

Filing Guidelines for Foreign Account Tax Compliance Act (FATCA)

Part 38-03-25

Document last updated February 2023

A more recent version of this manual is available

Table of Contents

1.	Section 1: Customer Registering for FATCA	3
1.1	Register a FATCA Reporting Obligation	3
2.	Section 2: Agents Registering Clients For FATCA.....	10
2.1	Registering an existing Client for a FATCA Reporting Obligation	10
2.2	Agent linking to new Customers/Clients for Reporting Obligations.....	21
3.	Section 3 – Customer Submitting FATCA Returns	29
3.1	Customer Submitting Nil FATCA Return.	29
3.2	Customer Submitting FATCA XML File	35
4.	Section 4 – Agent Submitting FATCA Returns	41
4.1	Agent Submitting Nil FATCA Return.	41
4.2	Agent Submitting FATCA XML File	46
5.	Appendix I – ROS Registration & Reporting Entity Registration.....	52
5.1	Register for ROS.....	52
5.2	Register as a Reporting Entity	53
6.	Appendix II – Agent Creating Reporting Entity Number.....	54
6.1	Creating a Reporting Entity as an Agent.....	54
7.	Appendix III – FATCA Additional Schema Guidance	63
7.1	XML schema element reference – MessageRefID	63
7.2	Alternative MessageRefID Naming Convention	64
7.3	XML Schema element reference – DocRefID.....	64
7.4	Alternative DocRefID Format	65
7.5	XML schema element reference – BirthDate	70
7.6	XML schema element reference – TIN	70
7.7	XML schema element reference – FilerCategory	74
7.8	Character Encoding	75
7.9	ROS Valid Characters	75
7.10	FATCA XML forbidden and restricted characters	75
7.11	Pooled Reporting.....	76
7.12	Correcting, Voiding and Amending FATCA Submissions - Sample XML Files	76
7.13	Passive NFFE which is not a US Entity	77
	Appendix IV – Setting Sub-User Permissions on ROS	79

Executive Summary

These guidelines are designed to provide information in relation to FATCA Reporting in Ireland.

1. Section 1: Customer Registering for FATCA

1.1 Register a FATCA Reporting Obligation

This step can only be completed once the Customer is registered for ROS. If the Customer is not registered for ROS, refer to Appendix I, Section 5.1.

If the Customer is only being registered with Revenue in order to file a FATCA report to fulfil their FATCA Reporting Obligations (i.e. they do not have a tax obligation in Ireland) please refer to Appendix I, Section 5.2 in order to obtain a Reporting Entity Number.

For queries relating to registering a Reporting Obligation, please contact Revenue's VIMA (VIES, Intrastat and Mutual Assistance) office:

- **Via MyEnquiries, selecting AEOI (Automatic Exchange of Information) and FATCA**
- Telephone at **+353 42 9353337**

Follow steps 1.1.1 to 1.1.10 to register a **FATCA Reporting Obligation**.

