



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.21.112

DECEMBER 3, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits revised IRM 3.21.112, International Returns and Documents Analysis, Foreign Account Tax Compliance Act (FATCA) Registration.

MATERIAL CHANGES

- (1) Edits have been made throughout this IRM to reflect the organization name change of the division from Wage & Investment (W&I) to Taxpayer Services (TS).
- (2) IRM 3.21.1.112.1(1) - Clarified the objectives.
- (3) IRM 3.21.112.1.5 (1) - Added definitions for the following acronyms/abbreviations : P&A and TS.
- (4) IRM 3.21.112.1.6 - Added a link to access the Business Objects Environment (BOE).
- (5) IRM 3.21.112.2 - Updated IRM link to the correct reference for following guidelines on IRM Deviations.
- (6) IRM 3.21.112.3.1(3) - Added new sign-in options for FATCA online registration process.
- (7) IRM 3.21.112.8 - Clarified the Global Intermediary Identification Number (GIIN)
- (8) Editorial changes including organizational terms, reference materials, spelling, punctuation, formatting, etc. were made throughout this IRM without changing any substantive content or its meaning.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 3.21.112 dated November 14, 2023 (effective January 1, 2024).

AUDIENCE

Employees in the Austin Submission Processing Campus performing FATCA paper registration functions. This IRM is for employees in Document Perfection and Entity Operations who will be processing Form 8957, Foreign Account Tax Compliance Act (FATCA) Registration, for Financial Institutions (FIs) and inputting information into the Employee User Portal (EUP) database FATCA system

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3.21.112

Foreign Account Tax Compliance Act (FATCA) Registration

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3.21.112.1
(01-01-2025)

Program Scope and Objectives

- (1) This IRM provides instructions and guidelines for processing paper Form 8957, Foreign Account Tax Compliance Act (FATCA) Registration. Enacted in 2010 to target non-compliance by taxpayers using foreign accounts or foreign entities, FATCA requires most U.S. taxpayers holding financial assets outside the U.S. and certain foreign financial institutions to report assets and financial and financial accounts to the IRS. The objective of FATCA is to improve the ability of the United States Internal Revenue Service (IRS) to locate U.S. taxpayers holding financial assets outside the U.S.

Note: Form 8957 and its instructions have been made historical since 2018 and the IRS strongly recommends that the applicants register using the online version of the form at www.irs.gov/FATCA-Registration, as the delay for registration will be longer if any information is missing or incomplete in the paper form.

- (2) **Purpose:** This section provides instructions for processing the paper registration of Form 8957, including input to the Employee User Portal (EUP), to establish an online FATCA account.
- (3) **Audience:** These procedures apply to the Austin Submission Processing Campus (AUSPC) FATCA employees. This IRM is designed to be used by both the Austin Submission Processing Campus employees trained in the FATCA program and other Request Tracking System (RTS) users.
 - Supervisory Tax Examining Technician
 - Lead Tax Examining Technician
 - Tax Examining Technician
 - Supervisory Clerk
 - Lead Clerk
 - Clerk
- (4) **Policy Owner:** Director, Submission Processing.
- (5) **Program Owner:** Specialty Programs Branch, Post Processing.
- (6) **Primary Stakeholders:** Large Business and International (LB&I) Data Solutions.
- (7) **Program Goals:** The goals of the FATCA program are to provide Submission Processing employees an overview of the FATCA program. Provide guidance for the input of paper Form 8957, and the editing of registration information of Financial Institutions (FI), in the EUP database.

3.21.112.1.1
(01-01-2024)

Background

- (1) The Foreign Account Tax Compliance Act (FATCA) is a U.S. law enacted on March 18, 2010 and is an important development in the United States' efforts to combat tax evasion of U.S. taxpayers holding accounts and other financial assets offshore.
- (2) With financial institutions in 216 foreign countries sending IRS detailed financial information on U.S. taxpayers, FATCA data is a useful collection tool for revenue officers to locate foreign assets and determine their value.

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- (3) FATCA requires the Foreign Financial Institutions (FFI) to register and report information to the IRS about financial accounts held by the U.S. taxpayers, or by foreign entities in which U.S. taxpayers hold a substantial ownership interest.
- (4) FATCA requires all Foreign Financial Institution (FFI) to enter into an agreement with the IRS to report and withhold on U.S. accounts (i.e., accounts held by U.S. persons) or else, suffer a 30% withholding tax on certain U.S. income, sales proceeds and various payments. FATCA is for the IRS to receive world-wide account information of the U.S. taxpayers.
- (5) Other entities (e.g., third party service providers) are permitted to use the registration system to register and report under FATCA.
- (6) FATCA also permits non-financial foreign entities (i.e., direct reporting NFFEs) to use the Form 8957, Foreign Account Tax Compliance Act (FATCA) Registration, to register itself and its branches and report to the IRS as a registered deemed compliant Foreign Financial Institution (FFI).
- (7) The preferred method of registration is the online system Integrated Enterprise Portal (IEP)/Registered User Portal (RUP). The paper registration process (submitting a paper Form 8957 by mail) is available as an alternate method.
- (8) Rev. Proc .2014-38 Section 3, FATCA Registration for Participating FFI or Reporting Model 2 FFI Status, provides registration requirements.

