

International Compliance Management Model (ICMM) Notification XML Schema User Guide



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WHAT'S NEW

This section summarizes updates since the last publication of the XML Schema Guide (March 2018):

Section	Description
Numerous Sections	Updated to reference version 2.5 schema.
Section 3.7.2.5.6	Updated Datatype and Size/Pattern to reflect change to 5-character maximum string instead of enumeration code. Updated Description to remove specified list of error codes.

1. Introduction

1.1. Purpose of This Document

The purpose of this document is to provide a general description of the FATCA Notification Schema V2.5 that will be the basis for all electronic notifications from the Internal Revenue Service (IRS) to FATCA filers – Foreign Financial Institutions (FFIs), direct reporting non-financial foreign entities (direct reporting NFFEs), sponsoring entities, trustees of trustee-documented trusts, non-GIIN filers¹, and Host Country Tax Authorities (HCTAs) -- using the International Data Exchange Service (IDES). Throughout this user guide, the term “FFI” is used to refer to FFIs, sponsoring entities, trustees of trustee-documented trusts, and non-GIIN filers. FATCA XML files based on the FATCA Notification Schema V2.5 will only be generated by the IRS; FFIs, direct reporting NFFEs, and HCTAs can use this guide to interpret notifications received from the IRS, and to program their systems to receive and manage these files. [Note: HCTAs receiving reciprocal data from the IRS are free to use the FATCA Notification Schema to format their notifications. However, this guide only addresses the use of the notification schema from the IRS’s perspective.]

1.2. FATCA Notification Overview

A FATCA Notification is a message from the IRS to a sender of a FATCA Report file concerning the outcome of processing the file as received by the IRS. A FATCA Notification is contained in a “transmission” file archive through IDES to an international partner, either an FFI, direct reporting NFFE, or HCTA, in response to the transmission and processing of a FATCA Report from that partner.

Transmissions containing notifications are prepared using the same process and components used to prepare the FATCA Report transmission. When the IRS sends a notification, IDES will send an email to the FFI, direct reporting NFFE, or HCTA that a file is ready for download. The email correspondence will reference the “TransmissionID” of the original transmission from the FFI, direct reporting NFFE, or HCTA and the recipient must access IDES to download the notification package. The FATCA IDES User Guide, Publication 5190, provides detailed instructions on how to download notifications.

There are two types of notifications that the IRS will send in response to FATCA Report transmissions:

- File Error Notification – If there is an error encountered in attempting to access file contents, the notification email provides a summary of the transmission, the error code, and the instructions to correct the error and resubmit the file.
- Valid File Notification – This notification confirms that your file was received and processed successfully and will document any record-level errors identified within the file.

File-level error conditions prevent the IRS from accessing and processing the XML data within the FATCA Report submission, and will trigger FATCA File Error Notifications. File level errors include the following:

- Failed download, due to a file transfer interruption or other fault condition preventing file access on IDES;
- Decryption failure involving the encrypted payload file;
- Decryption failure involving the sender’s encrypted AES key;
- Failed decompression of decrypted payload files;
- Invalid digital signature;
- Invalid sender digital certificate;
- Detection of one or more virus or non-virus security threats at any stage of processing of received

¹ A non-GIIN filer is an entity that is required to file Form 8966 but is not required to get a GIIN. A non-GIIN filer, such as a withholding agent, territory financial institution, third party preparer, or commercial software vendor, will be issued a FATCA Identification Number (FIN) to enroll in IDES and submit FATCA reports.

transmission from IDES in which a file's state is changed (initial download, unzipping the transmission archive, decryption of AES key and payload files, payload decompression);

- Detection of restricted characters or character combinations (<https://www.irs.gov/businesses/corporations/fatca-xml-schema-best-practices-for-form-8966>) ;
- FATCA Report payload file that cannot be validated against the FATCA XML Schema;
- MessageRefId value consisting solely of one or more blank characters;
- DocRefId value consisting solely of one or more blank characters;
- Duplicate MessageRefId value (MessageRefId value received on a prior valid file).

Error Notifications will provide the FATCA Filer a 3-character code for the type of error; pre-defined text describing the error, recovery actions, and due dates; and a hyperlink the sender can use to find additional information and resources to resolve the error.

A Valid File Notification informs the filer of the following:

- The specified FATCA Report file has been received;
- No file errors were found;
- Individual account, pooled, and nil reports contained with the specified file have been processed;
- The number of total account, pooled, and nil reports received, and the number of FFIs including reports (as Reporting FIs) in the file;
- Error codes and descriptions of record-level errors detected in the file, including data elements and error descriptions for field-level errors.

Additional information around interpretation of FATCA notification contents can be found on the FATCA Report Notifications website at <http://www.irs.gov/Businesses/Corporations/IRS-FATCA-Report-Notifications>.

1.3. Notification Schema Files Covered in this Document

The FATCA Error and Valid File Notification types each have their own schema structure and data elements, which are described in this guide. All schema files used for FATCA data exchange are available at <http://www.irs.gov/Businesses/Corporations/FATCA-XML-Schemas-and-Business-Rules-for-Form-8966>.

The FATCA Notification Schema consists of three schema (.xsd) files:

- BASE-FATCA-NOTIFICATION-2.5 – Base schema for common data elements and data types related to FATCA notifications. Referenced by all main notifications schemas.
- FATCA-FILE-ERROR-NOTIFICATION-2.5 (3 KB) – Main schema describing file level error notifications.
- FATCA -VALID-FILE-NOTIFICATION-2.5 (8 KB) – Main schema for the valid file notifications.

The structure and data elements for FATCA Filer Error and Valid File Notification schemas are discussed in this document.

1.4. Schema Element Descriptions

Each schema element is presented in terms of the characteristics in Table 1 below.

Table 1: Element Description

Characteristic	Description
Element	<ul style="list-style-type: none"> The name of the schema element. Elements not described in the guide are not supported.
Size	<ul style="list-style-type: none"> The minimum and/or maximum size in characters of the element value.
Cardinality	<ul style="list-style-type: none"> The number of times an element occurs in an XML file. If cardinality is not defined, then one and only one instance should be included (minOccurs=1 and maxOccurs=1). Where a data element is not used, then the associated attribute(s) are not used.
Data type	<ul style="list-style-type: none"> The data type for a data element value, such as numeric, string, Boolean, date, time, etc. XML supports custom data types and inheritance.
Requirement	<ul style="list-style-type: none"> The requirement field for each data element and its attribute indicates whether the element must be included in the XML document. <ul style="list-style-type: none"> Required: The data element is required for schema validation and must be included in the Notification. Optional: The data element is not always needed in the Notification. Refer to the user guide to determine when it should be included.
Description	<ul style="list-style-type: none"> This contains the business definition for the element.

1.5. How to Use this Guide

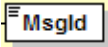
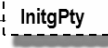


The notification schema files define how valid FATCA Notification XML files will be structured. This guide contains additional information on how the IRS will use the notification schema to generate FATCA notifications. This guide explains how the IRS will augment valid XML notification files to convey error and valid file processing outcomes.

Each data element described in the FATCA XML Schema supports metadata, notifications and the FATCA Report (Form 8966). The schema definition files provide the framework for discussion of data elements presented within the guide. The FATCA XML schema definition files or .xsd files may be downloaded from the IDES site on IRS.gov.

The diagrams included in this document illustrate the message structure and hierarchy relationship of notification schema elements. These diagrams were developed using XMLSpy®, but the schema and sample files can be viewed with other XML tools, such as XML Notepad. The table in Figure 1 describes the XMLSpy® legend to interpret the diagrams in the text. If you are using a different XML tool, the icons and images may vary.

Other organizations, such as HCTAs, receiving data from the IRS through IDES using the FATCA XML Schema are free to use the FATCA Notification Schema to format their notifications to the IRS. However, the perspective within this guide is restricted to IRS usage of this notification schema when responding to FATCA XML files received through IDES.

Figure 1: Schema Legend

Schema Icon	Description
	Box with full-line is a required report element.
	Box with dotted line is an optional report element.
	The child elements must appear in the sequence mentioned.
	Only one of the possible child elements may be present.

Element descriptions are annotated with graphics generated using XML Spy ® which is provided by Altova (www.altova.com). A tutorial for XMLSpy can be found [here](#).

1.6. Restrictions on Text in FATCA String Characters

The UTF-8 encoding standard must be used in all FATCA XML reports. In addition, there are important [restrictions on the use of certain characters and character combinations](#) in FATCA Report files to which filers should adhere to in order to avoid a File-Level Error.

1.7. Compatibility with FATCA Notification Schema V2.2

The changes from FATCA Notification Schema V2.2 to 2.5 include:

- New enumeration code "NIL_REPORT" for FATCAReportTypeCdType;
- New enumeration codes (8013-8018) for nil report record level errors in RecordLevelErrorCdType; and
- Updated enumerations in ISO3166Alpha2CountryCodeType according to CountryCode_Type in isofatcatypes_v1.1.xsd in FATCA XML 2.0.

In addition, the “version” attribute on the “FATCAFileErrorNotification” schema element is now set to “2.5”.

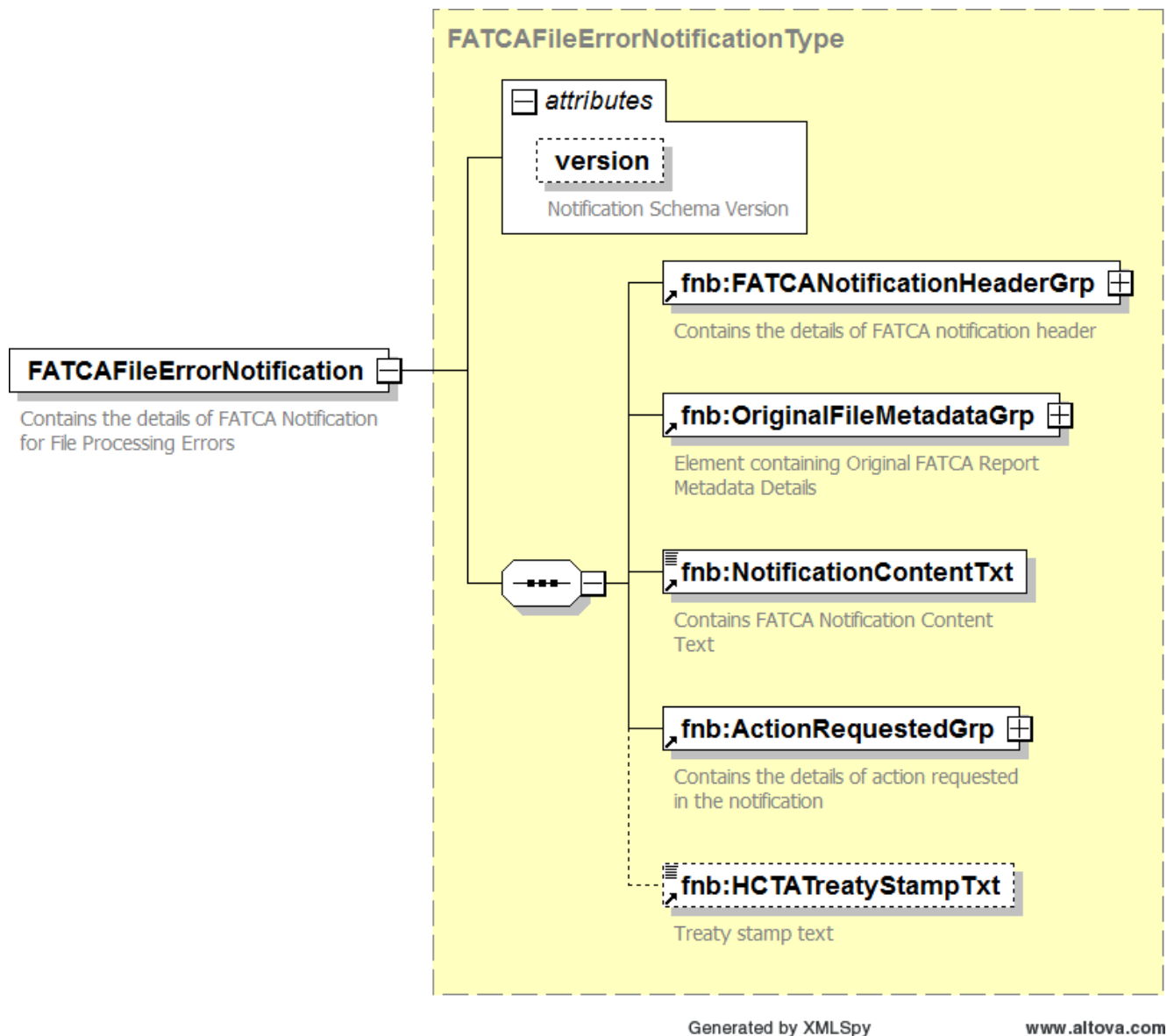
1.8. Comments

We appreciate your comments on the quality and usefulness of this publication. If you find any errors or have suggestions, please indicate the chapter, section and page. Send your comments to the following email address: lbi.fatca.ides@irs.gov.