1. Log into ROS.
2. Under the “My Services” tab, select “Manage Reporting Obligations” from the Other Services section.

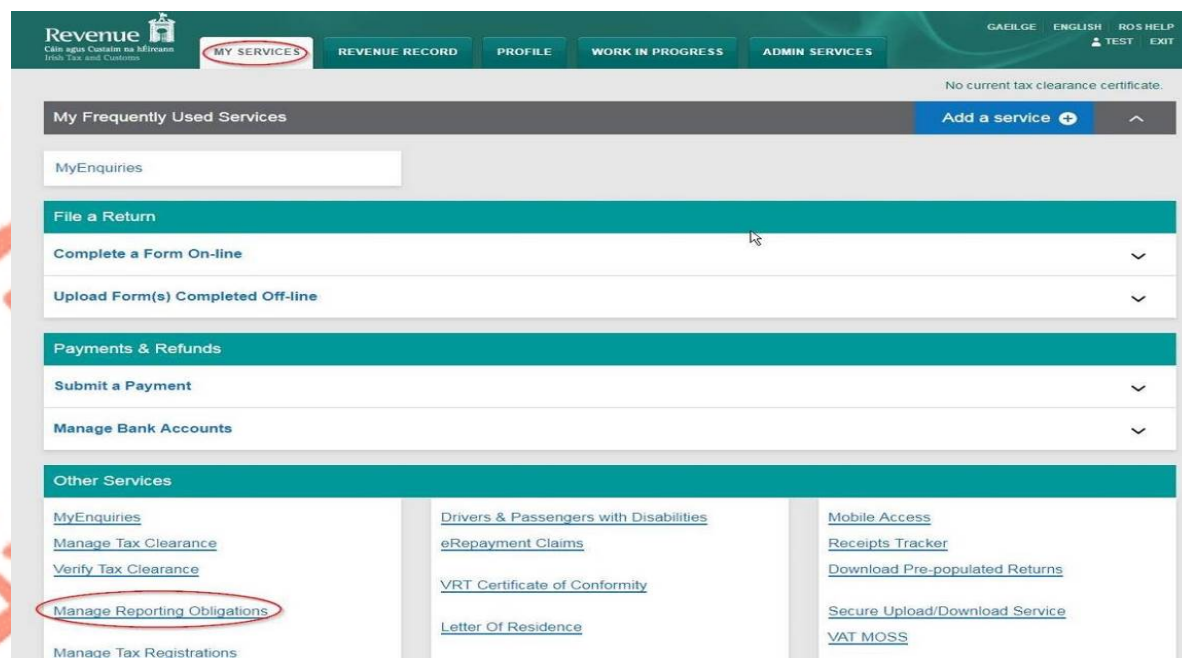


Figure 1: Manage Reporting Obligations screen

3. Select “Register” opposite “FATCA”.

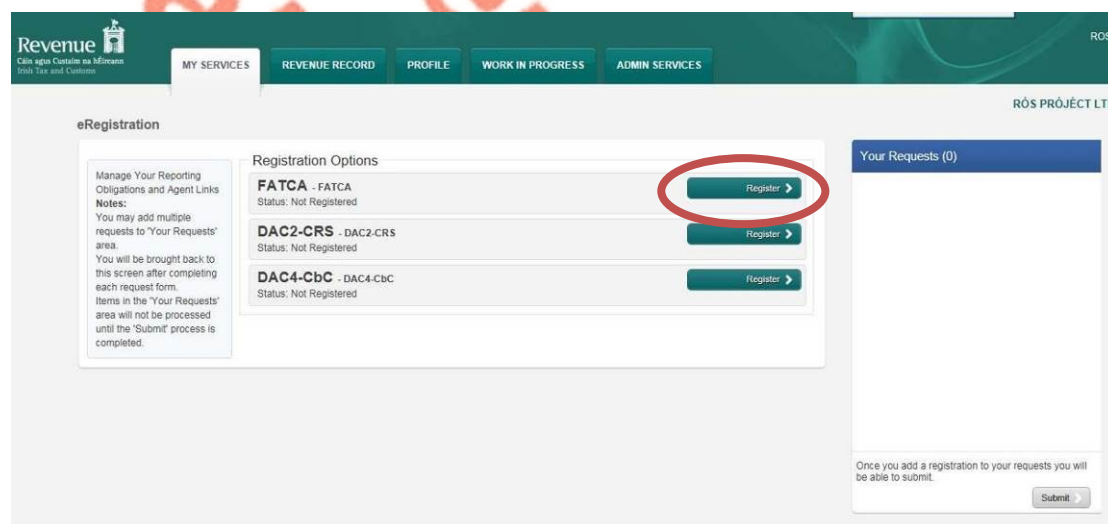


Figure 2: FATCA registration screen

4. Enter the registration date in the format DD/MM/YYYY (i.e. start date of reporting obligation). Enter “Global Intermediary Identification Number (GIIN)” and click “Add To Your Requests”.