3.21.112.1.2
(01-01-2024)

Authority

- (1) Chapter 4 of subtitle A, comprised of IRC 1471, IRC 1472, IRC 1473, IRC 1474, commonly referred to as "FATCA" was added to the Internal Revenue Code by sec. 501 of the Hiring Incentives to Restore Employment (HIRE) Act, P. L. 111-147; 124 Stat. 71, 97 (March 18, 2010). Chapter 4 imposes a withholding tax on certain payments to FFIs and Non-Financial Foreign Entities (NFFEs) that fail to comply with their obligations.
- (2) The current FFI agreement is in Rev. Proc. 2017-16 Section 3, FATCA Registration for Participating FFI (Including a Reporting Model 2 FFI) Status and Renewal of the FFI Agreement and also provides registration requirements.

3.21.112.1.3
(11-06-2017)

Roles and Responsibilities

- (1) The Campus Director is responsible for monitoring operational performance for the Submission Processing campus.
- (2) The Operations Manager is responsible for monitoring operational performance for their operation.
- (3) The Team Manager/Lead is responsible for performance monitoring and ensuring employees have the tools to perform their duties.
- (4) The Team Employees are responsible to follow the instructions contained in this IRM and maintain updated IRM procedures.

3.21.112.1.4
(01-01-2024)

Program Management and Review

- (1) **Program Goals:** The purpose of the FATCA Paper Registration process is to provide financial institutions, Direct Reporting NFFEs, and other entities to register or renew their agreement during a renewal open period to be able to maintain their approved status. As an alternative to the preferred online registration method, a paper Form 8957 can be mailed to the Austin Submission

Processing Center and an online FATCA account will be established. Information on accessing the online FATCA account to view, manage, and edit its FATCA information will be provided.

- (2) **Program Reports:** Reports are generated by the BOE (Business Objects Environment) application.
- (3) **Program Effectiveness:** 100 percent of the registrations are reviewed by the processing area to ensure the submissions have been entered correctly and to ensure accuracy of any correspondence that has been initiated.

3.21.112.1.5
(01-01-2025)

Acronyms/ Abbreviations/ Definitions

- (1) This table lists Acronyms, Abbreviations and Definitions.

Acronyms and Abbreviations	Definition
AUSC	Austin Service Center
AUSPC	Austin Submission Processing Center
BBTS	Batch Block Tracking System
BOE	Business Objects Enterprise
BR	Branch
DLN	Document Locator Number
DPO	Document Perfection Operation
EUP	Employee User Portal
FATCA	Foreign Account Tax Compliance Act
FFI	Foreign Financial Institution
FI	Financial Institution
GIIN	Global Intermediary Identification Number
HIRE	Hiring Incentives to Restore Employment
ICO	Input Correction Operation
IEP	Integrated Enterprise Portal
IGA	Intergovernmental Agreement
IRM	Internal Revenue Manual
LB&I	Large Business and International
LE	Lead Financial Institutions
ME	Member Financial Institutions
NFFE	Non-Financial Foreign Entity

Acronyms and Abbreviations	Definition
OFP	Organization Function Program Code
P&A	Planning & Analysis
QI	Qualified Intermediary
QR	Quality Review
RCO	Receipt and Control Operation
RTS	Request Tracking System
RUP	Registered User Portal
SB	Sponsored Subsidiary's Branch
SCAMPS	Service Center Automated Mail Processing System
SD	Sponsored Direct Reporting NFFE
SF	Sponsored Fund
SL	Single Financial Institutions
SP	Sponsoring Entity
SPC	Submission Processing Center
TAS	Taxpayer Advocate Service
TE	Tax Examiner
TS	Taxpayer Services
UIN	Unique Identifier Number
WP	Withholding Foreign Partnership
WT	Withholding Foreign Trust

3.21.112.1.6
(01-01-2025)

Related Resources

- (1) Additional application and job aids used in the FATCA paper registration process are:

- Employee User Portal (EUP).
- Document 13133, "Employee User Portal (EUP) FATCA User Guide".
- Business Objects Environment (BOE) [BOE link](#).
- Employees may supplement this IRM by referring to instructions in any other IRS publications including the Employee User Portal (EUP) Access Guide. [Access to Employee User Portal EUP.aspx](#)

3.21.112.2
(01-01-2025)

IRM Deviations

- (1) Service Center Directors, Headquarter Branch Chiefs, and Headquarter Analysts do not have the authority to approve deviations from IRM procedures. Any request for an exception or deviation to an IRM procedure must be elevated through appropriate channels for executive approval. This will ensure other functional areas are not adversely affected by the change, and it does not result in disparate treatment of taxpayers.

- (2) See specific guidelines in IRM 1.11.2 , Internal Revenue Manual (IRM) Process. Request for an IRM deviation must be submitted in writing and signed by the Field Director, following instructions from IRM 1.11.2.2.3 ,When Procedures Deviate from the IRM. Any disclosure issues will be coordinated by the Program Owner. No deviations can begin until reviewed by the Program Owner and approved at the Executive Level. All requests must be submitted to the Submission Processing Headquarters IRM Coordinator.

