

Foreign Account Tax Compliance Act (FATCA)



Large Business & International

INTERNATIONAL

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What's New

This section summarizes the changes since the initial publication of the Foreign Account Tax Compliance Act (FATCA) User Guide (08-2013):

- Newly updated screenshots to accommodate minor wording changes to the Foreign Account Tax Compliance Act (FATCA) Registration – see [Chapter 4 – Registration](#)
- Information on the new features of the FI Home Page, including new Account Statuses, new fields under the Account Information section, and new options available under the Available Account Options and the Your Information sections – see [Chapter 5 – FI Home Page and Account Options](#)

See [Appendix A – Updated and New User Guide Content](#) for detailed changes and chapter references.

Chapter 1: Introduction

1.1 Purpose of FATCA Registration

Under the Foreign Account Tax Compliance Act (FATCA), withholding agents must withhold tax on certain payments to Foreign Financial Institutions (FFIs) that do not agree to report certain information to the IRS about their U.S. accounts, including the accounts of certain foreign entities with substantial U.S. owners. A Foreign Financial Institution may agree to report certain information about its account holders by registering to be FATCA compliant. The FATCA Registration System is a secure, web-based system that Financial Institutions (FIs) may use to register completely online as a Participating Foreign Financial Institution (PFFI), a Registered Deemed-Compliant FFI (RDCFFI), a Limited FFI (Limited FFI), or a Sponsoring Entity. This user guide provides instructions for completing the registration process online, including what information is required, how registration will vary depending on the type of FI, and step-by-step instructions for each question. This user guide reflects the most current instructions to the registration. Please read the user guide thoroughly before you begin to register, as it provides needed details on how to answer each question. In addition, please use it to resolve any ambiguities or conflicts in portions of the text within the online system.

In connection with its FATCA Registration, a Financial Institution will be issued a Global Intermediary Identification Number (GIIN) and will be identified on a published list available at www.irs.gov/fatca. The GIIN may be used by an FI to identify itself to withholding agents and to tax administrators for FATCA reporting. It is anticipated that the published list will be updated on a monthly basis. A separate GIIN will be issued to the FI to identify each jurisdiction where the FI maintains a branch that is participating or registered deemed-compliant.

The FATCA Registration is used by an FI to register itself (and its branches, if any) as a PFFI, a RDCFFI, a Limited FFI, a Limited Branch, or a Sponsoring Entity. It is also used by an FI to renew its Qualified Intermediary (QI), Withholding Foreign Partnership (WP), or Withholding Foreign Trust (WT) Agreement, if applicable. In connection with its FATCA Registration, an FI (other than a Limited FFI, or Limited Branch) or a U.S. Financial Institution (USFI) acting as a Lead FI or Sponsoring Entity will be issued a GIIN and will be identified on the IRS FFI List. The first IRS FFI List will be posted electronically by June 2, 2014, and will be updated monthly thereafter.

NOTE: The instructions in this guide should be used to provide guidance on how an FI should answer questions throughout the registration process. The help text icons are intended to assist users through the process, however, an FI should rely on the instructions provided in this guide for assistance in how to answer a specific question. This guide also includes a glossary of definitions used for purposes of FATCA Registration.

Who is Eligible to Register

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

- For an FFI, or foreign branch of an FFI or USFI, that is treated as a Reporting FI under a Model 1 IGA to authorize one or more Points of Contact (POCs) to receive information related to registration on the FI's behalf.
- For an FFI, or foreign branch of an FFI, that is treated as a Reporting FI under a Model 2 IGA:
 - to authorize one or more POCs to receive information related to registration on the FI's behalf, and
 - to confirm that it will comply with the terms of an FFI Agreement, as modified by the applicable Model 2 IGA.
- For an FFI, or branch of an FFI, other than one covered by an IGA:
 - to enter into an FFI Agreement to be treated as a PFFI,
 - to agree to meet the requirements to be treated as an RDCFFI, or
 - to confirm that it will comply with the terms applicable to a Limited FFI or a Limited Branch.
- For an FI seeking to act as a Sponsoring Entity, to agree to perform the due diligence, reporting, and withholding responsibilities on behalf of one or more sponsored FFIs.
- For an FI, including a foreign branch of a USFI, currently acting as a QI, WP, or WT, to renew its QI, WP, or WT Agreement.
- For a USFI wishing to act as a Lead FI for purposes of registering its Member FIs, to identify itself as such.

A foreign branch of a USFI located in a Model 2 IGA jurisdiction does not need to register unless such foreign branch needs to renew its QI, WP, or WT Agreement.

FATCA regulations, notices, Frequently Asked Questions (FAQs), and other related topics are available on the [IRS FATCA FI page](http://www.irs.gov/Businesses/Corporations/Information-for-Foreign-Financial-Institutions) (www.irs.gov/Businesses/Corporations/Information-for-Foreign-Financial-Institutions). In addition, the [Appendices/Miscellaneous](#) section at the end of the user guide provides supplementary resources, including a glossary of terms and an Account Status table, which details what the user will see on the home page during each registration status.

1.2 Online Registration System Overview

FATCA Registration can be accomplished most efficiently and effectively through the online registration process that will avoid the need to print, complete, and mail paper forms. This one-stop, electronic registration website presents a short set of questions about the registering Financial Institution, its branches and, where applicable, Expanded Affiliated Group (EAG) Member FIs. The registration system can be accessed via www.irs.gov/fatca-registration.

The FATCA Registration website, designed for secure account management, is a web-based application that contains the following features:

- Allows 24-hours-a-day, seven-days-a-week accessibility
- Allows Financial Institution users to establish an online account, including the ability to establish an access code and select challenge questions
- Ensures security for all data provided on behalf of Financial Institutions
- Establishes a streamlined environment for Financial Institutions to register in one place
- Provides Financial Institutions with tools to oversee Member FI and/or branch information
- Displays a customized home page for Financial Institutions to manage their accounts

The FATCA Registration website also contains features that provide online communications and efficient delegation of authority for purposes of online registration. This enables Financial Institutions the flexibility to manage information throughout their entity structure (Member FIs and branches). Specifically, the electronic registration system:

- Allows Financial Institutions to appoint delegates (POCs) to perform registration tasks
- Generates automatic notifications when a Financial Institution status changes (email notification to check FATCA account)
- Issues the GIIN

Financial Institutions are strongly encouraged to use the online registration process once it becomes available; however, the IRS will also accept registrations that are made on paper forms. Paper forms cannot be filed before January 1, 2014. Paper registration forms will experience slower processing times than online registration, and FIs will not receive a GIIN needed to demonstrate FATCA compliance until processing of their paper form is completed. This user guide covers the online registration process only.

1.3 Registration Process Overview

Online registration follows the process illustrated below:



Figure 1 – FATCA Online Registration Process

Step 1: Create an Account

A Financial Institution using the online registration system will be able to create an online FATCA account for itself and for Member FIs of an Expanded Affiliated Group for which it is designated as the Lead FI.

- Each registering Financial Institution will receive a FATCA ID and will create its own access code to be used to log on to the Financial Institution's online FATCA account. Branches of a Financial Institution will not have separate accounts, but will be assigned separate GIINs, if eligible.

A Financial Institution may register as a Single FI, Lead FI, Member FI or Sponsoring Entity.

- A **Single FI** is 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 foreign branch of a USFI treated as a Reporting FI under a Model 1 IGA or that has in effect a QI Agreement.
- 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, RDCFFI, or Limited FFI 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 rights to manage the online account for its Member FIs. **NOTE:** An FFI seeking to act as a Lead FI cannot have Limited FFI status in its country of residence.
- A **Member FI** is an FFI that is registering as a Member FI of an EAG that is not acting as a Lead FI and that is registering as a PFFI, RDCFFI, or Limited FFI. For purposes of registration, a Member FI may also include a foreign branch of a USFI that is treated as a Reporting FI under a Model 1 IGA, or that is renewing its QI Agreement. A Member FI will need to obtain its FATCA ID from its Lead FI. The FATCA ID is used to identify the Member FI for purposes of registration and is not the same number as the GIIN. A GIIN is issued to FIs, other than Limited FFIs or Limited Branches, after the FATCA Registration is submitted and approved.
- A **Sponsoring Entity** is an entity that will perform the due diligence, withholding, and reporting obligations of one or more sponsored investment entities or controlled foreign corporations (Sponsored FFIs).
- A **USFI** is a Financial Institution that is a resident of the United States.

Step 2: FI Completes the Registration Form

There are four parts to the FATCA Registration form. An FI will need to complete only the relevant parts of the form for the particular type of registration requested.

- Part 1 must be completed by all FIs to provide basic identifying information about each FI.
- Part 2 should be completed only by a Lead FI and must be completed via the FATCA Registration website. A Lead FI will identify in Part 2 each Member FI for which it is acting as a Lead FI and that is treated as a PFFI (including a Reporting FI under a Model 2 IGA), RDCFFI (including a Reporting FI under a Model 1 IGA), or Limited FFI. Additionally, for purposes of registration, a Member FI may include a foreign branch of a USFI that is registering to obtain a GIIN or to renew its QI Agreement.

- Part 3 should be completed only by an FI, including a foreign branch of a USFI, currently acting as a QI, WP, or WT and that wishes to renew its agreement. **NOTE:** Part 3 should be completed only by an FI currently acting as a QI, WP, or WT and currently using an issued Employer Identification Number (EIN) to establish its applicable status. An FI that would like to apply to become a first-time QI, WP, or WT cannot do so using the paper Form 8957 or the FATCA Registration website. Instead, the FI must complete Form 14345 in accordance with its instructions. It is advisable, but not required, for an FI applying for first-time QI, WP, or WT status do so before it submits its FATCA Registration form. For more information about QI, WP, or WT Agreements, go to www.irs.gov/fatca.
- Part 4 must be completed by all FIs and requires an FI to certify that the information provided in the FATCA Registration form is accurate and complete and to agree or confirm that it will comply with its FATCA obligations, if applicable, in accordance with the status or statuses for which it has registered itself or any of its branches. An FI, including a Reporting FI under a Model 1 or 2 IGA, that is registering to renew its QI, WP, or WT Agreement will be agreeing to the terms of such renewed 2014 Model QI, WP, or WT Agreement.
- Reporting FIs under a Model 1 or 2 IGA: Most Reporting FIs under a Model 1 IGA are registering only to obtain a GIIN and to authorize one or more POCs to receive information related to FATCA Registration on behalf of the FI. Most Reporting FIs under a Model 2 IGA are registering only to obtain a GIIN, authorize one or more POCs to receive information related to FATCA Registration on behalf of the FI, and to confirm that they will comply with the terms of an FFI Agreement as modified by the applicable Model 2 IGA.
- A Reporting FI operating one or more branches not in an IGA jurisdiction is also agreeing to the terms of an FFI Agreement for any such branch, unless the branch is treated as a Limited Branch. Additionally, a Reporting FI requesting renewal of a QI, WP or WT Agreement is agreeing to the terms applicable to such renewed 2014 Model QI, WP, or WT Agreements.

A Financial Institution's classification as a Single FI, Lead FI, Member FI, or Sponsoring Entity will determine which registration questions it must answer. For example, Lead FIs will be prompted to provide information about Member FIs of its Expanded Affiliated Group. The table below summarizes the key steps for each type of FI:

Single FI	Lead FI	Member FI	Sponsoring Entity
<ol style="list-style-type: none"> 1. Create an account. Choose an Access Code and the system will assign a FATCA ID. Record FATCA ID and Access Code for future use. 2. Complete Part 1 of this online FATCA Registration form (Form 8957). 3. Complete Part 3 if you have a Qualified Intermediary, Withholding Foreign Partnership, or Withholding Foreign Trust agreement in effect and wish to renew that agreement. 4. On or after January 1, 2014, electronically sign and submit your registration form. 5. Wait for registration to be processed. 6. Upon approval, the FI will receive notification. GIINs will be assigned to the FI and any branches that are not limited. Assigned GIINs will be included in the next published IRS FFI list. 	<ol style="list-style-type: none"> 1. Create an account. Choose an Access Code and the system will assign a FATCA ID. Record FATCA ID and Access Code for future use. 2. Complete Part 1 of this online FATCA Registration form (Form 8957). 3. Complete Part 2 of this online FATCA Registration form. 4. Complete Part 3 if you have a Qualified Intermediary, Withholding Foreign Partnership, or Withholding Foreign Trust agreement in effect and wish to renew that agreement. 5. On or after January 1, 2014, electronically sign and submit your registration form. 6. Give your Member FIs their FATCA login information. 7. Wait for registration to be processed. 8. Upon approval, the Lead FI will receive notification. GIINs will be assigned to the FI and any of its branches that are not Limited Branches. Assigned GIINs will be included in the next published IRS FFI list. 	<ol style="list-style-type: none"> 1. Enter online system with the FATCA ID and Temporary Access Code given to you by your Lead FI. Create a new Access Code. Record FATCA ID and Access Code for future use. 2. Complete Part 1 of this online FATCA Registration form (Form 8957). 3. Complete Part 3 if you have a Qualified Intermediary, Withholding Foreign Partnership, or Withholding Foreign Trust agreement in effect and wish to renew that agreement. 4. On or after January 1, 2014, electronically sign and submit your registration form. 5. Wait for registration to be processed. 6. Upon approval, the Member FI will receive notification. GIINs will be assigned to the FI and any of its branches that are not Limited Branches. Assigned GIINs will be included in the next published IRS FFI list. 	<ol style="list-style-type: none"> 1. Create an account. Choose an Access Code and the system will assign a FATCA ID. Record FATCA ID and Access Code for future use. 2. Complete the relevant questions in Part 1 of this online FATCA Registration form (Form 8957). While completing the FATCA Registration, select "None of the Above" for Question 4, "Not applicable" for Question 6, and "No" for Question 7; you'll then skip to Question 10. Do not complete Part 3. 3. On or after January 1, 2014, electronically sign and submit your registration form. 4. Wait for registration to be processed. 5. Upon approval, the Sponsoring Entity will receive notification and a GIIN will be assigned to the FI as a Sponsoring Entity. The assigned GIIN will be included in the next published IRS FFI list. Information on registration of Sponsored Entities will be provided on the FATCA website.

Figure 2 – Registration Steps by FI Type

Steps 3 and 4: Submission and Approval

The Responsible Officer (RO) will not be able to submit the completed registration form on behalf of the Financial Institution until on or after January 1, 2014, although information can be entered in the FI's account before then.

For the period from the opening of the FATCA Registration website through December 31, 2013, an FI will be able to access its online account to modify or add registration information, including its appropriate registration status as such status is established or

modified, for example, by the signing of an Intergovernmental Agreement (IGA). Prior to January 1, 2014, however, any information entered into the system, even if submitted as final by the website user, will not be regarded as a final submission, but will merely be stored until the information is submitted as final on or after January 1, 2014. Thus, FIs can use the remainder of 2013 to become familiar with the FATCA Registration website, to input preliminary information, and to refine that information. On or after January 1, 2014, each FI will be expected to finalize its registration information by logging into its online account on the FATCA Registration website, making any necessary additional changes, and submitting the information as final.

GIINs: As registrations are finalized and approved in 2014, registering FIs will receive a notice of registration acceptance and will be issued a GIIN. The IRS will electronically post the first IRS FFI List by June 2, 2014, and will update the list on a monthly basis thereafter. To ensure inclusion in the June 2014 IRS FFI List, an FI will need to finalize its registration by April 25, 2014.

1.4 Global Intermediary Identification Number

After an FI has been approved, it is assigned a unique GIIN, which the FI will provide to withholding agents in connection with establishing its FATCA compliance. GIINs are alphanumeric, comprised of 19 characters, and are in the following format: XXXXXX.XXXXXX.XX.XXX. A detailed breakdown that includes the information on each set of characters in the GIIN can be found in [Appendix C – GIIN Composition Table](#). If you want to download the entire file and view the schema, go to the [Test Files and Schema page on the IRS website](#) (www.irs.gov/Businesses/International-Businesses/IRS-FFI-List-Schema-and-Test-Files).

Chapter 2: Getting Started

2.1 System Requirements Minimum Requirements:

- The FATCA Registration System should function on most browsers (e.g. Mozilla Firefox, Internet Explorer, Google Chrome, etc.). **NOTE:** Safari may not properly display the windows in the FATCA Registration System.
- Refer to your browser's settings for the options below
 - JavaScript installed and enabled
 - Session cookies enabled
 - Web browser encryption enabled (at least 128 bits SSL-3)
- Access to a PDF Viewer
- Enable U.S. keyboard settings

Session Cookies Enabled

You must configure your browser to allow session cookies and cascading style sheet (CSS) capabilities in order for the application to function properly. Session cookies exist temporarily in memory and are deleted when the web browser is closed.

Printing

To print directly from the registration system, use your internet browser's print option. When printing forms such as the branch table or the Member FI table (Lead FIs only), files can be downloaded and printed in the PDF Viewer.

Email Notifications

The RO identified in **Question 10** of the registration will receive email notifications when updates are made to the FI's account. To ensure notification emails are not sent to a Spam or Junk Mail folder, fatca-donot-reply@irs.gov should be added to the RO's email contact list.

2.2 Before You Begin In this section, you may review information about the FATCA Online Registration System common features, icons, and buttons (controls, commands) to help navigate the system.

Navigation Menu Links, Buttons and Other Items

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

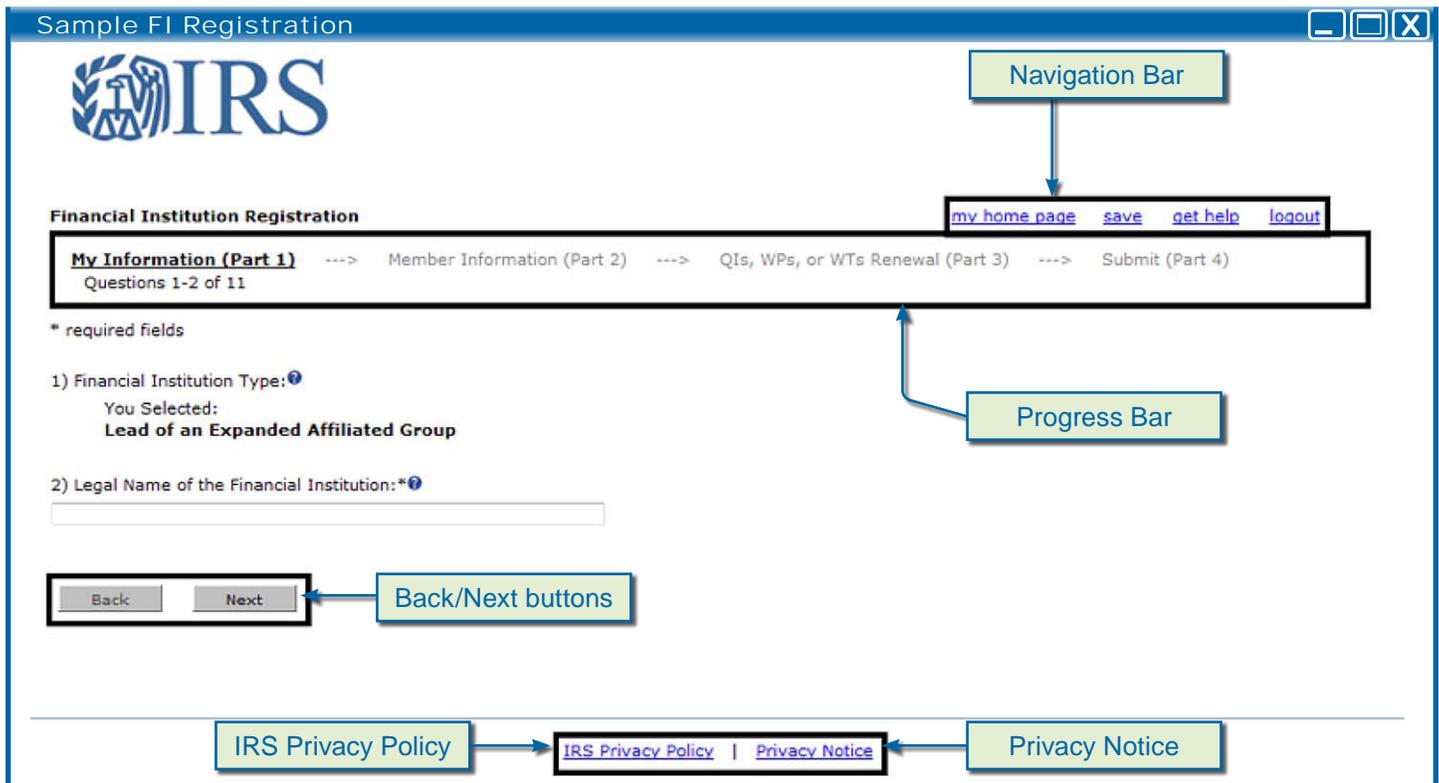


Figure 3 – Sample FI Registration

Features or Items	Details
Navigation Menu	Commands listed on the top right of each page serve as basic functionalities throughout the registration. The links are as follows: My home page will take you to your home page. Save will save the data you have entered in the registration system. Get help will take you to a list of available options for assistance. Logout will exit the FATCA Registration System.
Progress bar	Displayed at the top of the screen above each page of questions, this bar shows which part you are on and how you have progressed through the registration system.
Back button	Click to return to the previous page of the registration system. Use the Back button instead of your browser's back arrow.
Next button (with automatic Save)	Click to continue to the next step of the registration process. Use the Next button instead of your browser's next arrow. Click the Next button to automatically save responses entered in the registration system. NOTE: If you receive a validation error message, re-enter the data and click the Next button.

Add Another and Delete Buttons

Registration (Table Format using 'Add Another' button)

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

My Information (Part 1) -->> Member Information (Part 2) -->> QIs, WPs, or WTs Renewal (Part 3) -->> Submit (Part 4)

Questions 9A-9C of 11

* required fields

9A) 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 *

9B) Is the Branch a Limited Branch? * ?

Yes

No

9C) If the branch is currently covered by a QI agreement, does the Financial Institution intend to maintain QI status for that branch? * ?

Yes

No

Not Applicable

Add Another

Branch Information ?

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

Country	Limited	Maintain QI Status	GIIN	
Country 1	No	Yes		delete
Country 2	Yes	Not Applicable		delete
Country 3	Yes	No		delete
Country 4	Yes	No		delete
Country 5	No	Yes		delete

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

Figure 4 – Registration (Table Format using 'Add Another' button)

Features	Details
Add Another button	Click to add another entry to a data table listed on the page. After you select Add Another , your entry will display in the table. If you do not click Add Another and simply click the Next button, the system will validate and save the entry.
Delete	Click link to remove a record. NOTE: This is the only way to edit records in a data table. If you must edit a record, click the delete link and enter the edited information.

Additional Buttons Not Shown Above

Features	Details
Login	Click to login to an FI account
Return to Login	Click to return to the FATCA login page

Icons and Symbols

The icons on the navigation bar at the top of the screen provide information about the system. Other helpful icons include:

Icons	Usage or Details
 Get Help icon	Click the question mark to view more information for a specific item (question, input field, status, table, etc.)
* Asterisk	Denotes required fields
 Drop down list arrow	Indicates a list with drop down options/list items that the user can view by clicking the arrow
 Error message icon	Indicates an error has occurred

2.3 Information You Will Need

FIs will be required to provide several key pieces of information in order to complete the online registration form. This checklist outlines the information you should gather to prepare your online FATCA Form (Form 8957). See [Form 8957](http://www.irs.gov/pub/irs-pdf/f8957.pdf) (www.irs.gov/pub/irs-pdf/f8957.pdf), to view the registration form as related to the checklist of items below.

Item	Detail
All FIs	<ul style="list-style-type: none"> <input type="checkbox"/> FI Type (Single FI, Lead FI, Member FI, or Sponsoring Entity) <input type="checkbox"/> The FI's legal name <input type="checkbox"/> FI's Country of Residence for tax purposes <input type="checkbox"/> FI Classification, i.e., Participating FI not covered by an Intergovernmental Agreement (IGA) or a Reporting Financial Institution under a Model 2 IGA; Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under a Model 1 IGA); Limited Financial Institution; or None of the above <input type="checkbox"/> FI's mailing address <input type="checkbox"/> FI's Qualified Intermediary (QI)/Withholding Foreign Partnership (WP)/ Withholding Foreign Trust (WT) EIN, if the FI has in effect one of these agreements. Confirm whether the institution intends to maintain or renew its status as a QI, WP, or WT. <input type="checkbox"/> Confirm whether the FI maintains a branch in a jurisdiction outside of its country of tax residence, and then confirm whether the FI is a tax resident of the United States or maintains a U.S. branch (other than the U.S. territories). <input type="checkbox"/> If the FI is a tax resident of the United States or maintains a branch in the United States (other than the U.S. territories), the EIN of the FI or branch <input type="checkbox"/> Each jurisdiction in which the FI maintains a branch, along with whether the branch is a Limited Branch and whether the Financial Institution intends to maintain QI, WP, or WT status for that branch (if it is covered by a QI, WP, or WT agreement) <input type="checkbox"/> Business Title for the FATCA Responsible Officer (RO) for the FI, along with legal name and contact information <input type="checkbox"/> Confirm whether the FI's RO or authorizing individual will designate one or more Points of Contact (POCs) (a POC will be authorized to receive FATCA Registration information and other related FATCA correspondence from the IRS) and, if so, the POCs' contact information. NOTE: FIs are allowed up to FIVE (5) POCs.
Lead FI Only	<ul style="list-style-type: none"> <input type="checkbox"/> In addition to the information required above, the Member FIs' legal names, countries of residence for tax purposes, and Member FI types. Once the Lead FI has established the Member's account, the Member FI or its Lead FI will be required to complete the Member FI's registration. NOTE: The RO for a Lead FI automatically becomes a POC for each of the Lead FI's Member FIs.
QI, WP, or WT	<ul style="list-style-type: none"> <input type="checkbox"/> Confirm whether the QI/WP/WT's legal name has changed since the effective date of its most recent QI/WP/WT Agreement and, if so, the new legal business name and reason for the name change (merger, liquidation, re-branding). <input type="checkbox"/> For QI/WP/WTs, the Responsible Party's name, contact information, and whether or not that is the same person listed as the RO for the FI <input type="checkbox"/> The list of private arrangement intermediary (PAI) contracts that are effective, if applicable

2.4 Special Rules for Registration

- **Lead FI and Member FIs of an EAG:** In general, all FFIs, other than exempt beneficial owners or certified deemed-compliant FFIs that are part of the same EAG must be registered. For purposes of registration, an EAG may have more than one Lead FI and may organize itself into subgroups under different Lead FIs. For example, an EAG of 10 FFIs may decide to select two different Lead FIs, Lead FI 1 and Lead FI 2. Lead FI 1 can carry out FATCA Registration on behalf of four of its Member FIs and Lead FI 2 can carry out FATCA Registration on behalf of four of its other Member FIs. All 10 FFIs within the same EAG will be registered, even though they are registered under two different Lead FIs.

Consolidated Compliance Program: If an EAG has in place a consolidated compliance program, as described in Treas. Reg. §1.1471-4(f)(2)(ii), then Member FIs that elect to participate in the same consolidated compliance program should be registered as Member FIs by the Lead FI that is acting as the Compliance FI for the compliance group.

- **Model 1 IGA:** FIs that are treated as Reporting FIs under a Model 1 IGA (see List of Jurisdictions treated as having in effect an IGA at www.irs.gov/fatca) should register as RDCFFIs.
- A Reporting FI under a Model 1 IGA will be able to register and obtain a GIIN prior to July 1, 2014 and may generally find it convenient to do so. Nonetheless, such an FI is not required to provide a GIIN to withholding agents prior to January 1, 2015 and therefore has time beyond July 1, 2014 to register to obtain a GIIN. In addition, a Reporting FI under a Model 1 IGA must register prior to July 1, 2014 (1) if it maintains one or more branches (other than a Limited Branch or U.S. branch) in jurisdiction(s) that are not covered by a Model 1 IGA, (2) if it is renewing its QI, WP, or WT Agreement, or (3) if it intends to be a Lead FI for one or more Member FIs that are not established in, and operating exclusively in, other Model 1 IGA jurisdictions.
- **Model 2 IGA (Select PFFI):** FIs that are treated as Reporting FIs under a Model 2 IGA (see List of Jurisdictions treated as having in effect an IGA at www.irs.gov/fatca) should register as PFFIs.
- **FFIs that are also Sponsoring Entities:** An FFI that will also act as a Sponsoring Entity for one or more Sponsored Entities is required to submit a second registration form to act as a Sponsoring Entity. The Sponsoring Entity will receive a separate Sponsoring Entity GIIN and should only use that GIIN when it is fulfilling its obligations as a Sponsoring Entity.
- **Sponsored FFIs:** An FI that is a Sponsored FFI will be registered by its Sponsoring Entity. Details about how a Sponsoring Entity may register a Sponsored FFI will be posted online at www.irs.gov/fatca.
- **USFIs treated as Lead FIs:** A USFI that is registering as the Lead FI on behalf of its Member FIs will register as a Lead FI and be issued a GIIN.