2. FATCAFileErrorNotification

This section discusses the data elements of FATCA-FILE-ERROR-NOTIFICATION-2.5.xsd schema file, which will be used to transmit error notifications when the conditions outlined in Section 1.2 above are detected by the IRS on FATCA Report files received through IDES. The structure of a FATCA error notification is shown in Figure 2 below.

Figure 2: FATCAFileErrorNotification Type Layout



An example FATCA File Error Notification in XML format for the “NDC” (failed decryption) case is shown in Appendix B.

“FATCAFileErrorNotification” Attribute: The “FATCAFileErrorNotification” element is currently the only element in the FATCA-FILE-ERROR-NOTIFICATION-2.5.xsd schema with an attribute. The Attribute name is “version”, the type is “string”, and the value is fixed at “2.5”.

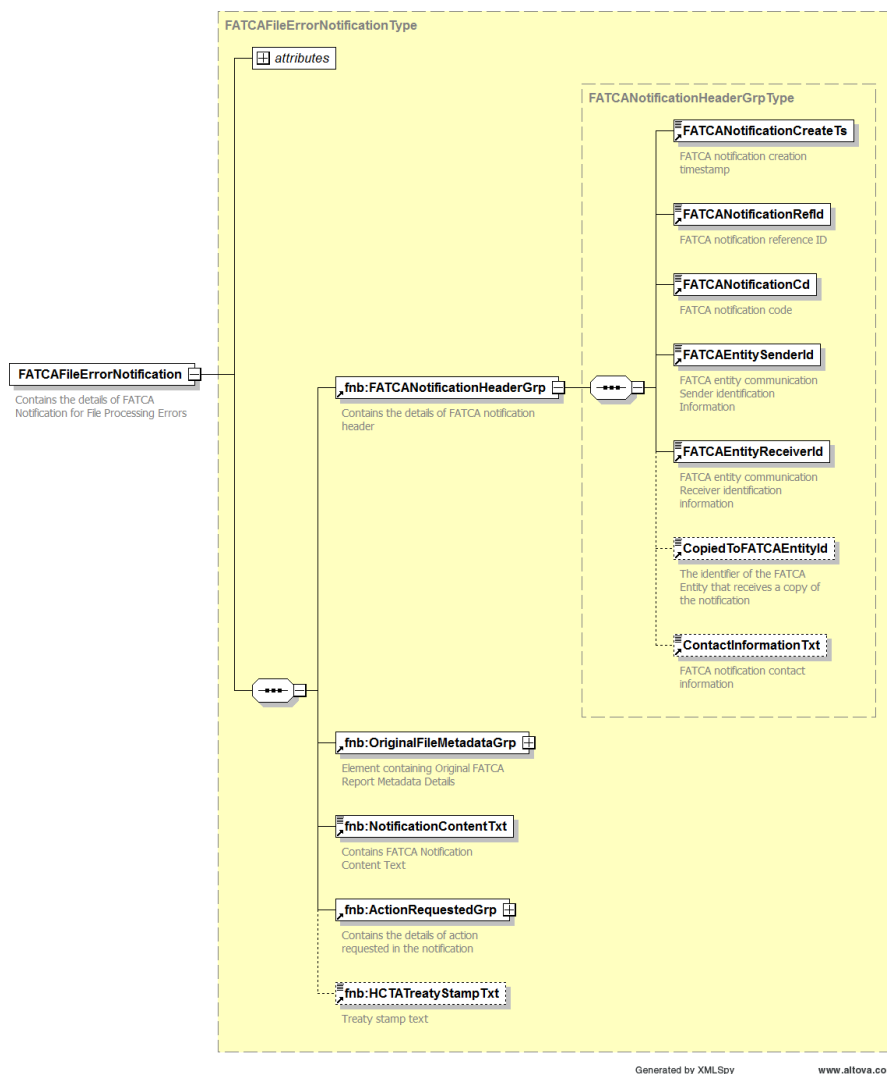
Each of the sub-elements for the FATCAFileErrorNotification data elements are discussed in more detail in the following sections, per the table below.

Ref	Element	Datatype	Cardinality	Requirement
2.1	FATCANotificationHeaderGrp	Complex Type	1	Required
2.2	OriginalFileMetadataGrp	Complex Type	1	Required
2.3	NotificationContentTxt	String	1	Required
2.4	ActionRequestedGrp	Complex Type	1	Required
2.5	HCTATreatyStampTxt	String	0..1	Optional

2.1. FATCANotificationHeaderGrp

The FATCANotificationHeaderGrp is a required complex data element which contains information about the sender, receiver, and identity of the notification, time and date of notification creation, and the type of error triggering the notification. The FATCANotificationHeaderGrp type and sub-elements are depicted in Figure 3 below.

Figure 3: FATCANotificationHeaderGrp Type Layout



The sub-elements of FATCANotificationHeaderGrp are described below.

2.1.1. FATCANotificationCreateTs

The “FATCANotificationCreateTs” data element provides the date and time at which the FATCA error notification was created by the IRS.

Size/Pattern	<ul style="list-style-type: none"> String type ISO-8601 format Typically 22 characters (fractional seconds are not used)
Datatype	TimestampWithMillisecondsType
Requirement	Required
Description:	<ul style="list-style-type: none"> FATCA Notification Create Timestamp. Element identifies the timestamp for the notification payload that is created by the IRS. The element will be automatically populated by the IRS. The ISO-8601 compatible format is YYYY-MM-DD'T'hh:mm:ss, with time zone indicator. Fractions of seconds are not used. Example: 2016-03-15T09:45:30Z+04.

2.1.2. FATCANotificationRefld

The “FATCANotificationRefld” sub-element contains the unique reference number created by the IRS for the error notification. The notification identity in this sub-element must be used by the sending FFI, NFFE, and/or HCTA in communications with the IRS about this notification.

Size/Pattern	String type Maximum length 200 characters
Datatype	String
Requirement	Required
Description:	<ul style="list-style-type: none"> Free text field to capture the IRS’s unique identification number for each generated notification. The identifier allows both the IRS and receiving entity to identify the specific message.

2.1.3. FATCANotificationCd

The “FATCANotificationCd” sub-element will be a 3 character string on the form “Nxx”, where “xx” will depend on the type of error triggering the notification. The notification codes and related error conditions are outlined in Table 2 below.

Table 2: FATCA Error Notification Codes and Triggers

Code	Notifications	Error Conditions Triggering Notifications
NDW	Failed Download Notification	<ul style="list-style-type: none"> Failed download, due to a file transfer interruption or other fault condition preventing file access on IDES
NDC	Failed Decryption Notification	<ul style="list-style-type: none"> Decryption failure involving the encrypted payload file Decryption failure involving the sender's encrypted AES key file other than incorrect size
NDP	Failed Decompression Notification	<ul style="list-style-type: none"> Failed decompression of decrypted payload files
NSC	Failed Signature Check Notification	<ul style="list-style-type: none"> Invalid digital signature Invalid sender digital certificate
NKS	Incorrect AES Key Size Notification	<ul style="list-style-type: none"> Decryption failure due to the sender's encrypted AES key having an incorrect size Intended to alert filer of possible use of EBC versus CBC ciphering for AES encryption
NTD	Failed Threat Detection Notification	<ul style="list-style-type: none"> Detection of restricted characters, including apostrophe ('), double dash (--), and hash key (#) Detection of one or more non-virus security threats at any stage of processing of received transmission from IDES in which a file's state is changed (initial download, unzipping the transmission archive, decryption of AES key and payload files, payload decompression)
NVS	Failed Virus Scan Notification	<ul style="list-style-type: none"> Detection of one or more viruses at any stage of processing of received transmission from IDES in which a file's state is changed (initial download, unzipping the transmission archive, decryption of AES key and payload files, payload decompression)
NSV	Failed Schema Check Notification	<ul style="list-style-type: none"> FATCA Report payload file cannot be validated against the FATCA XML Schema
NMR	Invalid MessageRefId Notification	<ul style="list-style-type: none"> MessageRefId value consisting solely of one or more blank characters
NDM	Duplicate MessageRefId Notification	<ul style="list-style-type: none"> Duplicate MessageRefId value (MessageRefId value received on a prior valid file).
NTP	Test data has been submitted into production	<ul style="list-style-type: none"> Records with DocTypeIndic values for test data were present in the file submitted to the IRS live filing environment
NPT	Production data has been submitted into test	<ul style="list-style-type: none"> Records with DocTypeIndic values for production data were present in the file submitted to an IRS test environment
NCF	Certificate Failure	<ul style="list-style-type: none"> Invalid certificate

NDF	Failed Decoding	<ul style="list-style-type: none"> File could not be decoded because file type and decoding type were inconsistent
NIF	Invalid File Format	<ul style="list-style-type: none"> File format type and actual file contents were inconsistent

The aspects of the “FATCANotificationCd” sub-element are given below:

Size/Pattern	3 characters
Datatype	FATCANotificationCdType
Requirement	Required
Description:	<ul style="list-style-type: none"> Three character code indicates the type of error encountered in file processing (see Table 2).

2.1.4. FATCAEntitySenderId

The “FATCAEntitySenderId” sub-element identifies the IRS as the sender of the notification by providing the IRS HCTA GIIN, which will be 000000.00000.TA.840. FFIs, direct reporting NFFE, and HCTAs should not be receiving notifications from any other sender (though HCTAs are free to use the notification schema to send notifications to the IRS for reciprocal reporting issues).

Size/Pattern	String containing 19 characters in GIIN format
Datatype	FATCAEntityIdType
Requirement	Required
Description:	<ul style="list-style-type: none"> <input type="checkbox"/> Element contains the IRS HCTA Global Intermediary Identifying Number (GIIN). <input type="checkbox"/> Value will be 000000.00000.TA.840.

2.1.5. FATCAEntityReceiverId

The “FATCAEntityReceiverId” is the GIIN of the HCTA, FFI, or direct reporting NFFE receiving the notification. If a non-GIIN filer is receiving the notification, the “FATCAEntityReceiverID” will be the FIN of the non-GIIN filer. This field will be in the FATCA GIIN or FIN format.

Size/Pattern	String containing 19 characters in GIIN format
Datatype	FATCAEntityIdType
Requirement	Required
Description:	<ul style="list-style-type: none"> Element contains the receiver FATCA entity identification in the GIIN- or FIN format with punctuation (period or decimal) and will match a valid GIIN or FIN in the Registration database. If the direct recipient is an HCTA, HCTA GIIN is used (example: 000000.00000.TA.101).

2.1.6. CopiedToFATCAEntityId

The “CopiedToFATCAEntityId” contains the HCTA GIIN for an HCTA receiving a copy of a notification. In 2016 certain HCTAs may receive copies of notifications from the IRS to FFIs in their jurisdiction under terms of Competent Authority Agreements between the US and the jurisdiction country.

Size/Pattern	String containing 19 characters in GIIN format
Datatype	FATCAEntityIdType
Requirement	Optional
Description:	<ul style="list-style-type: none"> <input type="checkbox"/> Element contains the unique entity identifier for the HCTA or FFI that receives a copy of the notification. The identifier is in the GIIN-format with punctuation (period or decimal) and must match a valid GIIN in the Registration database. <input type="checkbox"/> If the direct recipient is the HCTA, use the IRS issued HCTA GIIN. Example: 000000.00000.TA.101. <input type="checkbox"/> If the direct recipient is a FFI, use the IRS issued FFI GIIN Example: 12A34B.00000.LE.102.