3.21.112.3
(01-01-2022)
**FATCA Registration
Process**

- (1) Financial Institutions (FI) will have two (2) options for registering with the IRS:
- Online Registration – FIs can register using the Integrated Enterprise Portal (IEP)/Registered User Portal (RUP) which is an external facing application. <https://www.irs.gov/businesses/corporations/foreign-account-tax-compliance-act-fatca> .
 - Paper Registration – FIs can register by mailing in a paper copy of Form 8957. See <https://www.irs.gov/forms-pubs/about-form-8957>.

3.21.112.3.1
(01-01-2025)
**FATCA Registration
Online**

- (1) Online is the preferred and most efficient way to initiate FATCA registration.
- (2) The FATCA online Registration or the FATCA Integrated Enterprise Portal (IEP)/Registered User Portal (RUP) can be accessed from anywhere in the world. Once established, registrants can create accounts, log-in, create access codes, create challenge questions and manage their accounts. For additional information regarding the FATCA Online registration process, see Pub 5118, FATCA Online Registration User Guide.
- (3) FATCA Foreign Financial Institution Registration System now requires taxpayers and financial institutions to authenticate their identities when they log in to use the Foreign Account Tax Compliance Act (FATCA) website with new, secure sign-in options by clicking on the *Sign In (irs.gov)*:
- Login.gov - Created and maintained by the U.S. government.
 - ID.me - Created and maintained by the technology provider.

Note: If the FATCA registrant does not have a Login.gov or ID.me profile, he/she will require to create one to sign in to the FATCA Registration System. It is very important to keep in mind that the Login.me or the ID.me email address should correspond to the taxpayer's FATCA email address for responsible officer or point of contact.

- (4) The secured sign-in options establishes an online account for FIs to register with the IRS and renew their agreement, and complete and submit the FATCA certifications. The FI and their branches are issued Global Intermediary Identification Numbers (GIINs).

3.21.112.3.2
(01-01-2024)
**Form 8957 Foreign
Account Tax Compliance
Act (FATCA)
Registration**

- (1) Form 8957 is used by an FI or a Direct Reporting NFFE to register itself and its branches, if any, as a participating foreign financial institution (PFFI) (including a Reporting FI under a Model 2 IGA), a registered deemed-compliant foreign financial institution (RDCFFI), a Reporting Financial Institution under a Model 1 IGA, a sponsoring entity (Sponsoring Entity), a Direct Reporting NFFE, a trustee of a Trustee-Documented Trust, or a U.S. FI.

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- In lieu of an online registration, financial institutions may elect to file Form 8957 to register as a PFFI (including a Reporting FI under a Model 2 IGA), a RDCFFI (a Reporting Financial Institution under a Model 1 IGA, a sponsoring entity), a Direct Reporting NFFE (a trustee of a Trustee-Documented Trust, or a U.S. FI).
- FIs and Direct Reporting NFFEs that choose to register using the paper form must mail Form 8957 and all required attachments to the address specified in the instructions for Form 8957.

Note: Currently, the Form 8957 is received and processed at the Austin Submission Processing Campus.

- Once filed, Form 8957 will be received by the Service, extracted, batched and the information from the form will be entered into the Employee User Portal (EUP).

Note: EUP accesses the same database as the FATCA Online Registration System (Registered User Portal) to allow IRS employees to view, edit, and manage data.

3.21.112.3.3 (01-01-2016) **Submission Processing (SP) - FATCA Registration Functions**

- (1) The following SP Operations will participate in FATCA processing:
 - a. Receipt and Control Operation (RCO)
 - b. Document Perfection Operation (DPO)
 - c. Input Correction Operation (ICO)

3.21.112.3.3.1 (01-01-2024) **Receipt and Control Operation (RCO) Responsibilities**

- (1) Receipt and Control Operations clerks will be responsible for receiving, extracting and routing Forms 8957.
- (2) RCO will route Forms 8957 to the Austin Service Center, Entity Control Unit; AUSC Stop #6099.

3.21.112.3.3.2 (01-01-2022) **Document Perfection Operation (DPO) Responsibilities**

- (1) Document Perfection Function will perform pre-screening activities. These activities will be performed by clerical staff, tax examiners (TEs) and quality reviewers.
- (2) Entity Control Unit clerks will batch Forms 8957 using Entity Batch Creation outlined in IRM 3.10.5.6.1, Campus Mail and Work Control, Batch/Block Tracking System (BBTS), Batch Creation, for processing by the DPO tax examiners. The Entity Control clerks will:
 - Bundle forms in batches of 25 with the same sort
 - Create batches in BBTS
 - Print batch transmittals, associate transmittals with batches of 25 and rubber band to top of batch
 - Stage batches in designated area by received date
- (3) Tax examiners will input the information from Form 8957 into the Employee User Portal (EUP) as appropriate.
- (4) Once the pre-screening activities are complete, the Document Perfection Function will forward correspondences to Large Business & International (LB&I). Route COPIES of Forms 8957 and correspondence to:
Manager - Foreign Payments Practice P& A/ Team 1190

12309 N Mopac Expwy
Austin, TX 78758
Stop 4309 AUSPC

- (5) Clerical staff will release work and prepare originals to be shipped to Files.
- Release batches of work completed by tax examiners (TEs) in BBTS.
 - Stamp Unique Identifier Number (UIN) in upper right corner of Form 8957. The UIN is in the format of "FATCA XXXXXXXX" with the XXXXXXXX representing sequential numbers beginning at 0000001.
 - Numbered forms are input into a local location database as designated by the local site. Site will specify the identifying information that needs to be input into the database. This will allow for forms to be located and retrieved from Files on an as-needed basis.
 - Completed forms are bundled and routed to Files following guidelines outlined by ICO.
- (6) Entity Control Unit quality reviewers will perform QR.