Chapter 3: FATCA Online Registration System — User Login

3.1 Launching the FATCA Online Registration System

The FATCA Online Registration System can be accessed on the [IRS.gov FATCA home page](http://www.irs.gov/fatca) (www.irs.gov/fatca).

FATCA Home page

Subscriptions Language Information For... Search Advanced

Filing Payments Refunds Credits & Deductions News & Events Forms & Pubs Help & Resources for Tax Pros

Foreign Account Tax Compliance Act

Corporations Partnerships International Businesses Small Businesses & Self Employed

Foreign Account Tax Compliance Act

The provisions commonly known as the Foreign Account Tax Compliance Act (FATCA) became law in March 2010.

- FATCA targets tax non-compliance by U.S. taxpayers with foreign accounts
- FATCA focuses on reporting:
 - By U.S. taxpayers about certain foreign financial accounts and offshore assets
 - By foreign financial institutions about financial accounts held by U.S. taxpayers or foreign entities in which U.S. taxpayers hold a substantial ownership interest
- The objective of FATCA is the reporting of foreign financial assets; withholding is the cost of not reporting. [Notice 2013-43](#) revises the implementation timeline and provides additional guidance.

Individuals U.S. individual taxpayers must report information about certain foreign financial accounts and offshore assets on Form 8938 and attach it to their income tax return, if the total asset value exceeds the appropriate reporting threshold.

Financial Institutions To avoid being withheld upon, a foreign financial institution may register with the IRS, obtain a Global Intermediary Identification Number (GIIN) and report certain information on U.S. accounts to the IRS. [> Learn More...](#)

Governments If a jurisdiction enters into an Intergovernmental Agreement (IGA) to implement FATCA, the reporting and other compliance burdens on the financial institutions in the jurisdiction may be simplified. Such financial institutions will not be subject to withholding under FATCA.

Registration Register Now

Related Items Registration Instructions, User Guide, Frequently Asked Questions, and Other Resources

Illustrative, content may change over time

Figure 6 – FATCA Home page

1. Click on the FATCA Registration System link at www.irs.gov/fatca-registration, which will direct you to the FATCA login page.

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

The first step in the FATCA Registration process is to create an online FATCA account. Only a Single FI, Lead FI, or Sponsoring Entity will be able to create a FATCA account. Member FIs will have their FATCA accounts created by their Lead FI and must have received FATCA IDs and Temporary Access Codes from their Lead FI in order to login as an existing user to complete their online FATCA Registration. See [Chapter 1.3 Registration Process Overview](#) for definitions of Single FI, Lead FI, Member FI, and Sponsoring Entity.

To create an account, the FI will be required to create challenge questions and an access code (password). After the Single FI, Lead FI, or Sponsoring Entity creates its account, it will be provided with a FATCA ID. The FATCA ID is used to identify the FI only for purposes of registration and is not the same number as the GIIN. A GIIN is issued after the FATCA Registration is submitted and approved.

The following set of screen shots illustrates the process for a FATCA Single FI, Lead FI or Sponsoring Entity to create an account and receive the FI's FATCA ID:

Financial Institution User Login

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

IRS

Financial Institution Account User Login

Financial Institution Types (Select "help" icon for further definition): ⓘ

- Single
- Lead of an Expanded Affiliated Group
- Member (not Lead) of an Expanded Affiliated Group
- Sponsoring Entity

Existing User Login for Single, Lead, Member, or Sponsoring Entity OR Create New Account for Single, Lead, or Sponsoring Entity

FATCA ID
[Text Field]

Access Code
[Text Field]

Login

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

Create Account

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

Figure 7 – Create New FATCA Account for Single FI, Lead FI, or Sponsoring Entity

Create a New Account as a Single FI, Lead FI, or Sponsoring Entity

1. Select the checkbox that states “By checking this box, I declare that I have been authorized by the FI to create a FATCA Registration account on their behalf.” under the **Create a New Account for Single, Lead, or Sponsoring Entity** section.

Click **Create Account**

NOTE: If you have entered data in the **FATCA ID** and **Access Code** fields before you selected the checkbox, the two fields will be cleared and the **Login** button will be disabled.

Select Financial Institution Type

Create New FATCA Account - Select FI Type

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

* required fields

Select the Financial Institution Type: *

Single (not a member of an Expanded Affiliated Group)

Lead of an Expanded Affiliated Group

Member (not Lead) of an Expanded Affiliated Group

Sponsoring Entity

Next

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A Member FI Type cannot create a new FATCA account

Figure 8 – Create New FATCA Account – Select FI Type

Select Financial Institution Type

1. Select one FI Type, **Single (not a member of an Expanded Affiliated Group)**, **Lead of an Expanded Affiliated Group**, or **Sponsoring Entity**. It is critical that you select the correct FI type as it cannot be changed once the account is created. **NOTE:** If you select FI Type **Member (not Lead) of an Expanded Affiliated Group**, the system displays an error message. A Member FI of an affiliated group cannot create a new FATCA account. Member FIs should contact the Lead FI to obtain their FATCA ID and Access Code.
2. Click **Next** to continue and set up challenge questions. **NOTE:** All fields marked by an asterisk (*) throughout the registration form are required fields. All fields throughout the form should be completed, if applicable.

Select Challenge Questions

Create New FATCA Account – FI Challenge Questions



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

*required fields

Answer the two questions to assist you in the future should you need to recover your FATCA ID or Access Code.

Challenge Question #1 *

Question:*

Answer:*

Challenge Question #2 *

Question:*

Answer:*

Figure 9 – Create New FATCA Account – FI Challenge Questions

To Create Challenge Questions

1. In **Challenge Question 1**, select the arrow to view the list of questions. Select a challenge question. In the **Answer** text box, type a response to the challenge question.
2. Repeat the previous step for **Challenge Question 2**.
3. To go back, click on the **Back** button.
4. Click **Next** to continue and set up an Access Code.

IMPORTANT: Remember to document your answers to your challenge questions. You will need these if you have to reset your Access Code.

Create New Account – Create New Access Code

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

Access Code must contain:

- 8-20 characters

At least:

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

Create Access Code:

Confirm Access Code:

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

Figure 10 – Create New Account – Create New Access Code

Create a New Access Code

1. The system displays the minimum guidelines to create a new Access Code. **The Access Code must be 8-20 characters and include at least one uppercase and lowercase letter, one number, and one of the designated special characters (~ ! @ # ^ * ? , .).**
2. In **Create Access Code**, type the Access Code that you choose for your FATCA Account, ensuring that it meets the requirements in Step 1.
3. In **Confirm Access Code**, re-type your Access Code to confirm your code in the text box.
4. Click **Next** to continue.

IMPORTANT: Remember to record your Access Code. You will need your FATCA ID and Access Code to log into the system.

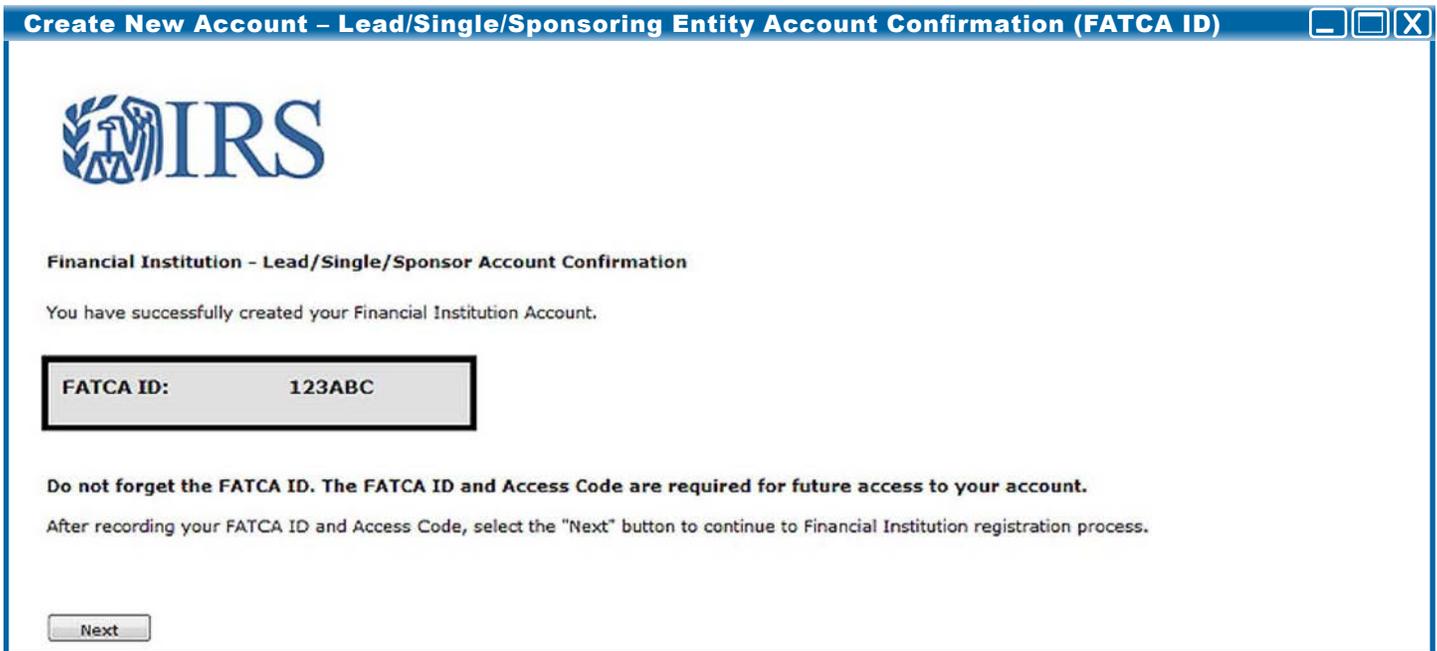


Figure 11 – Create New Account – Lead/Single/Sponsoring Entity Account Confirmation (FATCA ID)

The **Lead/Single/Sponsor Account Confirmation** screen displays your FATCA ID account number.

1. Click **Next** to continue the FI Registration process.

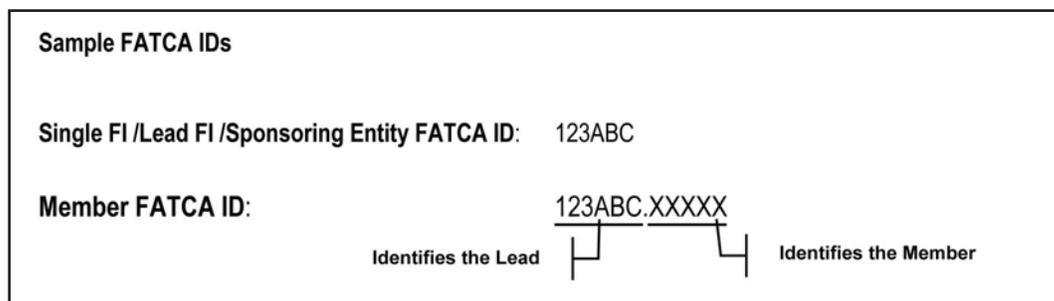
IMPORTANT: Remember to record your **FATCA ID** and **Access Code** number for future use.

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

After an FI has created a FATCA Account, it can subsequently access this account through the **Financial Institution Account User** Login page. Single FIs, Lead FIs, Member FIs, and Sponsoring Entities will all be able to login here. This screen allows users with an existing FATCA ID and Access Code to log on to the system.

NOTE: Member FIs will need to set up a new Access Code after logging in the first time using the Temporary Access Code provided by their Lead FI.

Figure 12 – FI Registration User Login System (Login)



- To Login as an Existing User for Single FI, Lead FI, Member FI, or Sponsoring Entity
- Under **FATCA ID**, type your system-generated FATCA ID or Member FI FATCA ID. Each Member FI has a unique Member FI FATCA ID with an alphanumeric sequence as shown below. Member FIs should contact their Lead FI to get more information.

IMPORTANT:

- FATCA IDs must be entered in uppercase letters only. Your FATCA ID will not be recognized if you enter any letters as lowercase letters.
- FATCA IDs DO NOT contain the letter “O”. If your FATCA ID has a character that looks like the letter “O”, enter the number zero (0).

Under **Access Code**, type your Access Code, which should be 8-20 characters and include at least one uppercase and lowercase letter, one number, and one of the designated special characters (~ ! @ # ^ * ? , .).

- Click **Login**.

If the login is unsuccessful, re-enter your FATCA ID and Access Code.

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

Multiple Login / Timeout Error

Before accessing the FATCA Registration System, a Member FI or an FI that has

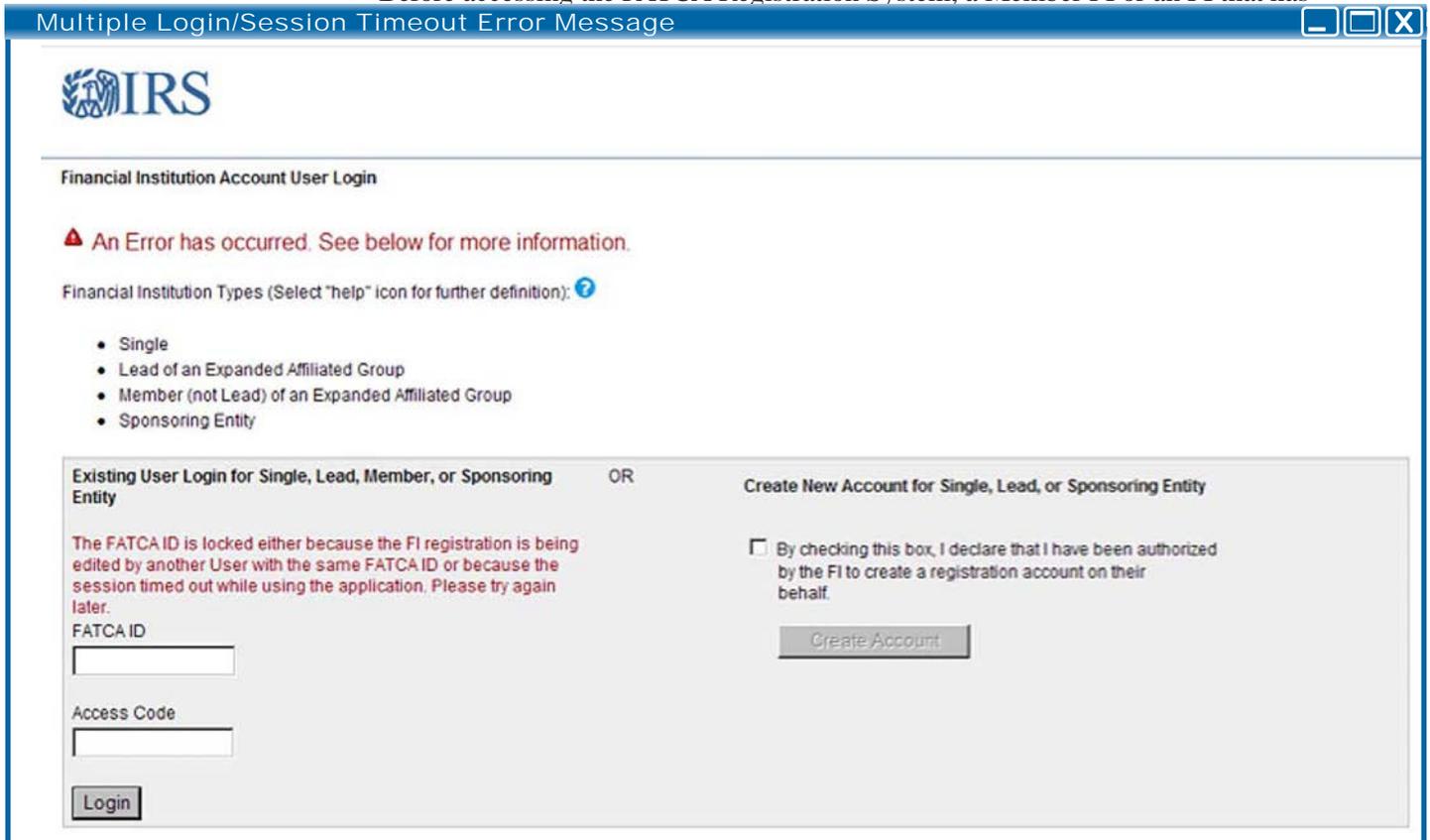


Figure 13 – Multiple Login/Session Timeout Error Message

3.4 Member FI and Paper Registration First Time Login/Access Code Reset by IRS

submitted a paper registration will need to set up challenge questions and create a permanent Access Code. In order to do this, the FI will need the following:

- FATCA ID
- Temporary Access Code

A Member FI will receive this information from its Lead FI. An FI that submitted a paper registration will receive this information in the mail. For more information on FATCA IDs and Access Code formats, go to [Chapter 3.3 - Existing User Login - Single FI, Lead FI, Member FI, or Sponsoring Entity.](#)

The following instructions also apply if an FI's Access Code is reset by the IRS and a new Temporary Access Code is provided.

First Time Login – Member FI and Paper Registrations – Account User Login

Financial Institution Account User Login

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

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

FATCA ID

Access Code

Login

OR

Create New Account for Single, Lead, or Sponsoring Entity

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

Create Account

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

[IRS Privacy Policy](#)

Figure 14 – First Time Login – Member FI and Paper Registrations – Account User Login

1. To create a permanent Access Code, go to the **Financial Institution Account User Login** page.
2. Under **FATCA ID**, type your FATCA ID.
3. Under **Access Code**, type your Temporary Access Code, which should be 8-20 characters and include at least one uppercase and lowercase letter, one number, and one of the designated special characters (~ ! @ # ^ * ? , .)
4. Click **Login**.
If the login is unsuccessful, re-enter your FATCA ID and Access Code.

First Time Login – Member FI and Paper Registrations – Challenge Questions

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

*required fields

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

Challenge Question #1 *

Question:* Select Question

Answer:*

Challenge Question #2 *

Question:* Select Question

Answer:*

Back Next

[IRS Privacy Policy](#)

Figure 15 – First Time Login – Member FI and Paper Registrations – Challenge Questions

Create Challenge Questions

1. In **Challenge Question 1**, select the arrow to view the list of questions. Select a challenge question. In the **Answer** text box, type a response to the challenge question.
2. Repeat the previous step for **Challenge Question 2**.
3. To go back, click on the **Back** button.
4. Click **Next** to continue and set up a permanent Access Code.

IMPORTANT: Remember to document your answers to your challenge questions. You will need these if you have to reset your Access Code.

First Time Login (Member and Paper Registrations) - Reset Temporary Access Code

First Time Login – Member FI and Paper Registrations – Reset Temporary Access Code



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

Access Code must contain:

- 8-20 characters

At least:

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

Create Access Code:

Confirm Access Code:

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

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

[IRS Privacy Policy](#)

Figure 16 – First Time Login – Member FI and Paper Registrations – Reset Temporary Access Code

To Reset a Temporary Access Code and Create a Permanent Access Code

1. The system displays the minimum guidelines to create a new Access Code. **The Access Code must be 8-20 characters and include at least one uppercase and lowercase letter, one number, and one of the designated special characters (~ ! @ # ^ * ? , .).**
2. In **Create Access Code**, type the Access Code that you choose for your FATCA Account, ensuring that it meets the requirements in Step 1.
3. In **Confirm Access Code**, re-type your Access Code to confirm your code in the text box.
4. Click **Next** to continue.

IMPORTANT: Remember to record your new Access Code. You will need your FATCA ID and Access Code to log into the system.

3.5 Recovering Login Information – Forgot FATCA ID/Access Code

The system automatically locks the FATCA account after five unsuccessful login attempts.

Forgot Access Code

Forgot Access Code



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

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

FATCA ID:

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

If an FI forgets its FATCA ID this link will provide further guidance

Figure 17 – Forgot Access Code

To reset your FATCA ID/Access Code

1. If the login is unsuccessful after several attempts, you may have to reset your Access Code.
2. From the Login screen, click **Forgot FATCA ID or Access Code?**
3. To reset your **Access Code**, enter your **FATCA ID**.
4. Click **Next** to continue to your challenge questions.

NOTE: If you have forgotten the FATCA ID number, click **I do not know my FATCA ID** and follow the instructions.

If you have not established your permanent Access Code yet, you will see an error page that will provide further instructions. This error page will indicate, “If you are a Member of an expanded affiliated Foreign Financial Institution group, please ask your Lead FI for your FATCA ID and Temporary Access Code. If you mailed a paper registration form to the Internal Revenue Service for input, you will be receiving your FATCA ID and Temporary Access Code through the mail. You will not be able to login until you receive your login information in the mail.”

Forgot Access Code - Challenge Questions

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

* required fields

Please answer the following questions to reset your Access Code.

Challenge Question #1

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

Answer:*

Challenge Question #2

Question: In what hospital were you born?

Answer:*

Next

[IRS Privacy Policy](#)

Figure 18 – Forgot Access Code – Challenge Questions

To reset your Access Code:

1. In the first **Answer** field, enter the correct response to Challenge Question 1.
2. In the second **Answer** field, enter the correct response to Challenge Question 2.
3. Click **Next** to continue.

NOTE:

- Both answers must be correct in order to reset the Access Code. If one is incorrect, the system will not identify which one is incorrect. It will give you another chance to enter both correct answers.
- Challenge questions may be different from the ones shown in the above figure, depending on what you originally selected when creating your Challenge Questions.

CAUTION: The system locks automatically after five unsuccessful attempts to answer the challenge questions. Continue until you are successfully allowed to login again.

Create New Access Code

Forgot New Access Code - Create New Access Code



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

You have answered your Challenge Questions correctly.

Create a New Access Code.

Access Code must contain:

- 8-20 characters

At least:

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

Create Access Code:

Confirm Access Code:

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

Figure 19 – Forgot New Access Code – Create New Access Code

To reset your Access Code:

1. In **Create Access Code**, type the new Access Code that you choose for your FATCA Account and ensure that it meets the requirements.
2. In **Confirm Access Code**, re-type your Access Code to confirm your code in the text box.
3. Click **Next** to continue. The system will display your confirmed Access Code.

IMPORTANT: Record the Access Code. The FATCA ID and Access Codes are required to access your account.

Chapter 4: Registration

4.1 Registration Part 1 After an FI has logged into the system, the registration process will begin with Part 1. Part 1 consists of 11 questions that request identifying information about the FI and must be completed for all FI types. The Lead FI can complete Part 1 for its Member FI(s), but the Member FI will typically complete Part 1 for itself. The following section provides step-by-step guidance for answering the questions in Part 1.

1. To access online registration, Part 1:
 - **First-time login:** After you have created an account and the system displays the **FATCA-FI-Single/Lead/Sponsoring Entity Account Confirmation** page (as shown in [Chapter 3.1 Launching the FATCA Online Registration System](#)), click the **Next** button.
 - **Existing users:** On your home page (as shown in [Chapter 5 FI Home Page and Account Options](#)), in the lower left corner, under **Available Account Options**, click the **Registration – Edit/Complete/Submit** link.

NOTE: If a user does not log out of the registration system using the “logout” button, the system does not log the user out immediately. This instance can occur for example if the user closes the browser, or if the user gets an error message that forces them out of the registration system. If the user then tries to log back in immediately, he will get a default error message 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.

2. The links above will take you to the Instructions for **FATCA Registration page**, which includes links to the user guide, and instructions for completing the online registration.



Instructions for Financial Institution Registration

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

FATCA User Guide

[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

FATCA website

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 must be completed by FIs that have a Qualified Intermediary (QI), Withholding Foreign Partnership (WP), or Withholding Foreign Trust (WT) agreement in effect, and that wish to renew their respective agreements. Part 3 will only apply to FIs that are QIs, WPs, or WTs.

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.

Next

Figure 20 – FI Registration – Instructions for FATCA Registration

1. Click **Next** to continue and begin the first portion of the [online registration form](#) (Form 8957).

IMPORTANT: See [Chapter 2.3 Information You Will Need](#) for a list of information you'll need to complete the registration.

4.1.1 Questions 1-2 – FI Type and Legal Name

FI Registration - My Information (Part 1) - Questions 1-2

IRS

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

[My Information \(Part 1\)](#) >>> [Member Information \(Part 2\)](#) >>> [QIs, WPs, or WTs Renewal \(Part 3\)](#) >>> [Submit \(Part 4\)](#)

Questions 1-2 of 11

* required fields

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

2) Legal Name of the Financial Institution: * 

Figure 21 – FI Registration – My Information (Part 1) – Questions 1-2

To enter FI country of residence and classification

To enter FI information

Question 1: Financial Institution Type: The system displays the FI Type selected when the FATCA account was created.

Question 2: Legal Name of Financial Institution: Enter the legal name of the FI. The legal name is the name of the FI used in official incorporation or organization documents, or the name otherwise recognized by the residence country government as the FI's official name. Typically, the legal name is the name used by the FI in legal documents.

NOTE: The Legal Name of the Financial Institution must meet the following requirements:

- Must be 40 or less characters in length at this time. In future releases, this will be expanded to fit more characters (for more guidance regarding the input of legal names over 40 characters, go to the FAQs posted on the FATCA Registration Resources page at www.irs.gov/fatca-registration).
- Must be limited to lower and upper case letters (a-z, A-Z), numbers (0-9), blank space, ampersand (&), hyphen (-), forward slash (/), period (.), comma (,), apostrophe ('), pound sign (#), and percent sign (%). **At this time, parentheses () and brackets ([]) are not permitted.**

1. To go back, click on the **Back** button.
2. Click **Next** to continue.

NOTE: All fields marked by an asterisk (*) throughout the registration are required fields.

The screenshot shows the IRS Financial Institution Registration portal. At the top, it says "FI Registration - My Information (Part 1) - Questions 3-4". The IRS logo is on the left. Below the logo, it says "Financial Institution Registration" with links for "my home page", "save", "get help", and "logout". A navigation bar shows "My Information (Part 1)" as the current step, followed by "Member Information (Part 2)", "QIs, WPs, or WTs Renewal (Part 3)", and "Submit (Part 4)". Below this, it says "Questions 3-4 of 11". A note indicates "* required fields". Question 3 asks "What is the Financial Institution's Country of Residence for tax purposes?" with a "Select Country" dropdown menu. Question 4 asks "Select the Financial Institution's FATCA classification in its country of tax residence:" with a "Select Classification" dropdown menu. At the bottom, there are "Back" and "Next" buttons.

Figure 22 – FI Registration – My Information (Part 1) – Questions 3-4

Question 3: Select Financial Institution's Country of Residence for tax purposes.

1. The country of residence means 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). If the FI is a dual resident, identify one of the countries where it is a tax resident in this question and identify the second country of tax residence for Questions 8 or 9, as appropriate, by treating the second tax residence country as a branch jurisdiction. If the FI is resident in a U.S. Territory or Minor Outlying Island, select the **United States** (even if the FI is a dual resident).

Partnerships and other flow-through entities. For a partnership or other flow-through entity, the Financial Institution's country 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.

NOTE: For a list of available countries in the drop down menu, see [Appendix E – Country Lookup Table](#).

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

1. Select the entry applicable to your FATCA classification in your country of tax residence as shown in Question 3.

A Sponsoring Entity, a USFI that is registering as Lead FI, a U.S. Territory FI or a USFI with a foreign branch that is renewing its QI Agreement or that is treated as a Reporting FI under a Model 1 IGA must select **None of the Above**.

NOTE: FIs with branches in multiple jurisdictions. An FI (other than a Sponsoring Entity, USFIs, or a foreign branch of a USFI) that maintains branch operations in multiple jurisdictions must 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, registered deemed-

compliant, or limited. For Question 8 or 9 of the registration, the FI must identify the jurisdictions where it maintains branches outside of its country of tax residence and which of its branches, if any, will be treated as Limited Branches.

