The following table provides descriptions for field-level errors that ICMM will detect in electronically submitted pooled, nil and account report records. The "Error Description" column contains the messages found in the "FieldErrorTxT" sub-element for the "FieldErrorGrp" element provided for each field-level error, and the "Schema Path" column contains the XML path provided in the "FieldNm" sub-element. The entries in this table are sorted based on the order in which the groups and elements appear in the FATCA XML Schema V2.0. Additional information about content for each data element can be found in Instructions for Form 8966 and FATCA XML Schema V2.0 Users Guide (IRS Publication 5124).

ICMM Field-level Errors for Electronic FATCA XML Reports

Error Description ("FieldErrorTxT")	Schema Path ("FieldNm")	Field Level Error Description and Resolution
Reporting FI TIN not populated or contains only space character(s)	ReportingFI/TIN	Unless the AccountHolderType is FATCA102 or FATCA105 or the ReportingFI/FilerCategory is FATCA606 (all of which apply only to Non-financial foreign entities), the ReportingFI/TIN element must be included. Furthermore, at least one of the ReportingFI/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or in US TIN format.
Reporting FI TIN not in IRS specified format	ReportingFI/TIN	For any ReportingFI/TIN element, where the ReportingFI/TIN/IssuedBy element is null or = US, the value populated in the ReportingFI/TIN element must be formatted as one of the following: - XXXXXX.XXXXX.XX.XXX - XXX-XX-XXXX - XX-XXXXXXX or - XXXXXXXXX
Reporting FI TIN not in IRS specified format, contains non-numeric characters	ReportingFI/TIN	A US-issued TIN must not contain any non-numeric characters with the exception of periods or dashes.
Reporting FI TIN not in IRS specified format, contains only one character repeated	ReportingFI/TIN	Regardless of country of issuance, a valid TIN will not consist of only a single repeated character (e.g. 5555555 or 222-22-2222).

Error Description ("FieldErrorTxT")	Schema Path ("FieldNm")	Field Level Error Description and Resolution
Reporting FI TIN not registered	ReportingFI/TIN	At least one of the ReportingFI/TIN element values provided must match a registered entity GIIN. If multiple ReportingFI/TIN values are populated, the 1st GIIN value that matches a registered entity is considered the Reporting FI for the account.
Reporting FI Name populated with space(s) only	ReportingFI/Name	The ReportingFI/Name element must be populated with the name of the Reporting FI. It cannot be populated only with blank spaces.
Reporting FI AddressFix grouping element(s) populated but City element not populated or contains only space character(s)	ReportingFI/Address/AddressFix/City; ReportingFI/Address/AddressFree	If the ReportingFI/AddressFix grouping is included, the ReportingFI/AddressFix/City element must be populated with the ReportingFI's city. It cannot be populated only with blank spaces.
Reporting FI Category not populated	ReportingFI/FilerCategory; ReportingGroup/Sponsor/FilerCategory; ReportingGroup/Intermediary/FilerCategory	If neither a Sponsor nor Intermediary is provided, the ReportingFI/FilerCategory must be populated.
Reporting FI Category populated with non-Reporting FI code	ReportingFI/FilerCategory	The ReportingFI/FilerCategory element can only be populated with one of the following values applicable to ReportingFIs: (FATCA601), (FATCA602), (FATCA603), (FATCA604), (FATCA605), (FATCA606), (FATCA610), or (FATCA611).
Reporting FI Category and Sponsor Category or Intermediary Category populated	ReportingFI/FilerCategory; ReportingGroup/Sponsor/FilerCategory; ReportingGroup/Intermediary/FilerCategory	The ReportingFI/FilerCategory element cannot be populated if either the Sponsor/FilerCategory or Intermediary/FilerCategory elements are populated.

March 24, 2018

Error Description ("FieldErrorTxT")	Schema Path ("FieldNm")	Field Level Error Description and Resolution
Sponsor TIN not populated or contains only space character(s)	ReportingGroup/Sponsor/TIN	Unless the AccountHolderType is FATCA102 or FATCA105 or the Sponsor/FilerCategory is FATCA606 (all of which apply only to Non-financial foreign entities), the Sponsor/TIN element must be included. Furthermore, at least one of the Sponsor/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or in US TIN format.
Sponsor TIN not in IRS specified format	ReportingGroup/Sponsor/TIN	For any Sponsor/TIN element, where the Sponsor/TIN/IssuedBy element is null or = US, the value populated in the Sponsor/TIN element must be formatted as one of the following: - XXXXXX.00000.SP.XXX - XXX-XX-XXXX - XX-XXXXXXX or - XXXXXXXXX
Sponsor TIN not in IRS specified format, contains non-numeric characters	ReportingGroup/Sponsor/TIN	A US-issued TIN must not contain any non-numeric characters with the exception of periods or dashes.
Sponsor TIN not in IRS specified format, contains only one character repeated	ReportingGroup/Sponsor/TIN	Regardless of country of issuance, a valid TIN will not consist of only a single repeated character (e.g. 5555555 or 222-22-2222).
Sponsor TIN not registered	ReportingGroup/Sponsor/TIN	At least one of the Sponsor/TIN element values provided must match a registered entity GIIN.
Sponsor Name populated with space(s) only	ReportingGroup/Sponsor/Name	The Sponsor/Name element must be populated with the name of the Sponsor. It cannot be populated only with blank spaces.