3.21.112.3.3.3
(01-01-2021)
**Input Correction (ICO)
Responsibilities**

- (1) Input Correction Operation will be responsible for the following activities related to Form 8957 processing:
- Shipping
 - Pulling
 - Re-Filing

3.21.112.3.4
(01-01-2018)
**FATCA Reporting -
Program and OFP Code**

- (1) Report Form 8957, processing using hours assigned under the following Program and OFP codes. The following are approved for use:
- 31-140-33220 - Extracting and Sorting
 - 31-180-33220 - RCO Batching
 - 31-390-33220 - Clerical
 - 34-880-33220 - Quality Review
 - 34-390-33220 - Inputting Form 8957
 - 36-510-33220 - Shipping
 - 36-520-33220 - ICO Batching
 - 36-530-33220 - Pulling
 - 36-540-33220 - Re-filing

3.21.112.4
(01-01-2018)
**Employee User Portal
(EUP)**

- (1) Employee User Portal (EUP) is the internal application that IRS employees will use to input paper registration forms, search for FI registration information, perform quality review checks, and update registration statuses.
- (2) The EUP functionality enables the user to complete processes related to registration management and respond to customer inquiries.
- (3) The EUP is designed to allow users to:
- Enter, view, edit FI registration information in the system
 - Provide FI registration information to customers seeking assistance with the registration and to reset access codes
 - Facilitate communication electronically and provide e-mail alerts to keep the registration process moving forward

- (4) In addition to the Home Screen, the EUP allows accessibility to the following functionality depending on the role of the user:
- FATCA Analyst (LB&I)
 - FATCA Viewer (TS)
 - FATCA Customer Service (LB&I)
 - FATCA Data Transcriber (TS)
 - FATCA Quality Reviewer (TS)

Note: Refer to FATCA User Guide (Document 13133) for matrix table for more detailed responsibilities on functionality roles for users

3.21.112.4.1
(01-01-2018)
Overview of EUP Roles

- (1) The FATCA Registration Employee User Portal includes five user roles. The specified role and its functionality are defined in the table below:

EUP Role	Functionality
Analyst Role (LB&I)	<ul style="list-style-type: none">• Manage FI, sponsored entities and sponsored subsidiary branches• Search, view and edit registration, renewal of FFI agreement, and certification data• Override the individual status of an FI or sponsored entity• Override the condition of a branch or sponsored subsidiary branch• Reset FI access code• Start, stop and view status and history for Certification Initial Population Batch Job• Configure parameters for certain batch jobs

EUP Role	Functionality
Data Transcriber Role/Tax Examiner Role (Submission Processing)	<ul style="list-style-type: none"> • Input FI registration forms (Form 8957) • Search and view FI <p>Note: DPO tax examiners will return any application that does not meet the criteria set forth in IRM 3.21.112.5. Those applications that do not meet the criteria will be returned to the applicant with Letter 5026. If Form 8957 has the items set forth in IRM 3.21.112.5 (5), send the form to the clerical staff to be batched.</p> <p>Reminder: The tax examiner will review the application packet for additional correspondence from the applicant to address any issues, questions or instructions regarding the application or process. If correspondence is identified, route copies of the Form 8957 and correspondence to Large Business and International (LB&I). Send to manager of the Foreign Payments Practice P&A / Team 1190. Complete address is listed in IRM 3.21.112.3.3.2.</p> <p>Caution: Do not send basic cover letter correspondence such as Enclosed are Forms 8957 or similar when the applicant is only stating that they are applying for a FATCA ID.</p>

EUP Role	Functionality
Quality Reviewer Role (Submission Processing)	<ul style="list-style-type: none"> Search and view FI Performs quality review on sampling of forms 8957 input by data transcriber role during the quality review hold period (3 business days) <p>Note: Review daily each Form 8957 that is input into the EUP to ensure that all data is input for a completed registration for the FI.</p>
Customer Service Role (EPSS)	<ul style="list-style-type: none"> Search and view FI (including registration, renewal of FFI agreement, and certification), sponsored entity, sponsored subsidiary branch data to service inquiries from financial institutions Reset FI access code <p>Note: Do NOT refer questions about the paper application process to the e-help desk.</p>
Viewer Role (LB&I and others as needed)	Search and view FI (including registration, renewal of FFI agreement, and certification), sponsored entity, sponsored subsidiary branch data.

- (2) For additional information regarding the functionality and features available by role, see Document 13133.

