



FATCA XML v1.1

User Guide

General Information

This guide explains the information required to be included in each data element of the FATCA XML schema v1.1. The guide is divided into logical sections based on the schema and provides information on specific data elements and any attributes that describe that data element. Where a data element is not used for FATCA reporting, the associated attribute(s) are also not used.

The requirement field for each data element and its attribute indicates whether the element must be included in the schema (mandatory or validation), is optional, or is not used for FATCA (null). The following terms are used:

- **Validation** – The data element is required for schema validation and must be included
- **Mandatory** – The data element is not required for schema validation but IS required for FATCA reporting
- **Optional** – The data element is not required for FATCA reporting but may be provided if available
- **Null** – The data element is not used for FATCA reporting and may be left blank

Versioning

The version of the schema is identified by the version attribute on the schema element. The version consists of two numbers separated by a period sign: major and minor versions. The target namespace of the FATCA schema contains only the major version.

Element	Attribute	Size	Input Type	Requirement
FATCA_OECD	version		xsd:string	Mandatory

The root element FATCA_OECD has a version attribute. The version attribute on the root element in the report must be set to the value of the FATCA schema version. This allows identification of the schema version that was used to create the report. The version attribute on the root element in the schema is not fixed. This allows creating a report with a lower compatible version of the schema and validating it with the current schema.

Example: The schema version 3.1 is updated with a new currency code to a new version 3.2, which is backward compatible with the previous version. Bank A created a report using schema 3.1. The report contains a version attribute 3.1. The report from Bank A will be validated with the schema 3.2. Bank B created a report using schema 2.4, which is incompatible with the current version 3.2. By checking the version attribute in the report, which is 2.4., the processing application will identify that the report was created with incompatible version and Bank B will be notified that it needs to update the schema.

I. Message Header

Information in the message header identifies the Financial Institution (FI) or Tax Administration that is sending the message. It specifies when the message was created, what calendar year the report is for, and the nature of the report (original, corrected, supplemental, etc).

Element	Attribute	Size	Input Type	Requirement
SendingCompanyIN		Unlimited	xsd:string	Mandatory

If the message sender is an FI, this data element will contain the sender's Global Intermediary Identifying Number (GIIN). If the message is sent by an agent or other service provider that is not acting as a Sponsoring Entity, then the sending company IN is the GIIN of the FI that maintains the reported financial account or that makes the reported payment (reporting FI), not the GIIN of the agent or other service provider. Entry of the GIIN is mandatory if sent from an FI; the report will not be accepted if an FI fails to include its GIIN. The GIIN is a 19-digit alphanumeric identifier and should be entered with appropriate punctuation (period or decimal). Example: **98Q96B.00000.LE.250**

Element	Attribute	Size	Input Type	Requirement
TransmittingCountry		2 digits	iso:CountryCode_Type	Validation

This data element identifies the jurisdiction where the reported financial account is maintained or where the reported payment is made by the reporting FI. If the sender is a Tax Administration, the transmitting country is the jurisdiction of the Tax Administration. If the sender is an FI, the transmitting country will be the jurisdiction where the reported financial account is maintained or reported payment is made by the FI. For example, Sender is an FI established in Jurisdiction A and that operates branches in Jurisdiction B. The reported financial accounts are maintained by FI at its branches in Jurisdiction B. The transmitting country is Jurisdiction B, the jurisdiction where FI maintains the reported account. This data element uses the 2-digit alphabetic country code specified in the ISO 3166-1 Alpha 2 standard. Example: **GB**

Element	Attribute	Size	Input Type	Requirement
ReceivingCountry		2 digits	iso:CountryCode_Type	Validation

This data element identifies the jurisdiction of the tax administration (the Competent Authority) that is the intended recipient of the message. This data element uses the 2-digit alphabetic country code specified in the ISO 3166-1 Alpha 2 standard.

Element	Attribute	Size	Input Type	Requirement
MessageType			sfa:MessageType_EnumType	Validation

This data element specifies the type of message being sent. The only allowable entry in this field is "FATCA"

Element	Attribute	Size	Input Type	Requirement
Warning			xsd:string	Optional

This data element is a free text field allowing input of specific cautionary instructions about use of the message context. This field is not required for FATCA and may be left blank.

Element	Attribute	Size	Input Type	Requirement
Contact			xsd:string	Null

This data element is a free text field allowing input of specific contact information for the sender of the message. This data element is not used for FATCA and will be left blank

Element	Attribute	Size	Input Type	Requirement
MessageRefID			xsd:string	Validation

This data element is a free text field capturing the sender’s unique identifying number (created by the sender) that identifies the particular message being sent. The identifier allows both the sender and receiver to identify the specific message later if questions arise.

Element	Attribute	Size	Input Type	Requirement
CorrMessageRefID			xsd:string	Optional

This data element is a free text field capturing the unique identifying number (as determined by the sender) that identifies a corrected message being sent. This data element MUST reference the original Message Reference ID created for the original message.

Element	Attribute	Size	Input Type	Requirement
ReportingPeriod			xsd:date	Validation

This data element identifies the calendar year to which the message relates in YYYY-MM-DD format. For example, if reporting information for the accounts or payments made in calendar year 2014, the field would read, “**2014-12-31**”

Element	Attribute	Size	Input Type	Requirement
Timestamp			xsd:dateTime	Validation

This data element identifies the date and time when the message was compiled. It is anticipated this element will be automatically populated by the host system. The format for use is YYYY-MM-DD'T'hh:mm:ss. Fractions of seconds are not used. Example: **2015-03-15T09:45:30**

II. PersonParty_Type

The data elements in this section are used when the Account Holder is a natural person. This complex type is comprised of the following data elements:

Element	Attribute	Size	Input Type	Requirement
TIN			sfa:TIN_Type	Mandatory

Element	Attribute	Size	Input Type	Requirement
Name			sfa:NamePerson_Type	Validation

Element	Attribute	Size	Input Type	Requirement
Address			sfa:Address_Type	Validation

Element	Attribute	Size	Input Type	Requirement
Nationality			iso:CountryCode_Type	Null

Element	Attribute	Size	Input Type	Requirement
BirthInfo				Mandatory

IIa. TIN Type

Element	Attribute	Size	Input Type	Requirement
TIN		Min 1 char	sfa:TIN_Type	Mandatory*

This data element identifies the Tax Identification Number (TIN) used by the receiving tax administration to identify the Individual Account Holder. *If the message is being transmitted by an FI this element must be present. This data element may be optional if the message was transmitted by a Tax Administration (see specific country FATCA IGA for further information).

Element	Attribute	Size	Input Type	Requirement
TIN	issuedBy	2-digit	iso:CountryCode_Type	Optional

This attribute identifies the jurisdiction that issued the TIN. For FATCA reporting a blank field will be assumed to indicate the issuing jurisdiction is the United States.

IIb. ResCountryCode

Element	Attribute	Size	Input Type	Requirement
ResCountryCode		2-digit	iso:CountryCode_Type	Optional

This data element describes the tax residence country code(s) for the individual being reported upon.

IIc. NamePerson_Type

Element	Attribute	Size	Input Type	Requirement
NamePerson_Type	nameType		stf:OECDNameType_EnumType	Null

This attribute is not used for FATCA reporting and should be left blank.

Element	Attribute	Size	Input Type	Requirement
PrecedingTitle			xsd:string	Null

This data element is not used for FATCA reporting and may be left blank.

Element	Attribute	Size	Input Type	Requirement
Title			xsd:string	Null

This data element is not used for FATCA reporting and may be left blank.

Element	Attribute	Size	Input Type	Requirement
FirstName			xsd:string	Validation

This data element is required for FATCA reporting. If the reporting FI or tax administration transmitting the message does not have a complete first name for an Individual Account Holder it may use an initial here. If the FI has no first name information for the Individual Account Holder, it can input “NFN” (No First Name) here.

Element	Attribute	Size	Input Type	Requirement
FirstName	xnlNameType		xsd:string	Optional

This attribute is not required for FATCA reporting and may be left blank.

Element	Attribute	Size	Input Type	Requirement
MiddleName			xsd:string	Optional

This data element allows for the Individual’s Middle Name. The data is optional for FATCA reporting; if the Reporting FI has a Middle Name or initial it may be included here.

Element	Attribute	Size	Input Type	Requirement
MiddleName	xnlNameType		xsd:string	Null

This attribute is not used for FATCA.

Element	Attribute	Size	Input Type	Requirement
NamePrefix			xsd:string	Null

This data element is not required for FATCA and should be left blank.

