES. The alert provides the identity of the sender, received timestamp, and other transmission information to ICMM. ICMM will use the identity sender, received timestamp, and other transmission information in 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 code NDW) with the transmission identification information provided in the original IDES alert, which will allow 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 private key corresponding to 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 file or the payload cannot be decrypted in this manner, ICMM will generate an error notification (Notification codes NDC or NKS) to the sender using file identification information received from IDES stating that the file could not be decrypted (NDC) or that the encryption key size is incorrect, most likely due to incorrect ciphering technique (NKS). The remedy for the user will be to first ensure that they are using the correct encryption method (AES-256-CBC for files submitted on or after July 11, 2016) and that the IRS public key in use on their encryption system is the valid key that is available on IDES. The sender must then 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. The NKS notification indicating an incorrect AES key size may indicate cases in which the filer is using AES-256 encryption with ECB versus CBC ciphering. The NDC notification will indicate any other decryption issues.
3. **File Decompression:** Since the payload is compressed prior to encryption, ICMM will decompress the file after decryption. The IDES User Guide provides the allowed compression method and 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 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 the file 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 filer's digital signature. The digital signature is generated by the sender of the file using the private key corresponding to the filer's private key posted on IDES, and proves that: a) a FATCA file was sent by a FATCA partner; 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 (Notification 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 ensure their private key matches the public key on IDES, 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 archived 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, stop further processing of the file, and send an error notification (Notification code NTD below) to the sender 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 or other artifacts 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, stop further processing of the file, and send an error notification (Notification code NVS below) to the sender. 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 viruses or other cyber security threats, ICMM will determine whether it is a) a properly formed XML file (vs. another 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, stop further processing of the file, and send an error notification (Notification code NSV below) to the sender 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, local validation by the sender should be sufficient to identify the issue causing schema validation failure. Filers should ensure that they are using the correct version of the FATCA XML Schema (V2.0 after January 2017).
8. **Specific Schema Field Value Validations:** After the file passes schema validation, IRS will then run specific checks on the MessageSpec and all DocSpec sub-elements in the file:

- The MessageRefId field, to ensure it contains at least one non-blank, alphanumerical 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 follow the required format and are within the 200 character limit established for the field ([DocRefId best practices](#)). (NDR - File Contains Invalid DocRefId),
- 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 or blank spaces for MessageRefId or an invalid format for 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 for the detected file-error condition (codes NMR, NDM, or NDR discussed in later sections) informing the sender of the invalid data. The sender will need to correct the invalid values and upload a new transmission containing the file to IDES.

3.2 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, including errors caused by contents of ReportingFI and/or ReportingGroup sub-elements, and will generate additional notifications (either that the records were processed successfully or of the specific error(s) identified) to filers at that time.

3.3 Sample File-Level Error Notification

The following Figure 3-1 is an example of a File-Level Error Notification in XML; this specific example is for the incorrect AES key size (NKS) case:

```
<?xml version="1.0" encoding="UTF-8"?>
<n1:FATCAFileErrorNotification xmlns="urn:fatca:fatcanotificationbase"
xmlns:n1="urn:fatca:fatcafileerrornotification"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" version="2.3">
  <FATCANotificationHeaderGrp>
    <FATCANotificationCreateTs>2016-06-
10T00:10:00Z</FATCANotificationCreateTs>
    <FATCANotificationRefId>125</FATCANotificationRefId>
    <FATCANotificationCd>NKS</FATCANotificationCd>
    <FATCAEntitySenderId>000000.00000.TA.840</FATCAEntitySenderId>
    <FATCAEntityReceiverId>000000.00000.TA.124</FATCAEntityReceiverId>
    <ContactInformationTxt>http://www.irs.gov/Businesses/Corporations/FATCA-
Error-Notifications</ContactInformationTxt>
  </FATCANotificationHeaderGrp>
  <OriginalFileMetadataGrp>

    <IDESTransmissionId>a7c6363de36f4c2192856b4d3283747c</IDESTransmissionId>
    <IDESSendingTs>2016-06-10T00:00:00Z</IDESSendingTs>

    <SenderFileId>20160609T004725848Z_000000.00000.TA.124.zip</SenderFileId>
    <UncompressedFileSizeKBQty>100000</UncompressedFileSizeKBQty>
  </OriginalFileMetadataGrp>
  <NotificationContentTxt>The IRS could not decrypt the referenced file following
download from IDES because the AES-256 key file was either blank, missing or could not be
decrypted, or because the decryption process failed to complete. 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, including the
classification of a failed file decryption under an intergovernmental agreement (IGA), please see:
http://www.irs.gov/Businesses/Corporations/FATCA-Error-
Notifications</NotificationContentTxt>
  <ActionRequestedGrp>
    <ActionRequestedTxt>Please ensure the key/initialization vector file is encrypted
using the valid IRS certificate on IDES, and the encrypted file is included in the IDES
transmission packet. Please repost the file to IDES.</ActionRequestedTxt>
    <ActionRequestedDueDateTxt>Your FATCA reporting due date for the prior tax
year.</ActionRequestedDueDateTxt>
  </ActionRequestedGrp>
  <HCTATreatyStampTxt>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.</HCTATreatyStampTxt>
</n1:FATCAFileErrorNotification>
```