Error Description ("FieldErrorTxT")	Schema Path ("FieldNm")	Field Level Error Description and Resolution
Sponsor AddressFix grouping element(s) populated but City element not populated or contains only space character(s)	ReportingGroup/Sponsor/Address/AddressFix/City; ReportingGroup/Sponsor/Address/AddressFree	If the Sponsor/AddressFix grouping is included, the Sponsor/AddressFix/City element must be populated with the Sponsor's city. It cannot be populated only with blank spaces.
Sponsor Category not populated	ReportingGroup/Sponsor/FilerCategory	If the ReportingGroup/Sponsor section is populated the Sponsor/FilerCategory element must be populated with a valid value.
Sponsor Category populated with non-Sponsor code	ReportingGroup/Sponsor/FilerCategory	The Sponsor/FilerCategory element can only be populated with one of the following values applicable to Sponsors: (FATCA607), (FATCA608), or (FATCA609).
Sponsor Category and Intermediary Category or Reporting FI Category populated	ReportingGroup/Sponsor/FilerCategory	If the ReportingGroup/Sponsor section is populated, only Sponsor/FilerCategory element should be populated. The Intermediary/FilerCategory and ReportingFI/FilerCategory elements should not be populated.
Intermediary TIN not populated or contains only space character(s)	ReportingGroup/Intermediary/TIN	Unless the AccountHolderType is FATCA102 or FATCA105 or the Intermediary/FilerCategory is FATCA606 (all of which apply only to Non-financial foreign entities), the Intermediary/TIN element must be included. Furthermore, at least one of the Intermediary/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or in US TIN format.
Intermediary TIN not in IRS specified format	ReportingGroup/Intermediary/TIN	For any Intermediary/TIN element, where the Intermediary/TIN/IssuedBy element is null or = US, the value populated in the Intermediary/TIN element must be formatted as one of the following: - XXXXX.XXXXX.XX.XXX - XXX-XX-XXXX - XX-XXXXXXX or - XXXXXXXXX

Error Description ("FieldErrorTxT")	Schema Path ("FieldNm")	Field Level Error Description and Resolution
Intermediary TIN not in IRS specified format, contains non-numeric characters	ReportingGroup/Intermediary /TIN	A US-issued TIN must not contain any non-numeric characters with the exception of periods or dashes.
Intermediary TIN not in IRS specified format, contains only one character repeated	ReportingGroup/Intermediary /TIN	Regardless of country of issuance, a valid TIN will not consist of only a single repeated character (e.g. 5555555 or 222-22-2222).
Intermediary TIN not registered	ReportingGroup/Intermediary /TIN	At least one of the Intermediary/TIN element values provided must match a registered entity GIIN.
Intermediary Name populated with space(s) only	ReportingGroup/Intermediary /Name	The Intermediary/Name element must be populated with the name of the Intermediary. It cannot be populated only with blank spaces.
Intermediary AddressFix grouping element(s) populated but City element not populated or contains only space character(s)	ReportingGroup/Intermediary /Address/AddressFix/City; ReportingGroup/Intermediary /Address/AddressFree	If the Intermediary/AddressFix grouping is included, the Intermediary/AddressFix/City element must be populated with the Intermediary's city. It cannot be populated only with blank spaces.
Intermediary Category and Sponsor Category or Reporting FI Filer Category populated	ReportingFI/FilerCategory; ReportingGroup/Sponsor/File rCategory; ReportingGroup/Intermediary /FilerCategory	The Intermediary/FilerCategory element cannot be populated if either the ReportingFI/FilerCategory or Sponsor/FilerCategory elements are populated.
AccountNumber populated with spaces(s) only	ReportingGroup/AccountRep ort/AccountNumber	For any account report, the AccountNumber element must be populated with an acceptable value per the FATCA XML schema. It cannot be populated only with blank spaces.

