



Foreign Account Tax Compliance Act

FATCA

Foreign Financial
Institution (FFI) List
Search and Download Tool

User Guide



November 2015

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The Foreign Account Tax Compliance Act (FATCA) was enacted as part of the Hire Incentives to Restore Employment (HIRE) Act in 2010. FATCA was created to address non-reporting of income related to foreign financial accounts held by US taxpayers.

FATCA requires certain foreign financial institutions (FFIs) to report certain information about its U.S. accounts, accounts held by owner-documented FFIs (ODFFI), and certain aggregate information concerning accounts held by recalcitrant account holders and, for a transitional period, accounts held by nonparticipating FFIs. Generally, FFIs will commit to this reporting requirement by registering with the IRS and signing an agreement with the IRS. In most cases, FFIs that do not register with the IRS will be subject to 30% withholding on certain U.S. source payments. Chapter 4 of the FATCA regulations also requires a withholding agent to deduct and withhold tax equal to 30 percent of a withholdable payment made to a passive non-financial foreign entity (NFFE) unless the passive NFFE certifies to the withholding agent that it does not have any substantial U.S. owners or provides certain identifying information with respect to its substantial U.S. owners. Payments to NFFEs that report their substantial U.S. owners directly to the IRS (direct reporting NFFEs) are excepted from withholding and reporting by the withholding agent.

An approved financial institution (FI) (other than a limited FFI or a limited branch), direct reporting NFFE, or sponsoring entity that registers with the IRS under FATCA will receive a global intermediary identification number (GIIN) and appear on the published FFI list. The FFI list appears on IRS.gov's FATCA section where it can be searched and/or downloaded. The FFI List Search and Download Tool allows users to search entities on the list by GIIN, financial institution name, or country/jurisdiction of the FFI¹ or branch. First published in June 2014, the FFI list is updated and published monthly, with prior months' lists available for download.



Figure 1 - Foreign Financial Institution (FFI) List Overview

¹ For purposes of this guide only, the terms “FFI,” “financial institution,” or “FI” mean all entities that appear on the published FFI list (such as foreign financial institutions, direct reporting NFFEs, trustees of trustee-documented trusts, sponsoring entities, sponsored entities, and non-GIIN filers).

FINs and Multiple GIINs

FATCA identification number (FIN)

There are certain entities, such as U.S. withholding agents (USWA), territory financial institutions (TFI), third party preparers, and commercial software vendors that do not need to have a GIIN (non-GIIN filers). A non-GIIN filer has to get a FATCA identification number (FIN) in order to enroll in the International Data Exchange Service (IDES) for FATCA reporting.

Publication of a FIN on the FFI list does not change the filer's status for FATCA purposes, as it does not make the filer an FFI and does not serve any function related to withholding tax on payments under FATCA. A FIN will be accompanied by a generic name (e.g., "U.S. Withholding Agent 1") on the FFI List.

More information on FINs can be found on the [FATCA Identification Number \(FIN\) enrollment process page](https://www.irs.gov/Businesses/Corporations/FINEnrollment-process) (<https://www.irs.gov/Businesses/Corporations/FINEnrollment-process>).

Publishing of Two or More GIINs for the Same Financial Institution

An FFI could have two or more GIINs on the FFI list in a given month. This may occur when an FI obtains one GIIN for its own reporting and another GIIN to report on behalf of another entity (such as a sponsoring entity reporting on behalf of a sponsored entity or a trustee reporting on behalf of a trustee-documented trust). This may also occur when an FI is in the process of transferring into an expanded affiliated group or changing its FI type; in such a case, please note the following:

- If the FI's FATCA account is in approved status, a new GIIN will be issued. The old GIIN will remain on the published FFI list for a short time to allow the GIIN holder enough time to distribute its new GIIN.
- All approved branches will also be issued new GIINs. The old branch GIINs will also remain on the published FFI list for a short time.

More information on the transfer and change FI type process and definitions of terms used in this guide can be found in the [FATCA Online Registration User Guide](https://www.irs.gov/pub/irs-pdf/p5118.pdf) (<https://www.irs.gov/pub/irs-pdf/p5118.pdf>).

The FATCA FFI List Search and Download Tool performs three main functions. It can:

- Download the entire FFI list
- Search the FFI list
- Download a partial FFI list (search results)

The search tool can narrow down results by GIIN, financial institution name, and/or by country/jurisdiction of FFI or branch. We recommend you download the entire FFI list when you are searching for multiple FFIs and/or branches.² Once you download the list file, you can then search within it.

Figure 2 – Foreign Financial Institution (FFI) List Components is an overview of the FATCA FFI List Search and Download Tool's three functions.

Download the Entire FFI List	Search the FFI List	Download a Partial FFI List
Download the current entire FFI list for financial institutions and branches in CSV and/or XML file formats.	Search the current entire FFI list for and view the search results of all financial institutions and branches that meet the search criteria.	Download a partial FFI list (search results) in CSV, XML, and/or PDF file formats.

