

Foreign Account Tax Compliance Act

FATCA

Online Registration

User Guide | February 2024

Volume 7 of 7



Publication 5118 (Rev. 02-2024) Catalog Number 67257B
Department of the Treasury **Internal Revenue Service** www.irs.gov



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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 | | | | | | |
|--|--------------|----------|--------------------------|--|-------------------------|----------------------|
| my home page get help logout | | | | | | |
| 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 | View |
| 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 | View |
| 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.

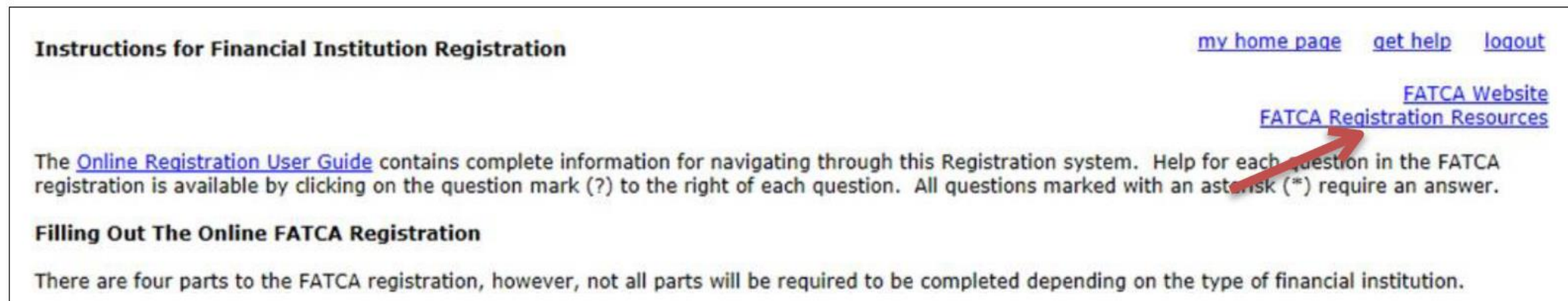


Figure 95 – Get Help – Where to Click

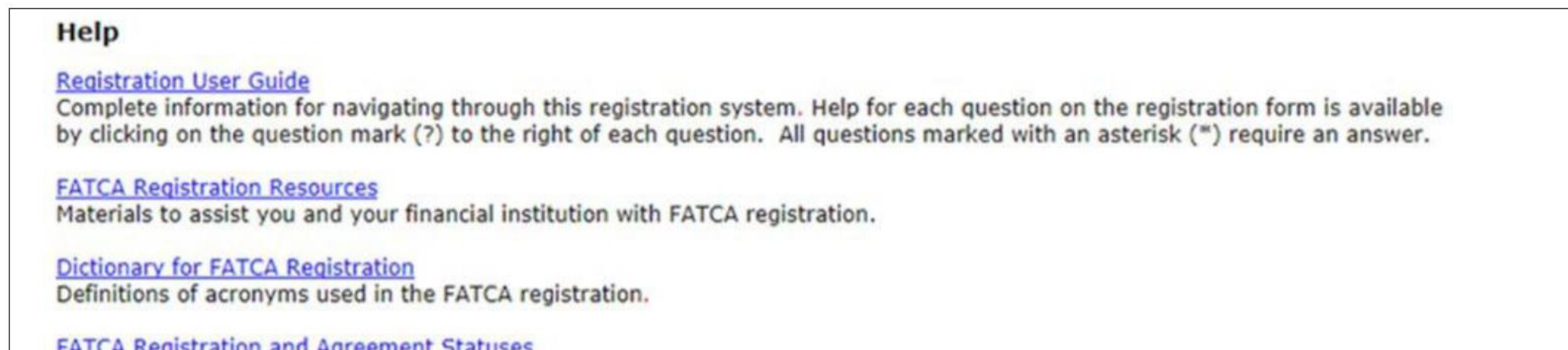


Figure 96 – Help page

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 |
|---|---|
| Registration User Guide | Complete information for navigating through the registration system |
| Frequently Asked Questions (FAQs) - FATCA Registration System | Resource materials to assist users with the registration process and Frequently- Asked Questions (FAQs) |

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| <u>Dictionary for FATCA Registration</u> | Dictionary of FATCA Registration System Acronyms. |
| <u>FATCA Registration Statuses</u> | A listing of all statuses, their descriptions definitions, and their next steps for each of the FATCA Registration account statuses. |
| <u>System Support*</u> | 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 |
| <u>Foreign Account Tax Compliance</u> | Published guidance, frequently asked questions, and other information about FATCA. Includes information on how to |

| | |
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| Act (FATCA) | 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 |

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| | 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 FI's 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</p> |

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.

