

Foreign Account Tax Compliance Act

# FATCA

## Online Registration

User Guide | February 2024

# Contents

What's New .....	4
1 Introduction .....	5
<b>1.1 Purpose of FATCA Registration</b> .....	<b>5</b>
<b>1.2 Registration Process Overview</b> .....	<b>7</b>
2 Getting Started.....	10
<b>2.1 System Requirements</b> .....	<b>10</b>
<b>2.2 Before You Begin</b> .....	<b>11</b>
<b>2.3 Information You Need to Register</b> .....	<b>12</b>
<b>2.4 Special Rules for Registration</b> .....	<b>13</b>
3 FATCA Online Registration System: User Login .....	14
<b>3.1 Launching the FATCA Online Registration System</b> .....	<b>14</b>
<b>3.2 Create a New Account – Single, Lead, and Sponsoring Entity</b> .....	<b>14</b>
<b>3.3 Existing User Login – Single, Lead, Member, or Sponsoring Entity</b> .....	<b>16</b>
<b>3.4 First Time Login (Member FIs, transfers, change FI types, and access code reset by IRS)</b> .....	<b>17</b>
<b>3.5 Recover Login Information – Forgot FATCA ID/Access Code</b> .....	<b>19</b>
4 Registration .....	21
<b>4.1 Registration Part 1</b> .....	<b>21</b>
<b>4.2 Registration Part 2</b> .....	<b>35</b>
<b>4.3 Registration Part 3</b> .....	<b>40</b>
<b>4.4 Registration Part 4 – Electronic Submission</b> .....	<b>40</b>
5 Home Page and Account Options.....	42
<b>5.1 Account Information</b> .....	<b>42</b>
<b>5.2 Renewal of FFI Agreement</b> .....	<b>43</b>
<b>5.3 Certifications</b> .....	<b>45</b>
<b>5.4 Certification of Pre-existing Accounts (COPA)</b> .....	<b>46</b>
<b>5.5 Periodic Certification</b> .....	<b>52</b>
<b>5.6 Available Account Options</b> .....	<b>58</b>
<b>5.7 Message Board</b> .....	<b>85</b>
<b>5.8 Your Information</b> .....	<b>86</b>
6 Chapter 6: Appendices/Miscellaneous .....	108
<b>6.1 Appendix A – Get Help/Technical Support</b> .....	<b>108</b>
<b>6.2 Appendix B – Glossary of Terms</b> .....	<b>109</b>

**6.3 Appendix C – Account Status Tables..... 113**  
**6.4 Appendix D – XML File Preparation Instructions for Adding Multiple  
Sponsored Entities using a File Upload..... 114**  
**6.5 Appendix E – Common Field Format ..... 119**  
**6.6 Appendix F – Revision History..... 121**

## What's New

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This section summarizes the changes to this document since its last publication. This user guide contains updated information related to the Foreign Account Tax Compliance Act (FATCA) Online Release FY23 R1.0, Oct 2023 which includes the following:

- Updated to remove paper Form 8957

# 1 Introduction

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## 1.1 Purpose of FATCA Registration

The FATCA Online Registration System is a secure, web-based system that financial institutions (FIs) and direct reporting non-financial foreign entities (NFFEs) may use to register themselves (and FI branches, if any) online as a:

- Participating Foreign Financial Institution (PFFI) (including a reporting FI under a Model 2 Intergovernmental Agreement (IGA))
- Direct Reporting NFFE
- Registered Deemed-Compliant FFI (RDCFFI) that is a Local FFI
- Registered Deemed-Compliant FFI that is a Non-Reporting Member of a PFFI Group
- Registered Deemed-Compliant FFI that is a Qualified Collective Investment Vehicle
- Registered Deemed-Compliant FFI that is a Qualified Credit Card Issuer or Servicer
- Registered Deemed-Compliant FFI that is a Restricted Fund
- Reporting Financial Institution under a Model 1 IGA
- Sponsoring Entity of Sponsored Direct Reporting NFFEs
- Sponsoring Entity of Sponsored FFIs
- Sponsoring Entity of Sponsored FFIs and Sponsored Direct Reporting NFFEs
- Trustee of a Trustee-Documented Trust
- U.S. Financial Institution

The FATCA Online Registration System allows certain FIs during a renewal open period to complete and submit a renewal of their FFI agreement to remain in approved status. FIs also can use the system to complete a certification of pre-existing accounts and periodic certifications.

Relating to its FATCA registration, an approved FI, a U.S. financial institution (USFI) acting as a Lead FI, a sponsoring entity, and a direct reporting NFFE will be issued a global intermediary identification number (GIIN) and will be identified on the published IRS FFI List. The IRS FFI List is updated monthly to add or remove approved entities (or their branches). For more information, please visit the [FATCA FFI List landing page](#). A separate GIIN will be issued to an FI to identify each jurisdiction where the FI maintains a branch. A direct reporting NFFE will receive only one GIIN, irrespective of where it maintains its branches.

### 1.1.1 Additional FATCA resources

In addition, this user guide includes appendices with additional resources, including [how to get help](#), [a glossary of terms](#), [account status tables](#) and [XML file preparation instructions for adding multiple sponsored entities](#).

FATCA regulations, notices, [Frequently Asked Questions \(FAQs\)](#), and other resources are available on [IRS.gov's FATCA page](#).

Users can also subscribe to the FATCA newsletter for updates on the latest IRS news, guidance, regulations, and other public information related to FATCA. For more information and to sign up for the FATCA newsletter, go to the [Subscribe to the FATCA News and Information List page](#).

### 1.1.2 Who is eligible to register?

The following entities are eligible to register (on behalf of themselves and their branches) for the specific purposes described below, as well as to obtain a GIIN:

Table 1 – Who is eligible to register

Entity Type	Can Register To
An FFI, or foreign branch of an FFI or a U.S. financial institution (USFI), treated as a reporting FI under a Model 1 IGA	Authorize one or more points of contact (POCs) to receive information related to registration on the FIs behalf.
An FFI, or foreign branch of an FFI or a foreign branch of a USFI that intends to apply for status as a QI, treated as a reporting FI under a Model 2 IGA	Authorize one or more POCs to receive information related to registration on the FIs behalf.
	Confirm that it will comply with the terms of an FFI agreement, as modified by the applicable Model 2 IGA.
An FFI, or branch of an FFI, other than one covered by an IGA (other than when registration is required under the applicable IGA)	Enter into an FFI agreement to be treated as a PFFI.
	Agree to meet the requirements to be treated as an RDCFFI.
An entity seeking to act as a sponsoring entity	Agree to perform the due diligence, reporting, and withholding responsibilities on behalf of one or more sponsored entities.
A USFI seeking to act as a lead FI for purposes of registering its member FIs	Identify itself as such.
A direct reporting NFFE	Agree to perform the due diligence and reporting obligations required of its status as a direct reporting NFFE.
A trustee of a trustee, documented trust	Agree to perform the due diligence and reporting obligations on behalf of one or more trustee, documented trusts.

#### Direct reporting NFFEs

Direct reporting NFFEs should register by following the questions and help text in the online registration system for FIs, except where otherwise indicated.

Within this guide, direct reporting NFFEs should follow the instructions applicable to FIs, except where otherwise indicated.

#### Sponsored entities

Sponsored entities do not have access to the online registration system. A sponsored entity must be registered by its sponsoring entity, after the sponsoring entity’s registration is approved. Each approved sponsored entity will receive a GIIN.

## 1.2 Registration Process Overview

Online registration follows the process illustrated below:

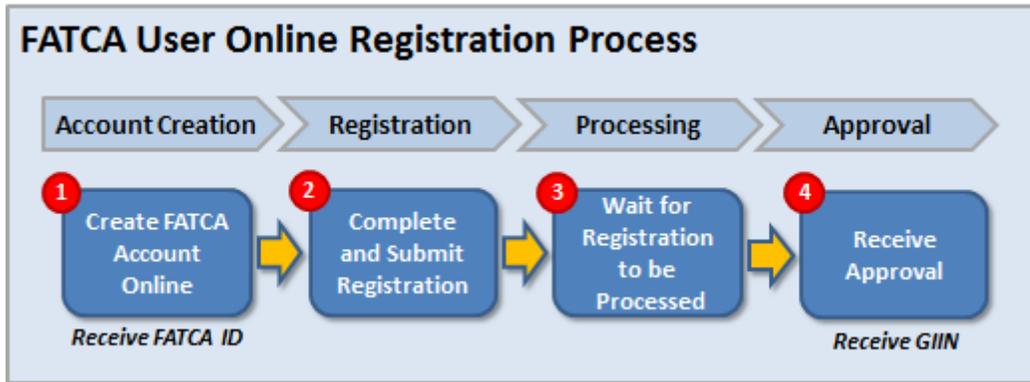


Figure 1 – FATCA user online registration process

**NOTE:** Sponsored entities do not follow this process. For information on how to add sponsored entities [go to Manage Sponsored Entities](#) section.

### 1.2.1 Step 1: Create FATCA Account Online

An FI will create a FATCA account and select an FI type.

Each registered user will receive a FATCA ID and will create its own access code to log into the FATCA account. Sponsored entities, sponsored subsidiary branches of a sponsored entity and branches of a financial institution will not have separate accounts, but will be assigned separate GIINs, if eligible.

A financial institution or a direct reporting NFFE can be one of the following FI types:

Table 2 – Descriptions of FI types

FI Type	Description
Single	An FI or direct reporting NFFE that does not have any member FIs and is registering for PFFI or RDCFFI status for itself or one or more of its branches. May include a foreign branch of a USFI registering to be treated as a reporting FI under a Model 1 IGA or that intends to apply for status as a QI.
Lead	A USFI, FFI, or compliance FI that is authorized to carry out most aspects of its member FIs' FATCA registrations and that will initiate the FATCA registration process for each of its member FIs that is a PFFI, or RDCFFI. A lead FI is not required to act as a lead FI for all member FIs within an expanded affiliated group (EAG). Thus, an (EAG) may include more than one lead FI that will carry out FATCA registration for a group of its member FIs. A lead FI will be provided the ability to manage the online account for its member FIs.
Member	An FFI or direct reporting NFFE that is registering as a member FI of an (EAG) that is not acting as a lead FI and that is registering as a PFFI, RDCFFI or direct reporting NFFE. For purposes of registration, a member FI may also include a USFI registering a foreign branch that is treated as a reporting FI under a Model 1 IGA or that intends to apply for status as a QI and is required to obtain a GIIN as a condition of each status. A member FI will need to obtain its FATCA ID from its lead FI. The FATCA ID is used to identify the member FI for purposes of registration and is not the same number as the GIIN.
Sponsoring Entity	An entity that will perform the due diligence, withholding, and reporting obligations of one or more sponsored FFIs or the due diligence and reporting obligations of one or more sponsored direct reporting NFFEs. <b>NOTE:</b> A trustee of a trustee-documented trust should register by selecting sponsoring entity, if it's registering to obtain a GIIN to use when fulfilling its obligations as a trustee of a trustee-documented trust.

## 1.2.2 Step 2: Complete and Submit Registration

There are three parts to the FATCA online registration. Users must complete the relevant parts of the registration based on the FI type selected.

Table 3 – Parts of the registration

Registration Part	To be completed by
Part 1 – My Information	All users
Part 2 – Expanded Affiliated Group Information	Lead FIs
Part 4 – Submit	All users

## 1.2.3 Steps 3 and 4: Wait for Registration to be Processed and Receive Approval

Once the registration is submitted and the system completes processing the registration, the responsible officer (RO) will be notified. If the registration is approved, a GIIN will be issued and can be viewed on the home page. FI branches will also be issued a branch GIIN, if applicable.

## 1.2.4 Registration Steps by FI Type

A financial institution’s type determines which registration questions it must answer. For example, lead FIs will be prompted to provide information about its member FIs. The table below summarizes the key registration steps for each FI type.

Table 4 – Registration steps by FI type

Single FI	Lead FI	Member FI	Sponsoring Entity
<ol style="list-style-type: none"> <li>Create an account. Choose an access code and the system will assign a FATCA ID. Record FATCA ID and access code for future use.</li> <li>Complete Part 1 of the online registration.</li> <li>Electronically sign and submit registration in Part 4.</li> <li>Wait for registration to be processed.</li> <li>Upon approval, the FI will receive notification. GIINs will be assigned to the FI. Assigned GIINs will be included in the published IRS FFI list.</li> </ol>	<ol style="list-style-type: none"> <li>Create an account. Choose an access code and the system will assign a FATCA ID. Record FATCA ID and access code for future use.</li> <li>Complete Part 1 and Part 2 of the online registration.</li> <li>Electronically sign and submit registration in Part 4.</li> <li>Give your member FIs their FATCA login information.</li> <li>Wait for registration to be processed.</li> <li>Upon approval, the lead FI will receive notification. GIINs will be assigned to the FI. Assigned GIINs will be included in the published IRS FFI list.</li> </ol>	<ol style="list-style-type: none"> <li>Enter system with the FATCA ID and Temporary access code given to you by your lead FI. Create a new access code. Record FATCA ID and access code for future use.</li> <li>Complete Part 1 of the online registration.</li> <li>Electronically sign and submit registration in Part 4.</li> <li>Wait for registration to be processed.</li> <li>Upon approval, the member FI will receive notification. GIINs will be assigned to the FI. Assigned GIINs will be included in the published IRS FFI list.</li> </ol>	<ol style="list-style-type: none"> <li>Create an account. Choose an access code and the system will assign a FATCA ID. Record FATCA ID and access code for future use.</li> <li>Complete the relevant questions in Part 1 of the online registration.</li> <li>Electronically sign and submit registration in Part 4.</li> <li>Wait for registration to be processed.</li> <li>Upon approval, the sponsoring entity will receive notification and a GIIN will be assigned. The assigned GIIN will be included in the published IRS FFI list.</li> </ol> <p>Once approved, the sponsoring entity will follow these steps to add sponsored entities:</p> <ol style="list-style-type: none"> <li>Add sponsored entities and, if applicable, sponsored subsidiary branches.</li> <li>Wait for registration to be processed. Upon approval, GIINs will be assigned.</li> <li>The sponsoring entity will receive notification when processing is</li> </ol>

Single FI	Lead FI	Member FI	Sponsoring Entity
			<p>complete.</p> <p>9. Approved sponsored entities and, if applicable, sponsored subsidiary branches, will be published on the IRS FFI list. <b>NOTE:</b> Sponsored entities are added and managed by sponsoring entity and cannot log into the registration system.</p>

## 2 Getting Started

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### 2.1 System Requirements

#### Minimum Requirements:

- The FATCA Online Registration System functionalities, for best results are designed to be accessed by the Microsoft Edge, Google Chrome, and Mozilla Firefox browsers. Other browsers such as Microsoft Internet Explorer and Apple Safari are not considered compatible with the application and may not render the optimum user experience or complete functionality.

#### Browser Functionality

You must configure your browser to allow session cookies and cascading style sheet (CSS) capabilities in order for the application to function properly. Session cookies exist temporarily in memory and are deleted when the web browser is closed. Pop-up windows should be enabled in order to view the timeout warning.

#### Downloading/Printing

To print directly from the online registration system, use your internet browser's print option. When printing PDF or CSV files, PDF files can be downloaded and printed in a PDF Viewer and CSV files can be downloaded and imported into most spreadsheet products.

When selecting certain links in the registration system, a message may display notifying the user that it will take some time to download the selected item. Users can choose to continue or cancel the download when this message displays.

#### Email Notifications

The RO identified in Question 10 of the registration will receive email notifications when updates are made to the FATCA account. To ensure notification emails are not sent to a Spam or Junk Mail folder, [FATCADOtReply@irs.gov](mailto:FATCADOtReply@irs.gov) should be added to the RO's safe senders email list.

## 2.2 Before You Begin

This section provides information on the common features, icons, and buttons (controls, commands) that help to navigate the FATCA Online Registration System.

### 2.2.1 Navigation Menu Links, Buttons and Other Items

The following links and other common features make it easy to navigate through the online registration system:

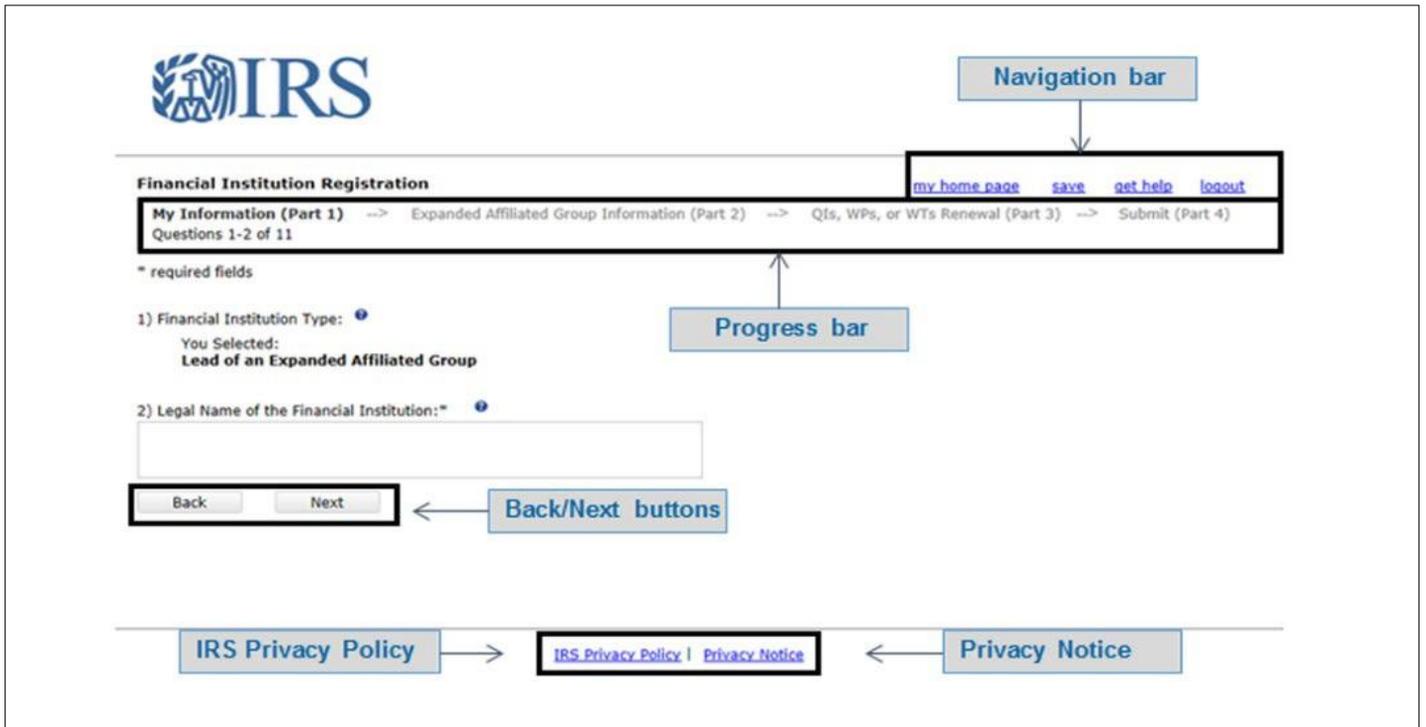


Figure 2 – Sample FI registration

Table 5 – Navigation features

Features	Details
Navigation bar	Commands listed on the top right of each page serve as basic functions throughout the online registration system. These links are: <ul style="list-style-type: none"> <li>• My home page will take you to the home page.</li> <li>• Save will save the data you have entered into the online registration system.</li> <li>• Get help will take you to a list of available options for assistance.</li> <li>• Logout will exit the online registration system.</li> </ul>
Progress bar	Displayed at the top of the screen above each page of questions in the registration form, this bar shows which part you are on and how you have progressed through the online registration system. Although the FATCA Registration System navigation bar displays “Part 3”, “Part 3” is no longer available in the system.
Back button	Click to return to the previous page of the online registration system. Use the back button instead of your browser’s back arrow.
Next button (with automatic Save)	Click the next button to: <ul style="list-style-type: none"> <li>• Continue to the next step of the registration, renewal or certification process. Use the next button instead of your browser’s next arrow.</li> <li>• Automatically save responses entered in the online registration system.</li> </ul> <p><b>NOTE:</b> If you receive a validation error message, correct the data and click the next button.</p>

## 2.2.2 Additional Buttons and Features

Table 6 – Additional buttons and features

Features	Details
Add Another button	Click to add another entry to a data table listed on the page. After you select “add another,” your entry will display in the table. If you do not click “add another” and simply click the “next button,” the system will validate and save the entry.
Delete	Select link to remove a record.
Login	Click to login to an FI account.
Return to Login	Click to return to the FATCA login page.

## 2.2.3 Accessibility

A link is available on the user login page for users who need assistive technology to navigate through the FATCA Online Registration System. More information on this assistive technology can be found on the [Accessibility and compatibility features for the FATCA Online Registration System page](#).

## 2.3 Information You Need to Register

FIs and direct reporting NFFEs need several key pieces of information to complete the online registration process. The registration checklist below outlines the information needed to complete the online FATCA registration.

Table 7 – Registration checklist

Entity Type	Information you need to register
All FIs and Direct Reporting NFFEs	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> FI Type (single FI, lead FI, member FI, or sponsoring entity)</li> <li><input checked="" type="checkbox"/> FIs or direct reporting NFFE’s legal name</li> <li><input checked="" type="checkbox"/> FIs or direct reporting NFFE’s jurisdiction of residence for tax purposes</li> <li><input checked="" type="checkbox"/> FIs direct reporting NFFE’s jurisdiction tax ID (optional)</li> <li><input checked="" type="checkbox"/> FIs classification, see <a href="#">Table 9: Classification Values</a></li> <li><input checked="" type="checkbox"/> FIs or direct reporting NFFE’s mailing address</li> <li><input checked="" type="checkbox"/> Whether the FI maintains a branch in a jurisdiction outside of its jurisdiction of tax residence, and then whether the FI is a tax resident of the United States or maintains a U.S. branch (other than the U.S. territories)</li> <li><input checked="" type="checkbox"/> If the FI is a tax resident of the United States or maintains a branch in the United States (other than the U.S. territories), the EIN of the FI or branch</li> <li><input checked="" type="checkbox"/> Each jurisdiction in which the FI maintains a branch.</li> <li><input checked="" type="checkbox"/> Business title for the FATCA responsible officer (RO) for the FI or direct reporting NFFE, along with legal name and contact information</li> <li><input checked="" type="checkbox"/> Whether the RO or authorizing individual will designate one or more points of contact (POC) and, if so, the POCs’ contact information. A POC will be authorized to receive FATCA registration information and other related FATCA correspondence from the IRS. <b>NOTE:</b> Up to five POCs are allowed</li> </ul>
Lead FI Only	<p>In addition to the information required above for All FIs and Direct Reporting NFFEs:</p> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Member FIs’ legal names, countries/jurisdictions of residence for tax purposes, and member FI Types. Once the lead FI has established the member’s account, the member FI or its lead FI will be required to complete the member FIs registration. <b>NOTE:</b> The RO for a lead FI automatically becomes a POC for each of the lead FIs member FIs</li> <li><input checked="" type="checkbox"/> If the lead FI is the common parent entity of the expanded affiliated group</li> <li><input checked="" type="checkbox"/> If the lead FI is not the common parent entity, the legal name of the common parent entity and optionally, the FATCA ID of common parent entity</li> </ul>

## 2.4 Special Rules for Registration

Certain entities need to follow special instructions to register. The table below provides instructions on these special rules for registration.

**Table 8 – Special rules for registration**

Entity/Scenario	Instructions
Lead FI and Member FIs of an (EAG)	In general, all FFIs, other than exempt beneficial owners or certified deemed-compliant FFIs that are part of the same (EAG) must be registered. For purposes of registration, an (EAG) may have more than one lead FI and may organize itself for purposes of registration into subgroups under different lead FIs. For example, an (EAG) of 10 FFIs may decide to select two different lead FIs, lead FI 1 and lead FI 2. Lead FI 1 can carry out FATCA registration on behalf of four of its member FIs and lead FI 2 can carry out FATCA registration on behalf of four of its other member FIs. All 10 FFIs within the same (EAG) will be registered, even though they are registered under two different lead FIs.
Consolidated Compliance Program	If an (EAG) has in place a consolidated compliance program, as described in Treas. Reg. §1.1471-4 (f)(2)(ii), then member FIs that elect to participate in the same consolidated compliance program should be registered as member FIs by the lead FI that is acting as the compliance FI for the compliance group.
Reporting FI under a Model 1 IGA	FIs that are treated as reporting FIs under a Model 1 IGA (see the list of jurisdictions treated as having in effect an IGA at <a href="#">FATCA Archive</a> ) should register as Reporting Financial Institution under a Model 1 IGA. A disregarded entity in a Model 1 IGA jurisdiction must register as an entity separate from its owner in order to be treated as a reporting FI under a Model 1 IGA, provided that the disregarded entity is treated as a separate entity for purposes of its reporting to the applicable Model 1 jurisdiction.
Reporting FI under a Model 2 IGA	FIs that are treated as reporting FIs under a Model 2 IGA (see the list of jurisdictions treated as having in effect an IGA at <a href="#">FATCA Archive</a> ) should register as Participating FFI including a Reporting Financial Institution under a Model 2 IGA.
FFIs and direct reporting NFFEs that are also Sponsoring Entities	An FFI or direct reporting NFFE that will also act as a sponsoring entity for one or more sponsored entities is required to submit a second registration form to act as a sponsoring entity. The sponsoring entity will receive a separate GIIN and should only use that GIIN when it is fulfilling its obligations as a sponsoring entity.
Trustees of Trustee-Documented Trusts	A trustee of a trustee-documented trust is generally required to submit a registration form to obtain a GIIN and should only use that GIIN when fulfilling its obligations as a trustee of a trustee-documented trust. In addition, a trustee that is an FFI may need to submit a second registration form for use in reporting its own accounts.
Sponsored Entities	A sponsored FFI and sponsored direct reporting NFFE must be registered by its sponsoring entity through the FATCA Registration website. Separate GIINs will be issued to each approved sponsored entity and published on the IRS FFI list. Sponsored entities cannot log into the online registration system and will receive their GIINs from their sponsoring entity.
USFIs treated as Lead FIs	A USFI registering as the lead FI on behalf of its member FIs will register as a lead FI and receive a GIIN.
Branches	In general, a branch must be registered as a branch of its owner and not as a separate entity. However, see reporting FI under a Model 1 IGA, for a special rule for branches that are disregarded entities in Model 1 IGA jurisdictions.

## 3 FATCA Online Registration System: User Login

### 3.1 Launching the FATCA Online Registration System

The FATCA Online Registration System can be accessed from the IRS.gov [FATCA Registration Landing page](#). Click the “register or login” button. Always remember to click the “logout” link when finished with a session or close the browser. Closing a tab when multiple tabs are open, does not immediately end your session until the system closes it due to 15 minutes of inactivity.

### 3.2 Create a New Account – Single, Lead, and Sponsoring Entity

The first step in the FATCA registration process is to create an online FATCA account. Only a single, lead, or sponsoring entity will be able to create a FATCA account. Member FIs will have their FATCA accounts created by their lead FI and will receive their FATCA IDs and temporary access codes from their lead FI to login as an existing user to complete their online registration. See [Registration Process Overview](#) for definitions of the different FI types.

To create an account, the user will be required to select and answer challenge questions and create an access code (password). After the single, lead, or sponsoring entity creates its account, it will be issued a FATCA ID. The FATCA ID is used to identify the FI or direct reporting NFFE only for purposes of registration and is not the same number as the GIIN. A GIIN is issued after the FATCA registration is submitted and approved.

The screenshot shows a web form titled "Financial Institution Account User Login". At the top, it lists "Financial Institution Types (Select 'help' icon for further definition):" with four bullet points: "•Single", "•Lead of an Expanded Affiliated Group", "•Member (not Lead) of an Expanded Affiliated Group", and "•Sponsoring Entity". Below this, there are two main sections separated by "OR". The left section is "Existing User Login for Single, Lead, Member, or Sponsoring Entity" and contains input fields for "FATCA ID" and "Access Code", along with a "Login" button. The right section is "Create New Account for Single, Lead, or Sponsoring Entity" and contains a checkbox with the text "By checking this box, I declare that I have been authorized by the FI to create a registration account on their behalf." and a "Create Account" button. At the bottom left, there is a link: "Forgot FATCA ID or Access Code?".

Figure 3 – Create new FATCA account for single FI, lead FI, or sponsoring entity

1. Select the checkbox that states, “By checking this box, I declare that I have been authorized by the FI to create a registration account on their behalf.” Direct reporting NFFEs should select the checkbox if they have been authorized by the direct reporting NFFE to create a FATCA registration account on their behalf.
2. Click the “create account” button.

**NOTE:** If you have entered data in the FATCA ID and access code fields before you selected the checkbox, the two fields will be cleared, and the “login” button will be disabled.

3. After clicking “Create account,” you will view the warning banner page and must click “OK” to proceed or “Cancel” to go back.



Figure 4 – Warning Banner Page

4. Select the FI type:
  - Single (not a member of an expanded affiliated group)
  - Lead of an expanded affiliated group
  - Sponsoring Entity
  - A trustee of a trustee-documented trust should select sponsoring entity if it is registering to obtain a GIIN to use when fulfilling its obligations as a trustee of a trustee-documented trust.

**NOTE:** If you select FI type, member (not lead) of an expanded affiliated group, the system displays an error message. A member FI cannot create a new FATCA account. Members should contact their lead FI to obtain the FATCA ID and access code.

5. Click “next” to continue and set up challenge questions.

### 3.2.1 Create Challenge Questions

Figure 5 – Create new FATCA account – FI challenge questions

6. In Challenge Question 1, select the arrow to view the list of questions. Select a challenge question. In the answer text box, type a response to the challenge question.
7. Repeat the previous step for Challenge Question 2.

**IMPORTANT:** Remember to document your answers to your challenge questions. You will need these if you have to reset your access code.

### 3.2.2 Create a New Access Code

**Financial Institution Account - Create New Access Code** [return to login](#)

Access Code must contain:

- 8-20 characters

At least:

- 1 uppercase letter
- 1 lowercase letter
- 1 number
- 1 of the following special characters  
~ ! @ # % ^ \* ( ) ? , .

Create Access Code:

Confirm Access Code:

**Do not forget this Access Code. This is required for future access to your account.**

Figure 6 – Create new account – Create new access code

8. The system displays the minimum guidelines to create a new access code.
9. Enter the access code that you choose for your FATCA account, ensuring that it meets the requirements in Step 1.
10. Re-enter your access code to confirm your code in the text box.

**IMPORTANT:** Remember to record your access code. You will need your FATCA ID and access code to log into the system.

**Financial Institution - Lead/Single/Sponsoring Entity Account Confirmation**

You have successfully created your Financial Institution Account.

**FATCA ID: 123ABC**

**Do not forget the FATCA ID. The FATCA ID and Access Code are required for future access to your account.**

After recording your FATCA ID and Access Code, select the "Next" button to continue to Financial Institution registration process.

Figure 7 – Create new account – Lead/single/sponsoring entity account confirmation (FATCA ID)

11. The lead/single/sponsoring entity account confirmation screen displays your FATCA ID account number.

**IMPORTANT:** Remember to record your FATCA ID and access code number for future use.

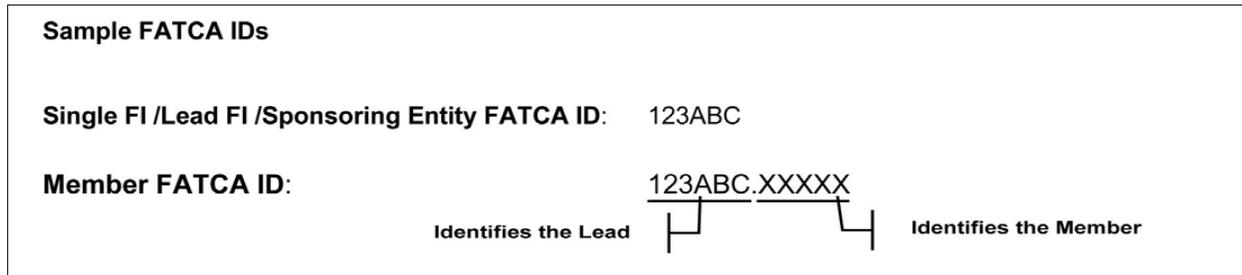
### 3.3 Existing User Login – Single, Lead, Member, or Sponsoring Entity

After the FATCA account is created, it can be accessed through the [financial institution account user login page](#). Single, lead, member, and sponsoring entities will all be able to login here. This screen allows users with an existing FATCA ID and access code to log on to the system. Enter your system generated FATCA ID or member FI FATCA ID

Member FIs will need to set up a new access code after logging in the first time using the temporary access code provided by their lead FI. Each member has a unique member FATCA ID with an alphanumeric sequence as illustrated below. Members should contact their lead for more information.