Figure 2 - Foreign Financial Institution (FFI) List Components

All three functions include the following information:

- Global intermediary identification number (GIIN)
- Financial institution (FI) name
- Country/jurisdiction of FFI or branch

² The time it takes to download the FFI list (entire or partial) depends on your Internet connectivity.

2 System Requirements/Launch the FFI List Search and Download Tool

2.1 | System Requirements

Minimum Requirements

The FATCA FFI List Search and Download Tool is a public application and does not require a user name or password. It functions on most major Internet browsers (e.g., Mozilla Firefox, Internet Explorer, and Google Chrome).

Your Internet browser's settings must have the JavaScript and session cookies functions enabled for the FFI List Search and Download Tool to have full functionality.

You will need access to file extraction for compressed files software to download the entire FFI list or a prior month's list. You also need the ability to view CSV and/or XML file formats, as well as PDF formats for a partial list (search results).

Session Cookies Enabled

You must configure your Internet browser to allow session cookies and cascading style sheet (CSS) capabilities for the application to function properly. Session cookies exist temporarily in memory and are deleted when the Internet browser is closed.

Printing

Use your Internet browser's print option to print search results directly from the FFI List Search and Download Tool. We recommend you download the FFI list (entire FFI list or partial FFI list) and print it using your own computer.

2.2 | Launch the FFI List Search and Download Tool

The FATCA FFI List Search and Download Tool can be accessed on the [FATCA FFI list landing page](https://www.irs.gov/fatca-ffilist) (https://www.irs.gov/fatca-ffilist).

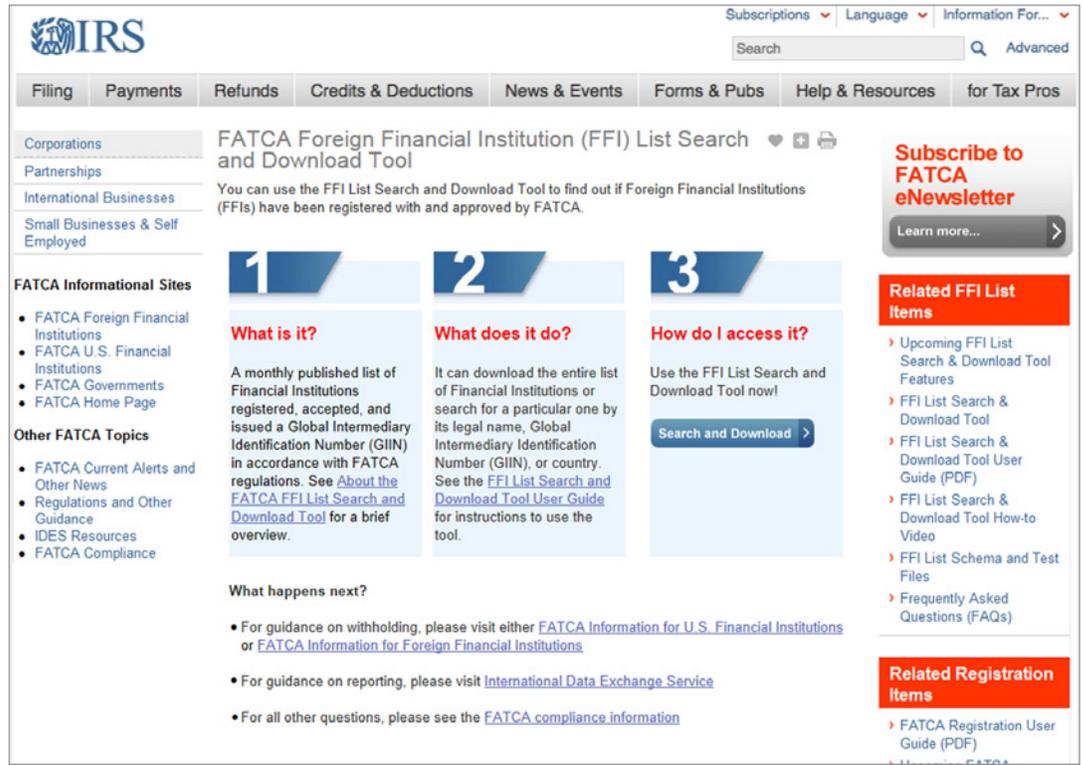


Figure 3 - Foreign Account Tax Compliance Act (FATCA) Foreign Financial Institution (FFI) List Landing Page

From the FFI list landing page, click on the “search and download” button to access the FFI List Search and Download Tool. There are several helpful related links on the landing page. For more information on the related links, go to [Appendix A - FFI List Resources and Important Links](#).

3 The FFI List Search and Download Tool

3.1 | Introduction

The current list of FFIs and branches is available on IRS.gov on the first day of each month. FFIs and branches must be in approved status both five business days prior to the last business day of the month (Monday through Friday, excluding U.S. holidays) and the last business day of the month, in order to appear on the current list of approved FFIs and branches.