Note: The date entered must not be later than current date.

FATCA Registration

* Denotes a required field

Registration Date (DD/MM/YYYY) *

GIIN means a Global Intermediary Identification Number assigned to a PFFI or Registered Deemed Compliant FFI, assigned by IRS. Format: XXXXXX.XXXXX.XX.XXX.
More information in Appendix D at <http://www.irs.gov/pub/irs-pdf/p5147.pdf>

Global Intermediary Identification Number (GIIN) *

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------

Figure 3: FATCA GIIN registration screen

A more recent version of this manual is available.

- The registration request will be added to “Your Requests” on the right-hand side of the screen. Click “Submit”.

Revenue
Report Online to Inform
to Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

ADAM INDV-1 TESTER INDV

Registration

Manage Your Reporting Obligations and Agent Links
Notes:
You may add multiple requests to 'Your Requests' area.
You will be brought back to this screen after completing each request form.
Items in the 'Your Requests' area will not be processed until the 'Submit' process is completed.

Registration Options

FATCA - FATCA
Status: In Requests
Create Registration >

DAC2-CRS - DAC2-CRS
Status: Active
Number: [redacted]
Agent: n/a
Register >

DAC4-CbC - DAC4-CbC
Status: Not Registered
Register >

Your Requests (1)

Registration
FATCA (p-14418181814)
Edit Cancel

Once you add a registration to your requests you will be able to submit.
Submit >

Figure 4: Submitting FATCA registration screen

- Click “Sign and Submit”.

eRegistration

Summary

FATCA Reporting Obligation (New)

< Back Sign and Submit >

Figure 5: FATCA sign and submit screen

- The Customer will be redirected to the Sign & Submit screen. Enter the ROS Password and click “Sign and Submit”.

Figure 6: FATCA sign and submit password screen

- The Customer will receive a ROS Acknowledgement and a Notice Number, which the Customer may wish to print for their records. Click “OK”.

Figure 7: FATCA registration ROS acknowledgement screen

- The Customer will receive a new notification in their Revenue Record to confirm the Customer has been registered for a FATCA Reporting Obligation. Click on the Notice Number for confirmation of the registration.

The screenshot displays the Revenue Record interface. At the top, the 'REVENUE RECORD' tab is highlighted. The main content area shows an 'Inbox Messages' section with a yellow notification banner. Below the banner is a search filter section with dropdown menus for 'Search by', 'Tax Type/Duty/Rep. Oblig.', and 'Document Type', along with an 'Include Archive' checkbox and a 'Search' button. A table below the search section lists messages, with the first message's 'Notice No.' (4242399549J) circled in red. The table has columns for 'Notice No.', 'Customer Name', 'Regn./Trader No./Doc ID', 'Tax Type/Duty/Rep. Oblig.', 'Document Type', 'Period Begin', and 'Issued Date'. Below the table are 'Archive', 'Export', and 'Print' buttons. The footer contains 'Revenue Home', 'ROS Help', 'Accessibility', 'Certificate Policy and Practice Statements', 'Privacy Policy', and 'Terms & Conditions'.

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
4242399549J				Reporting Entity Registr	NA	23/06/2020