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

3.4 Notification Content

The ICMM Notification XML Schema User Guide (IRS Publication 5216) provides a detailed discussion of the XML structure and data elements used for FATCA notifications. A summary of the key data elements in a FATCA Notification is provided 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 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 Electronic Products & Services Support (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, TIEA, or other bilateral agreement for the exchange of information (specific language will depend on the jurisdiction of the FFI). The treaty stamp is applicable to situations where the information is sent to or received from a foreign tax administration (HCTA).

4 Notification Descriptions and Resolution Instructions

The specific content, meaning, and recommended resolution steps for each of the file-level processing notifications are provided in this section. The notification type can be identified from the 3-letter code in the “FATCANotificationCd” element in the notification. Each of the following subsections corresponds to a file-level error notification type.

4.1 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, 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.”</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 Service Home Page
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 body of the notification. 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.

4.2 FATCA Notification Code NDC: Failed Decryption

<p>Notification Contents</p>	<p>Notification Code: NDC</p> <p>Notification Content:</p> <p>The IRS could not decrypt the referenced file following download from IDES because the AES-256 key file was either blank, missing or could not be decrypted, or because the decryption process failed to complete. Please do not submit a request to correct, amend or void any of the records in this file until you receive a notification (NVF) that this file has been received as valid. For more information on this notification, including the classification of a failed file decryption under an intergovernmental agreement (IGA), please see: http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications</p> <p>Action Requested: Please ensure the key/initialization vector file is encrypted using the AES-256-CBC encryption mode and valid IRS certificate on IDES, and the encrypted file is included in the IDES transmission packet. 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, 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."</p>
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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; • the AES key used to encrypt 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 Service Home Page
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. However, if your file was submitted after the July 11, 2016 conversion to CBC encryption, this notification is used to indicate any decryption issue other than an AES key size issue. After the July 11, 2016 conversion, AES key size issues (which indicate potential use of the legacy ECB encryption) are identified specifically by the NKS notification. 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, and the main IDES Service page, 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.

4.3 FATCA Notification Code NKS: Incorrect AES Key Size

Notification Contents	<p>Notification Code: NKS</p> <p>Notification Content: The IRS could not decrypt the referenced file because the size of AES key file was incorrect. The IRS expects a 48 byte AES key file, consisting of a 32 byte (256 bit) key and 16 byte (128 bit) initialization vector combined in a 48 byte encrypted 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, including the classification of a failed file decryption under an intergovernmental agreement (IGA), please see: http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications. For more information on formatting the AES key file, please consult the IDES User Guide at https://www.irs.gov/pub/fatca/p5190idesuserguide.pdf.</p> <p>Action Requested: Please ensure that you are using AES-256-CBC encryption (with CBC ciphering) to encrypt your payload file, and that your 16-byte initialization vector is included with your AES key in the encrypted key file. Please repost your corrected package 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, 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."</p>
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Cause of Problem	<ul style="list-style-type: none"> • The IRS expects a 48 byte AES key file, consisting of a 32 byte (256 bit) key and 16 byte (128 bit) initialization vector combined in a 48 byte encrypted file. You are receiving this notice because your AES key file size was not consistent with these specifications. • The most probable cause of this notification is that you are using the incorrect ciphering technique. This notification indicates that a file may have been encrypted using AES-256-ECB, which the IRS stopped supporting on July 11, 2016, based on the size of the AES key file. However, it will also be generated in response to other circumstances which result in an incorrect AES key size.
Potential Resolution	<ul style="list-style-type: none"> • Ensure you are using AES-256-CBC encryption ciphering to encrypt your payload file, and that your 16-byte initialization vector is included with your AES key in the encrypted key file • Please encrypt the digitally-signed and compressed payload of the referenced file with the 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 are 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 Service Home Page
FAQs	<ol style="list-style-type: none"> 9. Which specific decryption step failed? This notification indicates an issue specifically with the AES key file size. You may not be using the CBC cipher, required as of July 11, 2016, or the AES key file size may be incorrect for another reason. 10. 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 with CBC ciphering. 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. Ensure that your 16-byte initialization vector is included with your AES key in the encrypted key file. 11. How do I ensure I am using the right encryption method? Please refer to the <i>IDES User Guide</i>, available on the IRS IDES Homepage, and your local encryption software for specific instructions on using the AES-256-CBC encryption process.