## **IMPORTANT:**

- FATCA IDs are not case sensitive and can be entered in lowercase and/or uppercase letters. However, the system displays FATCA IDs as uppercase letters only.
- FATCA IDs DO NOT contain the letter “O”. If your FATCA ID has a character that looks like the letter “O”, enter the number zero (0).



**Figure 8 – Sample FATCA ID**

1. Enter your FATCA ID
2. Enter your access code.
3. Click “login.” If the login is unsuccessful, re-enter your FATCA ID and access code.
4. You will view the warning banner page and must click “OK” to proceed or “Cancel” to go back.

### **Multiple Login / Timeout Error**

Only one user at a time can access the FATCA account for a specific FATCA ID. If another user attempts to login to a FATCA account already in use, an error message will display.

### **3.4 First Time Login (Member FIs, transfers, change FI types, and access code reset by IRS)**

Before accessing the FATCA Online Registration System, a member FI, or an FI who has transferred to an (EAG) or changed their FI type, will need to set up challenge questions and create a permanent access code. In order to do this, the user will need the FATCA ID and temporary access code.

A member FI will receive their FATCA ID and temporary access code from their lead FI. For more information on FATCA IDs and access code formats, go to [Chapter 3.2.2 – Create a New Access Code](#) and/or [Chapter 3.3 - Existing User Login - Single FI, Lead FI, Member FI, or Sponsoring Entity](#).

**NOTE:** The following instructions also apply if an FIs access code is reset by the IRS and a new temporary access code is provided.

### 3.4.1 First Time Login (Member FIs, transfers, change FI types, and access code reset by IRS) – Account User Login

**Financial Institution Account User Login**

Financial Institution Types (Select "help" icon for further definition):  
•Single  
•Lead of an Expanded Affiliated Group  
•Member (not Lead) of an Expanded Affiliated Group  
•Sponsoring Entity

**Existing User Login for Single, Lead, Member, or Sponsoring Entity**

FATCA ID

Access Code

Login

OR

**Create New Account for Single, Lead, or Sponsoring Entity**

By checking this box, I declare that I have been authorized by the FI to create a registration account on their behalf.

Create Account

[Forgot FATCA ID or Access Code?](#)

Figure 9 – Financial Institution Account User Login Screen

1. On the financial institution account user login page, enter your FATCA ID.
2. Enter your temporary access code.
3. Click “Login.” If the login is unsuccessful, re-enter your FATCA ID and access code. The system automatically locks the FATCA account after three unsuccessful login attempts.

### 3.4.2 First Time Login (Member FIs, transfers, change FI types, and access code reset by IRS) - Challenge Questions

**Financial Institution Account - Challenge Questions** [return to login](#)

\*required fields

Select and answer the two questions. They will be used if you need to reset your Access Code.

Challenge Question #1 \*

Question:\*

Answer:\*

Challenge Question #2 \*

Question:\*

Answer:\*

Back Next

Figure 10 – First time login – Member FIs, transfers, change FI types, and access code reset by IRS – Challenge questions

4. In Challenge Question 1, select the arrow to view the list of questions. Select a challenge question. In the answer text box, type a response to the challenge question.
5. Repeat the previous step for Challenge Question 2.

**IMPORTANT:** Remember to document your answers to your challenge questions. You will need these if you must reset your access code. Only three unsuccessful attempts are allowed.

### 3.4.3 Reset a temporary access code and create a permanent access code

**Financial Institution Account - Reset Temporary Access Code** [return to login](#)

Access Code must contain:

- 8-20 characters

At least:

- 1 uppercase letter
- 1 lowercase letter
- 1 number
- 1 of the following special characters  
~ ! @ # % ^ \* ( ) ? , .

Create Access Code:

Confirm Access Code:

**Do not forget this Access Code. The FATCA ID and Access Code are required for future access to your account.**

After recording your FATCA ID and Access Code, select the "Next" button to continue to Financial Institution registration process.

Figure 11 – First Time Login – Member FIs, transfers, change FI types, and access code reset by IRS – Reset Temporary access code

6. The system displays the minimum guidelines to create a new access code.
7. Enter the access code that you choose for your FATCA Account, ensuring that it meets the requirements in Step 1.
8. Re-enter your access code to confirm your code in the text box.

**IMPORTANT:** Remember to record your new access code. You will need your FATCA ID and access code to log into the system.

## 3.5 Recover Login Information – Forgot FATCA ID/Access Code

### 3.5.1 Forgot access code

**Financial Institution Account - Forgot Access Code** [return to login](#)

To retrieve your FATCA Access Code, please enter your FATCA ID.

FATCA ID:

[I do not know my FATCA ID.](#)

If you forget the FATCA ID, select this link and follow the instructions

Figure 12 – Forgot access code

1. The system automatically locks the FATCA account after three unsuccessful login attempts.
2. From the Login screen, select forgot FATCA ID or access code? **NOTE:** If you have forgotten the FATCA ID, select **I do not know my FATCA ID** and follow the instructions.
3. You will view the warning banner page and must click “OK” to proceed or “Cancel” to go back.
4. To reset your access code, enter your FATCA ID.
5. Click “next” to continue to your challenge questions.

If you have not established your permanent access code yet, you will see an error page that will provide further instructions.

- If you are a member of an expanded affiliated group, ask your lead FI for your FATCA ID and temporary access code.

### 3.5.1.1 Answer Challenge Questions

**Financial Institution Account - Forgot Access Code - Challenge Questions** [return to login](#)

\* required fields

Please answer the following questions to reset your Access Code.

Challenge Question #1

Question: What city did you live in at age 16?

Answer:\*

Challenge Question #2

Question: In what hospital were you born?

Answer:\*

**Figure 13 – Forgot access code – Challenge questions**

6. In the first answer field, enter the correct response to Challenge Question 1.
7. In the second answer field, enter the correct response to Challenge Question 2.

#### **NOTE:**

- Both answers must be correct in order to reset the access code. If one is incorrect, the system will not identify which one is incorrect.
- The system locks automatically after three unsuccessful attempts to answer the challenge questions. Continue until you are successfully allowed to login again.

### 3.5.1.2 Reset access code

8. Type the new access code that you choose for your FATCA account and ensure that it meets the requirements.
9. Confirm access code, re-type your access code to confirm your code in the text box.
10. You will view the warning banner page and must click “OK” to proceed or “Cancel” to go back.

**NOTE:** See [Appendix A– Get Help/Technical Support](#) for additional help resources.

## 4 Registration

---

FATCA online registration contains three parts and 13 questions. Although the FATCA Registration System navigation bar displays “Part 3”, Part 3 is no longer a part of the system.

The following chapter describes how to answer the questions within each part of the registration.

For each registration question, this user guide provides up to two informational sections which help users to answer the question. The two sections are:

- *Instructions* – available for all questions to help the user to answer the question and navigate the registration system.
- *Additional Guidance* (if applicable) – available for questions where additional detail is necessary to help the user to answer the question.

Be sure to read all text provided before answering the question. Direct reporting NFFEs should follow the instructions applicable to FIs, except where otherwise indicated.

### 4.1 Registration Part 1

Before you begin, see [Chapter 2.3 Information You Need to Register](#) for the information you need to complete the registration.

After logging into the system, the registration process will begin with Part 1. Part 1 consists of 11 questions that request identifying information about the FI or direct reporting NFFE and must be completed by all FI types. A lead FI can complete Part 1 for its member FI(s), but the member will typically complete Part 1 for itself. The following section provides step-by-step guidance for answering the questions in Part 1. [See Appendix E](#) for Registration field format.

1. Access Part 1 of the online registration:

- First-time login: After you have created an account and the system displays the FATCFIFI-single/lead/sponsoring entity account confirmation page (as shown in [Chapter 3.1 Launching the FATCA Registration System](#)), click the “next” button.
- Existing users: On your home page (as shown in [Chapter 5 Home Page and Account Options](#)), under Available Account Options, select the **registration edit** link available to you. The link available is based on your FI type and status.

**NOTE:** If a 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 being edited by another user. The system times out after 15 minutes of inactivity, so after 15 minutes, the original session that was exited will time out and the user will be able to log in again.

**Instructions for Financial Institution Registration** [my home page](#) [get help](#) [logout](#)

[FATCA Website](#)  
[FATCA Registration Resources](#)

The [Online Registration User Guide](#) contains complete information for navigating through this Registration system. Help for each question in the FATCA registration is available by clicking on the question mark (?) to the right of each question. All questions marked with an asterisk (\*) require an answer.

**Filling Out The Online FATCA Registration**

There are four parts to the FATCA registration, however, not all parts will be required to be completed depending on the type of financial institution.

**Part 1** must be completed by all Financial Institutions (FIs) and will provide basic identifying information about each FI. A Lead FI may complete Part 1 for each of its Member FIs.

**Part 2** must be completed by a Lead FI to identify each Member FI of its Expanded Affiliated Group. Part 2 will only apply to a Lead FI and should not be completed by Single, Member or Sponsoring Entity FIs.

**Part 3** This information is no longer required for FATCA Registration. FIs that are Qualified Intermediaries (QI), Withholding Foreign Partnerships (WP) or Withholding Foreign Trusts (WT) will complete and maintain this information in the QI system.

**Part 4** must be completed by all FIs and requires the FI to certify that the information provided in the FATCA Registration is accurate and complete and to agree to comply with its FATCA obligations.

The information you provide on each screen of the FATCA Registration is saved when you click the "Next" button at the bottom of the screen. You may log back in at any time to complete and submit the registration form.

Figure 14 – Registration – Instructions for FATCA registration

2. Click “next” to continue to the registration.

#### 4.1.1 Questions 1-2 – FI Type and Legal Name

**Financial Institution Registration** [my home page](#) [save](#) [get help](#) [logout](#)

**My Information (Part 1)** --> Expanded Affiliated Group Information (Part 2) --> QIs, WPs, or WTs Renewal (Part 3) --> Submit (Part 4)

Questions 1-2 of 11

\* required fields

1) Financial Institution Type: ?  
You Selected:  
**Lead of an Expanded Affiliated Group**

2) Legal Name of the Financial Institution:\* ?

Figure 15 – Registration – My information (Part 1) – Questions 1 and 2

#### Question 1: Financial Institution Type:

*Instructions:*

The system displays the FI type selected when the FATCA account was created.

## Question 2: Legal Name of the Financial Institution:

### Instructions:

The legal name is the name the FI uses in official incorporation or organization documents, or the name otherwise recognized by the residence jurisdiction government as the FI's official name. Typically, the legal name is the name used by the FI in legal documents.

## 4.1.2 Questions 3-4 – FI Jurisdiction of Residence, Tax ID, and Classification in Jurisdiction of Tax Residence

Figure 16 – Registration – My information (Part 1) – Questions 3-4

## Question 3A: What is the Financial Institution's country/jurisdiction of residence for tax purposes?

### Instructions:

The country/jurisdiction of residence generally is the jurisdiction in which the FI is treated as a resident for income tax purposes (for example, the place of incorporation or place of principal management and control).

1. Select the country/jurisdiction from the drop-down list. See the box below for more information on which option to select.

Table 9 – Financial Institution's country/jurisdiction of residence

If an Entity Is	Then Select
<b>A resident in a U.S. territory or minor outlying island</b>	The United States (even if the FI is a dual resident)
<b>A dual resident</b>	One of the countries where it is a tax resident in this question. Identify the second country/jurisdiction of tax residence in Question 8 (if the second jurisdiction is the United States) or Question 9 (if the second tax residence jurisdiction is a country other than the United States).
<b>A partnership or other flow-through entity</b>	The jurisdiction under the laws of which the entity is organized or established or, if not organized or established under the laws of any jurisdiction, the jurisdiction where it maintains its principal office
<b>In a jurisdiction with an agreed-in-substance IGA</b>	A jurisdiction consistent with its treatment under the relevant Model IGA. See <a href="#">FATCA Archive</a> to view the list of jurisdictions treated as having an IGA in substance. (NOTE: If a jurisdiction is removed from this list, FFIs registered under the removed IGA will have to update their status on the FATCA registration application accordingly. See IRS Announcement 2014-38, 2014-51 I.R.B. 951, for more information about agreed-in-substance IGAs)

For a list of available countries in the drop-down lists, [go to the FATCA Online Registration System: Country/Jurisdiction Listing page](#).

**NOTE:** U.S. Territories (American Samoa, Guam, Northern Marianas Islands, Puerto Rico, and Virgin Islands) and U.S. Minor Outlying Islands are not available in the drop-down list for this question.

**Question 3B: What is the Financial Institution's country/jurisdiction tax ID?**

*Instructions:*

1. Enter the financial institutions or direct reporting NFFE's tax ID in the country/jurisdiction identified in Question 3A. Some countries/jurisdictions may use a tax identification number (TIN) to identify taxpayers. If the FI is in a country/jurisdiction that uses TINs and the FI has a TIN, enter its TIN. If the FI doesn't have a country/jurisdiction tax ID or a TIN, leave this field blank.

**Question 4: Select the Financial Institution's FATCA classification in its country/jurisdiction of tax residence (as shown in Question 3).**

*Instructions:*

1. Select the box below for more information on which options are available for each FI Type.

**Table 10 -- Classification Values**

Classification Values	FI Type			
	Single	Lead	Member	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	
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	

*Additional Guidance:*

**FIs with branches in multiple jurisdictions.** An FI (other than a sponsoring entity, USFI, or foreign branch of a USFI) that maintains branch operations in multiple jurisdictions should answer this question by treating the operations within its country of tax residence as if it were a branch (home office) and then classify whether such home office is participating or registered deemed compliant. In Question 9 of the registration, the FI should identify the jurisdictions (other than the United States) where it maintains branches outside of its jurisdiction of tax residence, other than jurisdictions where the FI maintains related branches. If the FI maintains branches in the United States, the FI should provide this information for Question 8.

### 4.1.3 Question 5 – FI Mailing Address

The screenshot shows a web interface for "Financial Institution Registration". At the top, there are navigation links: "my home page", "save", "get help", and "logout". Below this is a breadcrumb trail: "My Information (Part 1) -> Expanded Affiliated Group Information (Part 2) -> QIs, WPs, or WTs Renewal (Part 3) -> Submit (Part 4)". The current question is "Question 5 of 11". A note indicates "\* required fields". The question title is "5) Mailing Address of Financial Institution:\*". The form fields are: "Country/Jurisdiction\*" (a dropdown menu with "Select Country/Jurisdiction" as the current selection), "Address Line 1\*", "Address Line 2", "City\*", "State/Province/Region\*", and "ZIP/Postal Code". At the bottom of the form are "Back" and "Next" buttons.

Figure 17 – Registration – My information (Part 1) – Question 5

#### Question 5: Mailing Address of Financial Institution:

*Instructions:*

The address provided will be used to send all mail correspondence related to the FATCA registration, FATCA account, and any other related matters.

1. Select the country/jurisdiction from the drop-down list. If the mailing address is in a U.S. Territory, select the United States. If the user selects United States, a U.S.-specific page will display. For a list of available countries in the drop-down lists, [go to the FATCA Online Registration System: Country/Jurisdiction Listing page](#). **NOTE:** U.S Territories (American Samoa, Guam, Northern Marianas Islands, Puerto Rico, and Virgin Islands) are not available in the drop-down list for this question.

An FI should only select “Other” as the country/jurisdiction if the country is not available in the drop-down list. Selecting "Other" as the country/jurisdiction may impact the FI registration status.

2. Enter the mailing street address. If necessary, enter the second line of the street address.
3. Enter the city of the mailing address.
4. For countries/jurisdictions other than the United States, enter the state, province, or region of the mailing address. If the country/jurisdiction does not have a state, province, or region, enter “None.” For the United States, select the State/U.S. Territory from the State/U.S. Territory drop-down list.

5. For countries/jurisdictions other than the United States, enter the ZIP or postal code of the mailing address. For the United States, enter the ZIP code of the mailing address.

#### 4.1.4 Question 6 – FI QI/WP/WT

Figure 18 – Registration – My information (Part 1) – Question 6

**Question 6: Indicate whether the Financial Institution has in effect a withholding agreement with the IRS to be treated as a Qualified Intermediary (QI), Withholding Foreign Partnership (WP), or Withholding Foreign Trust (WT).**

*Instructions:*

1. Select the radio button for one of the four options. See the box below for more information on which option to select.

Table 11 -- Financial Institution Withholding Agreement

If an Entity Is	Then Select
a party to a Qualified Intermediary (QI) agreement with the IRS	Qualified Intermediary (QI)
a party to a Withholding Foreign Partnership (WP) agreement with the IRS	Withholding Foreign Partnership (WP)
a party to a Withholding Foreign Trust (WT) agreement with the IRS	Withholding Foreign Trust (WT)
not a party to a Qualified Intermediary (QI), Withholding Foreign Partnership (WP), or a Withholding Foreign Trust (WT) agreement with the IRS	Not Applicable

**NOTE:** If you have selected the option for QI, WP, or WT, then continue to step 2 (*below*). Otherwise, if you have selected Not Applicable, you have completed this question and can move on to question 7.

2. Enter the EIN issued to the FI for use in identifying itself when acting in its capacity as a QI, WP, or WT. (i.e., QI-EIN, WP-EIN, or WT-EIN).

**NOTE:** Do not enter taxpayer ID in this section unless you are a QI, WP or WT. Entering a taxpayer ID other than a QI, WP or WT EIN may impact the FI registration status.

3. Below the EIN field, select Yes or No:
  - Select Yes if the entity intends to maintain its status as a QI, WP, or WT.

Select No, if the entity does not intend to maintain its status as a QI, WP, or WT.

*Additional Guidance:*

Entities should register for a chapter 4 status in the FATCA Online Registration system prior to applying for status as a QI, WP, or WT. Once the entity receives its QI-EIN, WP-EIN, or WT-EIN, it should edit this question to reflect its new status as a QI, WP, or WT and add its EIN to its registration.

#### 4.1.5 Question 7 – Branches Maintained Outside of Country/Jurisdiction of Tax Residence

The screenshot shows a web interface for "Financial Institution Registration". At the top right, there are links for "my home page", "get help", and "logout". Below this is a breadcrumb trail: "My Information (Part 1) --> Expanded Affiliated Group Information (Part 2) --> QIs, WPs, or WTs Renewal (Part 3) --> Submit (Part 4)". The current page is "Question 7 of 11". A note indicates "\* required fields". The question is "7) Does the Financial Institution maintain a branch in a jurisdiction outside of its country/jurisdiction of tax residence?". There are two radio button options: "Yes (If Yes, go to question 8)" and "No (If No, go to question 10)". At the bottom of the form area, there are "Back" and "Next" buttons.

Figure 19 – Registration – My information (Part 1) – Question 7

#### Question 7: Does the Financial Institution maintain a branch in a jurisdiction outside of its country/jurisdiction of tax residence?

*Instructions:*

A branch is a unit, business, or office of an FI that is treated as a branch under the regulatory regime of a country/jurisdiction or is otherwise regulated under the laws of such country/jurisdiction as separate from other offices, units, or branches of the FI. FIs should treat all offices or business units within any one jurisdiction as a single branch.

1. Select Yes or No:

- Select Yes, if the FI maintains a branch outside its country/jurisdiction of tax residence.
- Select No, if the FI does not maintain a branch outside its country/jurisdiction of tax residence. The FI will not answer Questions 8 and 9.
- A sponsoring entity, direct reporting NFFE, or trustee of a trustee-documented trust, should select No.

#### 4.1.6 Question 8 – FI U.S. Tax Residency and EIN

**Financial Institution Registration** [my home page](#) [save](#) [get help](#) [logout](#)

**My Information (Part 1)** --> Expanded Affiliated Group Information (Part 2) --> QIs, WPs, or WTs Renewal (Part 3) --> Submit (Part 4)  
Question 8 of 11

\* required fields

8) Is the Financial Institution a tax resident of the United States or does it maintain a branch in the United States (other than the U.S. territories)?\*

Yes

Provide the U.S. EIN of the U.S. Financial Institution or U.S. branch:

-  eg: nn-nnnnnn

No

Figure 20 – Registration – My information (Part 1) – Question 8

#### Question 8: Is the Financial Institution a tax resident of the United States or does it maintain a branch in the United States (other than the U.S. Territories)?

##### Instructions:

1. Select Yes or No:
  - Select Yes, if the FI is either a U.S. resident or maintains a branch within the U.S.
  - Select No, if the FI does not maintain a branch within the U.S. and is not a tax resident of the U.S.
2. If Yes, enter the EIN for the FI or U.S. branch.

#### 4.1.7 Questions 9– Branches Outside of the U.S.

**Financial Institution Registration** [my home page](#) [save](#) [get help](#) [logout](#)

**My Information (Part 1)** --> Expanded Affiliated Group Information (Part 2) --> QIs, WPs, or WTs Renewal (Part 3) --> Submit (Part 4)  
Questions 9 of 11

\* required fields

9) List each jurisdiction (other than the United States) in which the Financial Institution maintains a branch. If none click "next" to go to question 10.

Country/Jurisdiction\*

Branch Information

2 items, displaying 1 to 2

Country/Jurisdiction	GIIN	
Country/Jurisdiction 1		<a href="#">delete</a>
Country/Jurisdiction 2		<a href="#">delete</a>

[Download Complete Branch List \(PDF\)](#) [Download Complete Branch List \(CSV\)](#)

Figure 21 – Registration – My information (Part 1) – Questions 9

#### Question 9: List each jurisdiction (other than the United States) in which the Financial Institution maintains a branch. If none click “next” to go to Question 10

*Instructions:*

Identify each jurisdiction where the FI maintains a branch outside of the U.S., including if the FI maintains a branch in a U.S. Territory, other than jurisdictions where it maintains related branches. For a definition of a branch and a U.S. Territory, [go to the Glossary of Terms](#).

Beginning with the first branch, select the country/jurisdiction in which the branch is located from the drop-down list. For a list of available countries in the drop-down lists, [go to the FATCA Online Registration System: Country/Jurisdiction Listing page](#).

**NOTE:** United States is not available in the drop-down list for this question.

*Additional Guidance:*

When a disregarded entity is required to register on its own behalf, its owner should not report the disregarded entity as a branch in Question 9.

#### 4.1.8 Question 10 – FI Responsible Officer (RO) Information

The screenshot displays the 'Financial Institution Registration' interface. At the top, there are navigation links: 'my home page', 'save', 'get help', and 'logout'. Below these, a breadcrumb trail shows the current location: 'My Information (Part 1) -> Expanded Affiliated Group Information (Part 2) -> QIs, WPs, or WTs Renewal (Part 3) -> Submit (Part 4)'. The main heading is 'Question 10 of 11'. A note indicates that asterisks (\*) denote required fields. The question text is '10) Provide information about the Responsible Officer (RO) for the Financial Institution:'. The form contains the following fields: 'Business Title of RO:', 'Legal Last Name (Family):\*', 'Legal First Name (Given):\*', 'Legal Middle Name:', 'Country/Jurisdiction\*' (with a dropdown menu showing 'Select Country/Jurisdiction'), 'Business Address Line 1\*', 'Business Address Line 2', 'City\*', 'State/Province/Region\*', 'ZIP/Postal Code', 'Business Telephone Number\*' (with 'Country Code' and 'ext.' sub-fields), 'Business Fax Number' (with 'Country Code' sub-field), and 'Business Email Address of RO\*'. At the bottom of the form are 'Back' and 'Next' buttons.

Figure 22 – Registration – My information (Part 1) – Question 10

#### Question 10: Provide information about the Responsible Officer for the Financial Institution.

*Instructions:*

For purposes of Question 10, RO means the person authorized under applicable local law to establish the statuses of the home office and branches as indicated in the registration. To have the authority to "establish the statuses" for purposes of Question 10, an RO must have the authority to act on behalf of the FI to represent the FATCA status(es) of the FI or to the IRS as part of the registration process. The RO for purposes of this question must also have the authority under local law to designate additional POCs.

The individual identified as the RO in Question 10 will be a Point of Contact (POC) for the FI or direct reporting NFFE and will be the only individual who will receive emails from the IRS related to its FATCA account.

The address provided should be the business address of the RO. The business address is defined as the address where the RO maintains his or her principal office.

**Lead FIs:** The lead FIs RO will automatically be treated as a POC for the FI and any member FIs. As a result, the RO for a lead FI may receive correspondence related to its member FIs FATCA information. However, the lead FIs RO will not appear as a POC on the member FIs registration.

1. Enter the business title of the RO.
2. Enter the legal last (surname), first, and middle name of the RO.  
**NOTE:** The RO first and last name must include full name: first name (not initials) and last name (surname). You may use initials for middle name.
3. Select the Country/Jurisdiction of the business address of the RO from the drop-down list. If the business address is in a U.S. Territory, select the United States. For a list of available countries in the drop-down lists, [go to the FATCA Online Registration System: Country/Jurisdiction Listing page](#). **NOTE:** This question does not list the U.S Territories. An FI should only select “Other” as the country/jurisdiction if the country is not available in the drop-down list. Selecting "Other" as the country/jurisdiction may impact the FI registration status.
4. Enter the business address of the RO. If necessary, enter the second line of the business address.
5. Enter the city of the business address.
6. For countries/jurisdictions other than the United States, enter the state, province, or region of the business address. If the country/jurisdiction does not have a state, province, or region, enter “None.” For the United States, select the State/U.S. Territory from the State/U.S. Territory drop-down list.
7. For countries/jurisdictions other than the United States, enter the ZIP or postal code of the business address. For the United States, enter the ZIP code.
8. Enter the business telephone number.
9. Enter the business fax number.
10. Enter the business email address of the RO, notifications will be sent to this is the email address. See valid email address format in [Appendix E](#).

*Additional Guidance:*

The type of individual who may serve as a RO depends on the entity’s FATCA classification. See the box below for more information. For definitions of the FATCA classifications listed in the box, [go to the Glossary of Terms](#).

**Table 12 -- Responsible Officer**

FATCA Classification	Individual who may serve as responsible officer
PFFI	an officer of the FFI (or an officer of any member FI that is a PFFI, reporting FI under a Model 1 IGA, or reporting FI under a Model 2 IGA) with authority to fulfill the duties of a responsible officer described in a FFI Agreement.
PFFI that elects to be part of a consolidated	an officer of the compliance FI with authority to fulfill the duties of a responsible officer described in the FFI Agreement on behalf of each FFI in the compliance group (regardless of whether the FFI is treated as a

FATCA Classification	Individual who may serve as responsible officer
compliance program	reporting FI under a Model 1 IGA or reporting FI under a Model 2 IGA).
RDCFFI (other than a RDCFFI that is a Reporting FI under a Model 1 IGA)	an officer of the FI (or an officer of any member FFI that is a PFFI, reporting FI under a Model 1 IGA, or reporting FI under a Model 2 IGA) with authority to ensure that the FFI meets the applicable requirements to be treated as a RDCFFI.
Reporting FI under a Model 1 IGA	any individual specified under local law to register and obtain a GIIN on behalf of the FFI. If, however, the reporting FI under a Model 1 IGA operates any branches outside of a Model 1 IGA jurisdiction, then the RO identified must be an individual who can satisfy the requirements under the laws of the Model 1 IGA jurisdiction and the requirements relevant to the registration type selected for each of its non- Model 1 IGA branches.
USFI that is registering as a lead FI	any officer of the FI (or an officer of any member FI) with authority to register its member FIs and to manage the online FATCA accounts for such members.
Direct reporting NFFE	the individual who will be responsible for ensuring that the direct reporting NFFE meets its reporting obligations as a direct reporting NFFE and will act as a point of contact with the IRS in connection with its status as a direct reporting NFFE.
Sponsoring entity	the individual who will be responsible for ensuring that the sponsored entity meets its obligations as a sponsoring entity and who will act as a point of contact with the IRS in connection with its obligations as a sponsoring entity.

#### 4.1.9 Question 11A – Responsible Officer (RO) Designation of POCs

Financial Institution Registration [my home page](#) [save](#) [get help](#) [logout](#)

**My Information (Part 1)** --> Expanded Affiliated Group Information (Part 2) --> QIs, WPs, or WTs Renewal (Part 3) --> Submit (Part 4)  
Question 11A of 11

\* required fields

11A) The Financial Institution's RO will be a point of contact (POC) for the Financial Institution. In addition, the RO of a Financial Institution registering as a Lead of all or part of an Expanded Affiliated Group will be a POC for each Member of that group.

Does the RO or an Authorizing Individual wish to designate one or more additional POCs for the Financial Institution?\*

Yes (If Yes, go to question 11B)

No (If No, go to preview part 1)

Figure 23 – Registration – My information (Part 1) – Question 11A

**Question 11A: The Financial Institution’s RO will be a Point of Contact (POC) for the Financial Institution. In addition, the RO of a Financial Institution registering as a Lead FI of all or part of an Expanded Affiliated Group will be a POC for each Member FI of that group. Does the RO or an Authorized Individual wish to designate one or more additional POCs for the Financial Institution?**

*Instructions:*

A POC is an individual authorized to receive FATCA-related information from the IRS regarding the FI or direct reporting NFFE and to take other FATCA-related actions on behalf of the FI or direct reporting NFFE upon the request by the IRS.

1. Select Yes or No:

- Select Yes, and complete Question 11B if the FI wants to appoint one or more POCs, other than the RO identified in Question 10.

- Select No, if the FI wants the IRS to send correspondence only to the individual RO identified in Question 10. The FI will not have to answer Question 11B.

**NOTE:** If you answer Yes to this question, you will need to complete Question 11B. If after completing Question 11B, you change your answer for Question 11A from Yes to No, the information you entered for Question 11B will be deleted and will need to be reentered.

#### 4.1.10 Question 11B – POC(s) Information

The screenshot shows the 'Financial Institution Registration' form, specifically 'My information (Part 1) Question 11B of 11'. The form includes a navigation bar with links for 'my home page', 'save', 'get help', and 'logout'. Below the navigation bar, there are instructions for Question 11B and a form for entering POC information. The form fields include Business Title, Legal Last Name (Family), Legal First Name (Given), Legal Middle Name, Country/Jurisdiction (dropdown), Business Address Line 1, Business Address Line 2, City, State/Province/Region, ZIP/Postal Code, Business Telephone Number, Business Fax Number, and Business Email Address of POC. There are also fields for Country Code and ext. Below the form, there is a section for 'Five POCs are allowed per Financial Institution.' showing a table with 2 items, displaying 1 to 2. The table has columns for Legal Name, Country/Jurisdiction, Address, Telephone, Fax, and Email. Below the table are links for 'Download Complete POC List (PDF)' and 'Download Complete POC List (CSV)', and 'Back' and 'Next' buttons.

Legal Name	Country/Jurisdiction	Address	Telephone	Fax	Email
Jackson, John	Country/Jurisdiction 1	1 Somewhere Street, City, State/Province/Region, ZIP/Postal Code	002 9999999 Ext. 200	002 9990000	johnjackson@somedomain.com
Salem, Jane	Country/Jurisdiction 1	2 Anywhere Street, City, State/Province/Region, ZIP/Postal Code	002 9999999 Ext. 224	002 9990000	janesalem@somedomain.com

Figure 24 – Registration – My information (Part 1) – Question 11B

#### Question 11B: POC Information

##### Instructions:

This question must be completed by the financial institution’s RO or an Authorizing Individual. Upon entering the POC information below, checking the box that follows, and submitting this registration form, the RO or Authorizing Individual is providing the IRS with written authorization to release FATCA information to the POC. This authorization specifically includes authorization for the POC to complete: FATCA Registration, to take other FATCA-related actions, and to obtain access to the financial institution's tax information.

For purposes of Question 11B, the term RO means an individual who is authorized under local law to consent on behalf of the FI (an “authorizing individual”) to the disclosure of FATCA-related tax information to third parties. This individual may be the same as the individual identified as the RO in Question 10.

You may add up to five POCs. Beginning with the first POC:

1. Enter the business title of the POC.

2. Enter the legal last, first, and middle name of the POC.  
**NOTE:** The POC first and last name must include full name: first name (not initials) and last name (surname). You may use initials for middle name.
3. Select the Country/Jurisdiction of the business address from the drop-down menu. If the business address is in a U.S. Territory, select the United States. For a list of available countries in the drop-down lists, [go to the FATCA Online Registration System: Country/Jurisdiction Listing page](#).  
**NOTE:** U.S Territories (American Samoa, Guam, Northern Marianas Islands, Puerto Rico, and Virgin Islands) are not available in the drop-down list for this question.  
An FI should only select “Other” as the country/jurisdiction if the country is not available in the drop-down list. Selecting "Other" as the country/jurisdiction may impact the FI registration status.
4. Enter the business address. If necessary, enter the second line of the business address.
5. Enter the city of the business address.
6. For countries/jurisdictions other than the United States, enter the state, province, or region of the business address. If the country/jurisdiction does not have a state, province, or region, enter “None.” For the United States, select the State/U.S. Territory from the State/U.S. Territory drop-down list.
7. For countries/jurisdictions other than the United States, enter the ZIP or postal code of the business address. For the United States, enter the ZIP code of the business address.
8. Enter the business telephone number of the POC.
9. Enter the business fax number of the POC.
10. Enter the business email address of the POC. See valid email address format in [Appendix E](#).
11. Click on the “add another” button to add the POC. To add another POC, click the “add another” button and repeat Step 1, until all POCs are added. As POCs are added, the POC information will display in the table below the “add another” button. The table is sorted by the legal last name of the POC.
12. To delete a POC, select the **delete** link next to the corresponding entry in the table.
13. To download a complete POC list in PDF or CSV format, select one of the following links:
  - **Download complete POC list (PDF)**.
  - **Download complete POC list (CSV)**.
14. Follow your Internet browser’s prompts for saving files to your computer. The downloaded POC list will include the RO identified in Question 10 as well as the POC(s) identified in Question 11B.