Example. Bank A, an FI, is resident of Country X. In addition to banking activities that it conducts within Country X, Bank A also conducts banking activities through branches in Countries Y and Z. Under Country X laws, Bank A cannot satisfy the obligations that would allow its operations within Country X (home office) to be effectively a PFFI or RDCFFI. However, Bank A's branches in Countries Y and Z would be able to comply with the obligations imposed on a PFFI or RDCFFI. For purposes of registering itself and obtaining a GIIN for its branch operations in Countries Y and Z, Bank A should select that it is classified as a Limited Financial Institution in its country of tax residence.

2. Click **Next** to continue
3. Click **Back** to go back to the previous screen

NOTE: A Lead FI must be an entity that is able to select for Question 4 that its FATCA classification in its country of tax residence is a PFFI not covered by an IGA or a Reporting FI under a Model 2 IGA, an RDCFFI or a Reporting FI under a Model 1 IGA, or None of the above because the FI is either a Sponsoring Entity, a USFI that is registering as a Lead FI, as U.S. Territory FI, or a USFI with a foreign branch that is renewing its QI agreement or that is treated as a Reporting FI under a Model 1 IGA.

4.1.3 Question 5 – FI Mailing Address

The screenshot displays the IRS Financial Institution Registration interface for Question 5. At the top, the IRS logo is visible. Below it, the page title is "Financial Institution Registration" with navigation links for "my home page", "save", "get help", and "logout". A breadcrumb trail shows the current location: "My Information (Part 1) >>> Member Information (Part 2) >>> QIs, WPs, or WTs Renewal (Part 3) >>> Submit (Part 4)", with "Question 5 of 11" highlighted. A note indicates "* required fields". The question is "5) Mailing Address of Financial Institution*:". The form contains the following fields: "Country*" (a dropdown menu with "Select Country" selected), "Address Line 1*" (a text input field), "Address Line 2" (a text input field), "City*" (a text input field), "State/Province/Region*" (a text input field), and "ZIP/Postal Code" (a text input field). At the bottom of the form are "Back" and "Next" buttons.

Figure 23 – FI Registration – My Information (Part 1) – Question 5

Question 5: Mailing Address of Financial Institution:

1. Enter the mailing address of the FI. The address provided will be used to send all mail correspondence related to the FI's FATCA Registration, FATCA account, and any other related matters.

NOTE: Most communications between the IRS and the FI will be able to occur electronically once the FI's FATCA account is established.

2. Select the country from the drop-down list. If the user selects United States, a U.S.-specific page will display.

NOTE: If the FI is in a U.S. Territory, select the United States option, and select the territory in the State / U.S. territory drop down list.

- **Address Line 1**, enter the FI mailing street address.
 - If necessary, in **Address Line 2**, enter the second line of the street address.
 - **City**, enter the city of the FI mailing address.
 - **State/Province/Region**, enter the state, province, or region of the FI mailing address. (If you selected **United States** from the country drop-down list, you will select a **State/U.S. Territory** from the drop-down list for this question.)
 - **Zip/Postal Code**, enter the zip or postal code of the FI mailing address.
3. To go back, click on the **Back** button.
 4. Click **Next** to continue.

NOTE: For a list of available countries in the drop down menus, see [Appendix E – Country Lookup Table](#).

4.1.4 Question 6 – FI QI/WP/WT

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

My Information (Part 1) ---> Member 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* ⑥

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

Figure 24 – FI Registration – My Information (Part 1) – Question 6

Question 6: Indicate whether the Financial Institution has in effect a withholding agreement with the IRS to be treated as a QI, WP, or WT.

NOTE: An entity that is applying as a Sponsoring Entity must select **Not Applicable**, even if the entity has a QI, WP, or WT agreement with the IRS.

1. Select the Qualified Intermediary (QI) option to indicate that the FI is a party to a qualified intermediary withholding agreement with the IRS. Enter the QI EIN in the field below the option, and select **Yes** or **No** as to whether the FI intends to maintain its status as a QI.
2. Select the Withholding Foreign Partnership (WP) option to indicate that the FI is a foreign partnership that has entered into a withholding agreement with the IRS. Enter the WP EIN in the field below the option, and select **Yes** or **No** as to whether the FI intends to maintain its status as a WP.
3. Select the Withholding Foreign Trust (WT) option to indicate that the FI is a foreign grantor trust or foreign simple trust that has entered into a withholding agreement with the IRS. Enter the WT EIN in the field below the option, and select **Yes** or **No** as to whether the FI intends to maintain its status as a WT.
4. An FI that does not have in effect a withholding agreement with the IRS to be treated as a QI, WP, or WT should select **Not Applicable**.
5. Sponsoring Entities: If you are applying as a Sponsoring Entity, select **Not Applicable**.
6. To go back, click on the **Back** button.

7. Click **Next** to continue

NOTE: A Financial Institution that would like to apply to become a first time QI, WP, or WT may do so by completing Form 14345 in accordance with the instructions therein before registering for FATCA. For more information about a QI, WP, and WT agreement with the IRS, visit www.irs.gov/fatca.

4.1.5 Question 7 – Branches Maintained Outside of Country of Tax Residence

FI Registration - My Information (Part 1) - Question 7

IRS

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

My Information (Part 1) ---> Member 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 of tax residence?*

Yes (If Yes, go to question 8)

No (If No, go to question 10)

Back Next

Figure 25 – FI Registration – My Information (Part 1) – Question 7

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

1. Select **Yes** if the FI maintains a branch outside its country of tax residence. A branch is a unit, business, or office of an FI that is treated as a branch under the regulatory regime of a country or is otherwise regulated under the laws of such country as separate from other offices, units, or branches of the FI. FIs should treat all units, businesses, and offices within any one jurisdiction as a single branch.

Sponsoring Entities: If you are applying as a Sponsoring Entity, you do not need to answer questions about your branches and should select **No**.

2. If **Yes**, complete **Question 8**. If **No**, the system will automatically take you to **Question 10**. If, after providing input for Questions 9A-C, you change your answer for Question 7 from Yes to No, any information you entered will be deleted, and you will need to reenter it.

3. To go back, click on the **Back** button.

4. Click **Next** to continue.

NOTE: If an FI (with the exception of Sponsoring Entities) answers **No** to Question 7 during the initial submission of the registration, the Branch Information link will still display on the home page. If you add branches through this link, you will NOT see the branches when you review the entire online registration until you edit the registration and select **Yes** for Question 7.

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

FI Registration – My Information (Part 1) – Question 8

IRS

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

My Information (Part 1) ---> Member 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

Figure 26 – FI Registration – My Information (Part 1) – Question 8

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

1. Select **Yes** if the FI is either a U.S. resident or maintains a branch within the U.S. and provide the EIN for the FI or U.S. branch as appropriate in the field provided. Unless otherwise indicated by the question in the registration, the term U.S. means the United States of America, including the States thereof, and the District of Columbia, but does not include American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, or the U.S. Virgin Islands.
2. Select **No** if the FI does not maintain a branch within the U.S. and the system will take you to **Question 9**.
3. To go back, click on the **Back** button.
4. Click **Next** to continue.

4.1.7 Questions 9A-C – Branches Outside of the U.S.

FI Registration – My Information (Part 1) – Questions 9A-C

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

My Information (Part 1) ---> Member Information (Part 2) ---> QIs, WPs, or WTs Renewal (Part 3) ---> Submit (Part 4)
 Questions 9A-9C of 11

* required fields

9A) 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 *

9B) Is the Branch a Limited Branch? *
 Yes
 No

9C) If the branch is currently covered by a QI agreement, does the Financial Institution intend to maintain QI status for that branch? *
 Yes
 No
 Not Applicable

Branch Information

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

Country	Limited	Maintain QI Status	GIIN	
Country 1	No	Yes		delete
Country 2	Yes	Not Applicable		delete
Country 3	Yes	No		delete
Country 4	Yes	No		delete
Country 5	No	Yes		delete

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

Branch GIIN will be displayed once the branch has been processed by the IRS

Figure 27 – FI Registration – My Information (Part 1) – Questions 9A-C

Question 9A: List each jurisdiction (other than the United States) in which the Financial Institution maintains a branch.

1. Separately 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 (American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, or the U.S. Virgin Islands).
2. Select the jurisdiction in which the branch is located. If the FI does not maintain a branch outside the U.S. click the **Next** button to continue to **Question 10**.

NOTE: For a list of available countries in the drop down menu, see [Appendix E – Country Lookup Table](#) in the Appendices/Miscellaneous section of the guide.

Question 9B: Is the branch a Limited Branch?

Select whether or not the branch listed is a Limited Branch. A Limited Branch means a branch that under the laws of the jurisdiction in which it is located is unable to: (1) report, close, or transfer its U.S. accounts to a USFI, to a branch of the FFI that will report the U.S. account, to a PFFI, or to a Reporting FI under a Model 1 IGA, or (2) withhold, block, or close an account held by a recalcitrant account holder or nonparticipating FFI or otherwise transfer the account to a USFI, to a branch of the FFI that will report the account to the IRS, to a PFFI, or to a Reporting FI under a Model 1 IGA. A Limited Branch also includes a related branch under a Model 1 or 2 IGA that is treated as a nonparticipating FFI branch because it operates in a jurisdiction that prevents such branch from fulfilling the requirements of a PFFI or deemed-compliant FFI.

Question 9C: If the branch is currently covered by a QI agreement, does the Financial Institution intend to maintain QI status?

1. Select **Yes** if the branch operates under an attachment to the FI's QI Agreement and intends to renew its status as such. Select **No** if the branch operates under an attachment to the FI's QI Agreement and does not intend to renew its status as such. Select **Not Applicable** if the branch is not part of an FI that is a QI.

NOTE: On the FATCA Registration, a QI can delete branches previously listed in its QI Agreement that will no longer act as a QI, but it cannot add branches. If the QI wishes to add branches that were not included in its prior QI Agreement, it must complete [Form 14345](http://www.irs.gov/pub/irs-pdf/f14345.pdf) (www.irs.gov/pub/irs-pdf/f14345.pdf) in accordance with the instructions therein.

2. Click on the **Add Another** button if the FI has a branch in an additional jurisdiction.

NOTE: For a list of available countries in the drop down menu, see [Appendix E – Country Lookup Table](#).

3. To delete a branch, click on the **delete** option next to the corresponding branch in the table below the questions.
4. To go back, click on the **Back** button.
5. Click **Next** to continue.

NOTE: The FI should only record each country once. For the definition of 'branch', please refer to the [Appendix B – Glossary of Terms](#) for more information.

4.1.8 Question 10 – FI Responsible Officer (RO) Information

FI Registration - My Information (Part 1) - Question 10

IRS

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

My Information (Part 1) ---> Member 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:*

Business Address Line 1:*

Business Address Line 2:

City:*

State/Province/Region:*

ZIP/Postal Code:

Business Telephone Number:* ext.

Business Fax Number:

Business Email Address of RO:*

Figure 28 – FI Registration – My Information (Part 1) – Question 10

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

Provide the name, title, address, and contact information of the Responsible Officer (RO) of the FI. 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. The individual identified as the RO in Question 10 will be the only individual who will receive emails from the IRS related to the FI's FATCA account. In all cases, the RO designated in Question 10 must be authorized under applicable local law to establish the statuses of the FI's home office and branches as indicated in the registration.

NOTE: 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. As a result, the RO for a Lead FI may receive correspondence related to its Member FI's FATCA information

1. To go back, click on the **Back** button.
2. Click **Next** to continue.

NOTE: For a list of available countries in the drop down menu, see [Appendix E – Country Lookup Table](#).

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

FI Registration – My Information (Part I) – Question 11A

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

My Information (Part 1) >>> Member Information (Part 2) >>> QIs, WPs, or WTs Renewal (Part 3) >>> Submit (Part 4)
Question 11A of 11

* required fields

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

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

Yes (If Yes, go to question 11B)

No (If No, go to preview part 1)

Figure 29 – FI Registration – My Information (Part 1) – Question 11A

Question 11A: The Financial Institution 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.

1. Select **Yes** and complete **Question 11B** if the FI wants to appoint one or more POCs other than the RO identified in Question 10. If **Yes**, complete **Question 11B**. A POC is an individual authorized to receive from the IRS FATCA-related information regarding the FI and to take other FATCA-related actions on behalf of the FI upon the request by the IRS.

By listing one or more POCs for **Question 11B** and selecting **Yes** for **Question 11A**, the authorizing individual identified in Question 11B and that has checked the box to **Question 11B** is providing the IRS with written authorization to release FATCA information to the POC.

2. Select **No**, if the FI wants the IRS to send correspondence only to the individual RO identified in **Question 10**. If **No**, the system will take you to Preview Part 1.

For purposes of **Question 11B** the term RO means an individual who is authorized under local law to consent on behalf of the FI (“authorizing individual”) to the disclosure of tax information to third parties. This individual may be the same as the individual identified as the RO in **Question 10** or may be another individual with the authority described in **Question 11B**. By checking the box on the POC Authorization screen, the authorizing individual identified in the field next to the checked box is providing the IRS with written authorization to release the FI’s FATCA information to the POC, once the authorization is granted it is effective until revoked by either the POC or an authorizing individual of the FI.

3. To go back, click on the **Back** button.
4. Click **Next** to continue

4.1.10 Question 11B – POC(s) Information



Financial Institution Registration

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

My Information (Part 1) ---> Member Information (Part 2) ---> QIs, WPs, or WTs Renewal (Part 3) ---> Submit (Part 4)
Question 11B of 11

* 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 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:	<input type="text"/>
Legal Last Name (Family):*	<input type="text"/>
Legal First Name (Given):*	<input type="text"/>
Legal Middle Name:	<input type="text"/>
Country:*	Select Country <input type="text"/>
Business Address Line 1:*	<input type="text"/>
Business Address Line 2:	<input type="text"/>
City*	<input type="text"/>
State/Province/Region*	<input type="text"/>
ZIP/Postal Code	<input type="text"/>
Business Telephone Number:*	Country Code <input type="text"/> ext. <input type="text"/>
Business Fax Number:	Country Code <input type="text"/>
Business Email Address of POC:*	<input type="text"/>
<input type="button" value="Add Another"/>	

Five POCs are allowed per Financial Institution.

2 items, displaying 1 to 2

Legal Name	Country	Address	Telephone	Fax	Email	
Jay, John	Country 1	1 Somewhere Street, City, State/Province/Region, ZIP/Postal Code	002-999-9999 ext. 200	002-999- 0000	johnjay@somedomain.com	delete
Smith, Jane	Country 1	2 Anywhere Street, City, State/Province/Region, ZIP/Postal Code	002-999-999 9 ext. 224	002-999- 0000	janesmith@somedomain.com	delete

Figure 30 – FI Registration – My Information (Part 1) – Question 11B

Question 11B: POC Information

1. **Add contact information of each POC.** If the business address is in a U.S. Territory, select the United States.

NOTE: For a list of available countries in the drop down menu, see [Appendix E – Country Lookup Table](#).

2. To add another **POC**, click on the **Add Another** button and repeat Step 1.

3. To delete a **POC**, click on the **delete** link next to the corresponding entry in the table below the questions.
4. To go back, click on the **Back** button.
5. Click **Next** to continue.

4.1.11 POC Authorization

FI Registration - My Information (Part 1) - POC Authorization

IRS

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

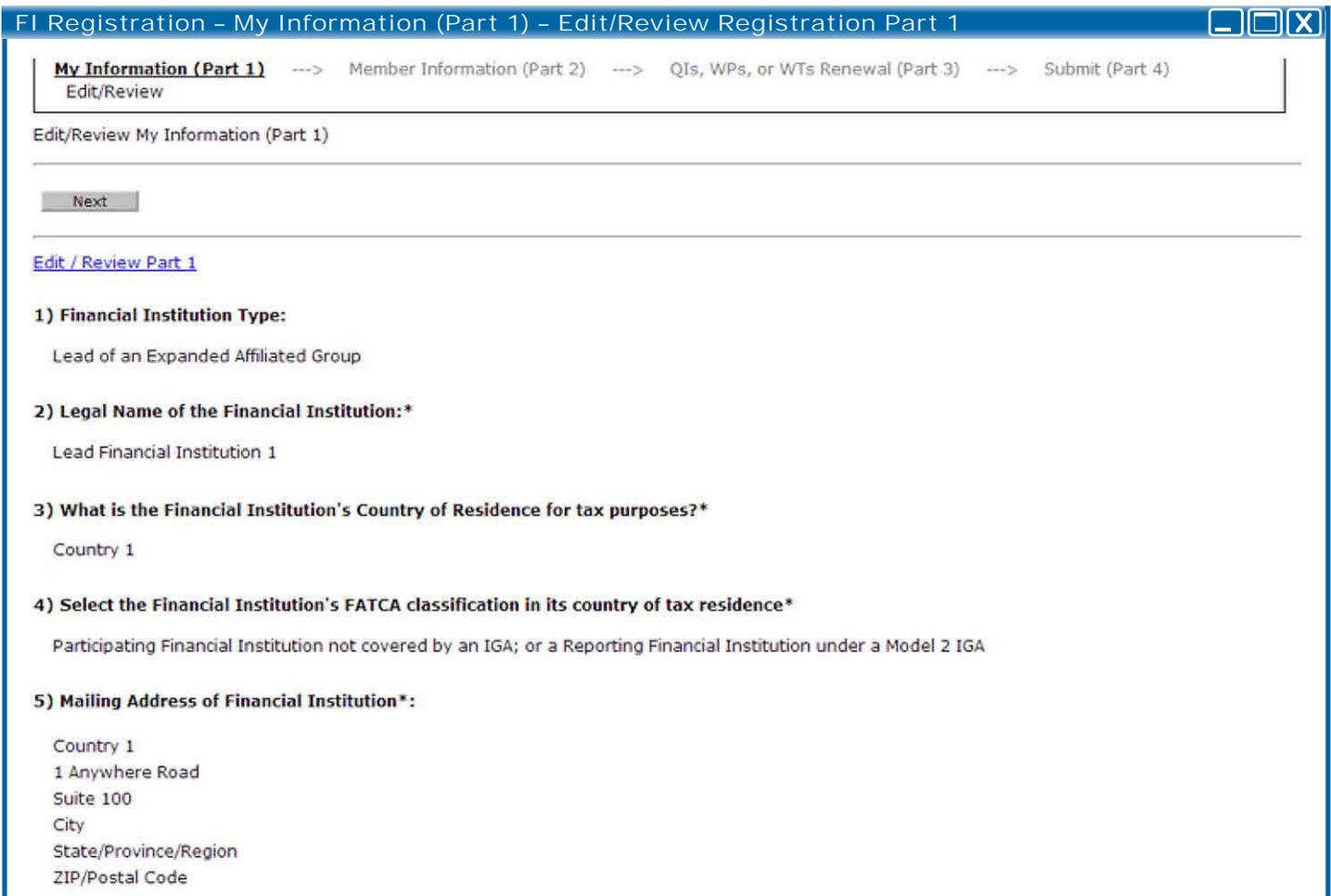
My Information (Part 1) ---> Member Information (Part 2) ---> QIs, WPs, or WTs Renewal (Part 3) ---> Submit (Part 4)
Authorization

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

Figure 31 – FI Registration – My Information (Part 1) – POC Authorization

1. To complete the authorization of the POC(s) listed in **Question 11B** as outlined above, click the checkbox and enter the authorizing individual's name in the text field next to the checkbox.
2. To go back, click on the **Back** button.
3. Click **Next** to continue.

4.1.12 Edit/Review Registration Part 1



FI Registration – My Information (Part 1) – Edit/Review Registration Part 1

My Information (Part 1) Edit/Review >>> Member Information (Part 2) >>> QIs, WPs, or WTs Renewal (Part 3) >>> Submit (Part 4)

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:*
Lead Financial Institution 1

3) What is the Financial Institution's Country of Residence for tax purposes?*
Country 1

4) Select the Financial Institution's FATCA classification in its country 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 1
1 Anywhere Road
Suite 100
City
State/Province/Region
ZIP/Postal Code

Figure 32 – FI Registration – My Information (Part 1) – Edit/Review Registration Part 1

1. Review the information that was entered for Part 1.
2. To edit, click on 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. Click **Next** to continue.
4. Registration Part 1 is now completed. The registration system will direct you to the next applicable registration section based on your responses.
 - **Lead FI:** The system advances to **Registration Part 2 (Question 12)**.
 - If you answered yes to renewing your status as a **Qualified Intermediary (QI), Withholding Foreign Partnership (WP), or Withholding Foreign Trust (WT)**: The system will take you to **Registration Part 3 (Question 13)**.

Single FIs, Member FIs, and Sponsoring Entities who are not QI/WP/WTs: The system will take you to **Registration Part 4**.

4.2 Registration Part 2 Part 2 will only be displayed in the registration system 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

FI Registration – Member Information (Part 2) – Question 12

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

My Information (Part 1) ---> **Member Information (Part 2)** ---> QIs, WPs, or WTs Renewal (Part 3) ---> Submit (Part 4)
Question 12

* required fields

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

Legal Name of Member Financial Institution:*

Country of Residence for Tax Purposes:*

Member Type:*

Add Another

items, displaying # to

Legal Name of Member Financial Institution	Country	Member Type	FATCA ID	Temp. Access Code	
Member Financial Institution 1	Country 1	Participating Financial Institution not covered by an IGA; or a Reporting Financial Institution under a Model 2 IGA	123ABC.00001	1Abcdefl	delete
Member Financial Institution 2	Country 2	Limited Financial Institution	123ABC.00002	2Bcdefg~	delete
Member Financial Institution 3	Country 3	Participating Financial Institution not covered by an IGA; or a Reporting Financial Institution under a Model 2 IGA	123ABC.00003	3Cdefgh?	delete
Member Financial Institution 4	Country 4	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under a Model 1 IGA)	123ABC.00004	4Defghi{	delete
Member Financial Institution 5	Country 5	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under a Model 1 IGA)	123ABC.00005	5Efghij*	delete

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 \(PDF\)](#)

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

Back Next

Figure 33 – FI Registration – Member Information (Part 2) – Question 12

NOTE: The information in this question is required to establish the Member FIs’ accounts and for the 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.

Question 12: Provide the Legal Name of the Member FI, its Member Type, and its Country of Residence.

A Lead FI will be required to provide identifying information about its Member FIs, other than exempt beneficial owners or certified deemed-compliant FFIs. Note that an EAG may have more than one Lead FI and may organize itself for purposes of registration

into subgroups under different Lead FIs. For example, an EAG of 10 FFIs may decide to select two different Lead FIs, Lead FI 1 and Lead FI 2. Lead FI 1 can carry out FATCA Registration on behalf of four of its Member FIs and Lead FI 2 can carry out FATCA Registration on behalf of four of its other Member FIs. All 10 FFIs within the same EAG will be registered, even though they are registered under two different Lead FIs.

Consolidated Compliance Program: If an EAG has in place a consolidated compliance program, as described in Treas. Reg. §1.1471-4(f)(2)(ii), then Member FIs that elect to participate in the same consolidated compliance program should be registered as Member FIs by the Lead FI that is acting as the Compliance FI for the compliance group.

1. Enter the legal name of your Member FI.
2. Enter the country of residence of your Member FI.
3. The country of residence 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 FI is a dual resident, identify one of the countries where it is a tax resident in this question. The second country of tax residence will be identified later as a branch jurisdiction in the Member FI's online FATCA account. For a partnership or other flow-through entity, the financial institution's country of residence means the jurisdiction under the laws of the 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.
4. If the Member FI is in a U.S. Territory or a Minor Outlying Island, select the **United States** option.
5. Identify the Member FI's classification in its country of residence. **Note:** Select Member Type "**None of the Above**" if you are registering a Member FI that is a USFI with foreign branches.
6. If there are multiple Member FIs, click on the **Add Another** button, and repeat Step 1.
7. As you add, the Member FI (s)' name and information will display in the table below the **Add Another** button.

To remove a Member FI, click on the **delete** link next to the corresponding entry in the table.

1. To download a list of Member FIs, click on the **Download Complete Member List (PDF)** button. The **Download Complete Member List** link will not display on the page if the Lead FI does not have any Member FIs.
2. To go back, click on the **Back** button.
3. Click **Next** to continue.

4.2.2 Edit/Review Registration Part 2

FI Registration – Member Information (Part 2) – Edit/Review

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

[My Information \(Part 1\)](#) ---> **[Member Information \(Part 2\)](#)** Edit/Review ---> [QIs, WPs, or WTs Renewal \(Part 3\)](#) ---> [Submit \(Part 4\)](#)

Edit/Review My Member Information (Part 2)

[Edit / Review Part 2](#)

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

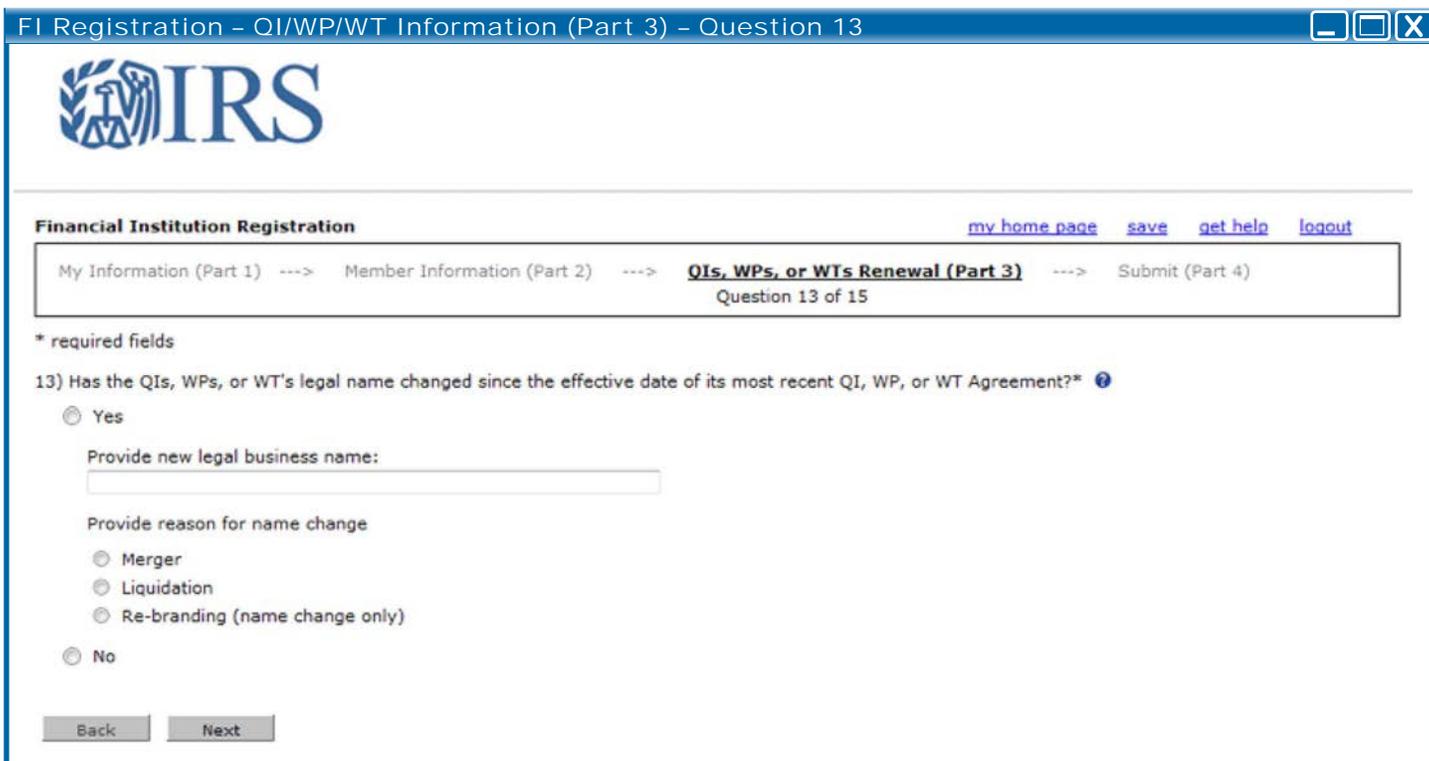
Legal Name of Member Financial Institution	Country	Member Type	FATCA ID	Temp. Access Code
Member Financial Institution 1	Country 1	Participating Financial Institution not covered by an IGA; or a Reporting Financial Institution under a Model 2 IGA	123ABC.00001	1Abcdefl
Member Financial Institution 2	Country 2	Limited Financial Institution	123ABC.00002	2Bcdefg~
Member Financial Institution 3	Country 3	Participating Financial Institution not covered by an IGA; or a Reporting Financial Institution under a Model 2 IGA	123ABC.00003	3Cdefgh?
Member Financial Institution 4	Country 4	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under a Model 1 IGA)	123ABC.00004	4Defghi(
Member Financial Institution 5	Country 5	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under a Model 1 IGA)	123ABC.00005	5Efghij*

Figure 34 – FI Registration – Member Information (Part 2) – Edit/Review

1. To edit/review the Member FI entries, click on the **Edit/Review Part 2** link.
2. Click **Next** to continue.
3. Registration Part 2 is now complete.
 - FIs that answered yes to renewing as a **Qualified Intermediary (QI)**, **Withholding Foreign Partnership (WP)**, or **Withholding Foreign Trust (WT)**: The system will take you to **Registration Part 3**.
 - **FIs that are not QI/WP/WTs** or that answered no to maintaining their QI, WP or WT status: The system will take you to **Registration Part 4**.