4.4 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, 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.”</p>
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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 Service Home Page
FAQs	<p>12. <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>

4.5 FATCA Notification Code NSC: Failed Signature Check

<p>Notification Contents</p>	<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, 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.”</p>
<p>Cause of Problem</p>	<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.
<p>Potential Resolution</p>	<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 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.
<p>Other Links/ Resources</p>	<ul style="list-style-type: none"> IRS IDES Homepage IDES Service Home Page
<p>FAQs</p>	<p>13. How do I digitally sign the file? Please follow the procedures for your local encryption software and for IDES. The <i>IDES User Guide</i> contains the signature methods acceptable for use in FATCA filings. 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>

4.6 FATCA Notification Code NTD: Failed Threat Detection

<p>Notification Contents</p>	<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, 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.”</p>
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<p>Cause of Problem</p>	<ul style="list-style-type: none"> • The IRS detected one or more security threats or prohibited character strings embedded in the decrypted version of the payload and/or Sender Metadata files. We cannot accept files with these embedded security threats or strings. • The list of restricted character strings is provided in FATCA XML Schema Best Practices for Form 8966). As these character strings would not be detected by an antivirus product, you will need to take other measures to ensure that 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.
<p>Potential Resolution</p>	<ul style="list-style-type: none"> • Please remove all prohibited character strings 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.
<p>Other Links/ Resources</p>	<ul style="list-style-type: none"> • IRS IDES Homepage • IDES Service Home Page • FATCA XML Schema Best Practices

FAQs	<p>14. 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"> • hyperlinks embedded within received files • JavaScript components • executable files (e.g., .exe files) • compressed archive filescharacter strings specifically prohibited by the IRS (e.g. Apostrophe (') and Double Quote (")). <p>These items should not be part of any submitted file. Note the full list of restricted character strings and optional and non-optional entity reference substitutions is provided in 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 measure to ensure these characters are not present in any of your files.</p> <p>15. 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 that 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 any particular product for this purpose.</p> <p>16. What should I do if I need help with scanning my file for threats? It is the sender's responsibility to ensure that 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>
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4.7 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, 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."</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"> • IRS IDES Homepage • IDES Service Home Page
FAQs	<p>17. <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>18. <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>19. <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>

4.8 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, 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."</p>
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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) IRS IDES Homepage
FAQs	<p>20. 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> <p>21. Are there any characters that are not allowed due to XML syntax rules and should be avoided in submitted XML documents? 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. Substituting any ampersand symbols with "&" and less than symbols with "<" in XML files will prevent the generation of the error notification.</p>

4.9 FATCA Notification Code NMR: File Contains Invalid MessageRefId

<p>Notification Contents</p>	<p>Notification Code: NMR</p> <p>Notification Content: The referenced file has an invalid MessageRefId field which is either null, 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, 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.”</p>
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Cause of Problem	<ul style="list-style-type: none"> • The MessageRefId schema field in the referenced file is either null, consists of all 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) • IRS IDES Homepage
FAQs	<p>22. 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>

4.10 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, 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.”</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) IRS IDES Homepage
FAQs	<p>23. 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>