**NOTE:** If after completing Question 11B, you change your answer for Question 11A from Yes to No, all the POC information you entered in Question 11B will be deleted and will need to be reentered.

*Additional Guidance:*

If a Third-party adviser that is an entity is retained to help the FI complete its FATCA registration process, the name of the third-party individual adviser that will help complete the FATCA registration process should be entered as a POC in Question 11B, and the Business Title field for that individual POC should be completed by inserting the name of the entity and the POC’s affiliation with the entity.

#### 4.1.11 POC Authorization

**Financial Institution Registration** [my home page](#) [save](#) [get help](#) [logout](#)

**My Information (Part 1)** --> Expanded Affiliated Group Information (Part 2) --> QIs, WPs, or WTs Renewal (Part 3) --> Submit (Part 4)  
Authorization

\* required fields

By checking this box, I , as RO or Authorizing Individual for the Financial Institution, provide the authorization described above to the identified POCs listed in this question 11B. Once this authorization is granted, it is effective until revoked by either the Financial Institution or the POC.\*

Figure 25 – Registration – My information (Part 1) – POC authorization

*Instructions:*

1. Select the checkbox and enter the authorizing individual's name in the field next to the checkbox to complete the authorization of the POC(s) listed in Question 11B. Once the authorization is granted, it is effective until revoked by either the POC or an authorizing individual.

## 4.1.12 Edit/Review Registration Part 1

**Financial Institution Registration** [my home page](#) [get help](#) [logout](#)

**My Information (Part 1)** --> Expanded Affiliated Group Information (Part 2) --> QIs, WPs, or WTs Renewal (Part 3) --> Submit (Part 4)  
Edit/Review

Edit/Review My Information (Part 1)

[Edit/Review Part 1](#)

**1) Financial Institution Type:**  
Lead of an Expanded Affiliated Group

**2) Legal Name of the Financial Institution:\***  
Financial Institution 1

**3A) What is the Financial Institution's country/jurisdiction of residence for tax purposes?\***  
Country/Jurisdiction 1

**3B) What is the Financial Institution's country/jurisdiction tax ID?**  
ABC12345

**4) Select the Financial Institution's FATCA classification in its country/jurisdiction of tax residence\***  
Participating Financial Institution not covered by an IGA; or a Reporting Financial Institution under a Model 2 IGA

**5) Mailing Address of Financial Institution:\***  
Country/Jurisdiction 1

Figure 26 – Registration – My information (Part 1) – Edit/review registration part 1

### Instructions:

1. Review the information entered for Part 1.
2. To edit, select the **edit/review part 1** link to return to the registration. You must page through the registration to review and/or edit any Part 1 responses.
3. If no edits are needed, click “next” to continue.

Registration Part 1 is now completed. The system will direct you to the next applicable part of the registration:

- Lead FIs: The system will take you to Registration Part 2 (Question 12).
- Single FIs, member FIs, and sponsoring entities: The system will take you to registration [Part 4](#).

## 4.2 Registration Part 2

Part 2 of the registration consists of two questions and is only available if the FI is registering as a lead FI. In Part 2, the lead FI will create an online FATCA account for its member FIs.

## 4.2.1 Question 12 – Member Information

**Financial Institution Registration** [my home page](#) [save](#) [get help](#) [logout](#)

My Information (Part 1) --> **Expanded Affiliated Group Information (Part 2)** --> QIs, WPs, or WTs Renewal (Part 3) --> Submit (Part 4)

Question 12 of 13

\* required fields

12) Provide the following for each Financial Institution member of the expanded affiliated group:\*

Legal Name of Member Financial Institution:\*

Country/Jurisdiction of Residence for Tax Purposes:\*

Member Type:\*

**You have added 6 Member(s).**

6 items, displaying 1 to 5.  
[\[First/Prev\]](#) 1, 2 [\[Next/Last\]](#)

Legal Name of Member Financial Institution	Country/Jurisdiction	Member Type	FATCA ID	Temp. Access Code
Member Financial Institution 1	Country/Jurisdiction 1	Participating FFI, including a Reporting Financial Institution under a Model 2 IGA	123ABC.00001	1Abcdef!
Member Financial Institution 2	Country/Jurisdiction 2	U.S. Financial Institution	123ABC.00002	2Bcdefg~
Member Financial Institution 3	Country/Jurisdiction 3	Registered Deemed-Compliant FFI that is a Local FFI	123ABC.00003	3Cdefgh?
Member Financial Institution 4	Country/Jurisdiction 4	Registered Deemed-Compliant FFI that is a Restricted Fund	123ABC.00004	4Defghi(
Member Financial Institution 5	Country/Jurisdiction 5	Participating FFI, including a Reporting Financial Institution under a Model 2 IGA	123ABC.00005	5Efghi)*

**All Lead Financial Institutions are required to distribute both FATCA ID and Access Code to all members to be used in the member's registration.**

**These numbers are unique to each member registered and must be given to the members in order to allow the member to register.**

[Download Complete Member List \(PDF\)](#)      [Download Complete Member List \(CSV\)](#)

To edit or view your members registration, go to your home page and select "View Member Information."

Figure 27 – Registration – Expanded affiliated group information (Part 2) – Question 12

**Question 12: Provide the Legal Name of the Member FI, its Country/ Jurisdiction of Residence for tax purposes, and its Member Type.**

*Instructions:*

The information in this question is required to establish the member FIs' accounts and for the online registration system to generate the member FI FATCA IDs and temporary access codes. The lead FI must distribute both the FATCA IDs and access codes to its member FIs to be used in the member FIs' registration process.

1. Beginning with the first member, enter the legal name of the member FI.

2. Select the Country/Jurisdiction of the member FI from the drop-down list. If the member is in a U.S. Territory or a Minor Outlying Island, select the United States. For a list of available countries in the drop-down list, [go to the FATCA Online Registration System: Country/Jurisdiction Listing page](#).
3. Select the appropriate option for the member FIs classification in its country/jurisdiction of residence from the member type drop-down list. The member type is the member FIs FATCA classification. The options are:
  - Direct Reporting NFFE
  - Participating FFI, including a Reporting Financial Institution under a Model 2 IGA
  - Registered Deemed-Compliant FFI that is a Local FFI
  - Registered Deemed-Compliant FFI that is a Non-Reporting Member of a PFFI Group
  - Registered Deemed-Compliant FFI that is a Qualified Collective Investment Vehicle
  - Registered Deemed-Compliant FFI that is a Qualified Credit Card Issuer or Servicer
  - Registered Deemed-Compliant FFI that is a Restricted Fund
  - Reporting Financial Institution under a Model 1 IGA
  - U.S. Financial Institution
4. Click on the “add another” button to add the member. If the FI has additional members, repeat steps 1-4 for each member until all members are added. As members are added, the member’s name and information will display in the table below the “add another” button. The table is sorted by the member’s FATCA ID.
5. To download a list of member FIs in PDF or CSV format, select one of the following links:
  - **Download complete member list (PDF).**
  - **Download complete member list (CSV).**

Follow your internet browser’s prompts for saving files to your computer.

**NOTE:** These links will not be available on the page if the lead FI does not have any member FIs.

*Additional Guidance:*

#### **Definition of country/jurisdiction:**

The country/jurisdiction of residence generally is the jurisdiction in which the member FI is treated as a resident for income tax purposes (for example, the place of incorporation or place of principal management and control). If the member FI is a dual resident, identify one of the countries where it is a tax resident in this question. The second country/jurisdiction of tax residence should be identified as a branch jurisdiction in the member FIs online FATCA account. For a member FI that is a partnership or other flow-through entity, the member FIs country/jurisdiction of residence means the jurisdiction under the laws of which the entity is organized or established or, if not organized or established under the laws of any jurisdiction, the jurisdiction where it maintains its principal office.

#### **Lead FIs:**

Lead FIs will identify each member FI for which it is acting as a lead FI and that is treated as a PFFI, including a Reporting Financial Institution under a Model 2 IGA, Reporting Financial Institution under a Model 1 IGA, Registered Deemed-Complaint FFI that is a Local FFI, Registered Deemed-Compliant FFI that is a Non-Reporting Member of a PFFI Group, Registered Deemed-Compliant FFI that is a Qualified Collective Investment Vehicle, Registered Deemed-Compliant FFI that is a Qualified Credit Card Issuer or Servicer, Registered Deemed-Compliant FFI that is a Restricted Fund, or direct reporting NFFE. A member FI may include a USFI that is registering to obtain a GIIN for a foreign branch that intends to apply for status as a QI.

A lead FI will be required to provide identifying information about its member FIs, other than exempt beneficial owners or certified deemed-compliant FFIs.

## 4.2.2 Questions 13A-B – Common Parent Entity of the Expanded Affiliated Group

The screenshot shows the 'Financial Institution Registration' page. At the top right, there are links for 'my home page', 'save', 'get help', and 'logout'. Below these is a breadcrumb trail: 'My Information (Part 1) --> Expanded Affiliated Group Information (Part 2) --> QIs, WPs, or WTs Renewal (Part 3) --> Submit (Part 4)'. The current question is 'Question 13A of 13'. A note indicates '\* required fields'. The question text is '13A) Is the Financial Institution the Common Parent Entity of the Expanded Affiliated Group?'. There are two radio button options: 'Yes (If Yes, go to Edit/Review Part 2)' and 'No (If No, answer question 13B)'. A help icon is visible next to the question text.

Figure 28 – Registration – Expanded affiliated group information (Part 2) – Question 13A

### Question 13A: Is the Financial Institution the Common Parent Entity of the Expanded Affiliated Group?

#### Instructions:

1. Select Yes or No:

- Select Yes, if the FI is the common parent entity of the expanded affiliated group. The FI will not answer Question 13B.
- Select No, if the FI is not the common parent entity of the expanded affiliated group.

#### Additional Guidance:

Generally, only a corporation shall be treated as the common parent entity of an expanded affiliated group, unless the taxpayer elects to follow the approach described in Treas. Reg. §1.1471-5(i)(10).

The screenshot shows the 'Financial Institution Registration' page for 'Question 13B of 13'. The breadcrumb trail is the same as in Figure 28. A note indicates '\* required fields'. The question text is '13B) Enter the Legal Name of the Expanded Affiliated Group's Common Parent Entity. Also enter the FATCA ID (if known)'. Below the text are two input fields: 'Legal Name of the Common Parent Entity: \*' and 'FATCA ID:'. At the bottom of the form area are 'Back' and 'Next' buttons. A help icon is visible next to the question text.

Figure 29 – Registration – Expanded affiliated group information (Part 2) – Question 13B

### Question 13B: Enter the Legal Name of the Expanded Affiliated Group's Common Parent Entity. Also enter the FATCA ID (if known).

#### Instructions:

The legal name is the name of the common parent entity used in official incorporation or organization documents, or the name otherwise recognized by the residence jurisdiction government as the common parent entity’s official name. Typically, the legal name is the name used by the common parent entity in legal documents.

1. Enter the legal name of the (EAGs) common parent entity.
2. Enter the (EAGs) common parent entity’s FATCA ID. If you do not know the (EAGs) common parent entity’s FATCA ID, leave this field blank.

### 4.2.3 Edit/Review Registration Part 2

**Financial Institution Registration** [my home page](#) [get help](#) [logout](#)

---

My Information (Part 1) → **Expanded Affiliated Group Information (Part 2)** → QIs, WPs, or WTs Renewal (Part 3) → Submit (Part 4)  
Edit/Review

---

Edit/Review Expanded Affiliated Group Information (Part 2)

---

[Edit/Review Part 2](#)

**12) Provide the following for each Financial Institution member of the expanded affiliated group:\***  
 57 items, displaying 1 to 5. To view the additional items, go to this registration question or access the appropriate link under "Your Information" on the homepage.

Legal Name of Member Financial Institution	Country/ Jurisdiction	Member Type	FATCA ID	Temp. Access Code
Member Financial Institution 1	Country/ Jurisdiction 1	Participating FFI, including a Reporting Financial Institution under a Model 2 IGA	123ABC.00001	1Abcdef!
Member Financial Institution 2	Country/ Jurisdiction 2	U.S. Financial Institution	123ABC.00002	2Bcdefg~
Member Financial Institution 3	Country/ Jurisdiction 3	Registered Deemed-Compliant FFI that is a Local FFI	123ABC.00003	3Cdefgh?
Member Financial Institution 4	Country/ Jurisdiction 4	Registered Deemed-Compliant FFI that is a Restricted Fund	123ABC.00004	4Defghi{
Member Financial Institution 5	Country/ Jurisdiction 5	Participating FFI, including a Reporting Financial Institution under a Model 2 IGA	123ABC.00005	5Efghj*

**13A) Is the Financial Institution the Common Parent Entity of the Expanded Affiliated Group?\***  
 No

**13B) Enter the Legal Name of the Expanded Affiliated Group’s Common Parent Entity. Also enter the FATCA ID (if known).\***  
 Common Parent Entity 1  
 FATCA ID: 298MNP

Figure 30 – Registration – Member information (Part 2) – Edit/review

1. Review the information entered for Part 2.
2. To edit, select the **edit/review part 2** link to return to the registration. You must page through the registration to review and/or edit any Part 2 responses.
3. If no edits are needed, click “next” to continue.

Registration Part 2 is now complete. The online registration system will direct you to the next applicable part of the registration:

### 4.3 Registration Part 3

Part 3 is no longer a part of the FATCA Online Registration System. FIs that are QI/WP/WTs will renew their QI, WP, or WT agreement in the QI/WP/WT system.

### 4.4 Registration Part 4 – Electronic Submission

Part 4 should be completed by all FIs and direct reporting NFFEs. In Part 4, users will submit their registration for processing by the IRS.

A user must certify that the information in the FATCA registration is accurate and complete and that the individual signing the registration is authorized to agree that the FI or direct reporting NFFE intends to comply with its FATCA obligations. NOTE: Part 4 signature must be a natural person’s name, first and last (no initials, not FI name). Only one name is permitted.

A reporting FI under a Model 1 or Model 2 IGA operating one or more branches not in an IGA jurisdiction is also agreeing to the terms of an FFI Agreement for any such branch.

**Financial Institution Registration** [my home page](#) [get help](#) [logout](#)

My Information (Part 1) --> Expanded Affiliated Group Information (Part 2) --> QIs, WPs, or WT's Renewal (Part 3) --> **Submit (Part 4)**

\* required fields

By checking this box, I, , certify that, to the best of my knowledge, the information submitted above is accurate and complete and I am authorized to agree that the Financial Institution (including its branches, if any) will comply with its FATCA obligations in accordance with the terms and conditions reflected in regulations, intergovernmental agreements, and other administrative guidance to the extent applicable to the Financial Institution based on its status in each jurisdiction in which it operates. \*

Figure 31 – Registration – Submit registration (Part 4) – Signing/submission

#### Instructions:

1. The individual signing the registration on behalf of the FI should select the checkbox and input name. The name must be a natural person’s name (last name and first name).
2. Click the “submit” button.

**Submit Registration - Next Steps** [my home page](#) [get help](#) [logout](#)

Your registration has been submitted to the Internal Revenue Service (IRS). This registration is not effective until processed by the IRS. Monitor your email and message board for updates on your account status.

*Additional Guidance:*

For purposes of Part 4, the term RO means the individual with authority under local law to submit the information provided on behalf of the FI. In the case of FIs or FI branches not governed by a Model 1 IGA, this individual must also have authority under local law to certify that the FI meets the requirements applicable to the FI status or statuses identified in the registration. The individual must be able to certify, to the best of his or her knowledge that the information provided in the FIs or direct reporting NFFE's registration is accurate and complete.

In the case of an FI, the individual must be able to certify that the FI meets the requirements applicable to the status(es) identified in the FIs registration. However, a reporting FI under a Model 1 IGA that has branches (as identified in Part 1, Question 9) that are located outside of a Model 1 IGA jurisdiction will also agree to the terms applicable to the statuses of such branches.

In the case of direct reporting NFFE, the individual must be able to certify that the direct reporting NFFE meets the requirements of a direct reporting NFFE under Treas. Reg. §1.1472-1(c)(3).

An RO (as defined for purposes of Part 4) can delegate authorization to complete Part 4 by signing a Form 2848, Power of Attorney Form and Declaration of Representative, or other similar form or document (including an applicable form or document under local law giving the agent the authorization to provide the information required for the FATCA Registration).

By signing the registration form, the individual certifies that, to the best of his or her knowledge, the information submitted above is accurate and complete and that the individual is authorized to agree that the FI or direct reporting NFFE intends to comply with its FATCA obligations. The RO identified in Part 4 need not be the same individual identified as the RO in Question 10 or Question 11B.

A reporting FI under a Model 1 or Model 2 IGA operating one or more branches not in an IGA jurisdiction is also agreeing to the terms of an FFI Agreement for any such branch.

# 5 Home Page and Account Options

After creating an account, the home page provides a central location for accessing account summary information and making changes to the account. The home page includes four sections: Account Information, Available Account Options, Message Board, and Your Information. Information displayed will vary based on registration status and FI type.

**Financial Institution Home Page** [get help](#) [logout](#)

**Account Information** 1

Responsible Officer: John Salem  
 POC Name: John Jackson  
 Legal Name of FI: Single Financial Institution 1  
 FI Type: Single  
 FATCA ID: 123ABC  
 GIIN: 123ABC.99999.SL.000  
 Account Status: Approved  
 Effective Date: 08/15/2014

Transfer Pending to: Lead Financial Institution 2 XYZDEF  
 Transfer Stage: Pending Lead Acceptance  
 Transfer Stage Date: 05/15/2015

**Renewal of FFI Agreement Information** 2

Renewal Effective Date: 01/01/2017  
 Renewal Status: Due  
 Due Date: 06/31/2017

**Certification of Pre-existing Accounts (COPA) Information** 3

COPA Status: Due  
 Original Due Date: 07/01/2018  
 Extended Due Date: 08/01/2018

**Periodic Certification (Periodic) Information** 4

Certification Period: 01/01/2015 to 12/31/2017  
 Periodic Status: Submitted  
 Due Date: 07/01/2018  
 Submitted Date: 06/15/2018

**Available Account Options:** 5

- [Registration - Edit - Start from My Information \(Part 1\)](#)
- [Renew FFI Agreement](#)
- [Certification of Pre-existing Accounts](#)
- [Periodic Certification](#)
- [Agreement - Cancel](#)
- [Challenge Questions - Edit/Review](#)
- [Access Code - Change](#)
- [Print Registration Information \(PDF\)](#)
- [Download Registration Tables](#)
- [Withdraw Transfer](#)

**Message Board** 6

5 items, displaying all items.

Check all	Date	Type	Message
<input type="checkbox"/>	06/15/2018	Information	<a href="#">Periodic certification submitted</a>
<input type="checkbox"/>	01/01/2018	Action Required	<a href="#">Periodic certification is due</a>
<input type="checkbox"/>	01/01/2018	Action Required	<a href="#">Certification of pre-existing accounts is due</a>
<input type="checkbox"/>	4/15/2017	Action Required	<a href="#">Renewal of FFI agreement is due</a>
<input type="checkbox"/>	05/15/2015	Information	<a href="#">Transfer to group initiated</a>

[Delete](#)

**Your Information** 7

- [Branch Information](#)
- [POC Information](#)
- [Certification History](#)

Figure 33 – Home page sections

## 5.1 Account Information

1 It will include responsible officer name, points of contact (POC) names, legal name of FI, FI type, FATCA ID, GIIN, account status, and effective date.

The current registration status will always be displayed on the home page. For more information on the possible Account Statuses, see [Appendix C – Account Status Tables](#).

If the FI is in the process of transferring to an expanded affiliated group, transfer information (transfer pending to, transfer stage, and transfer stage date) will also display.

### **Global Intermediary Identification Number (GIIN):**

If the FI is in approved status, a GIIN will be displayed. An FI will use the GIIN to identify itself to withholding agents for purposes of chapter 4 of the FATCA regulations and to identify itself as the reporting institution for information reporting purposes under FATCA. For more information on the composition of the global intermediary identification number, see the [FATCA Online Registration System and FFI List GIIN Composition Information page](#) on IRS.gov.

When an Approved FI updates the country/jurisdiction of residence for tax purposes in Registration, the system will update the GIIN when the registration is reprocessed (typically within a few days) and can be viewed on the home page. The updated country/jurisdiction and GIIN will not display on the FFI list until the next publication of the list.

If you are registered as a single, lead or member type FI and are also a sponsoring entity, each FI type account has a unique and separate GIIN.

### **Effective Date -**

If the FI is in approved status, an effective date will be displayed. In general, the term “Effective Date of the FI agreement” means the date on which the IRS issues an initial GIIN to the FI.

If the FI changes its FI type or transfers to an (EAG), the effective date remains the same date on which the IRS issued the initial GIIN to the FI.

For FIs that received a GIIN on or before June 30, 2014, the effective date of the FI agreement is June 30, 2014.

## **5.2 Renewal of FFI Agreement**

**2** Certain FIs and their branches must periodically renew their FFI agreement by verifying and updating their information. The IRS will notify all approved FIs via email and message board when a required renewal period begins. The IRS will also send a reminder message prior to the due date.

FIs notified of the potential need to renew their agreement should login to the FATCA Online Registration System and view the “Renewal of FFI Agreement” page by selecting the **Renew FFI Agreement** link under Available Account Options on the home page. After viewing the page, FIs must determine if they need to renew their agreement and then must submit their determination. FIs renewing their agreement will maintain the same FATCA ID and GIIN. Lead FIs cannot renew on behalf of a member FI.

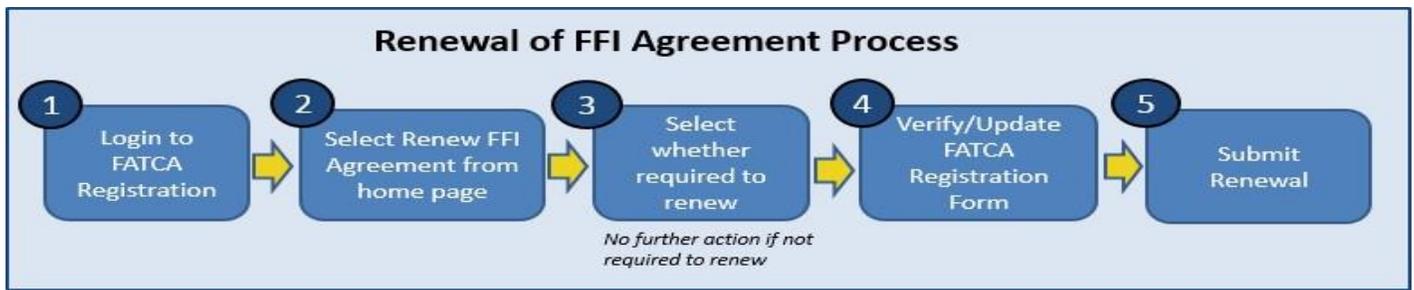


Figure 34 – Renewal of FFI agreement process

The system’s home page, during the renewal open period, will have a **Renew FFI Agreement** link for FIs in approved status. All FIs should follow steps 1 through 4 below to determine if they must renew their agreement. FIs required to renew should complete steps 5 through 7. They should also verify and update responses to all registration answers provided during the most recent registration.

FIs required to renew their agreement and fail to renew, will have their registration flagged as overdue. If an FI’s renewal remains overdue, the FI’s registration may be taken out of approved status. In that case, the FI will not appear on the published IRS FFI List. The IRS FFI List is updated monthly to add or remove approved FIs (or their branches) or direct reporting NFFEs. For more information, please visit the [FATCA FFI List landing page](#).

**NOTE:** Please check the [FAQ](#) page for additional information regarding renewal status and general renewal information.

After the renewal period ends, the FFI agreement renewal information will remain on the home page, but the link for renewal of agreement will no longer display. When a new renewal agreement cycle begins, the system will set a new renewal effective date, the renewal link will display, and your renewal status will become due. If an entity moves out of approved account status, the FFI agreement renewal information will no longer display.

Table 13 – Self-determination for renewal of FFI agreement

FATCA Classification	Renewal of FFI Agreement Required?
Direct Reporting NFFE	No
Participating FFI, including a Reporting Financial Institution under a Model 2 IGA	Yes
Registered Deemed-Compliant FFI that is a Local FFI	No
Registered Deemed-Compliant FFI that is a Non-Reporting Member of a PFFI Group	No
Registered Deemed-Compliant FFI that is a Qualified Collective Investment Vehicle	No
Registered Deemed-Compliant FFI that is a Qualified Credit Card Issuer or Servicer	No
Registered Deemed-Compliant FFI that is a Restricted Fund	No
Reporting Financial Institution under a Model 1 IGA	Yes, if Reporting Model 1 FFI is operating branches outside of Model 1 jurisdictions (other than related branches*)
	No, if Reporting Model 1 FFI is not operating branches outside of Model 1 jurisdictions
Sponsoring Entity of Sponsored Direct Reporting NFFEs	No
Sponsoring Entity of Sponsored FFIs	Yes
Sponsoring Entity of Sponsored FFIs and Sponsored Direct Reporting NFFEs	Yes
Trustee of a Trustee-Documented Trust	Yes
U.S. Financial Institution	No

\* Related branches refer to branches that are treated as nonparticipating FFIs under Article 4(5) of the Model 1 IGA.

### 5.2.1 How to Determine and Renew FFI Agreement:

1. Login to the FATCA Online Registration System and access the home page.
2. Select the **Renew FFI Agreement** link under Available Account Options.
3. Read the Renewal of FFI Agreement page. (Use [Table 13: Self-determination for renewal of FFI agreement](#) above to see if you must renew your FFI Agreement for your entity or on behalf of an FIs branches.
4. Select the “Yes” button to renew an agreement for yourself or on behalf of your branches. Select the “No” button if you do not have to renew.
5. Review and edit part 1, 2 and 4. [[Chapter 4: Registration](#) has instructions on how to complete parts 1, 2 (lead FIs only) and 4.]
6. Submit the agreement to complete the renewal process. (A confirmation page will appear stating “Renewal of FFI Agreement Submitted.”)
7. Click “OK” to return to the FI home page. The renewal status will update and display “Submitted.” You will receive a message board confirmation and your responsible officer will be sent an email.



Figure 35 – Options Renewal of FFI agreement home page

**NOTE:** For FIs who decide they do not have to renew their FFI agreement, the home page renewal status will update to “Not Required – Self Determined.” The FI will receive a message board message and the responsible officer will receive an email. The **Renew FFI Agreement** link will remain on the home page as long as the FI is in approved status and the renewal open period has not passed.

### 5.2.2 Transfers During the Renewal of FFI Agreement Open Period

Transfers may still occur during the renewal period. The **Renew FFI Agreement** link will still appear on the account’s home page after an FI has transferred to another expanded affiliated group. Renewing the agreement or determining a renewal is not required does not affect the transfer’s status. However, transferring FIs and receiving lead FIs should review the FFI agreement before the renewal’s due date. If their respective FFI Agreement renewal becomes overdue, the FIs may be moved out of approved status causing the transfer to be canceled.

### 5.3 Certifications

A FATCA certification consists of one or more series of questions that the responsible officers of certain entities must answer and submit to the IRS to confirm the entities’ compliance with the requirements of FATCA. There are two general types of certifications: one that relates to an entity’s preexisting accounts (COPA) and another that relates to the entity’s compliance with various FATCA requirements (periodic certification).

For more information on FATCA certification requirements, see Treas. Reg. §§1.1471-4(c)(7), 1.1471-5(f)(1)(i)(A)(7) and (D)(6), and Prop. Reg. §1.1471-5(j)(5) relating to the COPA; Treas. Reg. §§1.1471-4(f)(3), 1.1471-5(f)(1)(ii)(B), 1.1472-1(c)(3)(vi), and Prop. Reg. §§ 1.1471-5(j)(3) and (l)(2)(iv) and 1.1472-1(f)(2)(iv) relating to the periodic certification; and Treas. Reg. §1.1471-4(f)(2)(ii)(B) relating to a consolidated compliance program.

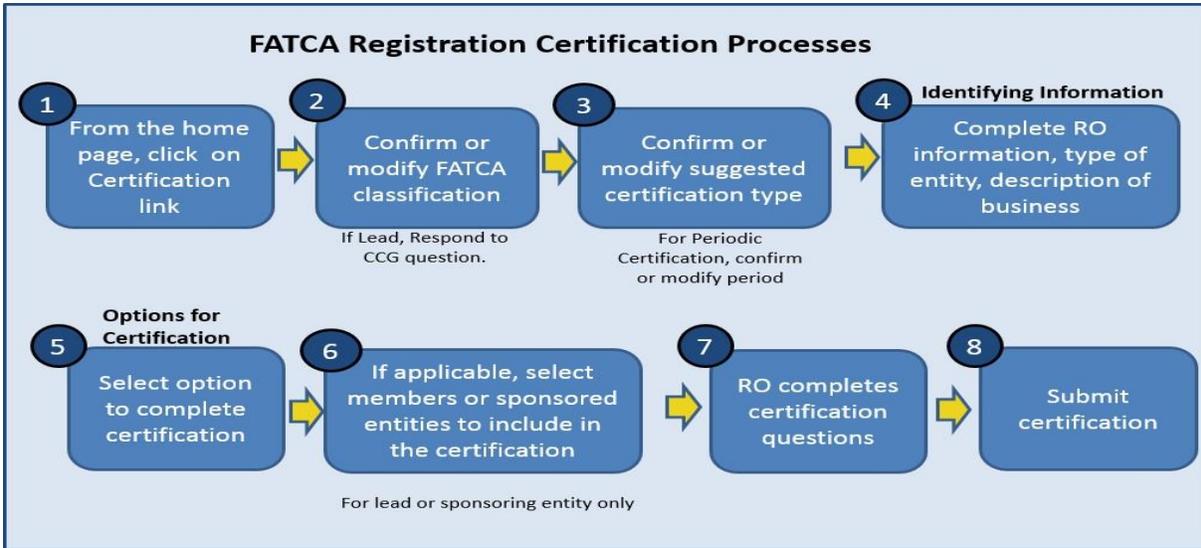


Figure 36 -- FATCA Registration Certification Processes

## 5.4 Certification of Pre-existing Accounts (COPA)

**3** Based on the country/jurisdiction of tax residence and FATCA classification, certain FIs who are in approved status or were previously in approved status, need to submit a certification of pre-existing accounts (COPA): a one-time certification of compliance with the due diligence requirements for pre-existing accounts. For single, lead, and member FIs, all approved branches if applicable, are included in the FIs certification.

After an FIs registration status is approved, the FI will be notified via email and message board message that COPA is available for completion. Once the message is received, the FI can complete and submit the COPA and has until July 1<sup>st</sup> of the calendar year following the end of the certification period (three full calendar years after approval) to submit the certification. The FI should view the COPA summary information on its home page which includes the due dates.

Table 14 -- COPA Dates

COPA		
FI Effective Date Year	COPA Open Date	COPA Due Date
2014	Effective Date	7/1/2018*
2015	Effective Date	7/1/2019
2016	Effective Date	7/1/2020
2017	Effective Date	7/1/2021
2018	Effective Date	7/1/2022
2019	Effective Date	7/1/2023
2020	Effective Date	7/1/2024

\* COPA Due Date extended to December 2018

FIs can submit their COPA through the Certification of Pre-existing Accounts link on the FI home page and follow the instructions to complete all required parts. After submission, the FI will receive a certification result (based on responses provided), and the COPA status is updated to submitted.

Entities that are required to complete a COPA, but who cancel their FATCA agreement or have their agreement terminated by the IRS, must complete and submit the COPA within six months of the cancellation or termination.

**NOTE:** Failing to submit a certification, when required, is an event of default that could cause termination of you and your associated entities' FATCA status and result in the removal from the next published FFI list.

Table 15 – COPA Statuses

COPA Status	Description
Due	A Due COPA status means your COPA is available for review and submission.
Not Required	The system determination of Not Required is based on the FIs country/jurisdiction of tax residence, FATCA classification and if the FI has any branches or sponsored entities it needs to certify for. However, it is ultimately the responsibility of the FI to determine its certification requirements.
Overdue	An Overdue COPA status means you have not yet submitted your COPA and it is overdue.
Submitted	A Submitted COPA status means you have completed your COPA and submitted to the IRS. For member type FIs, your status will also be Submitted if your lead FI included you in its COPA certification.