2.1.7. ContactInformationTxt

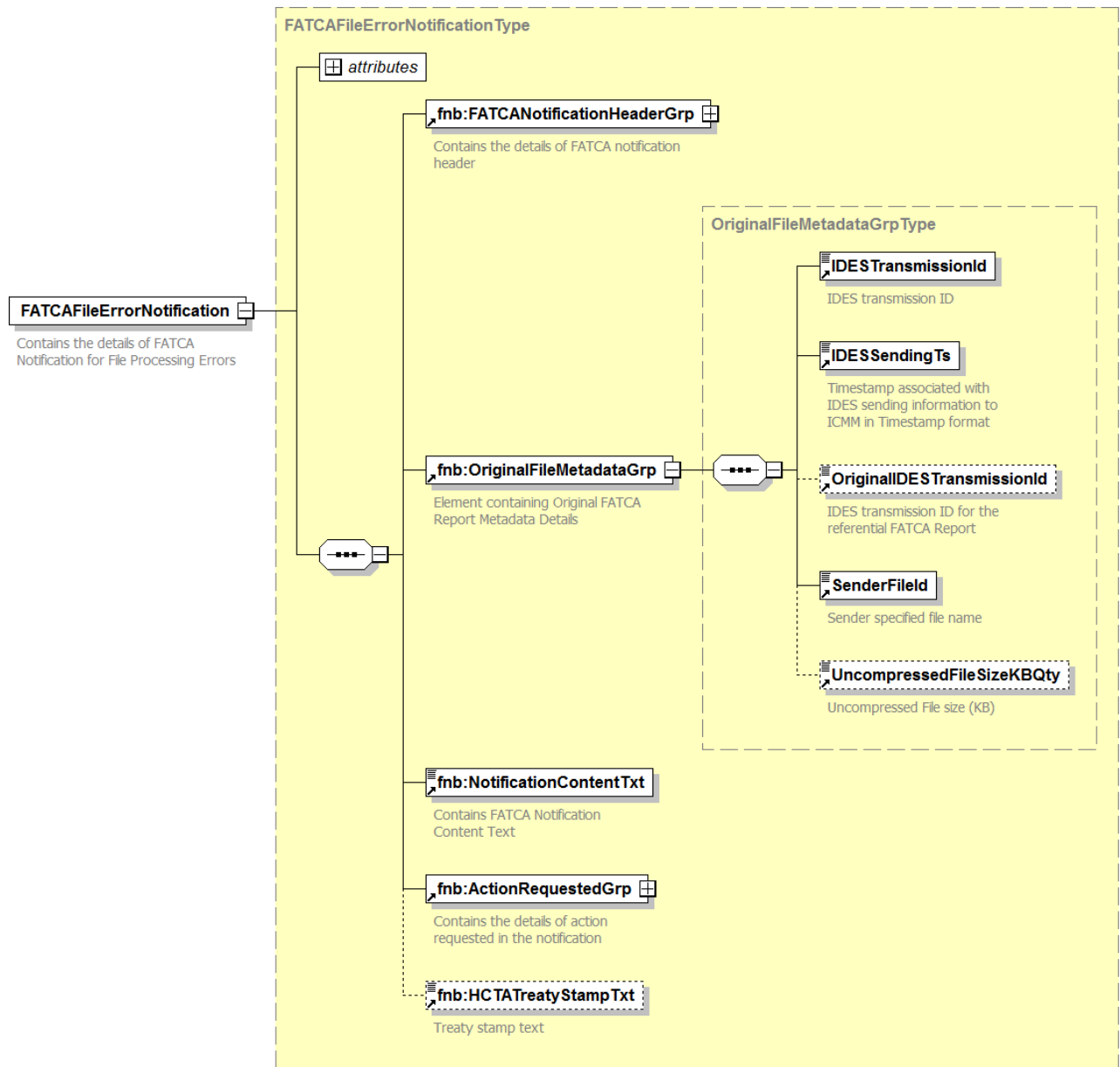
The “ContactInformationTxt” sub-element provides the contact information for the recipient to use in reaching to the IRS about a received error notification.

Size/Pattern	Maximum length of 200 characters
Datatype	StringMax200Type
Requirement	Optional
Description:	<ul style="list-style-type: none"> • Contains a URL to an irs.gov site with additional resources to assist in resolving errors creating notifications • Always included in FATCA error notifications from the IRS.

2.2. OriginalFileMetadataGrp

The OriginalFileMetadataGrp is a required complex data element which contains information about the original transmission from IDES that contained the FATCA Report file. This data includes the IDES ID for the original transmission as sent by the FFI, direct reporting NFFE, or HCTA and as received by the IRS, the date and time the transmission was sent to the IRS, the sender of the original transmission, and the size of the decrypted, uncompressed FATCA Report payload file. The OriginalFileMetadataGrp type and sub-elements are depicted in Figure 4 below.

Figure 4: OriginalFileMetadatGrp Type Layout



The sub-elements of OriginalFileMetadataGrp are described in the subsections below.

2.2.1. IDESTransmissionId

The “IDESTransmissionId” sub-element provides the IDES ID assigned to the original transmission by IDES when it was initially received from the sender FFI, direct reporting NFFE, or HCTA.

Size/Pattern	32 character-length string in IDES ID format
Datatype	String32Type
Requirement	Required
Description:	<ul style="list-style-type: none"> Free text field to reference the original FFI, direct reporting NFFE, or HCTA sender unique transmission identification number automatically generated by IDES. Including this identifier will help the sender correlate the notification to the original transmission and payload (FATCA Report file).

2.2.2. IDESSendingTs

The “IDESSendingTs” sub-element provides the date and time the original transmission was initially delivered to the IRS by IDES.

Size/Pattern	<ul style="list-style-type: none"> String type ISO-8601 format Typically 22 characters (fractional seconds are not used)
Datatype	TimestampWithMillisecondsType
Requirement	Required
Description:	<ul style="list-style-type: none"> <input type="checkbox"/> FATCA Notification Create Timestamp <input type="checkbox"/> Element identifies the timestamp for the notification payload that is created by the IRS. The element will be automatically populated by the IRS. The ISO-8601 compatible format is YYYY-MM-DD'T'hh:mm:ss, with time zone indicator. Fractions of seconds are not used. <input type="checkbox"/> Example: 2016-03-15T09:45:30Z+04

2.2.3. SenderFileId

The “SenderFileId” sub-element provides the file identifier (MessageRefId) assigned to the notification transmission by the IRS. This data can be used by the notification recipient in communications with the IRS concerning the notification.

Size/Pattern	Maximum length of 200 characters
Datatype	StringMax200Type
Requirement	Required
Description:	<ul style="list-style-type: none"> Free text field containing the IRS-assigned unique file identifier number or filename for the notification payload file. The value can be a unique file name or an identification number.

2.2.4. UncompressedFileSizeKBQty

The “UncompressedFileSizeKBQty” provides the size of the payload file, after decryption and decompression, in which the IRS identified the error condition triggering the error notification. This data will be provided to the FFI, direct reporting NFFE, or HCTA, if available. Note that the IRS will not be able to provide this information for error conditions which prevent the IRS from decompressing the payload file (for example, decryption, digital signature, or file download failures).

Size/Pattern	N/A
Datatype	Integer
Requirement	Optional
Description	<ul style="list-style-type: none"> Provides the uncompressed payload file size in kilobytes (KB). Not applicable if errors preventing the IRS from decompressing the payload file take place.

2.3. NotificationContentTxt

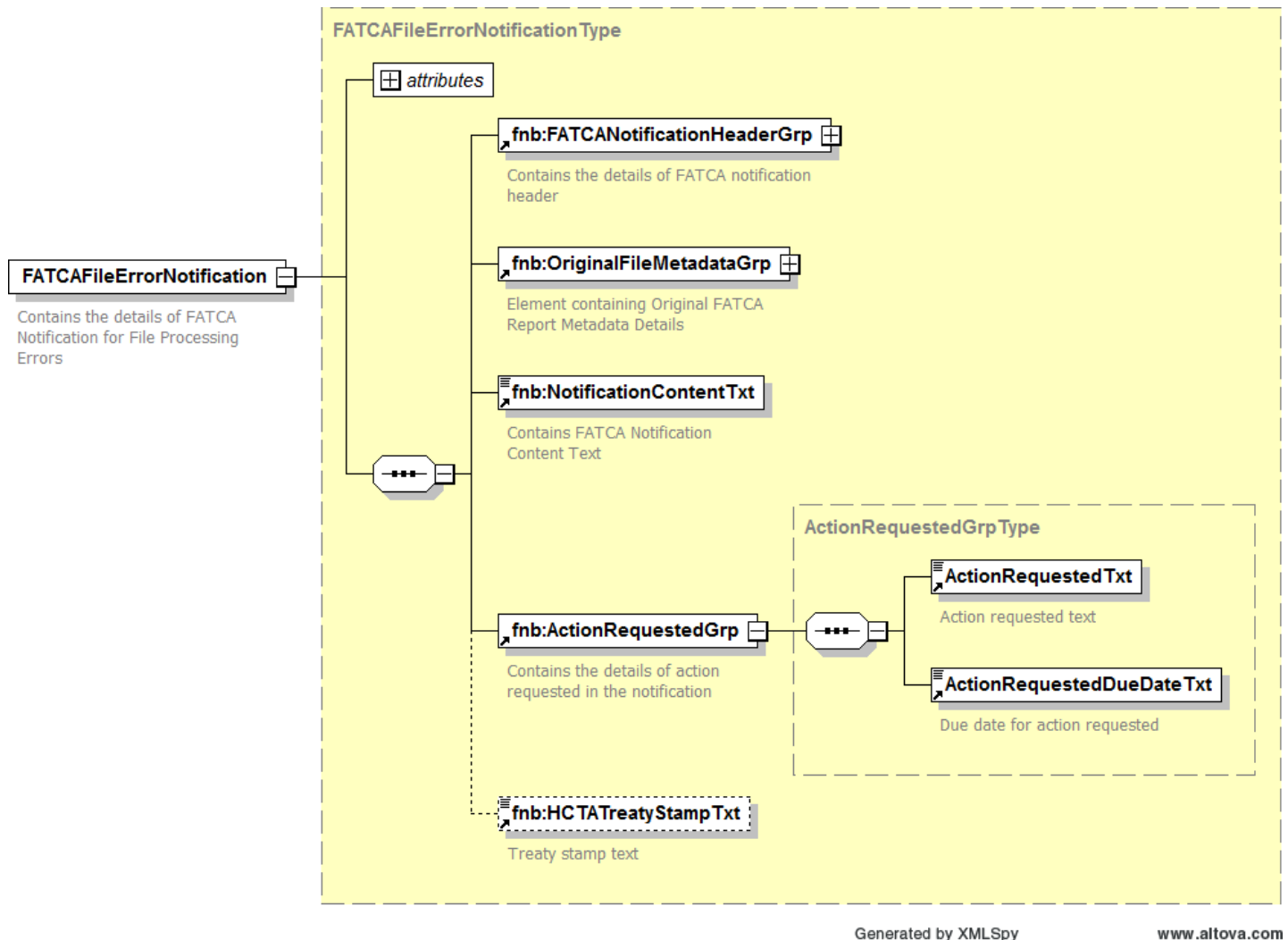
The “NotificationContentTxt” is a required sub-element of the main FATCAFileErrorNotification element which provides information about the nature of the error encountered while the IRS was processing the FATCA Report file received from the FFI, direct reporting NFFE, or HCTA. The relationship between NotificationContextTxt and FATCAFileErrorNotification elements is depicted in Figure 2. This is a required sub element for this error notification schema, and there are no lower level sub-elements.

Size/Pattern	Maximum length of 4000 characters
Datatype	StringMax4000Type
Requirement	Required
Description:	<ul style="list-style-type: none"> Element is a free text field to explain the file error notification.

2.4. ActionRequestedGrp

The “ActionRequestedGrp” is a required sub-element of the main FATCAFileErrorNotification element which provides information about how the FFI, direct reporting NFFE, or HCTA should respond to the error notification, and when a response is expected. There are two required sub elements for this data element. The ActionRequestedGrp and its sub-elements are depicted in Figure 5.

Figure 5: ActionRequestedGrp Type Layout



The sub-elements of ActionRequestedGrp are described below.

2.4.1. ActionRequestedTxt

The “ActionRequestedTxt” sub-element provides information to the FFI, direct reporting NFFE, and/or HCTA on how to resolve the error condition that was detected by the IRS on the transmission. This text message will be targeted to the specific error condition reflected in the error notification.

Size/Pattern	Maximum length of 4000 characters
Datatype	StringMax 4000Type
Requirement	Required
Description:	<ul style="list-style-type: none"> • Text field to explain the process or actions required to clear the error notification. • Specific details will depend on the type of error notification. • The text message will also reiterate the contact information in the “ContactInformationTxt” data element (see Section 2.1.7).

2.4.2. ActionRequestedDueDateTxt

The “ActionRequestedDueDateTxt” sub-element provides the due date for the FFI, direct reporting NFFE, and/or HCTA to resolve the error condition that was detected by the IRS on the transmission.

Size/Pattern	Maximum length of 200 characters
Datatype	StringMax200Type
Requirement	Required
Description:	<ul style="list-style-type: none"> • Due date for the action requested to clear the error notification. Note that the due date may not be a specific date. Instead, it could have a text value such as “Your organization’s due date for filing Form 8966.” • Typically the due date will be that relevant filing date for FATCA Reports (Forms 8966) per IRS regulations and instructions.