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.

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| | Each subsequent certification period is the three-calendar year period following the previous certification period. |
| 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 |

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| | 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 |

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| | <p>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.</p> |
| <p>Consolidated Compliance Group (CCG)</p> | <p>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.</p> |

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|--|--|
| 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.

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| 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

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| | 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. |

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| 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 |

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| | <p>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 FATCA Online Registration System and FFI List GIIN Composition Information page.</p> |
| Intergovernmental Agreement (IGA) | <p>An agreement or arrangement between the U.S. or the Treasury Department and a foreign government or one or</p> |

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|----------------|---|
| | more agencies to implement FATCA. |
| Lead FI (lead) | <p>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</p> |

| | |
|--------------------|---|
| | 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 |

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| | 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 FATCA Archive . |

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 [FATCA Archive](#).

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| 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. |

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| 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. |
|--|---|

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| | 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 |

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| | actions on behalf of the FI or direct reporting NFFE. |
| Qualified Intermediary (QI) | <p>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</p> <p>I.R.B. 151 (as updated), for the QI Agreement.</p> |
| 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 |

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| | 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 |

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|------------------------|--|
| | 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

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| | <p>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 Question 10 for additional guidance on ROs.</p> |
| Responsible Officer (RO) for Part 4 | <p>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</p> |