Element	Attribute	Size	Input Type	Requirement
NamePrefix	xnlNameType		xsd:string	Null

This attribute is not used for FATCA.

Element	Attribute	Size	Input Type	Requirement
LastName			xsd:string	Validation

This data element is required for FATCA reporting. The reporting FI or tax administration transmitting the message must provide the Individual Account Holder's last name. This field can include any prefix or suffix legally used by the Account Holder

Element	Attribute	Size	Input Type	Requirement
LastName	xnlNameType		xsd:string	Null

This attribute is not required for FATCA reporting

Element	Attribute	Size	Input Type	Requirement
GenerationIdentifier			xsd:string	Null

This data element is not required for FATCA and should be left blank.

Element	Attribute	Size	Input Type	Requirement
Suffix			xsd:string	Null

This data element is not required for FATCA and should be left blank.

Element	Attribute	Size	Input Type	Requirement
GeneralSuffix			xsd:string	Null

This data element is not required for FATCA and should be left blank.

IId. Address_Type

There are two options for Address type in the schema – AddressFix and AddressFree. AddressFix should be used for all FATCA reporting unless the reporting FI or tax administration transmitting the message cannot define the various parts of the account holder’s address.

This data element is the permanent residence address of the individual account holder. If the reporting FI or tax administration does not have a permanent residence address on file for the individual, then the address is the mailing address used by the financial institution to contact the individual account holder when the report is compiled.

Element	Attribute	Size	Input Type	Requirement
CountryCode		2 digits	iso:CountryCode_Type	Mandatory

This data element provides the country code associated with the account holder’s address.

Element	Attribute	Size	Input Type	Requirement
AddressFree			xsd:string	Optional*

This data element allows input of address information in free text. If the user chooses the option to enter the data required in a less structured way in ‘AddressFree’ all available address details shall be presented as one string of bytes, blank or “/” (slash) or carriage return- line feed used as a delimiter between parts of the address. *This option should only be used if the data cannot be presented in the AddressFix format.

NOTE: If the reporting FI or tax administration transmitting the message selects AddressFix, it will have the option of inputting the full street address of the account holder in the AddressFree element rather than using the related fixed elements. In this case, the city, subentity, and postal code information should still be entered in the appropriate fixed elements.

Element	Attribute	Size	Input Type	Requirement
AddressType	legalAddressType		stf:OECDLegalAddressType_EnumType	Null

This attribute is not used for FATCA reporting and should be left blank.

Element	Attribute	Size	Input Type	Requirement
Street			xsd:string	Optional

Element	Attribute	Size	Input Type	Requirement
BuildingIdentifier			xsd:string	Optional

Element	Attribute	Size	Input Type	Requirement
SuiteIdentifier			xsd:string	Optional

Element	Attribute	Size	Input Type	Requirement
FloorIdentifier			xsd:string	Optional

Element	Attribute	Size	Input Type	Requirement
DistrictName			xsd:string	Optional

Element	Attribute	Size	Input Type	Requirement
POB			xsd:string	Optional

Element	Attribute	Size	Input Type	Requirement
PostCode			xsd:string	Optional

Element	Attribute	Size	Input Type	Requirement
City			xsd:string	Validation

Element	Attribute	Size	Input Type	Requirement
CountrySubentity			xsd:string	Optional

The above data elements comprise the AddressFix type. The 'City' data element is required for schema validation. For FATCA reporting the PostCode and CountrySubentity should also be entered in the appropriate data elements. Information pertaining to the account holder's street address may be entered here or in the AddressFree data element.

Ile. Nationality

Element	Attribute	Size	Input Type	Requirement
Nationality		2-digit	iso:CountryCode_Type	Null

This data element is not required for FATCA and should be left blank.

IIf. BirthInfo

Element	Attribute	Size	Input Type	Requirement
BirthDate			xsd:date	Optional

This data element identifies the date of birth of the Individual Account Holder and provides tax administrations with the choice of providing date of birth information in lieu of a TIN for the Account Holder, in circumstances described in an applicable FATCA IGA. The date of birth is left blank when/if the tax administration has not received date of birth information from its financial institution or if a TIN is provided for the Account Holder. The BirthDate element is used only when the message sender is another tax administration. The data format is YYYY-MM-DD.

The three data elements below apply specifically to the place of birth; none of them are used for FATCA reporting and should be left blank.

Element	Attribute	Size	Input Type	Requirement
City			xsd:string	Null

Element	Attribute	Size	Input Type	Requirement
CitySubentity			xsd:string	Null

Element	Attribute	Size	Input Type	Requirement
CountryInfo				Null

This data element gives a choice between a current country (identified by 2-digit country code or a former country (identified by name); neither are used for FATCA reporting.

Element	Attribute	Size	Input Type	Requirement
CountryCode		2-digit	iso:CountryCode_Type	Null

Element	Attribute	Size	Input Type	Requirement
FormerCountryName			xsd:string	Null

III. OrganisationParty_Type

This complex type identifies the name of an Account Holder or Payee that is an Entity as opposed to an Individual.

It is comprised of the following three data elements:

Element	Attribute	Size	Input Type	Requirement
TIN			sfa:TIN_Type	Mandatory

Element	Attribute	Size	Input Type	Requirement
Name			sfa:NameOrganisation_Type	Validation

Element	Attribute	Size	Input Type	Requirement
Address			sfa:Address_Type	Validation

IIIa. TIN_Type

Element	Attribute	Size	Input Type	Requirement
TIN		Min 1 char	sfa:TIN_Type	Mandatory*

This data element provides the tax identification number used by the receiving tax administration to identify the Entity Account Holder. Examples:

- The TIN of a participating foreign financial institution, reporting financial institution, or a registered deemed compliant foreign financial institution is the global intermediary identification number (GIIN) issued to such entity.
- The TIN of a Sponsoring Entity is the GIIN issued to such entity when it is acting in its capacity as Sponsoring Entity.
- The TIN of an entity that is a specified U.S. person is the entity's U.S. employer identification number (EIN).
- The TIN of an entity that is a territory organized financial institution (TOFI) and that is reported as an intermediary is its U.S. EIN. If the TOFI does not have a U.S.EIN then TIN is the EIN used by the relevant U.S. territory tax administration to identify the TOFI.

This data element can be repeated if a second TIN is present. *If the message is being transmitted by an FI this element must be present. This data element may be optional if the message was transmitted by a Tax Administration for pre-existing accounts (see specific country FATCA IGA for further information).

Element	Attribute	Size	Input Type	Requirement
TIN	issuedBy	2-digit	iso:CountryCode_Type	Optional

This attribute describes the jurisdiction that issued the TIN. For FATCA reporting a blank field will be assumed to indicate the issuing jurisdiction is the United States.

IIIb. ResCountryCode

Element	Attribute	Size	Input Type	Requirement
ResCountryCode		2-digit	iso:CountryCode_Type	Optional

This data element describes the tax residence country code for the organization reporting or being reported upon.

IIIc. Organisation Name

Element	Attribute	Size	Input Type	Requirement
Name			sfa:NameOrganisation_Type	Validation

Legal name of the entity that is reporting or being reported on.

Element	Attribute	Size	Input Type	Requirement
Name	nameType		stf:OECDNameType_EnumType	Null

This attribute is not required for FATCA and should be left blank

IV. Reporting FI

Identifies the financial institution that maintains the reported financial account or that makes the reported payment. Examples:

- The reporting FI is the financial institution that has agreed to treat another financial institution as an owner documented FFI.
- The reporting FI is the financial institution that makes a reported payment to a territory organized financial institution that is acting as an intermediary and that has not elected to be treated as a U.S. person
- The reporting FI is the Sponsored FFI and the Sponsoring FFI is identified in the Sponsor group, see below.

If the reporting FI maintains branches outside of its country of tax residence then the GIIN for the reporting FI is the GIIN associated with the branch of the reporting FI that maintains the reported financial account.

Reporting FI or tax administration uses the OrganisationParty_Type to provide identifying information

Element	Attribute	Size	Input Type	Requirement
ReportingFI			ftc:CorrectableOrganisationParty_Type	Validation

IVa. ReportingGroup

This data element provides specific details about the FATCA report being sent by the reporting FI or tax administration transmitting the message.

Element	Attribute	Size	Input Type	Requirement
ReportingGroup				Validation

The following four data elements comprise the Reporting Group: “Sponsor” and “Intermediary” are used only when necessary. Each FATCA report must contain either an “AccountReport” or a “PoolReport”:

Element	Attribute	Size	Input Type	Requirement
Sponsor			ftc:CorrectableOrganisationParty_Type	Optional

This data element provides identifying information about the Sponsoring Entity.