### 5.4.1 How to Submit a COPA

You will receive a message board message and an email to the RO notifying you to complete and submit the certification. The COPA link will be on your home page.

1. **Click on Certification of Pre-existing Accounts link** - Locate the link in the account options section of your home page. The link will appear shortly after the registration has been approved. If you have previously submitted a COPA, a warning will appear to confirm you'd like to submit another certification. A warning will not appear for member FIs whose lead has submitted a certification on their behalf.

If you previously accessed the link and exited at the instructions page or further, without submitting the certification, when you return, you will go directly to the instructions page. Any information you saved will be present when you return to the certification, except for selections of member FIs (on Lead FI certifications only) and sponsored entities (on Sponsoring Entity certifications only).

2. **Confirm or Modify FATCA Classification** - Choose or confirm the FATCA classification selected or modify if it is incorrect. Lead FIs with a classification Participating FFI (including a Reporting Financial Institution under a Model 2 IGA), Reporting Financial Institution under a Model 1 IGA, or U.S. Financial Institution must also determine if they will act as a compliance FI of a consolidated compliance group. Changing the FIs FATCA classification here will change the classification in the registration as well. See Question 4 of your FATCA online registration for more details.
3. **Confirm or Modify suggested certification type** - The FATCA Online Registration System will determine if an FI is required to submit a COPA based on the FIs country/jurisdiction of tax residence, FATCA classification and if the FI has any branches or sponsored entities it needs to certify for. Follow the appropriate steps below based on the system determination.

### **System Determines COPA is Required**

If the system determines you are required to complete a certification, it will suggest a certification type for the FI based on the current FATCA classification and country/jurisdiction of tax residence in the registration system.

- Select “yes” to continue with the suggested certification type.
- Select “no” to select a different certification type, then select a different certification type. The system will display only the types of certifications available to you based on your FI type.

### **System Determines COPA is Not Required**

If the system determines you are not required to submit a COPA, you can still submit a certification.

- Select “yes” to submit a certification. On the following page, select the certification type and click “Next” to continue.
- Select “no” if you agree that you are not required to submit a COPA. You will be directed to the home page. The COPA status on the home page will be updated to “Not Required”.

**NOTE:** For FIs not required to submit a COPA, the process ends here if you choose not to submit a certification.

**Instructions page** – Read the instructions for the certification of pre-existing accounts. This explains the sections you will be completing. Be aware, if you exit the certification after the instructions page or further, when you return, the process will restart at the instructions page and you are unable to change your classification from the certification link.

4. **Identifying Information** - Confirm the responsible officer (RO) information and make updates as needed. Any updates made will be saved to your registration account. You will also need to describe the entity’s business and, for PFFI and compliance FI, identify the type of financial institution.
5. **Options for Certification** - This section includes options for the FI to indicate whether it is completing COPA, unable to complete COPA, or is not required to complete COPA. If you select the option for completing the COPA, you will then be prompted with the certification questions. If you select the option unable to complete or not required to complete COPA, you will be required to provide a reason or explanation. For FIs that are unable or not required to complete a COPA, after selecting the radio button and providing a reason/explanation, the COPA status will be changed to Submitted and your result is displayed. You will be returned to the home page and a confirmation message will be on your message board.
6. **For Lead FIs and Sponsoring Entity only:** If applicable, select members or sponsored entities - Select the entities to include in the certification. All eligible entities will be displayed. There may be multiple pages of members/sponsored entities. The user may select all eligible entities by checking the box above the table or select all the entities on a single page by checking the top box on the table. Selections for member FIs and sponsored entities are not saved. Member FIs and sponsored entities who exited at the instructions page or further, will be directed to the instructions page.

If a COPA has been submitted by or for a member, the most recent submission date appears in the last column (COPA Date). If the Lead FI submits a certification for the member, the member will need to update its FATCA classification by editing its registration at/in question 4.

Check each electing FFI that is included in this certification. You must include at least one member in the certification.\*

303 items, displaying 1 to 100.  
[First/Prev]1, 2,3 [Next/Last]

Include all eligible members in certification.

Select all on page	FATCA ID	Legal Name of Member Financial Institution	Country/Jurisdiction	IGA Model Type	Member Type	Registration Status	Member Effective Date	COPA Date
<input type="checkbox"/>	123ABC.00001	Member Financial Institution 1	Country 1	Model 2 IGA	<member type>	Approved	mm/dd/yyyy	
<input type="checkbox"/>	123ABC.00002	Member Financial Institution 2	Country 2	Non-IGA	<member type>	Approved	mm/dd/yyyy	
<input type="checkbox"/>	123ABC.00003	Member Financial Institution 3	Country 3	Non-IGA	<member type>	Approved	mm/dd/yyyy	
<input type="checkbox"/>	123ABC.00004	Member Financial Institution 4	Country 4	Non-IGA	<member type>	Approved	mm/dd/yyyy	07/15/2018
<input type="checkbox"/>	123ABC.00005	Member Financial Institution 5	Country 5	Model 1 IGA	<member type>	Agreement	mm/dd/yyyy	07/15/2018

Figure 37 – Member Table for Certification Selection

- a. **Lead FIs acting as the Compliance FI of a Consolidated Compliance Group** - select members to include in the certification. You must select at least one member from the list of eligible members to be included in the certification. If no members are selected from the list of eligible members displayed, the FI must select a different certification type.
- b. **Sponsoring entities** - The list of eligible sponsored entities (approved, canceled, or terminated status) on the registration account will be displayed. You can select all or some of the listed sponsored entities. If you do not select all sponsored entities displayed, you must state the reason why. If you have no eligible sponsored entities, the system will notify you and you may continue with the certification. Click next to continue.

Certification of Compliance with the Due Diligence Requirements for Pre-existing Accounts for Sponsoring Entity of Sponsored FFIs - Select Sponsored Entities [my home page](#) [save](#) [get help](#) [logout](#)

Select the sponsored entities below to be included in this certification:

498 items, displaying 1 to 100.  
[First/Prev]1, 2,3,4,5 [Next/Last]

Include all eligible sponsored entities in certification.

Select all on page	Sponsored Entity ID	Legal Name	Country/Jurisdiction	IGA Model Type	Classification	Sponsored Entity Status	Effective Date	COPA Date
<input type="checkbox"/>	XXXXXX.00001	Sponsored Entity 1	Country 1	Model 2 IGA	Sponsored Subsidiary	Terminated	01/15/2015	
<input type="checkbox"/>	XXXXXX.00002	Sponsored Entity 2	Country 2	Non-IGA	Sponsored Fund	Terminated	01/15/2015	
<input type="checkbox"/>	XXXXXX.00003	Sponsored Entity 3	Country 3	Non-IGA	Sponsored Fund	Approved	01/15/2015	07/15/2018
<input type="checkbox"/>	XXXXXX.00004	Sponsored Entity 4	Country 4	Non-IGA	Sponsored Subsidiary	Canceled	01/15/2015	07/15/2018
<input type="checkbox"/>	XXXXXX.00005	Sponsored Entity 5	Country 5	Model 1 IGA	Sponsored Fund	Terminated	01/15/2015	

Figure 38 – Sponsoring Entity Table for Certification Selection

You will be asked if you are certifying for any sponsored, closely held investment vehicles. Select “yes” or “no”.

If you selected yes, you must add at least one sponsored, closely held investment vehicle. For each sponsored, closely held investment vehicle you are adding, provide the legal name and the country/jurisdiction, then click the Add Another button to add to the table.

You can delete entries by clicking the delete link next to the entity you want to delete.

A maximum of 100 sponsored, closely held investment vehicles can be added to the table. If you have more than 100, you will need to complete additional certifications.

7. **Certification of compliance with the due diligence requirements for pre-existing accounts** - Complete the certification questions. Be prepared to provide explanations and descriptions to support your answer. The number of questions is dependent on the certification type. You can view the sets of questions on the [FATCA Certifications webpage](#).
8. **Submit the certification** –Once you have completed all questions, click “Submit” at the bottom of the page. When prompted for the submit certification warning, acknowledge that you want to submit the certification by clicking “yes”. The COPA submitted page confirms you have submitted the certification and provides your certification result based on the responses provided. Click “OK” to return to the home page. The COPA status will be updated to Submitted and a message board message will confirm your submission and the certification results. View your certification history table for a list of all submitted certifications.

Table 16 -- COPA Result Description

COPA Result	Description
Due Diligence	This result will be displayed when the Responsible Officer completes the certification of pre-existing accounts and the responses provided as part of the certification <b>do not</b> indicate any failure by the FI to comply with any of the requirements with respect to its preexisting accounts that has not been corrected prior to the date of the certification.
Failure to Certify	<p>This result will be displayed when the Responsible Officer selects the option indicating that it is “unable to complete the certification of compliance with the due diligence requirements for preexisting accounts at this time”.</p> <p>This will also be the result if the responses provided as part of the certification indicate a failure by a PFFI, Compliance FI (or any of the members of the CCG), or Sponsoring Entity (or any of the sponsored FFIs or sponsored direct reporting NFFEs) to comply with all of the requirements with respect to its preexisting accounts, or a failure by a Registered Deemed-Compliant Local FI or Restricted Funds to comply with any of the requirements with respect to their preexisting accounts.</p> <p>An overall result of “Failure to Certify” will result in an event of default that could cause termination of the entity’s FATCA status.</p>
Not Required	<p>This result will be displayed when the Responsible Officer (RO) selects the option indicating that it is “not required to complete the certification of compliance with the due diligence requirements for pre-existing accounts”. When this option is selected, the user will be required to provide a brief explanation. The IRS may follow up with additional inquiries based on the explanation provided.</p> <p><u>Note:</u> There is no exemption or waiver from the certification requirement. It is expected that those indicating they are not required to complete a certification of pre-existing accounts do so in very specific and limited circumstances.</p>

COPA Result	Description
Qualified Certification	<p>This result will be displayed when the Responsible Officer of a PFFI, Compliance FI, or Sponsoring Entity completes the certification of preexisting accounts and the responses provided as part of the certification indicate a failure by the FI to comply with any of the requirements with respect to its preexisting accounts that has not been corrected prior to the date of the certification, but that the FI indicates that it will take corrective actions to remediate the failure.</p> <p>An overall result of “Qualified Certification” indicates that the FI failed to comply with one (or more) of its requirements but that is working on correcting such failure(s).</p>

### Submitting an additional certification

You cannot edit a COPA once you submit it. Instead, you must submit an additional COPA to include updated information. Generally, submitting an additional COPA will supersede the previously submitted COPA. However, all submitted certifications are saved in the registration system. You can view the history of submitted COPAs from the certification history link on the home page.

## 5.5 Periodic Certification

4

Based on the country/jurisdiction of tax residence and FATCA classification, certain FIs who are in approved status or were previously in approved status, are required to submit periodic certifications.

The periodic certification period covers three full calendar years, from January 1<sup>st</sup> of year one to December 31<sup>st</sup> of year three. The initial periodic certification will cover the three full calendar years plus the time from the effective date of the FFI agreement (or the date the GIIN is issued for entities that do not enter into an FFI agreement (e.g., direct reporting NFFE) to the beginning of the first full calendar year). For example, for an FI that has an agreement with an effective date of July 1, 2014, the initial certification period starts July 1, 2014, and ends on December 31, 2017. Each subsequent certification period is the three-calendar year period following the previous certification period. The FI has July 1<sup>st</sup> following the end of the certification period (i.e., six months) to submit the periodic certification.

The account home page will display periodic certification information starting on the initial periodic open date.

The account home page from then on will always display the most current information as long the FI remains in approved status. The periodic certification summary information for the current cycle on the home page includes the certification period, periodic status (whether the FI has submitted the current certification, certification is due, overdue or not required), due date, and submitted date (for current cycle only), if applicable.

Table 17 -- Example of Periodic Certification Dates

Periodic Certification Dates								
Initial Periodic Certification					2 <sup>nd</sup> Periodic Certification			
FI Effective Date Year	Initial Periodic Open Date	Periodic Due Date	Cert Period Start Date	Cert Period End Date	Periodic Open Date	Periodic Due Date	Cert Period Start Date	Cert Period End Date
2014	7/2018*	7/1/2018**	Effective Date	12/31/2017	1/2021	7/1/2021	1/1/2018	12/31/2020
2015	1/2019	7/1/2019	Effective Date	12/31/2018	1/2022	7/1/2022	1/1/2019	12/31/2021
2016	1/2020	7/1/2020	Effective Date	12/31/2019	1/2023	7/1/2023	1/1/2020	12/31/2022
2017	1/2021	7/1/2021	Effective Date	12/31/2020	1/2024	7/1/2024	1/1/2021	12/31/2023
2018	1/2022	7/1/2022	Effective Date	12/31/2021	1/2025	7/1/2025	1/1/2022	12/31/2024
2019	1/2023	7/1/2023	Effective Date	12/31/2022	1/2026	7/1/2026	1/1/2023	12/31/2025
2020	1/2024	7/1/2024	Effective Date	12/31/2023	1/2027	7/1/2027	1/1/2024	12/31/2026

\* Initial Periodic Open Date has been adjusted for 2014 FI Effective Date

\*\*Periodic Due Date extended to December 2018

FIs can submit the certification via the Periodic Certification link on the home page by following instructions to complete all required parts. After submission, the FI receives a certification result and the periodic certification status is updated to Submitted. For single, lead and member FIs, the certification includes all approved applicable branches.

Table 18 – Periodic certification statuses

Periodic Certification Status	Description
Due	A due periodic certification status means your periodic certification is available for review and submission.
Not Required	The system determination of Not Required is based on the FIs country/jurisdiction of tax residence, FATCA classification and if the FI has any branches or sponsored entities it needs to certify for. However, it is ultimately the responsibility of the FI to determine its certification requirements.
Overdue	An overdue status means you haven't submitted your periodic certification for the current certification and it is overdue.

Periodic Certification Status	Description
Submitted	A submitted status means you have completed the periodic certification and have submitted it to the IRS. For member type FIs, whose lead FI included them in its periodic certification, will also receive a submitted status.

Entities who cancel their FATCA agreement or have their agreement terminated by the IRS must complete a periodic certification within six months.

**NOTE:** Failing to submit a periodic certification, when required, is an event of default that could cause termination of you and your associated entities' FATCA status and result in the removal from the next published FFI list.

### 5.5.1 How to Submit a Periodic Certification

You will receive a message board message and an email to the RO notifying you that your periodic certification is available to complete and submit. The periodic certification link will be on your home page.

1. **Click on Periodic Certification link** – Locate the link in the account options section of your home page. The link will display once the certification period has opened. If you are in Approved status and have previously submitted a certification for the current cycle, a warning will appear to confirm you'd like to submit another certification. A warning will not display for member FIs whose lead has submitted a certification on their behalf.
2. If you previously accessed the link and exited at the instructions page or further, without submitting the certification, when you return, you will go directly to the instructions page. Any information you saved will be present when you return to the certification, except for selections of member FIs (on Lead FI certifications only) and sponsored entities (on Sponsoring Entity certifications only). **Confirm or Modify FATCA Classification** – Choose or confirm the FATCA classification selected or modify if it is incorrect. Lead FIs with a classification Participating FFI (including a Reporting Financial Institution under a Model 2 IGA), Reporting Financial Institution under a Model 1 IGA, or U.S. Financial Institution must also determine if they will act as a compliance FI of a consolidated compliance group. Changing the FIs FATCA classification here will change the classification in the registration as well. See Question 4 of your FATCA online registration for more details.
3. **Confirm or Modify suggested certification type and period** - The FATCA online registration system will determine if an FI is required to submit a periodic certification based on the FIs country/jurisdiction of tax residence, FATCA classification and if the FI has any branches or sponsored entities for which it needs to certify. Follow the appropriate steps below based on the system's determination.

#### **System Determines Certification is Required**

If the system determines you are required to complete a certification, it will suggest a certification type based on the FIs FATCA classification and country/jurisdiction of tax residence and a certification period for the FI. The certification period determined by the system is based on the effective date of the FFI agreement or the date a GIIN was issued for entities that do not enter into an FFI agreement (e.g., Direct Reporting NFFEs). This is referred to as the "effective date" for purposes of this user guide.

- Select "yes" to continue with the suggested certification type and certification period.
- Select "no" to select a different certification type or to change the certification period. Then select a different certification type or certification period. The certification period's start date cannot be earlier than the FIs effective date.

**NOTE:** If the modified period does not cover the entire certification period, after submitting the certification, you will be asked if you want to submit an additional certification.

### **System Determines Certification is Not Required**

If the system determines the FI is not required to submit a periodic certification for the certification period, you can still submit a certification.

- Select “yes” to submit a certification. Select a certification type from the options available in the drop-down list. If you want to change the dates, the certification period start date cannot be earlier than the FIs effective date. The certification period end date cannot be later than the certification period’s end date.
- Select “no” if you agree that you are not required to submit a periodic certification. The system will direct you to the FI home page. The system will update the periodic certification status to “Not Required”.

**NOTE:** For FIs not required to submit a periodic certification, the process ends here if you choose not to submit a certification

**Instructions page** - Read the instructions for the periodic certification. This explains the sections you will be completing. Be aware, if you exit the certification after the instructions page or further, when you return, the process will restart at the instructions page and you are unable to change your classification from the certification link.

4. **Identifying Information** – Confirm the responsible officer (RO) information and make updates as needed. Any updates made will be saved to your registration account. You will also need to describe the entity’s business/ lines of business and, for PFFI and compliance FI, identify the type of financial institution.
  - a. Trustee of a Trustee Documented Trust – If the trustee had any trustee documented trusts that were subject to a Model 2 IGA, select “yes” and add the legal name of each trustee-documented trust to be included in the certification as well as the country/jurisdiction (maximum 1000 trusts).

For subsequent certifications, the system will display the list of trustee-documented trusts that were included in the previous certification. If the trustee did not have any of trustee-documented trusts that were subject to a Model 2 IGA, select “No” and the certification status will be updated to submitted.
  - b. For a Sponsoring entity of sponsored FFIs and sponsored direct reporting NFFEs, RO must complete both the sponsored FFIs certification and the sponsored direct reporting NFFEs before being able to submit the periodic certification. The certification status will not be changed to submitted until both parts are completed and the FI “clicks” the submit button on the summary page.
5. **Options for Certification** - This section includes options for the FI to indicate whether it is completing the periodic certification, is unable to complete the periodic certification, or doesn’t have to complete periodic certification. If you select the option for completing the periodic certification, you will then be prompted with the certification questions. If you select the option unable to complete or not required to complete the periodic certification, you will be required to provide a reason or explanation. For FIs unable or not required to complete a periodic certification, after selecting the radio button and providing a reason, the certification status will appear as Submitted and the result is displayed. You will be returned to the home page and a confirmation message will be on your message board.
6. **For Lead FIs and Sponsoring Entities FIs only** - If applicable, select members or sponsored entities. Select the

entities to include in the certification. All eligible entities will be displayed. There may be multiple pages of members/sponsored entities. The user may select all eligible entities by checking the box above the table or select all the entities on a single page by checking the top box on the table.

If a periodic certification has been submitted by or for a member, the most recent submission date appears in the last column (Last Periodic Certification). If the Lead FI submits a certification for the member, the member will need to update its FATCA classification by editing its registration at/in question 4.

**Periodic Certification - <Certification Type> - Select Sponsored Entities** [my home page](#) [save](#) [get help](#) [logout](#)

Select the sponsored entities below to be included in this certification: ?

498 items, displaying 1 to 100.  
 [First/ Prev]1, 2,3,4,5 [Next/Last]

Include all eligible sponsored entities in certification.

Select all on page	Sponsored Entity ID	Legal Name	Country/ Jurisdiction	IGA Model Type	Classification	Sponsored Entity Status	Effective Date	Last Periodic Certification
<input type="checkbox"/>	XXXXXX.00001	Sponsored Entity 1	Country 1	Model 2 IGA	<SE classification>	Approved	01/15/2015	
<input type="checkbox"/>	XXXXXX.00002	Sponsored Entity 2	Country 2	Non-IGA	<SE classification>	Approved	01/15/2015	
<input type="checkbox"/>	XXXXXX.00003	Sponsored Entity 3	Country 3	Non-IGA	<SE classification>	Approved	01/15/2015	07/15/2018
<input type="checkbox"/>	XXXXXX.00004	Sponsored Entity 4	Country 4	Non-IGA	<SE classification>	Canceled	01/15/2015	07/15/2018
<input type="checkbox"/>	XXXXXX.00005	Sponsored Entity 5	Country 5	Model 1 IGA	<SE classification>	Terminated	01/15/2015	

Figure 39 - Sponsoring Entity Periodic Certification Table of Sponsored Entities

**Lead FI –**

- a. The system will take the lead FI to the select members screen when it is acting as the compliance FI of a consolidated compliance group.
- b. Leads registered with a Deemed-Compliant classification, need to answer, if the certification is being provided collectively for the Registered Deemed-Compliant FFIs expanded affiliated group. If the lead selects “yes”, then the system will then navigate the lead to the select members’ screen.

Only members that have a registration status of approved, agreement terminated, or agreement canceled and whose effective date is not after the certification period end date are displayed.

If there are no eligible members displayed, the lead will need to edit its certification type if it is acting as the compliance FI of a consolidated compliance group or it will need to change the answer to the Registered Deemed-Compliant collective question to “no”.

The system will reset the certification dates of included members who have different periodic certification dates than the lead, when it submits the certification.

## **Sponsoring entity** –

To be eligible to be included in the certification, a sponsored entity must:

- Be in approved, canceled or terminated status. If the sponsored entity’s status is canceled, the cancellation date must be on or after the sponsoring entity’s certification period start date. Note: The status date can be viewed in the sponsored entity table.
- Have an effective date that is before the sponsoring entity’s certification period end date.
- Have a classification type of:
  - Sponsored subsidiary or sponsored fund (**for Sponsoring Entity of Sponsored FFIs certification type only**)
  - Sponsored direct reporting NFFE (**for Sponsoring Entity of Sponsored Direct Reporting NFFEs certification type only**)

If you do not select all sponsored entities, you must state the reason why.

If there are no eligible sponsored entities, the sponsoring entity may still complete the certification.

7. **Periodic certification question sets** - Complete the certification questions. If applicable, you may be required to answer initial questions to direct you to the appropriate question set for Qualified Certification or Certification of Effective Internal Controls. If the answers to the questions do not match the responses to the initial questions, an error message will appear when saving or submitting. Be prepared to provide explanations and descriptions to support your answers. The number of questions is dependent on the certification type. You can view the sets of questions on the [FATCA Certifications webpage](#).
8. **Submit the certification** – Once you have completed all questions, click ‘Submit’ at the bottom of the page. When prompted for the submit certification warning, acknowledge that you want to submit the certification by clicking “yes.” The periodic certification submitted page confirms you have submitted the certification and provides your certification result (based on the responses provided). Click “OK” to return to the home page. The periodic certification status will be updated to Submitted and a message board message confirms submission and the certification results. If you submitted a certification that does not cover the entire certification period, you will be asked if you want to submit an additional certification. View your certification history table for a list of all submitted certifications.

Table 19 -- Periodic Certification Results

Periodic Certification Result	Description
<b>Not Required</b>	<p>This result will be displayed when a Responsible Officer selects the option indicating that it is “not required to complete a periodic certification for this certification period”. When this option is selected, the user will be required to provide a brief explanation. The IRS may follow up with additional inquiries based on the explanation provided.</p> <p><b>NOTE:</b> There is no exemption or waiver from the certification requirement when one is required to be submitted. It is expected that those indicating they are not required to complete a periodic certification for the certification period do so in very specific and limited circumstances.</p> <p>With respect to the periodic certification for Trustee-Documented Trusts, this will be the result if the Trustee of a Trustee-Documented Trust indicates that it did not have any Trustee-Documented Trusts that are subject to a Model 2 IGA during the certification period.</p>
<b>Compliance</b>	<p>This result will be displayed when a Responsible Officer completes the periodic certification and the responses provided as part of the certification do not indicate any material failure that has not been corrected prior to the date of the certification; or a failure by a Registered Deemed-Compliant FFI or Trustee-Documented Trust to comply with any of the requirements with respect to their FATCA classification.</p>
<b>Qualified Certification</b>	<p>This result will be displayed when the RO of a PFFI, Compliance FI, or Sponsoring Entity indicates that there were events of default during the certification period and/or there were material failures during the certification period that were not corrected prior to the certification date, but that the FI indicates that it will take corrective actions to remediate the failure.</p> <p>An overall result of “Qualified Certification” indicates that the FI did fail to comply with one (or more) of its requirements but that is working on correcting such failure(s).</p>
<b>Failure to Certify</b>	<p>This result will be displayed when a Responsible Officer selects the option indicating that it is “unable to complete a periodic certification at this time”.</p> <p>This will also be the result if the responses provided as part of the certification indicate any material failures or events of default for which the FI indicates that it will not take any corrective actions to remediate the failure or event of default; or a failure by a Registered Deemed-Compliant FFI or Trustee-Documented Trust to comply with any of the requirements with respect to their FATCA classification.</p> <p>An overall result of “Failure to Certify” will result in an event of default that could cause termination of the entity’s FATCA status.</p>

### Submitting an additional certification

You cannot edit a periodic certification once you submit it. Instead, you must submit an additional periodic certification to include updated information. Generally, submitting an additional periodic certification will supersede the previously submitted periodic certification. However, all submitted certifications are saved in the registration system. You can view a history of submitted periodic certifications from the certification history link on the home page.

## 5.6 Available Account Options

**5** An FI can access links to manage its account via the Available Account Options section of the home page. Available account options can include options to edit and resubmit a registration. Available account options are based on the FI type, account status, and pending transfers (if applicable). The table below contains the list of links that may be available under the Available Account Options section:

**Table 20 – Links that may available under the available account options section of the home page**

Link	Description	Account Status*
<b>EDIT REGISTRATION**</b>		
Registration – Edit – Start from My Information (Part 1)	Edit answers beginning from Part 1/Question 1 of registration	Approved
Registration – Edit – Start from Expanded Affiliated Group Information (Part 2)	Edit answers beginning from Part 2/Question 12 of registration. Lead FI only.	
Registration – Edit/Resubmit – Start from My Information (Part 1).	Edit answers beginning from Part 1/Question 1 and resubmit registration	Registration Submitted
Registration – Edit/Resubmit – Start from Expanded Affiliated Group Information (Part 2)	Edit answers beginning from Part 2/Question 12 and resubmit registration	
Registration – Edit**	Edit and submit registration beginning at Question 1. Sponsoring Entities only.	Approved
Registration - Edit/Complete/Submit	Edit and submit registration beginning from Question 1	Registration Incomplete, Initiated
<b>CANCEL REGISTRATION AGREEMENT</b>		
Agreement – Cancel	Cancel registration agreement after acceptance	Approved
<b>EDIT CHALLENGE QUESTIONS</b>		
Challenge Questions - Edit/Review	View and edit challenge questions. The challenge questions are used when a user forgets and needs to reset its access code	Initiated, Registration Submitted, Registration Incomplete, Approved
<b>CHANGE ACCESS CODE</b>		
Access Code – Change	Change access code. The user must know its current access code in order to create a new one	Initiated, Registration Submitted, Registration Incomplete, Approved
<b>PRINT REGISTRATION</b>		
Print Registration Information (PDF)	Download complete registration form data (excluding all tables except the POC table) in PDF format	Registration Submitted, Approved
<b>DOWNLOAD REGISTRATION TABLES</b>		
Download Registration Tables	Download registration tables	Initiated, Registration Incomplete, Registration Submitted, Approved
<b>CHANGE FI TYPE AND TRANSFERS TO AN EXPANDED AFFILIATED GROUP</b>		
Change FI Type	Initiate a change to a different FI Type	Approved
Initiate a Transfer to Another Expanded Affiliated Group	Initiate a transfer into an (EAG)	
Finalize Transfer	Finalize transfer, once it has been accepted by the lead FI of the (EAG)	
Withdraw Transfer	Withdraw transfer at any point before the FI requesting transfer finalizes the transfer	
<b>RENEWAL FFI AGREEMENT</b>		
Renewal FFI Agreement	Renew FFI agreement during renewal open period	Approved

Link	Description	Account Status*
<b>CERTIFICATIONS</b>		
<a href="#">Certification of Pre-existing Accounts</a>	Input and submit certification of pre-existing accounts. Only available to FIs in Agreement Canceled and Agreement Terminated Status for 6 months after cancelation or termination.	Approved, Agreement Canceled, Agreement Terminated
<a href="#">Periodic Certification</a>	Input and submit periodic certification Only available to FIs in Agreement Canceled and Agreement Terminated Status for 6 months after cancelation or termination.	Approved, Agreement Canceled, Agreement Terminated

\*Availability is based not only on status but on FI type, and other factors such as if the FI has a transfer in progress. Review all of Chapter 5 for more information on when these links are available.

\*\* Sponsoring entities cannot edit by part. They will have the edit/complete/submit link available when in initiated, registration submitted or registration incomplete status.

## 5.6.1 Edit Registration

### 5.6.1.1 Edit a Registration in Approved Status (“Registration – Edit” links)

FIs in approved status can edit their registration. Links will be available on the home page, depending on the FI type and responses to the registration questions. Your registration will remain in approved status after editing the registration. You do not need to resubmit your registration information after updating since your account is in approved status.

**NOTE:** When the Responsible Officer (RO) or Point of Contact (POC) has changed, you must edit this information in the registration.

*To edit a registration in approved status:*

1. Select one of the following links under Available Account Options on the home page:
  - **Registration – Edit – Start from My Information (Part 1)**
  - **Registration – Edit – Start from Expanded Affiliated Group Information (Part 2)**
  - **Registration – Edit**
2. Beginning at the first question, each page will contain your registration information and can be edited.
3. To save your changes and continue to the next page, click the “next” button.
4. After the last Edit/Review page, you will reach Submit (Part 4) of the registration.
  - If you need to make any changes in Part 4:  
Edit your information and click the “submit” button. Clicking Submit at this time will save your changes and you will remain in approved status.
  - If you do not need to make changes in Part 4:  
Click my home page to return to the home page.

**How editing a registration in approved status affects the GIIN and FFI List.**

- An FI GIIN will only be affected when an FI changes the country/jurisdiction of tax residence in Part 1, Question 3A of the registration. This change affects the last three characters of the GIIN. The system will update the GIIN when the registration is reprocessed (typically within a few days) and can be viewed on the home page. The updated country/jurisdiction and GIIN will not display on the FFI list until the next publication of the list.
- When you change the Legal Name of the Financial Institution in Part 1, Question 2 of the registration, the updated name can be viewed on the home page but will not display on the FFI list until the next publication of the list.

*5.6.1.2 Edit a Registration in Registration Submitted Status*

Single, lead, and member FIs in registration submitted status can edit and then resubmit their registration from the beginning of Part 1 or Part 2 of the online registration, without having to page through the entire registration to make an update. Links will be available on the home page, depending on the FI type and responses to registration questions. Each link will take you to the first question of the part selected.

A sponsoring entity in registration submitted status can only edit their registration beginning from Question 1. One link will be available on the home page and will take you to Question 1 in Part 1.

Editing a registration in registration submitted status causes the status to change to initiated. The single, lead, member, or sponsoring entity must go through the registration and resubmit in Part 4 for the registration to be processed. Once the registration has been resubmitted, the status will be changed to registration submitted.

**Table 21 – Registration – edit links for registration submitted status**

<b>Home Page Links (registration submitted status)</b>	<b>FI Type</b>	<b>Begin from Question</b>
Registration – Edit/Resubmit – Start from My Information (Part 1)	All except sponsoring entity	1
Registration – Edit/Resubmit – Start from Expanded Affiliated Group Information (Part 2)	Lead FI only	12
Registration - Edit/Complete/Submit**	Sponsoring entity only	1

\*\* Available to a sponsoring entity in registration submitted status

NOTE: There is no option to start from Part 4. You will reach Part 4 at the end of the registration.

*To edit a registration in registration submitted status:*

1. Select one of the following links under Available Account Options on the home page:
  - **Registration – Edit/Resubmit – Start from My Information (Part 1)**
  - **Registration – Edit/Resubmit – Start from Expanded Affiliated Group Information (Part 2)**
  - **Registration – Edit/Complete/Submit**
2. Since editing your registration will change your status back to initiated, a warning page will display.
  - To go back without editing the registration:
    - Click the “no” button. Selecting No will not change the registration status and returns you to the home page.
  - To continue editing the registration:
    - Click the “yes” button. Selecting Yes will change the registration status back to initiated. You must resubmit the registration in Part 4 for processing.
3. Beginning at the first question, each page will contain your registration information and can be edited.
4. Review your registration information for each question and make any changes.
5. To save your changes and continue to the next page, click the “next” button.