4.11 FATCA Notification Code NDR: File Contains Invalid DocRefId

Notification Contents	<p>Notification Code: NDR</p> <p>Notification Content: The referenced file has one or more invalid DocRefId field values. 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 blank DocRefId field values with alpha numeric names and repost the file to IDES. Also, please consider using the recommended FATCA DocRefId naming conventions when assigning DocRefId values for this file and future files.</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, 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.”</p>
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Cause of Problem	<ul style="list-style-type: none"> • One or more records with DocRefld schema fields in the submitted file consist of one or more blank characters, exceed 200 characters in length, or otherwise do not follow the required format of <ReportingGIIN>.<UniqueValue>. • These fields should contain the unique identifier of the specific account or pooled report record they reference and are required to follow the specified format of <ReportingGIIN>.<UniqueValue>. They must contain no more than 200-alphanumeric characters, and cannot be all blank characters • Ensure that the GIIN format does not use the letter “O” instead of the number “0” and that the letters are in upper case only.
Potential Resolution	<ul style="list-style-type: none"> • Please correct the file by ensuring DocReflds for all records follow the required DocRefld format (<ReportingGIIN>.<UniqueValue>) per the guidance at FATCA XML Schemas Best Practices for Form 8966 DocRefld. Ensure that they contain no blank spaces and 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) • FATCA XML Schemas Best Practices for Form 8966 DocRefld • IRS IDES Homepage • GIIN Composition
FAQs	<p>24. 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 DocRefld data element should contain the unique identifier of the specific account or pooled report it references. Currently the IRS’ more specific requirements for DocReflds are not reflected in the XML Schema so DocRefld validation errors will not be detected by a schema validation tool. The IRS requires non-blank DocReflds that follow the format of <ReportingGIIN>.<UniqueValue> and are no more than 200 characters in length in order to be able to accept your file.</p>

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

<p>Notification Contents</p>	<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. For more information on this notification, 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 of 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 (where applicable): "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."</p>
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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 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) • IRS IDES Homepage
FAQs	<p>25. <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>

4.13 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 submission. 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 (where applicable): "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."</p>
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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 as a FATCA submission, 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) • IRS IDES Homepage
FAQs	<p>26. <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>

5 ICMM Record-Level Processing and Notifications

When file-level processing is complete, all data in a received file has been found to be valid according to the FATCA XML schema. ICMM will then process individual records within these files. There are errors possible at both the record level and individual field level in files which conform to the FATCA XML schema. ICMM record-level processing generates a valid file notification, notification code “NVF”, indicating that file-level processing was completed successfully, providing the total number of records processed, and detailing each record-level error identified.

5.1 Valid File Notification with Record-level Errors

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 such records from being considered usable. ICMM record-level processing detects these errors, and includes record-level error information for each error detected with valid file notification for the file containing the record error.

All valid file notifications will provide the following 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 applicable.
- The total number of records processed (total account, pooled, nil report records).

A valid file notification for a file with record-level errors will provide the following additional information:

- 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).
- The 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.
- A record-level error code indicating the type of error identified for the record.
- Data element paths and descriptions of field-level errors for the following errors: “8001 – Account Report Error”, “8007 – Pooled Report Error” and “8013 – Nil Report Error”.

5.2 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 information on how to address these notifications. Section 5.3

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

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

<p>Notification Contents</p>	<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 below. 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> # of Nil 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: ARDOCRefId2 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>
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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 (where applicable): “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.”</p>
<p>Cause of Problem</p>	<ul style="list-style-type: none"> • One or more fields within the record level failed validation. These record level errors are identified in the error details section of the notification with the field name and field error description 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 a corrected data submission. • Use this file to recreate an IDES transmission and upload to IDES following all procedures (<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.
<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>27. What does this notification mean? The IRS has received and successfully processed 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>28. 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 V2.0 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>29. Which record contained the detected errors? The record that must be corrected and resubmitted is indicated by the DocRefId value included with the error descriptions in the notification.</p> <p>30. 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 DocTypeIndic 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. <p>31. What triggers a "TIN not valid" error message? The "TIN not valid" error is generated when a user fails to enter either a U.S. TIN in valid format, or a GIIN in the TIN data element. To be considered valid, a value for a TIN data element must be either in GIIN format or in one of the following formats for a U.S. TIN:</p> <ul style="list-style-type: none"> • Nine consecutive numerical digits without hyphens or other separators (e.g., "123456789"); • Nine numerical digits with two hyphens, one hyphen entered after the third numeric digit and a second hyphen entered after the fifth numeric digit (e.g., "123-45-6789"); or • Nine numerical digits with a hyphen entered after the second digit (e.g., "12-3456789"). <p>If a filer has confirmed that the US TIN is correct and receives an Valid File Notification (NVF) with a "TIN not valid" error because the original TIN was not in one of the above formats, then the filer does not need to re-file to correct the "TIN not valid" error. Any other errors included in the notification must be corrected and the filer should re-submit a corrected file for those errors only.</p> <p>The Account Holder TIN must be provided. The TIN data sub-element cannot be in blank characters. If an entity Account Holder does not have a TIN, enter all zeros in the TIN data sub-element, otherwise you will receive a "TIN not populated" error.</p> <p>32. I have verified that the US TIN (in SSN or EIN form) for my reporting FI, intermediary, account holder, or substantial owner is correct; why am I receiving the "TIN not valid" error? Though the nine digits in the US TIN you have provided are the correct TIN for the person or entity being documented, you may have used an incorrect format for the TIN. Please see Question 31 above for the correct formats to be used for US TINs in FATCA reporting.</p>
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	<p>33. How do I submit a Date of Birth in place of a TIN for a U.S. account holder if I am reporting from a Model 1 or Model 2 jurisdiction and do not have a TIN? Per provisions of Model 1 and Model 2 IGA's, for 2014 accounts reported in 2015, Model 1 HCTAs and Reporting FIs in Model 2 jurisdictions should include a date of birth if a U.S. TIN is not available for a U.S. account holder or substantial owner. The date of birth must be properly formatted per Publication 5124 and placed in the BirthInfo/Birthdate sub-element of the Accountholder or Substantial Owner element, as appropriate. If a date of birth is provided in lieu of a TIN, filers should include a string of nine consecutive zeros ("000000000") in the TIN sub-element for the Accountholder or Substantial Owner element. The Account Holder TIN fields must have numeric digits in them and cannot be blank, or you will receive a "TIN not populated" error.</p> <p>34. What do the record-level error codes in the notification mean? The 12 record-level error codes, descriptions, and remedial actions are provided in Figure 5-1 below.</p> <p>35. Do I need to correct data submitted in my FATCA Record file? The record-level error codes 8001 (Pooled Report Error) and 8007 (Account Report Error) indicate errors found with specific data elements in the record that must be corrected through a resubmission. In these cases the notifications will contain a "FieldErrorGrp" for each field-level error, with a description of the error ("FieldErrorTxt") and the XML path for the data element ("FieldNm") in error. Field-level errors are provided alphabetically by description in Figure 5-2. Each field-level error must be corrected to resolve the record-level error.</p> <p>36. How do I submit my corrected, amended, or void data? For the procedures to correct, amend, or void specific records, please see Section 5.4 of this guide.</p>
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5.4 Record and Field-Level Error Messages