- The TIN of a Sponsoring Entity is the GIIN issued to such entity when it is acting in its capacity as a Sponsor.
- No more than one.

Element	Attribute	Size	Input Type	Requirement
Intermediary			ftc:CorrectableOrganisationParty_Type	Optional

This data element provides identifying information about the territory organized financial institute (TOFI) that is acting as an intermediary on behalf of the reported financial account or an entity that received the reported payment.

- The TIN of an Intermediary is its US EIN, if it has been issued one. If the TOFI does not have a US EIN then the TIN is the EIN used by the relevant U.S. territory to identify the TOFI.
- No more than one

IVb. Account Report

Element	Attribute	Size	Input Type	Requirement
AccountReport			ftc:CorrectableAccountReport_Type	Optional

AccountReport includes the following data elements under CorrectableAccountReport_Type:

Element	Attribute	Size	Input Type	Requirement
DocSpec			sfa:DocSpec_Type	Validation

DocSpec identifies the particular report within the FATCA message being transmitted. It allows for identification of reports requiring correction. DocSpec_Type is comprised of the following elements:

Element	Attribute	Size	Input Type	Requirement
DocTypeIndic			ftc:FatcaDocTypeIndic_EnumType	Validation

This element specifies the type of report being submitted. Allowable entries are:

- FATCA1 = New Data
- FATCA2 = Corrected Data
- FATCA3 = Void Data
- FATCA4 = Amended Data
- FATCA11 = New Test Data
- FATCA12 = Corrected Test Data
- FATCA13 = Void Test Data
- FATCA14 = Amended Test Data

Codes FATCA11-14 are ONLY for testing and should not be used for FATCA reporting. The IRS will advise when system testing is available and during those periods these codes may be used.

Only one type of data should be contained within any single transmission file.

New Data is used for records being transmitted to the IRS that have not been previously processed or have been voided.

Corrected Data is used for records being re-transmitted after the IRS has notified the sender of a problem with the file or underlying data. Corrected Data should ONLY be used when responding to an IRS request to correct the data. (not used for Decryption, XML or other file-level errors)

Void Data is used to erase previously-filed records when data needs to be re-transmitted. Only records with the following errors should be voided:

- No Account Holder or Substantial US Owner TIN
- Incorrect Account Holder or Substantial US Owner TIN
- Incorrect Account Holder or Substantial US Owner Name
- Incorrect Account Holder or Substantial US Owner Name and Address

In addition, for certain IGA jurisdictions the following errors would result in a voided record:

- No Individual Account Holder or Substantial US Owner TIN OR Date of Birth
- No Individual Account Holder or Substantial US Owner TIN and Incorrect Date of Birth

The original records should be re-transmitted with code FATCA4 which instructs IRS to void the original transmission. The revised records should then be transmitted to IRS with code FATCA1 as New Data.

Amended Data is used to amend a record(s) previously transmitted to, received and processed by the IRS, but is later found to contain erroneous information.

NOTE: When submitting Corrected, Void or Amended Data a CorrMessRefID should be included referencing the MessRefID from the Original Transmission

Element	Attribute	Size	Input Type	Requirement
DocRefID		Minimum 1 character	xsd:string	Validation

This data element contains the unique identifier of the specific report it is contained in. The identifier can contain whatever information the sender uses to allow identification of the particular report.

Element	Attribute	Size	Input Type	Requirement
CorrMessageRefID		Minimum 1 character	xsd:string	Optional

Reference ID of the message that the report identified by the DocRefID is associated with if this is a repeat report.

Element	Attribute	Size	Input Type	Requirement
CorrDocRefID		Minimum 1 character	xsd:string	Optional

Reference ID of the report referred to if this is a resend, correction or deletion of data.

Element	Attribute	Size	Input Type	Requirement
AccountNumber			ftc:FIAccountNumber_Type	Validation

Provide the account number used by the financial institution to identify the account holder or payee. If the financial institution does not have an account number then provide the unique identifier used by the financial institution to identify the account holder or payee.

- Mandatory for financial institutions that have an account number (including alpha numeric identifiers).
- If no account numbering system, then state “NANUM” for no account number.
- For example: The account number may be the account number of a Custodial Account or Depository Account; ii) the code (ISIN or other) related to a Debt or Equity Interest (if not held in a custody account); or iii) the identification code of a Cash Value Insurance Contract or Annuity Contract.

Element	Attribute	Size	Input Type	Requirement
AccountHolder			ftc:AccountHolder_Type	Validation

This data element identifies an entity account holder or payee that is: (1) an owner documented FI with specified US owner(s); (2) a passive NFFE with substantial or controlling US owner(s); (3) a nonparticipating FFI; or (4) a Specified US person.

- Mandatory field if the entity reported is one of the above-described entities.

Element	Attribute	Size	Input Type	Requirement
Individual			sfa:PersonParty_Type	Optional

If the Account Holder reported is a natural person, report his/her identifying information here.

Element	Attribute	Size	Input Type	Requirement
Organization			sfa:OrganisationParty_Type	Optional

If the Account Holder reported is not a natural person, report the entity's identifying information here.

Element	Attribute	Size	Input Type	Requirement
AcctHolderType			Ftc:FatcaAcctHolderType_EnumType	*Mandatory

This data element identifies an entity account holder or payee that is: (1) an owner documented FI with specified US owner(s); (2) a passive NFFE with substantial or controlling US owner(s); (3) a nonparticipating FFI; (4) a Specified US person, or (5) a Direct Reporting NFFE

- Mandatory field only if the reported financial account is held by an entity or the reported payment is made to an entity described-above.
- Allowable entries are:
 1. FATCA101 = Owner-Documented FI with specified US owner(s)
 2. FATCA102 = Passive Non-Financial Entity with substantial US owner(s)
 3. FATCA103 = Non-Participating FFI
 4. FATCA104 = Specified US Person
 5. FATCA105 = Direct Reporting NFFE

Element	Attribute	Size	Input Type	Requirement
SubstantialOwner			sfa:PersonParty_Type	Mandatory*

Provide the name of any specified U.S. owners of an owner documented FI, substantial US owners or controlling U.S. persons of a passive NFFE.

- *Mandatory field only if the entity account holder is an owner documented FI or passive NFFE with US owner(s).
- Leave blank if the entity is a nonparticipating FFI or a specified US person.
- Multiple specified US persons, substantial U.S. owners, controlling persons are allowed.

Element	Attribute	Size	Input Type	Requirement
AccountBalance			sfa:MonAmnt_Type	Validation

Provide the account balance or value of the reported financial account.

- Depository and custodial accounts. The account balance is the average balance or value of the financial account, if the financial institution reports average balance or value to the account holder for a calendar year. If the reporting financial institution does not report the average balance or value of the account to the account holder, the participating FFI shall report the balance or value of the account as of the end of the calendar year. For Model 1 IGA tax authorities, the account balance or value shall be in accordance with the terms of the Model 1 IGA.

- Cash value and annuity contracts. The cash value insurance or annuity contract is the balance or value of the account.
- Debt or equity accounts. The account balance is the value of the debt or equity interest that the account holder has in the financial institution.
- If reporting about U.S. owners of an entity that is receiving a reported payment enter 0.00 here. Instead, use the payment type codes to report the payment amount and currency.
- Numeric characters and [three digit code for currency type].

Element	Attribute	Size	Input Type	Requirement
AccountBalance	currCode	3 digits	iso:currCode_Type	Validation

Account Balance amount must be accompanied by the appropriate 3 digit currency code.

Element	Attribute	Size	Input Type	Requirement
Payment			ftc:Payment_Type	Optional

Provide information on payment made to the reported financial account during the reporting period or made to an entity that is not an account holder and that is being reported.

Payment information is a repeating element, if more than one payment type needs to be reported.

For example payment types may include the following:

- **Depository accounts:**
 - » The aggregate gross amount of interest paid or credited to the account during the calendar year.
- **Custodial accounts:**
 - » The aggregate gross amount of dividends paid or credited to the account during the calendar year;
 - » The aggregate gross amount of interest paid or credited to the account during the calendar year;
 - » The gross proceeds from the sale or redemption of property paid or credited to the account during the calendar year with respect to which the FFI acted as a custodian, broker, nominee, or otherwise as an agent for the account holder; and
 - » The aggregate gross amount of all other income paid or credited to the account during the calendar year
- **Debt or equity accounts:**
 - » The aggregate gross amount of payments paid or credited to the account during the calendar year, including redemption payments.
- **Cash value insurance and annuity contract accounts:**
 - » The aggregate gross amount of payments paid or credited to the account during the calendar year, including redemption payments.
- **Foreign reportable amounts:**
 - » The aggregate gross amount of foreign reportable amounts paid or credited to a Nonparticipating FFI may be reported as “FATCA Other” payment.

