

The following table, in Figure 4-4, provides the field-level errors ICMM will detect in pooled and account report records on Forms 8966 filed on paper. The entries in this table are sorted first by “Error Description” and, second by the “Field Name (Form part and line number)” for the part and line in which the error is detected; both of these are provided in the notification for each field-level error.

Figure 4-4 ICMM Field-level Errors for Paper Reports

Error Description	F8966 Part Reference Mapping	Field Name (Form part and line number)	Description
Account Balance not populated	Part IV	Account Balance (Part IV, line 3)	The account balance or value is missing and must be provided
Account Balance not valid	Part IV	Account Balance (Part IV, line 3)	The entry is not in numeric format and must be resubmitted
Account Holder Type not valid	Part II	Entity type (Part II, line 5)	More than one check box was selected on this line, while only one is permissible
City or town not populated	Part I Lines 1-5	City or town (Part I, Line 3a)	The city or town for the Filer must be included
City or Town Not Provided for Sponsored Entity or Intermediary	Part I Lines 6-10	City or town (Part I, line 8a)	The city or town for a Sponsored Entity or Intermediary must be included
City or Town Not Provided for Account Holder or Recipient	Part II	City or town (Part II, line 3a)	The City or Town line for the Account Holder or Payee was left blank. The city or town for the Account Holder or Payee must be included

Error Description	F8966 Part Reference Mapping	Field Name (Form part and line number)	Description
City or Town Not Provided for Asset Owner	Part III	City or town (Part III, line 3a)	The City or Town line for Substantial U.S. Owner (or controlling person) of a passive NFFE, Substantial U.S. owner of a direct reporting NFFE or sponsored direct reporting NFFE, or Specified U.S. Person owning a debt or equity interest in an Owner-Documented FFI was left blank. The city or town for the Substantial U.S. Owner (or controlling person) of a passive NFFE, Substantial U.S. owner of a direct reporting NFFE or sponsored direct reporting NFFE, or Specified U.S. Person owning a debt or equity interest in an Owner-Documented FFI must be included
Country Not Provided for Account Holder	Part II	Country (including postal code) (Part II, line 3c)	The Country line for the Account Holder or Payee was left blank. The Country for the Account Holder or Payee must be included
Country Not Provided for Asset Owner	Part III	Country (including postal code) (Part III, line 3c)	The Country line for Substantial U.S. Owner (or controlling person) of a passive NFFE, Substantial U.S. owner of a direct reporting NFFE or sponsored direct reporting NFFE, or Specified U.S. Person owning a debt or equity interest in an Owner-Documented FFI was left blank. The Country for the Substantial U.S. Owner (or controlling person) of a passive NFFE, Substantial U.S. owner of a direct reporting NFFE or sponsored direct reporting NFFE, or Specified U.S. Person owning a debt or equity interest in an Owner-Documented FFI must be included

Error Description	F8966 Part Reference Mapping	Field Name (Form part and line number)	Description
Currency Code Not Valid in Account Report	Part IV	Currency Code (Part IV, line 2)	The currency code provided was not recognized, it was not a valid 3 character ISO 4217 currency code. The currency code should be changed to the ISO currency code that is appropriate for the currency involved
Dividends Not In Numeric Format	Part IV	Dividends (Part IV, line 4b)	The dividends amount must be in numeric format.
EIN Format Not Valid for Intermediary	Part I Lines 6-10	TIN (Part I, line 10)	The EIN provided for the intermediary does not have the valid format (9 numeric characters). If an EIN is provided it must be valid
GIIN Does Not Match Registered Entity for Filer	Part I Lines 1-5	GIIN (Part I, Line 4)	The GIIN provided does not match to a GIIN for a registered entity on the FATCA FFI List issued at some time in the past year
GIIN Does Not Match Registered Entity for Sponsored Entity or Intermediary	Part I Lines 6-10	GIIN (Part I, line 9)	The Sponsored Entity or Intermediary GIIN provided in line 9 did not match a GIIN for a registered entity. The GIIN for the entity should be checked and resubmitted
GIIN Format Not Valid for Filer	Part I Lines 1-5	GIIN (Part I, Line 4)	The GIIN for the Filer that is not a Sponsoring Entity or a trustee of a Trustee-Documented Trust is required and must be in the valid format
GIIN Format Not Valid for Sponsor	Part I Lines 1-5	GIIN (Part I, Line 4)	The GIIN for the Filer that is a Sponsoring Entity or a trustee of a Trustee-Documented Trust is required and must be in the valid format
GIIN not populated	Part I Lines 1-5	GIIN (Line 4) TIN (Part I, Line 5)	The GIIN or TIN for the Filer that is not a Sponsoring Entity or a trustee of a Trustee-Documented Trust is required and must be in the valid format
GIIN Not Valid for Intermediary	Part I Lines 6-10	GIIN (Part I, line 9)	The format of the GIIN provided for the intermediary must be in the valid format.