6. When you reach the end of the part, an Edit/Review page will contain your responses to each question for that part of the registration.
  - If you need to make changes:
    - Click on the **edit/review** link to return to the first question of that part of the registration.
  - If you do not need to make changes:
    - Click the “next” button to continue to the next part of the registration.
7. After your last Edit/Review page, you will reach Submit (Part 4) of the registration.
  - If you need to make any changes in Part 4:
    - Edit your information and click the “submit” button to resubmit your registration for processing. Your registration status will change to registration submitted.
  - If you do not need to make changes in Part 4:
    - Click the “submit” button to resubmit your registration for processing. Your registration status will change to registration submitted.

### 5.6.1.3 *Edit a Registration in Initiated and Registration Incomplete Status (Registration – “Edit/Complete/Submit” link)*

FIs in initiated and registration incomplete statuses edit from the beginning (Question 1) of the registration. You must complete the registration and submit in Part 4 for the registration to be processed. The account will remain in initiated or registration incomplete status until registration is submitted.

*To edit a registration in initiated and registration incomplete status:*

1. Click on the following link under Available Account Options on the home page:
  - Registration – Edit/Complete/Submit
2. Beginning from Question 1, each page will contain your registration information and can be edited.
3. Review your registration information for each question and make any changes.
4. To save your changes and continue to the next page, click the “next” button.
5. When you reach the end of the part, an Edit/Review page will contain your responses to each question for that part of the registration.
  - If you need to make changes:
    - Click on the **edit/review** link to return to the first question of that part of the registration.
  - If you do not need to make changes:
    - Click the “next” button to continue to the next part of the registration.
6. After your last Edit/Review page, you will reach Submit (Part 4) of the registration.
  - If you need to make any changes in Part 4:
    - Edit your information and click the “submit” button to submit your registration for processing. Your registration status will change to registration submitted.
  - If you do not need to make changes in Part 4:
    - Click the “submit” button to submit your registration for processing. Your registration status will change to Registration submitted.

## 5.6.2 Delete Registration

Previously, a single, lead or sponsoring entity FI was able to delete its registration in certain statuses (initiated, registration submitted or registration incomplete) and a lead FI was able to delete its members in these same statuses. The delete option has been removed from the registration system and FIs can no longer delete registrations. An FI in approved status will continue to have an option to cancel its agreement.

### 5.6.3 Cancel Registration Agreement

#### 5.6.3.1 Cancel Registration Agreement (Single, member, sponsoring entity)

After a registration is in approved status, an FI may choose to cancel the registration agreement. The Cancel Agreement action must be done by the FI.

If the FI cancels a registration agreement that is in approved status, the FI, and any applicable branches, will no longer be published on the FFI List, the GIINs will no longer be valid, and the FI will need to register again to obtain new GIINs. If the FI is a sponsoring entity in approved status, all sponsored entities and sponsored subsidiary branches will no longer be published on the FFI List and their GIINs will no longer be valid.

Single FIs, member FIs, and lead FIs, will receive an error message if they attempt to cancel the registration agreement while they are in the process of transferring to an expanded affiliated group (EAG). The transfer request must first be withdrawn via the **withdraw transfer** link on the home page before the registration agreement can be canceled. Lead FIs will receive an error message if they attempt to cancel the registration agreement if there are pending transfers into the lead's (EAG). The transfer requests must first be declined, see [Chapter 5.6.8.3 Respond to Transfer Request \(Lead FIs only\)](#) for more information.

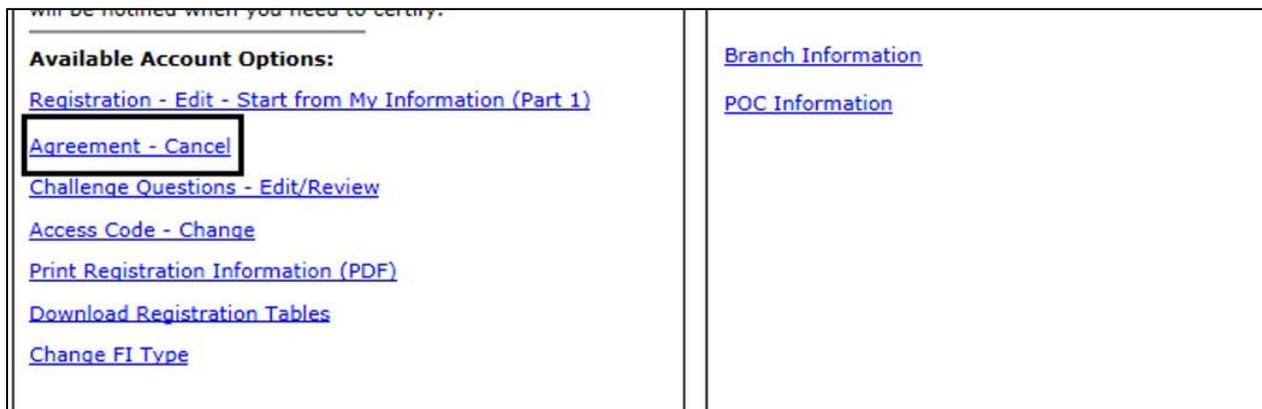


Figure 40 – Cancel registration agreement

1. Select the **agreement – cancel** link under Available Account Options on the home page.
2. Select one of the following:
  - To keep the registration agreement, click the “back to home page” button.
  - To cancel the registration agreement, click the “cancel agreement” button. The registration agreement has now been canceled. Click the “OK” button to return to the home page. The FI is now in agreement canceled status.
  - Entities that are required to complete a COPA or Periodic certification but that cancel their FATCA agreement must complete and submit the required certifications within six months of the cancellation.

**NOTE:** When a member FI cancels its registration agreement, a message is posted to the lead FIs message board.

### 5.6.3.2 Cancel Registration Agreement (Lead FI only)

A lead FI cannot cancel a member FI's registration agreement but can cancel its own registration agreement. If the lead cancels its registration agreement in approved status, the lead, and any applicable branches, will no longer be published on the FFI List, the GIINs will no longer be valid, and the lead will need to register again in order to obtain a new GIIN.

A lead FI cannot cancel their Agreement if any of their members are in one of the following statuses: Initiated, Registration Submitted, Registration Incomplete, Approved or Limited Conditional. A lead FI can only cancel their own agreement if all its members are in one of the following statuses: Registration Under Review, Registration Rejected/Denied, Agreement Canceled or Agreement Terminated.

In order for a lead FI to cancel its own registration agreement, it cannot be in the process of transferring to another (EAG) or have active members or pending transfers into its (EAG). If the lead FI attempts to cancel its own registration agreement, with active member FIs, pending transfer requests, or a transfer in progress, an error message will display.

1. Select the **agreement - cancel** link under Available Account Information on the home page.
2. Select one of the following:
  - To keep the registration agreement, click the “back to home page” button.
  - To cancel the registration agreement, click the “cancel agreement” button. The registration agreement has now been canceled. Click the “OK” button to return to the home page. The FI is now in agreement canceled status.
  - Entities that are required to complete a COPA or Periodic certification that cancel their FATCA agreement must complete and submit the required certifications within six months of the cancellation.

### 5.6.4 Edit Challenge Questions

The challenge questions are used when a user forgets and needs to reset the access code. An FI is able to view and edit its current challenge questions and answers via the **challenge questions – edit/review** link on the home page when it is in initiated, registration submitted, registration incomplete, or approved status.



Figure 41 – Challenge questions – Edit/review

1. Select the **challenge questions – edit/ review** link under Available Account Options on the home page. The system displays the edit/review challenge questions page.

**Edit/Review Challenge Questions**

\* required fields

Challenge Question #1 \*

Question:\*

Answer:\*

Challenge Question #2 \*

Question:\*

Answer:\*

Figure 42 – Challenge questions – Edit challenge questions

2. The current challenge questions and answers are displayed. To keep the same challenge questions and answers, click the “cancel” button.
3. To change a challenge question, select a new question from the drop-down menu under Question 1 or Question 2.
4. To change a challenge question answer, enter a new answer under Question 1 or Question 2.
5. To save the new challenge questions and answers and go back to the home page, click the “save” button. The user will not be able to save if no questions are selected or answers are left blank.

**IMPORTANT:** Record the new challenge questions and answers. The previous challenge questions and answers will no longer be valid.

### 5.6.5 Change access code

An FI is able to change its current access code via the **access code – change link** on the home page when the account is in initiated, registration submitted, registration incomplete, or approved status.

Available Account Options:	Your Information
<a href="#">Registration - Edit - Start from My Information (Part 1)</a>	<a href="#">Branch Information</a>
<a href="#">Certification of Pre-existing Accounts</a>	<a href="#">POC Information</a>
<a href="#">Agreement - Cancel</a>	<a href="#">Certification History</a>
<a href="#">Challenge Questions - Edit/Review</a>	
<a href="#">Access Code - Change</a>	
<a href="#">Print Registration Information (PDF)</a>	
<a href="#">Download Registration Tables</a>	
<a href="#">Change FI Type</a>	

Figure 43 – Access code – Change

1. Select the **access code – change** link under Available Account Options on the home page.

**Financial Institution Registration - Change Access Code**

Please enter existing Access Code to validate:

Create a New Access Code

Access Code must contain:

- 8-20 characters

At least:

- 1 uppercase letter
- 1 lowercase letter
- 1 number
- 1 of the following special characters  
~ ! @ # % ^ \* ( ) ? , .

Create Access Code:

Confirm Access Code:

Figure 44 – Registration – Change access code

2. In the first text box, enter the existing access code for validation purposes.
3. Enter the new access code ensuring that it meets the requirements in Step 2.
4. Re-enter the access code to confirm your code in the text box.
5. To keep the current access code, click the “cancel” button.
6. Click “change access code” to save changes and return to the home page.

**IMPORTANT:** Record the new access code. The previous access code will no longer be valid. Inform all other POCs that have access to this FATCA account of the access code change.

### 5.6.6 Print Registration

An FI is able to download its complete registration form data via the **print registration information (PDF)** link on the home page if the account status is registration submitted, or approved status. The PDF copy excludes all tables except for the POC table.

<p><b>Available Account Options:</b></p> <p><a href="#">Registration - Edit - Start from My Information (Part 1)</a></p> <p><a href="#">Agreement - Cancel</a></p> <p><a href="#">Challenge Questions - Edit/Review</a></p> <p><a href="#">Access Code - Change</a></p> <p><a href="#">Print Registration Information (PDF)</a></p> <p><a href="#">Download Registration Tables</a></p> <p><a href="#">Change FI Type</a></p>	<div style="border: 1px solid gray; padding: 5px; margin-bottom: 10px; text-align: center;">Delete</div> <p><b>Your Information</b></p> <p><a href="#">Branch Information</a></p> <p><a href="#">POC Information</a></p> <p><a href="#">Certification History</a></p>
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Figure 45 – Print registration information (PDF)

1. Select the **print registration information (PDF)** link under Available Account Options on the home page.

2. A message may display notifying you it may take some time to generate the PDF. Click “OK” to continue.
3. Follow your Internet browser’s prompts for saving files to your computer.

### 5.6.7 Download Registration Tables

An FI in initiated, registration incomplete, registration submitted, or approved status can download registration tables using the **download registration tables** link on the home page. All tables are available in PDF and CSV formats, except for the sponsored subsidiary branch information table which is available in CSV only. If the user selects a table in which no information has been entered by the FI, the system will display an error message.

The table below displays which registration tables are available based on the FI type and status.

Table 22 – Registration tables available by FI type

Registration Table Name	Single	Lead	Member	Sponsoring Entity
Member Information*		x		
Branch Information	x	x	x	
POC Information	x	x	x	x
Sponsored Entity Information				x (for FIs in approved status only)
Sponsored Subsidiary Branch Information*				x (for FIs in approved status only)

\* If you download the sponsored subsidiary branch information table which contains more than 20,000 records, you will receive an error. Contact FATCA technical support to get a table with more than 20,000 records.



Figure 46 – Download registration tables

1. Select the **download registration tables** link under Available Account Options on the home page.



Figure 47 – Download registration tables – Select table

2. Next to the table you wish to download, select the **PDF** or **CSV** link to download the table in the selected format. If you

choose a PDF file format, a message may display notifying you it may take some time to generate the file. Click “OK” to continue.

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

### 5.6.8 Change FI Type and Transfers to an Expanded Affiliated Group

Certain FIs in approved status may change their FI type. In addition to changing their FI type, member FIs, in approved status, can transfer to another expanded affiliated group (EAG). When changing the FI type or transferring, FIs should note the following:

- The user does not need to cancel its current registration agreement or create a new registration. A new FATCA account will be created with the existing registration information, including branches, and the account status will not change.
- If the FATCA account is already 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 to distribute its new GIIN. The effective date will not change.
- All approved branches for the registration will also be issued new GIINs based on the new FATCA account. The old branch GIINs will also remain on the published FFI List for a short time.
- Renewal of Agreement information and will not be affected.
- Certification information will not be affected. The certification history table will contain all submitted certifications, including submissions under the previous FATCA ID(s).

#### 5.6.8.1 Change FI Type

The following FI type changes are available through the **change FI type** link on the home page:

- Member FI to single FI
- Single FI to lead FI
- Single FI to member FI (Transfer to an (EAG))
- Lead FI to member FI (Transfer to an (EAG))

If the FI type change combination the user wishes to make is not listed above, users can follow a two-step approach to achieve the desired outcome. For example, to change from a member to a lead, the member FI can first change its FI type to single, then to lead.

**NOTE:** Current member FIs who wish to transfer to another expanded affiliated group, [go to Transfer to Another Expanded Affiliated Group \(Member FIs Only\)](#).

#### 5.6.8.1.1 Change FI Type: Member to Single and Single to Lead:

- If you are a member in approved status you may change your FI type to single.
- If you are a single in approved status you may change your FI type to lead.

The figure below illustrates the process for an FI to change its FI type to single or lead:

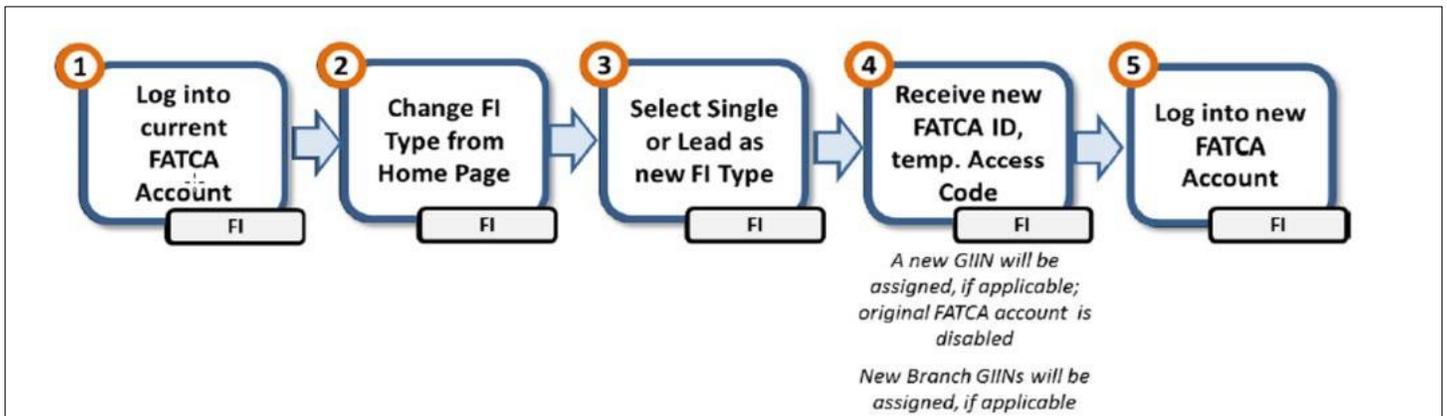


Figure 48 – Change FI type to single or lead process

### Step 1 – Log into current FATCA account

Log into your current FATCA account.

### Step 2– Change FI Type from Home Page



Figure 49 – Change FI type link on home page

Select the **change FI type** link on the home page.

### Step 3 – Select Single or Lead as new FI type

Select single or lead as the new FI type. Since changing the FI type assigns a new FATCA account with a new FATCA ID, temporary access code, and a new GIIN (approved status only) a warning page will display before continuing.

**Single Financial Institution - Change FI Type to New Lead Financial Institution** [my home page](#) [get help](#) [logout](#)

Are you sure you want to change your FI type?

You will be assigned a new FATCA account with a new FATCA ID and temporary access code. Your new account status will be the same as your current account status. If your current account status is Approved, you will be assigned a new GIIN.

You will no longer have access to your current account. If your financial institution is currently on the IRS FFI List, your current GIIN will remain valid and remain on the list for a short period. Both GIINs will be published on the IRS FFI List during this period.

Figure 50 – Change FI type warning

Select one of the following:

- To return to the home page without changing the FI type:  
Click the “cancel” button. No changes will be made to your status or home page.
- To continue and change the FI type:  
Click the “change FI type” button.

### Step 4– Receive new FATCA ID and temporary access code

**Single Financial Institution - Change FI Type to New Lead Financial Institution** [get help](#)

You have successfully changed your FI type and you have been assigned a new FATCA ID and a temporary access code.

<b>New FATCA ID:</b>	456XYZ
<b>Temporary Access Code:</b>	1Abcxyz?

**Do not forget the FATCA ID. The FATCA ID and Access Code are required for future access to your account.**

After recording your FATCA ID and temporary access code, select the "OK" button. You will be automatically be logged off. You should use your new FATCA ID and access code to log on from now on.

Figure 51 – Change FI type – Receive new FATCA ID and temporary access code

Your new FATCA ID and temporary access code are displayed on the confirmation page. Record this information. Your new account status will be the same as your current account status. If your current account status is approved, you will be assigned a new GIIN and new branch GIINs (if applicable).

Click “OK” to be automatically logged out of the session and returned to the user log in page.

### Step 5 – Log into new FATCA account

Log into the new FATCA account using your new FATCA ID and access code. You will no longer be able to log in with the old FATCA ID.

**NOTE:** Single FIs that changed their FI type to lead need to complete Part 2 of the registration. See [Chapter 4.2 Registration](#)

[Part 2](#) for more information.

### 5.6.8.1.2 Change FI Type: Single to Member and Lead to Member (Transfer to an (EAG))

- If you are a single in approved status you may change your FI type to member.
- If you are a lead in approved status you may change your FI type to member.

The figure below illustrates the process for an FI to change its FI type to member:

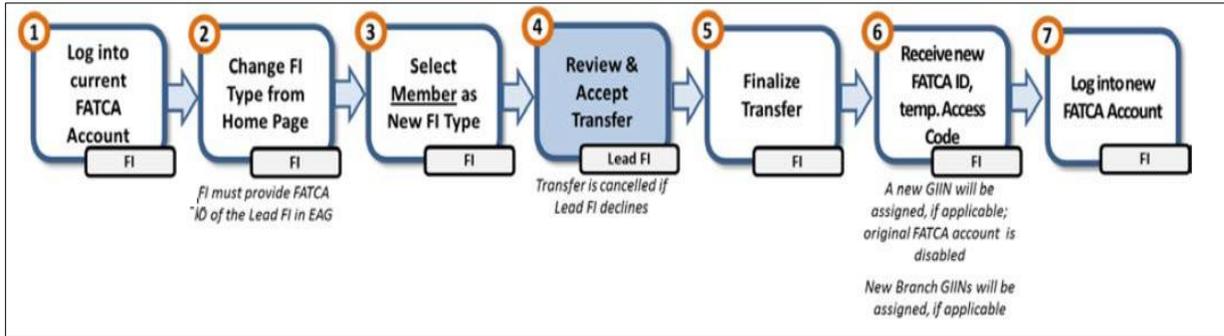


Figure 52 – Change FI type to member process

#### Step 1 – Log into current FATCA Account

Log into your current FATCA account.

#### Step 2 – Change FI Type from Home Page

<p>- Your FI agreement has been approved. Periodic certifications are required by the FATCA regulations. You will be notified when you need to certify.</p> <hr/> <p><b>Available Account Options:</b></p> <ul style="list-style-type: none"><li><a href="#">Registration - Edit - Start from My Information (Part 1)</a></li><li><a href="#">Registration - Edit - Start from Expanded Affiliated Group Information (Part 2)</a></li><li><a href="#">Agreement - Cancel</a></li><li><a href="#">Challenge Questions - Edit/Review</a></li><li><a href="#">Access Code - Change</a></li><li><a href="#">Print Registration Information (PDF)</a></li><li><a href="#">Download Registration Tables</a></li><li><a href="#">Change FI Type</a></li></ul>	<p><b>Your Information</b></p> <ul style="list-style-type: none"><li><a href="#">Member Information</a></li><li><a href="#">Branch Information</a></li><li><a href="#">POC Information</a></li></ul>
--	--

Figure 53 – Change FI type to member – Home page link

Select the **change FI type** link on the home page.

### Step 3 – Select Member as New FI Type

1. Select Member (Transfer to an (EAG)) as the new FI type.

**Lead Financial Institution - Initiate a Transfer to a Group** [my home page](#) [get help](#) [logout](#)

\* required fields

Enter the FATCA ID of the Lead FI of the Expanded Affiliated Group that you want to transfer into: \*

  
 By checking this box, the RO or Authorizing Individual of this Financial Institution affirms that the new Lead's RO will be a point of contact (POC) for the Financial Institution and is providing the IRS with written authorization to release FATCA information to the POC. This authorization specifically includes authorization for the POC to complete this Form 8957: FATCA Registration, to take other FATCA-related actions, and to obtain access to the Financial Institution's tax information.

**Figure 54 – Change FI type to member – Initiate transfer to a group**

2. Enter the FATCA ID of the lead FI of the (EAG) you wish to transfer into.
3. Check the box to confirm that the RO of the lead FI of the (EAG) you wish to transfer to will be a point of contact (POC) for your FI.
4. Click the “cancel” button to go back to the home page or click “continue” to proceed.

**Lead Financial Institution - Initiate a Transfer to a Group - Review** [my home page](#) [get help](#) [logout](#)

You are about to initiate a transfer. Review the details of the transfer below. If you need to make changes, click the back button.

**FATCA ID of Lead FI:**  
123ABC

**Legal Name of Lead FI:**  
Lead Financial Institution 1

**Figure 55 – Change FI type to member – Initiate transfer to a group review**

5. Review the FATCA ID and legal name, of the lead FI of the (EAG) you wish to transfer into, displayed on the confirmation page. The legal name displayed is the legal name associated with the FATCA ID provided in Step 2.
6. Changing your FI type to member will initiate the transfer into the (EAG). Select one of the following:
  - To return to the home page without initiating the transfer:  
Click the “cancel” button. No changes will be made to your status or home page.
  - To edit the FATCA ID entered:  
Click the “back” button.
  - To change the FI type and initiate the transfer into the (EAG):  
Click the “submit” button.

### Step 4 – Review and Accept Transfer (Lead FI)

The lead FI of the (EAG) you wish to transfer into will be notified of the request to transfer. You will be notified when the lead FI of the (EAG) accepts or declines the transfer. Monitor your message board for updates.

If the lead FI of the (EAG) declines the transfer request, the transfer is automatically cancelled. If the lead FI of the (EAG)

accepts the transfer request, you must finalize the transfer in order to complete the transfer into the (EAG). See the Finalize Transfer instructions below for more information.

If the lead does not respond to the transfer request within 45 days, the request will expire.

You may withdraw your transfer request at any time up until the transfer is finalized; [go to the Withdraw Transfer section](#) for instructions on how to withdraw a transfer.

## Step 5 – Finalize Transfer

After the lead FI of the (EAG) you wish to transfer into accepts the transfer request, the **finalize transfer** link on the home page is available. You will need to finalize the transfer within 45 days of the lead’s acceptance, or the transfer will expire.



Figure 56 – Change FI type to member – Finalize transfer link on home page

1. Select the **finalize transfer** link under Available Account Options on the home page.
2. Review the FATCA ID and the Legal Name of the lead FI of the (EAG) you wish to transfer into displayed on the confirmation screen. If you finalize the transfer, you will be assigned a new FATCA account with a new FATCA ID, temporary access code, and a new FI GIIN (approved status only).

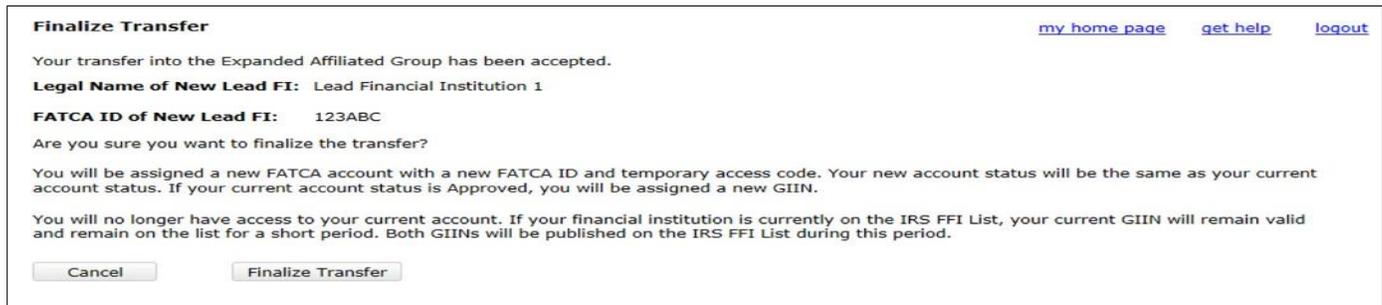


Figure 57 – Change FI type to member – Finalize transfer

3. Select one of the following:
  - To return to the home page without finalizing the transfer:  
Click on the “cancel” button
  - To finalize the transfer:  
Click on the “finalize transfer” button.

## Step 6 – Receive new FATCA ID and temporary access code

**Transfer Finalized Confirmation** [get help](#)

You have successfully transferred into the Expanded Affiliated Group and you have been assigned a new FATCA ID and a temporary access code.

<b>New FATCA ID:</b>	<b>123ABC.00026</b>
<b>Temporary Access Code:</b>	<b>9ABDEF!</b>

**Do not forget the FATCA ID. The FATCA ID and Access Code are required for future access to your account.**

After recording your FATCA ID and temporary access code, select the "OK" button. You will automatically be logged off. You should use your new FATCA ID and access code to log on from now on.

Figure 58 – Change FI type to member – Transfer finalized confirmation

Your new FATCA ID and temporary access code are displayed on the confirmation page. Record this information. Your new account status will be the same as your current account status. If your current account status is approved, you will be assigned a new GIIN and new branch GIINs (if applicable).

Click “OK” to be automatically logged out of the session and returned to the user log in page.

## Step 7 – Log into new FATCA account

Log in to the new FATCA account using your new FATCA ID and access code. You will no longer be able to log in with the old FATCA ID.

### 5.6.8.2 Transfer to Another Expanded Affiliated Group (Member FIs only)

A member FI in approved status can initiate a transfer to another expanded affiliated group via the **initiate transfer to another expanded affiliated group** link on the home page. A member FI's transfer request can only be initiated by the member FI and cannot be initiated by a lead FI. When a member FI initiates a transfer into another (EAG), no action is needed from the lead FI of the current (EAG); However, the lead FI of the current (EAG) will receive several information-only notifications throughout the transfer process.

The figure below illustrates the process for a member to transfer to another expanded affiliated group:

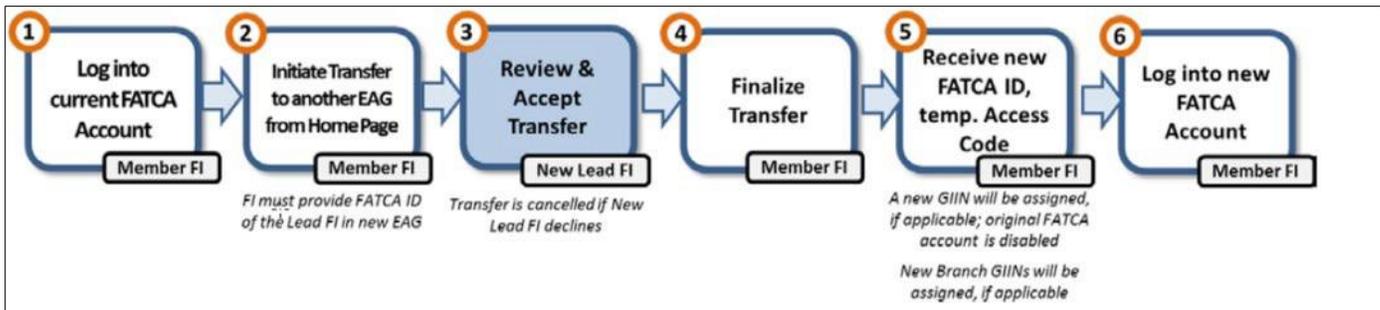


Figure 59 – Member to member transfer process

#### Step 1 – Log into current FATCA account

Log into your current FATCA account.

#### Step 2–Initiate Transfer to another (EAG) from Home Page



Figure 60 – Initiate a Transfer to Another Expanded Affiliated Group link on the home page

1. Select the **initiate a transfer to another expanded affiliated group** link under Available Account Options on the home page.

**Figure 61 – Initiate a Transfer to Another group**

2. Enter the FATCA ID of the lead FI of (EAG) you wish to transfer into.
3. Check the box to confirm that the RO of the lead FIs (EAG) you wish to transfer into will be a point of contact (POC) for your FI.
4. Click the “cancel” button to return to the home page or click “continue” to proceed.

**Figure 62 – Initiate a Transfer to Another group review page**

5. Review the FATCA ID and legal name, of the lead FI of the (EAG) you wish to transfer into displayed on the confirmation page. The legal name displayed is the legal name associated with the FATCA ID provided in Step 2
6. Select one of the following:
  - To return to the home page without initiating the transfer:  
Click the “cancel” button. No changes will be made to your status or home page.
  - To edit the FATCA ID entered:  
Click the “back” button.
  - To initiate the transfer into the (EAG):  
Click the “submit” button.

### Step 3 – Review and Accept Transfer (Lead FI)

The lead FI of the (EAG) you wish to transfer into will be notified of the request to transfer. You will be notified when the lead FI of the (EAG) accepts or declines the transfer. Monitor your message board for updates.

If the lead FI of the (EAG) declines the transfer request, the transfer is automatically cancelled. If the lead FI of the (EAG) accepts the transfer request, you must finalize the transfer in order to complete the transfer into the (EAG). See the Finalize Transfer instructions below for more information.

If the lead does not respond to the transfer request within 45 days, the request will expire.

You may withdraw your transfer request at any time up until the transfer is finalized; [go to the Withdraw Transfer section](#) for more information on how to withdraw a transfer.

#### Step 4 – Finalize Transfer



Figure 63 – Initiate a Transfer to Another group – Finalize transfer link on home page

After the lead FI of the (EAG) you wish to transfer into accepts the transfer request, the **finalize transfer** link on the home page is available. You will need to finalize the transfer within 45 days of the lead’s acceptance, or the transfer will expire.

1. Select the **finalize transfer** link on the home page.

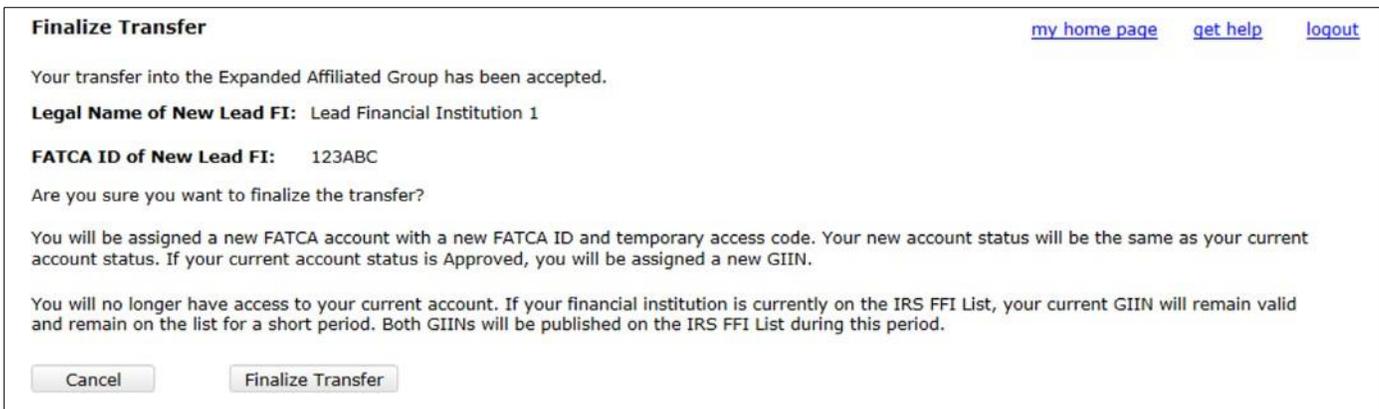


Figure 64 – Initiate a Transfer to Another group – Finalize transfer review

2. Review the FATCA ID and the Legal Name, of the lead FI of the (EAG) you wish to transfer into, displayed on the confirmation screen. If you finalize the transfer, you will be assigned a new FATCA account with a new FATCA ID, temporary access code, and a new GIIN (approved status only).