4.3 Registration Part 3 Part 3 should only be completed by a Single FI, Lead FI or Member FI that has in effect a QI, WP, or WT Agreement and that wishes to renew its agreement. FIs that want to apply to become a first-time QI, WP, or WT should visit the IRS website at www.irs.gov/fatca for more information on how to apply.

4.3.1 Question 13 – QI/WP/WT Name Change



The screenshot shows the IRS Financial Institution Registration interface. At the top, the IRS logo is displayed. Below it, the text "Financial Institution Registration" is shown, along with navigation links: "my home page", "save", "get help", and "logout". A breadcrumb trail indicates the current location: "My Information (Part 1) ---> Member Information (Part 2) ---> **QIs, WPs, or WTs Renewal (Part 3)** ---> Submit (Part 4)". The current question is "Question 13 of 15".

* required fields

13) Has the QIs, WPs, or WT's legal name changed since the effective date of its most recent QI, WP, or WT Agreement?*

Yes

Provide new legal business name:

Provide reason for name change

Merger
 Liquidation
 Re-branding (name change only)

No

Back Next

Figure 35 – FI Registration – QI/WP/WT Information (Part 3) – Question 13

Question 13: Has the QI/WP/WT's legal name changed since the effective date of the most recent QI/WP/WT Agreement?

1. Select **Yes** if the QI/WP/WT has changed its legal name since the date of its most recent QI/WP/WT Agreement. If **Yes**, also provide the new legal business name of the QI/WP/WT and the reason for the name change (e.g. merger, liquidation or re-branding).
2. Select **No** if the QI/WP/WT has not changed its legal name since the date of its most recent QI/WP/WT Agreement.
3. To go back, click on the **Back** button.
4. Click **Next** to continue.

NOTE: All fields marked by an asterisk (*) throughout the registration are required fields.

4.3.2 Question 14 – QI/WP/WT Responsible Party

FI Registration – QI/WP/WT Information (Part 3) – Question 14

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

My Information (Part 1) ---> Member Information (Part 2) ---> **QIs, WPs, or WTs Renewal (Part 3)** ---> Submit (Part 4)
Question 14 of 15

* required fields

14) Responsible Party:*

Legal Last Name (Family):*

Legal First Name (Given):*

Legal Middle Name:

Business Title:*

Business Telephone Number:* Country Code ext.

Business Fax Number: Country Code

Business Email Address of Responsible Party:*

Is the Responsible Party the same person listed as the RO for the Financial Institution?*

Yes

No

Figure 36 – FI Registration – QI/WP/WT Information (Part 3) – Question 14

Question 14: Responsible Party Information. Enter the name, business title, and contact information for FFI’s Responsible Party as identified in the FFI’s most recent QI/WP/WT Agreement.

1. Enter the name, business title, and contact information for the FFI’s Responsible Party as identified in the FFI’s most recent QI/WP/WT Agreement.
2. Select **Yes** if the responsible party is the same individual listed as the FFI’s RO in **Question 10**.
3. Select **No** if the responsible party differs from the individual listed as the FFI’s RO in **Question 10**.
4. To go back, click on the **Back** button.

Click **Next** to continue.

4.3.3 Question 15 – PAI Contracts

FI Registration – QI/WP/WT Information (Part 3) – Question 15

15) Identify any private arrangement intermediary (PAI) contracts that are effective: ⓘ

Legal Name of PAI*

Country*

Address Line 1*

Address Line 2

City*

State/Province/Region*

ZIP/Postal Code*

Email Address of PAI

6 items, displaying 1 to 5.
[FirstPrev] 1, 2 [NextLast]

Legal Name	Country	Address	Email	
PAI 1	Country 1	50 Somewhere Street, Suite 100, State/Province/Region, ZIP/Postal Code	pai1@country1isp.com	delete
PAI 2	Country 2	20 Anywhere Street, City, State/Province/Region, ZIP/Postal Code	pai2@country2isp.com	delete
PAI 3	Country 3	1 Somewhere Blvd, City, State/Province/Region, ZIP/Postal Code	pai3@country3isp.com	delete
PAI 4	Country 4	50 Anywhere Lane, Room 1, City, State/Province/Region, ZIP/Postal Code	pai4@country4isp.com	delete
PAI 5	Country 5	10 Anywhere Square, City, State/Province/Region, ZIP/Postal Code	pai5@country5isp.com	delete

Figure 37 – FI Registration – QI/WP/WT Information (Part 3) – Question 15

Question 15: Identify any private arrangement intermediary (PAI) contracts that are effective.

1. Enter the legal name and address of the PAI. The legal name is the name the PAI used in official incorporation or organization documents, or the name otherwise recognized by the government as the entity's official name.
2. The address of the PAI is the address where the PAI maintains its principal office.
3. If there are no PAI contracts, leave this question blank and select **Next**.
4. If there are multiple entries, click on the **Add Another** button. The entries will be displayed in the table below.
5. To delete an entry, click on the **delete** link next to the corresponding entry.
6. To go back, click on the **Back** button.
7. Click **Next** to continue.

4.3.4 Part 3 Edit/Review

FI Registration – QI/WP/WT Information (Part 3) – Edit/Review



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

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

Edit/Review QI, WP, or WT Information (Part 3)

[Next](#)

[Edit / Review Part 3](#)

13) Has the QIs, WPs, or WT's legal name changed since the effective date of its most recent QI, WP, or WT Agreement?*
No

14) Responsible Party:*
John Smith
President
+111 111 1111 1111
+111 111 1111
jsmith@somedomain.com
Is the Responsible Party the same person listed as the RO for the Financial Institution? Yes

15) Identify any private arrangement intermediary (PAI) contracts that are effective:

Legal Name	Country	Address	Email
PAI 1	Country 1	50 Somewhere Street, Suite 100, State/Province/Region, ZIP/Postal Code	pai1@country1isp.com
PAI 2	Country 2	20 Anywhere Street, City, State/Province/Region, ZIP/Postal Code	pai2@country2isp.com
PAI 3	Country 3	1 Somewhere Blvd, City, State/Province/Region, ZIP/Postal Code	pai3@country3isp.com
PAI 4	Country 4	50 Anywhere Lane, Room 1, City, State/Province/Region, ZIP/Postal Code	pai4@country4isp.com
PAI 5	Country 5	10 Anywhere Square, City, State/Province/Region, ZIP/Postal Code	pai5@country5isp.com

[Edit / Review Part 3](#)

[Next](#)

Figure 38 – FI Registration – QI/WP/WT Information (Part 3) – Edit/Review

1. Review the information that was entered for Part 3.
2. To edit, click on the **Edit/Review Part 3** link to return to the registration. You must page through the registration to review and/or edit any Part 3 responses.
3. Click **Next** to continue.
4. Registration Part 3 is now completed. The registration system will direct you to **Registration Part 4**.

4.4 Electronic Submission: Registration Part 4

This section is provided for informational purposes only at this time. The FI should not electronically sign and submit the registration until on or after January 1, 2014. Prior to January 1, 2014, any information entered into the system, even if submitted as final by the website user, will not be regarded as a final submission, but will merely be stored until the information is submitted as final on or after January 1, 2014. Thus, FIs can use the remainder of 2013 to become familiar with the FATCA Registration website, to input preliminary information, and to refine that information. On or after January 1, 2014, each FI will be expected to finalize its registration information by logging into its online account on the FATCA Registration website, making any necessary additional changes, and submitting the information as final.

Prior to January 2014, the FI may go to its home page for available account options and then logout when it is finished with its input.

FATCA Registration – Submit Registration (Part 4) – Signing /Submission

IRS

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

My Information (Part 1) ---> Member Information (Part 2) ---> [QI/WP/WT Information \(Part 3\)](#) ---> **Submit (Part 4)**

* required fields

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

Figure 39 – FATCA Registration – Submit Registration (Part 4) – Signing/Submission

The individual signing the registration on behalf of the FI should select the checkbox, input his or her name, and click the **Submit** button.

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 RO identified in Part 4 need not be the same individual identified as the RO in Question 10 or Question 11B.

By signing the registration, the individual certifies that to the best of his or her knowledge the information provided is accurate and complete and that the FI meets the requirements applicable to the status identified in the registration.

Submit Registration

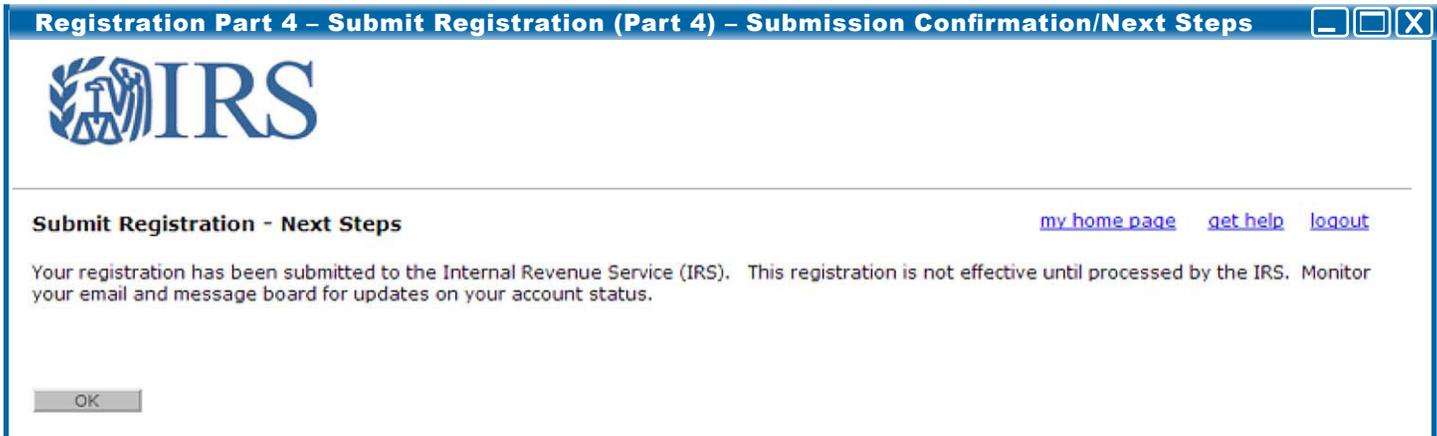


Figure 40 – Registration Part 4 – Submit Registration (Part 4) – Submission Confirmation/Next Steps

1. FIs should not submit the registration until January 2014.

NOTE: Only the Responsible Officer (RO), and not the Points of Contact (POCs), will receive the notifications regarding the FI's account status.

2. To return to the registration home page, click on the **OK** button..

Chapter 5: FI Home Page and Account Options

After the FI has created its account, the Financial Institution home page provides a central location for accessing account summary information and making changes to the FI account. The home page includes Account Information, Next Steps, Available Account Options, Message Board, Lead FI information (Member FI only), Member Information (Lead FI only), and Branch Information (except Sponsoring Entities).

Key features of the Financial Institution home page include:

Account Information: This section includes the following summary information: Responsible Officer name, POC names, Legal Name of FI, FI Type, FATCA ID, GIIN, Account Status, and Effective Date. The GIIN will be displayed only if the FI is in “Approved” status and the Effective Date will be displayed only if the FI is in “Approved” or “Limited Conditional” status.

Next Steps: This section includes a list of actions required to be taken on the FI’s account.

Available Account Options: This section includes the account options available to the FI. The Available Account Options will change based on the FI Type and the FI’s current account status. The following options are available:

- **My Information (Part 1) - Review:** This link allows the FI to review its answers for Part 1 of the registration.
- **QIs, WPs, WTs Renewal (Part 3) - Review:** This link allows the FI to review its answers for Part 3 of the registration. The FI will not see this link on the home page if it is not a QI, WP, or WT that intends to maintain its QI, WP, or WT status.
- **Agreement - Print/View:** This link allows the FI to view its agreement in a separate PDF window where the FI can choose to print the agreement.
- **Registration - Edit/Complete/Submit:** This link allows the FI to edit its registration and resubmit if necessary. If the FI is in one of the following statuses: “Registration Submitted,” “Registration Incomplete,” or “Limited Conditional,” editing the registration will change the status back to “Initiated.”
- **Registration - Delete:** This link allows the FI to delete its registration prior to approval. Only Lead FIs, Single FIs, and Sponsoring Entities are able to delete their registration. A Lead FI can delete its own registration when its Member FIs are in the following statuses: “Registration Under Review,” “Registration Rejected/Denied,” “Agreement Terminated,” or “Agreement Canceled.”

- [Agreement - Cancel](#): This link allows the FI to cancel its agreement after approval. An agreement may be canceled when the FI is in “Approved” or “Limited Conditional” status.
- [Challenge Questions - Edit/Review](#): This link allows the FI to view and edit its challenge questions. The challenge questions are used when an FI forgets and needs to reset its Access Code.
- [Access Code - Change](#): This link allows the FI to change its Access Code. The FI must know its current Access Code in order to create a new one.

[Message Board](#): This section lists system-generated messages informing the FI about changes to its account.

[Lead FI Information \(Member FI Only\)](#): On a Member FI’s home page, this section lists the information for a Member’s Lead FI.

[Member Information \(Lead FI Only\)](#): On a Lead FI’s home page, this section allows the FI to access its Member FI information.

[Branch Information \(except Sponsoring Entities\)](#): This section allows the FI to access its Branch information. This link will display whether or not the FI has included branches in its registration.

Below are sample screenshots to display the FATCA Financial Institution Home Pages for each FI Type and each account status.

Sample Financial Institution Home Page: Lead FI

The screenshot shows the Financial Institution Home Page (Lead FI) with the IRS logo at the top left. The page is titled "Financial Institution Home Page (Lead FI)" in the browser window. The main content area is divided into several sections:

- Account Information:** Displays account summary information, including FATCA ID and Account Status. Callout: "The Account Information section displays account summary information, including FATCA ID and Account Status".
- Message Board:** Displays system-generated messages informing the FI about changes to its account. Callout: "The Message Board displays system-generated messages informing the FI about changes to its account".
- Next Steps:** Includes a list of actions required to be taken on the FI's account. Callout: "The Next Steps section includes a list of actions required to be taken on the FI's account".
- Available Account Options:** Displays the account options available to the FI, including editing the registration. Callout: "The Available Account Options displays the account options available to the FI, including editing the registration".
- Your Information:** Contains links for [Member Information](#) and [Branch Information](#). Callouts: "The Member Information link allows a Lead FI to view its Member Information and perform actions on the Member accounts" and "The Branch Information link allows an FI to view and manage its branches".

The Message Board table contains the following data:

Check All	Date	Type	Message
<input type="checkbox"/>	7/23/2013	Information	Registration Submission successful
<input type="checkbox"/>	6/29/2013	Information	Account Created

Figure 41 – Financial Institution Home Page (Lead FI)

Previous chapters in this guide provide a review of the general online registration process. After the FI submits its registration (on or after January 1, 2014), the account status will change to “Registration Submitted.” After the IRS reviews the registration, the FI will be placed in one of the account statuses indicated below. The FI’s account status may require the FI to edit and resubmit the registration due to missing information or other reasons.

Sample Financial Institution Home Page: Single FI

The screenshot shows the Financial Institution Home Page (Single FI) with the following sections and callouts:

- Account Information:** Displays account summary information, including FATCA ID and Account Status. Callout: "The Account Information section displays account summary information, including FATCA ID and Account Status".
- Message Board:** Displays system-generated messages informing the FI about changes to its account. Callout: "The Message Board displays system-generated messages informing the FI about changes to its account".
- Next Steps:** Includes a list of actions required to be taken on the FI's account. Callout: "The Next Steps section includes a list of actions required to be taken on the FI's account".
- Available Account Options:** Displays the account options available to the FI, including editing the registration. Callout: "The Available Account Options displays the account options available to the FI, including editing the registration".
- Branch Information:** A link that allows an FI to view and manage its branches. Callout: "The Branch Information link allows an FI to view and manage its branches".

The Message Board table contains the following data:

Check All	Date	Type	Message
<input type="checkbox"/>	7/23/2013	Information	Registration Submission successful
<input type="checkbox"/>	6/29/2013	Information	Account Created

Figure 42 – Financial Institution Home Page (Single FI)

The Member Information link allows a Lead FI to view its Member Information and perform actions on the Member accounts

Sample Financial Institution Home Page: Member FI

The screenshot shows the Financial Institution Home Page for a Member FI. The page includes the IRS logo, account information, a message board, next steps, available account options, and your information sections. Callout boxes provide detailed descriptions of each section's functionality.

Account Information

Responsible Officer	John Smith
POC Name	John Jay
Legal Name of FI	Member Financial Institution 1
FI Type	Member
FATCA ID	123ABC.00001
GIIN	
Account Status	Registration Submitted
Effective Date	

Message Board

2 items, displaying all items

Check All	Date	Type	Message
<input type="checkbox"/>	7/23/2013	Information	Registration Submission successful
<input type="checkbox"/>	6/29/2013	Information	Account Created

Next Steps

- Monitor email and message board
- If changes are needed, Edit/Complete/Submit Registration

Available Account Options:

- [My Information \(Part 1\) - Review](#)
- [OIs, WPs, or WTs Renewal \(Part 3\) - Review](#)
- [Agreement - Print/View](#)
- [Registration - Edit/Complete/Submit](#)
- [Challenge Questions - Edit/Review](#)
- [Access Code - Change](#)

Your Information

Legal Name of Lead FI	Financial Institution 1
Lead FATCA ID	123456

[Branch Information](#)

Figure 43 – Financial Institution Home Page (Member FI)

Sample Financial Institution Home Page: Sponsoring Entity

Financial Institution Home Page (Sponsoring Entity)

Account Information

Responsible Officer: John Smith
 POC Name: John Jay
 Legal Name of FI: Single Financial Institution 1
 FI Type: Single
 FATCA ID: 123ABC
 GIIN:
 Account Status: Registration Submitted
 Effective Date:

Message Board

2 items, displaying all items.

Check All	Date	Type	Message
<input type="checkbox"/>	7/23/2013	Information	Registration Submission successful
<input type="checkbox"/>	6/29/2013	Information	Account Created

Next Steps

- Monitor email and message board for account updates
- If changes are needed, Edit/Complete/Submit Registration

Available Account Options:

- [My Information \(Part 1\) - Review](#)
- [QIs, WPs, or WTs Renewal \(Part 3\) - Review](#)
- [Agreement - Print/View](#)
- [Registration - Edit/Complete/Submit](#)
- [Registration - Delete](#)
- [Challenge Questions - Edit/Review](#)
- [Access Code - Change](#)

Callout Boxes:

- The Account Information section displays account summary information, including FATCA ID and Account Status
- The Message Board displays system-generated messages informing the FI about changes to its account
- The Next Steps section includes a list of actions required to be taken on the FI's account
- The Available Account Options displays the account options available to the FI, including editing the registration

Figure 44 – Financial Institution Home Page (Sponsoring Entity)

Financial Institution Home Page – Account Status: Initiated



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

Account Information

Responsible Officer: John Smith
 POC Name: John Jay
 Legal Name of FI: Lead Financial Institution 1
 FI Type: Lead
 FATCA ID: 123ABC
 GIIN ⓘ
 Account Status ⓘ: Initiated
 Effective Date ⓘ

Next Steps

- Complete registration and submit
- Distribute FATCA ID and Temporary Access Codes to members
- Ensure all member registrations are completed and submitted
- Monitor email and message board for account updates

Available Account Options:

[Registration - Edit/Complete/Submit](#)
[Registration - Delete](#)
[Challenge Questions - Edit/Review](#)
[Access Code - Change](#)

Message Board

1 item, displaying all items.

Check All	Date	Type	Message
<input type="checkbox"/>	6/29/2013	Information	Account Created

Your Information [Member Information](#) [Branch Information](#)

Figure 45 – Financial Institution Home Page – Account Status: Initiated

This account status indicates:

- FI has successfully created a FATCA account.

To change this status:

- The FI must complete a registration. To complete a registration, click on the **Registration – Edit/Complete/Submit** link under Available Account Options, complete all required questions, and submit.

Financial Institution Home Page – Account Status: Registration Submitted ☐ ☐ ☒



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

Account Information

Responsible Officer: John Smith
 POC Name: John Jay
 Legal Name of FI: Single Financial Institution 1
 FI Type: Single
 FATCA ID: 123ABC
 GIIN
 Account Status : Registration Submitted
 Effective Date

Next Steps

- Monitor email and message board for account updates
- If changes are needed, Edit/Complete/Submit Registration

Available Account Options:

[My Information \(Part 1\) - Review](#)
[QIs, WPs, or WTs Renewal \(Part 3\) - Review](#)
[Agreement - Print/View](#)
[Registration - Edit/Complete/Submit](#)
[Registration - Delete](#)
[Challenge Questions - Edit/Review](#)
[Access Code - Change](#)

Message Board

2 items, displaying all items.

Check All	Date	Type	Message
<input type="checkbox"/>	7/23/2013	Information	Registration Submission successful
<input type="checkbox"/>	6/29/2013	Information	Account Created

Your Information [Branch Information](#)

Figure 46 – Financial Institution Home Page – Account Status: Registration Submitted

This account status indicates:

- FI has successfully submitted its registration.

To change this status:

- The FI must wait for IRS to process the registration. The FI can check the status by monitoring email and the message board on the home page. Once processed and approved, the account status will change to either “Approved” (FI did not select “Limited Financial Institution” for **Question 4**) or “Limited Conditional” (FI did select “Limited Financial Institution” for **Question 4**).

Financial Institution Home Page – Account Status: Registration Incomplete



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

Account Information

Responsible Officer: John Smith
 POC Name: John Jay
 Legal Name of FI: Lead Financial Institution 1
 FI Type: Lead
 FATCA ID: 123ABC
 GIIN ⓘ
 Account Status ⓘ: Registration Incomplete
 Effective Date ⓘ

Next Steps:

- Complete registration and resubmit
- Ensure all member registrations are completed and submitted
- Monitor email and message board for account updates

Available Account Options:

[Registration - Edit/Complete/Submit](#)
[Registration - Delete](#)
[Challenge Questions - Edit/Review](#)
[Access Code - Change](#)

Message Board

2 items, displaying all items.

Check All	Date	Type	Message
<input type="checkbox"/>	8/09/2013	Action Required	Registration incomplete
<input type="checkbox"/>	6/29/2013	Information	Account Created

Your Information [Member Information](#) [Branch Information](#)

Figure 47 – Financial Institution Home Page – Account Status: Registration Incomplete

This account status indicates:

- FI submission of an incomplete registration. Registration is missing answers to required questions.

To change this status:

- The FI must submit a complete registration. To edit and submit a registration, click on the **Registration – Edit/Complete/Submit** link under Available Account Options, complete all required questions, and submit.

Sample Financial Institution Home Page for Account Status: Registration Under Review

Financial Institution Home Page – Account Status: Registration Under Review

The screenshot displays the 'Financial Institution Home Page' for an account with the status 'Registration Under Review'. The page features the IRS logo at the top left. The main content is divided into two columns. The left column, titled 'Account Information', lists details such as the Responsible Officer (John Smith), POC Name (John Jay), Legal Name of FI (Lead Financial Institution 1), FI Type (Lead), FATCA ID (123ABC), GIIN, and Account Status (Registration Under Review). Below this, 'Next Steps' advise that the registration is being reviewed and to monitor email and the message board. 'Available Account Options' are listed as 'No Available Options'. The right column, titled 'Message Board', shows two items: 'Registration under review' dated 8/09/2013 and 'Account Created' dated 6/29/2013. A 'Delete' button is located below the message board. At the bottom of the page, there are links for 'IRS Privacy Policy' and 'Privacy Notice'.

Account Information

Responsible Officer: John Smith
POC Name: John Jay
Legal Name of FI: Lead Financial Institution 1
FI Type: Lead
FATCA ID: 123ABC
GIIN
Account Status: Registration Under Review
Effective Date

Next Steps:
- Your registration is being reviewed by the IRS
- Monitor email and message board for account updates

Available Account Options:
No Available Options

Message Board

2 items, displaying all items.

Check All	Date	Type	Message
<input type="checkbox"/>	8/09/2013	Information	Registration under review
<input type="checkbox"/>	6/29/2013	Information	Account Created

Delete

[IRS Privacy Policy](#) | [Privacy Notice](#)

Figure 48 – Financial Institution Home Page – Account Status: Registration Under Review

This account status indicates:

- The registration is being reviewed by the IRS.

To change this status:

- The FI must wait for IRS to provide the next account status update. The FI can check the status by monitoring email and the message board on the home page. No additional action required by the FI.

Financial Institution Home Page – Account Status: Approved



Financial Institution Home Page

[get help](#)
[logout](#)

Account Information

Responsible Officer	John Smith
POC Name	John Jay
Legal Name of FI	Lead Financial Institution 1
FI Type	Lead
FATCA ID	123ABC
GIIN?	123ABC.00000.LE.000
Account Status?	Approved
Effective Date?	6/30/2014

Next Steps

- If changes are needed, Edit/Complete/Submit Registration
- Monitor email and message board for account updates
- Your FI agreement has been approved. Periodic certifications are required by the FATCA regulations. You will be notified when you need to certify.

Available Account Options:

- [My Information \(Part 1\) - Review](#)
- [QIs, WPs, or WTs Renewal \(Part 3\) - Review](#)
- [Agreement - Print/View](#)
- [Registration - Edit/Complete/Submit](#)
- [Agreement - Cancel](#)
- [Challenge Questions - Edit/Review](#)
- [Access Code - Change](#)

Message Board

3 items, displaying all items.

Check All	Date	Type	Message
<input type="checkbox"/>	8/15/2013	Information	Approved
<input type="checkbox"/>	8/09/2013	Information	Registration Submission successful
<input type="checkbox"/>	6/29/2013	Information	Account Created

[Information](#)
[Branch Information](#)

GIIN and Effective Date are populated when the FI is in Approved status

Figure 49 – Financial Institution Home Page – Account Status: Approved

This account status indicates that:

- The registration is approved, and the FI did not indicate for **Question 4** that its FATCA Classification in its Country of Tax Residence is “Limited Financial Institution.”

To change this status:

- The FI cancels its agreement.
- If the FI edits Question 4 to “Limited Financial Institution” it will be reviewed and moved to “Limited Conditional” status. Moving from “Approved” to “Limited Conditional” status may affect the Effective Date of the agreement.

NOTE: Upon the registration moving into “Approved” status, the GIIN will be assigned and the Effective Date will be set. The GIIN and Effective Date will be displayed on the home page.

Financial Institution Home Page – Account Status: Limited Conditional

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

Account Information

Responsible Officer: John Smith
 POC Name: John Jay
 Legal Name of FI: Single Financial Institution 1
 FI Type: Single
 FATCA ID: 123ABC
 GIIN: [icon]
 Account Status: Limited Conditional
 Effective Date: 6/30/2014

Message Board

3 items, displaying all items.