2.5. HCTATreatyStampTxT

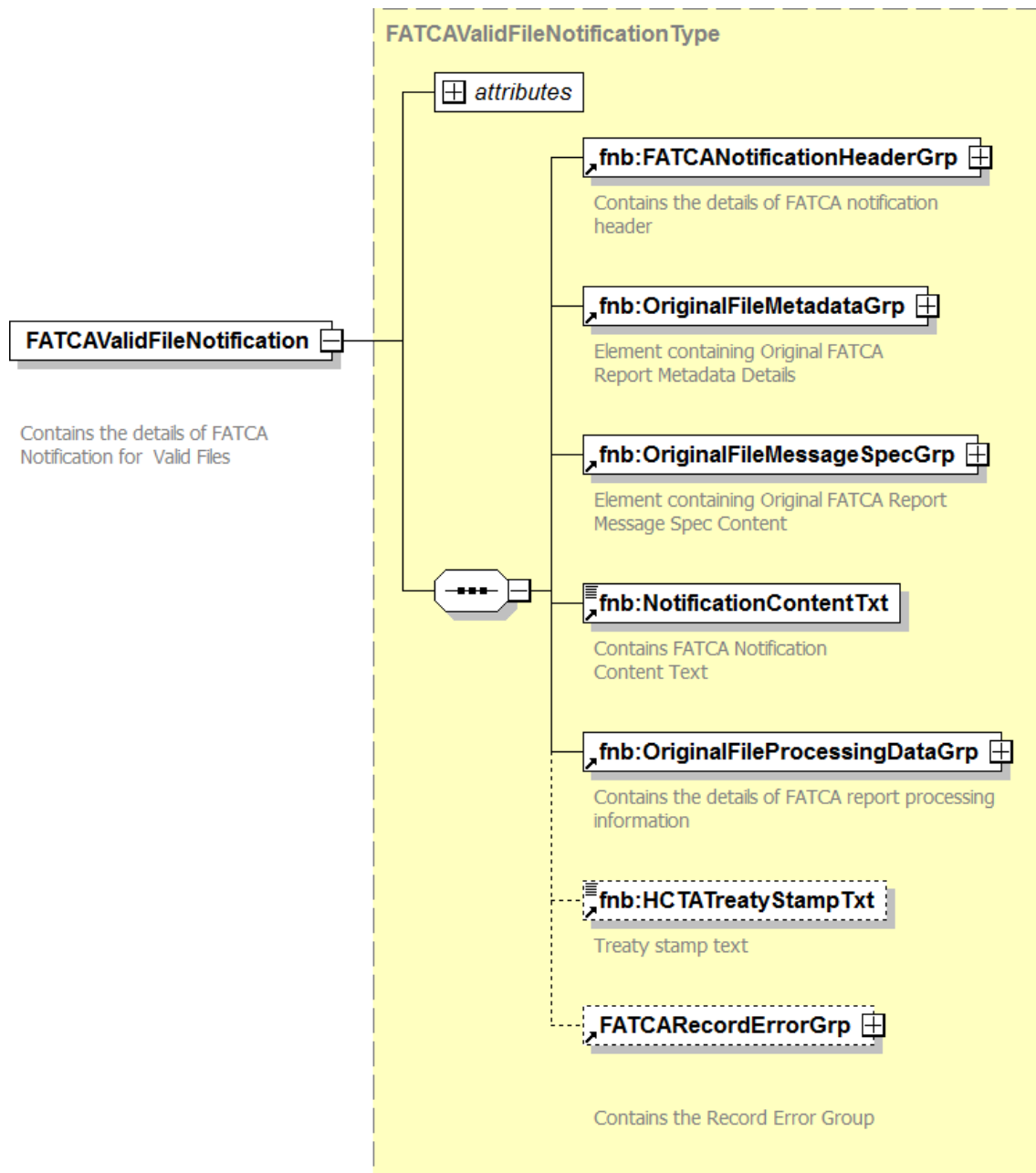
The “HCTATreatyStampTxT” sub-element is optional and will only be applied to notifications transmitted in response to FATCA Report files received from an HCTA under a tax treaty, tax information exchange agreement (TIEA) or other bilateral agreement for the exchange of information. The treaty stamp is clearly applicable and required for information received or sent from a HCTA. The treaty stamp is a required statement, and is necessary to ensure that the data exchanged with a foreign government, including data regarding an original FATCA Report file received from an HCTA, is properly protected and that the use or disclosure of such data is in accordance with the applicable tax treaty, TIEA, or other bilateral agreement relating to the exchange of tax information with the United States.

Size/Pattern	Maximum length of 4000 characters
Datatype	String
Requirement	Optional
Description	<ul style="list-style-type: none"> • The “HCTATreatyStampTxT” element contains a required statement necessary to ensure that data furnished to the IRS under the provisions of an income tax treaty, TIEA, or other bilateral agreement relating to the exchange of information (for example, IGA) with a foreign government is kept confidential, and that the use and disclosure of such data must be governed by the provisions of that treaty, TIEA, or other agreement. • Example: “This information is furnished under the provisions of an income tax treaty, tax information exchange agreement (TIEA), or other agreement for the exchange of information with a foreign government, and its use and disclosure must be governed by the provisions of that treaty, TIEA, or other agreement.”

3. FATCAValidFileNotification

This section discusses the data elements of FATCA-VALID-FILE-NOTIFICATION -2.5.xsd schema file, which will be used to transmit notifications when FATCA Report files received by the IRS have passed all file processing checks. The structure of a FATCA valid file notification is shown in Figure 6.

Figure 6: FATCAValidFileNotification Type Layout



“FATCAValidFileNotification” Attribute: The “FATCAValidFileNotification” element is currently the only element in the FATCA-VALID-FILE-NOTIFICATION-2.5.xsd schema with an attribute. The Attribute name is “version”, the type is “string”, and the value is fixed at “2.5”.

Each of the sub-elements for the FATCAValidFileNotification data elements are discussed in more detail in the following sections, per the table below.

Ref	Element	Datatype	Cardinality	Requirement
3.1	FATCANotificationHeaderGrp	Complex Type	1	Required
3.2	OriginalFileMetadataGrp	Complex Type	1	Required
3.3	OriginalFileMessageSpecGrp	Complex Type	0..1	Optional
3.4	ActionRequestedGrp	Complex Type	1	Required
3.5	NotificationContentTxt	String	1	Required
3.6	OriginalFileProcessingData	Complex Type	0..1	Optional
3.7	FATCARecordErrorDetailGrp	Complex Type	0..1	Optional
3.7	HCTATreatyStampTxt	String	0..1	Optional

Many of the sub-elements of the FATCAValidFileNotification element have considerable overlap with their counterparts in the FATCAFileErrorNotification element documented in Section 2. The following FATCAValidFileNotification subsections will build out the differences with the FATCAFileErrorNotification and make reference to the corresponding subsections of Section 2 where needed.

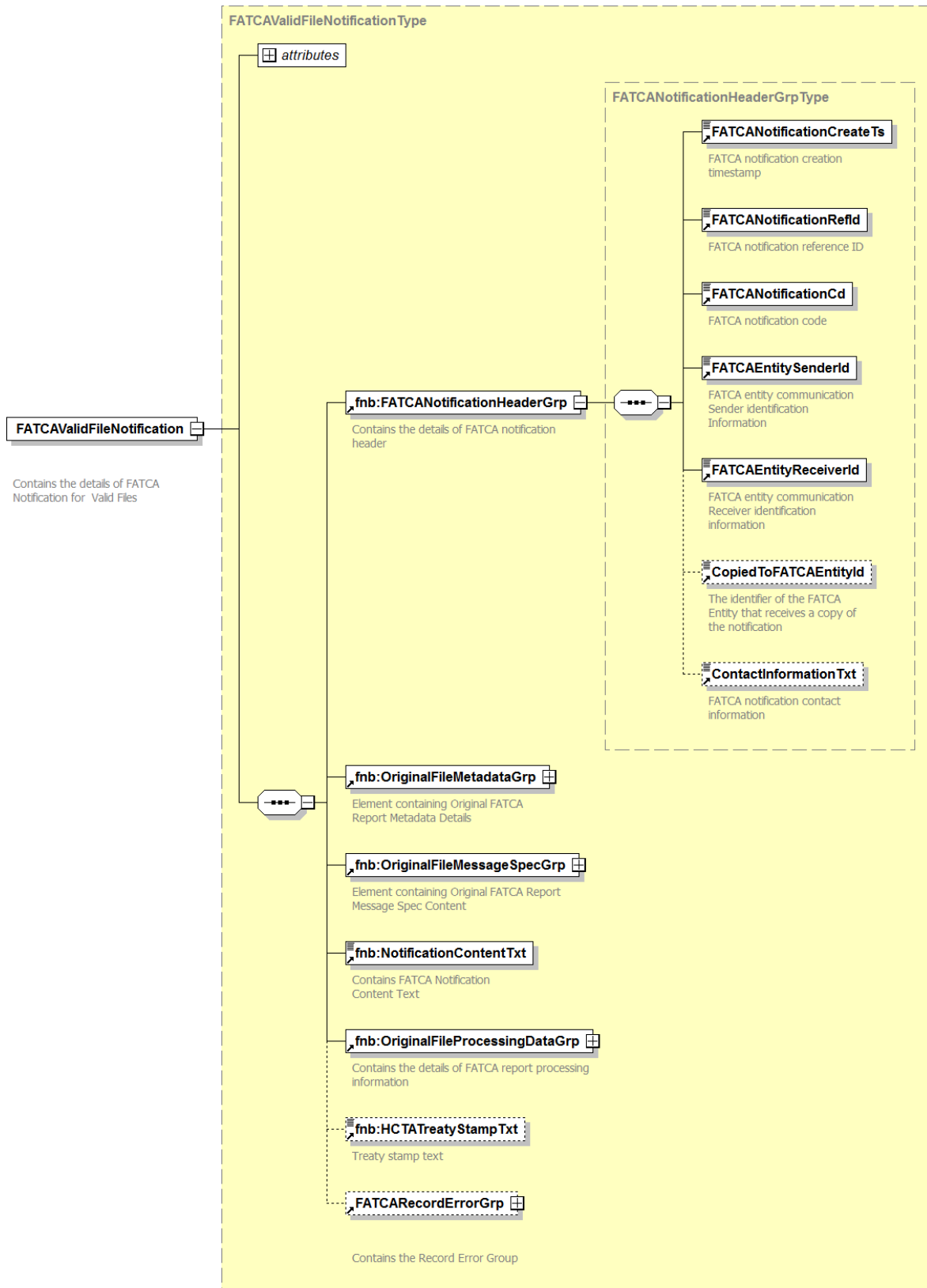
An example Valid File Notification in XML format for the “NVF” case is shown in Appendix C.

3.1. FATCANotificationHeaderGrp

The valid file schema “FATCANotificationHeaderGrp” data element is similar in purpose and structure to its counterpart in the error notification schema. All seven sub-elements for the FATCANotificationHeaderGrp are documented in Sections 2.1.1 through 2.1.7. The only difference with the sub-elements here versus the discussion for the FATCAFileErrorNotification occurrences is that the “FATCANotificationCd” sub-element takes on only one value “NVF” for valid file notifications:

The FATCANotificationHeaderGrp is depicted in Figure 7.

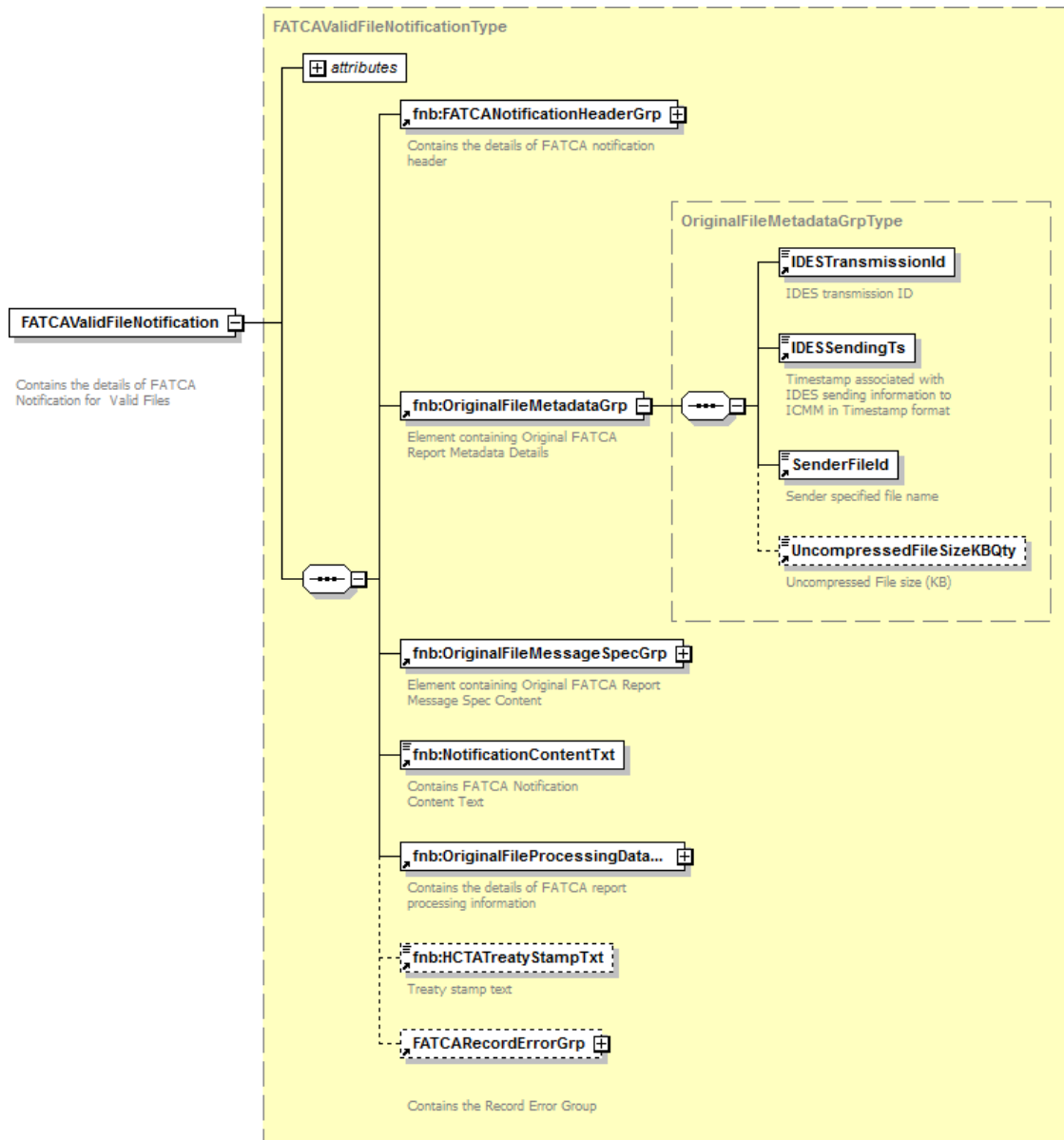
Figure 7: FATCANotificationHeaderGrp Type Layout



3.2. OriginalFileMetadataGrp

The valid file schema “OriginalFileMetadataGrp” data element is similar in purpose and structure to its counterpart in the error notification schema. All four sub-elements for the OriginalFileMetadataGrp are documented in Sections 2.2.1 through 2.2.4. The OriginalFileMetadataGrp is depicted in Figure 8.