Element	Attribute	Size	Input Type	Requirement
Type			ftc:FatcaPaymentType_EnumType	Validation

Select the proper code to identify the payment type. Specific payment types listed are:

- FATCA5013 = Dividends
- FATCA502 = Interest
- FATCA503 = Gross Proceeds/Redemptions
- FATCA504 = Other – FATCA. (Example: Foreign reportable amount)

Element	Attribute	Size	Input Type	Requirement
PaymentAmnt			sfa:MonAmnt_Type	Validation

Payment Amounts are entered with 2-digit fractional amounts of the currency in question. For example, one-thousand US dollars would be entered as 1000.00

Element	Attribute	Size	Input Type	Requirement
PaymentAmnt	currCode	3 digits	iso:currCode_Type	Validation

All payment amounts must be accompanied by the appropriate 3 digit currency code.

IVc. Pool Report

Element	Attribute	Size	Input Type	Requirement
PoolReport			ftc:CorrectablePoolReport_Type	Optional

This data element provides information with respect to a pool of account holders with similar characteristics (the same chapter 4 status). Pooled reporting option should not be used if message sender is a tax administration providing the information pursuant to a Model 1 IGA.

Element	Attribute	Size	Input Type	Requirement
DocSpec			sfa:DocSpec_Type	Validation

See definition above

Element	Attribute	Size	Input Type	Requirement
AccountCount			xsd:integer	Validation

This data element provides the number of accounts that are associated with the pool. For example, input 25 if there are 25 accounts described within the pooled report.

Element	Attribute	Size	Input Type	Requirement
AccountPoolReportType			ftc:FatcaAcctPoolReportType_EnumType	Validation

This data element describes the type of status of the account holders or payees that are described within the pooled report. The allowable entries are:

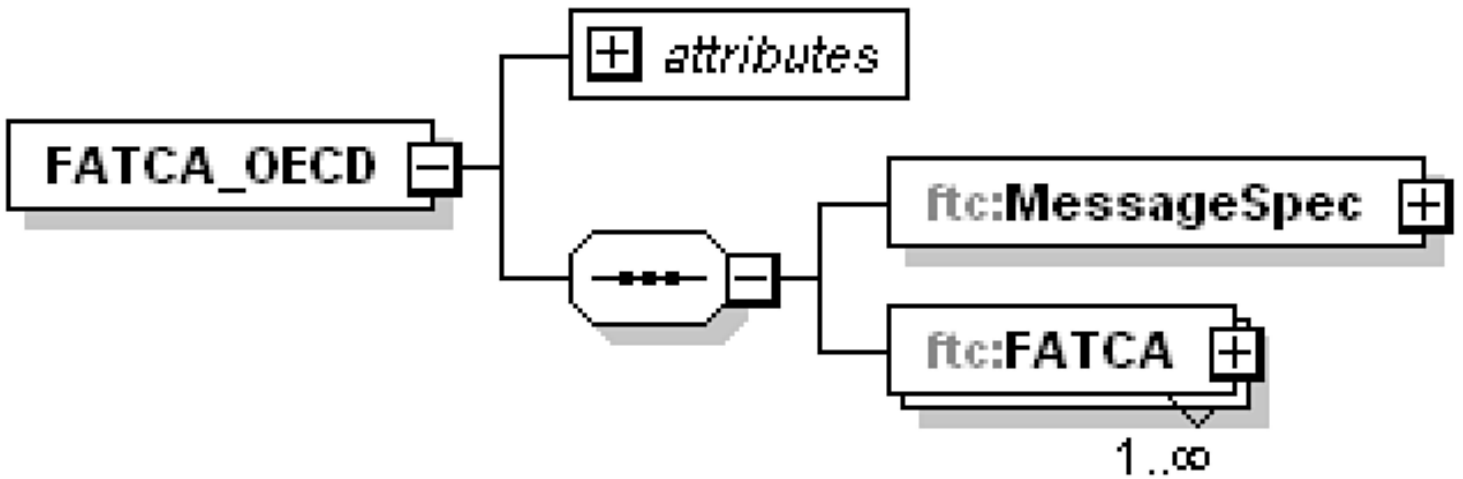
- FATCA201 = Recalcitrant account holders with US Indicia
- FATCA202 = Recalcitrant account holders without US Indicia
- FATCA203 = Dormant Accounts
- FATCA204 = Non-participating foreign financial institutions
- FATCA205 = Recalcitrant account holders that are US persons
- FATCA206 = Recalcitrant account holders that are passive NFFEs

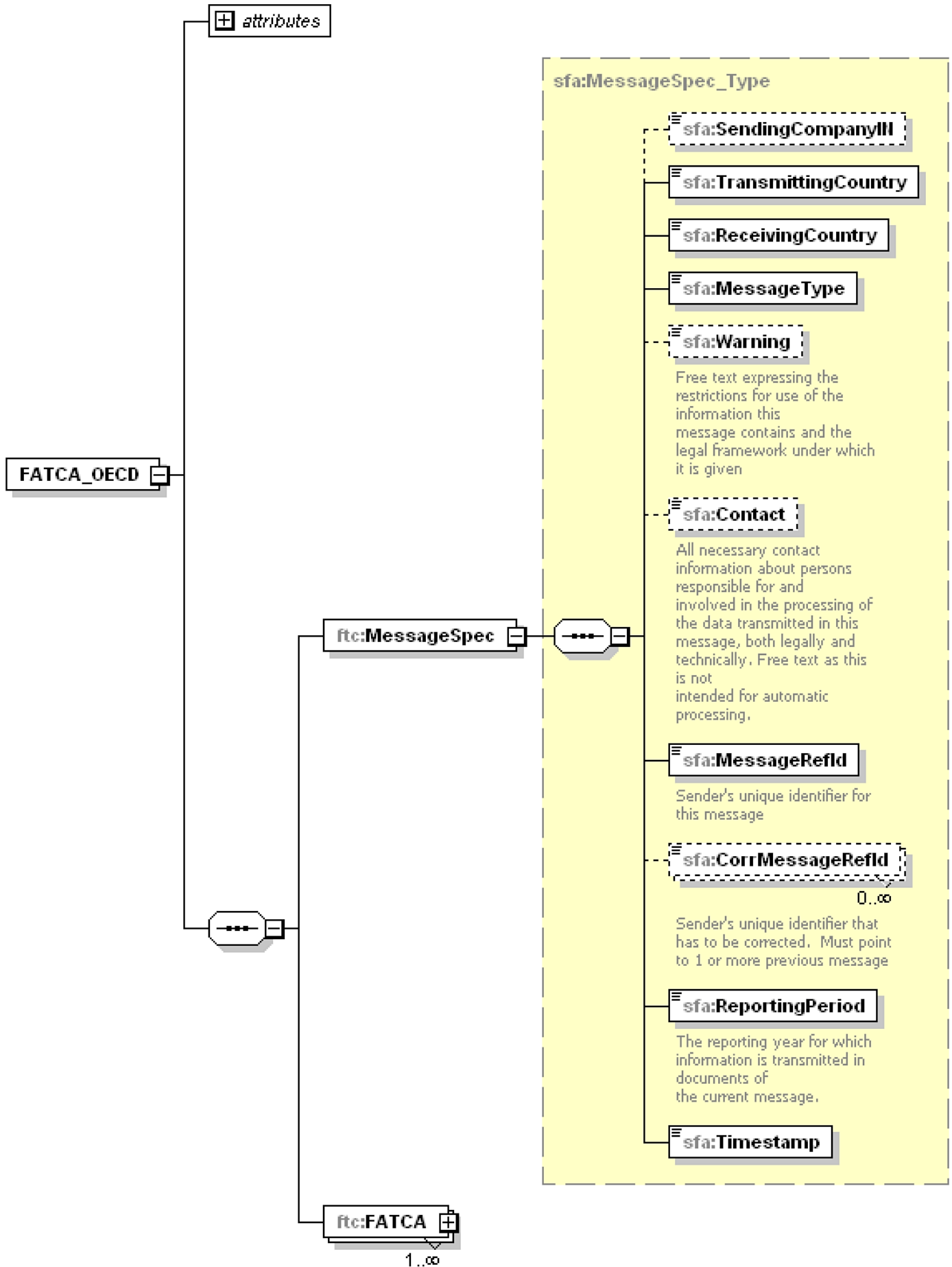
Element	Attribute	Size	Input Type	Requirement
PoolBalance			sfa:MonAmnt_Type	Validation