3.21.112.4.2 (01-01-2024) EUP Time Out

- (1) If the user does not log out of the system using the logout link, the system does not log the user out immediately. This can occur if the user closes the browser or gets an error message that forces them out of the system. If the user tries to log back in immediately, a default error message will display indicating that the FATCA account is locked because it is edited by another user.
- (2) EUP will time out after 15 minutes of inactivity. The user will have to re-login to continue processing or registration of the form.
- (3) If inactive for 10 minutes, the system will display a warning message. You will then have an option to click on the **OK** button to reset the timer for time out.

- (4) If you click on the **Cancel** button or nothing was selected on the **Warning** Message pop up window, the system will continue to monitor for another 5 minutes of inactivity before logging out the user from the system.

Note: Inactive is defined as no activity to the server. Moving the mouse or typing on the keyboard is considered inactive and will not reset the time out timer.

3.21.112.4.3
(01-01-2022)
EUP Logout

- (1) The users can logout of FATCA system by clicking “**Close**” on the navigation menu. The Close will navigate the user to the EUP where they can click on the “**logout**” hyperlink to get back to the EUP login.

3.21.112.5
(01-01-2022)
**Form 8957- Foreign
Account Tax Compliance
Act (FATCA)
Registration Required
Fields**

- (1) Use paper registration forms to create new FI accounts for single FI, lead FI, and a sponsoring entity , but not member FIs. Member FI accounts can only be created by a lead FI and IRS employees in the analyst role. A tax examiner may only input data into an existing member FI account if the accounts are in initiated, registration submitted, or registration incomplete status.
- (2) Determine the received date in the following priority when it is required and there is no valid date stamp or handwritten received date:
- Latest postmark on the envelope or latest date from a private delivery service mark
 - Service Center Automated Mail Processing System (SCAMPS) digital dates
 - Latest date by the applicant signature
 - Today’s date minus 10 days
- (3) Wage and Investment (TS) SP Tax Examiner (TE) will input FI registration Form 8957.
- (4) The function of adding an FI is available only to the TE. This feature allows the user to input paper Form 8957 registration information received into the system. There are three parts to the FATCA registration; however, not all parts will be required to be completed depending on the type of Financial Institutions:
- Part 1** - contains identifying information for the FI and must be completed by all FIs.
 - Part 2** - must be completed in the IEP/RUP by the Lead FI to identify the Member FIs that are part of its Expanded Affiliated Group. Single FI, Sponsoring Entities, and Member FIs will not complete Part 2. Part 2 is not visible to the TE in the EUP and only Analysts are able to enter data and edit Part 2. Most paper registrations will not have Part 2 filled in.
 - Signature** - must be completed by all FIs and requires the responsible officer of the FI to certify that the information provided in the FATCA Registration is accurate and complete and the responsible officer is authorized to agree that the FI will comply with its FATCA obligations.
- (5) TEs should review the paper submission before entering them into the EUP. If these fields are missing the system will not allow the TE to save or submit the

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application. The TE must return the paper submission to the FI along with a Letter 5026. The EUP can only accept paper submissions that meet three mandatory criteria, including having:

- a. IRS received date
- b. FI Type information
- c. Paper copy signed with original signature

(6) TEs must also return the paper submission to the FI along with Letter 5026 if the:

- Member FI does not provide a FATCA ID
- Member FI provides an invalid or incorrect FATCA ID
- Form 8957 is attached with photocopied signatures

Note: The first and last name of the RO are required in order for a letter to generate.

3.21.112.5.1
(01-01-2022)

Input Paper Form 8957 in EUP

- (1) Navigate to the input **FI link** on the **global navigation bar**.
- (2) Select one of the following:
 - To create a new account for a single FI, lead FI, or sponsoring entity, click on the “add FI” button.
 - To view and edit an existing member’s registration data:
 - Enter the member FI’s FATCA ID.
 - View and edit existing member FI’s initial registration. You cannot input a member’s paper submission that does not provide a FATCA ID or is in approved or limited conditional status.
 - Click “submit” to go the member FI’s view/edit page.
- (3) After clicking “add FI” or “submit”, the system displays a blank online Form 8957 to populate. If editing an existing member’s information some fields will already be populated.
- (4) Confirm the paper form has a physical signature in Part 4 and then check the *agreement signed on paper submission* check box at the top of the application. This is a mandatory field and you cannot input the form into the system without a signature in Part 4.
- (5) Enter *IRS received date* using either option below:
 - Enter the date that the paper application was received by the IRS in MM/DD/YYYY format. Year cannot be a future date or a date earlier than 2013.
 - Click the calendar icon to the right and select the date.
- (6) Select the Financial Institution type for Question 1. For member FIs, this field will already be populated and cannot be changed.

Note: Saving the FI Registration: At any point after selecting the agreement signed on paper submission check box, entering the IRS received date, and answering Question 1, click “save” to save the partial or full FI registration. The system performs a partial validation for format issues before saving the FI registration to the database. After clicking “save” there is a “return to form”

button that you can use to continue making edits to the registration. If you come back at a later time, you will need to conduct a search and open the FI record to make further edits.