Check All	Date	Type	Message
<input type="checkbox"/>	8/15/2013	Information	Limited Conditional
<input type="checkbox"/>	8/09/2013	Information	Registration Submission successful
<input type="checkbox"/>	6/29/2013	Information	Account Created

Next Steps

- If changes are needed, [Edit/Complete/Submit Registration](#)
- Monitor email and message board for account updates

Available Account Options:

- [My Information \(Part 1\) - Review](#)
- [QIs, WPs, or WTs Renewal \(Part 3\) - Review](#)
- [Agreement - Print/View](#)
- [Registration - Edit/Complete/Submit](#)
- [Agreement - Cancel](#)
- [Challenge Questions - Edit/Review](#)
- [Access Code - Change](#)

Your Information [Branch Information](#)

Effective Date is populated when the FI is in Limited Conditional status

Figure 50 – Financial Institution Home Page – Account Status: Limited Conditional

Once the FI submits its registration and is processed and approved by the IRS, the FI will be placed in “Limited Conditional” status (if the FI selected “Limited Financial Institution” for **Question 4**.)

This account status indicates that:

- The registration has been accepted, and the FI indicated for **Question 4** that its FATCA Classification in its Country of Tax Residence is “Limited Financial Institution.”

To change this status:

- The FI cancels its agreement.
- The FI edits its registration and is moved back to “Initiated” status. Once the FI completes the registration and resubmits, the FI will be placed in “Registration Submitted” status.
- If the FI edits Question 4 to an option other than “Limited Financial Institution” it will be reviewed and moved to “Approved” status. Moving from “Limited Conditional” to “Approved” status may affect the Effective Date of the agreement.

NOTE: Upon the registration moving into “Limited Conditional” status, the Effective

Date will be set and displayed on the home page. Under the “Limited Conditional” status, the FI does not receive a GIIN and is not published on the IRS FFI list.

The “Limited Conditional” status is temporary. After December 31, 2015, no FIs may remain registered in the “Limited Conditional” status.

Sample Financial Institution Home Page for Account Status: Registration Rejected/Denied

The screenshot shows a web browser window titled "Financial Institution Home Page – Account Status: Registration Rejected/Denied". The page features the IRS logo at the top left. Below the logo, the page is divided into two main sections: "Account Information" and "Message Board".

Account Information:

- Responsible Officer: John Smith
- POC Name: John Jay
- Legal Name of FI: Lead Financial Institution 1
- FI Type: Lead
- FATCA ID: 123ABC
- GIIN: (empty)
- Account Status: Registration Rejected/Denied
- Effective Date: (empty)

Next Steps:

- No Next Steps

Available Account Options:

- No Available Options

Message Board:

2 items, displaying all items.

Check All	Date	Type	Message
<input type="checkbox"/>	8/09/2013	Information	Registration rejected
<input type="checkbox"/>	6/29/2013	Information	Account Created

Below the message board is a "Delete" button.

Figure 51 – Financial Institution Home Page – Account Status: Registration Rejected/Denied

This account status indicates that:

- The FI registration has been rejected.

To change this status:

- The FI cannot change this status.

Sample Financial Institution Home Page for Account Status: Agreement Terminated

Financial Institution Home Page – Account Status: Agreement Terminated



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

Account Information

Responsible Officer	John Smith
POC Name	John Jay
Legal Name of FI	Lead Financial Institution 1
FI Type	Lead
FATCA ID	123ABC
GIIN	
Account Status	Agreement Terminated
Effective Date	

Next Steps:

- No Next Steps

Available Account Options:

No Available Options

Message Board

3 items, displaying all items.

Check All	Date	Type	Message
<input type="checkbox"/>	8/15/2013	Information	Registration has been terminated by IRS
<input type="checkbox"/>	8/09/2013	Information	Registration Submission successful
<input type="checkbox"/>	6/29/2013	Information	Account Created

Delete

Figure 52 – Financial Institution Home Page – Account Status: Agreement Terminated

This account status indicates that:

- The FI agreement has been terminated by the IRS.

To change this status:

- The FI cannot change this status.

Log in Error for Account Status: Agreement Canceled

If the FI cancels its FATCA Agreement, it can no longer access its Financial Institution Home Page. The FI will receive the following error message when attempting to log in to its FATCA account: “Your account is closed. If you are a member, please contact your Lead for more information.”

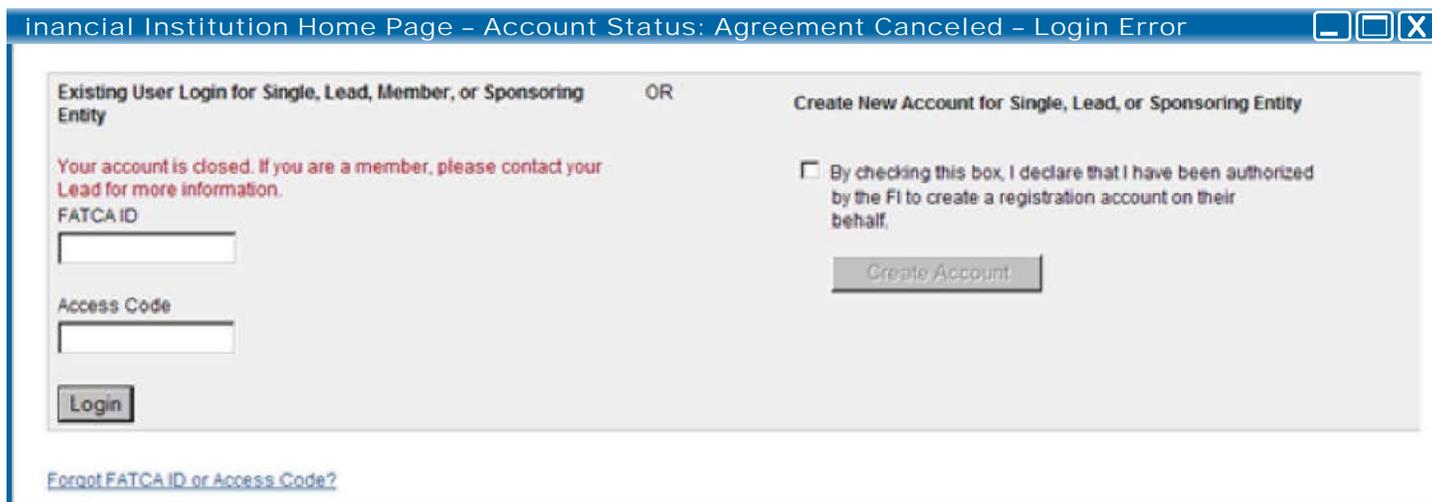


Figure 53 – Financial Institution Home Page – Account Status: Agreement Canceled – Login Error

This account status indicates that:

- The FI has canceled its agreement. The account is closed and the FI cannot log in to its account.

To change this status:

- The FI cannot change this status. The FI must create a new account to access the FATCA registration system.

5.1 Account Information

An FI is able to view its key account information via the Account Information section on the home page. The following information can be found in this section: Responsible Officer's Name, POC Names, FI Legal Name, FI Type (Single FI, Lead FI, Member FI, Sponsoring Entity), FATCA ID, GIIN, Account Status, and Effective Date of the FI's Agreement.

If the FI is in "Approved" status, a Global Intermediary Identification Number (GIIN) will be displayed. An FI will use the GIIN to identify itself to withholding agents for purposes of chapter 4 and also to identify itself as the reporting institution for information reporting purposes under FATCA. The GIIN will also be used, in part, to identify the FI on the published IRS FFI List. For more information on the composition of the Global Intermediary Identification Number, see [Appendix C – GIIN Composition Table](#).

NOTE: If you are a Sponsoring Entity that has two GIINs, you should only use the GIIN that you were issued when you registered as a Sponsoring Entity when you are acting as a Sponsor. In all other cases, you should use the other GIIN that you were issued as a Lead FI, Single FI, or Member FI, as the case may be. The Effective Date will only be available if the FI is in either "Approved" or "Limited Conditional" status.

If the FI is in "Approved" or "Limited Conditional" status, an Effective Date will be displayed. For FIs other than Limited FIs, in general, the term "Effective Date of the FI agreement" means the date on which the IRS issues a GIIN to the FI. However, for FIs that receive a GIIN on or before June 30, 2014, the Effective Date of the FI agreement is June 30, 2014.

For a Limited FI whose registration is accepted by IRS on or before June 30, 2014, the Effective Date of its Limited FI status is June 30, 2014. For all other Limited FIs, the date of their Limited FI status shall be the date that the IRS accepts the FI's registration as such.

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



Financial Institution Home Page

[get help](#) [logout](#)

Account Information

Responsible Officer John Smith
 POC Name John Jay
 Legal Name of FI Lead Financial Institution 1
 FI Type Lead
 FATCA ID 123ABC
 GIIN ⓘ 123ABC.00000.LE.000
 Account Status ⓘ Approved
 Effective Date ⓘ 6/30/2014

Next Steps

- If changes are needed, Edit/Complete/Submit Registration
- Monitor email and message board for account updates
- Your FI agreement has been approved. Periodic certifications are required by the FATCA regulations. You will be notified when you need to certify.

Available Account Options:

- [My Information \(Part 1\) - Review](#)
- [QIs, WPs, or WTs Renewal \(Part 3\) - Review](#)
- [Agreement - Print/View](#)
- [Registration - Edit/Complete/Submit](#)
- [Agreement - Cancel](#)
- [Challenge Questions - Edit/Review](#)
- [Access Code - Change](#)

Message Board

3 items, displaying all items.

Check All	Date	Type	Message
<input type="checkbox"/>	8/15/2013	Information	Approved
<input type="checkbox"/>	8/09/2013	Information	Registration Submission successful
<input type="checkbox"/>	6/29/2013	Information	Account Created

Delete

Your Information

[Member Information](#)

[Branch Information](#)

Figure 54 – Financial Institution Home Page – Account Information

5.2 Next Steps An FI is able to view a list of actions required to be taken on its account via the Next Steps section on the home page. The next steps are based on the FI's current account status and will guide the FI through the next part of the registration process. For example, when an FI first creates an account and is in "Initiated" status, one of the FI's next steps would be to complete the registration and submit. For a list of next steps for each account status see [Appendix D – Account Status Table](#).

Viewing Next Steps

Financial Institution Home Page – Next Steps

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

Account Information

Responsible Officer	John Smith
POC Name	John Jay
Legal Name of FI	Lead Financial Institution 1
FI Type	Lead
FATCA ID	123ABC
GIIN	123ABC.00000.LE.000
Account Status	Approved
Effective Date	6/30/2014

Next Steps

- If changes are needed, Edit/Complete/Submit Registration
- Monitor email and message board for account updates
- Your FI agreement has been approved. Periodic certifications are required by the FATCA regulations. You will be notified when you need to certify.

Available Account Options:

- [My Information \(Part 1\) - Review](#)
- [QIs, WPs, or WTs Renewal \(Part 3\) - Review](#)
- [Agreement - Print/View](#)
- [Registration - Edit/Complete/Submit](#)
- [Agreement - Cancel](#)
- [Challenge Questions - Edit/Review](#)
- [Access Code - Change](#)

Message Board

3 items, displaying all items.

Check All	Date	Type	Message
<input type="checkbox"/>	8/15/2013	Information	Approved
<input type="checkbox"/>	8/09/2013	Information	Registration Submission successful
<input type="checkbox"/>	6/29/2013	Information	Account Created

Your Information [Member Information](#) [Branch Information](#)

Figure 55 – Financial Institution Home Page – Next Steps

5.3 Available Account Options

An FI is able to view the account options available for its FI Type (Lead FI, Single FI, Member FI, or Sponsoring Entity) in its current account status. Refer to the following subsections for more information on each account option.

5.3.1 My Information (Part 1) - Review

An FI is able to view Part 1 of its registration via the My Information (Part 1) – Review link on the home page if the FI account status is one of the following:

- Registration Submitted
- Approved
- Limited Conditional

View My Information (Part 1)

Financial Institution Home Page – My Information Part 1 Review

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

Account Information

Responsible Officer	John Smith
POC Name	John Jay
Legal Name of FI	Single Financial Institution 1
FI Type	Single
FATCA ID	123ABC
GIIN®	
Account Status®	Registration Submitted
Effective Date?	

Next Steps

- Monitor email and message board for account updates
- If changes are needed, Edit/Complete/Submit Registration

Available Account Options:

- My Information (Part 1) - Review**
- [QIs, WPs, or WTs Renewal \(Part 3\) - Review](#)
- [Agreement - Print/View](#)
- [Registration - Edit/Complete/Submit](#)
- [Registration - Delete](#)
- [Challenge Questions - Edit/Review](#)
- [Access Code - Change](#)

Message Board

2 items, displaying all items.

Check All	Date	Type	Message
<input type="checkbox"/>	7/23/2013	Information	Registration Submission successful
<input type="checkbox"/>	6/29/2013	Information	Account Created

[Delete](#)

Your Information [Branch Information](#)

Figure 56 – Financial Institution Home Page – My Information Part 1 Review

To View My Information (Part 1)

1. To view Registration Part 1, click on the **My Information (Part 1) – Review** link under **Available Account Options**.

My Information (Part 1) – Review



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

My Information (Part 1) ---> Member Information (Part 2) ---> QIs, WPs, or WTs Renewal (Part 3) ---> Submit (Part 4)
Preview

Preview My Information (Part 1)

OK

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

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

3) What is the Financial Institution's Country of Residence for tax purposes?*
Country 1

4) Select the Financial Institution's FATCA classification in its country 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 1
1 Anywhere Road
Suite 100
City
State/Province/Region

Figure 57 – My Information (Part 1) – Review

1. All of Registration Part 1 is available to view on a single page. (To edit this information, the FI must use the **Registration - Edit/Complete/Submit** option under **Available Account Options** on the home page.)

NOTE: If the FI entered more than 5 branches in Question 9, only the first 5 will display on the **Preview My Information (Part 1)** page. To view all branches, click on the Branch Information link on the home page.

2. Click **OK** to return to the home page.

5.3.2 QIs, WPs, or WTs Renewal (Part 3) - Review (QI/WP/WT Only)

An FI is able to view Part 3 of its registration via the **QIs, WPs, or WTs Renewal (Part 3) – Review** link on the home page if the FI account status is one of the following:

- Registration Submitted
- Approved
- Limited Conditional

NOTE: The QIs, WPs, or WTs Renewal (Part 3) – Review link will only display if the FI has in effect a withholding agreement with the IRS to be treated as a QI, WP, or WT and indicated it intends to maintain its QI, WP, or WT status (refer to [Question 6 – FI QI/WP/WT for more information](#)).

View QIs, WPs, or WTs Renewal (Part 3)

The screenshot shows the 'Financial Institution Home Page' for 'QIs, WPs, or WTs Renewal (Part 3) - Review'. The page features the IRS logo and a navigation bar with 'get help' and 'logout' links. The main content is divided into three sections:

- Account Information:** Lists details for John Smith, including POC Name (John Jay), Legal Name of FI (Single Financial Institution 1), FI Type (Single), FATCA ID (123ABC), GIIN, and Account Status (Registration Submitted).
- Message Board:** Displays 2 items: 'Registration Submission successful' (7/23/2013) and 'Account Created' (6/29/2013).
- Available Account Options:** A list of links including 'My Information (Part 1) - Review', 'QIs, WPs, or WTs Renewal (Part 3) - Review' (highlighted with a red box), 'Agreement - Print/View', 'Registration - Edit/Complete/Submit', 'Registration - Delete', 'Challenge Questions - Edit/Review', and 'Access Code - Change'.

Figure 58 – Financial Institution Home Page – QIs, WPs, or WTs Renewal (Part 3) - Review

To View QIs, WPs, or WTs Renewal (Part 3)

1. To view Registration Part 3, click on the **QIs, WPs, or WTs Renewal (Part 3) – Review** link under **Available Account Options**.

QIs, WPs, or WTs Renewal (Part 3)

QIs, WPs, or WTs Renewal (Part 3) – Review _ □ X



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

My Information (Part 1) ---> Member Information (Part 2) ---> **QIs, WPs, or WTs Renewal (Part 3)** ---> Submit (Part 4)
Preview

Preview QI, WP, or WT Information (Part 3)

13) Has the QIs, WPs, or WT's legal name changed since the effective date of its most recent QI, WP, or WT Agreement?*
No

14) Responsible Party:*
John Smith
President
+111 111 1111 1111
+111 111 1111
jsmith@bankone.com
Is the Responsible Party the same person listed as the RO for the Financial Institution? Yes

15) Identify any private arrangement intermediary (PAI) contracts that are effective:

Legal Name	Country	Address	Email
PAI 1	Country 1	50 Somewhere Street, Suite 100, State/Province/Region, ZIP/Postal Code	pai1@country1isp.com
PAI 2	Country 2	20 Anywhere Street, City, State/Province/Region, ZIP/Postal Code	pai2@country2isp.com
PAI 3	Country 3	1 Somewhere Blvd, City, State/Province/Region, ZIP/Postal Code	pai3@country3isp.com
PAI 4	Country 4	50 Anywhere Lane, Room 1, City, State/Province/Region,	pai4@country4isp.com

Figure 59 – QIs, WPs, or WTs Renewal (Part 3) – Review

1. All of Registration Part 3 is available to view on a single page. (To edit this information, the FI must use the **Registration - Edit/Complete/Submit** option under **Available Account Options** on the home page.)

NOTE: If the FI entered more than 5 PAIs, only the first 5 will display on the **Preview QI, WP, or WT Information (Part 3)** page. To view all PAIs, click the **Registration - Edit/Complete/Submit** link on the home page and navigate to Question 15. ([refer to Question 15 – PAI Contracts](#) for more information).
2. Click **OK** to return to the home page.

5.3.3 Agreement – Print/View

An FI is able to view and print its agreement via the **Agreement – Print/View** link on the home page if the FI account status is one of the following:

- Registration Submitted
- Approved
- Limited Conditional

View/Print the Agreement

Financial Institution Home Page – Agreement - Print/View

IRS

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

Account Information

Responsible Officer: John Smith
POC Name: John Jay
Legal Name of FI: Single Financial Institution 1
FI Type: Single
FATCA ID: 123ABC
GIIN
Account Status: Registration Submitted
Effective Date

Next Steps

- Monitor email and message board for account updates
- If changes are needed, Edit/Complete/Submit Registration

Available Account Options:

- [My Information \(Part 1\) - Review](#)
- [QIs, WPs, or WTs Renewal \(Part 3\) - Review](#)
- [Agreement - Print/View](#)**
- [Registration - Edit/Complete/Submit](#)
- [Registration - Delete](#)
- [Challenge Questions - Edit/Review](#)
- [Access Code - Change](#)

Message Board

2 items, displaying all items.

Check All	Date	Type	Message
<input type="checkbox"/>	7/23/2013	Information	Registration Submission successful
<input type="checkbox"/>	6/29/2013	Information	Account Created

Delete

Your Information [Branch Information](#)

Figure 60 – Financial Institution Home Page – Agreement - Print/View

To view/print the Agreement

To view the Agreement, click on the **Agreement – Print/View** link under **Available Account Options** and a new window will open with a PDF file of the Agreement.



Figure 61 – Agreement PDF

5.3.4 Registration – Edit/Complete/Submit

An FI is able to view and edit its Registration via the **Registration - Edit/Complete/Submit** link on the home page if the FI account status is one of the following:

- Initiated
- Registration Submitted
- Registration Incomplete
- Approved
- Limited Conditional

On or after January 1, 2014, the FI must finalize and submit its registration. If the FI has already submitted the registration prior to January 1, 2014, it will be required to resubmit the registration via the **Registration - Edit/Complete/Submit** link explained below.

Edit and Resubmit the Registration

Financial Institution Home Page – Registration - Edit/Complete/Submit ☐ ☐ ✕



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

Account Information

Responsible Officer: John Smith
POC Name: John Jay
Legal Name of FI: Single Financial Institution 1
FI Type: Single
FATCA ID: 123ABC
GIIN: [?](#)
Account Status: [?](#) Registration Submitted
Effective Date: [?](#)

Next Steps

- Monitor email and message board for account updates
- If changes are needed, Edit/Complete/Submit Registration

Available Account Options:

- [My Information \(Part 1\) - Review](#)
- [QIs, WPs, or WTs Renewal \(Part 3\) - Review](#)
- [Agreement - Print/View](#)
- [Registration - Edit/Complete/Submit](#)**
- [Registration - Delete](#)
- [Challenge Questions - Edit/Review](#)
- [Access Code - Change](#)

Message Board

2 items, displaying all items.

Check All	Date	Type	Message
<input type="checkbox"/>	7/23/2013	Information	Registration Submission successful
<input type="checkbox"/>	6/29/2013	Information	Account Created

Your Information [Branch Information](#)

[IRS Privacy Policy](#) | [Privacy Notice](#)

Figure 62 – Financial Institution Home Page – Registration - Edit/Complete/Submit

To edit and resubmit the Registration

1. To edit the Registration, click on the **Registration – Edit/Complete/Submit** link under **Available Account Options**. Editing the registration will change the status back to “Initiated” if the FI is in one of the following statuses: “Registration Submitted,” “Registration Incomplete,” or “Limited Conditional.” The following screen will be displayed to confirm that the FI wants to proceed editing the registration.

Edit and Resubmit the Registration - Edit Confirmation (Registration Submitted, Registration Incomplete, Limited Conditional statuses only)

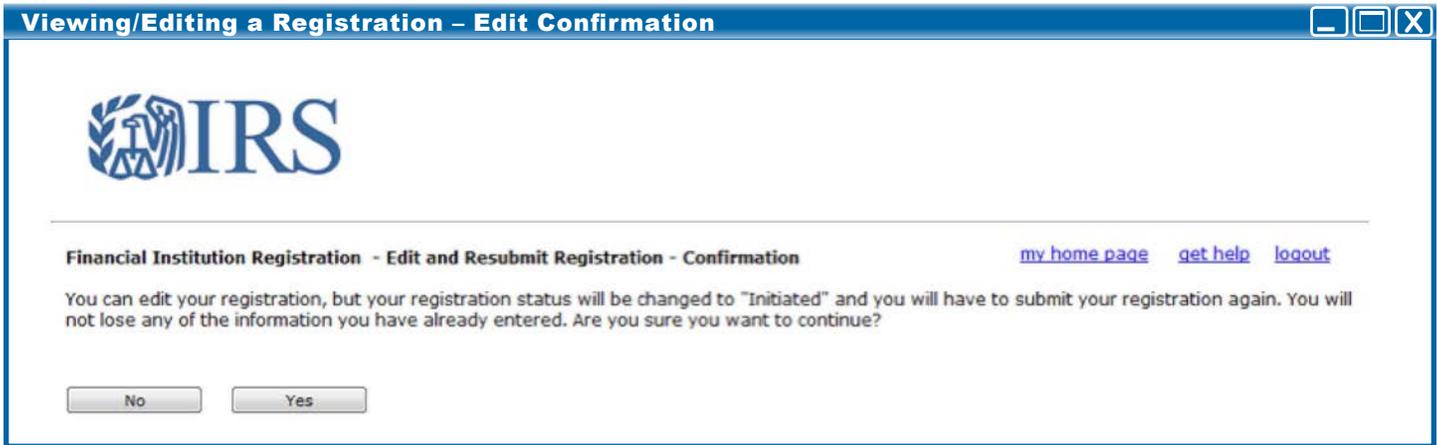


Figure 63 – Viewing/Editing a Registration – Edit Confirmation

2. To confirm editing the registration, click on the **Yes** button to navigate to the beginning of the registration. To return to the home page, click the **No** button.

NOTE: If the FI is in “Initiated” or “Approved” status, editing the registration will not change the status back to “Initiated” and clicking the **Yes** button will navigate directly to the registration to begin edits.

3. Page through the registration to review and/or edit any responses.
4. Click **Next** on each edited page to save those edits and continue to the next page.

Editing the Registration - Submit (Initiated, Registration Submitted, Registration Incomplete, Limited Conditional statuses only)

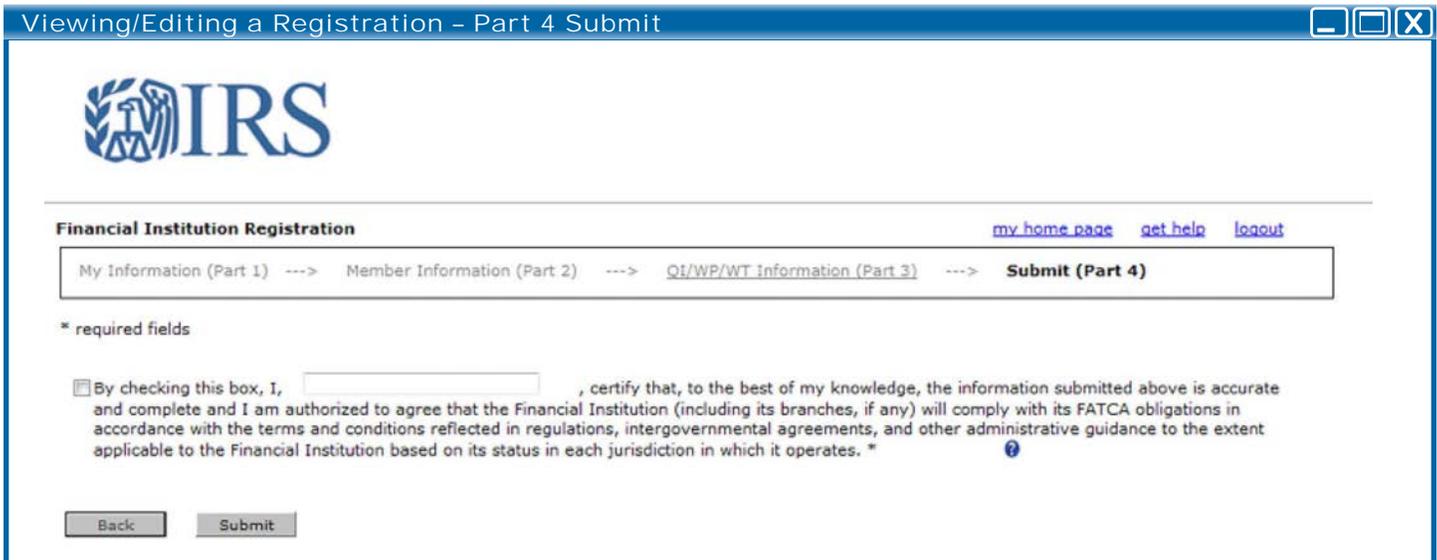


Figure 64 – Viewing/Editing a Registration – Part 4 Submit

5. Once Part 4 of the Registration (Submit) is displayed, the individual signing the registration on behalf of the FI should select the checkbox, input his or her name, and click the **Submit** button.

Editing the Registration - Submission Confirmation (Initiated, Registration Submitted, Registration Incomplete, Limited Conditional statuses only)

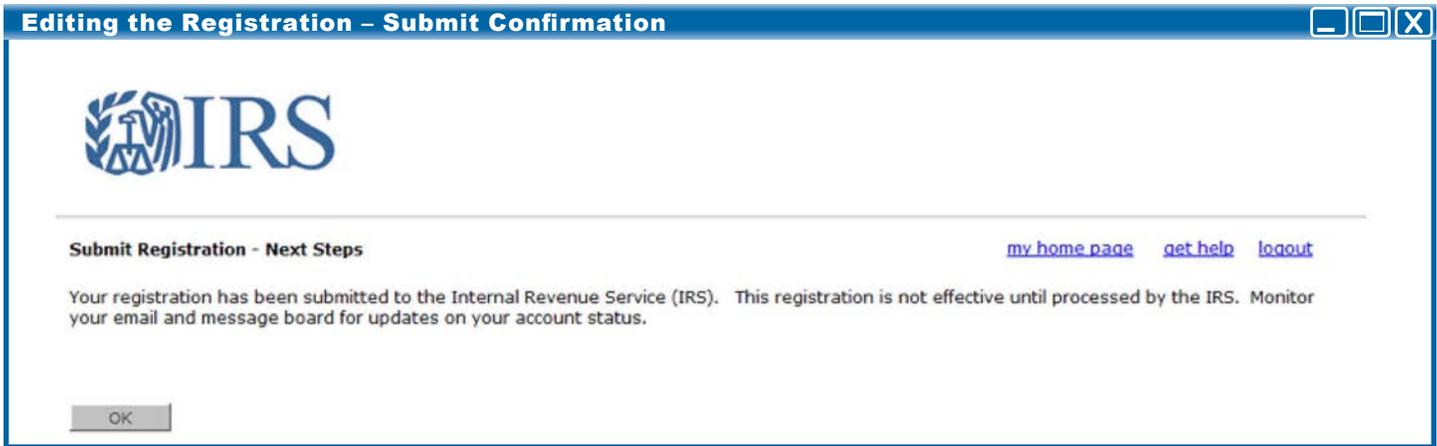


Figure 65 – Editing the Registration – Submit Confirmation

6. If the FI was in one of the statuses listed below prior to editing the registration, the **Submit Registration – Next Steps** page will display upon clicking Submit.
 - Initiated
 - Registration Submitted
 - Registration Incomplete
 - Limited Conditional
7. The registration has now been submitted and the account status has been changed to “Registration Submitted.”