3. Select one of the following:

- To return to the home page without finalizing the transfer:  
Click on the “cancel” button.
- To finalize the transfer:  
Click on the “finalize transfer” button.

### Step 5– Receive new FATCA ID and temporary access code

**Transfer Finalized Confirmation** [get help](#)

You have successfully transferred into the Expanded Affiliated Group and you have been assigned a new FATCA ID and a temporary access code.

<b>New FATCA ID:</b>	<b>123ABC.00026</b>
<b>Temporary Access Code:</b>	<b>9ABDEF!</b>

**Do not forget the FATCA ID. The FATCA ID and Access Code are required for future access to your account.**

After recording your FATCA ID and temporary access code, select the "OK" button. You will automatically be logged off. You should use your new FATCA ID and access code to log on from now on.

Figure 65 – Initiate a Transfer to Another group – Transfer finalized confirmation

Your new FATCA ID and temporary access code are displayed on the confirmation page. Record this information. Your new account status will be the same as your current account status. If your current account status is approved, you will be assigned a new GIIN and new branch GIINs (if applicable).

Click “OK” to be automatically logged out of the session and returned to the user log in page.

### Step 6 – Log into new FATCA account

Log in to the new FATCA account using your new FATCA ID and access code. You will no longer be able to log in with the old FATCA ID.

### 5.6.8.3 Respond to Transfer Request (Lead FIs only)

Lead FIs will receive a notification if an FI requests a transfer request into their (EAG). The lead FI has 45 days to accept or decline the transfer request, or it will expire.

If the lead FI of the (EAG) accepts the transfer request, the FI requesting the transfer must finalize the transfer in order to complete the transfer into the (EAG).

If the lead FI of the (EAG) declines the transfer request, the transfer is automatically cancelled.

**NOTE:** A lead FI that has pending transfer requests into its (EAG) is unable to cancel its registration agreement or change its FI type. The lead must decline all transfer requests into its (EAG) before it can cancel its registration agreement or change its FI type.



Figure 66 – Respond to a transfer – Member information link on home page

1. Select the **member information** link under Your Information on the home page. The system will display the member information page.

**Financial Institution - Member Information** [my home page](#) [get help](#) [logout](#)

View: [All Members](#) | [Pending Transfer In](#) | [Pending Transfer Out](#) | [Transfer Completed](#) [Add Member](#)

**Financial Institutions Pending Transfer Into Expanded Affiliated** [Download Members Pending Transfer In \(PDF\)](#) [Download Members Pending Transfer In \(CSV\)](#)

Select one or more financial institutions to accept or decline their transfer.

4 items, displaying all items

Select	Legal Name of Financial Institution	Country/ Jurisdiction	Classification/ Member Type	FATCA ID	Status	GIIN	Transfer Initiated	Transfer Stage
<input type="checkbox"/>	Member Financial Institution New 1	Country 10	Participating Financial Institution not covered by an IGA or a Reporting Financial Institution under a Model 2 IGA	456DEF.00001	Approved	456DEF.00001.ME.000	01/15/2014	Pending Lead Acceptance
<input type="checkbox"/>	Lead Financial Institution 1	Country 4	Participating Financial Institution not covered by an IGA or a Reporting Financial Institution under a Model 2 IGA	456XYZ	Approved	456XYZ.00000.LE.123	01/15/2014	Pending Lead Acceptance
<input type="checkbox"/>	Single Financial Institution 1	Country 5	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under a Model 1 IGA)	891NMP	Limited Conditional	891NMP.99999.SL.123	01/15/2014	Pending Lead Acceptance
<input type="checkbox"/>	Member Financial Institution New 2	Country 10	Participating Financial Institution not covered by an IGA or a Reporting Financial Institution under a Model 2 IGA	456DEF.00002	Approved	456DEF.00002.ME.000	01/10/2014	Pending Member Acceptance

Figure 67 – Respond to a transfer – Pending transfer in view

2. Select the **pending transfers in** link.
3. To accept or decline a transfer, the transfer stage must be “pending lead acceptance.” Select the checkbox next to the legal name of each transfer you wish to accept or decline. You can select multiple records. To select all records, click the “select” checkbox in the first column. To accept the transfers of the selected records, continue to the [Accept Transfer instructions](#). To decline the transfers of the selected records, continue to the [Decline Transfer instructions](#).

**NOTE:** Transfer requests that are no longer valid will be automatically cancelled.

### 5.6.8.3.1 Accept Transfer

- After selecting the transfer records on the pending transfer in page, click the “accept transfer” button.

**Lead Financial Institution - Accept Transfer** [my home page](#) [get help](#) [logout](#)

Please review the details of the transfer requests below.

Legal Name of Member Financial Institution	Country/ Jurisdiction	Classification/Member Type	FATCA ID	Status	GIIN	Transfer Valid?
Member Financial Institution 10	Country 10	Participating Financial Institution not covered by an IGA; or a Reporting Financial Institution under a Model 2 IGA	456DEF.00001	Approved	456DEF.00001.ME.000	Valid for transfer
Lead Financial Institution 1	Country 4	Participating Financial Institution not covered by an IGA or a Reporting Financial Institution under a Model 2 IGA	456XYZ	Approved	456XYZ.00000.LE.123	Valid for transfer
Single Financial Institution 1	Country 5	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under a Model 1 IGA)	891NMP	Limited Conditional	891NMP.99999.SL.123	Valid for transfer

You are about to accept the valid transfer requests. Are you sure you want to accept the transfer of these FIs into your group?  
The FIs will be notified and will need to finalize their transfer before they are added to your group.

**Figure 68 – Respond to a transfer – Accept transfer**

- A confirmation page will display. Select one of the following:
  - To return to the member information page without accepting the transfer: Click the “cancel” button.
  - To accept the transfer: Click the “accept transfer” button.

**Next Steps:**

- If you accept the transfer request, the Pending Transfer In Table will be updated with the Transfer Stage column displaying “Pending Member Acceptance.” Once the transfer is accepted, it cannot be declined.
- The FI requesting the transfer will be notified to finalize the transfer so they can be added into the expanded affiliated group.
- Monitor your message board for updates. You will be notified if the transfer is:
  - Finalized
  - Withdrawn
  - Expires (FI requesting the transfer must finalize within 45 days of the lead FIs acceptance)
  - Canceled

### 5.6.8.3.2 Decline Transfer

1. After selecting the transfer records on the pending transfer in page, click the “decline transfer” button.

**Lead Financial Institution - Decline Transfer** [my home page](#) [get help](#) [logout](#)

You are about to decline the transfer of the following FIs into your group. Please review the details of the FIs below.

Legal Name of Member Financial Institution	Country/ Jurisdiction	Classification/Member Type	FATCA ID	Status	GIIN
Member Financial Institution 10	Country 10	Participating Financial Institution not covered by an IGA; or a Reporting Financial Institution under a Model 2 IGA	456DEF.00001	Approved	456DEF.00001.ME.000
Single Financial Institution 1	Country 5	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under a Model 1 IGA)	891NMP	Approved	891NMP.99999.SL.123

Are you sure you want to decline the transfer of these FIs into your group?

The FIs will be notified that you declined their transfer and were not added to your group.

**Figure 69 – Respond to a transfer – Decline transfer**

2. A confirmation page will display.
  - To return to the member information page without declining the transfer:  
Click the “cancel” button. The Pending Transfer In Table will not be updated until the transfer is accepted, declined, or expires.
  - To decline the transfer:  
Click the “decline transfer” button. The FI requesting the transfer will be notified that the request has been declined.

#### 5.6.8.4 Withdraw Transfer

An FI that has requested a transfer can withdraw their transfer request, at any time up until they finalize the transfer, via the **withdraw transfer** link under Available Account Options on the home page.



Figure 70 – Withdraw transfer – Home page link

1. Select the **withdraw transfer** link under Available Account Options on the home page.

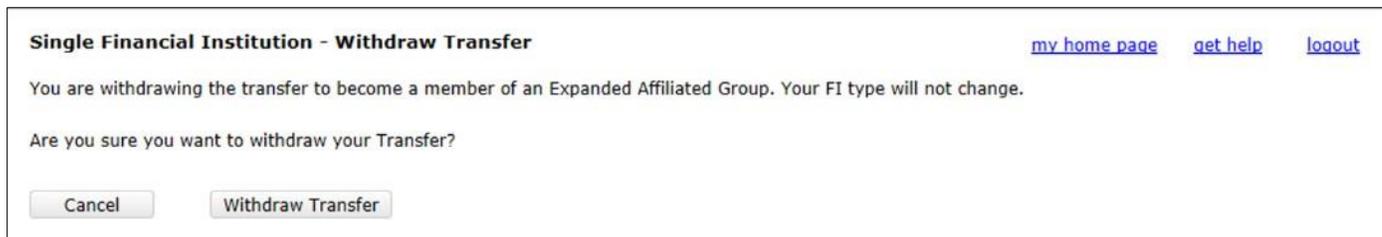


Figure 71 – Withdraw transfer

2. A confirmation page will display.
  - To return to the home page without withdrawing the transfer:  
Click the “cancel” button.
  - To withdraw the transfer request:  
Click the “withdraw transfer” button.

After a transfer request is withdrawn, the transfer information will no longer be displayed on the home page. The lead FI of the (EAG) you wish to transfer into and your current lead FI (applicable to member FIs only) will be notified that the transfer has been withdrawn.

During the transfer process FIs may receive updates through email notifications and messages board messages. The following table provides a list of possible messages an FI may receive during the initiate transfer, lead FI response, and finalize transfer steps.

Table 23 – Transfer to an expanded affiliated group (EAG) steps

Transfer Steps	Type of Message Board Message*	Next Steps
<b>FI initiates transfer into an (EAG):</b>		
FI requests transfer into an (EAG)	<b>FI Requesting Transfer and Current Lead FI:</b> Information	New Lead FI responds to the transfer request.
	<b>New Lead FI:</b> Action Required	
New Lead FI responds to the transfer request:		
Accept Transfer	<b>FI Requesting Transfer:</b> Action Required	FI requesting transfer finalizes the transfer.
	<b>New Lead FI and Current Lead FI:</b> Information	
Decline Transfer	<b>FI Requesting Transfer, New Lead FI, and Current Lead FI:</b> Information	None. The transfer is cancelled.
<b>FI requesting transfer finalizes the transfer:</b>		
Finalize Transfer	<b>FI Requesting Transfer:</b> Message board message posted to new FATCA account, Information	FI requesting transfer records new login information and logs into new FATCA account.
	<b>New Lead FI and Current Lead FI:</b> Information	

\*Current lead FI information in this table is only applicable if the FI requesting the transfer is a member of an (EAG). The new lead FI refers to the lead FI of the (EAG) the FI wishes to transfer into

During the transfer process, certain items may interrupt the transfer, and in some cases result in the transfer not being finalized. The following table provides a list of possible messages an FI may receive when the transfer process is interrupted.

Table 24 – Items that may interrupt transfer to an expanded affiliated group (EAG)

Item	Type of Message Board Message*	Next Steps
<b>Transfer is Withdrawn</b>		
<b>Withdraw Transfer</b> Transfer request is withdrawn by the FI requesting transfer.	<b>FI Requesting Transfer, New Lead FI, and Current Lead FI:</b> Information	None. The transfer is withdrawn.
<b>Transfer Expires</b>		
<b>Transfer Expiration Warning (New lead FI)</b> Deadline to accept transfer is approaching. If transfer is not accepted soon, it will expire.	<b>FI Requesting Transfer:</b> Information	New Lead FI logs into FATCA account to accept or decline the transfer.
	<b>New Lead FI:</b> Action Required	
	<b>Current Lead FI:</b> N/A	
<b>Transfer Expiration Warning (FI requesting transfer)</b> Deadline to finalize transfer is approaching. If transfer is not finalized soon, it will expire.	<b>FI Requesting Transfer:</b> Action Required	FI Requesting Transfer logs into FATCA account to finalize the transfer.
	<b>New Lead FI:</b> Information	
	<b>Current Lead FI:</b> Information	
<b>Transfer Expiration</b> Transfer request into an (EAG) has expired because it was not accepted by the new lead within 45 days or was not finalized by the FI requesting the transfer.	<b>FI Requesting Transfer, New Lead FI, and Current Lead FI:</b> Information	None. The transfer is cancelled.
<b>Transfer is Cancelled</b>		
<b>Invalid Transfer Request</b>	<b>FI Requesting Transfer,</b>	None. The transfer is cancelled.

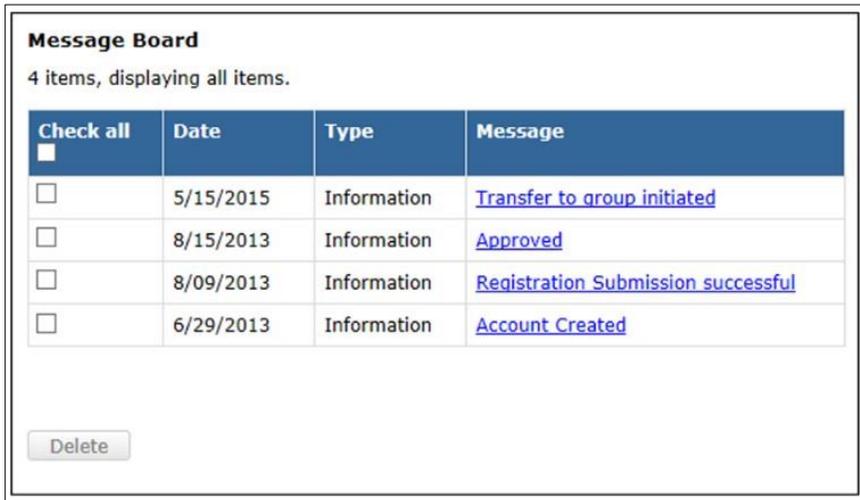
FI requesting the transfer or the new lead FI has changed to a status that no longer allows transfers.	<b>New Lead FI, and Current Lead FI:</b> Information	
<b>New (EAG) is Full</b> (EAG) has reached the maximum number of members allowed.	<b>FI Requesting Transfer, New Lead FI, and Current Lead FI:</b> Information	
<b>Transfer Cancellation</b> FIs request to transfer into the (EAG) has been cancelled by the IRS.	<b>FI Requesting Transfer, New Lead FI, and Current Lead FI:</b> Information	

\***Current lead FI** information in this table is only applicable if the FI requesting the transfer is a member of an (EAG). The **new lead FI** refers to the lead FI of the (EAG) the FI wishes to transfer into

## 5.7 Message Board

6

An FI is able to view system-generated messages sent to its account via the Message Board section of the home page. Messages are posted to the message board when changes are made to the account or action is required.



**Message Board**  
4 items, displaying all items.

Check all	Date	Type	Message
<input type="checkbox"/>	5/15/2015	Information	<a href="#">Transfer to group initiated</a>
<input type="checkbox"/>	8/15/2013	Information	<a href="#">Approved</a>
<input type="checkbox"/>	8/09/2013	Information	<a href="#">Registration Submission successful</a>
<input type="checkbox"/>	6/29/2013	Information	<a href="#">Account Created</a>

Delete

Figure 72 – Message board on home page

### Open a message:

1. Select the message title link and a new window will open with the content of the message.
2. Click the “close” button to close the message a return to the home page.

### Delete a message:

1. To delete a message, click on the checkbox next to the desired message. The “delete” button will be disabled until you click on a checkbox. To delete all the messages, click on the “Check All” checkbox.
2. Click the “delete” button below the message table.
3. A confirmation message will be displayed. To keep the message and go back to the home page, click “Cancel.”

**NOTE:** You will be unable to delete messages from the message board if your account is in registration under review, registration rejected/denied, agreement canceled or agreement terminated status.

## 5.8 Your Information

7

An FI is able to access information and links to registration information via the Your Information section of the homepage. Available options are based on the FI type and current account status.

The table below contains the list of information and links that may be available under the Your Information section.

Table 25 – Links that may be available under Your Information on the home page

Information/Link	Description	Availability
<a href="#">Lead FI Information</a>	Displays the member’s lead FI information.	Member FIs only.
<a href="#">Member Information</a>	Link to member FI information, including pending transfer requests.	Lead FIs only.
<a href="#">Branch Information</a>	Link to branch information.	Displays when the FI has answered yes to Question 7 (not available to sponsoring entities).
<a href="#">POC Information</a>	Link to POC information	Displays when the FI has answered Question 11B
<a href="#">Manage Sponsored Entities</a>	Link to sponsored entities information.	Sponsoring entities only (only available when registration status is Approved).
<a href="#">Certification History</a>	Link to summary of submitted certifications for the FI. Includes link to view certifications submitted by the FI.	Only when registration status is Initiated, Registration Incomplete, Registration Submitted or Approved.

### 5.8.1 Your Lead FI Information (Member FI Only)

A member FI is able to view its lead FIs FATCA ID and legal name on the home page.

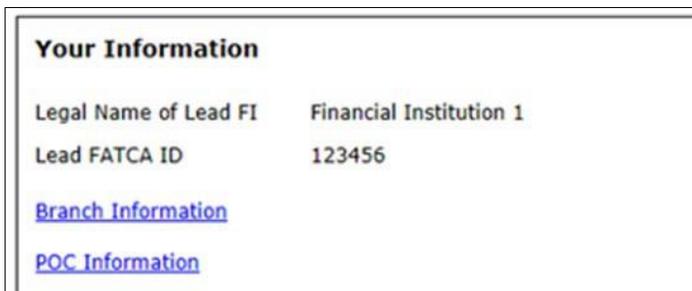


Figure 73 – Member FI Home Page – Lead FI Information (Member Only)

### 5.8.2 Member FI Information for Lead FI

A lead FI can view, and add member FIs registration information, as well as manage transfers into its (EAG), via the **member information** link on the home page. The lead FI can view member FIs information if the lead FI is in initiated, registration incomplete, registration submitted, or approved status.

To view member FIs information, select the **member information** link on the home page. The FI – member information page will display with the following page views available:

- **All Members** (default view): displays current member FIs
- **Pending Transfer In:** displays FI requests to transfer into your (EAG)
- **Pending Transfer Out:** displays current member FI requests to transfer out of your (EAG)
- **Transfer Completed:** displays former member FIs who transferred out of your (EAG)
- **Add Member:** displays (EAG) Information (Part 2) of the FI registration.

5.8.2.1 All Members View

Financial Institution - Member Information								<a href="#">my home page</a>	<a href="#">get help</a>	<a href="#">logout</a>
View: <a href="#">All Members</a>   <a href="#">Pending Transfer In</a>   <a href="#">Pending Transfer Out</a>   <a href="#">Transfer Completed</a>								<a href="#">Add Member</a>		
<b>All Members</b>										
Click on the legal name of the Member to view more information/options related to that Member:										
								<a href="#">Download Complete Member List (PDF)</a>		<a href="#">Download Complete Member List (CSV)</a>
23 items, displaying 1 to 10.										
[First/Prev] <a href="#">1</a> , <a href="#">2</a> , <a href="#">3</a> [Next/Last]										
Legal Name of Member Financial Institution	Country/ Jurisdiction	Member Type	FATCA ID	Temp. Access Code	Status	GIIN	COPA Date	Last Periodic Certification		
<a href="#">Member Financial Institution 1</a>	Country 1	Participating FFI, including a Reporting Financial Institution under a Model 2 IGA	123ABC.0001	1Abcdef!	Initiated					
<a href="#">Member Financial Institution 2</a>	Country 2	Registered Deemed-Compliant FFI that is a Local FFI	123ABC.0002	*****	Registration Submitted					
<a href="#">Member Financial Institution 3</a>	Country 3	Registered Deemed-Compliant FFI that is a Local FFI	123ABC.0003	*****	Registration Submitted					

Figure 74 – Member Information – All members view

The all members view has all current member FIs. To view and manage a member’s account information, click on the legal name of the member FI.

**NOTE:** If the member or lead are currently viewing the account, the other will not be able to and receives an error message another user is logged into the account.

The system displays the member's account information page.

**Financial Institution - Member Account Information**  
**Account Information**  
Responsible Officer            John Salem  
POC Name                        John Jackson  
Legal Name of FI                Member Financial Institution 6  
FI Type                            Member  
FATCA ID                         123ABC.00006  
GIIN <sup>?</sup>                             123ABC.00006.ME.000  
Account Status <sup>?</sup>                Approved  
Effective Date <sup>?</sup>                 06/30/2014  

---

Transfer Out Initiated <sup>?</sup>        01/16/2015  
**Renewal of FFI Agreement Information**  
Renewal Effective Date <sup>?</sup>      01/01/2017  
Renewal Status <sup>?</sup>                Due  
Original Due Date <sup>?</sup>             07/31/2017  
Extended Due Date <sup>?</sup>            08/31/2017  
**Certification of Pre-existing Accounts (COPA) Information**  
COPA Status <sup>?</sup>                    Due  
Original Due Date <sup>?</sup>             07/01/2018  
Extended Due Date <sup>?</sup>            08/01/2018  

---

**Periodic Certification (Periodic) Information**  
Certification Period <sup>?</sup>            01/01/2015 to 12/31/2017  
Periodic Status <sup>?</sup>                Due  
Original Due Date <sup>?</sup>             07/01/2018  
Extended Due Date <sup>?</sup>            08/01/2018  

---

**Available Account Options:**  
[Registration - Edit - Start from My Information \(Part 1\)](#)  
[Print Registration Information \(PDF\)](#)  
[Download Registration Tables](#)

Back to Member FI Information

Figure 75 – Member Information – Member account information page

### 5.8.2.1.1 Print Member FI Registration Information

Select the **print registration information (PDF)** link to download the member FIs complete registration information. The PDF copy will exclude all tables except for the POC table. The member FIs account status must be in registration submitted or approved status for the **print registration information (PDF)** link to be available.

### 5.8.2.1.2 Download Member FI Registration Tables

Select the **download registration tables** link to access the member FIs registration tables. For more information on how to download a registration table, see [Chapter 5.6.7 Download Registration Tables](#).

### 5.8.2.1.3 Edit Member FI Registration

To edit the member FIs registration, see box below for user guide section references which will provide further instructions.

Table 26 – Member FI home page links

Member FI Home Page Link	Member FIs Status*	User Guide Section
Registration – Edit – Start from My Information (Part 1)	Approved	<a href="#">Chapter 5.6.1.1.</a>
Registration – Edit/Resubmit – Start from My Information (Part 1)	<ul style="list-style-type: none"> <li>Registration submitted</li> </ul>	<a href="#">Chapter 5.6.1.2.</a>
Registration – Edit/Complete/Submit	<ul style="list-style-type: none"> <li>Registration Incomplete,</li> <li>Initiated</li> </ul>	<a href="#">Chapter 5.3.1.3.</a>

\*If the member FI is in registration under review, registration rejected/denied, agreement cancelled, or agreement terminated status, the lead FI cannot edit the member FIs registration.

### 5.8.2.2 Pending Transfer In View

Select	Legal Name of Financial Institution	Country/ Jurisdiction	Classification/ Member Type	FATCA ID	Status	GIIN	Transfer Initiated	Transfer Stage
<input type="checkbox"/>	Member Financial Institution New 1	Country 10	Participating Financial Institution not covered by an IGA or a Reporting Financial Institution under a Model 2 IGA	456DEF.00001	Approved	456DEF.00001.ME.000	01/15/2014	Pending Lead Acceptance
<input type="checkbox"/>	Lead Financial Institution 1	Country 4	Participating Financial Institution not covered by an IGA or a Reporting Financial Institution under a Model 2 IGA	456XYZ	Approved	456XYZ.00000.LE.123	01/15/2014	Pending Lead Acceptance

Figure 76 – Member Information – Pending transfer in view

The pending transfer in view displays FI requests to transfer into your expanded affiliated group.

#### 5.8.2.2.1 Accept or Decline Transfer Requests

Under the pending transfer in view, you can accept and decline transfers into your (EAG). You must accept or decline the transfer request within 45 days or the request will expire. For step-by-step instructions on how to accept and decline transfer

requests, see [Chapter 5.6.8.3 Respond to Transfer Request](#).

#### 5.8.2.2.2 Download a list of FIs pending transfer in

1. Select one of the following links:
  - **Download members pending transfer in (PDF).**
  - **Download members pending transfer in (CSV).**
2. Follow your Internet browser's prompts for saving files to your computer.

**NOTE:** The download members pending transfer in links will not be available if you do not have any FIs requesting to transfer into your (EAG).

#### 5.8.2.3 Pending Transfer Out View

Legal Name of Member Financial Institution	Country/Jurisdiction	Member Type	FATCA ID	Status	GIIN	Transfer Out Initiated
Member Financial Institution 6	Country 6	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under Model 1 IGA)	123ABC.00006	Approved	123ABC.00006.ME.000	01/16/2014

Figure 77 – Member Information – Pending transfer out view

The pending transfer out view displays current member FIs who have requested to transfer out of your expanded affiliated group. You do not need to approve requests to transfer out of your (EAG).

### 5.8.2.4 Transfer Completed View

Financial Institution - Member Information [my home page](#) [get help](#) [logout](#)

View: [All Members](#) | [Pending Transfer In](#) | [Pending Transfer Out](#) | [Transfer Completed](#) [Add Member](#)

Former Members Transferred Out of Expanded Affiliated Group [Download Former Members Transferred Out \(PDF\)](#) [Download Former Members Transferred Out \(CSV\)](#)

2 item, displaying all items

Legal Name of Member Financial Institution	Country/Jurisdiction	Member Type	Former FATCA ID	Former Status	Former GIIN	Transfer Completed Date
Member Financial Institution Old 1	Country 11	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under Model 1 IGA)	456XYZ.00023	Approved	456XYZ.00023.ME.000	09/01/2013
Member Financial Institution Old 2	Country 12	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under Model 1 IGA)	456XYZ.00024	Approved	456XYZ.00024.ME.000	09/01/2013

Figure 78 – Member Information – Transfer completed view

The transfer completed view displays former member FIs who transferred out of your (EAG).

#### 5.8.2.4.1 Download a list of former members who have transferred out of your (EAG):

1. Select one of the following links:
  - **Download former members transferred out (PDF).**
  - **Download former members transferred out (CSV).**
2. Follow your Internet browser's prompts for saving files to your computer.

#### 5.8.2.5 Add a Member

You can add a member via the **add member** link at the top of the page from any of the four-page views (all members, pending transfer in, pending transfer out, and transfer completed). This allows you to add a member without having to page to Question 12 in the registration. You cannot add a member while you are in the process of a transfer. For step-by-step instructions on how to add a member, see [Chapter 4.2.1. Member Information](#).

### 5.8.3 Branch Information

An FI (except a sponsoring entity) can view and edit its branch information via the **branch information** link on the home page. The link will only be available if the FI answered Yes to Question 7. To view and edit branch information, the account status must be in initiated, registration submitted, registration incomplete, or approved status.

### 5.8.3.1 View Branch Information



Figure 79 – Branch Information link on the home page

To access the branch information, select the **branch information** link under Your Information on the home page.

### 5.8.3.2 Add or Delete Branches

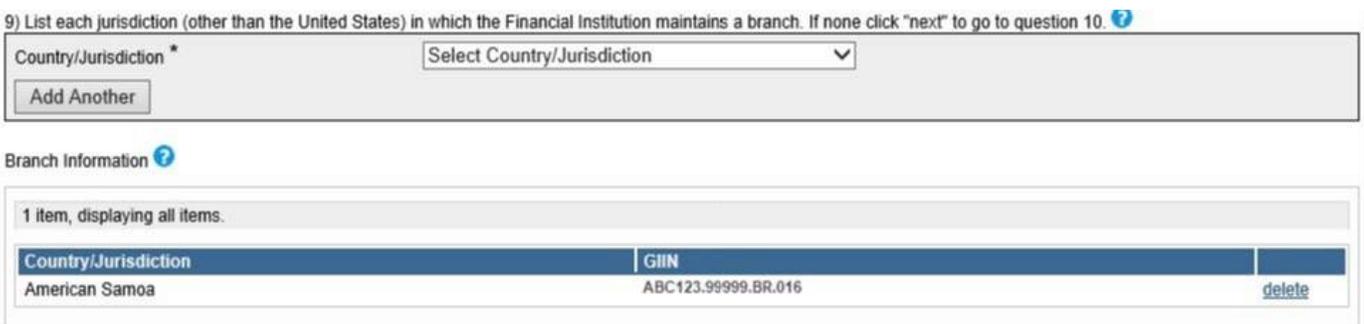


Figure 80 – Add or delete branches – Branch list

The system displays the branch information page. You can add and delete branches from this page without having to page to Question 9 in the registration. Refer to [Chapter 4.1.7. – Branches Outside of the U.S.](#) for more information on how to manage branches. Adding and deleting branches from this page will not affect the account status.

### 5.8.3.3 Download a complete branch list

1. To download a complete branch list in PDF or CSV format, select one of the following links:
  - **Download complete branch list (PDF).**
  - **Download complete branch list (CSV).**
2. A message may display notifying you it may take some time to generate the file. Click “OK” to continue.
3. Follow your Internet Browser’s prompts for saving files to your computer.
4. Click the “back to home page” button to go back to the home page.

### 5.8.4 Point of Contact (POC) Information

An FI is able to view its POC information via the **POC information** link on the home page if POC information has been entered in Question 11B. To view its POC information, the account status must be in initiated, registration submitted, registration incomplete, or approved status.

### 5.8.4.1 View POC Information

<p><b>Available Account Options:</b></p> <p><a href="#">Registration - Edit - Start from My Information (Part 1)</a></p> <p><a href="#">Certification of Pre-existing Accounts</a></p> <p><a href="#">Agreement - Cancel</a></p> <p><a href="#">Challenge Questions - Edit/Review</a></p> <p><a href="#">Access Code - Change</a></p> <p><a href="#">Print Registration Information (PDF)</a></p> <p><a href="#">Download Registration Tables</a></p> <p><a href="#">Change FI Type</a></p>	<p><b>Your Information</b></p> <p><a href="#">Branch Information</a></p> <p><b><a href="#">POC Information</a></b></p> <p><a href="#">Certification History</a></p>
---	---

**Figure 81 – POC information link on the home page**

To access the POC information, select the **POC information** link on the home page.

**Financial Institution - POC Information** [my home page](#) [get help](#) [logout](#)

If you wish to make changes to the POC information, select the link to edit your registration from the Account Options on your home page.

[Download Complete POC List \(PDF\)](#)      [Download Complete POC List \(CSV\)](#)

3 items, displaying 1 to 3.

Legal Name	Country /Jurisdiction	Address	Telephone	Fax	Email
Jay, John	Country /Jurisdiction 1	1 Somewhere Street, City, State/Province/Region, ZIP/Postal Code	002 9999999 Ext. 200	002 9990000	johnjay@somedomain.com
Smith, Jane	Country /Jurisdiction 2	2 Anywhere Street, City, State/Province/Region, ZIP/Postal Code	002 9999999 Ext. 224	002 9990000	janesmith@somedomain.com
Waldorf, William	Country /Jurisdiction 3	3 Rainbow Street, City, State/Province/Region, ZIP/Postal Code	002 9999999 Ext. 227	002 9990000	billwaldorf@somedomain.com

**Figure 82 – Viewing POC Information – POC List**

The system displays the POC information page.

### 5.8.4.2 Download a complete POC list

1. To download a complete POC list in PDF or CSV format, select one of the following links:
  - **Download complete POC list (PDF).**
  - **Download complete POC list (CSV).**
2. A message may display notifying you it may take some time to generate the file. Click “OK” to continue.
3. Follow your Internet Browser’s prompts for saving files to your computer.
4. Click the “back to home page” button to go back to the home page.

**NOTE:** The complete POC list will include all POCs listed in Question 11B, as well as the RO listed in Question 10, since the RO is also considered a POC for the FI

## 5.8.5 Manage Sponsored Entities (Sponsoring entities in approved status only)



Figure 83 – Manage sponsored entities link on home page

A sponsoring entity can manage its sponsored entities via the **manage sponsored entities** link on the home page. Depending on the status of the sponsored entity, a sponsoring entity in approved status can view, add, edit, cancel, and delete sponsored entities. Sponsoring entities can add up to 5,000 sponsored entities to their FATCA account. The **manage sponsored entities** link will only be available when the sponsoring entity’s account is in approved status.

### 5.8.5.1 View Sponsored Entity Information

Sponsored entities are displayed in the sponsored entities table on the manage sponsored entities page. The table includes the sponsored entity’s legal name, country/jurisdiction, FATCA classification, sponsored entity ID, status, status date, GIIN, effective date, and certification submission dates. A sponsored entity ID is similar to a FATCA ID; however, it cannot be used to log into the online registration system and is for identification purposes only. A sponsored entity’s GIIN will be displayed only if it is in approved status and the effective date will be the date the sponsored entity’s GIIN is issued (original approval date). The effective date will continue to display for canceled and terminated sponsored entities.