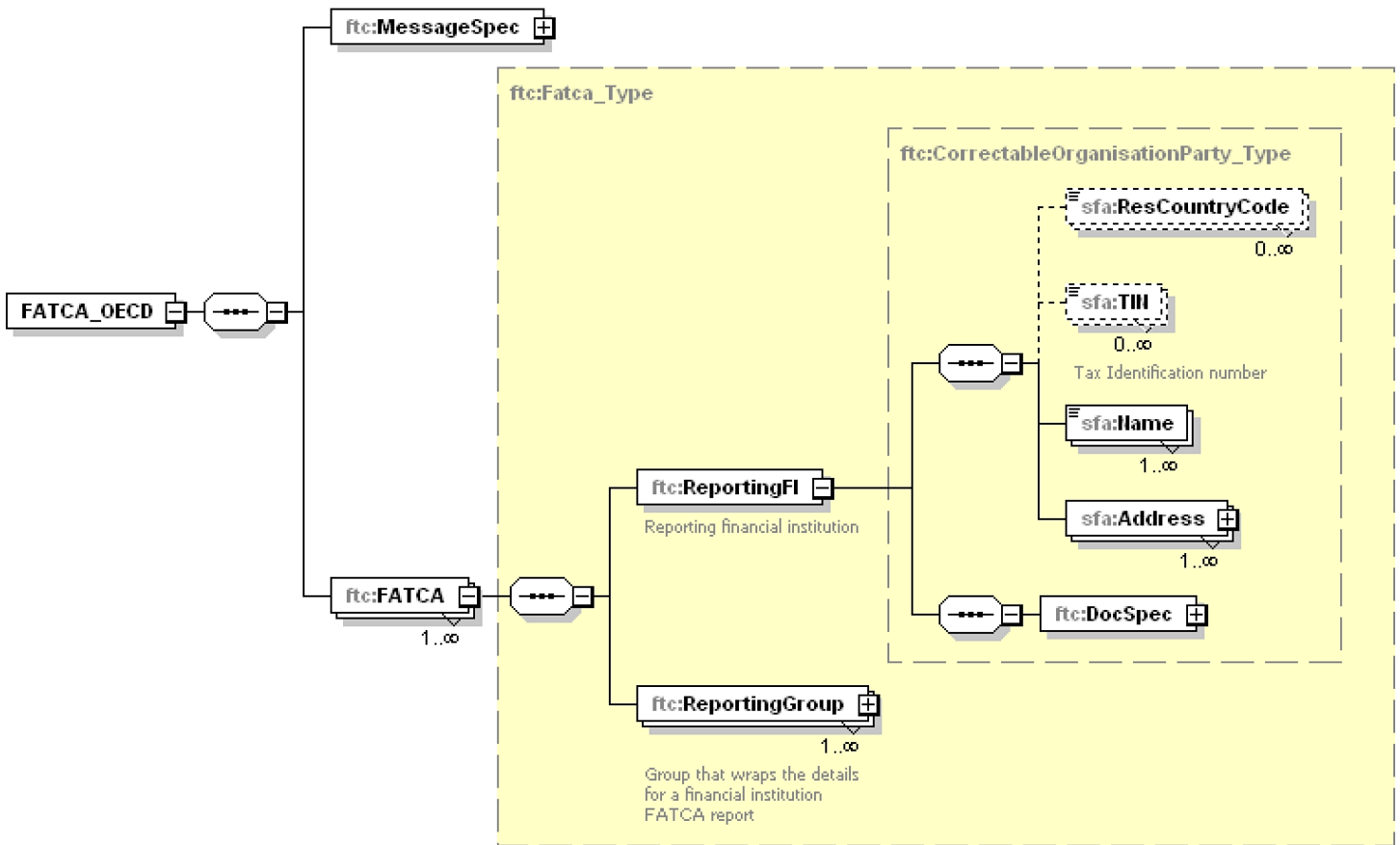
For all pooled types, other than a pool of non-participating FFIs, the pool balance is the amount of the aggregate balance or value of all accounts within the reported pool. In the case of pooled non-participating FFIs, the pool balance is the amount of aggregate foreign reportable amounts paid to non-participating FFIs within the reported pool.

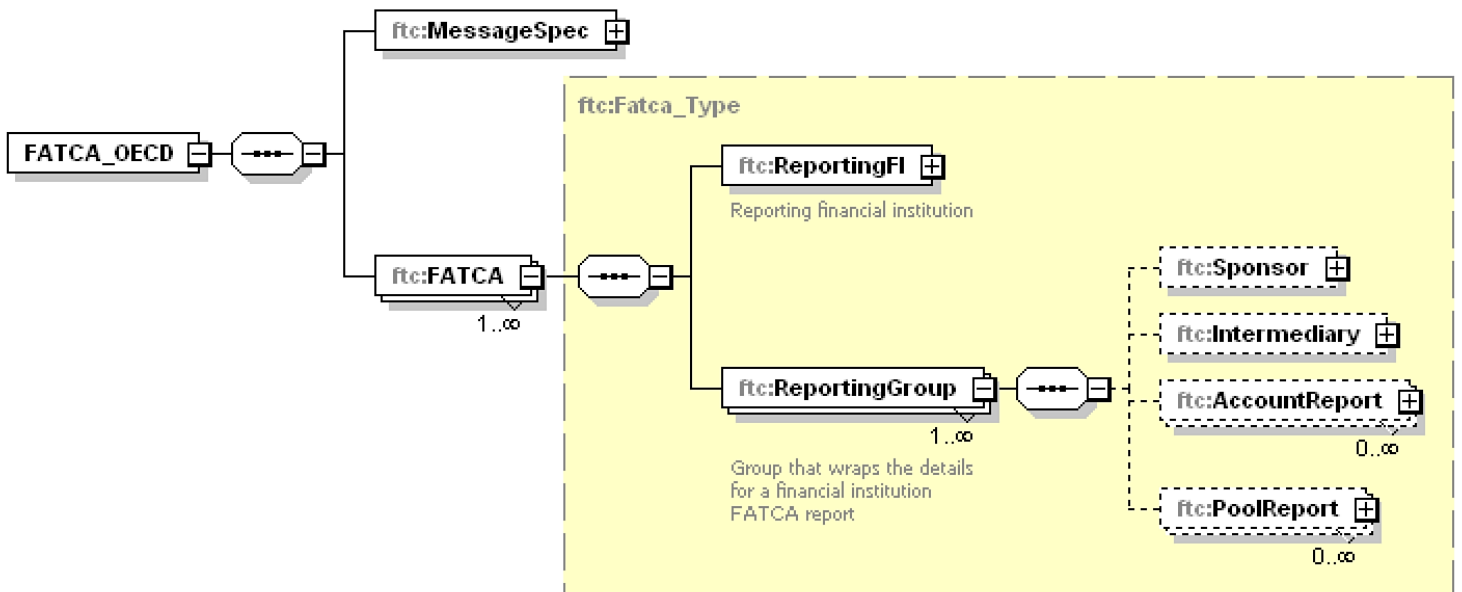
Element	Attribute	Size	Input Type	Requirement
PoolBalance	currCode	3 digits	iso:currCode_Type	Validation

