



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.21.112

OCTOBER 8, 2025

EFFECTIVE DATE

(01-01-2026)

PURPOSE

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

MATERIAL CHANGES

- (1) This material in IRM 3.21.112, International Returns and Documents Analysis, Foreign Account Tax Compliance Act (FATCA) Registration is obsolete. Paper Form 8957, Foreign Account Tax Compliance Act (FATCA) Registration is deemed obsolete by Large Business and International (LB&I) and has been replaced by an online registration process.
- (2) Information related to FATCA online registration can be found in IRM 3.42.7.15.5, Foreign Account Tax Compliance Act (FATCA) Online Registration System Authentication/Authorization and *FATCA foreign financial institution registration*.

EFFECT ON OTHER DOCUMENTS

IRM 3.21.112, International Returns and Documents Analysis, Foreign Account Tax Compliance Act (FATCA) Registration is deemed obsolete as January 01, 2026.

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

Scott Wallace
Director, Submission Processing
Taxpayer Services