### 5.8.5.2 Download a complete list of sponsored entities

1. Select the **manage sponsored entities** link under Your Information on the home page.
2. To download the list in PDF or CSV format, select one of the following links:
  - **Download complete sponsored entities list (PDF).**
  - **Download complete sponsored entities list (CSV).**

**NOTE:** The links will not be available on the page if there are no sponsored entities in the table.

3. A message may display notifying you it may take some time to generate the file. Click “OK” to continue.
4. Follow your Internet browser’s prompts for saving files to your computer.
5. Select my **home page** link to return to the home page.

You can also download a complete list of sponsored entities directly from the home page. [Go to Chapter 5.6.7 Download Registration Tables](#) for more information. The complete sponsored entities list will not include sponsored subsidiary branches. For more information on viewing sponsored subsidiary branch information, [go to Chapter 5.8.6. Manage Sponsored Subsidiary Branches.](#)

### 5.8.5.3 Add a Sponsored Entity

There are two ways a sponsoring entity can add sponsored entities to its FATCA account. A sponsoring entity can:

- Add an individual sponsored entity
- Add multiple sponsored entities at once using a file upload

### 5.8.5.3.1 Add an Individual Sponsored Entity

1. Select the **manage sponsored entities** link under Your Information on the home page to go to the manage sponsored entities page.

**Manage Sponsored Entities** [my home page](#) [get help](#) [logout](#)

**Single Sponsored Entity Maintenance:** [Add an Individual Sponsored Entity](#)

**Add Multiple Sponsored Entities:**  
Upload multiple Sponsored Entities using a file.  
[Information for preparing file](#)

**Upload Completed Sponsored Entities File:**

**Sponsored Entities** [Download Complete Sponsored Entities List \(PDF\)](#) [Download Complete Sponsored Entities List \(CSV\)](#)

4,503 items, displaying 1 to 10.  
[First/ Prev]1, [2](#),[3](#),[4](#),[5](#),[6](#),[7](#),[8](#),[9](#),[10](#) [Next/Last]

Legal Name	Country/ Jurisdiction	Classification	Sponsored Entity ID	Status	Status Date	GIIN	Effective Date	COPA Date	Last Periodic Certification	
Sponsored Entity 1	Country 1	Sponsored Subsidiary	XXXXXX.00001	Submitted	01/01/2015					<a href="#">edit</a> <a href="#">delete</a> <a href="#">branches</a>
Sponsored Entity 2	Country 2	Sponsored Fund	XXXXXX.00002	Submitted	01/02/2015					<a href="#">edit</a> <a href="#">delete</a>
Sponsored Entity 3	Country 3	Sponsored Fund	XXXXXX.00003	Approved	01/15/2015	XXXXXX.XXXX3.SF.XXX	01/15/2015			<a href="#">edit</a> <a href="#">cancel</a>
Sponsored Entity 4	Country 4	Sponsored Subsidiary	XXXXXX.00004	Canceled	06/01/2020		01/15/2015	07/15/2018	07/15/2018	
Sponsored Entity 5	Country 5	Sponsored Fund	XXXXXX.00005	Under Review	06/03/2020					

Figure 84 – Add an individual sponsored entity – Manage sponsored entities page

2. Select the **add an individual sponsored entity** link on the manage sponsored entities page.

**Add Sponsored Entity** [my home page](#) [get help](#) [logout](#)

\* required fields

Legal Name of the Sponsored Entity:\*

Country/Jurisdiction:\*

Classification:\*

Figure 85 – Add an individual sponsored entity – Add a sponsored entity

3. Enter the legal name of the sponsored entity. See the box below for a definition of sponsored entity legal name:

Definition of legal name	The legal name is the name of the sponsored entity used in official incorporation or organization documents, or the name otherwise recognized by the residence jurisdiction government as the sponsored entity’s official name. Typically, the legal name is the name used by the sponsored entity in legal documents.
--------------------------	--

4. Select the sponsored entity’s country/jurisdiction from the drop-down list. For a list of available countries in the drop-down lists, [go to the FATCA Online Registration System: Country/Jurisdiction Listing page](#). See the box below for a definition of country/jurisdiction:

Definition of country/jurisdiction	The jurisdiction of residence means the jurisdiction in which the sponsored entity is treated as a resident for income tax purposes (for example, the place of incorporation or place of principal management and control). For a partnership or other flow-through entity, the sponsored entity’s jurisdiction is under the laws of the jurisdiction which the entity is organized or established or, if not organized or established under the laws of any jurisdiction, the jurisdiction where it maintains its principal office.
------------------------------------	--

5. Choose one of the following FATCA classifications to identify the sponsored entity in its country/jurisdiction:

**Table 27 – FATCA Sponsored Entity Classifications**

<b>Select</b>	<b>If</b>
Sponsored Subsidiary	the sponsored entity is a sponsored FFI that is a sponsored controlled foreign corporation.
Sponsored Fund	the sponsored entity is a sponsored FFI that is a sponsored investment entity.
Sponsored Direct Reporting NFFE	the sponsored entity is a direct reporting NFFE that has another entity, other than a nonparticipating FFI, that agrees with the NFFE to act as its sponsoring entity.

6. Select one of the following:
- To return to the manage sponsored entities page without adding the sponsored entity:  
Click the “cancel” button.
  - To add the sponsored entity:  
Click the “submit” button.

- If you added a sponsored fund or a sponsored direct reporting NFFEs, the system will direct you to the manage sponsored entities page. If you added a sponsored subsidiary, you can add sponsored subsidiary branches on the next screen.

**Manage Sponsored Subsidiary Branches** [my home page](#) [get help](#) [logout](#)

**Sponsored Subsidiary Legal Name:** Sponsored Entity 4

**Sponsored Subsidiary Country/Jurisdiction:** Country 4

**Sponsored Entity ID:** XXXXXX.00004

\* required fields

List each country/jurisdiction in which the Sponsored Subsidiary maintains a branch. If none click "Back to Manage Sponsored Entities" to return to your list of Sponsored Entities. ?

Branch Country/Jurisdiction: \* Select Country/Jurisdiction ▼

Sponsored Subsidiary Branch Information ?

No Items.

Country /Jurisdiction	GIIN	

**Figure 86 – Add an individual sponsored entity – Manage sponsored subsidiary branches**

- Beginning with the first sponsored subsidiary branch, select the country/jurisdiction in which the branch is located from the dropdown list. A sponsoring entity can only add one sponsored subsidiary branch per country/jurisdiction for each sponsored entity. For a list of available countries in the drop-down lists, [go to the FATCA Online Registration System: Country/Jurisdiction Listing page](#).
- Click on the “add another” button to add the sponsored subsidiary branch.
- If the sponsored entity has a sponsored subsidiary branch in an additional country/jurisdiction, repeat the instructions for steps 8 and 9 for each sponsored subsidiary branch until all are added. As sponsored subsidiary branches are added, the branch information will display in the table below the “add another” button. The table is sorted by the country/jurisdiction of the sponsored subsidiary branch.
- To return to the manage sponsored entities page, click the “back to manage sponsored entities” button.

### 5.8.5.3.2 Add multiple sponsored entities using a file upload

A sponsoring entity can submit multiple sponsored entity records to the online registration system using a file upload. The file upload option allows a sponsoring entity to add many sponsored entities (and sponsored subsidiary branches) at once, rather than adding each individually.

The figure below illustrates the file upload process:

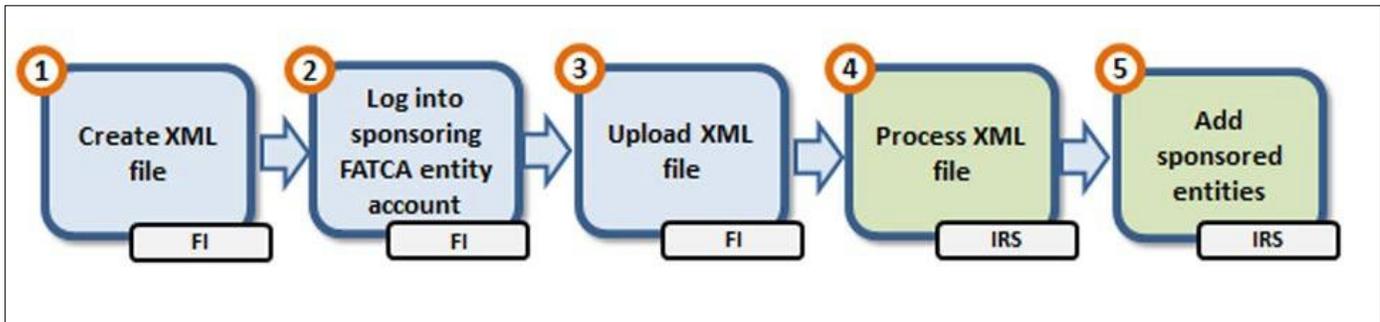


Figure 87 – Sponsored entity file upload process

#### Step 1: Create XML file

Step 1 requires users to create an XML file which can be done in two ways:

- Users unfamiliar with XML should use The FATCA Registration Sponsored Entity Data Preparation Tool to create an XML file. The tool and step by step instructions can be found on the [Information for Adding Multiple Sponsored Entities Using a File Upload page](#).
- Users familiar with XML and who wish to create an XML file without using the Data Preparation Tool can find instructions on how to download the schema, prepare, and validate the XML file:
  - In this user guide, go to [Appendix D - XML File Preparation Instructions for Adding Multiple Sponsored Entities using a File Upload](#).
  - On the FATCA website, [Information for Adding Multiple Sponsored Entities Using a File Upload page](#).

After creating the file, continue to the instructions below on how to select and upload the file. These instructions also describe how the file is processed and added to the sponsoring entity’s FATCA account.

## Step 2: Log into sponsoring entity FATCA account

1. Select the **manage sponsored entities** link under Your Information on the home page. The **manage sponsored entities** link will be available when the sponsoring entity’s account is in approved status.

**Manage Sponsored Entities** [my home page](#) [get help](#) [logout](#)

**Single Sponsored Entity Maintenance:** [Add an Individual Sponsored Entity](#)

**Add Multiple Sponsored Entities:**  
 Upload multiple Sponsored Entities using a file.  
[Information for preparing file](#)

**Upload Completed Sponsored Entities File:**

**Sponsored Entities** [Download Complete Sponsored Entities List \(PDF\)](#) [Download Complete Sponsored Entities List \(CSV\)](#)

4,503 items, displaying 1 to 10.  
 [First/ Prev]1, [2](#),[3](#),[4](#),[5](#),[6](#),[7](#),[8](#),[9](#),[10](#) [Next/Last]

Legal Name	Country/ Jurisdiction	Classification	Sponsored Entity ID	Status	Status Date	GIIN	Effective Date	COPA Date	Last Periodic Certification	
Sponsored Entity 1	Country 1	Sponsored Subsidiary	XXXXXX.00001	Submitted	01/01/2015					<a href="#">edit</a> <a href="#">delete</a> <a href="#">branches</a>
Sponsored Entity 2	Country 2	Sponsored Fund	XXXXXX.00002	Submitted	01/02/2015					<a href="#">edit</a> <a href="#">delete</a>
Sponsored Entity 3	Country 3	Sponsored Fund	XXXXXX.00003	Approved	01/15/2015	XXXXXX.XXXX3.SF.XXX	01/15/2015			<a href="#">edit</a> <a href="#">cancel</a>
Sponsored Entity 4	Country 4	Sponsored Subsidiary	XXXXXX.00004	Canceled	06/01/2020		01/15/2015	07/15/2018	07/15/2018	
Sponsored Entity 5	Country 5	Sponsored Fund	XXXXXX.00005	Under Review	06/03/2020					

**Figure 88 – Add multiple sponsored entities using a file upload – Manage sponsored entities page**

2. Click on the “browse” button on the manage sponsored entities page.
3. A dialog box will display prompting you to locate the XML file on your computer. Select the XML file you wish to upload and click the “open” button. Only one file can be selected at a time.

**NOTE:** The browse/upload box may display differently depending on type of Internet browser.

*XML file name requirements:*

- Must be 250 characters or less
- Valid characters are uppercase and lowercase letters, A through Z, and numbers, 0 through 9, and underscore ( \_ )
- No blank spaces
- The extension of the filename must be “.xml”

### Step 3: Upload XML file

1. Click “upload” button to begin to upload the XML file.
2. A pop-up message will display notifying you that it will take some time to upload the file. Select one of the following:
  - To return to the page without uploading the file:  
Click the “cancel” button.
  - To upload the file:  
Click the “OK” button.
3. The file will either not be accepted for processing or accepted for processing:
  - File not accepted: If the file contains errors at the time of the upload, it will not be accepted and an error message will display with additional information about the error. A message will be posted to your message board with information about the error.
  - File accepted: If the file contains no errors at the time of the upload, the file will be accepted for processing and a confirmation page will display with a confirmation number. A message will be posted to your message board with the confirmation information. Allow 48 hours for the sponsored entities (and sponsored subsidiary branches) included in the accepted XML file to be processed and added to the sponsored entity table.

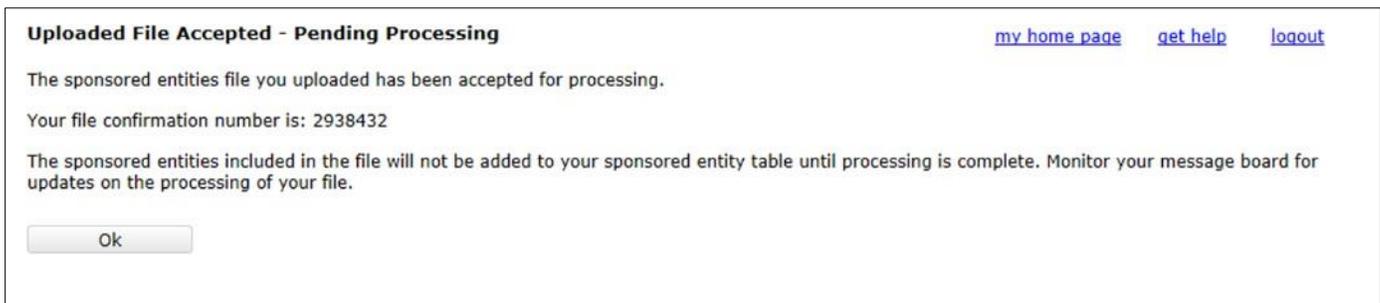


Figure 89 – Add multiple sponsored entities using a file upload – Uploaded file accepted

### Step 4: Process XML file

Within 48 hours of an accepted file upload, a message will be posted to your message board with information on the processing status of the file. The message will include the file’s confirmation number.

The file will either not be processed or complete processing:

- File not processed: The message board message will provide additional information on why the file could not be processed.
- File processing complete: The file was processed successfully. The message board message will provide information on the number of records that were added to the sponsored entity table. The number of records refers only to the number of sponsored entities added and does not include any sponsored subsidiary branches.

### Step 5: Add sponsored entities

If the file is processed successfully, you can view your sponsored entities by selecting the **manage sponsored entities** link on the home page. The records will be in submitted status and awaiting a GIIN. Monitor your message board for updates on the status of the sponsored entities.

The table below contains possible errors you may receive during the process of adding sponsored entities. If applicable, a message will be posted to your message board containing additional information about the error.

**Table 28 – Possible errors that may occur when adding sponsored entities**

Error Type	Next Steps
The file format is incorrect. Verify that the XML is formatted correctly	Validate the file against the XML schema using any XML editor. Follow the error message’s instructions to correct the XML elements and revalidate the file. Upload the corrected file
The FATCA ID of the sponsoring entity in the file does not match your FATCA ID	The FATCA ID in the XML file must be the same FATCA ID of the account you are uploading to. Correct the XML file and upload the corrected file
The file failed security screening	Create and upload a new XML file
The file contains restricted characters	Verify that you have not used two hyphens in a row without characters in between, (--) are not allowed. Replace any use of an ampersand (&), with “&amp;”
Adding these sponsored entities to your existing sponsored entities will exceed the maximum number allowed (5000)	The number of records in the file, plus the number of sponsored entities in the sponsored entity table, will cause the total to exceed 5000 records. Review your sponsored entities table and submit a new file that will not exceed the record limit
The file failed schema validation. One or more records in your file does not meet the requirements for adding a sponsored entity or sponsored subsidiary branch record, or the schema version is not correct	Validate the file against the XML schema using any XML editor. Follow the error message’s instructions to correct the XML elements, including the schema version, and revalidate the file. Upload the corrected file
A system error has occurred. Try again later	Upload the file again at a later time
Your file could not be processed due to a system error. You need to resubmit your file	Upload the file again
Your file was partially processed, but processing could not be completed due to a system error	Review your sponsored entities table to determine which records were successfully added. Create and upload a new file containing only the records that were not added to the sponsored entity table

#### 5.8.5.4 *Edit a Sponsored Entity*

Sponsoring entities in approved status can edit a sponsored entity’s legal name from the sponsored entities table on the manage sponsored entities page. A sponsored entity’s legal name can only be edited if the sponsored entity is in submitted or approved status.

1. Select the **manage sponsored entities** link under Your Information on the home page to display the manage sponsored entities page.
2. From the sponsored entities table, select the **edit** link next to sponsored entity whose legal name you wish to edit.

**Edit Sponsored Entity** [my home page](#) [get help](#) [logout](#)

\* required fields

Sponsored Entity ID: XXXXXX.00004

Legal Name of the Sponsored Entity:\* ?

Sponsored Entity 1

Country/Jurisdiction: ?

Country 1

Classification: ?

Sponsored Fund

**Figure 90 – Edit a sponsored entity’s legal name**

3. Enter the new legal name of the sponsored entity.
4. Select one of the following:
  - Click “cancel” to return to the manage sponsored entities page without editing the legal name.
  - Click “submit” to save the changes and return to the manage sponsored entities page.

To change the country/jurisdiction or the classification of a sponsored entity, the sponsored entity must be canceled or deleted and added again with the new country/jurisdiction or classification information.

#### 5.8.5.5 *Cancel a Sponsored Entity (for sponsored entities in approved status only)*

A sponsoring entity in approved status can cancel sponsored entities in approved status from the sponsored entities table on the manage sponsored entities page.

1. Select the **manage sponsored entities** link under Your Information on the home page.
2. From the sponsored entities table, select the **cancel** link next to the approved sponsored entity record you wish to cancel.
3. A warning message will display. Canceling a sponsored entity will cause the sponsored entity and their sponsored subsidiary branches to no longer appear on the published IRS FFI List and their GIINs to no longer be valid. Select one of the following:
  - To go back without canceling the sponsored entity:  
Click the “cancel” button.
  - To continue and cancel the sponsored entity:  
Click the “OK” button.

After canceling a sponsored entity, the sponsored entity will remain in the sponsored entities table with a status of canceled.

#### 5.8.5.6 *Delete a Sponsored Entity (for sponsored entities in submitted status only)*

A sponsoring entity in approved status can delete sponsored entities in submitted status from the sponsored entities table on the manage sponsored entities page.

1. Select the **manage sponsored entities** link under Your Information on the home page.
2. From the sponsored entities table, select the **delete** link next to the sponsored entity record you wish to delete.
3. A warning message will display. Deleting a sponsored entity in submitted status will also delete its sponsored subsidiary branches. Select one of the following:
  - To go back without deleting the sponsored entity:  
Click the “cancel” button.
  - To continue and delete the sponsored entity:  
Click the “OK” button.

After deleting a sponsored entity, the sponsored entity will no longer appear in the sponsored entities table.

#### 5.8.6 **Manage Sponsored Subsidiary Branches**

A sponsored entity with a sponsored subsidiary classification can have branches (sponsored subsidiary branches) and can add and delete their sponsored subsidiary branches via the **manage sponsored entities** link on the home page when the sponsored entity is in submitted or approved status.

### 5.8.6.1 View Sponsored Subsidiary Branch Information

Sponsored subsidiary branches can be viewed from the sponsored entities table. Select the **manage sponsored entities** link under Your Information on the home page to go to the manage sponsored entities page.

**Manage Sponsored Entities** [my home page](#) [get help](#) [logout](#)

**Single Sponsored Entity Maintenance:** [Add an Individual Sponsored Entity](#)

**Add Multiple Sponsored Entities:**  
 Upload multiple Sponsored Entities using a file.  
[Information for preparing file](#)

**Upload Completed Sponsored Entities File:**

**Sponsored Entities** [Download Complete Sponsored Entities List \(PDF\)](#) [Download Complete Sponsored Entities List \(CSV\)](#)

4,503 items, displaying 1 to 10.  
 [First/ Prev]1, [2](#), [3](#), [4](#), [5](#), [6](#), [7](#), [8](#), [9](#), [10](#) [Next/Last]

Legal Name	Country/ Jurisdiction	Classification	Sponsored Entity ID	Status	Status Date	GIIN	Effective Date	COPA Date	Last Periodic Certification	
Sponsored Entity 1	Country 1	Sponsored Subsidiary	XXXXXX.00001	Submitted	01/01/2015					<a href="#">edit</a> <a href="#">delete</a> <a href="#">branches</a>
Sponsored Entity 2	Country 2	Sponsored Fund	XXXXXX.00002	Submitted	01/02/2015					<a href="#">edit</a> <a href="#">delete</a>
Sponsored Entity 3	Country 3	Sponsored Fund	XXXXXX.00003	Approved	01/15/2015	XXXXXX.XXXX3.SF.XXX	01/15/2015			<a href="#">edit</a> <a href="#">cancel</a>
Sponsored Entity 4	Country 4	Sponsored Subsidiary	XXXXXX.00004	Canceled	06/01/2020		01/15/2015	07/15/2018	07/15/2018	
Sponsored Entity 5	Country 5	Sponsored Fund	XXXXXX.00005	Under Review	06/03/2020					

Figure 91 – Manage sponsored subsidiary branches – sponsored entities table

Select the **branches** link next to the sponsored entity record to view the sponsored subsidiary branch information.

**Manage Sponsored Subsidiary Branches** [my home page](#) [get help](#) [logout](#)

**Sponsored Subsidiary Legal Name:** Sponsored Entity 4  
**Sponsored Subsidiary Country/Jurisdiction:** Country 4  
**Sponsored Entity ID:** XXXXXX.00004

\* required fields

List each country/jurisdiction in which the Sponsored Subsidiary maintains a branch. If none click "Back to Manage Sponsored Entities" to return to your list of Sponsored Entities. ⓘ

Branch Country/Jurisdiction: \*

Sponsored Subsidiary Branch Information ⓘ

2 items, displaying 1 to 2

Country /Jurisdiction	GIIN	
Country 1		<a href="#">delete</a>
Country 2		<a href="#">delete</a>

[Download Complete Sponsored Subsidiary Branch List \(PDF\)](#)      [Download Complete Sponsored Subsidiary Branch List \(CSV\)](#)

Figure 92 – Manage sponsored subsidiary branches – sponsored subsidiary branch information

The sponsored subsidiary branch information includes the sponsored subsidiary branch’s country/jurisdiction and GIIN. A GIIN will be displayed only if it is in approved status.

5.8.6.2 *Download a list of an individual sponsored entity’s sponsored subsidiary branches:*

1. To download the list in PDF or CSV format, select one of the following links:

- **Download complete sponsored subsidiary branch List (PDF).**
- **Download complete sponsored subsidiary branch list (CSV).**

**NOTE:** If the sponsored entity has no sponsored subsidiary branches, the table will contain no items and the links will not be available.

2. A message may display notifying you it may take some time to generate the file. Click “OK” to continue.
3. Follow your Internet browser’s prompts for saving files to your computer.
4. Click the “back to manage sponsored entities” button to return to the manage sponsored entities page.

You can download a complete list of sponsored subsidiary branches directly from the home page. [Go to Chapter 5.6.7 Download Registration Tables](#) for more information.

### 5.8.6.3 Add a sponsored subsidiary branch

1. After you have selected the **branches** link next to the correct sponsored entity record, select the country/jurisdiction in which the sponsored subsidiary branch is located from the drop-down list. A sponsoring entity can only add one sponsored subsidiary branch per country/jurisdiction for each sponsored entity. For a list of available countries in the drop-down lists, [go to the FATCA Online Registration System: Country/Jurisdiction Listing page](#).
2. Click on the “add another” button to add the sponsored subsidiary branch.  
If the sponsored entity has a sponsored subsidiary branch in an additional country/jurisdiction, repeat the instructions for steps 1 and 2 for each sponsored subsidiary branch until all are added.

As sponsored subsidiary branches are added, the branch information will display in the table below the “add another” button. The table is sorted by the country/jurisdiction of the sponsored subsidiary branch.

Sponsored Subsidiary Branch Information ⓘ

2 items, displaying 1 to 2

Country /Jurisdiction	GIIN	
Country 1		<a href="#">delete</a>
Country 2		<a href="#">delete</a>

[Download Complete Sponsored Subsidiary Branch List \(PDF\)](#)      [Download Complete Sponsored Subsidiary Branch List \(CSV\)](#)

Figure 93 – Manage sponsored subsidiary branches – sponsored subsidiary branch entries

4. To return to the manage sponsored entities page, click the “back to manage sponsored entities” button

### 5.8.6.4 Delete a Sponsored Subsidiary Branch

1. Select the **manage sponsored entities** link under Your Information on the home page.
2. From the manage sponsored entities table, select the **branches** link next to the sponsored entity record to view the sponsored subsidiary branch information.
3. From the manage sponsored subsidiary branches page, select the **delete** link next to sponsored subsidiary branch record you wish to delete.
4. A warning message will display. Deleting a sponsored subsidiary branch will delete the GIIN and cause the sponsored subsidiary branch to not to appear on the next published IRS FFI List.
  - To go back without deleting the sponsored subsidiary branch:  
Click the “cancel” button.
  - To continue and delete the sponsored subsidiary branch:  
Click the “OK” button.

### 5.8.7 Certification History

A table of all submitted certifications is available from the account home page. Click on the Certification History link in the *Your Information* section. This will display the summary information for each submitted certification, the FATCA ID of the FI that submitted, whether it was a COPA or periodic certification, and certification results. You'll also see the date it was submitted and the type of certification. The column for certification period only refers to periodic certifications. For member FIs only, the link to view the certification will not appear unless you, and not your Lead FI, have submitted the certification (i.e., cannot view a certification that was submitted by your lead FI). An FI will not have the link for certification history if the registration is registration status under review, registration rejected/denied, agreement canceled or agreement terminated.

Note: If a certification was submitted prior to a change FI type or transfer to an Expanded Affiliated Group with a different FATCA ID, that certification will continue to display in the certification history table and will show the FATCA ID that was used at the time of submission in the “Submitted by” column.

Certification History <span style="float: right;"><a href="#">my home page</a> <a href="#">get help</a> <a href="#">logout</a></span>						
4 items, displaying all items						
Certification Submitted Date	Submitted by	Category	Certification Period	Certification Type	Certification Result	
07/12/2018	123ABC.00005	Periodic	01/01/2015 to 12/31/2017	Periodic - Registered Deemed-Compliant FFI - Qualified Collective Investment Vehicle	Compliance	<a href="#">View</a>
07/04/2018	123ABC	Periodic	mm/dd/yyyy to mm/dd/yyyy	Periodic - Consolidated Compliance Group (CCG)	Qualified Certification	
06/04/2018	123ABC	COPA		COPA - Consolidated Compliance Group (CCG)	Due Diligence	
06/02/2018	123ABC.00005	COPA		COPA - Registered Deemed-Compliant FFI - Local FFI	Due Diligence	<a href="#">View</a>

[Back to Home Page](#)

Figure 94 -- Certification History Member (FI)

# 6 Chapter 6: Appendices/Miscellaneous

## 6.1 Appendix A – Get Help/Technical Support

Each page in the online registration system has a **get help** link. Select it to view the help page.

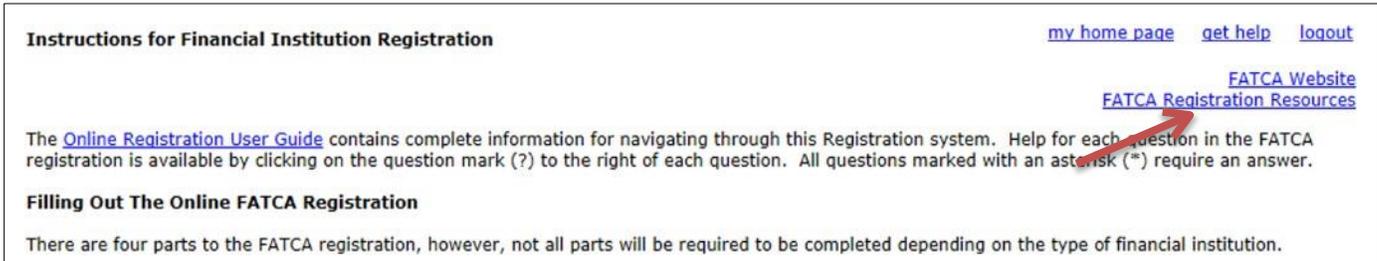


Figure 95 – Get Help – Where to Click



Figure 96 – Help page

The FATCA Online Registration System’s Help page includes a list of helpful links. Select a link to open a new window and view the information.

Table 29 – Help page links and descriptions

Help Page Link	Description
<a href="#">Registration User Guide</a>	Complete information for navigating through the registration system
<a href="#">Frequently Asked Questions (FAQs) - FATCA Registration System</a>	Resource materials to assist users with the registration process and Frequently- Asked Questions (FAQs)
<a href="#">Dictionary for FATCA Registration</a>	Dictionary of FATCA Registration System Acronyms.
<a href="#">FATCA Registration Statuses</a>	A listing of all statuses, their descriptions definitions, and their next steps for each of the FATCA Registration account statuses.
<a href="#">System Support*</a>	System support for the FATCA Online Registration System, including help with login problems, error messages, and other technical system issues. Includes information on how to contact the Internal Revenue Service with system questions
<a href="#">Foreign Account Tax Compliance Act (FATCA)</a>	Published guidance, frequently asked questions, and other information about FATCA. Includes information on how to submit non-system related questions

\*When contacting the IRS for system support, include as much information as possible about the issue. (Ex: Include FATCA ID, date and time of issue, in what part of the registration the issue occurred, error message displayed etc.)

## 6.2 Appendix B – Glossary of Terms

Table 30 – Glossary of terms

Term	Definition
Branch	A branch is a unit, business, or office of an FI that is treated as a branch under the regulatory regime of a jurisdiction, or is otherwise regulated under the laws of such jurisdiction as separate from other offices, units, or branches of the FI.
Certification of Pre-existing Accounts	A certification of preexisting accounts (COPA) is a one-time certification regarding an FIs compliance with the identification and due diligence procedures for preexisting accounts.
Certification Period	<p>The certification period is the period of time for which the FI must certify. This only applies to a Periodic Certification.</p> <p>The first certification period begins on the effective date of the FFI agreement and ends at the close of the third full calendar year following the effective date of the FFI agreement. For example, for an FI that has a FFI agreement with an effective date of July 1, 2014, the certification period starts on July 1, 2014, and ends on December 31, 2017.</p> <p>For entities that do not enter into an FFI agreement (e.g., Direct Reporting NFFE), the first certification period begins on the date a GIIN is issued and ends at the close of the third full calendar year following that date.</p> <p>Each subsequent certification period is the three-calendar year period following the previous certification period.</p>
Common Parent Entity	Common parent entity means the common parent entity of an expanded affiliated group that directly owns stock or other equity interests meeting the requirements of Treas. Reg. section 1.1471-5(i)(4) in at least one of the other members (without applying the constructive ownership rules of section 318 of the Code). Generally, only a corporation shall be treated as the common parent entity of an expanded affiliated group, unless the taxpayer elects to follow the approach described in Treas. Reg. section 1.1471-5(i)(10).
Compliance FI	A Compliance FI means a PFFI, Reporting FI under a Model 1 or 2 IGA, or USFI that is a member of an expanded affiliated group (EAG) that agrees to establish and maintain a consolidated compliance program, perform a consolidated periodic review, and submit required certifications on behalf of one or more member FIs that are part of its (EAG) (the compliance group). A Compliance FI must meet the requirements to register as a lead FI, and as part of that registration, it must identify each member FI that is included in its compliance group.
Consolidated Compliance Group (CCG)	A consolidated compliance group (CCG) is a set of member entities of the same type who are associated together within a group (a CCG) and are represented by another entity responsible to complete a certification on behalf of the member entities.
Consolidated Compliance Group (CCG) Member	A consolidated compliance group (CCG) member is an entity within a CCG.
Direct Reporting NFFE	A direct reporting NFFE is a non-financial foreign entity (NFFE) that has elected to report its substantial U.S. owners to the IRS pursuant to Treas. Reg. section 1.1472-1(c)(3).
Effective Date	The date the registration status is first set to approved status. If this date is prior to June 30, 2014, the effective date is set to June 30, 2014
Employer Identification Number (EIN)	A number used by the IRS to identify a business entity. It is also known as a Federal Tax Identification Number.
Exempt Beneficial Owner	An entity that is described in Treas. Reg. §1.1471-6 as: (1) a foreign government, a political subdivision of a foreign government, or a wholly owned agency or instrumentality of any one or more of the foregoing; (2) an international organization or a wholly owned agency or instrumentality thereof; (3) a foreign central bank of issue; (4) a government of a U.S. Territory; (5) a treaty-qualified retirement fund; (6) a broad participation retirement fund; (7) a narrow participation retirement fund; (8) a fund formed pursuant to a plan similar to a section 401(a) plan; (9) an investment vehicle used exclusively for retirement funds; (10) a pension fund of an exempt beneficial owner; or (11) an entity wholly owned by exempt beneficial owners. The term Exempt Beneficial Owner also includes any entity treated as an exempt beneficial owner pursuant to a Model 1 or 2 IGA.