Figure 8: FATCANotificationHeaderGrp Type Layout



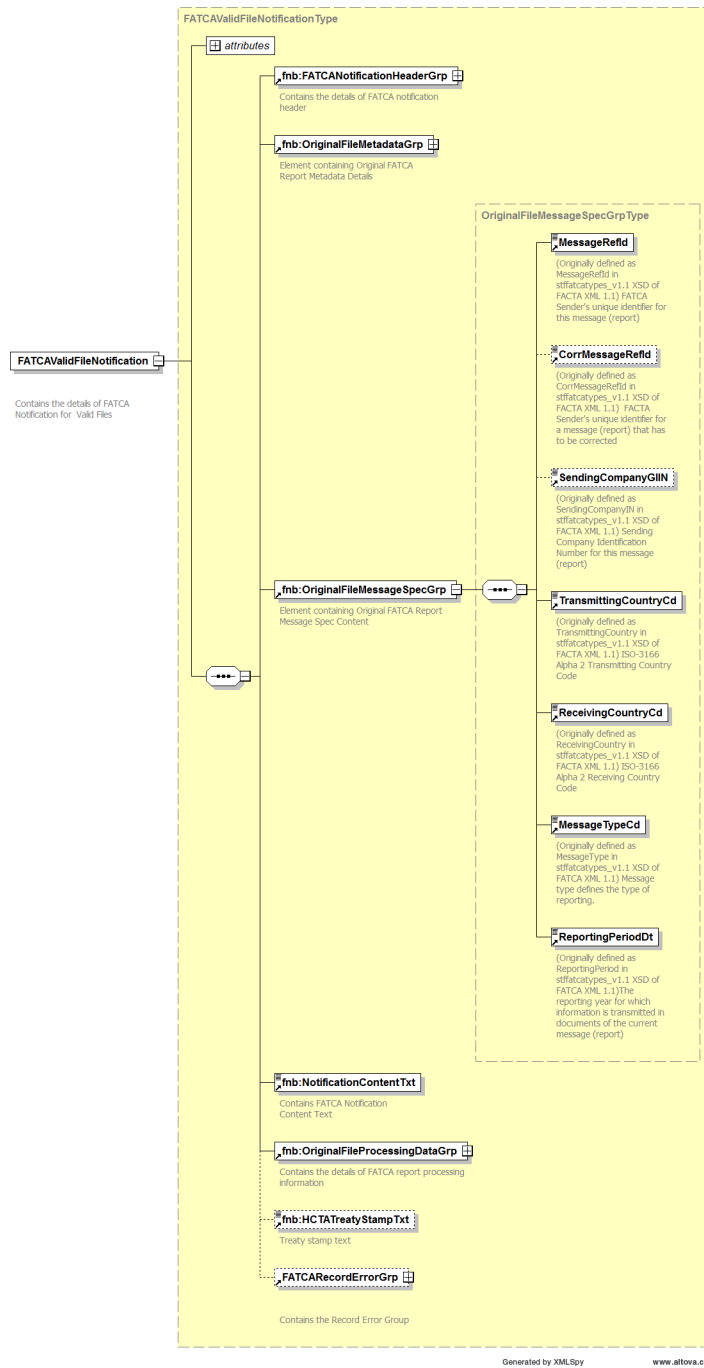
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3.3. OriginalFileMessageSpecGrp

The “OriginalFileMessageSpecGrp” sub-element provides the FFI, direct reporting NFFE, or HCTA sender of the original FATCA Report file with information from the message header data element (“MessageSpec”, see IRS Publication 5124) from the FATCA Report file generating the valid notification. The OriginalFileMessageSpecGrp is depicted in Figure 9 below.

Figure 9: OriginalFileMessageSpecGrp Type Layout



The seven sub-elements in the OriginalFileMessageSpecGrp are described in the following subsections.

3.3.1. MessageRefId

The “MessageRefId” sub-element provides the MessageRefId for the processed file that the FFI, direct reporting NFFE, or HCTA sender assigned to the original FATCA Report file. This will allow the recipient to correlate the valid file notification to the original FATCA Report file.

Size/Pattern	Maximum length of 200 characters
Datatype	String
Requirement	Required
Description:	<ul style="list-style-type: none"> Free text field to capture the identifying number of the FATCA Report file created by the originating FFI/NFFE/HCTA to track a transmission This identifier will help both the IRS and file originator to identify the specific transmission. Refer to the originally defined MessageRefId in stffatcatypes_v2.0 XSD of FACTA XML 2.0.

3.3.2. CorrMessageRefId

The “CorrMessageRefId” sub-element provides the CorrMessageRefId for the processed file that the FFI, direct reporting NFFE, or HCTA sender assigned to the original FATCA Report file, where applicable. This will allow the recipient to correlate the valid file notification to the original FATCA Report file.

Size/Pattern	Maximum length of 200 characters
Datatype	String
Requirement	Optional
Description:	<ul style="list-style-type: none"> Element contains the MessageRefId for a transmission (report) that is being corrected when the original file itself is a revised file. This identifier will help both the IRS and file originator to identify the specific transmission. Refer to the originally defined CorrMessageRefId in stffatcatypes_v2.0 XSD of FACTA XML 2.0.

3.3.3. SendingCompanyGIIN

The “SendingCompanyGIIN” sub-element provides the GIIN of the FFI or direct reporting NFFE, or FIN of the non-GIIN filer, submitting the reports in the processed FATCA Report file.

Size/Pattern	19-digit GIIN format
Datatype	String
Requirement	Optional
Description:	<ul style="list-style-type: none"> Element contains the sender entity GIIN or FIN for the original transmission. Refer to the originally defined SendingCompanyIN in stffatcatypes_v2.0XSD of FACTA XML 2.0.

3.3.4. TransmittingCountryCd

The “TransmittingCountryCd” sub-element provides the country code of the FFI or direct reporting NFFE submitting the reports in reports from the processed FATCA Report file.

Size/Pattern	2-digit alphabetic country code specified in the ISO 3166-1 Alpha 2 standard. Examples: GB (Great Britain) or DE (Germany)
Datatype	String
Requirement	Required
Description:	<ul style="list-style-type: none"> Element contains the jurisdiction of the sender entity for the original transmission. Originally defined as TransmittingCountry in stffatcatypes_v2.0 XSD of FACTA XML 2.0.

3.3.5. ReceivingCountryCd

The “ReceivingCountryCd” sub-element provides the country code of the recipient of the processed FATCA Report file. This should be “US” in all valid file notifications from the IRS in 2016.

Size/Pattern	2-digit alphabetic country code specified in the ISO 3166-1 Alpha 2 standard. Example: US (United States)
Datatype	String
Requirement	Required
Description:	<ul style="list-style-type: none"> Element identifies the jurisdiction of the receiving entity (“US” for IRS in 2017). Originally defined as ReceivingCountry in stffatcatypes_v2.0XSD of FACTA XML 2.0.

3.3.6. MessageTypeCd

The “MessageTypeCd” sub-element provides contents of the “MessageType” field from the processed FATCA Report file. Its value will always be “FATCA” in 2016.

Size/Pattern	5 character (currently, the only allowable entry is “FATCA”)
Datatype	String
Requirement	Required
Description:	<ul style="list-style-type: none"> Element specifies the type of report transmitted from “MessageType” in the original FATCA Report file. Will always be “FATCA” for 2017. Originally defined as MessageType in stffatcatypes_v2.0 XSD of FACTA XML 2.0 Message type defines the type of reporting.

3.3.7. ReportingPeriodDt

The “ReportingPeriodDt” sub-element provides period covered by the FATCA account, pooled, or nil reports enclosed in the processed FATCA Report file. This element is shown “date” format as “YYYY-MM-DD”, and is taken from the “ReportingPeriod” data element in the processed FATCA Report file. This data element should read “2016-12-31” for 2017.

Size/Pattern	YYYY-MM-DD format
Datatype	xsd:date
Requirement	Required
Description:	<ul style="list-style-type: none"> • Element identifies the reporting year of the transmitted message • Originally defined as ReportingPeriod in stffatcatypes_v2.0 XSD of FATCA XML 2.0.

3.4. NotificationContentTxt

The “NotificationContentTxt” sub-element is documented in Section 2.3 above.

3.5. OriginalFileProcessingDataGrp

The “OriginalFileProcessingDataGrp” sub-element provides the FATCA Filer with information derived by the IRS from data elements from the FATCA Report file generating the valid notification. The OriginalFileProcessingDataGrp is depicted in Figure 10. The six sub-elements in the OriginalFileProcessingDataGrp are described in the following subsections.

3.5.1. FileTypeCd

The “FileTypeCd” sub-element is generated by the IRS to indicate the type of file to the originator of the FATCA Report file. The type of files include: new file; a revision of a previous file (corrected or amended file); a duplicate of a previous file; or an unknown file type. This is an enumerated data element, with only four valid values shown in the table below.

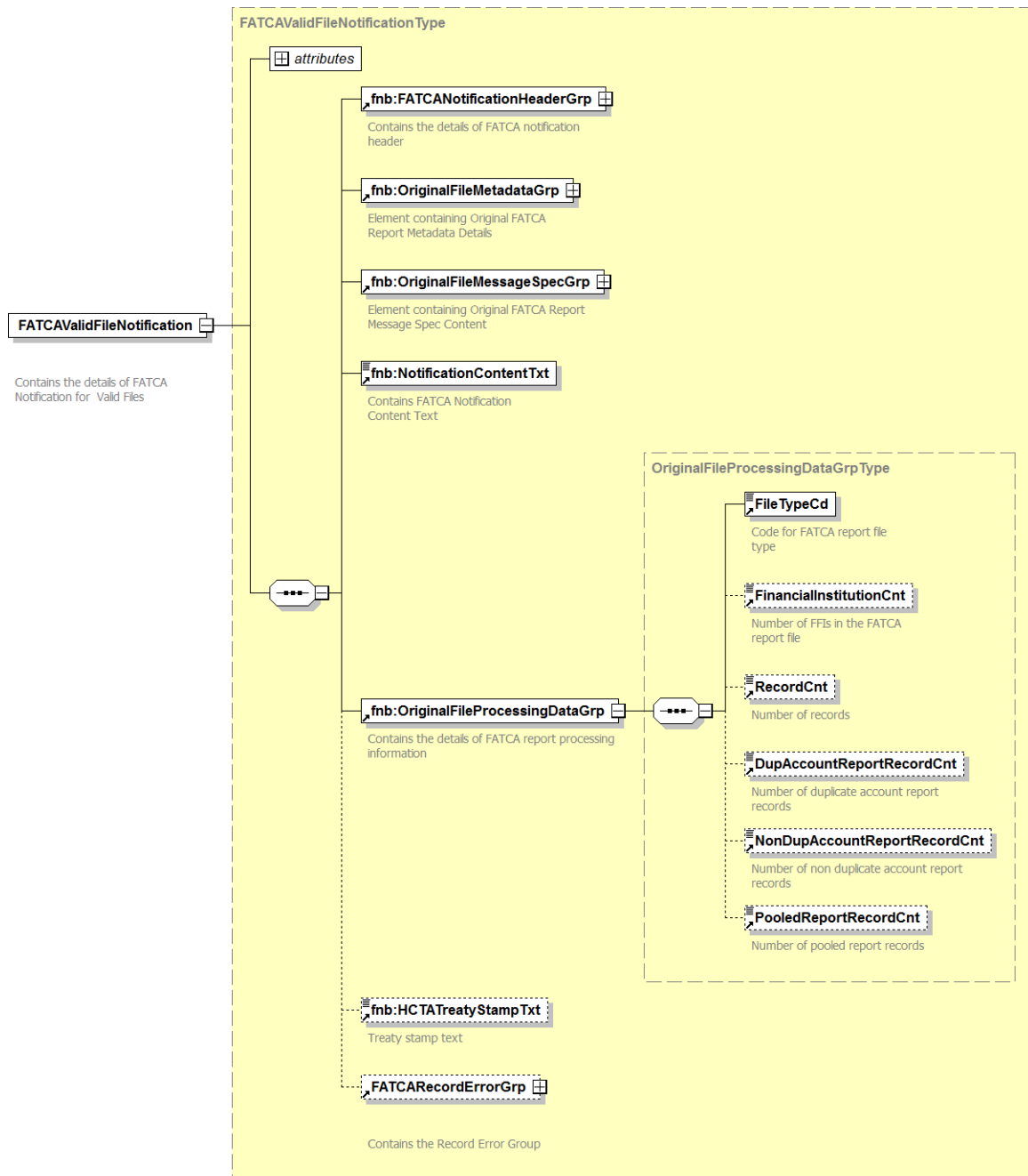
Size/Pattern	Enumeration codes
Datatype	String
Requirement	Required
Description:	<ul style="list-style-type: none"> • Element identifies the type of FATCA report filed. • The valid type codes to be sent by the IRS are: NEW: New File REV: Revised File DUP: Duplicate File UNK: Unknown File Type

3.5.2. FinancialInstitutionCnt

The “FinancialInstitutionCnt” sub-element is generated by the IRS as the total number of FFIs reporting account or pooled reports in the FATCA Report file generating the valid file notification.

