

## **Caution: *DRAFT—NOT FOR FILING***

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

DO NOT STAPLE

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| Form <b>8966-C</b><br>(December 2016)<br>Department of the Treasury<br>Internal Revenue Service  | <b>Cover Sheet for Form 8966 Paper Submissions</b> | OMB No. 1545-2246                                |
| Name of filer  |  |  |
| Taxpayer Identification Number (TIN)   |  | Global Intermediary Identification Number (GIIN) |
| Number, street, and room or suite no.  |  |  |
| City or town, state or province, country, and ZIP or foreign postal code   |  |  |
| 1 Type of paper Forms 8966 attached (check only <b>one</b> box): <input type="checkbox"/> Original <input type="checkbox"/> Amended <input type="checkbox"/> Corrected <input type="checkbox"/> Voided   |  |  |
| 2 Number of paper Forms 8966 attached ▶ .....  |  |  |
| <b>Caution:</b> Please ensure only one box is checked on line 1. If this transmittal is submitting corrected, amended, or voided reports, please ensure all attached Forms 8966 submitted under this cover sheet are correctly marked and consistent with the box checked on line 1. |  |  |

**Please return this entire page to the Internal Revenue Service.**

|                  |  |       |      |
|------------------|--|-------|------|
| <b>Sign Here</b> | I declare that I have examined this return and accompanying documents and, to the best of my knowledge and belief, they are true, correct, and complete. |       |      |
|                  | Your signature<br>▶  | Title | Date |

## Instructions

**Purpose of form.** Use this form to transmit paper Forms 8966, FATCA Report, to the Internal Revenue Service. Use a separate Form 8966-C to transmit each type of Form 8966 (see the instructions for line 1).

**Electronic filing requirement.** Unless you have a hardship waiver, you must file Forms 8966 electronically. If you submit Forms 8966 electronically, do not use Form 8966-C.

**Where and when to file.** Send Form 8966-C (and the paper Forms 8966 being transmitted) to:

Internal Revenue Service  
FATCA, Stop 6052 AUSC  
3651 South IH 35  
Austin, Texas 78741

Send Form 8966-C and paper Forms 8966 by the due date specified in the instructions for Form 8966.

**Identifying information at top of form.** The identifying information of the filer named on this form must be the same as the information entered on Forms 8966. If you have been assigned a GIIN by the IRS, enter that number on the line for GIIN. If you do not have a GIIN, enter your EIN or foreign TIN on the line for TIN.

**Line 1.** Check the box for the type of paper Forms 8966 (original, amended, corrected, or voided) you are transmitting. Check only one box. Each type must be transmitted with a separate Form 8966-C.

**Line 2.** Enter the number of paper Forms 8966 attached to the Form 8966-C. Please ensure all attached Forms 8966 submitted under this cover sheet are correctly marked and consistent with the box checked on line 1.

**Paperwork Reduction Act Notice.** The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 7 minutes.