The following Table 5-1 provides the codes, descriptions, and remedial actions needed for record level errors ICMM detects in electronically submitted files. Four digit record level error 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 5-1 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.	To correct a corrected pooled report record with an error, the filer should consult the field-level error messages on the original record error report for the pooled report record the filer is attempting to correct (record error code 8001), and resubmit a corrected record for the original record which addresses the specific field -level errors in the original record.
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 correspond to a pooled report previously received.	The filer should review 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 correspond to a pooled report previously received.	The filer should review 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	The filer should review the CorrMessageRefId and CorrDocRefId fields of the submitted file to determine if it should be resubmitted with CorrMessageRefId and

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Error Code	Description	Record Error Detail	Remedial Actions
		fields did not correspond to a pooled report previously received.	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.
8008	Duplicate Account Report Record	A duplicate account report was received, based on the MessageRefId and DocRefId values in the record.	The filer should review 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.	To correct a corrected account report record with an error, the filer should consult the field-level error messages on the original record error report for the account report record the filer is attempting to correct (record error code 8007), and resubmit a corrected record for the original record which addresses the specific field-level errors in the original record.
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 correspond to a pooled report previously received.	The filer should review 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 correspond to a pooled report previously received.	The filer should review 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 correspond to a pooled report previously received.	The filer should review 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.
8013	Nil Reporting Error	One or more field-level errors were found on the indicated nil report.	Correct field level errors and resubmit.
8014	Duplicate Nil Report Record	A duplicate nil report was received, based on the MessageRefId and DocRefId	The filer should review the duplicate nil record to determine if a nil report was previously sent; no follow-up action is

Error Code	Description	Record Error Detail	Remedial Actions
		values in the record.	needed if an earlier nil report was received without errors.
8015	Nil Report Correction with Error	One or more field-level errors were found on the indicated nil report record which was submitted as a correction to a prior nil report record.	To correct a nil report record with an error, the filer should consult the field-level error messages on the original record error report for the nil report record the filer is attempting to correct (record error code 8013), and resubmit a corrected record which addresses the specific field-level errors in the original record.
8016	Nil Report Correction without Matching Original	The filer submitted a corrected nil report, but the values in the CorrMessageRefId and CorrDocRefId fields did not correspond to a pooled report previously received.	The filer should review the CorrMessageRefId and CorrDocRefId fields of the submitted file to determine if it should be resubmitted with CorrMessageRefId and CorrDocRefId values corresponding to a nil report record with errors.
8017	Void Nil Report without Matching Original	The filer submitted a void nil report, but the values in the CorrMessageRefId and CorrDocRefId fields did not correspond to a pooled report previously received.	The filer should review 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.
8018	Amended Nil Report without Matching Original	The filer submitted an amended nil report, but the values in the CorrMessageRefId and CorrDocRefId fields did not correspond to a pooled report previously received.	The filer should review 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.