- (7) Enter remaining FI registration information. Fields marked by an asterisk (*) are required fields. The system will allow the TE to input and “save” or enter as “completed” an incomplete form. For a complete listing of countries/jurisdictions in the FATCA Online Registration System, refer to the FATCA Registration System Country Jurisdiction Listing. See <https://www.irs.gov/businesses/corporations/fatca-registration-country-jurisdiction-listing>.
- (8) Click “completed” after all registration information has been entered to submit and begin the three-business day quality review hold period. Only click “completed” when everything that is on the paper form has been transcribed into the system.

Note: The system will perform format and required field validations on the data entered and notify the user of any errors. Since the system will still allow you to mark the form as “completed” even with required fields missing, one of the two scenarios will follow:

- If there are no format errors, the minimum fields are entered, and the FI type is single or sponsoring entity, the system will ask you if you wish to continue with submission and mark the registration form as completely input.
 - If the FI type is a lead FI, or if there are only required fields missing on a single FI or sponsoring entity FI registration, the system will ask you if you wish to continue with submission and mark the registration form as completely input even though there are missing required fields.
- (9) Select one of the following:
 - Click “cancel” to return to the record without marking the registration as completed
 - Click “ok” to save the record to the database. After clicking “ok” you will be taken to a confirmation screen and shown the FI status and FATCA ID. One of the following pages will display:
 - If you submit the FI registration with no required fields missing and the FI type is not a lead FI, a message is sent to the FI message board and the FI is placed in registration submitted status
 - If you submit the FI registration with required fields missing or the FI type is lead FI, a message is sent to the FI message board and the FI is placed in registration incomplete status
 - (10) Print the FATCA ID screen after the registration is input.

3.21.112.5.2 (01-01-2024) Edit FI Registration Data in EUP

- (1) To edit registration data, search and select the **view** link to open an FI record. Click the **edit FI** link to update registration data fields as needed. You can toggle back to view FI (read only mode) by clicking on the **view FI** link.

Note: If the FI is in initiated, registration submitted, or registration incomplete status, a TE can edit the FI’s registration data. Edit capabilities are not available to the data transcriber role when an FI registration is in approved

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or limited conditional status. Edit capabilities are available when an FI registration is in a negative status, however the TE should not edit a registration in a negative status.

- (2) All of the FI registration questions are accessible on the edit FI page and can be edited by the TE, except for Question 1 and Part 2.
- (3) To commit changes to the database, you can click the "save" or "completed" button. Only the first time the "completed" button is clicked triggers the three-business day quality review hold; after the first time, the quality review hold period will not be reset. If there are no required fields missing, clicking the "completed" button will prompt the confirmation message.
- (4) Select one of the following:
 - Click "cancel" to return to the record without marking the registration as completed.
 - Click "ok" to save the record to the database. After clicking "save" or "completed," you will be directed to a confirmation page which displays the current FI status.
- (5) If you click "save," you can click the "return to form" button to return to the FI's registration. If you click "completed" and wish to add another FI, click the "add another FI" button and repeat the steps in this section. For both "completed" and "save," you can click "back to search results" to return to the search results.

3.21.112.5.3
(01-01-2022)

FATCA Registration System

- (1) Complete guidance for input and edit of Form 8957 by Data Transcribers is located in Section 6 of the EUP FATCA User Guide, Document 13133.
- (2) The FATCA Registration System Release 6.2 became effective July 2018, impacting SP and the input of paper Forms 8957.
- (3) Classification values (Question 4) changed on registration Form 8957 :
 - a. Created new values for classification, restricted by FI type.
 - b. Only new values are available in Question 4 and only one may be checked. See **Classification by FI Type Table** below which contains a listing of the classification values by FI type.

Classification Values	<u>FI Type</u> Single	<u>FI Type</u> Lead	<u>FI Type</u> Member	<u>FI Type</u> Sponsoring Entity
Direct Reporting NFFE	X		X	
Participating FFI, including a Reporting Financial Institution under a Model 2 IGA	X	X	X	
Registered Deemed-Compliant FFI that is a Local FFI	X	X	X	
Registered Deemed-Compliant FFI that is a Non-Reporting Member of a PFFI Group	X	X	X	

Classification Values	FI Type Single	FI Type Lead	FI Type Member	FI Type Sponsoring Entity
Registered Deemed-Compliant FFI that is a Qualified Collective Investment Vehicle	X	X	X	
Registered Deemed-Compliant FFI that is a Qualified Credit Card Issuer or Servicer	X	X	X	
Registered Deemed-Compliant FFI that is a Restricted Fund	X	X	X	
Reporting Financial Institution under a Model 1 IGA	X	X	X	
Sponsoring Entity of Sponsored Direct Reporting NFFEs				X
Sponsoring Entity of Sponsored FFIs				X
Sponsoring Entity of Sponsored FFIs and Sponsored Direct Reporting NFFEs				X
Trustee of a Trustee-Documented Trust				X
U.S. Financial Institution	X	X	X	

Note: For more information regarding the FATCA Classification Values, refer to Pub 5118, FATCA Online Registration User Guide.