March 24, 2018

Error Description ("FieldErrorTxT")	Schema Path ("FieldNm")	Field Level Error Description and Resolution
Account Holder Individual TIN not populated or contains only space character(s)	ReportingGroup/AccountReport/AccountHolder/Individual/TIN	At least one of the AccountHolder/Individual/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.
Account Holder Individual TIN not in IRS specified format	ReportingGroup/AccountReport/AccountHolder/Individual/TIN	For any AccountHolder/Individual/TIN element, where the AccountHolder/Individual/TIN/IssuedBy element is null or = US, the value populated in the AccountHolder/TIN element must be formatted as one of the following: - XXXXXX.XXXXX.XX.XXX - XXX-XX-XXXX - XX-XXXXXXX or - XXXXXXXXX
Account Holder Individual TIN not in IRS specified format, contains non-numeric characters	ReportingGroup/AccountReport/AccountHolder/Individual/TIN	A US-issued TIN must not contain any non-numeric characters with the exception of periods or dashes.
Account Holder Individual TIN not in IRS specified format, contains only one character repeated	ReportingGroup/AccountReport/AccountHolder/Individual/TIN	Regardless of country of issuance, a valid TIN will not consist of only a single repeated character (e.g. 5555555 or 222-22-2222).
Account Holder Individual no US issued TIN	ReportingGroup/AccountReport/AccountHolder/Individual/TIN	At least one of the AccountHolder/Individual/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.
Account Holder Individual First Name populated with space(s) only	ReportingGroup/AccountReport/AccountHolder/Individual/Name/FirstName	For any AccountHolder/Individual, both the First Name and Last Name elements must be included and cannot be populated only with blank spaces. (**New Validation**)

6

Error Description ("FieldErrorTxT")	Schema Path ("FieldNm")	Field Level Error Description and Resolution
Account Holder Individual Last Name populated with space(s) only	ReportingGroup/AccountReport/AccountHolder/Individual/Name/LastName	For any AccountHolder/Individual, both the First Name and Last Name elements must be included and cannot be populated only with blank spaces. (**New Validation**)
Account Holder Individual AddressFix grouping element(s) populated but City element not populated or contains only space character(s)	ReportingGroup/AccountReport/AccountHolder/Individual/Address	If the AccountHolder/Individual/AddressFix grouping is included, the AccountHolder/Individual/AddressFix/City element must be populated with the Account Holder's city. It cannot be populated only with blank spaces.
Account Holder Organisation TIN not populated or contains only space character(s)	ReportingGroup/AccountReport/AccountHolder/Organisation/TIN	At least one of the AccountHolder/Organisation/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.
Account Holder Organisation TIN not in IRS specified format	ReportingGroup/AccountReport/AccountHolder/Organisation/TIN	For any AccountHolder/Organisation/TIN element, where the AccountHolder/Organisation/TIN/IssuedBy element is null or = US, the value populated in the AccountHolder/Organisation/TIN element must be formatted as one of the following: - XXXXXX.XXXXX.XX.XXX - XXX-XX-XXXX - XX-XXXXXXX or - XXXXXXXXX
Account Holder Organisation TIN not in IRS specified format, contains non-numeric characters	ReportingGroup/AccountReport/AccountHolder/Organisation/TIN	A US-issued TIN must not contain any non-numeric characters with the exception of periods or dashes.

Error Description ("FieldErrorTxT")	Schema Path ("FieldNm")	Field Level Error Description and Resolution
Account Holder Organisation TIN not in IRS specified format, contains only one character repeated	ReportingGroup/AccountReport/AccountHolder/Organisation/TIN	Regardless of country of issuance, a valid TIN will not consist of only a single repeated character (e.g. 5555555 or 222-22-2222).
Account Holder Organisation no US issued TIN	ReportingGroup/AccountReport/AccountHolder/Organisation/TIN	At least one of the AccountHolder/Organisation/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.
Account Holder Organisation Name populated with space(s) only	ReportingGroup/AccountReport/AccountHolder/Organisation/Name	The AccountHolder/Organisation/Name element must be populated with the name of the Account Holder. It cannot be populated only with blank spaces.
Account Holder Organisation AddressFix grouping element(s) populated but City element not populated or contains only space character(s)	ReportingGroup/AccountReport/AccountHolder/Organisation/Address	If the AccountHolder/Organisation/AddressFix grouping is included, the AccountHolder/Organisation/AddressFix/City element must be populated with the Account Holder's city. It cannot be populated only with blank spaces.
Account Holder Type non-Direct Reporting NFFE code populated	ReportingGroup/AccountReport/AccountHolder/AccHolderType	If the ReportingFI/FilerCategory element is populated with (FATCA606) then the AccountHolderType element must be populated with (FATCA105). Beginning tax year 2016 and later, these codes should only be used by direct reporting Non-Financial Foreign Entities (NFFE).
Account Holder Type invalid code populated	ReportingGroup/AccountReport/AccountHolder/AccHolderType	The AccountHolderType element was populated with (FATCA106), which is restricted for US government reciprocal reporting use only. FATCA106 should not be used for FATCA reporting to the IRS.
Substantial Owner Individual TIN not populated or contains only space character(s)	ReportingGroup/AccountReport/SubstantialOwner/Individual/TIN	At least one of the SubstantialOwner/Individual/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.