3.2 | Download the Entire FFI List

You can download the entire FFI list containing all FFIs and branches in approved status. The entire FFI list is available in two downloadable formats: CSV and XML. The entire FFI list is not available in PDF format due to the size of the file, although a partial list (search results) is available in PDF format. The entire FFI list file size is displayed next to the file format.

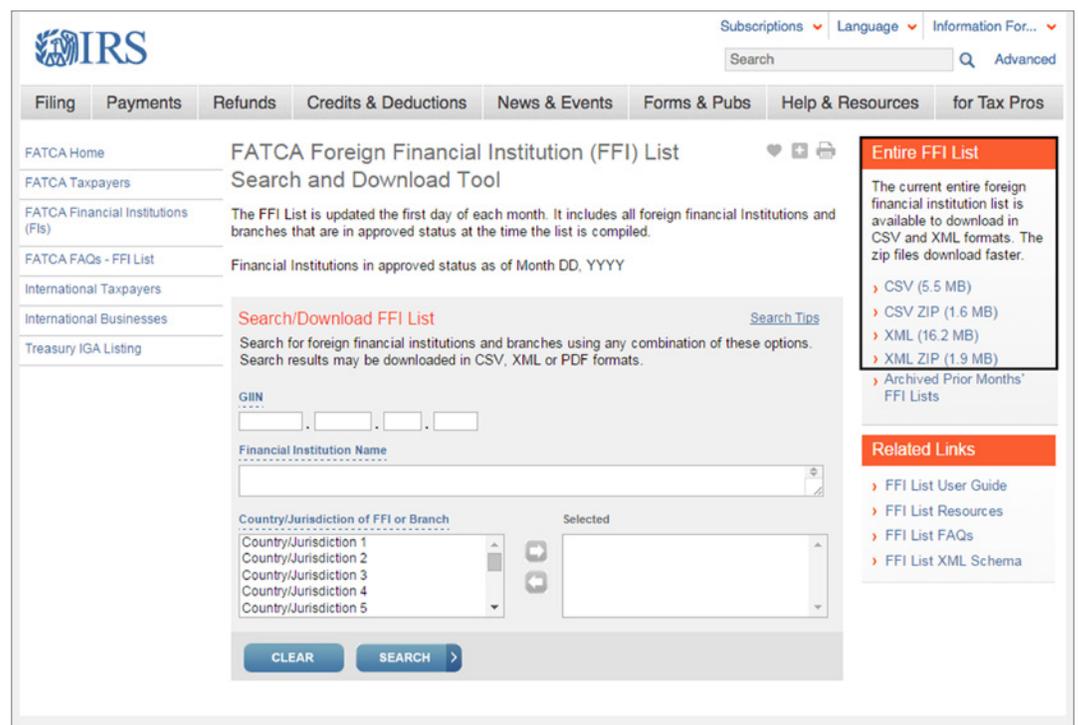


Figure 4 - Download the Current Entire Foreign Financial Institution (FFI) List

To download the current entire FFI list:

1. Locate the **entire FFI list** links on the FFI List Search and Download Tool.
2. Click on one of the file format links to download the file in the selected format.

To download the file in CSV format:

Click on the **CSV** or **CSV ZIP** link. The **CSV ZIP** link will download the FFI list in the CSV format in a zipped or compressed file. CSV files can be imported into many spreadsheets and database applications.

To download the file in XML format:

Click on the **XML** or **XML ZIP** link. The **XML ZIP** link will download the FFI list in XML format in a zipped or compressed file. XML files can be imported into certain database applications.

To save the downloaded file:

1. Follow your Internet browser's prompts for saving files to your computer.

2. The Internet browser will prompt you with a default file name:

- CSV: FFIListFull.csv
- CSV ZIP: FFIListFullCsv.zip
- XML: FFIListFull.xml
- XML ZIP: FFIListFullXml.zip

You can save the file with a different name than the default file name and/or at a different location on your computer.

To download a prior month's version of the FFI list:

The screenshot shows the IRS website's FATCA Foreign Financial Institution (FFI) List Search and Download Tool. The page includes a navigation menu with options like Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. The main content area is titled "FATCA Foreign Financial Institution (FFI) List Search and Download Tool". It provides information about the FFI List, including that it is updated monthly and includes all foreign financial institutions and branches in approved status. The search tool allows users to search by GIIN, Financial Institution Name, and Country/Jurisdiction of FFI or Branch. A sidebar on the right offers download options for the current list in CSV (5.5 MB), CSV ZIP (1.6 MB), XML (16.2 MB), and XML ZIP (1.9 MB) formats. A link for "Archived Prior Months' FFI Lists" is highlighted with a red box. Below the sidebar are "Related Links" such as "FFI List User Guide", "FFI List Resources", "FFI List FAQs", and "FFI List XML Schema".