Editing the Registration - Submission Confirmation (Approved status only)



Figure 66 – Editing the Registration – Submit Confirmation (Approved Status Only)

8. If the FI was in “Approved” status prior to editing the registration, the **Registration Changes Submitted** page will display upon clicking **Submit**.
9. The registration has now been submitted and the account status remains “Approved.”

NOTE: The GIIN of an FI in “Approved” status will not be affected if the FI edits and resubmits its registration.

5.3.5 Registration – Delete

The FI is able to delete its registration before the registration has been approved. (After a registration is approved, the FI will have an option to cancel the agreement). Only Lead FIs, Single FIs, and Sponsoring Entities are able to delete their own registration. A Member FI cannot delete its own registration; the Lead FI must delete the registration for the Member FI.

For a Lead FI to delete its own registration, its Member FIs must be in one of the following statuses:

- Registration Under Review
- Registration Rejected/Denied
- Agreement Terminated
- Agreement Canceled

Delete a Registration

Financial Institution Home Page – Registration - Delete

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

Account Information

Responsible Officer: John Smith
POC Name: John Jay
Legal Name of FI: Lead Financial Institution 1
FI Type: Lead
FATCA ID: 123ABC
GIIN
Account Status: Registration Submitted
Effective Date

Next Steps:

- Distribute FATCA ID and Temporary Access Codes to members
- Ensure all member registrations are completed and submitted
- Monitor email and message board for account updates
- If changes are needed, Edit/Complete/Submit Registration

Available Account Options:

- [My Information \(Part 1\) - Review](#)
- [QIs, WPs, or WTs Renewal \(Part 3\) - Review](#)
- [Agreement - Print/View](#)
- [Registration - Edit/Complete/Submit](#)
- [Registration - Delete](#)**
- [Challenge Questions - Edit/Review](#)
- [Access Code - Change](#)

Message Board

2 items, displaying all items.

Check All	Date	Type	Message
<input type="checkbox"/>	7/23/2013	Information	Registration Submission successful
<input type="checkbox"/>	6/29/2013	Information	Account Created

Delete

Your Information [Member Information](#) [Branch Information](#)

Figure 67 – Financial Institution Home Page – Registration - Delete

To delete a Registration

1. Click on the **Registration – Delete** link under Available Account Options and the **Financial Institution Registration – Warning – Delete Registration** page displays.

Delete a Registration - Delete Warning

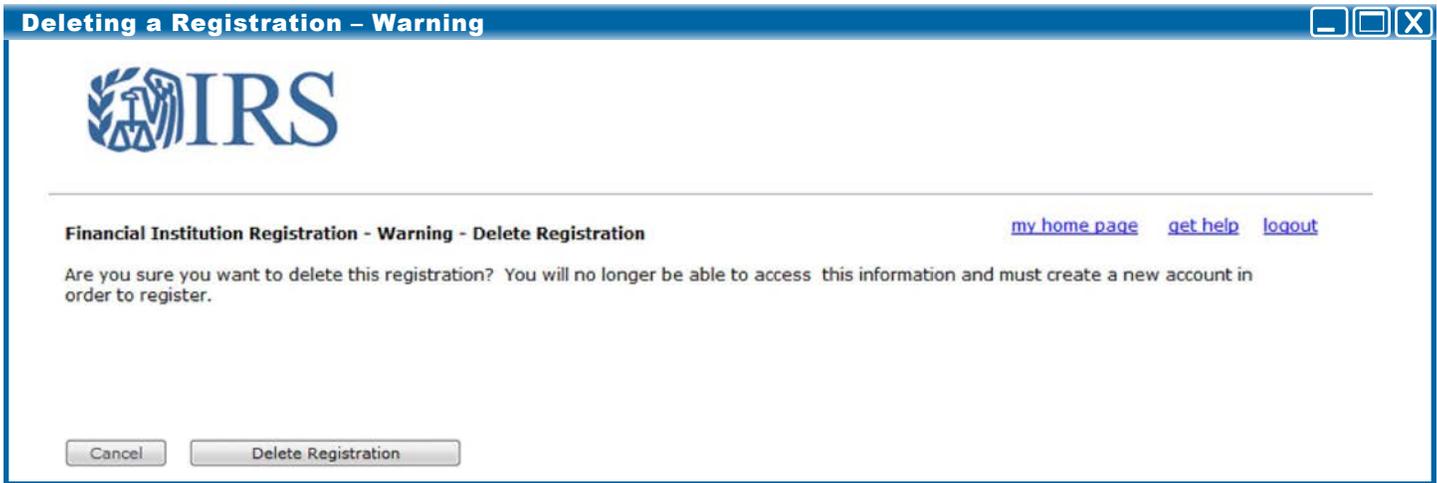


Figure 68 – Deleting a Registration – Warning

NOTE: If the FI deletes its registration, its account will be disabled and the FI cannot log into this FATCA account. The FI cannot reinstate the registration later. If the FI chooses to register again, the FI needs to create a new FATCA Account.

1. To keep the registration, click on the **Cancel** button.
2. To delete the registration, click on the **Delete Registration** button.

Delete a Registration - Confirmation



Figure 69 – Deleting a Registration – Confirmation

1. The registration has been deleted. Click **OK** to go back to the FATCA login page. The system will end the session and log out. The FI's account will be disabled and the FI cannot log into this FATCA account.

5.3.5.1 Deleting a Lead FI Registration

In order for a Lead FI to delete its own registration, active Member FI registrations must be deleted and active Member FI agreements must be canceled. If the Lead FI attempts to delete its own registration with active Member FI registrations or agreements, the following error message will display:

Delete a Registration - Lead Delete Error

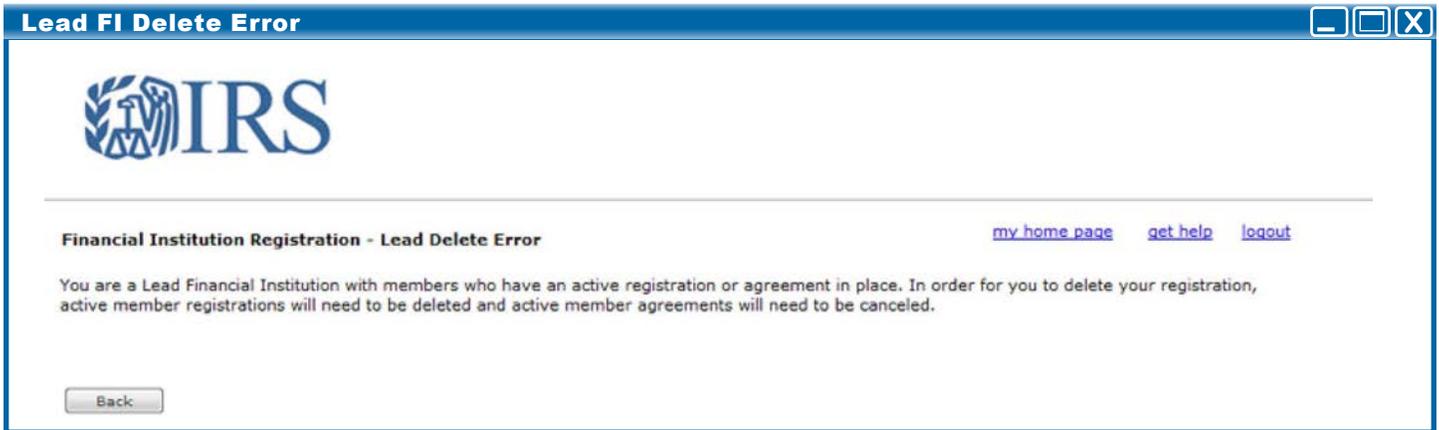


Figure 70 – Lead FI Delete Error

1. Click **Back** to return to the home page. Refer to [5.3.5.2 Deleting a Member FI's Registration \(Lead FI Only\)](#) for more information on deleting Member FIs.
2. Once active Member FI registrations are deleted or agreements are canceled, the Lead FI can delete its registration by clicking the **Registration - Delete** link under **Available Account Information** on the home page. Refer to [5.3.5 Registration - Delete](#) for more information.

5.3.5.2 Deleting a Member FI Registration (Lead FI Only)

A Member FI is not able to delete its own registration; its Lead FI must delete the Member FI registration via the Member Account Information page. The Lead FI is able to delete its Member FI only if the Member FI is in one of the following statuses:

- Initiated
- Registration Incomplete
- Registration Submitted

Member FI Information

The screenshot shows the 'Financial Institution Home Page' with the IRS logo at the top left. The page title is 'Deleting a Member's Registration – Lead FI Home Page'. On the right side, there are links for 'get help' and 'logout'. The main content is divided into three sections:

- Account Information:** Displays details for a responsible officer (John Smith), POC Name (John Jay), Legal Name of FI (Lead Financial Institution 1), FI Type (Lead), FATCA ID (123ABC), GIIN, and Account Status (Registration Submitted).
- Message Board:** Shows 2 items. A table lists messages:

Check All	Date	Type	Message
<input type="checkbox"/>	7/23/2013	Information	Registration Submission successful
<input type="checkbox"/>	6/29/2013	Information	Account Created
- Your Information:** Contains links for 'Member Information' and 'Branch Information'.

Below the Account Information section, there are 'Next Steps' and 'Available Account Options' with various links for reviewing information, renewals, agreements, registration actions, challenge questions, and access codes.

Figure 71 – Deleting a Member's Registration – Lead FI Home Page

To delete a Member FI Registration (Lead FI only)

1. To delete a Member FI registration, click on the **Member Information link** to open the **Financial Institution – Member Account Information page**.



Financial Institution - Member Information

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

Select a Member to view more information/options related to that Member:

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

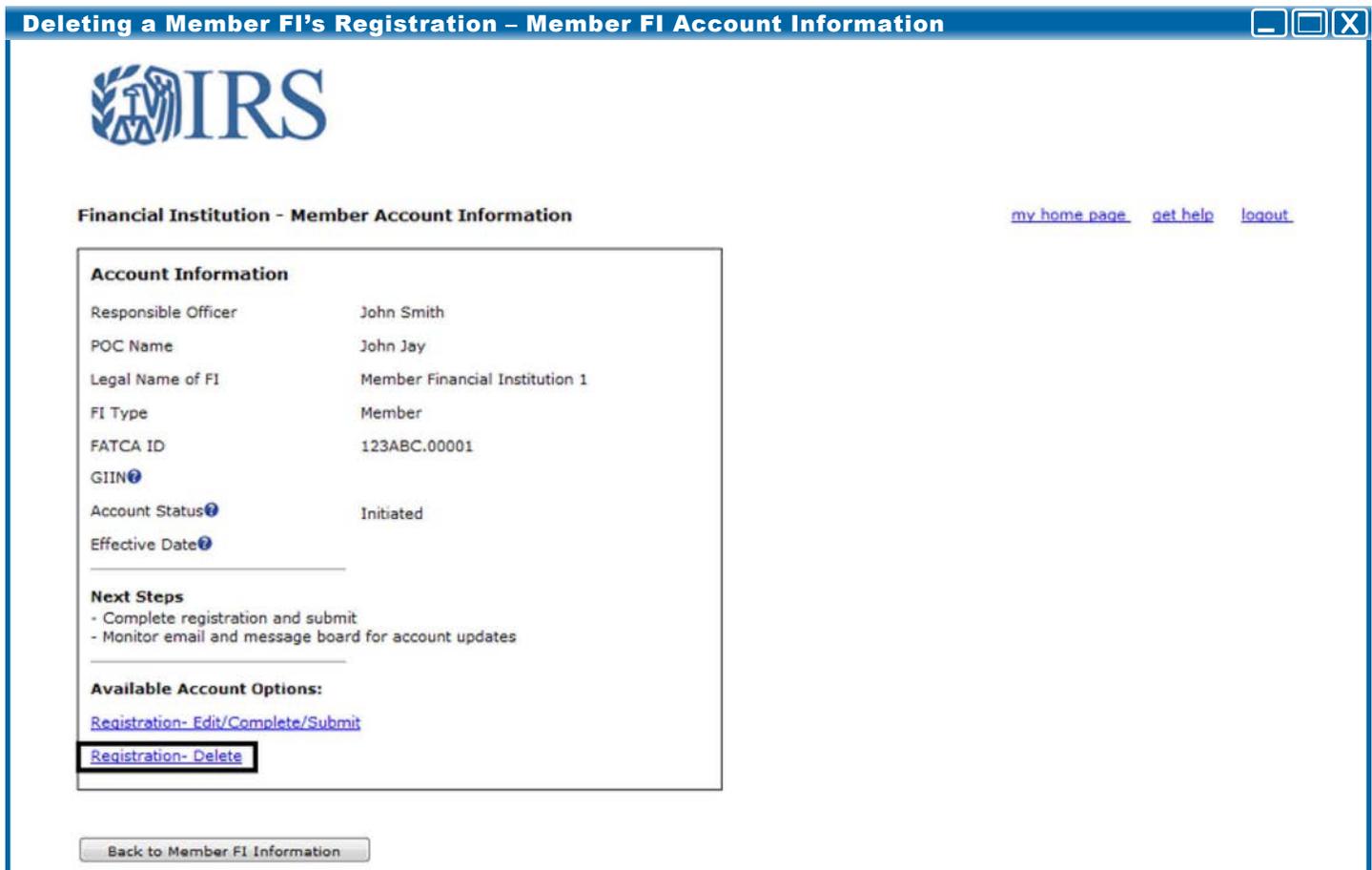
Pages: 1 | 2 | 3

Legal Name of Member Financial Institution	Country	Member Type	FATCA ID	Temp. Access Code	Status	GIIN
Member Financial Institution 1	Country 1	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under Model 1 IGA)	123ABC.00001	1Abcdef!	Initiated	
Member Financial Institution 2	Country 2	Limited Financial Institution	123ABC.00002	*****	Registration Submitted	
Member Financial Institution 3	Country 3	None of the Above	123ABC.00003	*****	Registration Rejected/ Denied	
Member Financial Institution 4	Country 4	Participating Financial Institution not covered by an IGA or a Reporting Financial Institution under a Model 2 IGA	123ABC.00004	*****	Registration Incomplete	
Member Financial Institution 5	Country 5	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under Model 1 IGA)	123ABC.00005	5EfgHj*	Initiated	
Member Financial Institution 6	Country 6	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under Model 1 IGA)	123ABC.00006	*****	Approved	123ABC.00006.ME.000
Member Financial Institution 7	Country 7	Limited Financial Institution	123ABC.00007	*****	Registration Under Review	
Member Financial Institution 8	Country 8	None of the Above	123ABC.00008	8Jklmn)	Initiated	
Member Financial Institution 9	Country 9	Limited Financial Institution	123ABC.00009	*****	Limited Conditional	

Figure 72 – Viewing Member FI Information

2. Click on the legal name of the Member FI link under the **Legal Name of Member Financial Institution** column to navigate to the **Financial Institution - Member Account Information** page.

Member FI Account Information



The screenshot shows a web browser window titled "Deleting a Member FI's Registration – Member FI Account Information". The IRS logo is at the top left. Below it, the page title is "Financial Institution - Member Account Information". On the right, there are links for "my home page", "get help", and "logout". The main content area is enclosed in a box and contains the following information:

Account Information	
Responsible Officer	John Smith
POC Name	John Jay
Legal Name of FI	Member Financial Institution 1
FI Type	Member
FATCA ID	123ABC.00001
GIIN?	
Account Status?	Initiated
Effective Date?	

Below the table, there is a "Next Steps" section with two bullet points:

- Complete registration and submit
- Monitor email and message board for account updates

Underneath, there is an "Available Account Options:" section with two links:

- [Registration- Edit/Complete/Submit](#)
- [Registration- Delete](#) (This link is highlighted with a red box in the screenshot)

At the bottom of the box, there is a button labeled "Back to Member FI Information".

Figure 73 – Deleting a Member FI's Registration – Member FI Account Information

3. Click on the **Registration – Delete** link on the **Financial Institution – Member Account Information** page.

Delete a Member FI Registration - Warning



The screenshot shows a web browser window titled "Deleting a Member FI's Registration – Warning". The IRS logo is at the top left. Below it, the page title is "Financial Institution Registration - Warning - Delete Registration". On the right, there are links for "my home page", "get help", and "logout". The main content area contains the following text:

Are you sure you want to delete this registration? You will no longer be able to access this information and must create a new account in order to register.

At the bottom, there are two buttons: "Cancel" and "Delete Registration".

Figure 74 – Deleting a Member FI's Registration – Warning

4. To go back to the Member FI's Account Information page, click **Cancel**.
5. To delete the Member FI's registration, click **Delete Registration**.

Delete a Member FI Registration - Confirmation

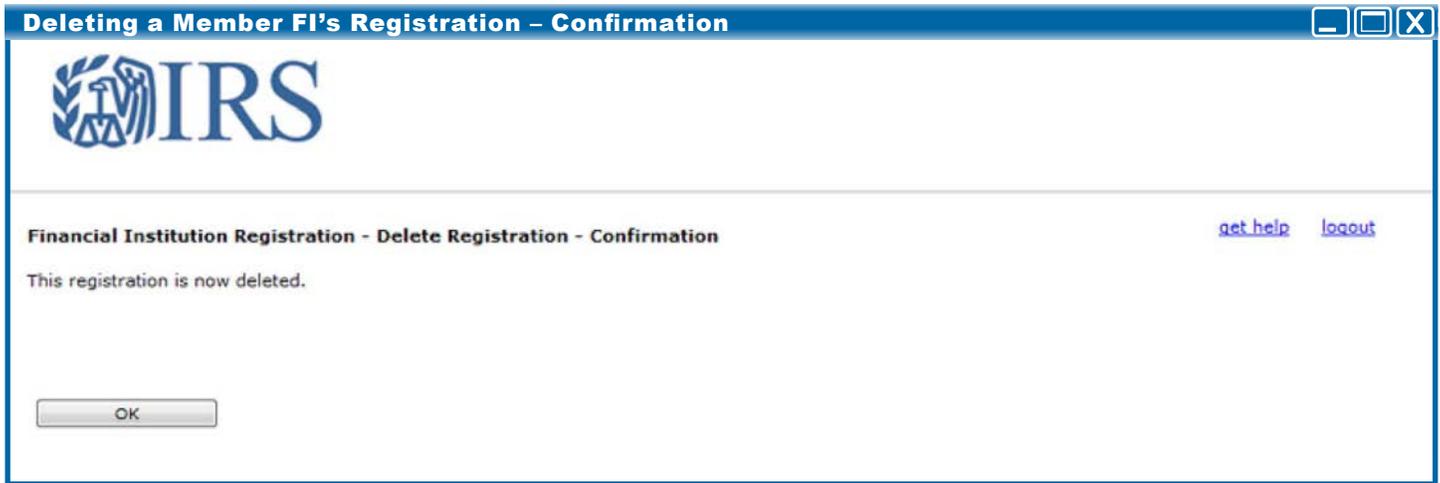


Figure 75 – Deleting a Member FI's Registration – Confirmation

6. The Member FI's registration has been deleted. Click **OK** to go back to the **Member Information** page.

5.3.6 Agreement - Cancel

After the FI's Registration has been approved, the FI may choose to cancel the FATCA Agreement ([refer to Chapter 4.4 - Electronic Submission: Registration Part 4 for more information](#)). An agreement may be canceled when the FI is in one of the following statuses:

- Approved
- Limited Conditional

A Lead FI cannot cancel a Member FI agreement. A Lead FI can only cancel its own agreement if its members are in the following statuses. Refer to [Chapter 5.3.6.1 - Canceling an Agreement \(Lead Only\)](#) for more information.

- Registration Under Review
- Registration Rejected/Denied
- Agreement Canceled
- Agreement Terminated

Canceling the Agreement

FATCA Registration Agreement – Cancel

The screenshot shows the IRS Financial Institution Home Page. The page title is "FATCA Registration Agreement – Cancel". The IRS logo is in the top left. The page is divided into several sections:

- Account Information:** Lists details for John Smith, POC John Jay, Single Financial Institution 1, Single FI Type, FATCA ID 123ABC, GIIN 123ABC.99999.SL.000, Approved Account Status, and Effective Date 6/30/2014.
- Next Steps:** Provides instructions on editing registration, monitoring updates, and periodic certifications.
- Available Account Options:** Lists links for "My Information (Part 1) - Review", "QIs, WPs, or WTs Renewal (Part 3) - Review", "Agreement - Print/View", "Registration - Edit/Complete/Submit", "Agreement - Cancel" (highlighted with a red box), "Challenge Questions - Edit/Review", and "Access Code - Change".
- Message Board:** Shows 3 items, displaying all items. A table lists messages from 8/15/2013 to 6/29/2013, including "Approved", "Registration Submission successful", and "Account Created". A "Delete" button is present.
- Your Information:** Includes a link for "Branch Information".

get help logout

Figure 76 – FATCA Registration Agreement – Cancel

To cancel the Agreement

1. To cancel the Agreement, click on the **Agreement – Cancel** option on the home page

Canceling the Agreement - Warning

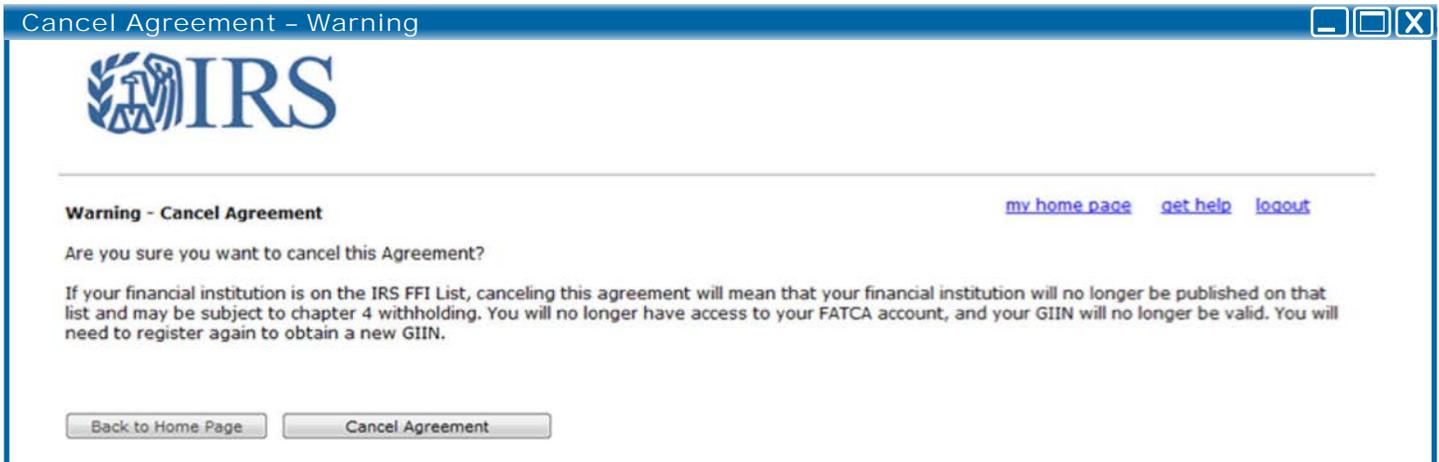


Figure 77 – Cancel Agreement – Warning

NOTE: If the FI cancels its agreement, its account will be disabled and the FI cannot log into this FATCA account. The FI cannot reinstate the registration later. If the FI chooses to register again, the FI needs to create a new FATCA Account.

If the FI cancels an agreement that was in “Approved” status, the FI will no longer be published on the FFI List. The GIIN will no longer be valid, and the FI will need to register again to obtain a new GIIN.

1. To keep the agreement, click on the **Back to Home Page** button.
2. To cancel the agreement, click on the **Cancel Agreement** button.

Canceling the Agreement - Confirmation



Figure 78 – Cancel Agreement –Confirmation

3. The FI Agreement has now been canceled. Click the **OK** button to be taken back to the home page.
4. The FI is now in “Agreement Canceled” status. Click on the **logout** link to be taken to the FATCA login page. The FI’s account will be disabled and the FI cannot log into this FATCA account.

NOTE: When a Member FI cancels its agreement, a message is posted to the Lead FI’s message board.

5.3.6.1 Canceling an Agreement (Lead FI Only)

In order for a Lead FI to cancel its own agreement, active Member FI agreements must be canceled. If the Lead FI attempts to cancel its own agreement with active Member FI registrations or agreements in place, the following error message will display:

Canceling an Agreement - Lead Cancel Error

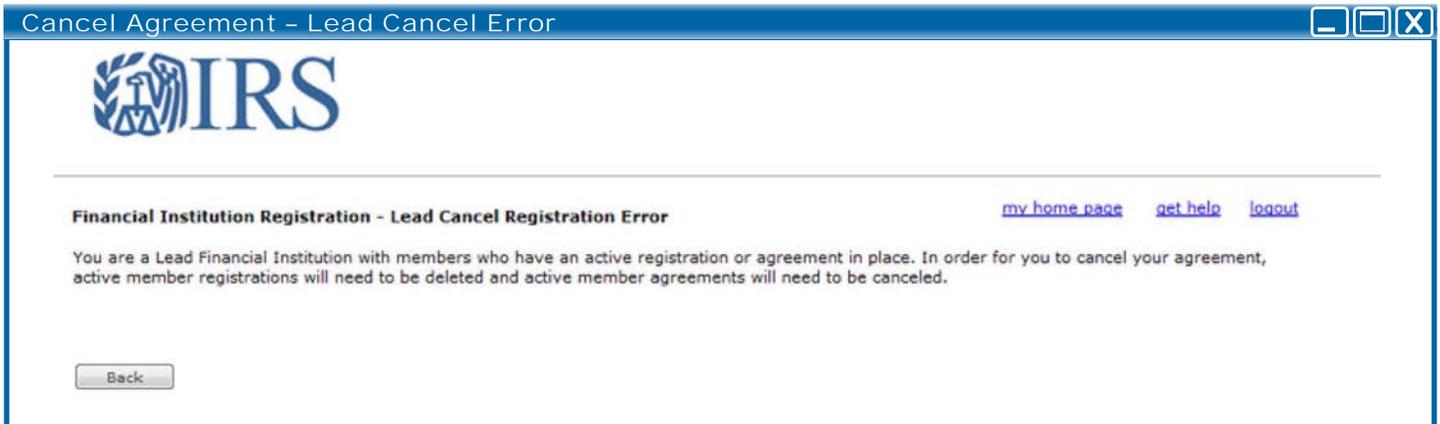


Figure 79 – Cancel Agreement – Lead Cancel Error

1. Click **Back** to return to the home page.
2. Once active Member FI registrations are deleted or agreements are canceled, the Lead FI can cancel its agreement by clicking the **Agreement - Cancel** link under **Available Account Information** on the home page. Refer to [5.3.6 - Agreement - Cancel](#) for more information.

5.3.7 Challenge Questions - Edit/Review

An FI is able to view and edit its current challenge questions and answers via the **Challenge Questions – Edit/Review** link on the home page when it is in the following statuses:

- Initiated
- Registration Submitted
- Registration Incomplete
- Approved
- Limited Conditional

The challenge questions are used when an FI forgets and needs to reset its Access Code.

Edit Challenge Questions

The screenshot shows the IRS Financial Institution Home Page. At the top left is the IRS logo. The page title is "Challenge Questions – Edit/Review". On the right, there are links for "get help" and "logout".

Account Information

Responsible Officer	John Smith
POC Name	John Jay
Legal Name of FI	Single Financial Institution 1
FI Type	Single
FATCA ID	123ABC
GIIN	123ABC.999999.SL.000
Account Status	Approved
Effective Date	6/30/2014

Next Steps

- If changes are needed, Edit/Complete/Submit Registration
- Monitor email and message board for account updates
- Your FI agreement has been approved. Periodic certifications are required by the FATCA regulations. You will be notified when you need to certify.

Available Account Options:

- [My Information \(Part 1\) - Review](#)
- [QIs, WPs, or WTs Renewal \(Part 3\) - Review](#)
- [Agreement - Print/View](#)
- [Registration - Edit/Complete/Submit](#)
- [Agreement - Cancel](#)
- [Challenge Questions - Edit/Review](#)**
- [Access Code - Change](#)

Message Board

3 items, displaying all items.