Size/Pattern	N/A
Datatype	Integer
Requirement	Optional
Description:	<ul style="list-style-type: none"> • Indicates the number of financial institutions reporting in the file, as calculated by the IRS. • May not always be provided (for example, will not be provided for “DUP” files).

Figure 10: OriginalFileProcessingDataGrp Type Layout



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3.5.3. RecordCnt

The “RecordCnt” sub-element is generated by the IRS as the total number of account and pooled reports in the FATCA Report file generating the valid file notification.

Size/Pattern	N/A
Datatype	Integer
Requirement	Optional
Description:	<ul style="list-style-type: none"> Indicates the total number of account and pooled report records in the file, as calculated by the IRS. May not always be provided (for example, will not be provided for “DUP” files).

3.5.4. DupAccountReportRecordCnt and Non DupAccountReportRecordCnt

The “DupAccountReportRecordCnt” and “NonDupAccountReportRecordCnt” sub-elements are generated by the IRS as the total number of duplicated and non-duplicated account report records, respectively, in the FATCA Report file generating the valid file notification.

Size/Pattern	N/A
Datatype	Integer
Requirement	Optional
Description:	<ul style="list-style-type: none"> Combined total indicates the total number of account report records in the file, as calculated by the IRS. May not always be provided (for example, will not be provided for “DUP” files).

3.5.5. PooledReportRecordCnt

The “PooledReportRecordCnt” sub-element is generated by the IRS as the total number of pooled reports in the FATCA Report file generating the valid file notification.

Size/Pattern	N/A
Datatype	Integer
Requirement	Optional
Description:	<ul style="list-style-type: none"> Indicates the total number of pooled report records in the file, as calculated by the IRS. May not always be provided (for example, will not be provided for “DUP” files).

3.6. HCTATreatyStampTxt

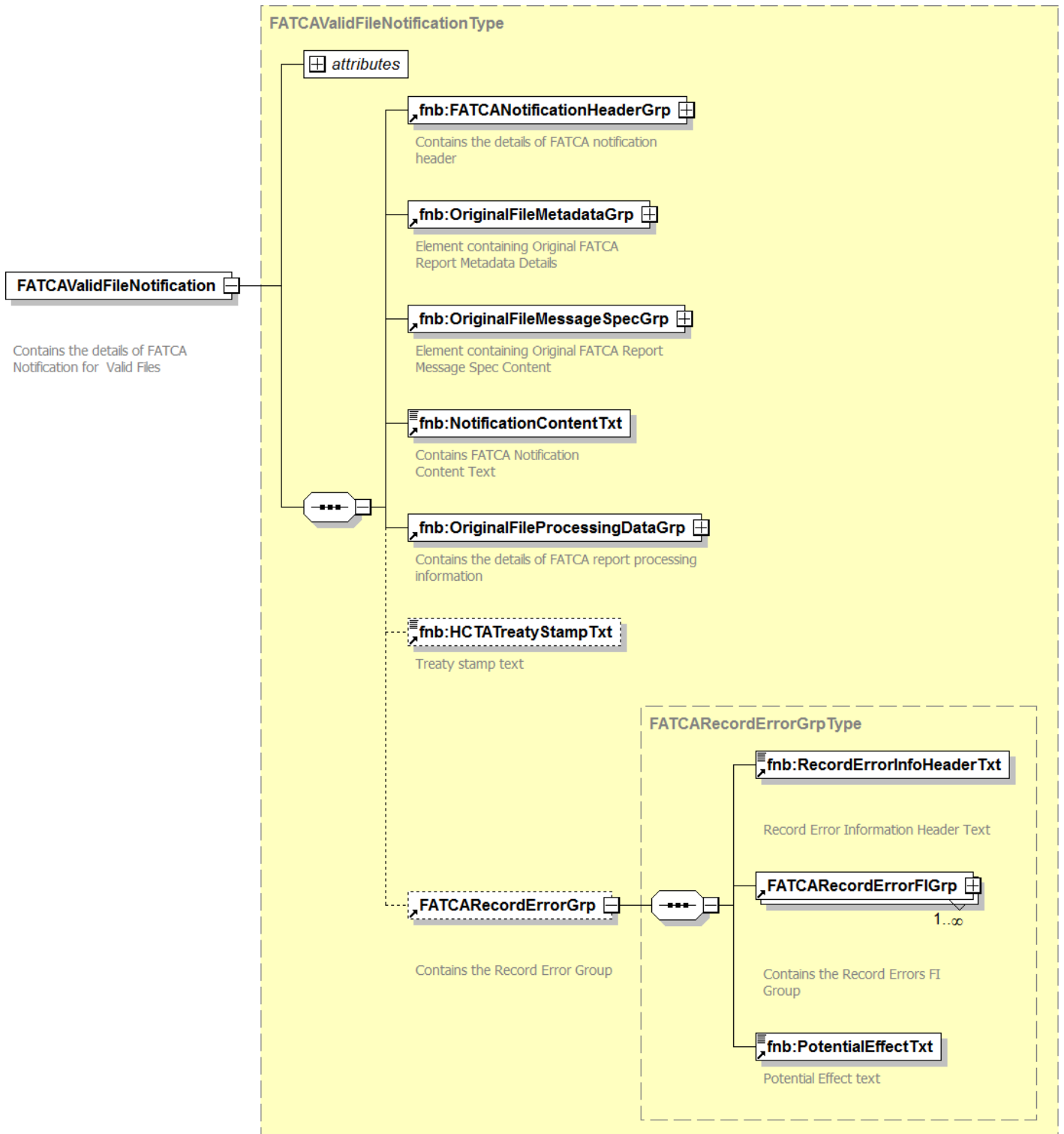
The “HCTATreatyStampTxt” sub-element is documented in Section 2.5.

3.7. FATCARecordErrorGrp

The “FATCARecordErrorGrp” data elements provide full information on any record-level errors present in the file. These are optional elements and only included if there are record errors to be reported to the

FATCA Filer, with one FATCARecordErrorGrp provided per file, as needed. There are 3 sub-elements The FATCARecordErrorGrp is depicted in Figure 11.

Figure 11: FATCARecordErrorGrp Type Layout



3.7.1. FATCARRecordInfoHeaderTxt

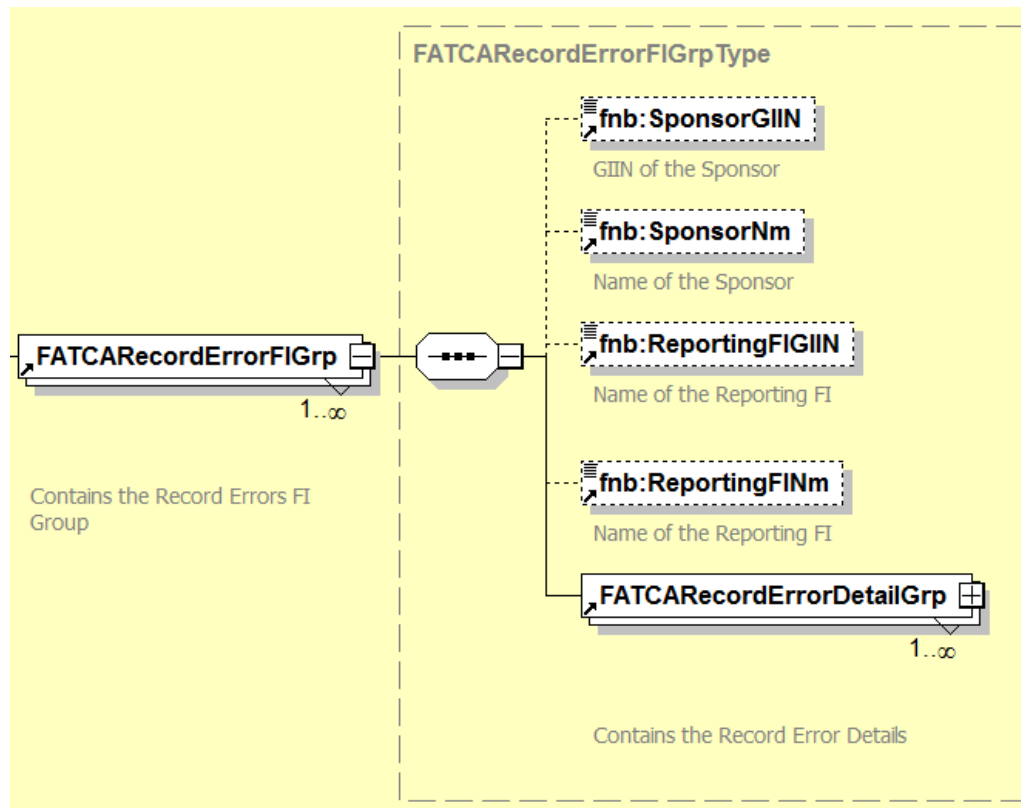
The “FATCARRecordHeaderTxt” data element advises the filer that errors were detected and provides error details organized by FI.

Size/Pattern	4000 characters
Datatype	StringMax4000Type
Requirement	Required
Description:	<ul style="list-style-type: none"> Provides a message advising the filer of record errors, and that record error descriptions will be organized by FI. Example: “Record level error details from the file submitted are provided and are organized by financial institution.”

3.7.2. FATCARRecordErrorFIGrp

The “FATCARRecordErrorFIGrp” data element, illustrated in Figure 12, provides a description of record errors and the names and GIINs of the Sponsor and Reporting FIs linked to the identified errors; these FIs are reporting the accounts and may be responsible for error resolution. There are five sub-elements described below.

Figure 12: FATCARRecordErrorFIGrp Type Layout



3.7.2.1. SponsorGIIN

The “SponsorGIIN” sub-element provides the Sponsor GIIN, if available, for the record in error. This is an optional data element, and will not be provided if there is a field-level error involving the Sponsor GIIN.

Size/Pattern	19 character GIIN format
Datatype	FATCAEntityIdType
Requirement	Optional
Description:	<ul style="list-style-type: none"> • Provides the Sponsor GIIN in valid GIIN format. • Will be taken from the FATCA/ReportingGroup/Sponsor/TIN data element from the record in question. • Will not be provided if there is a field-level error involving the Sponsor GIIN (such as invalid format).

3.7.2.2. SponsorNm

The “SponsorNm” sub-element provides the name of the Sponsor, if available, for the record in error. This is an optional data element, and will not be provided if there is a field-level error involving the Sponsor name.

Size/Pattern	200 characters
Datatype	StringMax200Type
Requirement	Optional
Description:	<ul style="list-style-type: none"> • Provides the Sponsor name. • Will be taken from the FATCA/ReportingGroup/Sponsor/Name data element from the record in question. • Will not be provided if there is a field-level error involving the Sponsor name.

3.7.2.3. ReportingFIGIIN

The “ReportingFIGIIN” sub-element provides the Reporting FI GIIN or EIN for the record in error. This is an optional data element, and will not be provided if there is a field-level error involving the Reporting FI GIIN or EIN.

Size/Pattern	19 character GIIN format (for GIIN) or 9-numeric characters (for EIN)
Datatype	FATCAEntityIdType
Requirement	Optional
Description:	<ul style="list-style-type: none"> • Provides the Reporting FI GIIN or EIN in valid format • Will be taken from the FATCA/ReportingFI/TIN data element from the record in question. • Will not be provided if there is a field-level error involving the Reporting FI GIIN or EIN (for example, invalid format).

3.7.2.4. ReportingFINm

The “ReportingFINm” sub-element provides the name of the Reporting FI, if available, for the record in error. This is an optional data element, and will not be provided if there is a field-level error involving the Reporting FI name.

Size/Pattern	200 characters
Datatype	StringMax200Type
Requirement	Optional
Description:	<ul style="list-style-type: none"> Provides the Reporting FI name. Will be taken from the FATCA/ReportingFI/Name data element from the record in question. Will not be provided if there is a field-level error involving the Reporting FI name.

