

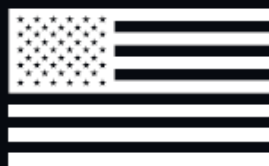
Foreign Account Tax Compliance Act

FATCA

Online Registration

User Guide | February 2024

Volume 3 of 7



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Department of the Treasury **Internal Revenue Service** www.irs.gov

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Page on IRS.gov

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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-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, 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

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 13A of 13

* required fields

13A) Is the Financial Institution the Common Parent Entity of the Expanded Affiliated Group?* [?](#)

☐ Yes (If Yes, go to Edit/Review Part 2)

☐ No (If No, answer question 13B)

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

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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).

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Financial Institution Registration

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

Question 13B of 13

* required fields

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

Legal Name of the Common Parent Entity:*

FATCA ID:

Back

Next

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

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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.

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4.2.3 Edit/Review Registration Part 2

Financial Institution Registration

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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)

Next

[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	1Abcdefl
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}"

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

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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

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My Information (Part 1) --> Expanded Affiliated Group Information (Part 2) --> QIs, WPs, or WTs 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. * 

Back

Submit

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.

OK

Figure 32 – Registration Part 4 – Submit registration (Part 4) – Submission confirmation/next steps

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

Account Information

Responsible Officer

John Salem

POC Name

John Jackson

Legal Name of FI

Single Financial Institution 1

FI Type

Single

FATCA ID

123ABC

GIIN

123ABC.999999.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

Renewal Effective Date

01/01/2017

Renewal Status

Due

Due Date

06/31/2017

Certification of Pre-existing Accounts (COPA) Information

COPA Status

Due

Original Due Date

07/01/2018

Extended Due Date

08/01/2018

Periodic Certification (Periodic) Information

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:

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

5 items, displaying all items.

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

Delete

Your Information

Branch Information

POC Information

Certification History


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Figure 33 – Home page sections

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5.1 Account Information

 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



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

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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 FI's 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.

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.



Figure 35 – Options Renewal of FFI agreement home page

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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.

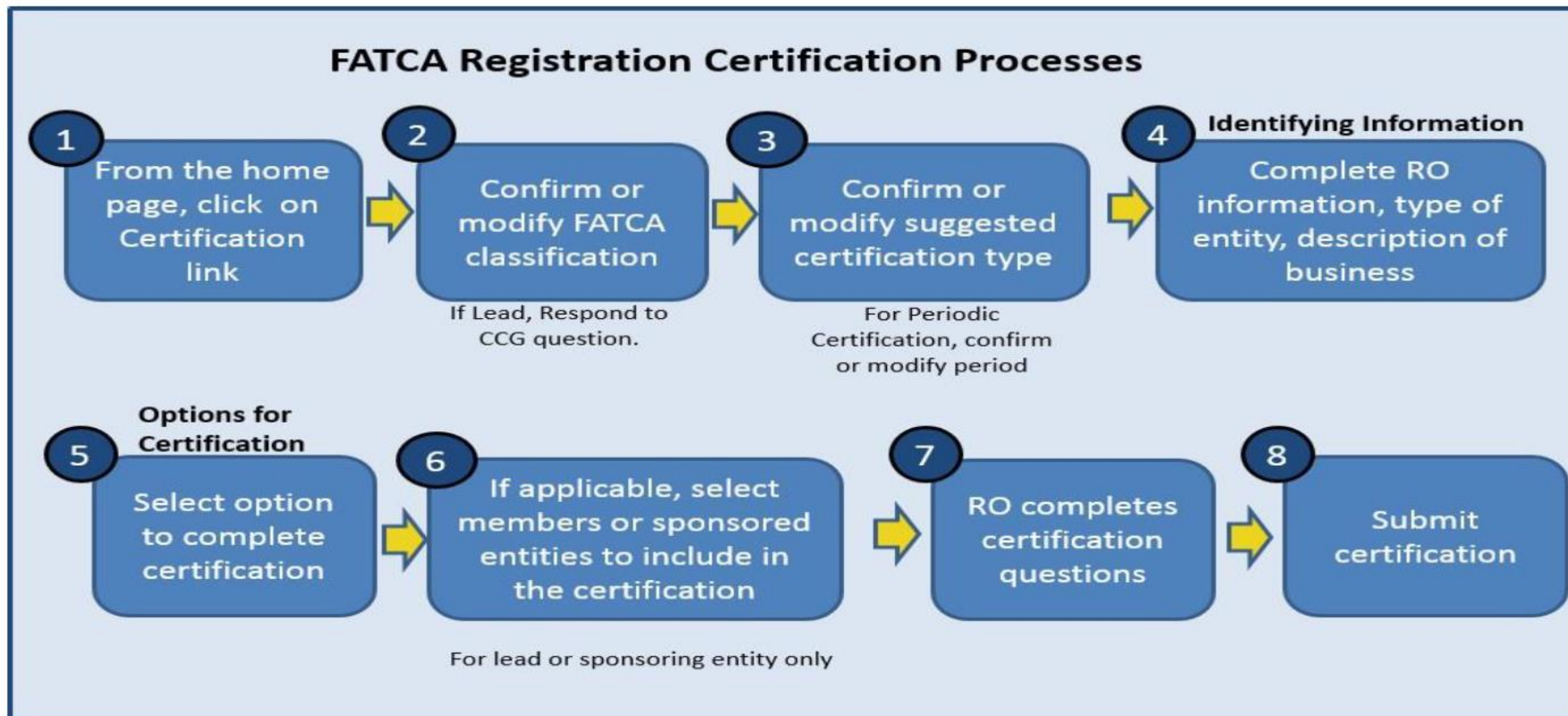


Figure 36 -- FATCA Registration Certification Processes

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5.4 Certification of Pre-existing Accounts (COPA)



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 1st 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 FI's 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.
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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 <input type="checkbox"/>	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.0000 1	Member Financial Institution 1	Country 1	Model 2 IGA	<member type>	Approved	mm/dd/yyyy	
<input type="checkbox"/>	123ABC.0000 2	Member Financial Institution 2	Country 2	Non-IGA	<member type>	Approved	mm/dd/yyyy	
<input type="checkbox"/>	123ABC.0000 3	Member Financial Institution 3	Country 3	Non-IGA	<member type>	Approved	mm/dd/yyyy	
<input type="checkbox"/>	123ABC.0000 4	Member Financial Institution 4	Country 4	Non-IGA	<member type>	Approved	mm/dd/yyyy	07/15/2018
<input type="checkbox"/>	123ABC.0000 5	Member Financial Institution 5	Country 5	Model 1 IGA	<member type>	Agreement Terminated	mm/dd/yyyy	07/15/2018

Figure 37 – Member Table for Certification Selection

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- 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

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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 do not 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	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”.

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.

An overall result of “Failure to Certify” will result in an event of default that could cause

	<p>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</p>

	certification of pre-existing accounts do so in very specific and limited circumstances.
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</p>

	more) of its requirements but that is working on correcting such failure(s).
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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



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 1st of year one to December 31st 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 NFFEs) 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 1st 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.

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Table 17 -- Example of Periodic Certification Dates

Periodic Certification Dates								
Initial Periodic Certification					2nd 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

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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

	<p>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.</p>
Overdue	<p>An overdue status means you haven't submitted your periodic certification for the current certification and it is overdue.</p>
Submitted	<p>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.</p>