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

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| | Line 10 or Line 11b. See Part 4 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:fa  
tcafiregselistupload">
```

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Table 33 – Sponsored Entity List

| Elements | Definition/Description | Notes |
|----------------------------|--|---|
| SponsoredEntityList | 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 |
|-----------------------|---|---|
| SponsorFATCAId | Sponsoring Entity’s FATCA ID - A unique identifier assigned to Sponsoring Entity in FATCA registration system. | <ul style="list-style-type: none">• 6 characters, alphanumeric• 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. |

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.

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| Table 35 – Sponsored entity and, if applicable, sponsored subsidiary branch records | | |
|---|---|---|
| Elements | Definition/Description | Notes |
| SponsoredEntity | 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">• The XML file must contain at least one (1) and up to 5,000 sponsored entity records.• Duplicate (i.e., same legal name, same classification and same country/ jurisdiction) sponsored entities records are not allowed |

| Elements | Definition/Description | Notes |
|---------------------------|---|--|
| SELegalNm | 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"> Up to 150 characters Lower and uppercase letters (a-z, A-Z), numbers (0-9), blank space, hyphen (-), forward slash (/), pound/hashtag sign (#), ampersand (& represented as &#amp;#38;), apostrophe (’), period (.), comma (,), percent sign (%), brackets ([]), parentheses (), and curly brackets ({}). <p>Notes:</p> <ol style="list-style-type: none"> 1) According to XML syntax rules, if the legal name contains “&”, you must replace it with its entity reference of “&#amp;#38;”. The FATCA Online Registration system will automatically convert “&#amp;#38;” to “&” when each record is processed. 2) Although hyphen (-) is allowed, two hyphens in a row without characters in-between (--) are not allowed. |
| SDClassificationCd | 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 |
| SFClassificationCd | Sponsored Entity Classification Code for a Sponsored Fund - The classification for sponsored fund (SF) | |
| SSClassificationCd | Sponsored Entity Classification Code for a Sponsored Subsidiary - The classification for sponsored subsidiary (SS). | |
| SECountryCd | 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 Country/Jurisdiction Listing) |
| SSBranch | 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"> The XML file must contain no more than 300 sponsored subsidiary branches for each sponsored subsidiary (SS) Duplicate (i.e., same country/jurisdiction) sponsored subsidiary branch records are not allowed |
| SBCountryCd | 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 Country/Jurisdiction Listing) |

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:fa
tcafiregselistupload">
```

```
<tns:SponsorFATCAId>ABC123</tns:Spo
nsorFATCAId>
```

```
<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:SFCClassificationCd>SF</tns:SFCClassificationCd>
</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
 - Legal name: Bank A
 - Classification: SD (sponsored direct reporting NFFE)
 - Country/jurisdiction code: AF (Afghanistan)

- New sponsored entity
 - Legal name: Bank B
 - Classification: SF (sponsored fund)
 - Country/jurisdiction code: AG (Antigua and Barbuda)
- New Sponsored Entity
 - Legal name: Bank C
 - Classification: SS (sponsored subsidiary)
 - Country/jurisdiction code: AF (Afghanistan)
 - Sponsored subsidiary branch country/jurisdiction code: WS (Samoa)
 - 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.

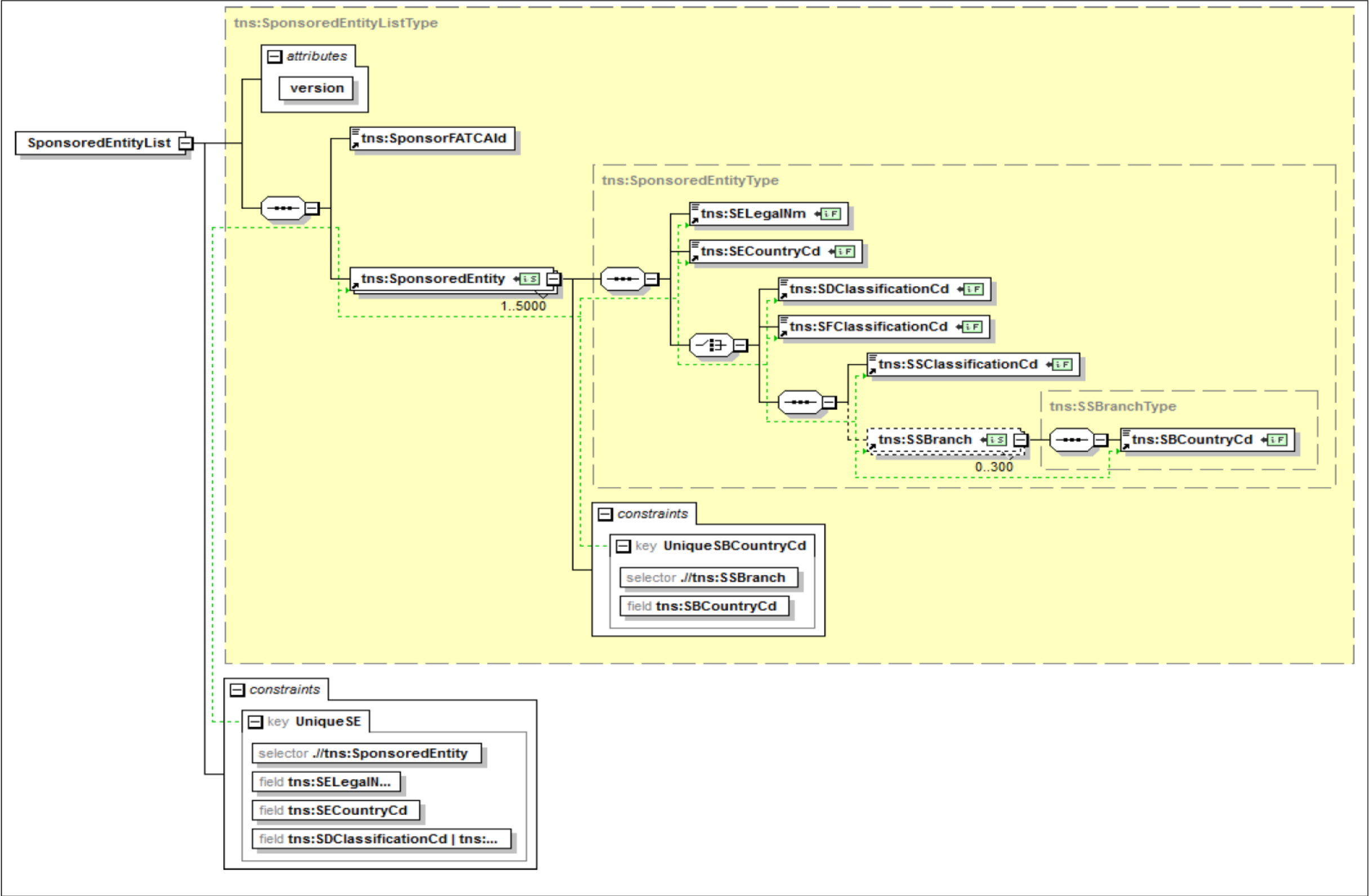


Figure 97 – Sponsored entity list schema diagram

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6.5 Appendix E – Common Field Format

Table 36: Common Field Format

| Field | Requirements |
|---|---|
| Names | |
| Legal Business or Institution Name | <ul style="list-style-type: none">• Must be between 1 - 150 characters• Valid characters are upper case and lower-case letters (A through Z), numbers (0 through 9), blank space, ampersand (&), hyphen (-), forward slash (/), period (.), comma (,), apostrophe ('), pound sign/hashtag (#), percent sign (%), |

| | |
|---|--|
| | brackets ([]), parentheses (), and curly brackets ({}) |
