

The following table, in Figure 4-3, provides the codes, descriptions, and remedial actions needed for record - level errors ICMM will detect in records on paper Forms 8966. Four digit record-level error codes are always provided when record-level errors are present. Unlike the electronic case, in which a single file can contain multiple account reports and pooled reports as records, a single Form 8966 is considered to be a single, standalone record. A filer can only document a single account or pooled report on each paper Form 8966, and cannot file both types of reports on a single form. Also, unlike the electronic case, there is no way to identify a specific Form 8966 submitted by a filer; that is, there is no analog on the paper filing side to the MessageRefID and DocRefID data elements in the FATCA XML schema which can be used to exactly identify prior paper records. The IRS will need to analyze the filing history from a given filer to determine if corrections to errors on specific paper account and pooled reports have been provided. Because there is no way to directly correlate corrections to original submissions with errors, the record-level errors in electronic filing centered on corrected or amended reports with no matching originals have no paper counterparts, so the range of paper record-level errors is smaller.

**Figure 4-3 ICMM Record-level Processing Error Codes (paper filing)**

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