3.7.2.5. FATCARecordErrorDetailGrp

The “FATCARecordErrorDetailGrp” sub-element provides basic descriptive and identifying information on the record in which errors were detected, the type of record level error detected, details on any field level errors within the record that require correction, and corrective action needed to address the errors identified. There are 8 sub-elements The FATCARecordErrorDetailGrp is depicted in Figure 13. The eight sub-elements in the FATCARecordErrorDetailGrp are described in the following subsections.

3.7.2.5.1. FATCAReportTypeCd

The “FATCAReportTypeCode” sub-element is generated by the IRS to indicate the type of record, account report, pooled, or nil report, in the FATCA Report file in which the IRS has detected a record error. This is an enumerated data element, with only three valid values shown in the table.

Size/Pattern	Character Enumeration codes
Datatype	String
Requirement	Required
Description:	<ul style="list-style-type: none"> Element identifies the type of FATCA report filed. The valid type codes to be sent by the IRS are: ACCOUNT_REPORT: Account Report POOL_REPORT: Pooled Report NIL_REPORT: Nil Report

3.7.2.5.2. DocTypeIndicCd

The “DocTypeIndicCd” sub-element is generated by the IRS to provide the DocTypeIndic value from the erroneous record (whether the record is NEW, CORRECTED, AMENDED, or VOID filing or test data). This data element has type “FatcaDocTypeIndicType” and is an enumerated data element with eight values.

Size/Pattern	Enumeration codes
Datatype	String
Requirement	Required

Description:	<ul style="list-style-type: none"> • Element identifies the type of FATCA report filed. • The valid type codes to be sent by the IRS are: <ul style="list-style-type: none"> FATCA1: New Record FATCA2: Corrected Record FATCA3: Void Record FATCA4: Amended Record FATCA11: New Test Record FATCA12: Corrected Test Record FATCA13: Void Test Record FATCA14: Amended Test Record
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3.7.2.5.3. DocRefId

The “DocRefId” sub-element is generated by the IRS to provide the DocRefId value from the erroneous record being presorted on.

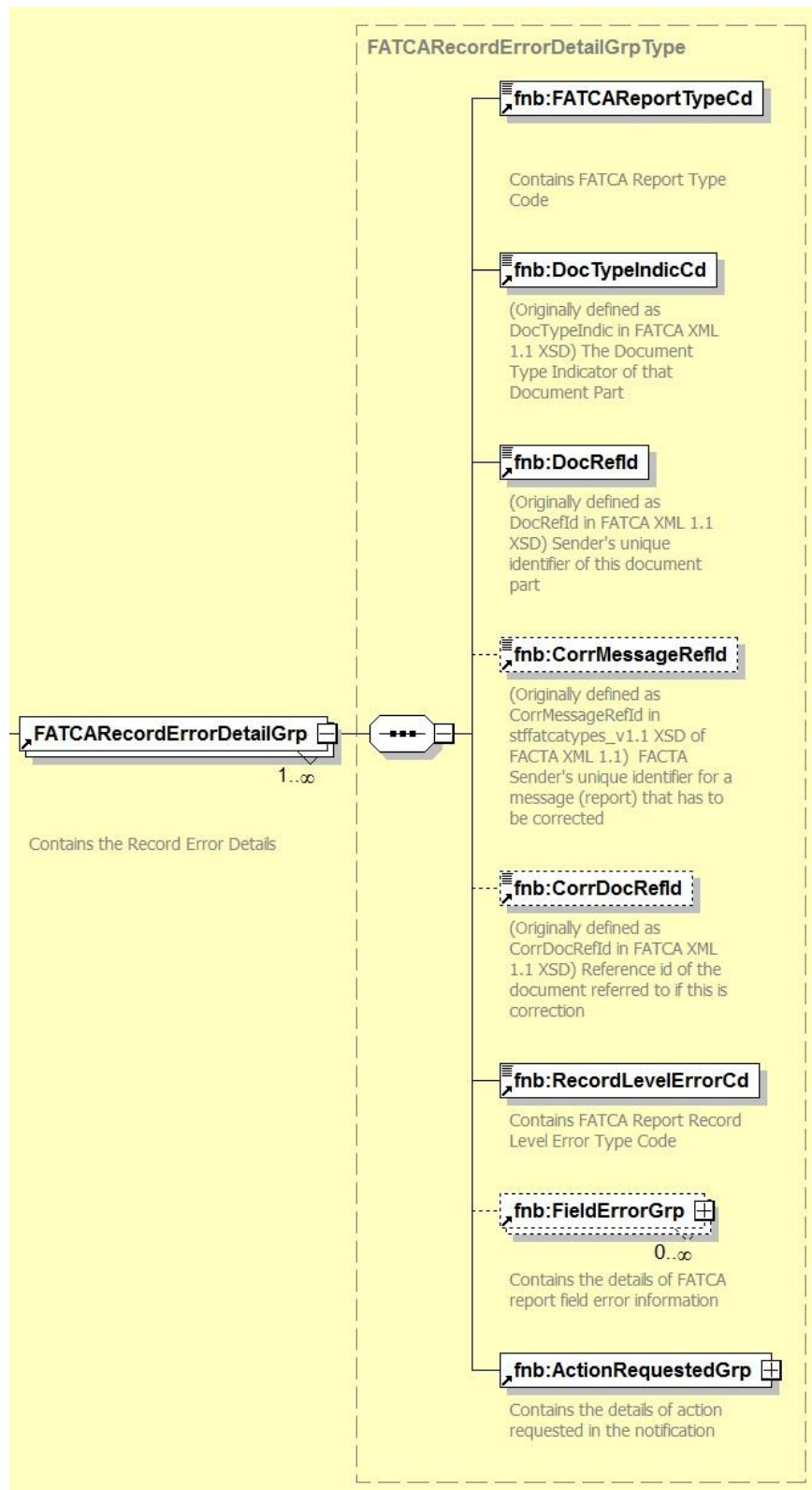
Size/Pattern	200 character string maximum
Datatype	StringMax200Type
Requirement	Required
Description:	<ul style="list-style-type: none"> • Element identifies the erroneous FATCA record within a file. • Naming conventions for DocRefId values are recommended.

3.7.2.5.4. CorrMessageRefId

The “CorrMessageRefId” sub-element is an optional element containing the MessageRefId of the original, corrected, or amended file, in which the erroneous record was identified, that is being replaced. This is an optional element and will be included if and only if the record was submitted as part of a corrected or amended file.

Size/Pattern	200 character string maximum
Datatype	StringMax200Type
Requirement	Optional
Description:	<ul style="list-style-type: none"> • Element identifies the original, corrected, or amended file containing the erroneous FATCA record that is being replaced.

Figure 13: FATCARecordErrorDetailGrp Type Layout



3.7.2.5.5. CorrDocRefId

The “CorrDocRefId” sub-element is an optional element identifying the DocRefId of the original record intended to be replaced by the erroneous record within the corrected or amended file. This is an optional element and will be included if and only if the record was submitted as part of a corrected or amended file.

Size/Pattern	200 character string maximum
Datatype	StringMax200Type
Requirement	Optional
Description:	<ul style="list-style-type: none"> • Element identifies the erroneous FATCA record within a file. • Content must exactly match the character string of the DocRefId impacted by this record.

3.7.2.5.6. RecordLevelErrorCd

The “RecordLevelErrorCd” sub-element provides information on the type of record level error identified.

Size/Pattern	5 character string maximum
Datatype	StringMax5Type
Requirement	Required
Description:	<ul style="list-style-type: none"> • Element provides the code for the record level error identified- • The current Record Level Error Codes to be sent by the IRS are identified in IRS Publication 5189, ICMM Notifications User Guide.

3.7.2.5.7. FieldErrorGrp

The “FieldErrorGrp” sub-element is an optional complex element which provides specific information on the type and location of Field-Level Errors detected within a record. This data element is included only for record-level errors involving Field-Level Errors with data. The Record-Level Errors which will be triggered by Field-Level Errors are those for original account, pooled and nil reports with errors:

- 8001 Pooled Reporting Error
- 8007 Account Reporting Error
- 8013 Nil Reporting Error

FieldErrorGrp elements will only be included in the “FATCARecordErrorDetailGrp” element for these three record-level errors. The sub-elements within each FieldErrorGrp are listed in the table below and described in the following sections.

Ref	Element	Datatype	Cardinality	Requirement
3.7.2.5.7.1	FieldPartNum	Integer	0..1	Optional
3.7.2.5.7.2	FieldLineNum	Integer	0..1	Optional
3.7.2.5.7.3	FieldNm	StringMax200Type	1	Required
3.7.2.5.7.4	FieldErrorCd	StringMax200Type	0..1	Optional
3.7.2.5.7.5	FieldErrorTxt	StringMax4000Type	1	Required

3.7.2.5.7.1. FieldPartNum

The “FieldPartNum” sub-element is an optional element which provides the part number of the Form 8966 in which the Field-Level Error was detected. This element only has meaning in the context of Field-Level Errors identified on paper Forms 8966, and will not be included in any of the Valid File Notifications to be sent by ICMM during 2016 (which are in response to electronically filed FATCA Reports in XML form).

Size/Pattern	N/A
Datatype	Integer
Requirement	Optional
Description:	<ul style="list-style-type: none"> • Will provide the Form 8966 Part number (1 through 5) • Intended for electronic error notifications in response to paper filings (not provided in 2016). • Has no direct application to Field-Level Errors in the XML version of Form 8966 (FATCA reports in XML).

3.7.2.5.7.2. FieldLineNum

The “FieldLineNum” sub-element is an optional element which provides the line number, within the part of the Form 8966 provided in “FieldPartNum”, in which the Field-Level Error was detected. This element only has meaning in the context of Field-Level Errors identified on paper Forms 8966, and will not be included in any of the Valid File Notifications to be sent by ICMM during 2016 (which are in response to electronically filed FATCA Reports in XML form).

Size/Pattern	N/A
Datatype	Integer
Requirement	Optional
Description:	<ul style="list-style-type: none"> • Will provide the Form 8966 line number (1 through 10 maximum for Part 1). • Intended for electronic error notifications in response to paper filings (not provided in 2016). • Has no direct application to Field-Level Errors in the XML version of Form 8966 (FATCA reports in XML).

3.7.2.5.7.3. FieldNm

The “FieldNm” sub-element is a required element which provides the name of the FATCA XML data element or paper Form 8966 entry which is in error. For Field-Level Errors in records from FATCA XML files, the FieldNm value will be the complete path to the data element requiring correction, in the following form:

“/element1/sub-element1.1/ sub-element1.1.1/.../finalsubelement”

This element must be included for Field-Level Errors identified on XML FATCA Reports.

Size/Pattern	200 characters maximum
Datatype	StringMax200Type
Requirement	Required
Description:	<ul style="list-style-type: none"> Provides the name or label of the Form 8966 or FATCA XML file in which the error was detected. For field-level errors found in electronic records the path for the data element will be provided (provided in 2016 Valid File Notifications).

3.7.2.5.7.4. **FieldErrorCd**

The “FieldErrorCd” subelement is an optional data element containing a four-digit code for the type of field error detected in the record. This code is currently not being included on Valid File Notifications.

Size/Pattern	4 numeric characters
Datatype	StringMax200Type
Requirement	Optional (not used in Valid File Notifications for FATCA Report XML files)
Description:	<ul style="list-style-type: none"> Provides a 4-digit error code for the specific field-level error detected. This will NOT be provided in XML valid file notifications transmitted in 2016.

3.7.2.5.7.5. **FieldErrorTxt**

The “FieldErrorTxt” subelement is a required data element containing a text description of the field error detected in the record. (Note: specific error messages included in the “FieldErrorTxt” sub-element are provided in [Publication 5189](#).)

Size/Pattern	4000 characters
Datatype	StringMax4000Type
Requirement	Required
Description:	<ul style="list-style-type: none"> Provides a descriptive message and possibly resolution actions concerning the Field-Level Error reported in this group. This will be provided in XML Valid File Notifications transmitted in 2016.

3.7.2.5.8. **ActionRequestedGrp**

The “ActionRequestedGrp” sub-element is a required data element containing a high level text description of the resolution action requested from the filer. This data element is also provided in File Error Notification and is documented in Section 2.4.

3.7.3. PotentialEffectTxt

The “PotentialEffectTxt” data element informs the FATCA Filer of the potential implications of not correcting the errors documented in the notification.

Size/Pattern	4000 characters
Datatype	StringMax4000Type
Requirement	Required
Description:	<ul style="list-style-type: none">Provides a message advising the filer of the potential consequences of not resolving the errors documented in the notification.