Check All	Date	Type	Message
<input type="checkbox"/>	8/15/2013	Information	Approved
<input type="checkbox"/>	8/09/2013	Information	Registration Submission successful
<input type="checkbox"/>	6/29/2013	Information	Account Created

[Delete](#)

Your Information [Branch Information](#)

Figure 80 – Challenge Questions – Edit/Review

To edit challenge questions

1. To view and/or edit the challenge questions, click on the **Challenge Questions – Edit/Review** link under Available Account Options.

Edit/Review Challenge Questions

* required fields

Challenge Question #1

Question:* In what city did you live at age 16? ▾

Answer:*

Challenge Question #2

Question:* What was the name of your first pet? ▾

Answer:*

Figure 81 – Edit/Review Challenge Questions

2. The current challenge questions and answers are displayed. To keep the same challenge questions and answers, click on the **Cancel** button.
3. To change a challenge question, select a new question from the drop down menu under Question 1 or Question 2.
4. To change a challenge question answer enter a new answer under Question 1 or Question 2.
5. To save the new challenge questions and/or answers and go back to the home page, click on the **Save** button. The FI will not be able to save if any questions are not selected or answers are left blank.

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

5.3.8 Access Code - Change

An FI is able to change its current Access Code via the **Access Code – Change** link on the home page when it is in the following statuses:

- Initiated
- Registration Submitted
- Registration Incomplete
- Approved
- Limited Conditional

Change the Access Code

The screenshot shows the 'Financial Institution Home Page' with the IRS logo at the top left. The page is titled 'Challenge Questions – Edit/Review' in the browser window. On the right side, there are links for 'get help' and 'logout'. The main content is divided into three sections:

- Account Information:** Lists details for John Smith, including POC Name (John Jay), Legal Name of FI (Single Financial Institution 1), FI Type (Single), FATCA ID (123ABC), GIIN (123ABC.99999.SL.000), Account Status (Approved), and Effective Date (6/30/2014).
- Message Board:** Shows 3 items. A table lists messages with columns for 'Check All', 'Date', 'Type', and 'Message'. The messages are: 'Approved' (8/15/2013), 'Registration Submission successful' (8/09/2013), and 'Account Created' (6/29/2013). A 'Delete' button is located below the table.
- Next Steps:** Provides instructions on how to edit/complete/register, monitor updates, and handle periodic certifications.
- Available Account Options:** Lists several links, with 'Access Code - Change' highlighted in a black box.
- Your Information:** Includes a link for 'Branch Information'.

Figure 82 – Access Code - Change

To change the Access Code

1. To change the Access Code, click on the **Access Code – Change** link on the home page.

FATCA Access Code Creation/Confirmation

IRS

Financial Institution Registration - Change Access Code

Please enter existing Access Code to validate:

Create a New Access Code

Access Code must contain:

- 8-20 characters

At least:

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

Create Access Code:

Confirm Access Code:

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

Figure 83 – FATCA Access Code Creation/Confirmation

2. To keep the current Access Code, click on the Cancel button.
3. In the first text box, enter the existing Access Code for validation purposes.
4. The system displays the minimum guidelines to create a new Access Code. **The Access Code must be 8-20 characters and include at least one uppercase and lowercase letter, one number, and one of the designated special characters (~ ! @ # ^ * ? , ,).**
5. In **Create Access Code**, type the new Access Code ensuring that it meets the requirements in Step 4.
6. In **Confirm Access Code**, re-type the Access Code to confirm
7. Click **Change Access Code** to save changes and return to the home page.

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

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

View the Message Board

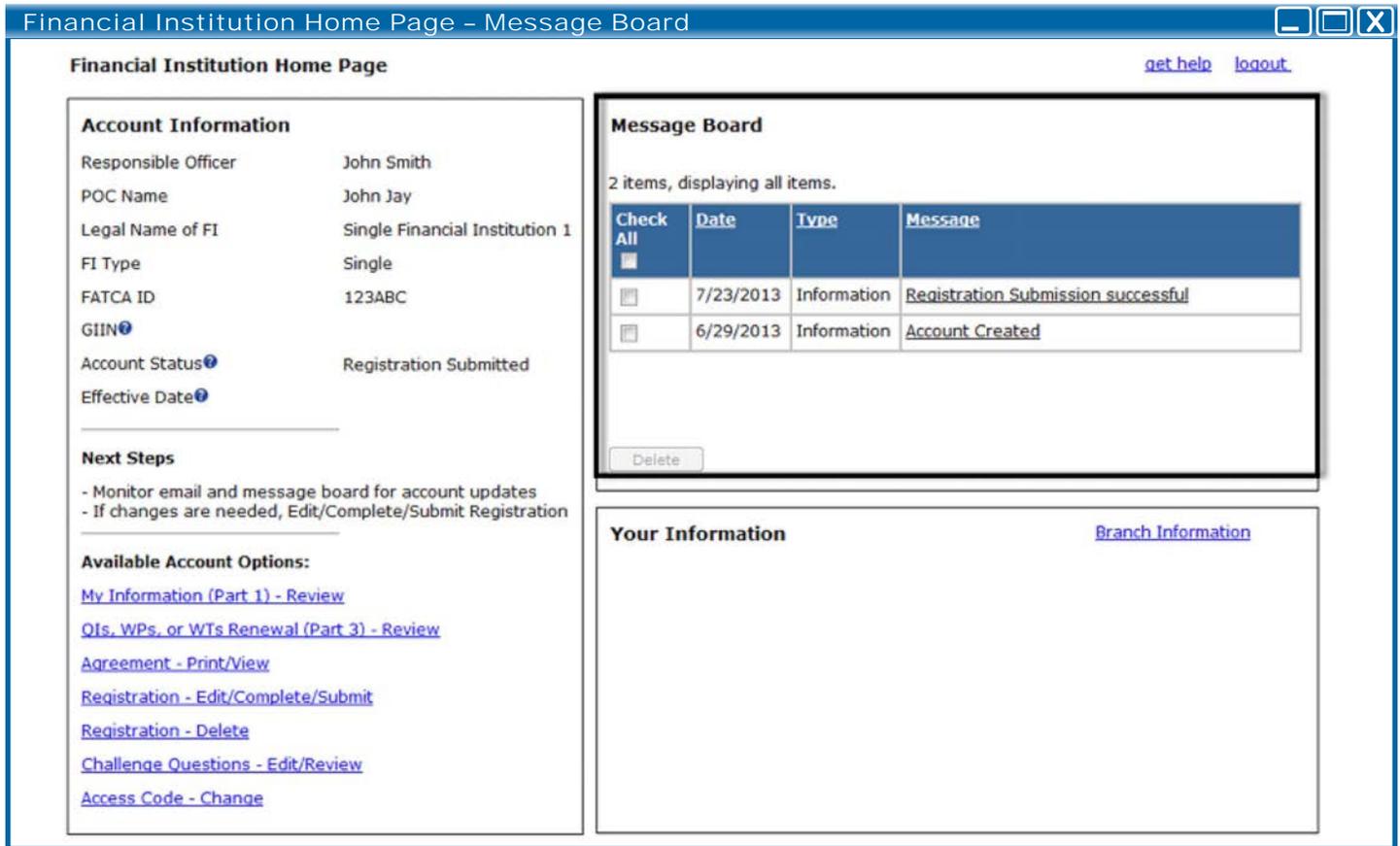


Figure 84 – Financial Institution Home Page – Message Board

1. To open a message, click on the message title link and a new window will open with the content of the message.

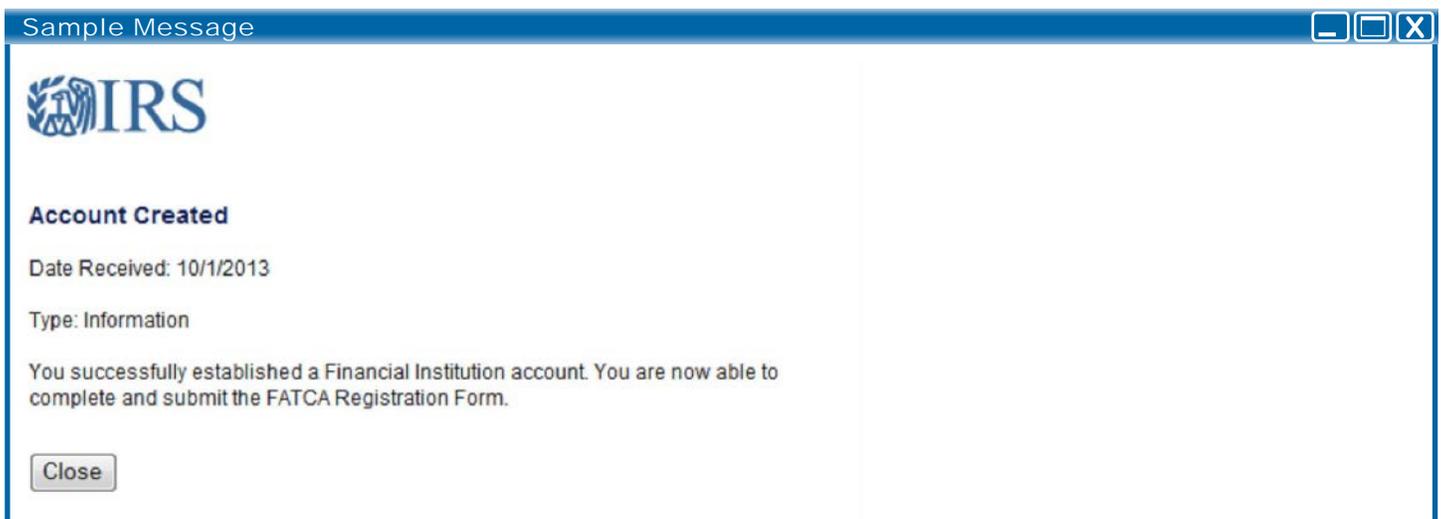


Figure 85 – Sample Message

View a Message

2. Click the Close button to close the message a return to the home page.

To Delete a Message

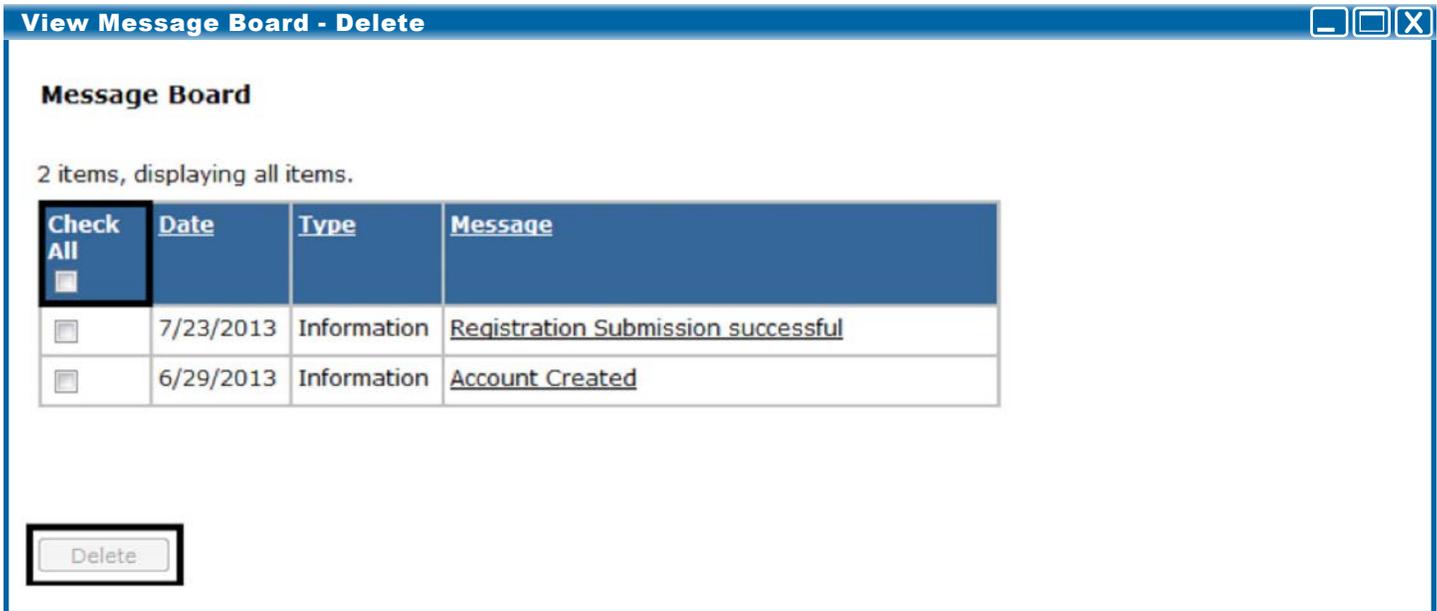


Figure 86 – View Message Board - Delete

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

NOTE: You will be unable to delete messages from the message board in the following statuses:

- Registration Under Review
- Registration Rejected/Denied

5.5 Your Lead FI Information (Member FI Only)

A Member FI is able to view its Lead FI's FATCA ID and Legal Name on its home page when the Member FI is in the following statuses:

- Initiated
- Registration Incomplete
- Registration Submitted
- Approved
- Limited Conditional

Viewing Lead FI Information (Member FI Only)

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

The screenshot displays the 'Financial Institution Home Page' for a member FI. The page features the IRS logo and navigation links for 'get help' and 'logout'. The main content is divided into several sections:

- Account Information:** Lists details for John Smith (Responsible Officer), John Jay (POC Name), Member Financial Institution 1 (Legal Name of FI), Member (FI Type), 123ABC.00001 (FATCA ID), and Registration Submitted (Account Status).
- Message Board:** Shows two messages: 'Registration Submission successful' (7/23/2013) and 'Account Created' (6/29/2013).
- Your Information:** A highlighted box containing 'Financial Institution 1' (Legal Name of Lead FI) and '123456' (Lead FATCA ID).
- Available Account Options:** Includes links for 'My Information (Part 1) - Review', 'QIs, WPs, or WTs Renewal (Part 3) - Review', 'Agreement - Print/View', 'Registration - Edit/Complete/Submit', 'Challenge Questions - Edit/Review', and 'Access Code - Change'.

At the bottom, there are links for 'IRS Privacy Policy' and 'Privacy Notice'.

Figure 87 – Member FI Home Page – Lead FI Information (Member Only)

5.6 Member FI Information (Lead FI Only)

A Lead FI is able to view and edit Member FI registration information via the Member Information link on the home page. The Lead FI is able to view the Member FI information in the following statuses:

- Initiated
- Registration Incomplete
- Registration Submitted
- Approved
- Limited Conditional

On or after January 1, 2014, the FI must finalize and submit its Member FI registration. If the FI has already submitted the registration prior to January 1, 2014, it will be required to resubmit the registration via the **Registration - Edit/Complete/Submit** link explained below.

Viewing Member FI Information

The screenshot shows the 'Financial Institution Home Page' with a blue header bar containing 'Viewing/Editing a Member's Information - Lead FI Home Page' and window control icons. The page content is divided into three main sections:

- Account Information:** A table listing details for John Smith, including POC Name (John Jay), Legal Name of FI (Lead Financial Institution 1), FI Type (Lead), FATCA ID (123ABC), GIIN, and Account Status (Registration Submitted).
- Message Board:** Displays 2 items. A table lists messages from 7/23/2013 and 6/29/2013, both of type 'Information'. The messages are 'Registration Submission successful' and 'Account Created'. A 'Delete' button is located below the table.
- Your Information:** Contains two links: 'Member Information' (highlighted with a black box) and 'Branch Information'.

Additional sections include 'Next Steps' with a list of tasks and 'Available Account Options' with several hyperlinks.

Figure 88 – Viewing/Editing a Member's Information – Lead FI Home Page

1. Click on the **Member Information** link on the home page.



Financial Institution - Member Information

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

Select a Member to view more information/options related to that Member:

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

Pages: 1 | 2 | 3

Legal Name of Member Financial Institution	Country	Member Type	FATCA ID	Temp. Access Code	Status	GIIN
Member Financial Institution 1	Country 1	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under Model 1 IGA)	123ABC.00001	1Abcdef!	Initiated	
Member Financial Institution 2	Country 2	Limited Financial Institution	123ABC.00002	*****	Registration Submitted	
Member Financial Institution 3	Country 3	None of the Above	123ABC.00003	*****	Registration Rejected/ Denied	
Member Financial Institution 4	Country 4	Participating Financial Institution not covered by an IGA or a Reporting Financial Institution under a Model 2 IGA	123ABC.00004	*****	Registration Incomplete	
Member Financial Institution 5	Country 5	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under Model 1 IGA)	123ABC.00005	5EfgHj*	Initiated	
Member Financial Institution 6	Country 6	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under Model 1 IGA)	123ABC.00006	*****	Approved	123ABC.00006.ME.000
Member Financial Institution 7	Country 7	Limited Financial Institution	123ABC.00007	*****	Registration Under Review	
Member Financial Institution 8	Country 8	None of the Above	123ABC.00008	8Jklmn)	Initiated	
Member Financial Institution 9	Country 9	Limited Financial Institution	123ABC.00009	*****	Limited Conditional	

Figure 89 – Viewing/Editing a Member's Information – View Member Information

2. On the **Financial Institution – Member Information** page, the Member FIs are listed in the table.
3. Click on the Member FI's legal name to view the Member Account Information page. While the Lead FI is accessing the Member FI's account, this Member FI will not be able to log in and will receive an error that another user is logged into the account. Similarly, if the Member FI is logged into its account, the Lead FI will get an error message when it clicks on the Member FI's name.



Financial Institution - Member Account Information

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

Account Information	
Responsible Officer	John Smith
POC Name	John Jay
Legal Name of FI	Member Financial Institution 1
FI Type	Member
FATCA ID	123ABC.00001
GIIN?	
Account Status?	Initiated
Effective Date?	
Next Steps	
- Complete registration and submit	
- Monitor email and message board for account updates	
Available Account Options:	
Registration- Edit/Complete/Submit	
Registration- Delete	

[Back to Member FI Information](#)

[IRS Privacy Policy](#) | [Privacy Notice](#)

Figure 90 – Viewing/Editing a Member's Information – Member Account Information

- To edit the Member FI's registration, click on the **Registration – Edit/Complete/ Submit** link to navigate to the beginning of the registration (see [Chapter 4: Registration](#) for more information).

NOTE: The Lead FI will see the **Registration – Edit/Complete/Submit** link when the Member FI is in one of the following statuses:

- Initiated
- Registration Submitted
- Registration Incomplete
- Approved
- Limited Conditional

- Page through the registration to review and/or edit any responses.
- Click **Next** on each edited page to save those edits and continue to the next page.
- If you do not want to complete the Member FI registration, click **Save** and then click my home page to return to the **Financial Institution - Member Account Information** page.
- To complete the Member FI registration, continue to click Next until you reach Part 4.

9. Once Part 4 of the registration (Submit) is displayed, the individual signing the registration on behalf of the Member FI should select the checkbox, input his or her name, and click the Submit button.
10. The Member FI registration has now been submitted and the Member FI's status has been changed to "Registration Submitted." (**NOTE:** If the Member FI was in "Approved" status, the status remains in "Approved" when editing and submitting the registration)

5.7 Branch Information

An FI (except a Sponsoring Entity) is able to view and edit its branch information via the **Branch Information** link on the home page if the FI account status is one of the following:

- Initiated
- Registration Submitted
- Registration Incomplete
- Approved
- Limited Conditional

Viewing Branch Information

1. To access the branch information, click on the **Branch Information** link.

The screenshot shows a web browser window titled "Branch Information" with the IRS logo. The page is the "Financial Institution Home Page" and includes a "get help" and "logout" link. The main content is divided into three sections:

- Account Information:** Lists details for John Smith (Responsible Officer), John Jay (POC Name), Single Financial Institution 1 (Legal Name of FI), Single (FI Type), 123ABC (FATCA ID), GIIN (with a help icon), and Initiated (Account Status). It also shows an Effective Date field.
- Next Steps:** Includes instructions to "Complete registration and submit" and "Monitor email and message board for account updates".
- Available Account Options:** Provides links for "Registration - Edit/Complete/Submit", "Registration - Delete", "Challenge Questions - Edit/Review", and "Access Code - Change".
- Message Board:** Displays "1 item, displaying all items." with a table:

Check All	Date	Type	Message
<input type="checkbox"/>	6/29/2013	Information	Account Created

 A "Delete" button is located below the table.
- Your Information:** Contains a link for "Branch Information" which is highlighted with a black rectangular box.

Figure 91 – Branch Information

Branch List



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

My Information (Part 1)
---> Member Information (Part 2)
---> QIs, WPs, or WTs Renewal (Part 3)
---> Submit (Part 4)

* required fields

9A) 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 * Select Country ▼

9B) Is the branch a Limited branch? * ?

Yes

No

9C) If the branch is currently covered by a QI agreement, does the Financial Institution intend to maintain QI status for that branch? * ?

Yes

No

Not Applicable

Branch Information ?

Country	Limited	Maintain QI Status	GIIN	
Country 1	No	Yes	123ABC.00000.BR.000	delete
Country 2	Yes	No		delete
Country 3	No	Not Applicable	123ABC.00000.BR.000	delete

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

Figure 92 – Branch List

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

NOTE: If an FI (with the exception of Sponsoring Entities) answers **No** to **Question 7**, the **Branch Information** link will still display on the home page. If you add branches through this link, you will NOT see the branches when you review the entire online registration until you select **Yes** for **Question 7**.

3. To download a complete branch list in PDF format, click on the **Download Complete Branch List (PDF)** link.
4. Click the **Back to Home Page** button to go back to the home page.

Chapter 6: Appendices/Miscellaneous

6.1 Contact Information/Where to Get Help

The screenshot shows a web browser window titled "Get Help - Where to Click". The page features the IRS logo at the top left. Below the logo, the heading "Instructions for Financial Institution Registration" is displayed. To the right of this heading are three links: "my home page", "get help" (which is highlighted with a black box), and "logout". Below these links are two more links: "FATCA website" and "FATCA Registration Resources". The main content area contains a paragraph explaining that the Online Registration User Guide provides complete information for navigating the system, and that help for each question is available by clicking on a question mark. This is followed by a section titled "Filling Out The Online FATCA Registration" which states that there are four parts to the registration, not all of which are required. Each part is then described: Part 1 is for all FIs; Part 2 is for Lead FIs; Part 3 is for FIs with specific agreements; and Part 4 is for all FIs to certify accuracy. A "Next" button is located at the bottom left of the content area. At the bottom of the page, there are links for "IRS Privacy Policy" and "Privacy Notice".

Figure 93 – Get Help – Where to Click

1. Each page in the registration system has a **get help** link. Click on it to view the **Help** page.

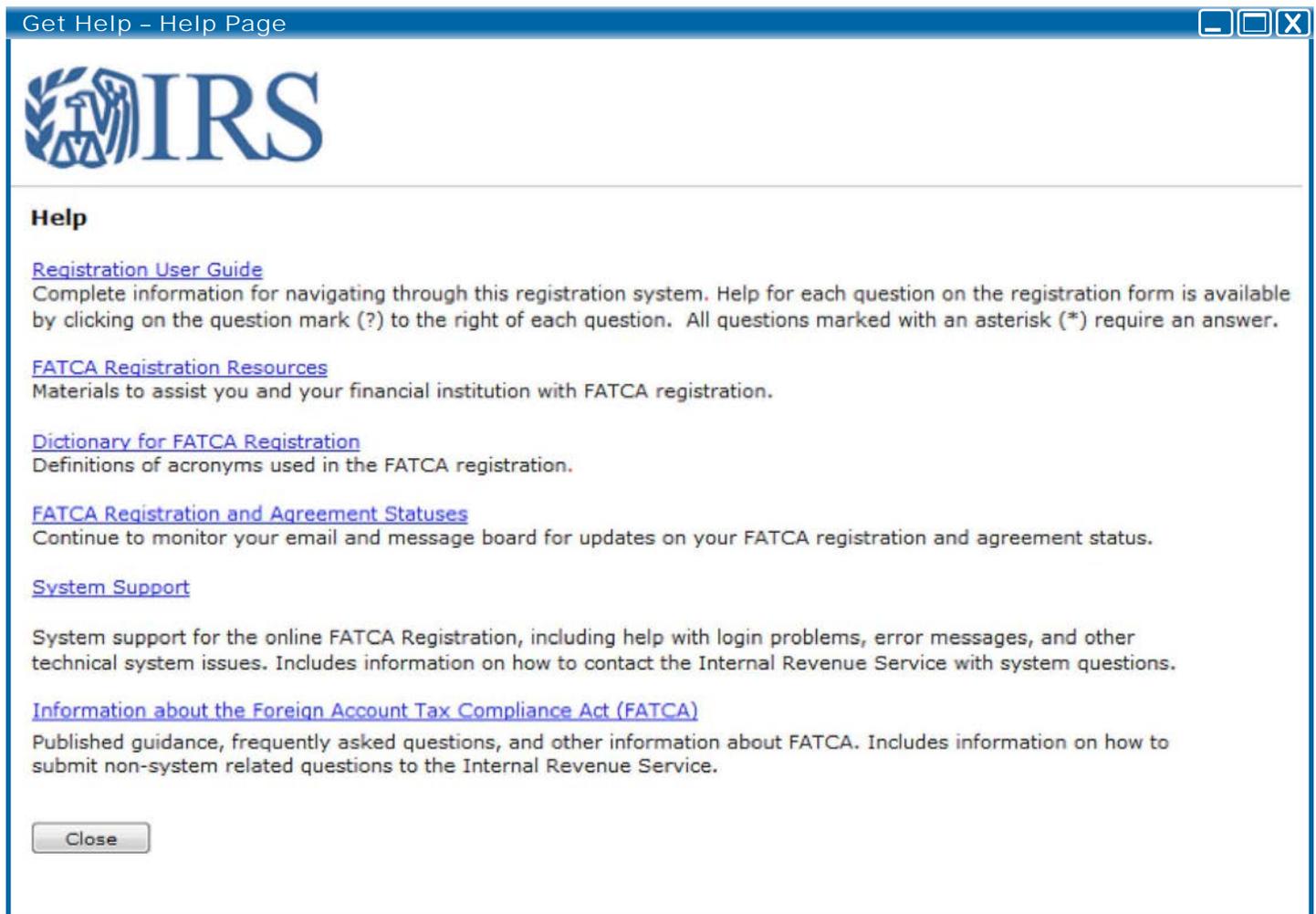


Figure 94 – Get Help – Help Page

The Help page within the registration system includes a list of helpful links. Click on the links to open a new window with additional information.