Detailed and up-to-date descriptions of all field-level errors for electronic FATCA XML transmissions can be found in the “Related Items” section on the [FATCA ICMM webpage](#). This description will cover all field-level errors resulting in record-level errors 8001, 8007, and 8013 for pooled, account, and nil reports, respectively.

5.5 Electronic Resubmission Process

The procedures to correct, amend, or void specific records below may be applied to those cases in which: 1) the ReportingFI/TIN element does not contain a field error; and 2) the filer has not used the DocRefId value of the record being corrected more than once.

When a filer resubmits corrected record data in response to a valid file notification (NVF) with record errors 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 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 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).

5.6 DocRefId Best Practices

The <DocRefId> data element is a unique identifier and reference for each account report. It pools reports across all reporting financial institutions and periods. In addition, each reporting FI, sponsor and intermediary should have a unique <DocRefId> associated with each record. For more information, review the [FATCA XML Schemas Best Practices for Form 8966 DocRefId](#).

5.7 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, error notifications 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 applicable;
- The 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. (see Table 5-4 below for the complete list of codes and meanings); and
- 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.

5.8 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 if one or more errors are found 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. A sample notification for a paper Form 8966 with field-level errors is shown in Figure 5-3 below. These notifications will utilize essentially the same layout for account or pooled reports.

5.9 ICMM Record-level Error Notifications for Paper Forms 8966

	<p>Notification Code: Paper Account Report Error Notification</p> <p>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</p> <p>IRS Processing Data for Received File: Record Level Error Code: <Record Level Error Code> Field ID: <Part X, Line X, Line Item Name> Field Error Description: <Field Level Error Description></p> <p>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 in the instructions to 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.</p> <p>Action Requested By Date: Correct the errors within 120 days of the date of this notice.</p> <p>HCTA Model 1/Model 2 Treaty Stamp (where applicable): “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.”</p>
Cause of Problem	<ul style="list-style-type: none"> • One or more fields within the paper Form 8966 you submitted as an account report 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 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 two 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>37. What does this notification mean? The IRS has received your Form 8966 submitted as an account report 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>38. What do “Field ID” and “Field Error Description” in the notification pertain to? These values provide the Part and Line reference, and standard description for each error found on your submitted Form 8966. Field-level errors are provided alphabetically by description in Figure 4-4 ICMM Field-level Errors for Paper Reports (pdf 101KB). Each field-level error must be corrected to resolve the overall record-level error.</p> <p>39. Do I need to resubmit a completed Form 8866 or just corrections to the errors? Corrected Forms 8966 for account reporting 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>
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5.10 ICMM Paper Pooled Report Error Notification

	<p>Notification Code: Paper Pooled Report Error Notification</p> <p>Notification Content: A pooled 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</p> <p>IRS Processing Data for Received File: Record Level Error Code: <Record Level Error Code> Field ID: <Part X, Line X, Line Item Name> Field Error Description: <Field Level Error Description></p> <p>Action Requested: Please send the complete pooled 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.</p> <p>Action Requested By Date: Correct the errors within 120 days of the date of this notice.</p> <p>HCTA Model 1/Model 2 Treaty Stamp (where applicable): “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.”</p>
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Cause of Problem	<ul style="list-style-type: none"> One or more fields within the paper Form 8966 you submitted as a pool report 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 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 two 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>40. What does this notification mean? The IRS has received your Form 8966 submitted as a pooled report 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>41. Do I need to resubmit a completed Form 8966 or just corrections to the errors? Corrected Forms 8966 for pooled reporting 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>