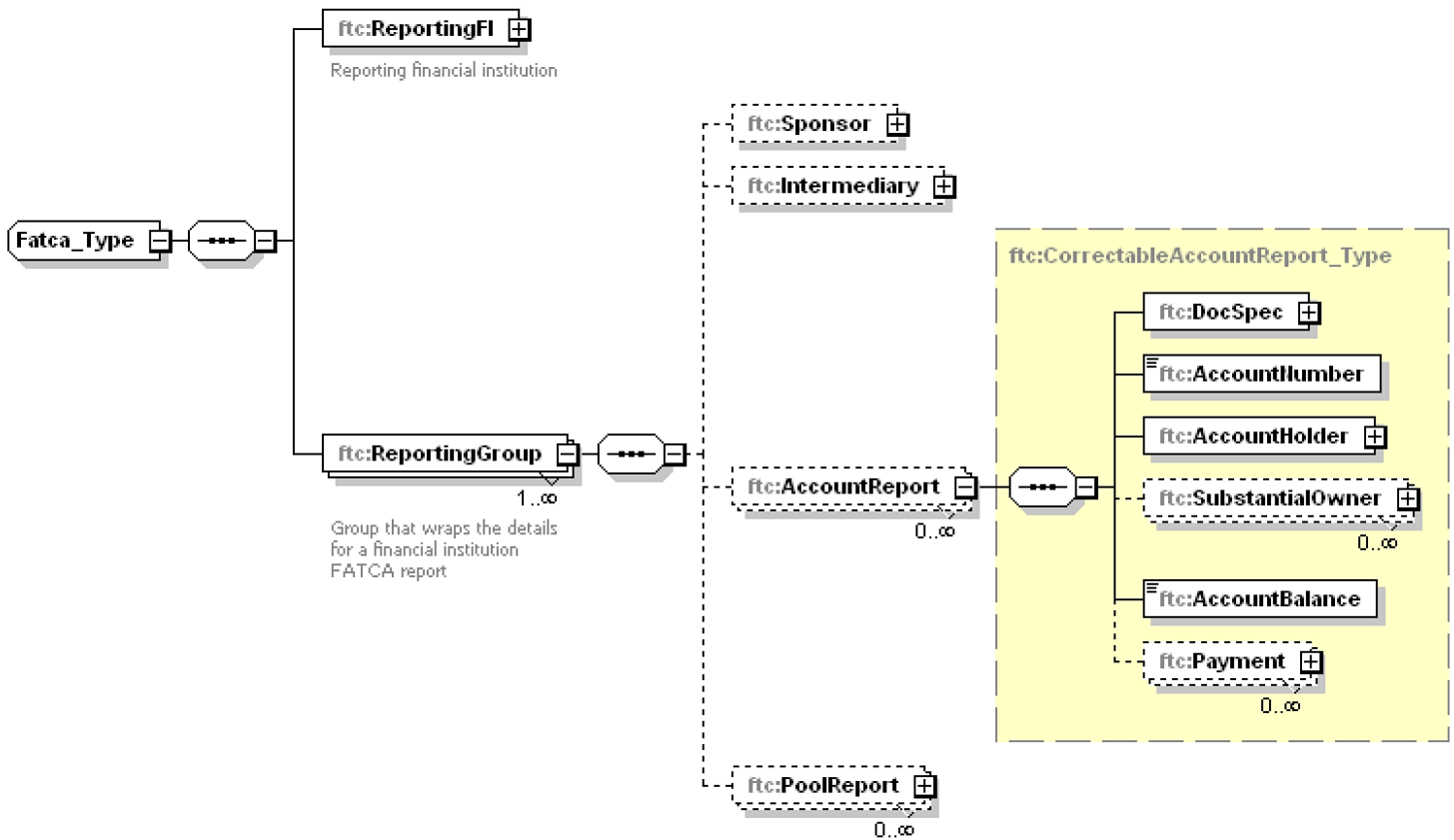
All payment amounts must be accompanied by the appropriate 3 digit currency code.