Figure 5 - Download a Prior Months' Foreign Financial Institution (FFI) List

1. Click the **archived prior months' FFI lists** link.
2. Use the month and year labels to locate the desired prior month's list.
3. Click on one of the file format links to download the file in the selected format.

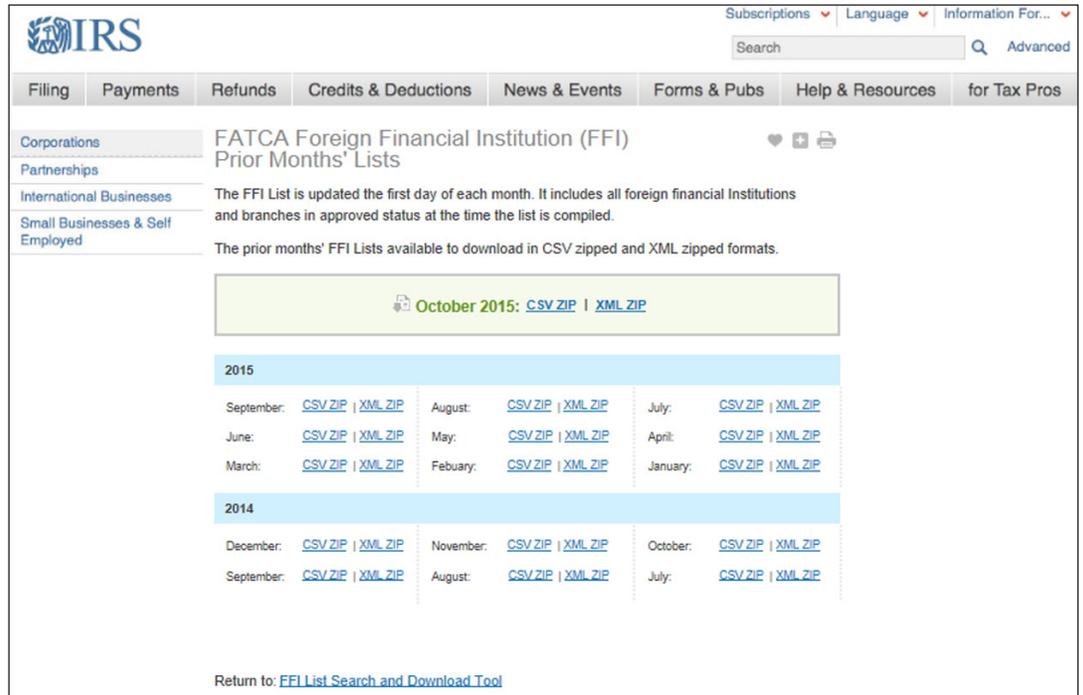


Figure 6 – Foreign Financial Institution (FFI) List Search and Download Tool Prior Months' Lists Page

To download the file in CSV ZIP format:

Click on the **CSV ZIP** link. The **CSV ZIP** link will download the prior month's FFI list in CSV format in a zipped or compressed file. CSV files can be imported into many spreadsheets and database applications.

To download the file in XML ZIP format:

Click on the **XML ZIP** link. The **XML ZIP** link will download the prior month's FFI list in XML format in a zipped or compressed file. XML files can be imported into certain database applications.

To save the downloaded file:

Follow your Internet browser's prompts for saving files to your computer.

1. The Internet browser will prompt you with a default file name:

- CSV ZIP: csvYYYYMMDD.zip
- XML ZIP: xmlYYYYMMDD.zip

You can save the file with a different name than the default file name and/or at a different location on your computer.

To view the structural design of the XML file and to validate the XML document:

Click on the **FFI list XML Schema** link.

For more information about the FFI list schema and test files and to view sample downloaded FFI lists visit the [FFI list schema and test files page](https://www.irs.gov/Businesses/International-Businesses/IRS-FFI-List-Schema-and-Test-Files). (https://www.irs.gov/Businesses/International-Businesses/IRS-FFI-List-Schema-and-Test-Files)

3.3 | Search the FFI List

You can search the entire FFI list to locate specific FFIs and/or branches. You can search the FFI list using three criteria: GIIN, financial institution name, and/or country/jurisdiction of the FFI or branch.

Search tips are available to give you information on how to get better FFI list search results.

The screenshot shows the IRS website's FATCA Foreign Financial Institution (FFI) List Search and Download Tool. The page features a navigation menu with options like Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. The main content area is titled "FATCA Foreign Financial Institution (FFI) List Search and Download Tool" and includes a search bar, a "Search Tips" link, and a "Search/Download FFI List" section. This section contains input fields for GIIN (a four-digit number), Financial Institution Name, and Country/Jurisdiction of FFI or Branch (a dropdown menu with options like Country/Jurisdiction 1 through 5). A "Selected" dropdown menu is also present. At the bottom of the search section are "CLEAR" and "SEARCH" buttons. On the right side, there is a "Related Links" section with links to "FFI List User Guide", "FFI List Resources", "FFI List FAQs", and "FFI List XML Schema".