Expanded Affiliated Group (EAG)	An expanded affiliated group (EAG) is generally defined in accordance with the principles of section 1504(a) of the Code to mean one or more chains of members connected through ownership by a common parent entity if the common parent entity directly owns stock or other equity interests meeting the requirements of Treas. Reg. section 1.1471-5(i)(4) in at least one of the other members (without applying the constructive ownership rules of section 318 of the Code).
FATCA ID	Each registering FI or direct reporting NFFE will be given a FATCA ID that will be used for purposes of establishing and accessing its online FATCA account. For all FI types, other than member, the FATCA ID is a randomly generated six-character alphanumeric string. These 6 characters are upper case letters excluding the letter O, or numbers, or a combination of both. For members FIs, the FATCA ID will be comprised of 12 characters: the first 6 characters will be the lead FIs FATCA ID, followed by a period, and the last 5 characters will be alphanumeric and assigned sequentially to each member FI. The FATCA ID is not the same as the GIIN.
Financial Institution (FI)	An institution that is a depository institution, custodial institution, investment entity, or insurance company (or holding company of an insurance company) that issues cash value insurance or annuity contracts.
Foreign Account Tax Compliance Act (FATCA)	Legislation enacted in 2010 as part of the Hiring Incentives to Restore Employment (HIRE) Act.
Foreign Financial Institution (FFI)	A Foreign financial institution (FFI) means a financial institution that is not located in the United States and includes: (1) an FFI treated as a reporting FI under a Model 1 IGA, including foreign branches of a USFI or Territory-organized FI, (2) an FFI treated as a reporting FI under a Model 2 IGA and (3) a foreign branch of a USFI that has in effect a QI Agreement.
Global Intermediary Identification Number (GIIN)	A global intermediary identification number, assigned by the FATCA online registration system, to an approved: FI, FI branch (excluding U.S branches), direct reporting NFFE, sponsoring entity, sponsored entity or sponsored subsidiary branch. The GIIN may be used by such entity to identify itself to withholding agents and tax administrations for FATCA reporting. For further information on the make-up of the GIIN, see the <a href="#">FATCA Online Registration System and FFI List GIIN Composition Information page</a> .
Intergovernmental Agreement (IGA)	An agreement or arrangement between the U.S. or the Treasury Department and a foreign government or one or more agencies to implement FATCA.
Lead FI (lead)	A lead FI means a USFI, FFI, or a Compliance FI that will initiate the FATCA registration process for each of its member FIs that is a PFFI, or RDCFFI and that is authorized to carry out most aspects of its member FIs' FATCA registrations. A lead FI is not required to act as a lead FI for all member FIs within an (EAG). Thus, an (EAG) may include more than one lead FI that will carry out FATCA registration for a group of its member FIs. A lead FI will be provided the ability to manage the online FATCA account for its member FIs.
Member FI (Member)	A member FI is an FFI or direct reporting NFFE that is registering as a member of an (EAG) that is not acting as a lead FI and that is registering as a PFFI, RDCFFI, or direct reporting NFFE. For purposes of registration, a member FI may also include a USFI that is registering a foreign branch that is treated as a reporting FI under Model 1 IGA or that intends to apply for status as a QI. A member FI will need to obtain its FATCA ID from its lead FI. The FATCA ID is used to identify the member FI for purposes of registration and is not the same number as the GIIN.
Model 1 IGA	An agreement between the United States or the Treasury Department and a foreign government or one or more foreign agencies to implement FATCA through reporting by financial institutions to such foreign government or agency thereof, followed by automatic exchange of the reported information with the IRS. For a list of jurisdictions treated as having in effect an IGA, see <a href="#">FATCA Archive</a> .

Model 2 IGA	An agreement or arrangement between the United States or the Treasury Department and a foreign government or one or more foreign agencies to implement FATCA through reporting by financial institutions directly to the IRS in accordance with the requirements of an FFI Agreement, supplemented by the exchange of information between such foreign government or agency thereof and the IRS. For a list of jurisdictions treated as having in effect an IGA, see <a href="#">FATCA Archive</a> .
Non-IGA Countries	Countries that do not have a FATCA Intergovernmental agreement in place with the U.S.
Nonreporting FI	An entity that is established in a jurisdiction that has in effect a Model 1 or 2 IGA and that is treated as a nonreporting FI in Annex II of the applicable Model 1 or 2 IGA or that is otherwise treated as a deemed-compliant FFI or an exempt beneficial owner under Treas. Reg. §1.1471-5 or §1.1471-6.
Participating Financial Institution (PFFI)	An FFI that: (1) is registering to agree to enter into an FFI Agreement, (2) is treated as a reporting FI under a Model 2 IGA and that is certifying that it will comply with the terms of an FFI Agreement, as modified by the terms of the applicable Model 2 IGA, or (3) is a foreign branch of a USFI that has in effect a QI Agreement and that is also agreeing to the terms of an FFI Agreement, unless such branch is treated as a reporting FI under a Model 1 IGA (see RDCFFI definition). See Rev. Proc. 2014-38, 2014-29 I.R.B. 131 (as updated), for the FFI Agreement.
Periodic Certification	A periodic certification is a certification required to be submitted by the July 1 following the end of each certification period (i.e., every 3 years) regarding the entity's compliance with various FATCA requirements
Point of Contact (POC)	An individual authorized by the FI or direct reporting NFFE to receive FATCA-related information regarding the FI or direct reporting NFFE, and to take other FATCA-related actions on behalf of the FI or direct reporting NFFE.
Qualified Intermediary (QI)	A person described in Treas. Reg. §1.1441-1(e)(5)(ii) that has entered into a qualified intermediary agreement (QI Agreement) with the IRS. See Rev. Proc. 2014-39, 2014-29 I.R.B. 151 (as updated), for the QI Agreement.
Registered Deemed Compliant Collective Certification	A lead FI who is in a Registered Deemed Compliant classification submits a certification for itself and its Registered Deemed Compliant members. This only applies to a Periodic Certification.
Registered Deemed- Compliant FFI (RDCFFI)	(1) an FFI that is registering to confirm that it meets the requirements to be treated as a local FFI, nonreporting member FI of a PFFI group, qualified collective investment vehicle, restricted fund, qualified credit card issuer, sponsored investment entity, or sponsored controlled foreign corporation (see Treas. Reg. §1.1471-5(f)(1)(i) for more information about these categories), (2) a reporting FI under a Model 1 IGA that is registering to obtain a GIIN, or (3) an FFI that is treated as a Nonreporting FI under a Model 1 or 2 IGA and that is registering pursuant to the applicable Model 1 or 2 IGA.
Related Entity	An entity that is related to another entity under an applicable Model 1 or 2 IGA. An entity is related to another if either entity controls the other or the two entities are under common control. Control includes direct or indirect ownership of more than 50 percent of the vote or value in an entity.
Renewal Effective Date	The effective date of the new FFI agreement.
Reporting FI under a Model 1 or Model 2 IGA	An FI that is treated as a reporting FI under the terms of a Model 1 or Model 2 IGA that is in effect. The term reporting FI also includes a foreign branch of a USFI that is treated as a reporting FI under the terms of a Model 1 IGA that is treated as in effect. A foreign branch of a USFI treated as a reporting FI under the terms of a Model 2 IGA is not required to submit a FATCA Registration form to obtain a GIIN unless it intends to apply for status as a QI.

Responsible Officer (RO) for Question 10	The individual authorized under applicable local law to establish the statuses of the FIs or direct reporting NFFE's home office and branches as indicated in the registration. To have the authority to "establish the statuses" for purposes of Question 10, an RO must have the authority to act on behalf of the FI or direct reporting NFFE or to represent the FATCA status(es) of the FI or direct reporting NFFE to the IRS as part of the registration process. The RO for purposes of Question 10 must also have the authority under local law to designate additional POCs. The RO identified in Question 10 will be a Point of Contact (POC) for the FI or direct reporting NFFE. If an FI is a lead FI, the FI's RO will automatically be treated as a POC for the FI and any member FI. See <a href="#">Question 10</a> for additional guidance on ROs.
Responsible Officer (RO) for Part 4	The individual with authority under local law to submit the information provided in the registration on behalf of the FI or direct reporting NFFE. In the case of FIs, direct reporting NFFEs, or FI branches not governed by a Model 1 IGA, this individual must also have authority under local law to certify that the FI or direct reporting NFFE meets the requirements applicable to the FIs or direct reporting NFFE's status or statuses identified in the registration. The individual must be able to certify, to the best of his or her knowledge, that the information provided in the FIs or direct reporting NFFE's registration is accurate and complete. The RO identified in Part 4 of the FIs or direct reporting NFFE's registration need not be the same individual identified as the RO in Line 10 or Line 11b. See <a href="#">Part 4</a> for additional guidance on ROs.
Single FI (Single)	A single FI means an FI that does not have any member FIs and that is registering for PFFI or RDCFFI status for itself or one or more of its branches. A single FI may also include a USFI that is registering a foreign branch treated as a reporting FI under a Model 1 IGA or that intends to apply for status as a QI.
Sponsored Entity	A sponsored FFI or a sponsored direct reporting NFFE.
Sponsored FFI	A sponsored fund or a sponsored subsidiary.
Sponsored Fund	An FFI that is an investment entity that has a sponsoring entity that will perform the due diligence, withholding, and reporting obligations on its behalf.
Sponsored Direct Reporting NFFE	A direct reporting NFFE that has another entity, other than a nonparticipating FFI, that agrees to act as its sponsoring entity.
Sponsored Subsidiary	An FFI that is a controlled foreign corporation that has a sponsoring entity that will perform the due diligence, withholding, and reporting obligations on its behalf.
Sponsored Subsidiary Branch	A branch of a sponsored Subsidiary that is outside the sponsored Subsidiary's jurisdiction of tax residence.
Sponsoring Entity	An entity that will perform the due diligence, withholding, and reporting obligations of one or more sponsored FFIs or the due diligence and reporting obligations of one or more sponsored direct reporting NFFEs.
Trustee-Documented Trust	A trust described as such in a Model 1 IGA or a Model 2 IGA.
United States	The United States of America, including the States thereof, and the District of Columbia, but does not include the U.S territories.
U.S. Financial Institution (USFI)	A financial institution that is a resident of the United States.
U.S. Territory	American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico, or the U.S. Virgin Islands.
Withholding Foreign Partnership (WP)	A foreign partnership that has entered into a withholding foreign partnership agreement (WP Agreement) with the IRS. See Rev. Proc. 2014-47, 2014-35 I.R.B. 393 (as updated), for the WP Agreement.
Withholding Foreign Trust (WT)	A foreign simple or grantor trust that has entered into a withholding foreign trust agreement (WT Agreement) with the IRS. See Rev. Proc. 2014-47, 2014-35 I.R.B. 393 (as updated), for the WT Agreement.

### 6.3 Appendix C – Account Status Tables

Previous chapters in this guide provide a review of the general online registration process. After the registration is submitted, the account status will change to registration submitted. After the IRS reviews the registration, it will be placed into another account status. The account status may require the FI to edit and resubmit the registration due to missing information or other reasons.

The table below lists all possible FI account statuses and a description of each status. See the “How you can change this status” for instructions on what to do next.

**Table 31 – FI account statuses and descriptions**

Status	Description	How you can change this status
Initiated	Your FATCA Account has been created. You should now have a FATCA ID and access code	Complete the registration and submit: Click on the Registration – Edit/Complete/Submit link, complete all required questions, and submit
Registration Submitted	Your FATCA registration has been submitted and the IRS is processing your registration	Edit the registration or wait for IRS to process the registration
Registration Incomplete	Required fields are incomplete on your FATCA registration	You must provide missing or incorrect information and resubmit your registration before processing can begin
Registration Under Review	Your FATCA registration is currently being reviewed	Wait for IRS to provide the next account status update. No additional action is required
Registration Rejected/Denied	Your FATCA registration has been rejected	You cannot change this status
Agreement Canceled	You have canceled your FATCA registration agreement	You cannot change this status
Agreement Terminated	Your FATCA registration agreement has been terminated.	You cannot change this status
Approved	Your FATCA registration agreement has been approved. You have been assigned a GIIN that you can view via your home page. Your GIIN will be published on the IRS FFI List	You cannot change this status unless you cancel the registration agreement

The table below displays the descriptions and next steps for sponsoring entities with sponsored entities in each of the FATCA statuses:

Table 32 – Sponsored entity statuses and descriptions

Status	Description	Next Steps
Submitted	Your sponsored entity's information has been submitted for processing	Monitor email and message board for account updates
Under Review	The sponsored entity's information is being reviewed	Monitor email and message board for account updates
Approved	The sponsored entity has been approved and assigned a GIIN	The sponsored entity's GIIN will be published on the IRS FFI List
Canceled	You have canceled your sponsored entity	The sponsored entity's GIIN will no longer be published on the IRS FFI List. If a certification of pre-existing accounts or periodic certification is required for this sponsored entity, you can include it in your next certification submission.
Rejected/Denied	Your sponsored entity has been rejected	No next steps
Terminated	Your sponsored entity has been terminated	If a certification of pre-existing accounts or periodic certification is required for this sponsored entity, you can include it in your next certification submission.

## 6.4 Appendix D – XML File Preparation Instructions for Adding Multiple Sponsored Entities using a File Upload

The XML schema file (.XSD) for uploading multiple sponsored entities helps sponsoring entities who are familiar with XML codes to create an XML file containing sponsored entity and sponsored subsidiary branch data that can be uploaded to the FATCA Online Registration system. The targeted users of these instructions should have basic working knowledge of XML and prior experience with creating XML files. For users unfamiliar with XML who still wish to use the electronic file submission option for inputting sponsored entities, additional information is available at [FATCA: Information for Adding Multiple Sponsored Entities Using a File Upload](#).

The .XSD file defines all required and optional XML elements and attributes. It can be used to validate an XML file. The validation criteria are based on the special rules and restrictions associated with the required fields for sponsored entities and sponsored subsidiary branches in the FATCA Online Registration system. Below are the step-by-step instructions on how to create the XML file for uploading.

**NOTE:** For the purpose of this document, sponsored entity generally refers to any of the three sponsored entity classifications, unless otherwise indicated.

## Instructions for Creating the Sponsored Entity XML File

Download and unzip the XML Schema zip file in a compatible XML editor. Two files will appear in the unzipped folder – FATCA-FIRegistration-SponsoredEntityUpload-1.0.xsd (primary schema) and FATCA-FIRegistration-SponsoredEntityUpload-CountryList-1.0.xsd (country/jurisdiction list schema) – these should go in the same file directory after unzipping them. The primary schema file will reference the country/jurisdiction list schema file.

1. Create the XML header and root element as shown below, additional detail is provided in the table:

```
<?xml version="1.0" encoding="UTF-8"?>
<tns:SponsoredEntityList version="1.0" xmlns:tns="urn:us:gov:treasury:irs:fatcafiregselistupload">
```

Table 33 – Sponsored Entity List

Elements	Definition/Description	Notes
<b>SponsoredEntityList</b>	Sponsored Entity List - A group that contains data about sponsored entities and a sponsoring entity that agrees to perform the due diligence, reporting, and other requirements on their behalf.	This element is the root element in an XML file. It contains fixed version attribute 1.0.

2. Include the FATCA ID of the sponsoring entity. The FATCA ID in the XML should be the same as the FATCA ID of the sponsoring entity uploading the file. The table below provides additional information for this element.

Table 34 – Sponsored FATCA ID

Element	Definition/Description	Notes
<b>SponsorFATCAId</b>	Sponsoring Entity's FATCA ID - A unique identifier assigned to Sponsoring Entity in FATCA registration system.	<ul style="list-style-type: none"> <li>6 characters, alphanumeric</li> <li>Letters (excluding the letter O), numbers, or a combination of both. The FATCA ID must match the FATCA account under which the XML file is uploaded.</li> </ul>

3. Create sponsored entity and, if applicable, sponsored subsidiary branch records by including all required elements, according to the XML schema. The XML file needs to contain:

- Sponsored entity record(s) (*required*) – each record needs the name, classification, and country/jurisdiction of the sponsored entity.
- Sponsored subsidiary branch records (*optional*) – sponsored entities classified as sponsored subsidiaries need the country/jurisdiction for each sponsored subsidiary branch.

The table below summarizes the required elements and their descriptions, types, and special rules and restrictions.

Table 35 – Sponsored entity and, if applicable, sponsored subsidiary branch records

Elements	Definition/Description	Notes
<b>SponsoredEntity</b>	Sponsored Entity - A group that contains data about sponsored foreign financial institution or sponsored direct reporting non-financial foreign entity.	<ul style="list-style-type: none"> <li>The XML file must contain at least one (1) and up to 5,000 sponsored entity records.</li> <li>Duplicate (i.e., same legal name, same classification and same country/jurisdiction) sponsored entities records are not allowed</li> </ul>

Elements	Definition/Description	Notes
<b>SELegalNm</b>	Sponsored Entity Legal Name - The legal name of the sponsored entity used in official incorporation or organization documents, or the name otherwise recognized by the resident country/jurisdiction government as the sponsored entity's official name. Typically, the legal name is the name used by the sponsored entity in legal documents.	<ul style="list-style-type: none"> <li>Up to 150 characters</li> <li>Lower and uppercase letters (a-z, A-Z), numbers (0-9), blank space, hyphen (-), forward slash (/), pound/hashtag sign (#), ampersand (&amp; represented as &amp;amp;), apostrophe ('), period (.), comma (,), percent sign (%), brackets ([ ]), parentheses ( ), and curly brackets ( { } ).</li> </ul> <p>Notes:</p> <ol style="list-style-type: none"> <li>1) According to XML syntax rules, if the legal name contains "&amp;", you must replace it with its entity reference of "&amp;amp;". The FATCA Online Registration system will automatically convert "&amp;amp;" to "&amp;" when each record is processed.</li> <li>2) Although hyphen (-) is allowed, two hyphens in a row without characters in-between (-- ) are not allowed.</li> </ol>
<b>SDClassificationCd</b>	Sponsored Entity Classification Code for a Sponsored direct reporting NFFE - The classification for sponsored direct reporting NFFE (SD)	Must enter the classification code of SD, SF, or SS that corresponds to the Classification Code elements
<b>SFClassificationCd</b>	Sponsored Entity Classification Code for a Sponsored Fund - The classification for sponsored fund (SF)	
<b>SSClassificationCd</b>	Sponsored Entity Classification Code for a Sponsored Subsidiary - The classification for sponsored subsidiary (SS).	
<b>SECountryCd</b>	Sponsored Entity Country/Jurisdiction Code - The ISO 3166-1 alph-2 standard country/jurisdiction code for the sponsored entity's country/jurisdiction of residence for tax purposes.	Enter the 2-character alpha code from the list of available countries in country/jurisdiction code reference schema (see <a href="#">Country/Jurisdiction Listing</a> )
<b>SSBranch</b>	Sponsored Subsidiary Branch - A group that contains data about a branch of a sponsored subsidiary that is outside the sponsored subsidiary's country/jurisdiction of tax residence.	<ul style="list-style-type: none"> <li>The XML file must contain no more than 300 sponsored subsidiary branches for each sponsored subsidiary (SS)</li> <li>Duplicate (i.e., same country/jurisdiction) sponsored subsidiary branch records are not allowed</li> </ul>
<b>SBCountryCd</b>	Sponsored Subsidiary Branch Country/Jurisdiction Code - The ISO 3166-1 alph-2 standard country/jurisdiction code for the sponsored subsidiary branch's country/jurisdiction of residence for tax purposes.	Only for sponsored subsidiaries (SS). Enter the 2-character alpha code from the list of available countries in country/jurisdiction code reference schema (see <a href="#">Country/Jurisdiction Listing</a> )

4. Validate the file against the XML schema (both primary schema and country/jurisdiction list schema files) using any XML editor. After validation is completed, the XML editor will inform the user of any errors in the XML and the elements that the error is associated with, based on the XML schema's built-in validation rules. Depending on which XML editor is used for validation, the error messages could be in different formats with varying levels of detail. Follow the error message's instructions to correct the XML elements and revalidate.
5. Once the XML file passes validation, save the file as .XML. The file name should:

- Contain only letters, numbers, and underscores without any spaces
- Contain no more than 246 characters (excluding the “.XML” file extension)

#### Sample XML Code for Adding Sponsored Entities

Below is an example of a sponsored entity XML file and the interpretation of the codes:

```
<?xml version="1.0" encoding="UTF-8" ?>
<tns:SponsoredEntityList version="1.0" xmlns:tns="urn:us:gov:treasury:irs:fatcafiregselistupload">
<tns:SponsorFATCAId>ABC123</tns:SponsorFATCAId>
<tns:SponsoredEntity>
<tns:SELegalNm>Bank A</tns:SELegalNm>
<tns:SECountryCd>AF</tns:SECountryCd>
<tns:SDClassificationCd>SD</tns:SDClassificationCd>
</tns:SponsoredEntity>
<tns:SELegalNm>Bank B</tns:SELegalNm>
<tns:SECountryCd>AG</tns:SECountryCd>
<tns:SFClassificationCd>SF</tns:SFClassificationCd>
</tns:SponsoredEntity>
<tns:SponsoredEntity>
<tns:SELegalNm>Bank C</tns:SELegalNm>
<tns:SECountryCd>AF</tns:SECountryCd>
<tns:SSClassificationCd>SS</tns:SSClassificationCd>
<tns:SSBranch>
<tns:SBCountryCd>WS</tns:SBCountryCd>
</tns:SSBranch>
<tns:SSBranch>
<tns:SBCountryCd>AL</tns:SBCountryCd>
</tns:SSBranch>
</tns:SponsoredEntity>
</tns:SponsoredEntityList>
```

Interpretation of codes:

- Sponsoring entity FATCA ID: ABC123
- New sponsored entity
  - o Legal name: Bank A
  - o Classification: SD (sponsored direct reporting NFFE)
  - o Country/jurisdiction code: AF (Afghanistan)
- New sponsored entity
  - o Legal name: Bank B
  - o Classification: SF (sponsored fund)
  - o Country/jurisdiction code: AG (Antigua and Barbuda)
- New Sponsored Entity
  - o Legal name: Bank C
  - o Classification: SS (sponsored subsidiary)
  - o Country/jurisdiction code: AF (Afghanistan)
  - o Sponsored subsidiary branch country/jurisdiction code: WS (Samoa)
  - o Sponsored subsidiary branch country/jurisdiction code: AL (Albania)

### What's next?

Once the XML file is created and validated, it is ready to be uploaded to the sponsoring entity's FATCA account if the sponsoring entity is in approved status. See [Chapter 5.8.5 Manage Sponsored Entities](#) for more information.

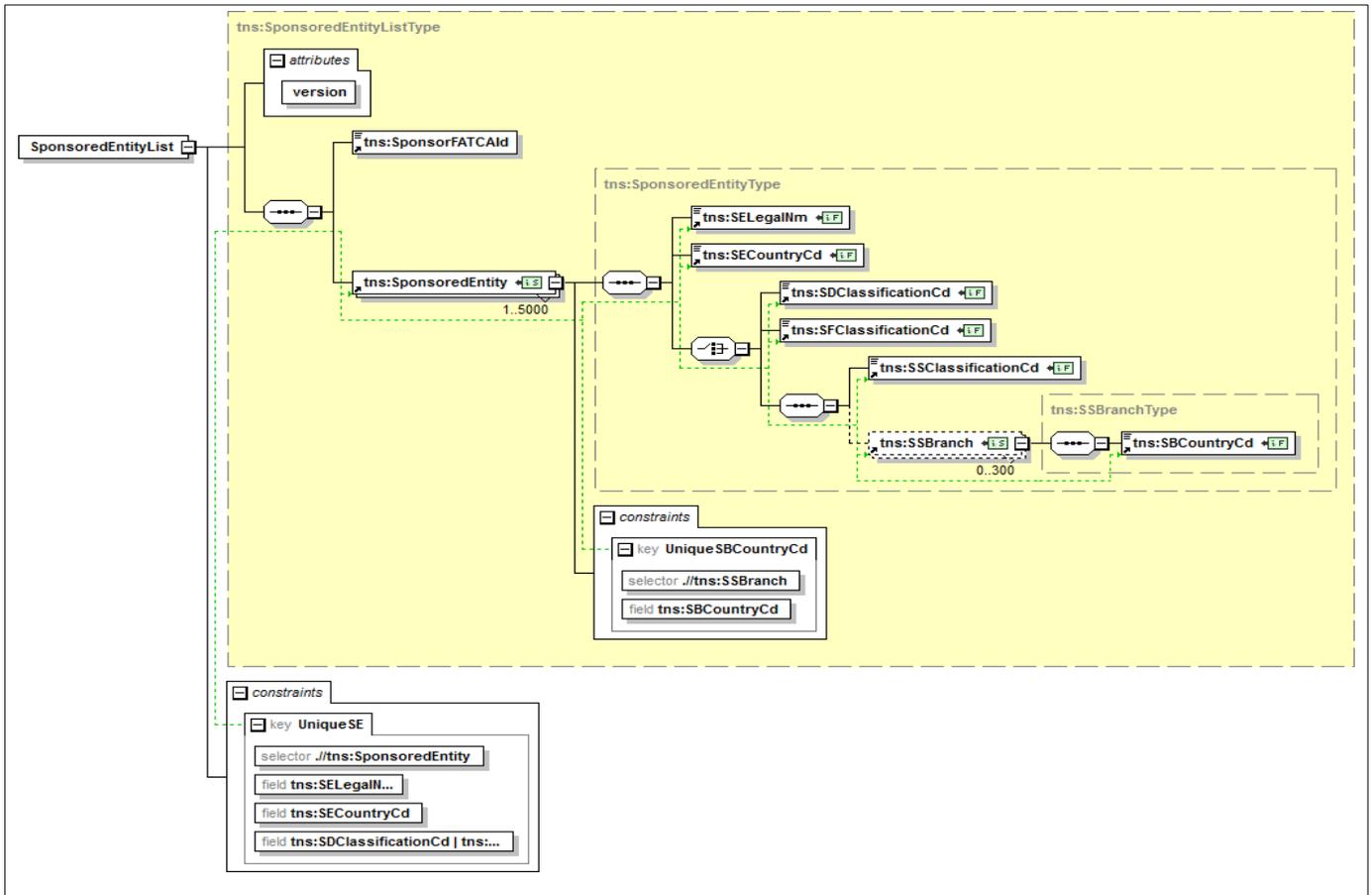


Figure 97 – Sponsored entity list schema diagram

## 6.5 Appendix E – Common Field Format

Table 36: Common Field Format

Field	Requirements
<b>Names</b>	
<b>Legal Business or Institution Name</b>	<ul style="list-style-type: none"> <li>• Must be between 1 - 150 characters</li> <li>• Valid characters are upper case and lower-case letters (A through Z), numbers (0 through 9), blank space, ampersand (&amp;), hyphen (-), forward slash (/), period (.), comma (,), apostrophe ('), pound sign/hashtag (#), percent sign (%), brackets ([ ]), parentheses ( ), and curly brackets ( { } )</li> </ul>
<b>Legal Last Name of Individuals</b>	<ul style="list-style-type: none"> <li>• Must be between 1 - 40 characters</li> <li>• Valid characters are upper case and lower-case letters (A through Z), numbers (0 through 9), blank space, hyphen ( - ), period ( . ), comma ( , ), apostrophe ( ' )</li> </ul>
<b>Legal First and Middle Name of Individuals</b>	<ul style="list-style-type: none"> <li>• Must be between 1 - 40 characters</li> <li>• Valid characters are upper case and lower-case letters (A through Z), numbers (0 through 9), blank space, ampersand ( &amp; ), hyphen ( - ), forward slash ( / ), period ( . ), comma ( , ), apostrophe ( ' ), pound/hashtag sign ( # ), percent sign ( % )</li> </ul>
<b>Address</b>	
<b>Address Line 1, Address Line 2, City, and State/Province/Region</b>	<ul style="list-style-type: none"> <li>• Must be between 1 - 40 characters</li> <li>• Valid characters are upper case and lower-case letters (A through Z), numbers (0 through 9), blank space, ampersand ( &amp; ), hyphen ( - ), forward slash ( / ), period ( . ), comma ( , ), apostrophe ( ' ), pound/hashtag sign ( # ), percent sign ( % )</li> <li>• Cannot begin with a special character, first character must be a letter or number</li> </ul>
<b>Zip Code (applicable when “Country” selected is the “United States”)</b>	<ul style="list-style-type: none"> <li>• Must be 5 numbers</li> </ul>
<b>Postal/Region Code</b>	<ul style="list-style-type: none"> <li>• Must be between 1 - 9 characters</li> <li>• Valid characters are upper case and lower-case letters (A through Z), numbers (0 through 9), blank space, ampersand ( &amp; ), hyphen ( - ), forward slash ( / ), period ( . ), comma ( , ), apostrophe ( ' ), pound/hashtag sign ( # ), percent sign ( % )</li> <li>• Cannot begin with a special character, first character must be a letter or number</li> </ul>
<b>Business Telephone Number and Fax Number Country Code (required as part of a Telephone or Fax Number)</b>	<ul style="list-style-type: none"> <li>• Must be between 1 - 4 characters</li> <li>• Valid characters are numbers (0 through 9)</li> </ul>

Field	Requirements
<b>Business Telephone Number and Fax Number</b>	<ul style="list-style-type: none"> <li>• Must be between 1 - 20 characters</li> <li>• Valid characters are numbers (0 through 9) blank space, hyphen ( - ), parentheses ( )</li> </ul>
<b>Business Telephone Number Extension (optional as part of a Telephone or Fax Number)</b>	<ul style="list-style-type: none"> <li>• Must be between 1 - 5 characters</li> <li>• Valid characters are numbers (0 through 9)</li> </ul>
<b>Email Address</b>	<ul style="list-style-type: none"> <li>• Email address must be between 1 - 80 characters. When copying and pasting, anything after 80 characters will be truncated.</li> <li>• Valid characters are upper case and lower-case letters (A through Z), numbers (0 through 9), blank space, ampersand (&amp;), hyphen (-), forward slash (/), period (.), apostrophe ('), pound sign (#), percent sign (%), underscore (_), colon (:), and at symbol (@). The first character must be a letter or number.</li> <li>• Must contain only one at symbol ( @ )</li> <li>• Must contain at least one period (.)</li> <li>• Only one email address may be included in each email field</li> </ul>

## 6.6 Appendix F – Revision History

Table 37 -- User Guide Change Records

Description of Change	Publication Date
Initial User Guide Issued.	12/2013
<ul style="list-style-type: none"> <li>• Expanded FI Legal Name Fields with New Special Characters.</li> <li>• Update to “Registration Incomplete” notification message on the FI Message Board.</li> <li>• Update to Country Name Tables.</li> </ul>	10/2014
<ul style="list-style-type: none"> <li>• New Registration Question (3B).</li> <li>• Sponsoring Entity feature.</li> <li>• Add and Manage Sponsored Entities.</li> <li>• Transfer and Change FI Type.</li> <li>• Bulk Upload of Sponsored Entities.</li> </ul>	12/2015
Renewal of FFI agreement functionality.	6/2017
Certification of Pre-existing Accounts (COPA) and Periodic Certification functionality.	7/2018
<ul style="list-style-type: none"> <li>• Ability to Cancel a Sponsored Entity.</li> <li>• Ability to Include Canceled Sponsored Entities in Certification.</li> </ul>	5/2020
<ul style="list-style-type: none"> <li>• Removed ability to delete Registration.</li> <li>• Added status date to sponsored entity table and display of effective date for terminated sponsored entities.</li> <li>• Added Appendix E “Common Field Format” to reflect updated validation on email address fields.</li> <li>• Updated information in Renewal of Agreement Section.</li> </ul>	9/2020
<ul style="list-style-type: none"> <li>• Updated document – Microsoft Edge supported browser and Internet Explorer unsupported browser</li> </ul>	7/2021
<ul style="list-style-type: none"> <li>• Updated to remove paper Form 8957</li> </ul>	10/2023