| Legal Last Name of Individuals | <ul style="list-style-type: none"> • Must be between 1 - 40 characters • Valid characters are upper case and lower-case letters (A through Z), numbers (0 through 9), blank space, hyphen (-), period (.), comma (,), apostrophe (') |
| Legal First and Middle Name of Individuals | <ul style="list-style-type: none"> • Must be between 1 - 40 characters • Valid characters are upper case and lower-case letters (A through Z), numbers (0 through 9), blank space, |

| | |
|--|---|
| | <p>ampersand (&), hyphen (-), forward slash (/), period (.), comma (,), apostrophe ('), pound/hashtag sign (#), percent sign (%)</p> |
| Address | |
| <p>Address Line 1, Address Line 2, City, and State/Province/ Region</p> | <ul style="list-style-type: none"> • Must be between 1 - 40 characters • Valid characters are upper case and lower-case letters (A through Z), numbers (0 through 9), blank space, ampersand (&), hyphen (-), forward slash (/), period (.), comma (,), apostrophe ('), |

| | |
|--|--|
| | <p>pound/hashtag sign (#), percent sign (%)</p> <ul style="list-style-type: none"> • Cannot begin with a special character, first character must be a letter or number |
| Zip Code (applicable when “Country” selected is the “United States”) | Must be 5 numbers |
| Postal/Region Code | <ul style="list-style-type: none"> • Must be between 1 - 9 characters • Valid characters are upper case and lower-case letters (A through Z), numbers (0 through 9), blank space, ampersand (&), |

| | |
|---|---|
| | <p>hyphen (-), forward slash (/), period (.), comma (,), apostrophe ('), pound/hashtag sign (#), percent sign (%)</p> <ul style="list-style-type: none"> • Cannot begin with a special character, first character must be a letter or number |
| <p>Business Telephone Number and Fax Number Country Code</p> <p>(required as part of a Telephone or Fax Number)</p> | <ul style="list-style-type: none"> • Must be between 1 - 4 characters • Valid characters are numbers (0 through 9) |

| | |
|--|--|
| Business Telephone Number and Fax Number | <ul style="list-style-type: none"> • Must be between 1 - 20 characters • Valid characters are numbers (0 through 9) blank space, hyphen (-), parentheses () |
| Business Telephone Number Extension (optional as part of a Telephone or Fax Number) | <ul style="list-style-type: none"> • Must be between 1 - 5 characters • Valid characters are numbers (0 through 9) |
| Email Address | <ul style="list-style-type: none"> • Email address must be between 1 - 80 characters. When copying and pasting, anything after 80 |

characters will be truncated.

- Valid characters are upper case and lower-case letters (A through Z), numbers (0 through 9), blank space, ampersand (&), hyphen (-), forward slash (/), period (.), apostrophe ('), pound sign (#), percent sign (%), underscore (_), colon (:), and at symbol (@). The first character must be a letter or number.
- Must contain only one at symbol (@)
- Must contain at least one period (.)

| | |
|--|--|
| | <ul style="list-style-type: none"> • Only one email address may be included in each email field |
|--|--|

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"> • Expanded FI Legal Name Fields with New Special Characters. • Update to “Registration Incomplete” notification message on the FI Message Board. • Update to Country Name Tables. | 10/2014 |

| | |
|---|---------|
| <ul style="list-style-type: none"> • New Registration Question (3B). • Sponsoring Entity feature. • Add and Manage Sponsored Entities. • Transfer and Change FI Type. • Bulk Upload of Sponsored Entities. | 12/2015 |
| <ul style="list-style-type: none"> • Renewal of FFI agreement functionality. | 6/2017 |
| <ul style="list-style-type: none"> • Certification of Pre-existing Accounts (COPA) and Periodic Certification functionality. | 7/2018 |
| <ul style="list-style-type: none"> • Ability to Cancel a Sponsored Entity. | 5/2020 |

| | |
|--|--------|
| <ul style="list-style-type: none"> • Ability to Include Canceled Sponsored Entities in Certification. | |
| <ul style="list-style-type: none"> • Removed ability to delete Registration. • Added status date to sponsored entity table and display of effective date for terminated sponsored entities. • Added Appendix E “Common Field Format” to reflect updated validation on email address fields. • Updated information in Renewal of Agreement Section. | 9/2020 |
| <ul style="list-style-type: none"> • Updated document – Microsoft Edge supported browser and | 7/2021 |

| | |
|---------------------------------------|---------|
| Internet Explorer unsupported browser | |
| • Updated to remove paper Form 8957 | 10/2023 |

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