Figure 7 - Foreign Financial Institution (FFI) List Search and Download Tool Search Page

To open the search tips:

1. Click on **search tips** link and a pop-up window will open with the search tips.
2. Click the “close” button to go back to the search and download page.



Figure 8 - Search Tips

To begin a search:

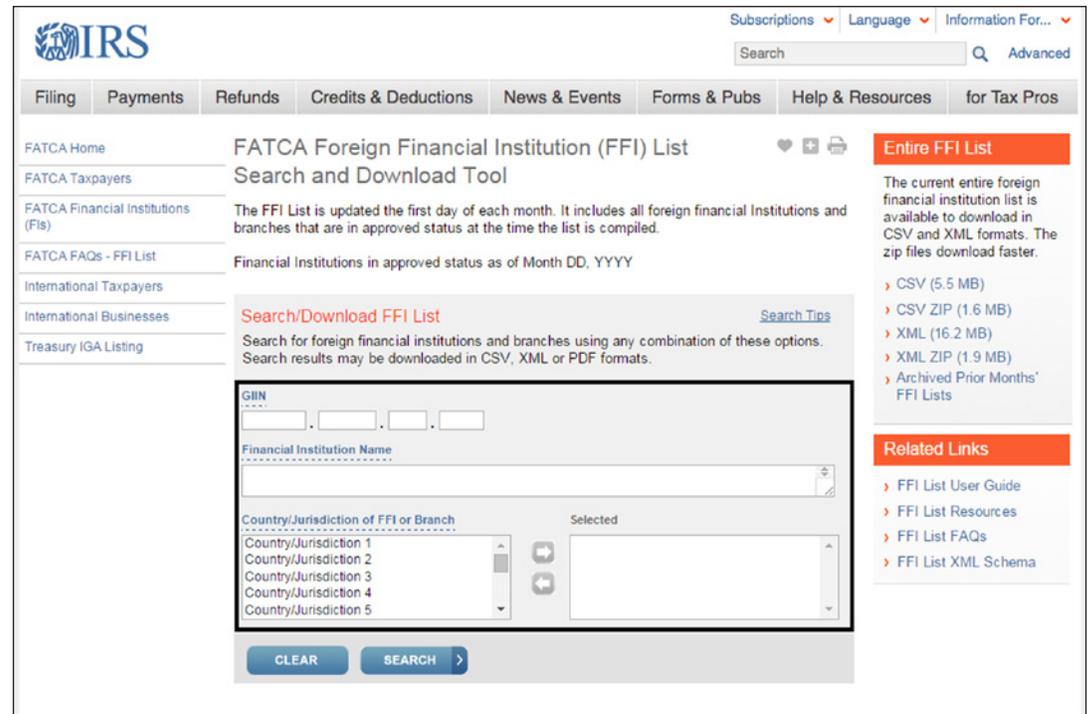


Figure 9 - Search Criteria Fields

Using FFI criteria, enter text in at least one search field. Entering text in multiple search fields will make the search results more specific.

To view the definition of a *search criteria* field, click on the dashed, underlined title of the field to display the title's definition in the pop-up window. The definition for each field is noted in **Figure 13 – Search Criteria Information**.

To search by GIIN:



Figure 10 - Global Intermediary Identification Number (GIIN) Field

Enter at least six sequential characters of the FFI or branch GIIN.

To search by financial institution name:



Figure 11 - Financial Institution Name Field

Enter at least one character of the financial institution's name.

- Enter the financial institution name followed by “- Branch” in the *financial institution name* field to search for a branch. Example: “Financial Institution 1 - Branch.”
- To search all branches, type the word “Branch” in the financial institution name field.

To search by country/jurisdiction of FFI or branch:

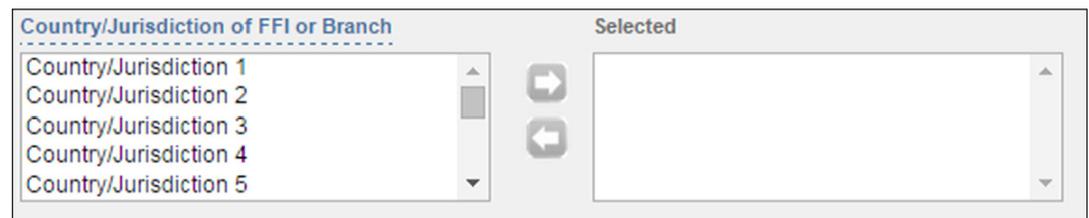


Figure 12 - Foreign Financial Institution (FFI) or Branch Field

Select at least one country/jurisdiction from the alphabetical list.

More information on the search criteria is shown below in **Figure 13 – Search Criteria Information**.