Error Description ("FieldErrorTxT")	Schema Path ("FieldNm")	Field Level Error Description and Resolution
Substantial Owner Individual TIN not in IRS specified format	ReportingGroup/AccountReport/SubstantialOwner/Individual/TIN	For any SubstantialOwner/Individual/TIN element, where the SubstantialOwner/Individual/TIN/IssuedBy element is null or = US, the value populated in the SubstantialOwner/TIN element must be formatted as one of the following: - XXXXXX.XXXXX.XX.XXX - XXX-XX-XXXX - XX-XXXXXXX or - XXXXXXXXX
Substantial Owner Individual TIN not in IRS specified format, contains non-numeric characters	ReportingGroup/AccountReport/SubstantialOwner/Individual/TIN	A US-issued TIN must not contain any non-numeric characters with the exception of periods or dashes.
Substantial Owner Individual TIN not in IRS specified format, contains only one character repeated	ReportingGroup/AccountReport/SubstantialOwner/Individual/TIN	Regardless of country of issuance, a valid TIN will not consist of only a single repeated character (e.g. 5555555 or 222-22-2222).
Substantial Owner Individual no US issued TIN	ReportingGroup/AccountReport/SubstantialOwner/Individual/TIN	At least one of the SubstantialOwner/Individual/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.
Substantial Owner Individual First Name populated with space(s) only	ReportingGroup/AccountReport/SubstantialOwner/Individual/Name/FirstName	For any SubstantialOwner/Individual, both the First Name and Last Name elements must be included and cannot be populated only with blank spaces. (**New Validation**)
Substantial Owner Individual Last Name populated with space(s) only	ReportingGroup/AccountReport/SubstantialOwner/Individual/Name/LastName	For any SubstantialOwner/Individual, both the First Name and Last Name elements must be included and cannot be populated only with blank spaces. (**New Validation**)

March 24, 2018

Error Description ("FieldErrorTxT")	Schema Path ("FieldNm")	Field Level Error Description and Resolution
Substantial Owner Individual AddressFix grouping element(s) populated but City element not populated or contains only space character(s)	ReportingGroup/AccountReport/SubstantialOwner/Individual/Address	If the SubstantialOwner/Individual/AddressFix grouping is included, the SubstantialOwner/Individual/AddressFix/City element must be populated with the Substantial Owner's city. It cannot be populated only with blank spaces.
Substantial Owner Organisation TIN not populated or contains only space character(s)	ReportingGroup/AccountReport/SubstantialOwner/Organisation/TIN/	At least one of the SubstantialOwner/Organisation/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.
Substantial Owner Organisation TIN not in IRS specified format	ReportingGroup/AccountReport/SubstantialOwner/Organisation/TIN/	For any SubstantialOwner/Organisation/TIN element, where the SubstantialOwner/Organisation/TIN/IssuedBy element is null or = US, the value populated in the SubstantialOwner/Organisation /TIN element must be formatted as one of the following: - XXXXXX.XXXXX.XX.XXX - XXX-XX-XXXX - XX-XXXXXXX or - XXXXXXXXX
Substantial Owner Organisation TIN not in IRS specified format, contains non-numeric characters	ReportingGroup/AccountReport/SubstantialOwner/Organisation/TIN/	A US-issued TIN must not contain any non-numeric characters with the exception of periods or dashes.
Substantial Owner Organisation TIN not in IRS specified format, contains only one character repeated	ReportingGroup/AccountReport/SubstantialOwner/Organisation/TIN/	Regardless of country of issuance, a valid TIN will not consist of only a single repeated character (e.g. 5555555 or 222-22-2222).

Error Description ("FieldErrorTxT")	Schema Path ("FieldNm")	Field Level Error Description and Resolution
Substantial Owner Organisation no US issued TIN	ReportingGroup/AccountReport/SubstantialOwner/Organisation/TIN	At least one of the SubstantialOwner/Organisation/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.
Substantial Owner Organisation Name populated with space(s) only	ReportingGroup/AccountReport/SubstantialOwner/Organisation/Name	The SubstantialOwner/Organisation/Name element must be populated with the name of the Substantial Owner. It cannot be populated only with blank spaces.
SubstantialOwner/Organisation/AddressFix/City - Not Populated	ReportingGroup/AccountReport/SubstantialOwner/Organisation/Address	If the SubstantialOwner/Organisation/AddressFix grouping is included, the SubstantialOwner/Organisation/AddressFix/City element must be populated with the Substantial Owner's city. It cannot be populated only with blank spaces.

March 24, 2018