- (4) EUP search screen changes for all EUP roles:
- Reduced the minimum number of characters required for the FI Legal Name and the FATCA ID to 3 characters
 - Removed the search by RO Last Name
 - Added fields to search by Authorized User First Name, Last Name and E-mail Address
 - Added field to search by Certification Status (Certifications of Pre-Existing Accounts (COPA) or Periodic). The Data Transcriber and Quality Reviewer Roles DO NOT have access to certification information in EUP. The search option is available to you, however, the certification information will not appear on the "view" page. Your view will remain the same as it has always been (but will include the new values)

3.21.112.6
(01-01-2022)
**FI Submits Registration
Form 8957**

- FFIs can submit registration information either electronically through the Integrated Enterprise Portal (IEP)/Registered User Portal (RUP) or via paper. Paper registration application information must be entered into the database.
- IRS Employees will use the Employee User Portal (EUP) to input paper registration forms, view, search for FI registration information, perform quality review checks, edit and update registrations statuses.
- Form 8957 may be incomplete. The form should be input, even with incomplete fields, as mentioned in the IRM 3.21.112.5(4)(5).

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- (4) If the FATCA ID is for the member only, the access code is not available. Print the screen with the FATCA ID and attach to front of application.

Note: If not previously set input completion date. If EUP is not available, hold Form 8957 and any attachments.

- (5) The FATCA ID for a Single, Lead, or Sponsoring Entity has six characters of upper- case alphas and numeric (A -Z and 0-9). The Member FATCA ID has the first six characters of the Lead's FATCA ID and then 5 characters or digits: XXXXXX.XXXXX

3.21.112.6.1
(01-01-2022)

FI Registration Process

- (1) FI may register online or mail paper Form 8957.
- (2) Form 8957 must be completed and the agreement signed.
- (3) TE will access the EUP using the Standard Employee Identifier (SEID) and password.
- (4) TE will input/edit (Parts 1 and 4).
- (5) TE must make sure to check the box that the agreement section is signed on paper. If the Form 8957 is not signed send a Letter 5026. The EUP system will only accept original signatures.
- (6) If all parts are input, TE must then indicate that the paper input is finished. Click the "complete" button Form 8957.
- (7) If the form has incomplete fields, the system will prompt the TE that the form has required fields that are missing. It is acceptable for the form to not have all required fields so long as the items listed in IRM 3.21.112.5(4) are present. The TE should confirm that they have entered all fields completed in the form and select OK to continue.
- (8) If all fields were entered, the system will prompt the TE "Do you wish to continue with the submission and mark the registration form as completely input." Select "OK" to continue or Cancel to return. The TE should select "OK".
- (9) The system will then place the registration in QR hold for three days. If there are any questions the QR will contact or inform TE. If further editing is required, the system will not re-set the three-day hold.

Note: If contact meets TAS criteria, see IRM 13.1.7.2, Taxpayer Advocate Case Procedures - Taxpayer Advocate Service (TAS) Case Criteria.

3.21.112.6.2
(01-01-2022)

FI Letters

- (1) There are six standard letters. Letter 5026 is used to return the Form 8957 and inform the FI that there are critical items that cause the Form 8957 to be non-processable. Please see IRM 3.21.112.5 for these items.
- (2) There are other situations in which the TE must return the paper submission to the FI along with Letter 5026, including the following:
 - Member FI does not provide a FATCA ID.
 - Member FI provides an invalid or incorrect FATCA ID
- (3) Form 8957 cannot have attached photocopied signature.

- (4) The 5 letters listed below, serve to inform the FI how to log on to the system and correct any incorrect or incomplete information found on Form 8957 or to transmit the FATCA ID and Temporary Access Code.
- Letter 5027 - Lead Missing Required Information.
 - Letter 5028 - Single/Sponsor Missing Required Information.
 - Letter 5029 - Member Missing Required Information.
 - Letter 5030 - Transmittal of FATCA ID and Access Code for a Single or Sponsor.
 - Letter 5031 - Transmittal of FATCA ID and Access Code for a Member.

3.21.112.6.3
(01-01-2022)
**Business Object
Environment (BOE)**

- (1) A BOE report will be generated that creates the appropriate letter based upon whether the FI has incorrect or incomplete information or is being transmitted the FATCA ID and Temporary Access Code.
- (2) The clerks will print the letters from the BOE and mail along with a copy of the Form 8957 to the FI. The link to the BOE is *BOE link*
- (3) To retrieve the letters, type the letter you want in the search engine. Click on Enter value(s) for FATCA ID. Then enter the FATCA ID in the Values box. Click the right arrow and then click "OK".
- (4) Large Business & International Division (LB&I) will generate weekly reports and send a copy to the (TS) Headquarters FATCA Analyst and Planning & Analysis Staff (P&A) in Austin weekly.

3.21.112.7
(01-01-2024)
FATCA ID

- (1) Each registering FI or Direct Reporting NFFE is provided with a FATCA ID which is used for purposes of establishing and accessing the FIs or Direct Reporting NFFEs online FATCA account.
- (2) All FIs and Direct Reporting NFFEs, other than Member FIs, the FATCA ID is a randomly generated six-character alphanumeric string.
- (3) For Member FIs, the FATCA ID will be comprised of 12 characters; the first six characters will be lead FIs FATCA ID, followed by a period, and the last five characters will be alphanumeric, assigned sequentially to each Member. The FATCA ID is not the same as the GIIN.