Search Criteria Title	Title Definition	Additional Information
FFI or Branch GIIN	GIIN is the abbreviation for Global Intermediary Identification Number. It contains numbers and letters.	<ul style="list-style-type: none"> ■ At least six sequential characters are required for a search by GIIN. ■ The GIIN field will accept lowercase and uppercase letters (a through z, A through Z) and numbers (0 through 9). Characters should not contain any special characters or the letter “O.” ■ The period (.) separators are embedded in the field, so there is no need to type periods. The GIIN field is 19 characters, including three period separators.
Financial Institution Name	The name a financial institution uses in its legal documents. For branches, the tool follows the name of the financial institution with “ - Branch”	<ul style="list-style-type: none"> ■ A search by financial institution name requires at least one character. No more than 150 characters are allowed for the <i>financial institution name</i> field. ■ The FI field will accept lowercase and uppercase letters (a through z, A through Z), numbers (0 through 9), blank space, ampersand (&), hyphen (-), forward slash (/), period (.), comma (,), apostrophe (’), pound sign (#), percent sign (%), parentheses (()), brackets ([]), and curly brackets ({}). ■ Searches are NOT case sensitive. ■ The FFI list will contain the financial institution name or the financial institution name followed by “ - Branch” for branches. The financial institution name will display on the list in the exact way it was input during registration.³

³ The FI names on the FFI list are from the data entered by the FI on its registration form or FATCA Online Registration System. The FI can edit this field on the FATCA Online Registration System at any time. If this field is changed by the FI, the updated name will appear on a future published list.

Search Criteria Title	Title Definition	Additional Information
Country/ Jurisdiction of FFI or Branch	The country/jurisdiction of residence for tax purposes (usually the FFI or branch's place of incorporation or principal management).	<p>At least one country/jurisdiction is required for a search by country/jurisdiction of FFI or branch.</p> <p>You can make selections from an alphabetical list of countries/jurisdictions. There is an "OTHER" option at the end of the list if your country/jurisdiction is not listed.</p> <p>To add a country/jurisdiction:</p> <ol style="list-style-type: none"> 1. Click the arrows on the vertical scroll bar to scroll up and down the list of countries/jurisdiction 2. Click the country/jurisdiction you want to add to the search criteria 3. Click the right arrow to add to the list of selected countries/jurisdictions (the field to the right of the arrows) <p>Repeat the above process to add another country/jurisdiction.</p> <p>To add multiple countries/jurisdictions:</p> <ol style="list-style-type: none"> 1. Click the arrows on the vertical scroll bar to scroll up and down the list of countries/jurisdictions 2. Click the countries/jurisdictions you want to add to the search criteria while holding the Control button (PC) or Command button (Mac) 3. Click the right arrow to add to the list of selected countries/jurisdictions (the field to the right of the arrows) <p>To remove a country/jurisdiction that has been added to the list of selected countries/jurisdictions:</p> <ol style="list-style-type: none"> 1. Click on the country/jurisdiction and click on the left arrow

Figure 13 - Search Criteria Information

To search based on entered criteria:

Figure 14 - Search Functionalities

1. Click the “search” button.⁴ Depending on your search criteria, the following results will display in a table below the search criteria selected:

- FFI or branch GIIN: The results will contain all FFI or branch GIINs that include the string of characters entered in this field.
- Financial institution name: The results will contain any financial institution name that includes the characters entered in this field.
- Country/jurisdiction of FFI or branch: The results will contain all the FFIs and branches that selected these countries/jurisdictions as their residence for tax purposes (usually the FFI or branch’s place of incorporation or principal management).

2. Click the “clear” button to clear the search criteria and begin a new search.

⁴If you enter search criteria into the financial institution name field, and press the enter button (on your keyboard) before clicking “search,” you will receive an error message.

View search results

The screenshot displays the IRS FATCA Foreign Financial Institution (FFI) List Search and Download Tool. The interface includes a navigation menu with options like Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. The main content area is titled "FATCA Foreign Financial Institution (FFI) List Search and Download Tool". It provides information about the FFI List being updated monthly and includes a search form with fields for GIIN, Financial Institution Name, and Country/Jurisdiction of FFI or Branch. Below the search form, there are two dropdown menus for selecting countries/jurisdictions. The search results are displayed in a table with columns for GIIN, Financial Institution Name, and Country/Jurisdiction of FFI or Branch. The results show 1-25 of 47 records, with the first few rows listing various financial institutions and their branches.