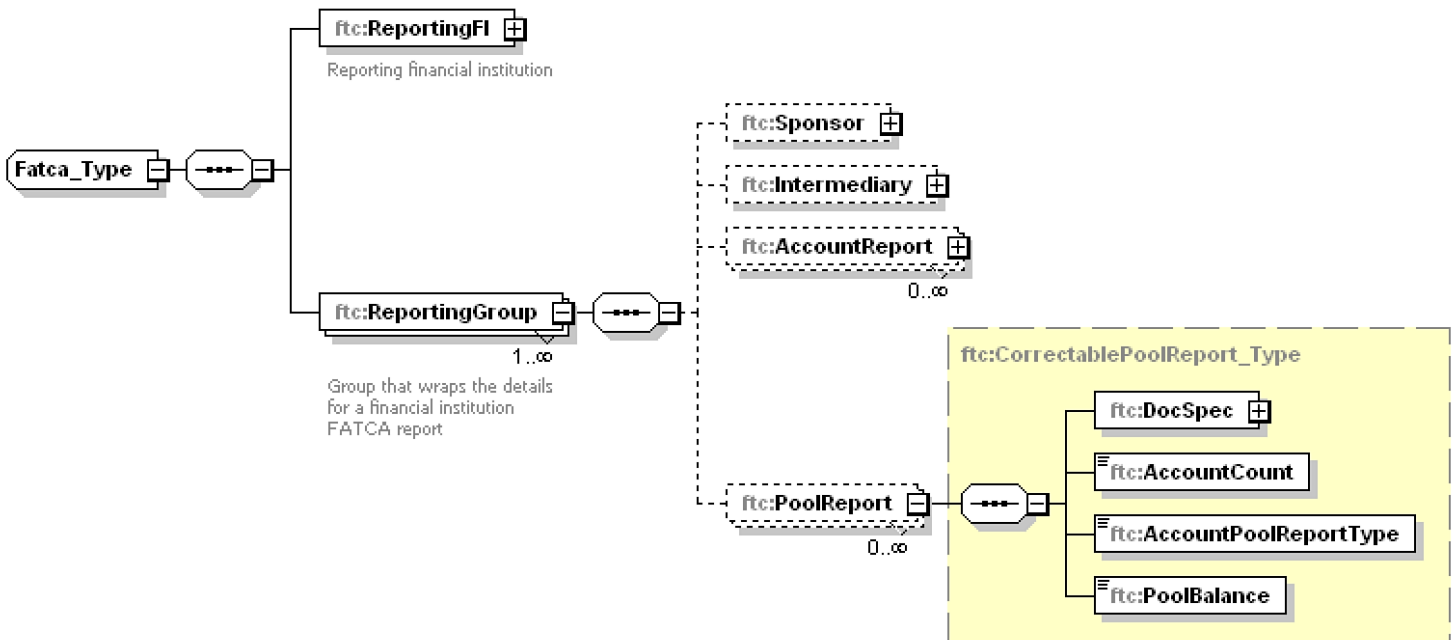


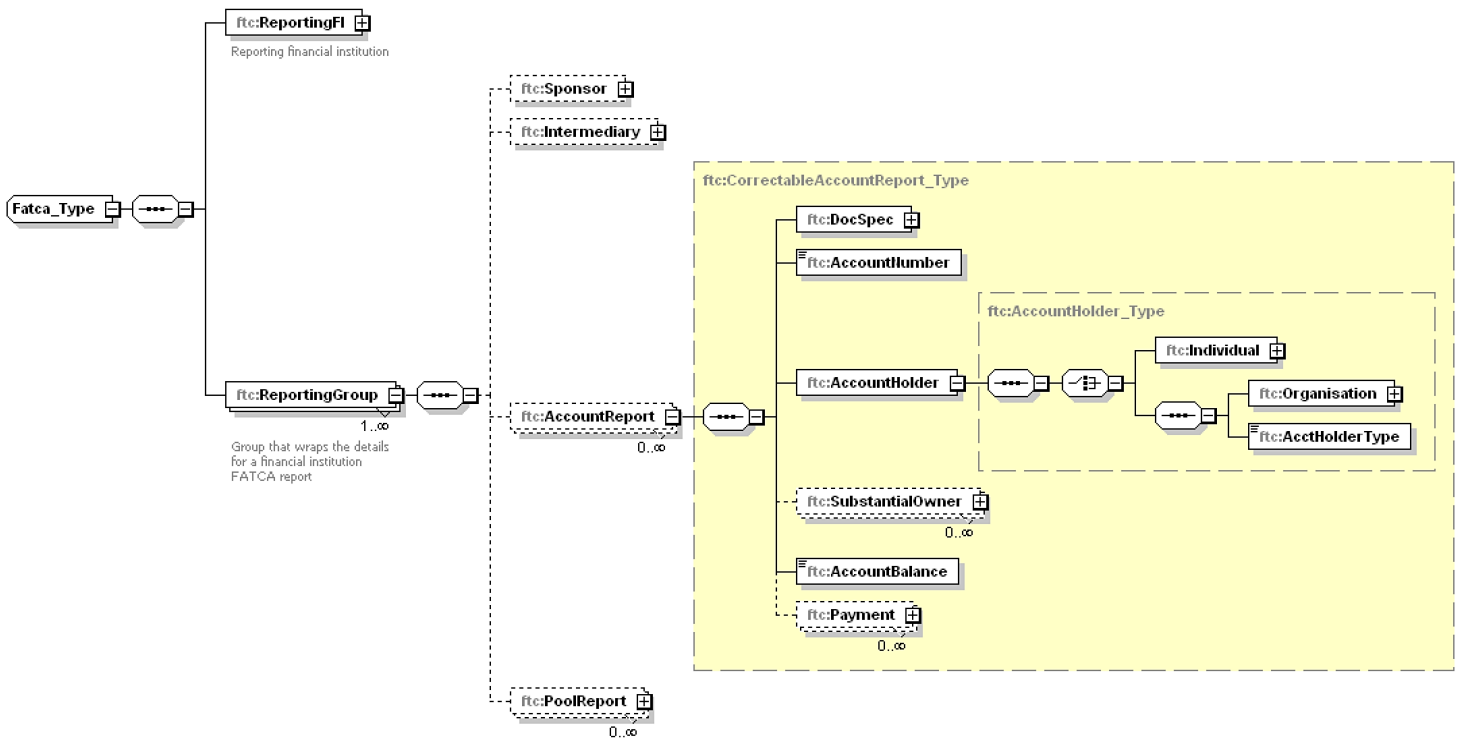


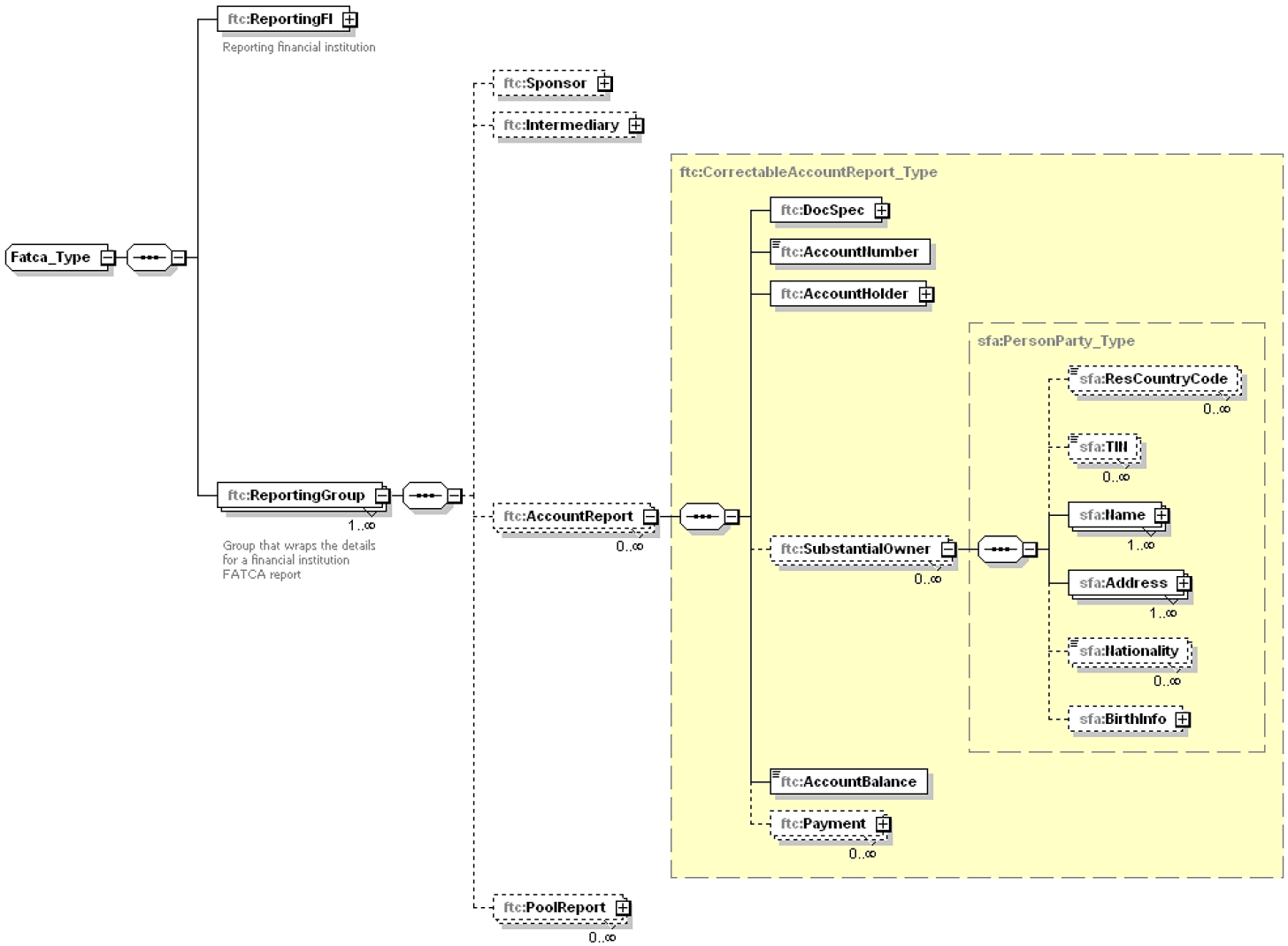




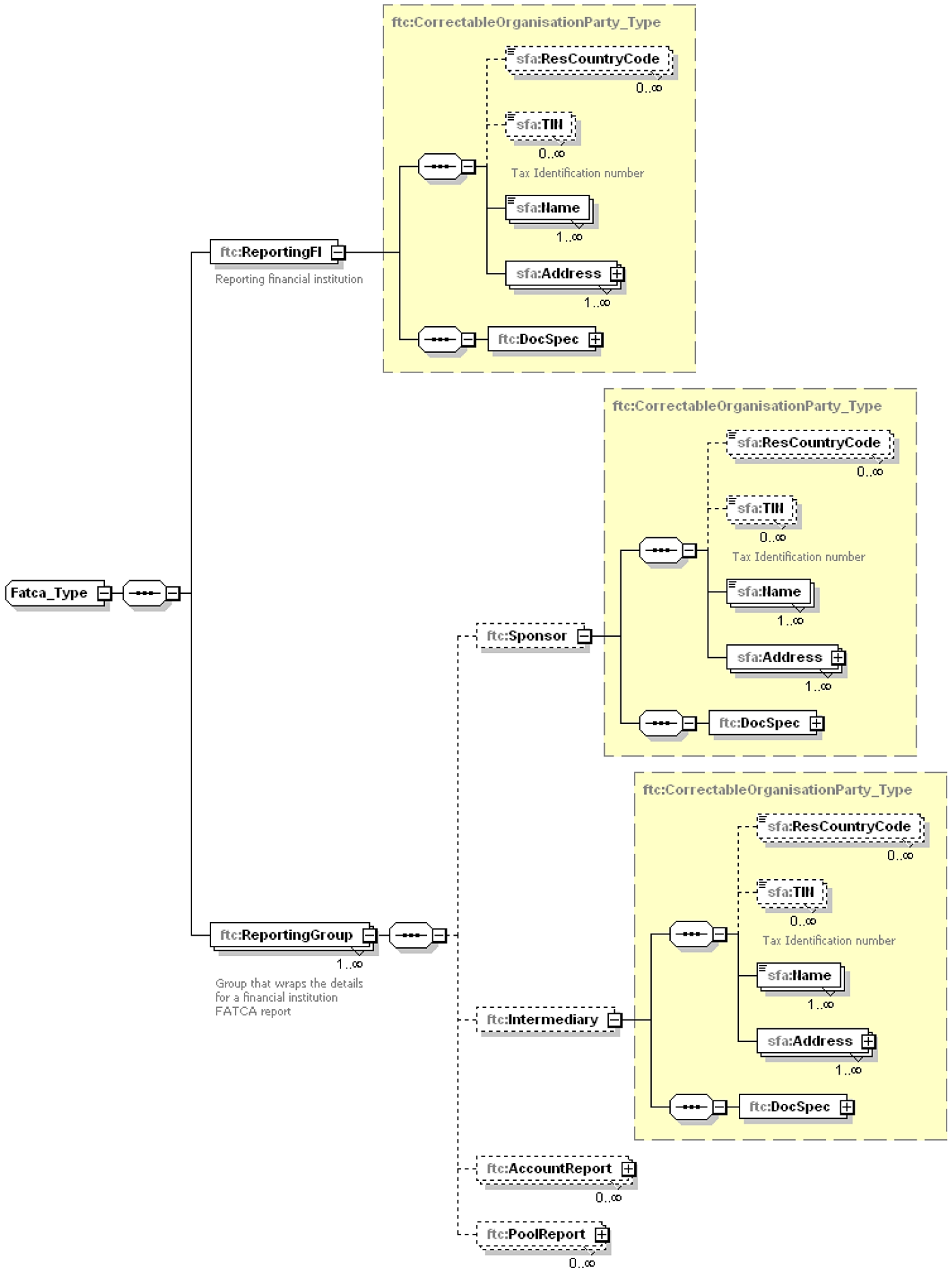


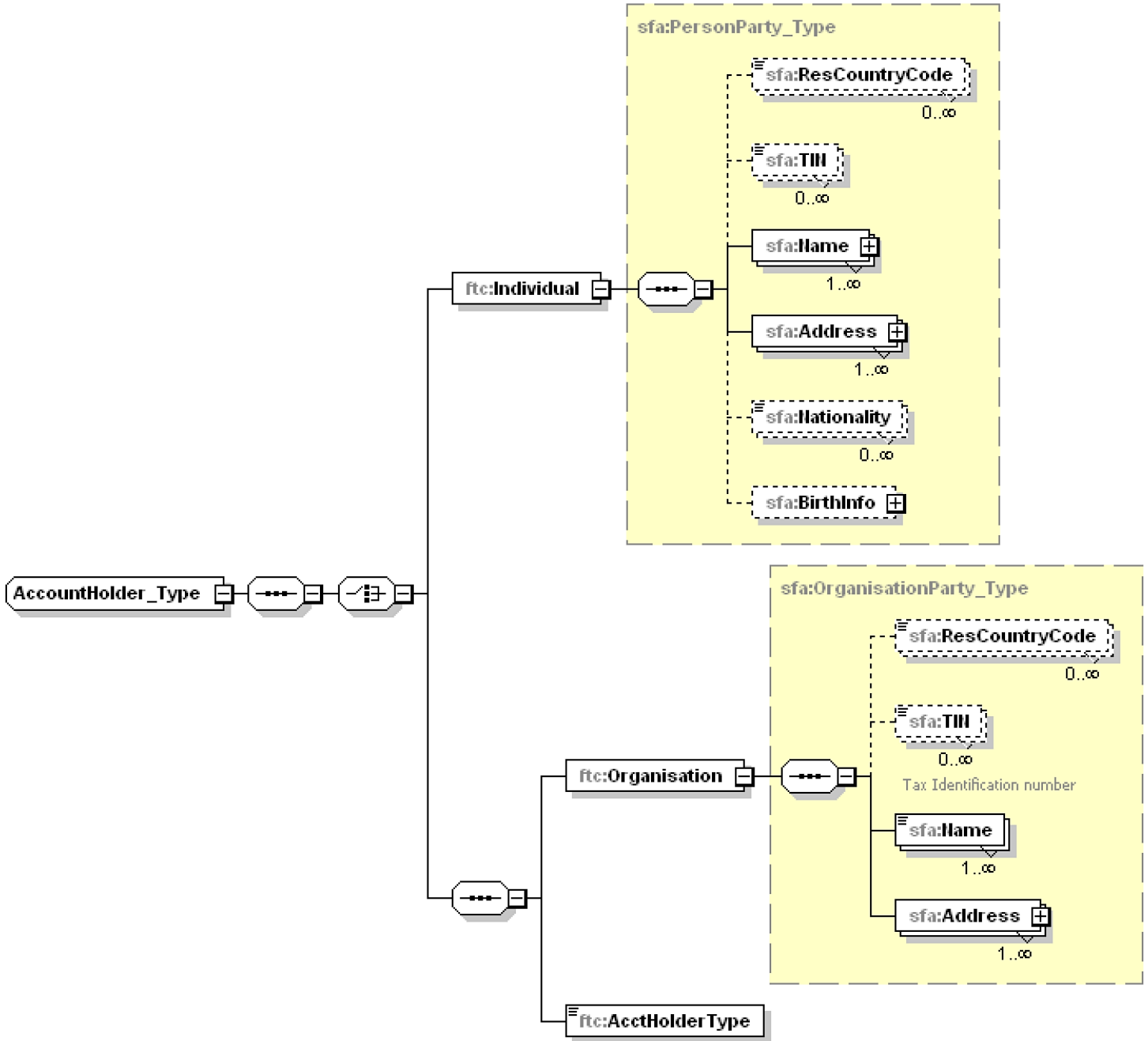


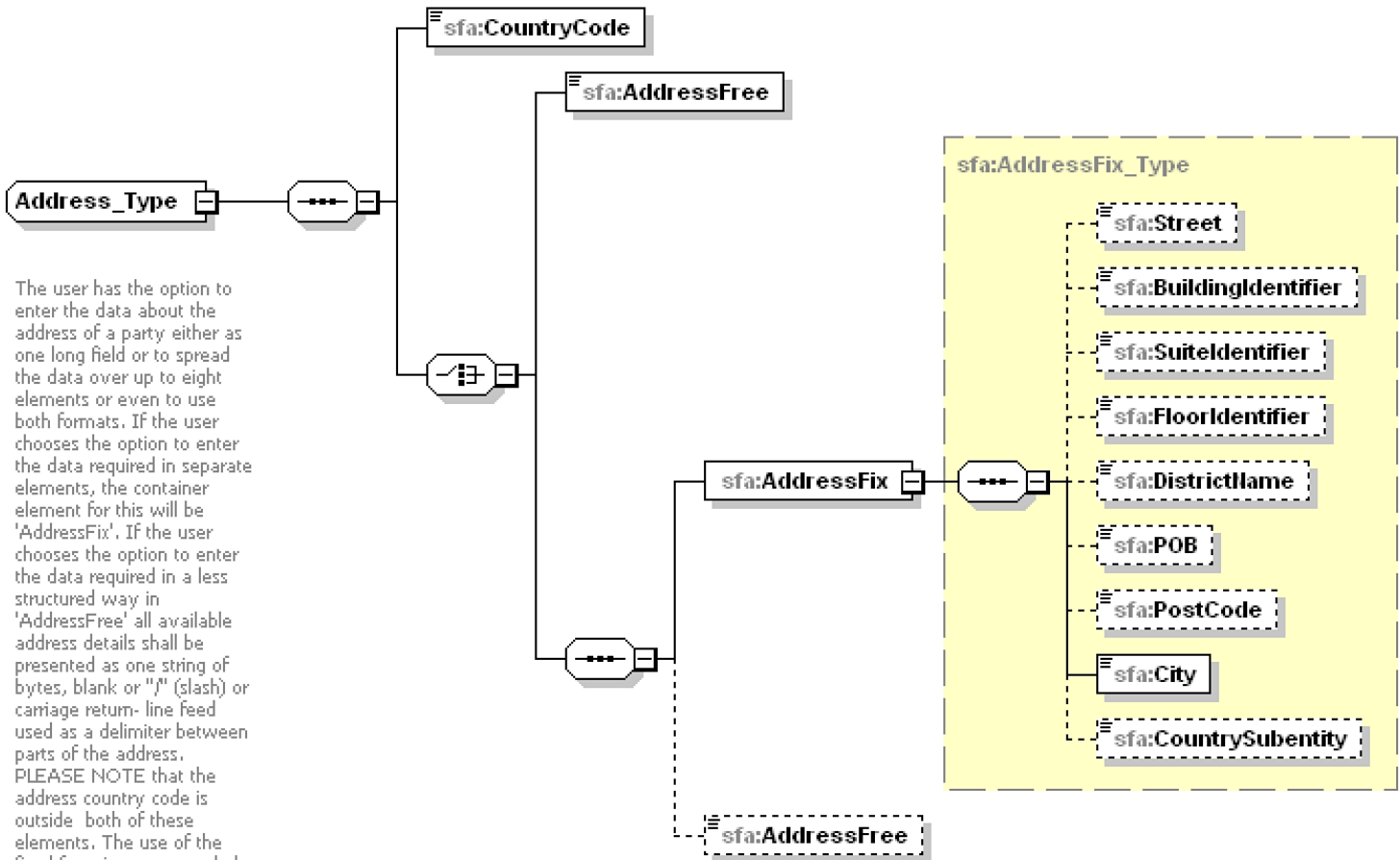




Sponsor & Intermediary







The user has the option to enter the data about the address of a party either as one long field or to spread the data over up to eight elements or even to use both formats. If the user chooses the option to enter the data required in separate elements, the container element for this will be 'AddressFix'. If the user chooses the option to enter the data required in a less structured way in 'AddressFree' all available address details shall be presented as one string of bytes, blank or "/" (slash) or carriage return- line feed used as a delimiter between parts of the address. PLEASE NOTE that the address country code is outside both of these elements. The use of the fixed form is recommended as a rule to allow easy matching. However, the use of the free form is recommended if the sending state cannot reliably identify and distinguish the different parts of the address. The user may want to use both formats e.g. if besides separating the logical parts of the address he also wants to indicate a suitable breakdown into print-lines by delimiters in the free text form. In this case 'AddressFix' has to precede 'AddressFree'.