3.21.112.8
(01-01-2025)
**Global Intermediary
Identification Number
(GIIN)**

- (1) GIIN is an abbreviation of Global Intermediary Identification Number. The IRS issues Global Intermediary Identification Numbers (GIINs) to registered entities, which are essential for compliance and reporting purposes. The FATCA Registration System is integral to ensuring that foreign financial institutions and other relevant entities comply with FATCA's due diligence, withholding, and reporting requirements, thereby aiding in the identification and reporting of U.S. accounts held abroad. The FATCA Registration System approves financial institutions (FI), financial institution (FI) branches, direct reporting non-financial foreign entities (NFFE), sponsoring entities, sponsored entities, and sponsored subsidiary branches. Institutions and entities assigned a GIIN can use it to identify themselves to withholding agents and tax administrators for FATCA reporting purposes.

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- (2) The GIIN, formatted as XXXXXX.XXXXXX.XX.XXX, is a 19-character identification number made up of several identifiers. These characters will never contain the letter “O”. See the table below for a description of the identifiers.

Note: See the FATCA GIIN website <https://www.irs.gov/businesses/corporations/fatca-online-registration-system-and-ffi-list-giin-composition-information>

Position	Character Representation	Length	Description / Rules
1-6	XXXXXX FATCA ID	6	<ul style="list-style-type: none"> Numbers and uppercase letters only Lead FI, single FI, or sponsoring entity - same as the FATCA ID. Member FI - first 6 characters of the FATCA ID. FI branch - first 6 characters of the branch's associated FI's FATCA ID. Sponsored entity or sponsored subsidiary branch - the sponsoring entity's FATCA ID.
7	Separator 1	1	Period - .
8-12	XXXXX Type	5	<ul style="list-style-type: none"> Numbers and uppercase letters only Lead FI - 00000 Single FI - 99999 Sponsoring Entity - 00000 Member FI - Same as last 5 characters of the member's FATCA ID FI branch - same as the branch's associated FI Sponsored entity - same as the last 5 characters of the entity ID Sponsored subsidiary branch - same as the branch's associated sponsored entity
13	Separator 2	1	Period - .

Position	Character Representation	Length	Description / Rules
14-15	XX Category Code	2	<ul style="list-style-type: none"> • Upper case letters only • Abbreviation for an FI type, sponsored entity classification or branch type: <ul style="list-style-type: none"> • LE = a Lead FI • SL = a single FI • ME = a member FI • BR= an FI branch • SP = a sponsoring entity • SF - a sponsored entity that is a sponsored fund • SD - a sponsored entity that is a sponsored direct reporting NFFE • SS - a sponsored entity that is a sponsored subsidiary • SB - a sponsored subsidiary's branch
16	Separator 3	1	Period - .
17-19	XXX Country/Jurisdiction Identifier	3	<ul style="list-style-type: none"> • Numbers only <ul style="list-style-type: none"> • ISO 3166-1 numeric standard country code of the GIIN holder <p>Note: 999 for country code "Other"</p>

3.21.112.9
(01-01-2022)
**Route Form 8957 to
Files**

- (1) Use Forms 3210, Document Transmittal, when routing Forms 8957 and supporting documents for Files.
- (2) Complete the following information on Form 3210:
 - a. To (person in Files name and address)
 - b. Release Date
 - c. Quantity
 - d. List the DLN or serial number
 - e. Check Shipment Information Received
 - f. From (originator return address)
 - g. Releasing Official signature and title
 - h. Received and verified signature and title
 - i. Date acknowledged
- (3) For additional information, see IRM 3.5.61, **Files Management and Services**.

3.21.112.10
(01-01-2018)
**Internal and External
Reviews**

- (1) Internal and external review are often requested to ensure the accountability and effectiveness of Federal programs and operations. If such a review is requested, follow the steps below.
- (2) Inform the SP FATCA HQ Analyst of the intended review and of any subsequent contact/requests made by the reviewer(s).
- (3) If documents/forms are needed for the review, determine if they are still in the Entity area or if they have been shipped to Files.
- (4) If they have been shipped to Files, complete Form 2275, **Records Request, Charge and Recharge** as shown below:
 - Form 2275, Part A, Document Identification - Fill in boxes 1, 2, 7, 10 and 11, as applicable.
 - Form 2275, Part B, Originator Information - Fill in all boxes, as applicable.
 - Form 2275, Part C, Researcher Information, Box 19 - In the "Remarks" section, notate "Alpha Files" and include the FATCA Form number and the Global Intermediary Identification Number (GIIN), if applicable.
 - Fax Form 2275 to the Austin Files Area - Special Search.
 - a. 737-800-8004(Fax)
 - b. 877-821-4731 (EEFax)
- (5) If they have not been shipped to Files, perform a thorough search of the Entity area, including the suspense bin.
- (6) If the documents/forms cannot be located, contact the SP FATCA HQ Analyst for assistance.