GIIN	Financial Institution Name	Country/Jurisdiction of FFI or Branch
123ABC.00000.LE.006	Financial Institution 1	Country/Jurisdiction 1
123ABC.00000.BR.006	Financial Institution 1 - Branch	Country/Jurisdiction 1
123ABC.00001.ME.013	Financial Institution 1 Member 1	Country/Jurisdiction 2
123ABC.00002.ME.013	Financial Institution 1 Member 2 First ABCDEFGHIJKLMNORSTUVWXYZ National Bank	Country/Jurisdiction 2
123DEF.00000.LE.117	Financial Institution 4	Country/Jurisdiction 3
123DEF.00000.BR.117	Financial Institution 4 - Branch	Country/Jurisdiction 3
123DEF.00000.BR.123	Financial Institution 4 - Branch	Country/Jurisdiction 4
123DEF.00000.BR.127	Financial Institution 4 - Branch	Country/Jurisdiction 5

Figure 15 - Foreign Financial Institution (FFI) List Search and Download Tool Search Results

Search results based on the criteria entered are displayed below the FFI List Search and Download Tool. Search results are limited to 30,000 records. If your search returns more than 30,000 records, you will receive an error message reading, “There are more than 30,000 results to display based on the information you have entered.” You also will receive a “No Results Found” error message when no records match your search criteria. In both cases, you will need to refine the search and try again.

The total number of FFIs and branches that match the search criteria is displayed above the search results.

Branches are listed as the “financial institution name” followed by the word “- Branch” in the “financial institution name” column.

For more information on the error messages, go to [Appendix C - List of Error Messages](#).

Sort Search Results



Figure 16- Sort Functionality for Search Results

The default sort order of the search results is by GIIN.⁵ Click on the arrows next to the headers to sort the search results by GIIN, financial institution name, or country/jurisdiction of FFI or branch in ascending or descending order.

Navigate Search Results

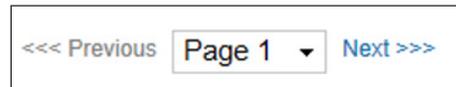


Figure 17 - Navigation Functionality for Search Results

- Click the “previous” button to go to the previous page of results.
- Click the page number drop down arrow and select the desired page number to jump to another page of results.
- Click the “next” button to go to the next page of results.

Download Search Results



Figure 18 - Search Results Download Links

Click on **CSV**, **XML**, and **PDF** links to download the search results.

Chapter 3.4 - Download a Partial FFI List (Search Results) has more information on how to download search results.

Clear Search Criteria and Results



Figure 19 - Clear Button

Click the “clear” button to clear the search criteria and results, and begin a new search.

⁵When sorting by GIIN, the system sorts in ascending order on the first 12 characters (vvvvvv.vvvvv), with numeric sorting before alpha characters

- If the first 12 characters do not match, then the system sorts on all 19 characters in ascending order (no second or third level sort).
- If the first 12 characters match, then the secondary sort is on category code in the following order: SS (Sponsored Subsidiary), SP (Sponsoring Entity), SL (Single), SF (Sponsored Fund), SD (Sponsored Direct Reporting NFFE), SB (Sponsored Subsidiary Branch), ME (Member), LE (Lead), and BR (Branch).
- If the FFI Type matches, then the system sorts on country/jurisdiction in alphabetical order (A through Z).

3.4 | Download a Partial FFI List (Search Results)

Options to download search results are displayed at the top right of the search results table. The links allow you to download the search results in CSV, XML, or PDF format.

The screenshot shows the IRS FATCA Foreign Financial Institution (FFI) List Search and Download Tool. The page includes a search bar, navigation tabs (Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, for Tax Pros), and a sidebar with links to FATCA Home, FATCA Taxpayers, FATCA Financial Institutions (FIs), FATCA FAQs - FFI List, International Taxpayers, International Businesses, and Treasury IGA Listing. The main content area is titled "FATCA Foreign Financial Institution (FFI) List Search and Download Tool" and includes a search form with fields for GIIN, Financial Institution Name, and Country/Jurisdiction of FFI or. The search results are displayed in a table with columns for GIIN, Financial Institution Name, and Country/Jurisdiction of FFI or. The table shows 1-25 of 107 results. Download options for CSV, XML, and PDF are visible at the top right of the search results table.

GIIN	Financial Institution Name	Country/Jurisdiction of FFI or
123ABC.00000.LE.006	Financial Institution 1	Country/Jurisdiction 1
123ABC.00000.BR.006	Financial Institution 1 - Branch	Country/Jurisdiction 1
123ABC.00001.ME.013	Financial Institution 1 Member 1	Country/Jurisdiction 2
123ABC.00002.ME.013	Financial Institution 1 Member 2 First ABCDEFGHIJKLMNQRSTUWXYZ National Bank	Country/Jurisdiction 2
123DEF.00000.LE.117	Financial Institution 4	Country/Jurisdiction 3

Figure 20 - Download Foreign Financial Institution (FFI) List Search Results

To download a partial FFI list (search results):



Figure 21 - Download Partial Foreign Financial Institution (FFI) List Options

1. Locate the download links at the top right of the search results.
2. Click one of the file format links to download the file in the selected format.

To download the search results in CSV format:

Click the **CSV** link. CSV files can be imported into many spreadsheets and database applications.

To download the search results in XML format:

Click the **XML** link. XML files can be imported into certain database applications.

To download the search results in PDF format:

Click the **PDF** link. PDF reader software will open PDF files.