Error Description	F8966 Part Reference Mapping	Field Name (Form part and line number)	Description
GIIN Not Valid for Sponsor	Part I Lines 1-5	GIIN (Part I, Line 4)	The GIIN for the Filer that is a Sponsoring Entity is required and must be in the valid format
Gross Proceeds/Redemptions Not In Numeric Format	Part IV	Gross proceeds/Redemptions (Part IV, line 4c)	The Gross Proceeds/Redemptions amount must be in numeric format.
Interest Not In Numeric Format	Part IV	Interest (Part IV, line 4a)	The interest amount must be in numeric format.
Name not populated	Part I Lines 1-5	Name of Filer (Part I, Line 1)	The name of the Filer must be provided, and cannot be left blank
Name of Account Holder or Recipient Not Provided	Part II	Name of Account Holder or Payee (Part II, Line 1)	The name of the Account Holder or Payee must be provided, and cannot be left blank
No GIIN or EIN Provided for Intermediary	Part I Lines 6-10	TIN (Part I, line 10)	Neither a GIIN nor an EIN has been provided for an intermediary. If the intermediary is not required to have either a GIIN or an EIN, it should enter all zeros in the TIN field in Part I, Line 10.
No Name of US Owner	Part III	Name of Owner (Part III, Line 1)	The name data element of the Substantial U.S. Owner (or controlling person) of a passive NFFE, Substantial U.S. owner of a direct reporting NFFE or sponsored direct reporting NFFE, or Specified U.S. Person owning a debt or equity interest in an Owner-Documented FFI consisted of all blanks. A name must be provided in the appropriate field
Number of Accounts not > 0	Part V	Number of Accounts (Part V, line 2)	The filer's entry was a zero, a blank entry, or some other alphanumeric value not appropriate for this field. This field must contain a number greater than zero
Number of Accounts not populated	Part V	Number of Accounts (Part V, line 2)	The filer's entry was zero, a blank entry, or some other alphanumeric value not appropriate for this field. This field must contain a number greater than zero

Error Description	F8966 Part Reference Mapping	Field Name (Form part and line number)	Description
Number of Accounts not valid	Part V	Number of Accounts (Part V, line 2)	The filer's entry was zero, a blank entry, or some other alphanumeric value not appropriate for this field. This field must contain a number greater than zero
Other Value Not In Numeric Format	Part IV	Other (Part IV, line 4d)	The amount for "Other" income must be in numeric format.
Pooled Reporting Type not populated	Part V	Pooled Reporting Type (Part V, line 1)	There are entries in Part V line items and none in Parts II- IV, indicating a pooled report, but none of the check boxes on line 1 were marked
Pooled Reporting Type not valid	Part V	Pooled Reporting Type (Part V, line 1)	More than one entry was made in the check boxes in Part V, line 1. Only one box (pooled report type) can be checked on a single Form 8966
Sponsored Entity or Intermediary Name Not Provided	Part I Lines 6-10	Name of Sponsored Entity or Intermediary (Part I, line 6)	Information was provided on the Sponsored Entity or Intermediary lines in Part I, but the name was left blank. The name of the Sponsored Entity or Intermediary must be provided, and cannot be left blank.
TIN not populated	Part I Lines 1-5	GIIN (Line 4) TIN (Part I, Line 5)	The US Account Holder TIN is missing. This TIN must be provided as 9 numeric digits, whether the account holder is an individual or entity

Error Description	F8966 Part Reference Mapping	Field Name (Form part and line number)	Description
TIN not populated	Part III	TIN of Owner (Part III, line 4)	The TIN of the Substantial U.S. Owner (or controlling person) of a passive NFFE, Substantial U.S. owner of a direct reporting NFFE or sponsored direct reporting NFFE, or Specified U.S. Person owning a debt or equity interest in an Owner-Documented FFI is missing. This TIN must be provided as 9 numeric digits without hyphens, whether the Substantial U.S. Owner (or controlling person) of a passive NFFE, Substantial U.S. owner of a direct reporting NFFE or sponsored direct reporting NFFE, or Specified U.S. Person owning a debt or equity interest in an Owner-Documented FFI is an individual or entity
TIN not valid	Part III	TIN of Owner (Part III, line 4)	The TIN of the Substantial U.S. Owner (or controlling person) of a passive NFFE, Substantial U.S. owner of a direct reporting NFFE or sponsored direct reporting NFFE, or Specified U.S. Person owning a debt or equity interest in an Owner-Documented FFI is not in the correct US TIN format. The TIN must be provided as 9 numeric digits without hyphens, whether the Substantial U.S. Owner (or controlling person) of a passive NFFE, Substantial U.S. owner of a direct reporting NFFE or sponsored direct reporting NFFE, or Specified U.S. Person owning a debt or equity interest in an Owner-Documented FFI is an individual or entity