Common errors identified by the IRS on FATCA submissions

The IRS has identified a number of common errors included in the 2016 FATCA reports submitted to them. Guidance is given below on how to resolve them in order to ensure that Financial Institutions are not required to amend their reports at a later date.

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1. TIN not populated (Error code 8007)

> The report does not contain a Tax Identification Number (TIN) for some or all of the reporting FI's, individuals, organisations, substantial owners, intermediaries or sponsors.

At least one of the above elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or in US TIN format.

For a GIIN the value is formatted as (XXXXXX.XXXXX.XX.XXX); -
For a TIN the value is formatted as (XXX-XX-XXXX), (XX-XXXXXXX), or (XXXXXXXXX)

Under the terms of the Jersey/US Intergovernmental Agreement (IGA), Jersey Reporting Financial Institutions (RFIs) had until 1 January 2017 to obtain the US TIN of any accountholders and/or controlling persons, however, in the absence of a valid TIN, the accountholder and/or controlling person's date of birth must be provided instead.

Until such time as the RFI holds a valid US TIN, the default TIN, nine zeros ("000000000") should be entered in the TIN field on the report to show that a valid TIN is not yet held.

2. TIN not valid (Error code 8007)

> The report does not contain a Tax Identification Number (TIN) in a valid format for some or all of the reporting FI's, individuals, organisations, substantial owners, intermediaries or sponsors.

At least one of the above elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or in US TIN format.

For a GIIN the value is formatted as (XXXXXX.XXXXX.XX.XXX); -
For a TIN the value is formatted as (XXX-XX-XXXX), (XX-XXXXXXX), or (XXXXXXXXX)

3. GIIN not populated (Error code 8007)

> The report does not contain a Tax Identification Number (TIN) for some or all of the reporting FI's, individuals, organisations, substantial owners, intermediaries or sponsors.

At least one of the above elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or in US TIN format.

For a GIIN the value is formatted as (XXXXXX.XXXXX.XX.XXX); -
For a TIN the value is formatted as (XXX-XX-XXXX), (XX-XXXXXXX), or (XXXXXXXXX)

Even if the sending company details are the same as those of the Reporting FI, the Reporting FI element must be completed in full, including the FI's GIIN.

For more information regarding the GIIN format, please see the full description in the GIIN composition document issued by the IRS at:
https://www.irs.gov/PUP/businesses/corporations/giin_composition.pdf

Non-GIIN filers (that is, entities that are not required to have a GIIN, such as third party preparers or commercial software vendors) are required to obtain a FATCA Identification Number (FIN) to be used in lieu of a GIIN to access IDES for FATCA reporting.

4. GIIN format not valid for Filer, Sponsor or Intermediary (Error code 8007)

> The Global Intermediary Identification Number (GIIN) for the Filer or Intermediary must be populated and in the valid format: XXXXXX.XXXXX.XX.XXX.
>
> The Global Intermediary Identification Number (GIIN) for the Sponsor must be populated and in the valid format: XXXXXX.XXXXX.SP.XXX.

For at least one of the Reporting FI, Sponsor or Intermediary/TIN elements populated, the TIN/IssuedBy attribute must be null or the *value* populated = US, with the TIN element value that is either a valid GIIN or in US TIN format.

For a GIIN the value is formatted as (XXXXXX.XXXXX.XX.XXX); -
For a TIN the value is formatted as (XXX-XX-XXXX), (XX-XXXXXXX), or (XXXXXXXXX)

5. GIIN does not match registered entity for Filer, Sponsored Entity or Intermediary (Error code 8007)

> The GIIN provided for Reporting FI, Sponsor or Intermediary does not match to a GIIN for a registered entity on the FATCA FFI list.

The FFI List is issued by the IRS and includes all financial institutions, direct reporting non-financial foreign entities and branches that have submitted a registration and have been assigned a Global Intermediary Identification Number (GIIN) at the time the list was compiled. The list is compiled on a monthly basis and published on the first day of each month.

6. City or Town not populated (Error code 8007)

> The AddressFix/City data elements must be populated with the City.

The city or town for the Account Holder, Payee and Reporting FI must always be included, whether the <AddressFree> field and/or <AddressFix> elements are used.

7. City or Town not provided for Account Holder, Recipient or Asset owner (Error code 8007)

> The AddressFix/City data elements must be populated with the City.

The city or town for the Account Holder (individual or organisation), Substantial Owner

(individual or organisation), Sponsor or Intermediary must always be included, whether the <AddressFree> field and/or <AddressFix> elements are used.

8. Filer Category multiple codes (Error code 8007)

The Reporting FI/FilerCategory element cannot be populated if the Sponsor/FilerCategory elements are populated.

If the Sponsor section is within the file, the Filer Category element must be populated there, however if there is no Sponsor section the Filer Category element must be populated in the Reporting FI section.

9. Filer Category not populated (Error code 8007)

Either the Sponsor section or the Reporting Fi section of the report must contain the Filer Category element and it must be populated.