To save the downloaded file:

1. Follow your Internet browser's prompts for saving files to your computer.

2. The Internet browser will prompt you with a default file name.

- CSV: FFIListPartial.csv
- XML: FFIListPartial.xml
- PDF: FFIListPartial.pdf

You can save the file with a different name than the default file name and/or at a different location on your computer.

4

Appendices

4.1 | Appendix A – FFI List Resources and Important Links

The **FFI list search and download tool landing page** (<https://www.irs.gov/fatca-ffilist>) has a brief description and overview of the FFI list tool. The page also provides several helpful FATCA-related links.

The **about the FATCA FFI list search and download tool page** (<https://www.irs.gov/Businesses/Corporations/FFI-List-Resources-Page>) has a detailed description and overview of the FFI list tool, as well as its search and download capabilities. The page also provides several helpful FATCA-related links.

The **FFI list schema and test files page** (<https://www.irs.gov/Businesses/International-Businesses/IRS-FFI-List-Schema-and-Test-Files>) allows you to download an FFI list schema and/or test file in XML format and an FFI list test file in CSV format.

4.2 | Appendix B – List of Abbreviations and Acronyms

The below table, **Figure 22 – Foreign Financial Institution (FFI) List of Abbreviations and Acronyms**, provides a list of abbreviations and acronyms frequently used in the FFI list Search and Download Tool.⁶

Acronym	Definition
CSV	Comma Separated Value
FATCA	Foreign Account Tax Compliance Act
FI	Financial Institution
FIN	FATCA Identification Number
FFI	Foreign Financial Institution
PDF	Portable Document Format
XML	Extensible Markup Language

Figure 22 - Foreign Financial Institution (FFI) List of Abbreviations and Acronyms

⁶ To view a glossary of FATCA-related terms, go to the FATCA Registration Online User Guide.

4.3 | Appendix C – List of Error Messages

The below table, **Figure 23 – List of Error Messages**, contains a list of the error messages you may see while using the FFI List Search and Download Tool.

Description of Error Message	Error Message Text
No Results Found	There are no results based on the information you have entered. Refine your search and try again. Go to Search Tips for help in refining and improving your search results.
Too Many Results	<p>There are more than 30,000 results to display based on the information you have entered. The tool is limited to 30,000 results. Please refine your search and try again. Go to Search Tips for help in refining and improving your search results.</p> <p>The entire FFI list is downloadable:</p> <ul style="list-style-type: none"> ■ CSV (X.X MB) ■ CSV ZIP (X.X MB) ■ XML (X.X MB) ■ XML ZIP (X.X MB)
System Error	A system error has occurred. Please try your search again.
Invalid Financial Institution Name	You have entered the financial institution name incorrectly. Financial institution names are limited to 150 characters. Valid characters are letters (a-z, A-Z) and numbers (0-9). Valid special characters are blank space, ampersand (&), hyphen (-), forward slash (/), period (.), comma (,), apostrophe ('), pound sign (#), percent sign (%), parentheses (()), brackets ([]), and curly brackets ({}).
Invalid GIIN Format	You have entered the GIIN incorrectly. You must enter a minimum of six sequential characters of the GIIN. Valid characters are letters (a-z, A-Z) and numbers (0-9). Do not use any special characters or the letter O.
No Search Criteria	You must enter information into at least one field to search. Go to Search Tips for tips to refine and improve your search results.

Figure 23 - List of Error Messages

4.4 | Appendix D – GIIN Composition

GIIN is an abbreviation of Global Intermediary Identification Number. The FATCA Online Registration System approves foreign financial institutions (FFI), 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.

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”.

The below table, **Figure 24 – Global Intermediary Identification Number (GIIN) Composition**, provides guidance on what makes up a GIIN and what each set of characters means to a particular FI. Test files that contain GIIN examples are available on the [FFI list schema and test files page](https://www.irs.gov/Businesses/International-Businesses/IRS-FFI-List-Schema-and-Test-Files) (https://www.irs.gov/Businesses/International-Businesses/IRS-FFI-List-Schema-and-Test-Files).

Position	Character Representation	Length	Description of Rules
1-6	XXXXXX FATCA ID	6	Numbers and uppercase letters only <ul style="list-style-type: none"> 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	Numbers and uppercase letters only <ul style="list-style-type: none"> Lead FI - 00000 Single FI - 99999 Sponsoring entity - 00000 Member FI - same as the 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 sponsored entity’s ID Sponsored subsidiary branch - same as the branch’s associated sponsored entity
13	Separator 2	1	Period - .

Position	Character Representation	Length	Description of Rules
14-15	XX Category Code	2	<p>Uppercase letters only</p> <p>Abbreviation for an FI type, sponsored entity classification or branch type:</p> <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	3	<p>Numbers only</p> <p>ISO 3166-1 numeric standard country code of the GIIN holder</p> <p><i>NOTE: 999-for country code "Other"</i></p>

Figure 24 - GIIN Composition