Link	Description
Registration User Guide	Complete information for navigating through the registration system.
FATCA Registration Resources	Resource materials to assist FIs with the registration process, including short “how-to” videos and Frequently-Asked Questions (FAQs).
Dictionary for FATCA Registration	Definitions of acronyms used in the FATCA Registration
FATCA Registration and Agreement Statuses	Continue to monitor your email and message board for updates on your FATCA Registration and agreement status.
System Support	System support for the online FATCA Registration (Form 8957), 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.
Information about the Foreign Account Tax Compliance Act (FATCA)	Published guidance, frequently asked questions, and other information about FATCA. Includes information on how to submit non-system related questions

Figure 95– Help Links

6.2. Appendix A – Updated and New User Guide Content

The table below displays the content that was updated or added since the initial publication of the Foreign Account Tax Compliance (FATCA) User Guide (08-2013):

Item	User Guide Section Reference
Updated Content	
Minor wording changes to Registration screens:	
• Question 10 – FI Responsible Officer (RO) Information	Chapter 4, Section 4.1.8 – Figure 28
• Question 11A – Responsible Officer (RO) Designation of POC	Chapter 4, Section 4.1.9 – Figure 29
• Question 11B – POC(s) Information	Chapter 4, Section 4.1.10 – Figure 30
• Point of Contact (POC) Authorization	Chapter 4, Section 4.1.11 – Figure 31
• Electronic Submission – Registration Part 4	Chapter 4, Section 4.4 – Figure 39
Wording changes to Help Text:	
• Instructions for Financial Institution Registration page	Chapter 4, Section 4.1 – Figure 20 Chapter 6, Section 6.1 – Figure 93
• Get Help Page	Chapter 6, Section 6.1 – Figure 94 and Figure 95
Wording change on error message for locked account - Multiple User Login	
• From: “The FATCA ID is locked because the FI registration is being edited by another User with the same FATCA ID.” to “The FATCA ID is locked either because the FI registration is being edited by another User with the same FATCA ID or because the session timed out while using the application. Please try again later.”	Chapter 3, Section 3.3 – Figure 12
Wording changes on RUP FI Home Pages in lower right corner	
• Lead – from: “FI Group Information” to “Your Information”	Chapter 5 – Figure 41
• Member – from: “Your Lead FI Information” to “Your Information”	Chapter 5 – Figure 43
Update to Country Drop Down List for questions with Countries	
• From: “Taiwan, Province of China” to “Taiwan”	Chapter 6, Section 6.7 – Figure 100
New Content	
New Account Statuses on the FI Home Page:	
• Registration Incomplete	Chapter 5 – Figure 47 Chapter 6, Section 6.5 – Figure 99
• Registration Under Review	Chapter 5 – Figure 48 Chapter 6, Section 6.5 – Figure 99
• Approved	Chapter 5 – Figure 49 Chapter 6, Section 6.5 – Figure 99
• Limited Conditional	Chapter 5 – Figure 50 Chapter 6, Section 6.5 – Figure 99
• Registration Rejected/Denied	Chapter 5 – Figure 51 Chapter 6, Section 6.5 – Figure 99
• Agreement Terminated	Chapter 5 – Figure 52 Chapter 6, Section 6.5 – Figure 99
• Agreement Canceled	Chapter 5 – Figure 53 Chapter 6, Section 6.5 – Figure 99
Additional information on FI Home Pages:	
• In Account Information section: new items – Effective Date and GIIN	Chapter 5 – Figure 41, Figure 42, Figure 43, Figure 44, Chapter 5, Section 5.1
• In Available Account Options section: new Agreement – Cancel option (for “Approved” and “Limited Conditional” statuses only)	Chapter 5 – Figure 49, Figure 50 Chapter 5, Section 5.3.6
• In Your Information section: new Branch Information Link (except for Sponsoring Entity FIs)	Chapter 5 – Figure 41, Figure 42, Figure 43 Chapter 5, Section 5.7

Download Branch Information PDF file	
• New option to download branch information table to PDF file below Question 9A-C	Chapter 4, Section 4.1.4 – Figure 27
• New option to download branch information table to PDF file from the Branch Information Link	Chapter 5, Section 5.7 – Figure 92
New notifications sent to the Responsible Officer	
• External email notifications to RO for certain status changes	Chapter 2, Section 2.1 – Email Notifications section
New confirmation page when editing and resubmitting a Registration that is already in “Approved” status	
• Account Status is not changed to “Initiated” when the Registration is edited	Chapter 5, Section 5.3.4 – Step #8
• When you click the Next or Save buttons on the pages that were edited, updates will be saved. You do not need to go all the way through the registration to the end to submit, but if you do, you will get this new confirmation message: “Your registration changes have been submitted to the Internal Revenue Service.”	Chapter 5, Section 5.3.4 – Figure 66

Figure 96 – Updated and New User Guide Content

6.3 Appendix B – 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 country or is otherwise regulated under the laws of such country as separate from other offices, units, or branches of the FI.
Compliance FI	A Compliance FI means a PFFI, Reporting FI under a Model 1 or 2 IGA, or USFI that agrees to establish and maintain a consolidated compliance program and to perform a consolidated periodic review on behalf of one or more Member FIs that are part of its EAG (the compliance group). A Compliance FI must meet the requirements to register as a Lead FI, and as part of that registration, it must identify each Member FI that is included in its compliance group. A Compliance FI must also have the authority to terminate the FATCA status of each Member FI within its compliance group.
Employer Identification Number (EIN)	A number used by the IRS to identify a business entity. It is also known as a Federal Tax Identification Number.
Exempt Beneficial Owner	An entity that is described in Treas. Reg. §1.1471-6 as: (1) a foreign government, a political subdivision of a foreign government, or a wholly owned agency or instrumentality of any one or more of the foregoing; (2) an international organization or a wholly owned agency or instrumentality thereof; (3) a foreign central bank of issue; (4) a government of a U.S. Territory; (5) a treaty-qualified retirement fund; (6) a broad participation retirement fund; (7) a narrow participation retirement fund; (8) a fund formed pursuant to a plan similar to a section 401(a) plan; (9) an investment vehicle used exclusively for retirement funds; (10) a pension fund of an exempt beneficial owner; or (11) an entity wholly owned by exempt beneficial owners. The term “exempt beneficial owner” also includes any entity treated as an exempt beneficial owner pursuant to a Model 1 or 2 IGA.
Expanded Affiliated Group (EAG) or FFI	One or more chains of includible corporations connected through stock ownership with a common parent corporation which is an includible corporation, but only if the common parent owns directly stock in at least one of the other includible corporations totaling more than 50 percent of the total voting power of the stock of such corporation, and with a value equal to more than 50 percent of the total value of the stock of such corporation, and if stock meeting these vote and value requirements in each of the includible corporations (except the common parent) is owned directly by one or more of the other includible corporations. A partnership or any entity other than a corporation shall be treated as a Member FI of EAG if such entity is controlled (within the meaning of section 954(d)(3), without regard to whether such entity is foreign or domestic) by Member FIs of such EAG (including any entity treated as a Member FI of such EAG by reason of this sentence).
FATCA ID	Each registering FI will be given a FATCA ID that will be used for purposes of establishing and accessing the FI's online FATCA account. For all FIs other than Member FIs, 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 Member FIs, the FATCA ID will be comprised of 12 characters: the first 6 characters will be the Lead FI's FATCA ID, followed by a period, and the last 5 characters will be alphanumeric and assigned sequentially to each Member FI. The FATCA ID is not the same as the GIIN.
Financial Institution (FI)	An institution that is a depository institution, custodial institution, investment entity, or insurance company (or holding company of an insurance company) that issues cash value insurance or annuity contracts.
Foreign Account Tax Compliance Act (FATCA)	Legislation enacted in 2010 as part of the Hiring Incentives to Restore Employment (HIRE) Act.
Foreign Financial Institution (FFI)	A Foreign Financial Institution (FFI) means a Financial Institution that is not located in the United States and includes: (1) an FFI treated as a Reporting FI under a Model 1 IGA, including foreign branches of a USFI or Territory-organized FI, (2) an FFI treated as a Reporting FI under a Model 2 IGA and (3) a foreign branch of a USFI or a Territory-organized FI that has in effect a QI Agreement.
Form 8957	Form for Foreign Account Tax Compliance Act (FATCA) Registration (online version only, unless paper form is referenced); this online form is used by FIs to complete the FATCA Registration process.
Global Intermediary Identification Number (GIIN)	GIIN means a global intermediary identification number assigned to a PFFI or Registered Deemed Compliant FFI. A separate GIIN will be issued to the FI to identify each jurisdiction, including the FI's jurisdiction of residence, in which the FI maintains a branch that is not treated as a Limited Branch. It is anticipated that the IRS FFI list will be updated on a monthly basis to add or remove FIs (or their branches). The GIIN may be used by an FI to identify itself to withholding agents and tax administrations for FATCA reporting. A GIIN will be issued to only those FIs that are not Limited FFIs, Limited Branches, or U.S. branches of an FFI, and will be issued after an FI's FATCA Registration is submitted and approved. For further information on the make-up of the GIIN, consult Appendix C.
Intergovernmental Agreement (IGA)	An agreement or arrangement between the U.S. or the Treasury Department and a foreign government or one or more agencies to implement FATCA.
Lead (Lead FI)	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, RDCFFI, or Limited FFI 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 rights to manage the online account for its Member FIs. NOTE: An FFI seeking to act as a Lead FI cannot have Limited FFI status in its country of residence.

Term	Definition
Limited Branch	A branch that under the laws of the jurisdiction in which it is located is unable to: (1) report, close, or transfer its U.S. accounts to a USFI, to a branch of the FFI that will report the U.S. account, to a PFFI, or to a Reporting FI under a Model 1 IGA, or (2) withhold, block, or close an account held by a recalcitrant account holder or nonparticipating FFI or otherwise transfer the account to a USFI, to a branch of the FFI that will report the account to the IRS, to a PFFI, or to a Reporting FI under a Model 1 IGA. A Limited Branch also includes a related branch under a Model 1 or 2 IGA that is treated as a nonparticipating FFI branch because it operates in a jurisdiction that prevents such branch from fulfilling the requirements of a PFFI or deemed-compliant FFI.
Limited FFI	A Limited FFI means an FI that due to local law restrictions cannot comply with the terms of an FFI Agreement, or otherwise be treated as a PFFI or RDCFFI, and that is agreeing to satisfy certain obligations for its treatment as a Limited FFI.
Member FI (Member)	A Member FI is an FFI 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 Limited FFI. For purposes of registration, a Member FI may also include a foreign branch of a USFI that is treated as a Reporting FI under a Model 1 IGA, or that is renewing its QI Agreement. A Member FI will need to obtain its FATCA ID from its Lead FI. The FATCA ID is used to identify the Member FI for purposes of registration and is not the same number as the GIIN. A GIIN is issued to FIs, other than Limited FFIs or Limited Branches, after the FATCA registration is submitted and approved.
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 www.irs.gov/fatca .
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 www.irs.gov/fatca .
Nonreporting FI	An entity that is established in a jurisdiction that has in effect a Model 1 or 2 IGA and that is treated as a nonreporting FI in Annex II of the applicable Model 1 or 2 IGA or that is otherwise treated as a deemed-compliant FFI or an exempt beneficial owner under Treas. Reg. §1.1471-5 or §1.1471-6.
Participating Financial Institution (PFFI)	An FFI that: (1) is registering to agree to enter into an FFI Agreement, (2) is treated as a Reporting FI under a Model 2 IGA and that is certifying that it will comply with the terms of an FFI Agreement, as modified by the terms of the applicable Model 2 IGA, or (3) is a foreign branch of a USFI that has in effect a QI Agreement and that is also agreeing to the terms of an FFI Agreement, unless such branch is treated as a Reporting FI under a Model 1 IGA (see RDCFFI definition).
Point of Contact (POC)	An individual authorized by the FI to receive FATCA-related information regarding the FI, and to take other FATCA-related actions on behalf of the FI.
Private Arrangement Intermediary (PAI)	A contractual arrangement between a QI and a PAI that is an RDCFFI or certified deemed-compliant FFI under which the PAI generally agrees to perform all of the obligations of the QI with respect to the accounts maintained directly by the PAI. For the requirements of a PAI contract, see the renewed 2013 Model QI Agreement available at www.irs.gov/fatca .
Qualified Intermediary (QI)	A foreign financial Institution (or foreign branch of a USFI) that has entered into a qualified intermediary withholding agreement (QI Agreement) with the IRS.
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, or sponsored investment entity or controlled foreign corporation (see Treas. Reg. §1.1471-5(f)(1)(i) for more information about these categories), (2) a Reporting FI under a Model 1 IGA that is registering to obtain a GIIN, or (3) an FFI that is treated as a Nonreporting FI under a Model 1 or 2 IGA and that is registering pursuant to the applicable Model 1 or 2 IGA.
Related Entity	An entity that is related to another entity under an applicable Model 1 or 2 IGA. An entity is related to another if either entity controls the other or the two entities are under common control. Control includes direct or indirect ownership of more than 50 percent of the vote or value in an entity.
Reporting FI	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 is renewing a QI Agreement.
Responsible Officer (RO)	An individual designated by the Financial Institution (FI) in the FATCA Registration System to complete the registration form. An FI's RO will be a Point of Contact (POC) for the FI. In addition, the RO of an FI registering as a Lead of all or part of an Expanded Affiliated Group will be a POC for each Member FI of that group. Further information on RO selection choices is available in the instructions to the Form 8957.
Responsible Party	The individual responsible for the performance of the FI under the terms of a QI, WP, or WT Agreement.
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 foreign branch of a USFI treated as a Reporting FI under a Model 1 IGA or that has in effect a QI Agreement.

Term	Definition
Sponsored FFI	An investment entity or an FFI that is a controlled foreign corporation (CFC) having a Sponsoring Entity that will perform the due diligence, withholding, and reporting obligations on its behalf.
Sponsoring Entity	An entity that will perform the due diligence, withholding, and reporting obligations of one or more sponsored investment entities or controlled foreign corporations (Sponsored FFIs).
United States	The United States of America, including the States thereof, but does not include the U.S. Territories. Any reference to a "State" of the United States includes the District of Columbia.
U.S. Financial Institution (USFI)	A U.S. Financial Institution (USFI) 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.
Withholding Foreign Trust (WT)	A foreign trust that has entered into a withholding foreign trust agreement (WT Agreement) with the IRS.

Figure 97 – Glossary of Terms

6.4 Appendix C – GIIN Composition Table

GIIN means a Global Intermediary Identification Number assigned to a PFFI or Registered Deemed Compliant FFI. A separate GIIN will be issued to the FI to identify each jurisdiction, including the FI's jurisdiction of residence, in which the FI maintains a branch that is not treated as a Limited Branch. It is anticipated that the IRS FFI list will be updated on a monthly basis to add or remove FIs (or its branches). The GIIN may be used by an FI to identify itself to withholding agents and tax administrations for FATCA reporting. A GIIN will be issued to only those FIs that are not Limited FFIs, Limited Branches, or U.S. branches of an FFI, and will be issued after an FI's FATCA Registration is submitted and approved.

Format: XXXXXX.XXXXXX.XX.XXX

The GIIN is a 19-character identification number that is a composite of several other identifiers. These identifiers include the following:

- Each registering FI will be given a FATCA ID that will be used for purposes of establishing and accessing the FI's online FATCA account. For all FIs other than Member FIs, 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 Member FIs, the FATCA ID will be comprised of 12 characters: the first 6 characters will be the Lead FI's FATCA ID, followed by a period, and the last 5 characters will be alphanumeric and assigned sequentially to each Member FI. The FATCA ID is not the same as the GIIN.
- The Financial Institution Type can be Single, Lead of an Expanded Affiliated Group, Member (not Lead) of an Expanded Affiliated Group, or Sponsoring Entity. The Financial Institution type is provided by the Financial Institution when creating its FATCA account.
- The Category Code is a two-character abbreviation identifying either the Financial Institution Type as previously described or a branch of the Financial Institution.
- The Country Identifier will be the ISO 3166-1 numeric standard country code for the Financial Institution's country of residence for tax purposes that the Financial Institution identified for **Question 3** on the registration form, or, if the GIIN is for a branch, the branch country identified for **Question 9A** on the registration form.

Character Representation	No of Char	Position	Description / Rules
XXXXXX FATCA ID (first six characters)	6	1-6	Alphanumeric upper case only For all Financial Institutions, this is the same as the first 6 characters of the FATCA ID. For Leads and Singles, this is your FATCA ID. For Member FIs, this is just the first six characters of your FATCA ID. (First 6 characters of any Financial Institution's FATCA ID are randomly generated and will never use the letter "O".)
Separator 1	1	7	Period = .
XXXXX Financial Institution Type	5	8-12	Alphanumeric upper case only Lead = 00000 Sponsoring Entity = 00000 Single = 99999 Member = Same as the last 5 characters of the Member FI's FATCA ID (sequential, starting from 00001 and going to 99998, then A0000 – ZZZZZ; will never use the letter "O")
Separator 2	1	13	Period = .
XX Category Code	2	14-15	Alpha upper case only Based on Financial Institution Type or Branch Status LE = Lead SL = Single ME = Member BR = Branch (the first thirteen characters of a branch's GIIN will match the first thirteen characters of the GIIN of the Financial Institution with which the branch is associated) SP = Sponsoring Entity
Separator 3	1	16	Period = .
XXX Country Identifier	3	17-19	Numeric ISO 3166-1 numeric standard country code of the Financial Institution or branch NOTE: Use 999 for country code "Other"

Figure 98 – GIIN Composition

6.5 Appendix D – Account Status Table

The table below displays the descriptions and next steps for each of the FATCA account statuses:

Status	Description	Next Steps
Initiated	Your FATCA Account has been created. You should now have a FATCA ID and Access Code.	<ul style="list-style-type: none"> Complete registration and submit Distribute FATCA ID and Temporary Access Codes to Member FIs (Lead FI only) Ensure all Member FI registrations are completed and submitted (Lead only) Monitor email and message board for account updates.
Registration Submitted	Your FATCA Registration has been submitted and we are processing your registration.	<ul style="list-style-type: none"> Distribute FATCA ID and Temporary Access Codes to Member FIs (Lead FI only) Ensure all Member FI registrations are completed and submitted (Lead FI only) Monitor email and message board for account updates If changes are needed, Edit/Complete/Submit Registration
Registration Incomplete	Required fields are incomplete on your FATCA Registration.	<ul style="list-style-type: none"> Complete registration and resubmit Ensure all Member FI registrations are completed and submitted (Lead FI only) Monitor email and message board for account updates
Registration Under Review	Your FATCA Registration is currently being reviewed.	<ul style="list-style-type: none"> Your registration is being reviewed by the IRS Monitor email and message board for account updates
Registration Rejected/ Denied	Your FATCA Registration has been rejected.	<ul style="list-style-type: none"> No Next steps.
Agreement Canceled	You have canceled your FATCA Agreement and will no longer be able to access your FATCA account.	<ul style="list-style-type: none"> In order to establish a FATCA agreement, you must create a new account.
Agreement Terminated	Your FATCA Agreement has been terminated.	<ul style="list-style-type: none"> No Next Steps
Approved	Your FATCA Agreement has been approved. You have been assigned a GIIN that you can view via your home page. Your Financial Institution will appear on the next published IRS FFI List.	<ul style="list-style-type: none"> If changes are needed, Edit/Complete/Submit Registration Monitor email and message board for account updates Your FI agreement has been approved. Periodic certifications are required by the FATCA regulations. You will be notified when you need to certify.
Limited Conditional	Your FATCA Agreement has been designated as Limited Conditional. Your Financial Institution won't receive a GIIN and won't appear on the next published IRS FFI List.	<ul style="list-style-type: none"> If changes are needed, Edit/Complete/Submit Registration Monitor email and message board for account updates Please be aware that the Limited Conditional status is temporary. After December 31, 2015, no Financial Institutions may remain registered in the Limited Conditional status.

Figure 99 – Account Status Tables

6.6 Appendix E – Country Lookup Table

Country Name	Numeric Code	Questions 3, 5, 9A, 10, 11B, 12, 15
AFGHANISTAN	004	all questions
ALAND ISLANDS	248	all questions
ALBANIA	008	all questions
ALGERIA	012	all questions
AMERICAN SAMOA	016	9A
ANDORRA	020	all questions
ANGOLA	024	all questions
ANGUILLA	660	all questions
ANTARCTICA	010	all questions
ANTIGUA AND BARBUDA	028	all questions
ARGENTINA	032	all questions
ARMENIA	051	all questions
ARUBA	533	all questions
AUSTRALIA	036	all questions
AUSTRIA	040	all questions
AZERBAIJAN	031	all questions
BAHAMAS	044	all questions
BAHRAIN	048	all questions
BANGLADESH	050	all questions
BARBADOS	052	all questions
BELARUS	112	all questions
BELGIUM	056	all questions
BELIZE	084	all questions
BENIN	204	all questions
BERMUDA	060	all questions
BHUTAN	064	all questions
BOLIVIA, PLURINATIONAL STATE OF	068	all questions
BONAIRE, SINT EUSTATIUS AND SABA	535	all questions
BOSNIA AND HERZEGOVINA	070	all questions
BOTSWANA	072	all questions
BOUVET ISLAND	074	all questions
BRAZIL	076	all questions
BRITISH INDIAN OCEAN TERRITORY	086	all questions
BRUNEI DARUSSALAM	096	all questions
BULGARIA	100	all questions
BURKINA FASO	854	all questions
BURUNDI	108	all questions
CAMBODIA	116	all questions
CAMEROON	120	all questions
CANADA	124	all questions
CAPE VERDE	132	all questions
CAYMAN ISLANDS	136	all questions
CENTRAL AFRICAN REPUBLIC	140	all questions
CHAD	148	all questions
CHILE	152	all questions
CHINA	156	all questions
CHRISTMAS ISLAND	162	all questions
COCOS (KEELING) ISLANDS	166	all questions

Country Name	Numeric Code	Questions 3, 5, 9A, 10, 11B, 12, 15
COLOMBIA	170	all questions
COMOROS	174	all questions
CONGO	178	all questions
CONGO, DEMOCRATIC REPUBLIC OF THE	180	all questions
COOK ISLANDS	184	all questions
COSTA RICA	188	all questions
CROATIA	191	all questions
COTE D'IVOIRE	384	all questions
CUBA	192	all questions
CURACAO	531	all questions
CYPRUS	196	all questions
CZECH REPUBLIC	203	all questions
DENMARK	208	all questions
DJIBOUTI	262	all questions
DOMINICA	212	all questions
DOMINICAN REPUBLIC	214	all questions
ECUADOR	218	all questions
EGYPT	818	all questions
EL SALVADOR	222	all questions
EQUATORIAL GUINEA	226	all questions
ERITREA	232	all questions
ESTONIA	233	all questions
ETHIOPIA	231	all questions
FALKLAND ISLANDS (MALVINAS)	238	all questions
FAROE ISLANDS	234	all questions
FIJI	242	all questions
FINLAND	246	all questions
FRANCE	250	all questions
FRENCH GUIANA	254	all questions
FRENCH POLYNESIA	258	all questions
FRENCH SOUTHERN TERRITORIES	260	all questions
GABON	266	all questions
GAMBIA	270	all questions
GEORGIA	268	all questions
GERMANY	276	all questions
GHANA	288	all questions
GIBRALTAR	292	all questions
GREECE	300	all questions
GREENLAND	304	all questions
GRENADA	308	all questions
GUADELOUPE	312	all questions
GUAM	316	9A
GUATEMALA	320	all questions
GUERNSEY	831	all questions
GUINEA	324	all questions
GUINEA-BISSAU	624	all questions
GUYANA	328	all questions
HAITI	332	all questions
HEARD ISLAND AND MCDONALD ISLANDS	334	all questions
HOLY SEE (VATICAN CITY STATE)	336	all questions

Country Name	Numeric Code	Questions 3, 5, 9A, 10, 11B, 12, 15
HONDURAS	340	all questions
HONG KONG	344	all questions
HUNGARY	348	all questions
ICELAND	352	all questions
INDIA	356	all questions
INDONESIA	360	all questions
IRAN, ISLAMIC REPUBLIC OF	364	all questions
IRAQ	368	all questions
IRELAND	372	all questions
ISLE OF MAN	833	all questions
ISRAEL	376	all questions
ITALY	380	all questions
JAMAICA	388	all questions
JAPAN	392	all questions
JERSEY	832	all questions
JORDAN	400	all questions
KAZAKHSTAN	398	all questions
KENYA	404	all questions
KIRIBATI	296	all questions
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	408	all questions
KOREA, REPUBLIC OF	410	all questions
KUWAIT	414	all questions
KYRGYZSTAN	417	all questions
LAO PEOPLE'S DEMOCRATIC REPUBLIC	418	all questions
LATVIA	428	all questions
LEBANON	422	all questions
LESOTHO	426	all questions
LIBERIA	430	all questions
LIBYA	434	all questions
LIECHTENSTEIN	438	all questions
LITHUANIA	440	all questions
LUXEMBOURG	442	all questions
MACAO	446	all questions
MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF	807	all questions
MADAGASCAR	450	all questions
MALAWI	454	all questions
MALAYSIA	458	all questions
MALDIVES	462	all questions
MALI	466	all questions
MALTA	470	all questions
MARSHALL ISLANDS	584	all questions
MARTINIQUE	474	all questions
MAURITANIA	478	all questions
MAURITIUS	480	all questions
MAYOTTE	175	all questions
MEXICO	484	all questions
MICRONESIA, FEDERATED STATES OF	583	all questions
MOLDOVA, REPUBLIC OF	498	all questions
MONACO	492	all questions

Country Name	Numeric Code	Questions 3, 5, 9A, 10, 11B, 12, 15
MONGOLIA	496	all questions
MONTENEGRO	499	all questions
MONTSERRAT	500	all questions
MOROCCO	504	all questions
MOZAMBIQUE	508	all questions
MYANMAR	104	all questions
NAMIBIA	516	all questions
NAURU	520	all questions
NEPAL	524	all questions
NETHERLANDS	528	all questions
NEW CALEDONIA	540	all questions
NEW ZEALAND	554	all questions
NICARAGUA	558	all questions
NIGER	562	all questions
NIGERIA	566	all questions
NIUE	570	all questions
NORFOLK ISLAND	574	all questions
NORTHERN MARIANA ISLANDS	580	9A
NORWAY	578	all questions
OMAN	512	all questions
PAKISTAN	586	all questions
PALAU	585	all questions
PALESTINE, STATE OF	275	all questions
PANAMA	591	all questions
PAPUA NEW GUINEA	598	all questions
PARAGUAY	600	all questions
PERU	604	all questions
PHILIPPINES	608	all questions
PITCAIRN	612	all questions
POLAND	616	all questions
PORTUGAL	620	all questions
PUERTO RICO	630	9A
QATAR	634	all questions
REUNION	638	all questions
ROMANIA	642	all questions
RUSSIAN FEDERATION	643	all questions
RWANDA	646	all questions
SAINT BARTHÉLEMY	652	all questions
SAINT HELENA, ASCENSION AND TRISTAN DA CUNHA	654	all questions
SAINT KITTS AND NEVIS	659	all questions
SAINT LUCIA	662	all questions
SAINT MARTIN (FRENCH PART)	663	all questions
SAINT PIERRE AND MIQUELON	666	all questions
SAINT VINCENT AND THE GRENADINES	670	all questions
SAMOA	882	all questions
SAN MARINO	674	all questions
SAO TOME AND PRINCIPE	678	all questions
SAUDI ARABIA	682	all questions
SENEGAL	686	all questions
SERBIA	688	all questions

Country Name	Numeric Code	Questions 3, 5, 9A, 10, 11B, 12, 15
SEYCHELLES	690	all questions
SIERRA LEONE	694	all questions
SINGAPORE	702	all questions
SINT MAARTEN (DUTCH PART)	534	all questions
SLOVAKIA	703	all questions
SLOVENIA	705	all questions
SOLOMON ISLANDS	090	all questions
SOMALIA	706	all questions
SOUTH AFRICA	710	all questions
SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	239	all questions
SOUTH SUDAN	728	all questions
SPAIN	724	all questions
SRI LANKA	144	all questions
SUDAN	729	all questions
SURINAME	740	all questions
SVALBARD AND JAN MAYEN	744	all questions
SWAZILAND	748	all questions
SWEDEN	752	all questions
SWITZERLAND	756	all questions
SYRIAN ARAB REPUBLIC	760	all questions
TAIWAN	158	all questions
TAJIKISTAN	762	all questions
TANZANIA, UNITED REPUBLIC OF	834	all questions
THAILAND	764	all questions
TIMOR-LESTE	626	all questions
TOGO	768	all questions
TOKELAU	772	all questions
TONGA	776	all questions
TRINIDAD AND TOBAGO	780	all questions
TUNISIA	788	all questions
TURKEY	792	all questions
TURKMENISTAN	795	all questions
TURKS AND CAICOS ISLANDS	796	all questions
TUVALU	798	all questions
UGANDA	800	all questions
UKRAINE	804	all questions
UNITED ARAB EMIRATES	784	all questions
UNITED KINGDOM	826	all questions
UNITED STATES	840	3, 5, 10, 11B, 12, 15
UNITED STATES MINOR OUTLYING ISLANDS	581	5, 9A, 10, 11B, 15
URUGUAY	858	all questions
UZBEKISTAN	860	all questions
VANUATU	548	all questions
VENEZUELA, BOLIVARIAN REPUBLIC OF	862	all questions
VIET NAM	704	all questions
VIRGIN ISLANDS (BRITISH)	092	all questions
VIRGIN ISLANDS (U.S.)	850	9A
WALLIS AND FUTUNA	876	all questions
WESTERN SAHARA	732	all questions

Country Name	Numeric Code	Questions 3, 5, 9A, 10, 11B, 12, 15
YEMEN	887	all questions
ZAMBIA	894	all questions
ZIMBABWE	716	all questions
OTHER	999	all questions

Figure 100 – Country Lookup Table