If the Sponsor section is within the file, the Filer Category element must be populated there, however if there is no Sponsor section the Filer Category element must be populated in the Reporting FI section.

10. Filer Category not valid (Error code 8007)

The Filer Category value is invalid for Sponsor or Reporting FI.

The following table explains the Filer Category element and value.

If the financial institution reporting the account is a:	FilerCategory for element	FilerCategory Value
PFFI (other than a Reporting Model 2 FFI and including a U.S. branch of a PFFI not treated as a U.S. person)	Reporting FI	FATCA601
RDC FFI (including a Reporting Model 1 FFI) Note: If an HCTA in a Model 1 IGA jurisdiction is sending information on accounts maintained by a Reporting Model 1 FFI, use filer category FATCA602 (RDC FFI).	Reporting FI	FATCA602

Limited Branch or Limited FFI	Reporting FI	FATCA603
Reporting Model 2 FFI	Reporting FI	FATCA604
Qualified Intermediary (QI), Withholding Foreign Partnership (WP), or Withholding Foreign Trust (WT)	Reporting FI	FATCA605
Direct Reporting NFFE	Reporting FI	FATCA606
Sponsoring Entity of a Sponsored FFI	Sponsor	FATCA607*
Sponsoring Entity of a Sponsored Direct Reporting NFFE	Sponsor	FATCA608*
Trustee of a Trustee-Documented Trust	Sponsor	FATCA609*
Withholding Agent (including a U.S. branch of a PFFI, Reporting Model 1 FFI, Reporting Model 2 FFI, or RDC FFI treated as a U.S. person, and a U.S. branch of a Reporting Model 1 FFI (including any other RDC FFI) or Limited FFI that is not treated as a U.S. person)	Reporting FI	FATCA610
Territory Financial Institution treated as a U.S. person	Reporting FI	FATCA611

FATCA610 should be used by a ReportingFI that is a withholding agent, or is filing in the same manner as a withholding agent, including:

 A U.S. branch of a PFFI that is treated as a U.S. person;

 A U.S. branch of a Reporting Model 2 FFI that is treated as a U.S. person;

 A U.S. branch of a Reporting Model 1 FFI (whether or not the U.S. branch is treated as a U.S. person);

 A U.S. branch of an RDC FFI (whether or not the U.S. branch is treated as a U.S. person); and

 A U.S. branch of a Limited FFI that is not treated as a U.S. person.

11. Account Holder Type not valid (Error code 8007)

This error may be caused by one of two conditions:

1. The ReportingFI/FilerCategory element cannot be populated with (FATCA606) if the AccountHolderType element related to the ReportingFI is not populated with (FATCA105), or

2. The AccountHolderType element value of (FATCA106) is reserved and is not to be used in FATCA reporting to the IRS

The following table provides the Account Holder Type values.

Value	Description
FATCA101	Owner Documented FFI with specified US owners (ODFFI)
FATCA102	Passive NFFE with substantial US owners (or controlling persons under an applicable IGA)

FATCA103	Non-Participating FFI (NPFFI)
FATCA104	Specified US person
FATCA105	Direct Reporting NFFE
FATCA106	For US Government use only (Attention FIs and HCTAs: Restricted Do Not Use)

12. Name not populated (Error code 8007)

The ReportingFI/Name element must be populated with the name of the Reporting FI.

<p align="center">and/or</p>

The Sponsor/Name element must be populated with the name of the Sponsor.

13. Name of Account Holder, Recipient, or Intermediary not provided (Error code 8007)

The AccountHolder/Individual/Name element must be populated with the account holder's name

<p align="center">and/or</p>

The AccountHolder/Organisation/Name element must be populated with the account holder's
Name

<p align="center">and/or</p>

The Intermediary/Name element must be populated with the name of the Intermediary.

14. Pooled Reporting Error (Error code 8001)

One or more field-level errors were found on the indicated pooled reporting record.

A pooled report is not a valid reporting type for Jersey reporting Financial Institutions (as it does not apply to the US/Jersey IGA). The "pool report" Data element should be removed and the report re submitted as an amended report.

15. Duplicate Pooled Report Record (Error code 8002)

A duplicate pooled report was received, based on the Message RefID and DocrefID values in the record.

A pooled report is not a valid reporting type for Jersey reporting Financial Institutions (as it does not apply to the US/Jersey IGA).

The filer should research the duplicate record to determine if it is genuinely a duplicate record. If a duplicate record then the "pool report" Data element should be removed.

If not a duplicate report then the "pool report" Data element should be removed and the report re submitted as an amended report.

16. Duplicate Pooled Report Record (Error code 8003)

One or more field-level errors were found on the indicated pooled report record which was submitted as a correction to a prior account report record.

To correct a corrected pooled report record with an error, the filer should consult the field-level error messages on the original record error report for the pooled report record the filer is attempting to correct (record error code 8001), and resubmit a corrected record for the original record which addresses the specific field -level errors in the original record.