5.11 ICMM Paper Nil Report Error Notification

	<p>Notification Code: Paper Nil Report Error Notification</p> <p>Notification Content: A nil 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.</p> <p>IRS Processing Data for Received File: Record Level Error Code: <Record Level Error Code> Field ID: <Part X, Line X, Line Item Name> Field Error Description: <Field Level Error Description></p> <p>Action Requested: Please resubmit Form 8966 with only Part I complete and the appropriate Report Type selected (if applicable). If this report was not intended to be a nil report, please resubmit Form 8966 with the appropriate Report Type indicator selected (if applicable) and without the field “Check if no accounts to report” selected.</p> <p>Action Requested By Date: Correct the errors within 120 days of the date of this notice.</p> <p>HCTA Model 1/Model 2 Treaty Stamp (where applicable): “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.”</p>
Cause of Problem	<ul style="list-style-type: none"> One or more fields within the paper Form 8966 you submitted as a nil report 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 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 two 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>42. What does this notification mean? The IRS has received your Form 8966 submitted as a nil report 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>43. Do I need to resubmit a completed Form 8966 or just corrections to the errors? Corrected Forms 8966 for nil reporting 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>
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The following Table 5-4 provides the codes, descriptions, and remedial actions needed for record level errors that ICMM detects on paper Forms 8966. Four digit record level error 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 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, on the paper Form 8966 there is no equivalent 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. Since paper Forms 8966 cannot be matched to prior filings, the range of paper record-level errors is smaller.

Table 5-2 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.	To correct a corrected paper Form 8966 pooled report with an error, the filer should consult the field-level error messages on the initial error notification for the Form 8966 pooled report the filer is attempting to correct (record error code 8001), and resubmit a corrected Form 8966 for the original pooled report which addresses the specific field-level errors in the original pooled report.
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.	To correct a corrected paper Form 8966 account report with an error, the filer should consult the field-level error messages on the initial error notification for the Form 8966 account report the filer is attempting to correct (record error code 8007), and resubmit a corrected Form 8966 for the original account report which addresses the specific field-level errors

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			in the original account report.
8013	Nil Reporting Error	One or more field-level errors were found on the indicated nil reporting record.	Correct field level errors and resubmit.
8015	Nil Report Correction with Error	One or more field-level errors were found on the indicated nil report record which was submitted as a correction to a prior nil report record.	To correct a corrected paper Form 8966 nil report with an error, the filer should consult the field-level error messages on the initial error notification for the Form 8966 nil report the filer is attempting to correct (record error code 8015), and resubmit a corrected Form 8966 for the original nil report which addresses the specific field-level errors in the original nil report.

Detailed and up-to-date descriptions of all field-level errors for paper FATCA Form 8966 submissions can be found in the “Related Items” section on the [FATCA ICMM webpage](#). These descriptions will cover all paper field-level errors resulting in record-level errors 8001, 8007, and 8013 for pooled, account, and nil reports, respectively.

5.12 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 Examples

The following are "Valid File Notifications" (NVFs) generated for files which pass file-level processing. The example below is an NVF notification for a file with no records errors.

```
<?xml version="1.0" encoding="UTF-8" standalone="true"?>
<ns2:FATCAValidFileNotification version="2.3"
xmlns:ns4="urn:fatca:fatcafileerrornotification"
xmlns:ns3="urn:fatca:fatcapaperrecorderrornotification"
xmlns:ns2="urn:fatca:fatcavalidfilenotification" xmlns="urn:fatca:fatcanotificationbase">
<FATCANotificationHeaderGrp>
  <FATCANotificationCreateTs>2017-01-31T11:28:21Z</FATCANotificationCreateTs>
  <FATCANotificationRefId>372</FATCANotificationRefId>
  <FATCANotificationCd>NVF</FATCANotificationCd>
  <FATCAEntitySenderId>000000.00000.TA.840</FATCAEntitySenderId>
  <FATCAEntityReceiverId>ABEBBA.99999.SL.756</FATCAEntityReceiverId>
  <ContactInformationTxt>http://www.irs.gov/Businesses/Corporations/FATCA-Error-
  Notifications</ContactInformationTxt>
</FATCANotificationHeaderGrp>
<OriginalFileMetadataGrp>
  <IDESTransmissionId>7a627fec4aec4a2d8397ec836eea783c</IDESTransmissionId>
  <IDESSendingTs>2017-01-31T11:21:17.017Z</IDESSendingTs>
  <SenderFileId> 20170131T004725848Z_ABEBBA.99999.SL.756.zip </SenderFileId>
</OriginalFileMetadataGrp>
<OriginalFileMessageSpecGrp>
  <MessageRefId>5PLDCARJune10AP2DB</MessageRefId>
  <SendingCompanyGIIN>ABEBBA.99999.SL.756</SendingCompanyGIIN>
  <TransmittingCountryCd>CH</TransmittingCountryCd>
  <ReceivingCountryCd>US</ReceivingCountryCd>
  <MessageTypeCd>FATCA</MessageTypeCd>
  <ReportingPeriodDt>2016-12-31Z</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>0</NonDupAccountReportRecordCnt>  
  <PooledReportRecordCnt>1</PooledReportRecordCnt>  
</OriginalFileProcessingDataGrp>  
<HCTATreatyStampTxt>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.</HCTATreatyStampTxt>  
</ns2:FATCAValidFileNotification>
```

