

Foreign Account Tax Compliance Act

FATCA

Online Registration

User Guide | February 2024

Volume 2 of 7



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



Visit the Accessibility
Page on IRS.gov

This page is intentionally left blank

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:* ⓘ

Back

Next

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 FIs 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

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 3A-4 of 11

* required fields

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

Select Country/Jurisdiction ▾

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

4) Select the Financial Institution's FATCA classification in its country/jurisdiction of tax residence:* ⓘ

Select Classification ▾

Back

Next

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

This page is intentionally left blank

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
A resident in a U.S. territory or minor outlying island	The United States (even if the FI is a dual resident)
A dual resident	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).

<p>A partnership or other flow-through entity</p>	<p>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</p>
<p>In a jurisdiction with an agreed-in-substance IGA</p>	<p>A jurisdiction consistent with its treatment under the relevant Model IGA. See FATCA Archive 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,</p>

	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-	X	X	X	

Reporting Member of a PFFI Group				
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.

This page is intentionally left blank

4.1.3 Question 5 – FI Mailing Address


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 5 of 11

* required fields

5) Mailing Address of Financial Institution:* 

Country/Jurisdiction*

Select Country/Jurisdiction 

Address Line 1*

Address Line 2

City*

State/Province/Region*

ZIP/Postal Code

Back

Next

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

This page is intentionally left blank

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.

This page is intentionally left blank

4.1.4 Question 6 – FI QI/WP/WT

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)

Question 6 of 11

* required fields

6) Indicate whether the Financial Institution has in effect a withholding agreement with the IRS to be treated as one of the following:*

☐ Qualified Intermediary (QI)

Provide QI EIN: - eg: nn-nnnnnnn

Does the Financial Institution intend to maintain its status as a QI?

☐ Yes

☐ No

☐ Withholding Foreign Partnership (WP)

Provide WP EIN: - eg: nn-nnnnnnn

Does the Financial Institution intend to maintain its status as a WP?

☐ Yes

☐ No

☐ Withholding Foreign Trust (WT)

Provide WT EIN: - eg: nn-nnnnnnn

Does the Financial Institution intend to maintain its status as a WT?

☐ Yes

☐ No

☐ Not Applicable

Back

Next

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

This page is intentionally left blank

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

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)
Question 7 of 11

* required fields

7) Does the Financial Institution maintain a branch in a jurisdiction outside of its country/jurisdiction of tax residence?" [?](#)

☐ Yes (If Yes, go to question 8)

☐ No (If No, go to question 10)

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

This page is intentionally left blank

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-nnnnnnn

☐ No

Back

Next

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

This page is intentionally left blank

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.

This page is intentionally left blank

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*

Select Country/Jurisdiction

Add Another

Branch Information

2 items, displaying 1 to 2

Country/Jurisdiction	GIIN	
Country/Jurisdiction 1		delete
Country/Jurisdiction 2		delete

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

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

Back

Next

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

This page is intentionally left blank

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

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 10 of 11

* required fields

10) Provide information about the Responsible Officer (RO) for the Financial Institution:*

Business Title of RO:

Legal Last Name (Family):*

Legal First Name (Given):*

Legal Middle Name:

Country/Jurisdiction*

Business Address Line 1*

Business Address Line 2

City*

State/Province/Region*

ZIP/Postal Code

Business Telephone Number*

Business Fax Number

Business Email Address of RO*

Select Country/Jurisdiction

Country Code

ext.

Country Code

Back

Next

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

121

This page is intentionally left blank

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

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)

Back

Next

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

This page is intentionally left blank

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

Financial Institution Registration

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

My Information (Part 1)
Question 11B of 11

→

Expanded Affiliated Group Information (Part 2)

→

QIs, WPs, or WT's Renewal (Part 3)

→

Submit (Part 4)

* required fields

11B) This question 11B 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 an 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 this Form 8957: FATCA Registration, to take other FATCA-related actions, and to obtain access to the Financial Institution's tax information. *

Business Title:

Legal Last Name (Family): *

Legal First Name (Given): *

Legal Middle Name:

Country/Jurisdiction *

Business Address Line 1 *

Business Address Line 2

City *

State/Province/Region *

ZIP/Postal Code

Business Telephone Number *

Business Fax Number

Business Email Address of POC: *

Add Another

Select Country/Jurisdiction

Country Code

ext.

Country Code

Five POCs are allowed per Financial Institution.

2 items, displaying 1 to 2

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	john.jackson@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

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

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

Back

Next

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

This page is intentionally left blank

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.*

Back

Next

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)

Next

[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:*

Select Country/Jurisdiction

Member Type:*

Select One

Add Another

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	1Aabcde!f
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	5EfghiJ**

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."

Back

Next

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

This page is intentionally left blank

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.