17. Pooled report Correction without matching original (Error code 8004)

The filer submitted a corrected pooled report, but the values in the CorrMessageRefId and CorrDocRefId fields did not correspond to a pooled report previously received.

The filer should review the CorrMessageRefId and CorrDocRefId fields of the submitted file to determine if it should be resubmitted with CorrMessageRefId and CorrDocRefId values corresponding to a record with errors

18. Void Pooled report without matching original (Error code 8005)

The filer submitted a void pooled report, but the values in the CorrMessageRefId and CorrDocRefId fields did not correspond to a pooled report previously received.

The filer should review the CorrMessageRefId and CorrDocRefId fields of the submitted file to determine if it should be resubmitted with CorrMessageRefId and CorrDocRefId values corresponding to a previously submitted file.

19. Amended Pooled report without matching original (Error code 8006)

The filer submitted an amended pooled report, but the values in the CorrMessageRefId and CorrDocRefId fields did not correspond to a pooled report previously received.

The filer should review the CorrMessageRefId and CorrDocRefId fields of the submitted file to determine if it should be resubmitted with CorrMessageRefId and CorrDocRefId values corresponding to a previously submitted file.

20. Duplicate Account Report Record (Error code 8008)

> A duplicate account report was received, based on the MessageRefId and DocRefId values in the record.

The filer should review the duplicate record to determine if it should be resubmitted with unique identifiers.

21. Account Report Correction with error (Error code 8009)

> One or more field-level errors were found on the indicated account report record which was submitted as a correction to a prior account report record.

To correct a corrected account report record with an error, the filer should consult the field-level error messages on the original record error report for the account report record the filer is attempting to correct (record error code 8007), and resubmit a corrected record for the original record which addresses the specific field-level errors in the original record.

22. Account Report Correction without matching original (Error code 8010)

> The filer submitted a corrected account report, but the values in the CorrMessageRefId and CorrDocRefId fields did not correspond to a pooled report previously received.

The filer should review the CorrMessageRefId and CorrDocRefId fields of the submitted file to determine if it should be resubmitted with CorrMessageRefId and CorrDocRefId values corresponding to a record with errors.

23. Void Account Report without matching original (Error code 8011)

> The filer submitted a void account report, but the values in the CorrMessageRefId and CorrDocRefId fields did correspond to a pooled report previously received.

The filer should review the CorrMessageRefId and CorrDocRefId fields of the submitted file to determine if it should be resubmitted with CorrMessageRefId and CorrDocRefId values corresponding to a previously submitted file.

24. Amended Account Report without matching original (Error code 8012)

The filer submitted an amended account report, but the values in the CorrMessageRefId and CorrDocRefId fields did not correspond to a pooled report previously received.

The filer should review the CorrMessageRefId and CorrDocRefId fields of the submitted file to determine if it should be resubmitted with CorrMessageRefId and CorrDocRefId values corresponding to a previously submitted file.

25. Nil Reporting Error (Error code 8013)

One or more field-level errors were found on the indicated nil report.

Correct field level errors and resubmit.

26. Duplicate Nil report record (Error code 8014)

A duplicate nil report was received, based on the MessageRefId and DocRefId values in the record.

The filer should review the duplicate nil record to determine if a nil report was previously sent; no follow-up action is needed if an earlier nil report was received without errors

27. Nil Report Correction with Error (Error code 8015)

One or more field-level errors were found on the indicated nil report record which was submitted as a correction to a prior nil report record.

To correct a nil report record with an error, the filer should consult the field-level error messages on the original record error report for the nil report record the filer is attempting to correct (record error code 8013), and resubmit a corrected record which addresses the specific field-level errors in the original record.

28. Nil Report Correction without Matching Original (Error code 8016)

The filer submitted a corrected nil report, but the values in the CorrMessageRefId and CorrDocRefId fields did not correspond to a pooled report previously received. 10

The filer should review the CorrMessageRefId and CorrDocRefId fields of the submitted file to determine if it should be resubmitted with CorrMessageRefId and CorrDocRefId values corresponding to a nil report record with errors

29. Void Nil Report without Matching Original (Error code 8017)

The filer submitted a void nil report, but the values in the CorrMessageRefId and CorrDocRefId fields did not correspond to a pooled report previously received.

The filer should review the CorrMessageRefId and CorrDocRefId fields of the submitted file to determine if it should be resubmitted with CorrMessageRefId and CorrDocRefId values corresponding to a previously submitted file.

30. Amended Nil Report without Matching Original (Error code 8018)

The filer submitted an amended nil report, but the values in the CorrMessageRefId and CorrDocRefId fields did not correspond to a pooled report previously received.

The filer should review the CorrMessageRefId and CorrDocRefId fields of the submitted file to determine if it should be resubmitted with CorrMessageRefId and CorrDocRefId values corresponding to a previously submitted file.

For any enquiries regarding FATCA submissions please email AEOI@gov.je .