The example below is an NVF notification for a file with record-level errors; in this case, the presence of field level errors creates a 8001 "Pooled Reporting Error." The specific details of the record-level and field-level errors are provided in the FATCARecordErrorGrp data element and related sub-elements.

```
<?xml version="1.0" encoding="UTF-8"?>
<ns2:FATCAValidFileNotification xmlns="urn:fatca:fatcanotificationbase"
xmlns:ns2="urn:fatca:fatcavalidfilenotification"
xmlns:ns3="urn:fatca:fatcapaperrecorderrornotification"
xmlns:ns4="urn:fatca:fatcafileerrornotification" version="2.3">
  - <FATCANotificationHeaderGrp>
    <FATCANotificationCreateTs>2017-01-22T11:44:17Z</FATCANotificationCreateTs>
    <FATCANotificationRefId>247</FATCANotificationRefId>
    <FATCANotificationCd>NVF</FATCANotificationCd>
    <FATCAEntitySenderId>000000.00000.TA.840</FATCAEntitySenderId>
    <FATCAEntityReceiverId>ABEBBA.99999.SL.756</FATCAEntityReceiverId>
    <ContactInformationTxt>http://www.irs.gov/Businesses/Corporations/FATCA-
      Error-Notifications</ContactInformationTxt>
  </FATCANotificationHeaderGrp>
  - <OriginalFileMetadataGrp>
    <IDESTransmissionId>060FZp24O6EdhuqtB1k66sCcx0kM56EX</IDESTransmissio
      nId>
    <IDESSendingTs>2017-01-22T11:38:18.018Z</IDESSendingTs>
    <SenderFileId> 20170122T004725848Z_ABEBBA.99999.SL.756.zip </SenderFileId>
  </OriginalFileMetadataGrp>
  - <OriginalFileMessageSpecGrp>
    <MessageRefId>1PLDzAM1zzWDRLJuly13</MessageRefId>
    <SendingCompanyGIIN>ABEBBA.99999.SL.756</SendingCompanyGIIN>
    <TransmittingCountryCd>CH</TransmittingCountryCd>
    <ReceivingCountryCd>US</ReceivingCountryCd>
    <MessageTypeCd>FATCA</MessageTypeCd>
    <ReportingPeriodDt>2016-12-31Z</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>5</RecordCnt>
    <DupAccountReportRecordCnt>0</DupAccountReportRecordCnt>
    <NonDupAccountReportRecordCnt>0</NonDupAccountReportRecordCnt>
    <PooledReportRecordCnt>5</PooledReportRecordCnt>
```

</OriginalFileProcessingDataGrp>
 <HCTATreatyStampTxt>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.</HCTATreatyStampTxt>
 - <ns2:FATCARecordErrorGrp>
 <RecordErrorInfoHeaderTxt>Record level error details from the file submitted are provided and are organized by financial institution.</RecordErrorInfoHeaderTxt>
 - <ns2:FATCARecordErrorFIGrp>
 <ReportingFIGIIN>ABEBBA.99999.SL.756</ReportingFIGIIN>
 <ReportingFINm>Union Asset Management Incorporated</ReportingFINm>
 - <ns2:FATCARecordErrorDetailGrp>
 <FATCAReportTypeCd>ACCOUNT_REPORT</FATCAReportTypeCd>
 <DocTypeIndicCd>FATCA1</DocTypeIndicCd>
 <DocRefId>ABEBBA.99999.SL.756.1PLDAM3WsRDLDsocJuly1301</DocRefId>
 <RecordLevelErrorCd>8007</RecordLevelErrorCd>
 - <FieldErrorGrp>
 <FieldNm>ReportingGroup/AccountReport/AccountHolder/Organisation/Name;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 Doc RefId 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>Correct the errors within 120 days of the date of this notice.</ActionRequestedDueDateTxt>
 </ActionRequestedGrp>
 </ns2:FATCARecordErrorDetailGrp>
 </ns2: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>
 </ns2:FATCARecordErrorGrp>
 </ns2:FATCAValidFileNotification>

Glossary of Terms and Acronyms

Acronym	Definition
AES	Advanced Encryption Standard
CAR	Competent Authority Request
EIN	Employer Identification Number
EPSS	Electronic Products & Services Support
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