Appendix A: Glossary

Terms	Description
Record	A record is a subset of a file that is specific to an account, pooled, or nil report. A single account report or pool report is equivalent to one paper Form 8966. A record may contain only one account report or pooled report.
Report	A group of records assembled into a single XML instance. A FATCA report may contain zero, one, or many records from one of more FATCA Filers.
File	Records sent to the receiving tax jurisdiction. A file may contain one FATCA report that may consist of zero, one, or many reports.
Transmission	<p>A set or group of files moved through IDES. All transmissions will share a similar structure consisting of multiple files with specific purposes. These files will be zipped into an uncompressed archive using common tools available with common user operating systems (Windows, MacOS, and Linux/Unix). The specific files within the transmission archive structure and their filename conventions sent to IDES are described below:</p> <ol style="list-style-type: none"> 1. Encrypted FATCA Report (from FFI/NFFE/HCTA) or Notification (from IRS): filename has the form <i>[SenderGIIN]_Payload</i>, where <i>SenderGIIN</i> is the IRS-issued GIIN of the sender in full GIIN format. 2. Encrypted AES Key: AES key used to encrypt payload in <i>[SenderGIIN]_Payload</i>: filename has the form <i>[ReceiverGIIN]_Key</i>, where <i>ReceiverGIIN</i> is the GIIN of the recipient whose public key was used to encrypt the HCTA key. 3. Sender Metadata: contains the unencrypted metadata used by IDES to identify the sender and route to the recipient; the filename has the form <i>[SenderGIIN]_Metadata.xml</i>, where <i>SenderGIIN</i> is the GIIN of the sender in full GIIN format.
Payload	The electronic files that are packaged / encrypted / compressed in the format required by IDES and are transmitted to the receiving party by IDES.
Sender Metadata	Sender metadata is the information provided to identify the Sender and to ensure that the recipient can correctly process FATCA Reports or Notifications.
Notification	A Notification is a message sent from the United States Internal Revenue Service (IRS) to an FFI, direct reporting non-financial foreign entity (NFFE), or Host Country Tax Authority (HCTA) in response to the transmission of a FATCA Report from that partner.

Appendix B: Example: Incorrect AES Key Size Notification (NKS)

```

<?xml version="1.0" encoding="UTF-8"?>
<n1:FATCAFileErrorNotification xmlns="urn:fatca:fatcanotificationbase" xmlns:n1="urn:fatca:fatcafileerrornotification"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" version="2.5">
  <FATCANotificationHeaderGrp>
    <FATCANotificationCreateTs>2016-06-10T00:10:00Z</FATCANotificationCreateTs>
    <FATCANotificationRefId>125</FATCANotificationRefId>
    <FATCANotificationCd>NKS</FATCANotificationCd>
    <FATCAEntitySenderId>000000.00000.TA.840</FATCAEntitySenderId>
    <FATCAEntityReceiverId>000000.00000.TA.124</FATCAEntityReceiverId>
    <ContactInformationTxt>http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications</ContactInformationTxt>
  </FATCANotificationHeaderGrp>
  <OriginalFileMetadataGrp>
    <IDESTransmissionId>a7c6363de36f4c2192856b4d3283747c</IDESTransmissionId>
    <IDESSendingTs>2016-06-10T00:00:00Z</IDESSendingTs>
    <SenderFileId>20160609T004725848Z_000000.00000.TA.124.zip</SenderFileId>
    <UncompressedFileSizeKBQty>100000</UncompressedFileSizeKBQty>
  </OriginalFileMetadataGrp>
  <NotificationContentTxt>The IRS could not decrypt the referenced file following download from IDES because the AES-256 key file was either blank,
missing or could not be decrypted, or because the decryption process failed to complete. Please do not submit a request to correct, amend or void any of the
records in this file until you receive a notification that this file has been received as valid. For more information on this notification, including the classification of a
failed file decryption under an intergovernmental agreement (IGA), please see: http://www.irs.gov/Businesses/Corporations/FATCA-Error-
Notifications</NotificationContentTxt>
  <ActionRequestedGrp>
    <ActionRequestedTxt>Please ensure the key/initialization vector file is encrypted using the valid IRS certificate on IDES, and the encrypted file is
included in the IDES transmission packet. Please repost the file to IDES.</ActionRequestedTxt>
    <ActionRequestedDueDateTxt>Your FATCA reporting due date for the prior tax year.</ActionRequestedDueDateTxt>
  </ActionRequestedGrp>
  <HCTATreatyStampTxt>This information is furnished under the provisions of an income tax treaty, tax information exchange agreement (TIEA), or other
agreement for the exchange of information with a foreign government, and its use and disclosure must be governed by the provisions of that treaty, TIEA, or other
agreement.</HCTATreatyStampTxt>
</n1:FATCAFileErrorNotification>

```

Appendix C: Example – Valid File Notification (NVF) without Record Level Errors

The following is an example of the xml text for a “Valid File” Notification with record-level errors. The “FATCARecordErrorGrp” data element and related sub-elements identifying record-level and field-level errors are indicated in the boxed area below. These elements will not be included in the valid file notification for a file that contains no record-level errors. That is, the “FATCARecordErrorGrp” data element is only included in a Valid File Notification if there are record-level errors present in the file.

```
<?xml version="1.0" encoding="UTF-8" standalone="true"?>
-<ns2:FATCAValidFileNotification version="2.5" xmlns:ns4="urn:fatca:fatcafileerrornotification" xmlns:ns3="urn:fatca:fatcapaperrecorderrornotification"
xmlns:ns2="urn:fatca:fatcavalidfilenotification" xmlns="urn:fatca:fatcanotificationbase">
- <FATCANotificationHeaderGrp>
  <FATCANotificationCreateTs>2016-01-31T11:28:21Z</FATCANotificationCreateTs>
  <FATCANotificationRefId>372</FATCANotificationRefId>
  <FATCANotificationCd>NVF</FATCANotificationCd>
  <FATCAEntitySenderId>000000.00000.TA.840</FATCAEntitySenderId>
  <FATCAEntityReceiverId>ABEBBA.99999.SL.756</FATCAEntityReceiverId>
  <ContactInformationTxt>http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications</ContactInformationTxt>
</FATCANotificationHeaderGrp>
- <OriginalFileMetadataGrp>
  <IDESTransmissionId>7a627fec4aec4a2d8397ec836eea783c</IDESTransmissionId>
  <IDESSendingTs>2017-01-31T11:21:17.017Z</IDESSendingTs>
  <SenderFileId>20170131T004725848Z_ABEBBA.99999.SL.756.zip</SenderFileId>
</OriginalFileMetadataGrp>
- <OriginalFileMessageSpecGrp>
  <MessageRefId>5PLDCARJune10AP2DB</MessageRefId>
  <SendingCompanyGIIN>ABEBBA.99999.SL.756</SendingCompanyGIIN>
  <TransmittingCountryCd>CH</TransmittingCountryCd>
  <ReceivingCountryCd>US</ReceivingCountryCd>
  <MessageTypeCd>FATCA</MessageTypeCd>
  <ReportingPeriodDt>2016-12-31Z</ReportingPeriodDt>
</OriginalFileMessageSpecGrp>
  <NotificationContentTxt>The IRS has determined that the referenced file is in a valid format. Individual records submitted within the file have been
processed and any errors detected during processing are provided in the Error Details included. For more information about record level errors,
including their classification under an intergovernmental agreement (IGA), see: http://www.irs.gov/Businesses/Corporations/FATCA-Error-
Notifications</NotificationContentTxt>
- <OriginalFileProcessingDataGrp>
  <FileTypeCd>NEW</FileTypeCd>
  <FinancialInstitutionCnt>1</FinancialInstitutionCnt>
```

```

<RecordCnt>1</RecordCnt>
<DupAccountReportRecordCnt>0</DupAccountReportRecordCnt>
<NonDupAccountReportRecordCnt>0</NonDupAccountReportRecordCnt>
<PooledReportRecordCnt>1</PooledReportRecordCnt>
</OriginalFileProcessingDataGrp>
<HCTATreatyStampTxt>This information is furnished under the provisions of an income tax treaty, tax information exchange agreement (TIEA), or
other agreement for the exchange of information with a foreign government, and its use and disclosure must be governed by the provisions of that
treaty, TIEA, or other agreement.</HCTATreatyStampTxt>
</ns2:FATCAValidFileNotification>

```

Appendix D: Example – Valid File Notification (NVF) with Record Level Error

```

<?xml version="1.0" encoding="UTF-8"?>
<-ns2:FATCAValidFileNotification xmlns="urn:fatca:fatcanotificationbase" xmlns:ns2="urn:fatca:fatcavalidfilenotification"
xmlns:ns3="urn:fatca:fatcapaperrecorderrornotification" xmlns:ns4="urn:fatca:fatcafileerrornotification" version="2.5">
- <FATCANotificationHeaderGrp>
  <FATCANotificationCreateTs>2017-01-22T11:44:17Z</FATCANotificationCreateTs>
  <FATCANotificationRefId>247</FATCANotificationRefId>
  <FATCANotificationCd>NVF</FATCANotificationCd>
  <FATCAEntitySenderId>000000.00000.TA.840</FATCAEntitySenderId>
  <FATCAEntityReceiverId>ABEBBA.99999.SL.756</FATCAEntityReceiverId>
  <ContactInformationTxt>http://www.irs.gov/Businesses/Corporations/FATCA- Error-Notifications</ContactInformationTxt>
</FATCANotificationHeaderGrp>
- <OriginalFileMetadataGrp>
  <IDESTransmissionId>060FZp24O6EdhuqtB1k66sCcx0kM56EX</IDESTransmissionId>
  <IDESSendingTs>2017-01-22T11:38:18.018Z</IDESSendingTs>
  <SenderFileId> 20170122T004725848Z_ABEBBA.99999.SL.756.zip </SenderFileId>
</OriginalFileMetadataGrp>
- <OriginalFileMessageSpecGrp>
  <MessageRefId>1PLDzAM1zzWDRLJuly13</MessageRefId>
  <SendingCompanyGIIN>ABEBBA.99999.SL.756</SendingCompanyGIIN>
  <TransmittingCountryCd>CH</TransmittingCountryCd>
  <ReceivingCountryCd>US</ReceivingCountryCd>
  <MessageTypeCd>FATCA</MessageTypeCd>
  <ReportingPeriodDt>2016-12-31Z</ReportingPeriodDt>

```

</OriginalFileMessageSpecGrp>
 <NotificationContentTxt>The IRS has determined that the referenced file is in a valid format. Individual records submitted within the file have been processed and any errors detected during processing are provided in the Error Details included. For more information about record level errors, including their classification under an intergovernmental agreement (IGA), see: <http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications> </NotificationContentTxt>

- <OriginalFileProcessingDataGrp>

- <FileTypeCd>NEW</FileTypeCd>
- <FinancialInstitutionCnt>1</FinancialInstitutionCnt>
- <RecordCnt>5</RecordCnt>
- <DupAccountReportRecordCnt>0</DupAccountReportRecordCnt>
- <NonDupAccountReportRecordCnt>0</NonDupAccountReportRecordCnt>
- <PooledReportRecordCnt>5</PooledReportRecordCnt>

</OriginalFileProcessingDataGrp>

<HCTATreatyStampTxt>This information is furnished under the provisions of an income tax treaty, tax information exchange agreement (TIEA), or other agreement for the exchange of information with a foreign government, and its use and disclosure must be governed by the provisions of that treaty, TIEA, or other agreement.</HCTATreatyStampTxt>

- <ns2:FATCARecordErrorGrp>

- <RecordErrorInfoHeaderTxt>Record level error details from the file submitted are provided and are organized by financial institution.</RecordErrorInfoHeaderTxt>
- <ns2:FATCARecordErrorFIGrp>

 - <ReportingFIGIIN>ABEBBA.99999.SL.756</ReportingFIGIIN>
 - <ReportingFINm>Union Asset Management Incorporated</ReportingFINm>
 - <ns2:FATCARecordErrorDetailGrp>

 - <FATCAReportTypeCd>ACCOUNT_REPORT</FATCAReportTypeCd>
 - <DocTypeIndicCd>FATCA1</DocTypeIndicCd>
 - <DocRefId>ABEBBA.99999.SL.756.1PLDAM3WsRDLDsocJuly1301</DocRefId>
 - <RecordLevelErrorCd>8007</RecordLevelErrorCd>
 - <FieldErrorGrp>

 - <FieldNm>ReportingGroup/AccountReport/AccountHolder/Organisation/Name;ReportingGroup/AccountReport/AccountHolder/Individual/Name</FieldNm>
 - <FieldErrorTxt>Name of Account Holder or Recipient Not Provided</FieldErrorTxt>
 - </FieldErrorGrp>
 - <ActionRequestedGrp>

<ActionRequestedTxt>Please correct all records with errors. Ensure the corrected record has a CorrDocRefID that matches the DocRefId and a CorrMessageRefID that matches the MessageRefID for the original(s) record submitted for which the IRS is requesting a correction and post the file with corrected records to IDES. If the record has an error in the Reporting FI GIIN, the original record must be voided and a new record submitted to correct the GIIN.</ActionRequestedTxt>

<ActionRequestedDueDateTxt>Correct the errors within 120 days of the date of this notice.</ActionRequestedDueDateTxt>

</ActionRequestedGrp>

</ns2:FATCARecordErrorDetailGrp>

</ns2:FATCARecordErrorFIGrp>

<PotentialEffectTxt>Failure to correct errors by the date required may result in a determination by the IRS that the Financial Institution has defaulted under its FFI Agreement and/or is in Significant Non-Compliance with the terms of the IGA.</PotentialEffectTxt>

</ns2:FATCARecordErrorGrp>

</ns2:FATCAValidFileNotification>