Figure 8: FATCA Revenue Record screen

10. The following notice will appear which the Customer may wish to print for their records.

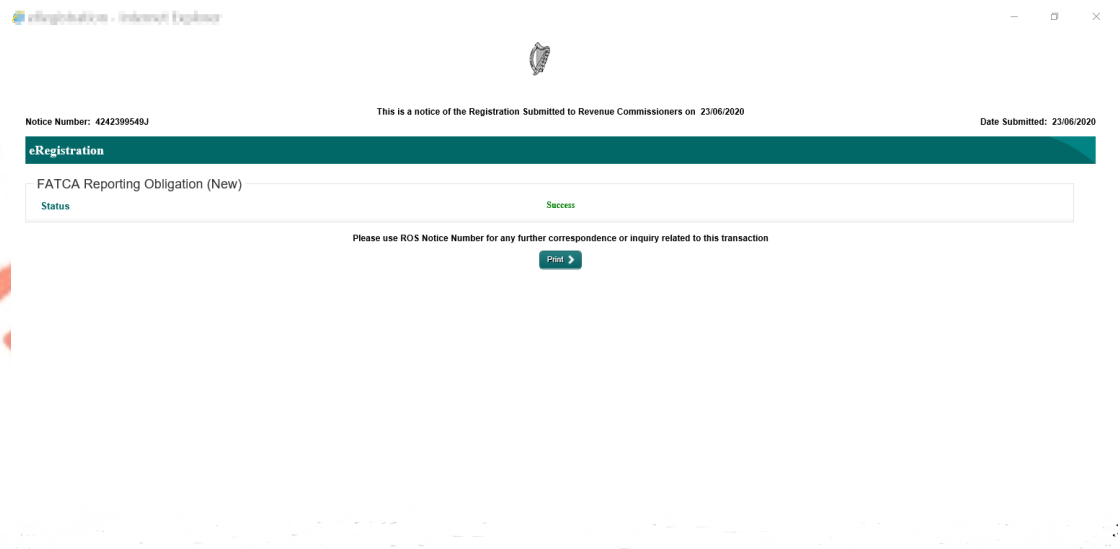


Figure 9: FATCA print registration confirmation screen

After completion of this process, the customer should allow up to 3 working days for the FATCA reporting obligation to be registered.

2. Section 2: Agents Registering Clients For FATCA

This section is only relevant where the user of the system is an Agent. If the user of the system is a Customer, please refer to Section 1 above.

2.1 Registering an existing Client for a FATCA Reporting Obligation

To link to an existing Tax Registration or Reporting Entity for whom you are not current Agents, please refer to **Section 2.2 – Agent linking to new Customers/Clients for Reporting Obligations.**

For queries relating to registering a Reporting Obligation, please contact Revenue's VIMA (VIES, Intrastat and Mutual Assistance) office:

- Via **MyEnquiries**, selecting **AEOI (Automatic Exchange of Information) and FATCA**
- Telephone at **+353 42 9353337**

Follow steps 2.1.1 to 2.1.16 to register a FATCA Reporting Obligation.

1. Log into ROS.
2. Under the “TainServices” tab, locate the Customer using Client Search or Client List.

Agent will be redirected to the “Client Services” tab for the relevant Customer. “Reporting Obligations” must be ticked.

The screenshot shows the 'Tain Services' interface with the following sections:

- Find Clients:** Includes 'Client Search' with radio buttons for 'Tax Registrations' and 'Reporting Obligations' (highlighted), a 'FATCA' dropdown (highlighted), and an 'Enter registration no.' input field (highlighted). It also features 'Your Client List' with 'View Client List' and 'Export Client List' buttons, and 'Last 10 Clients Accessed' with a list of client details.
- Manage Tax Registrations:** Includes 'Manage Client Registrations' with 'Tax Registrations' and 'Reporting Obligations' radio buttons, and 'Register New Revenue Customer' with a 'Register New Revenue Customer' button.
- Properties:** Includes 'Find Properties' with 'View Property List' and 'Export Property List' buttons.
- Upload Form(s) Completed Offline:** Includes a 'Select a return type' dropdown.
- Agent Employer Services:** Includes 'Request RPNs by file upload' and 'Submit payroll by file upload' links.
- Other Services:** Includes 'MyEnquiries', 'P2C Search', 'Mobile Access', 'Manage Financial Statements', 'Upload Multiple Financial Statements', and 'Trust Register Functions' links.

Figure 10: Tain Services select client screen

3. Select “Manage Reporting Obligations” from the Other Services section.

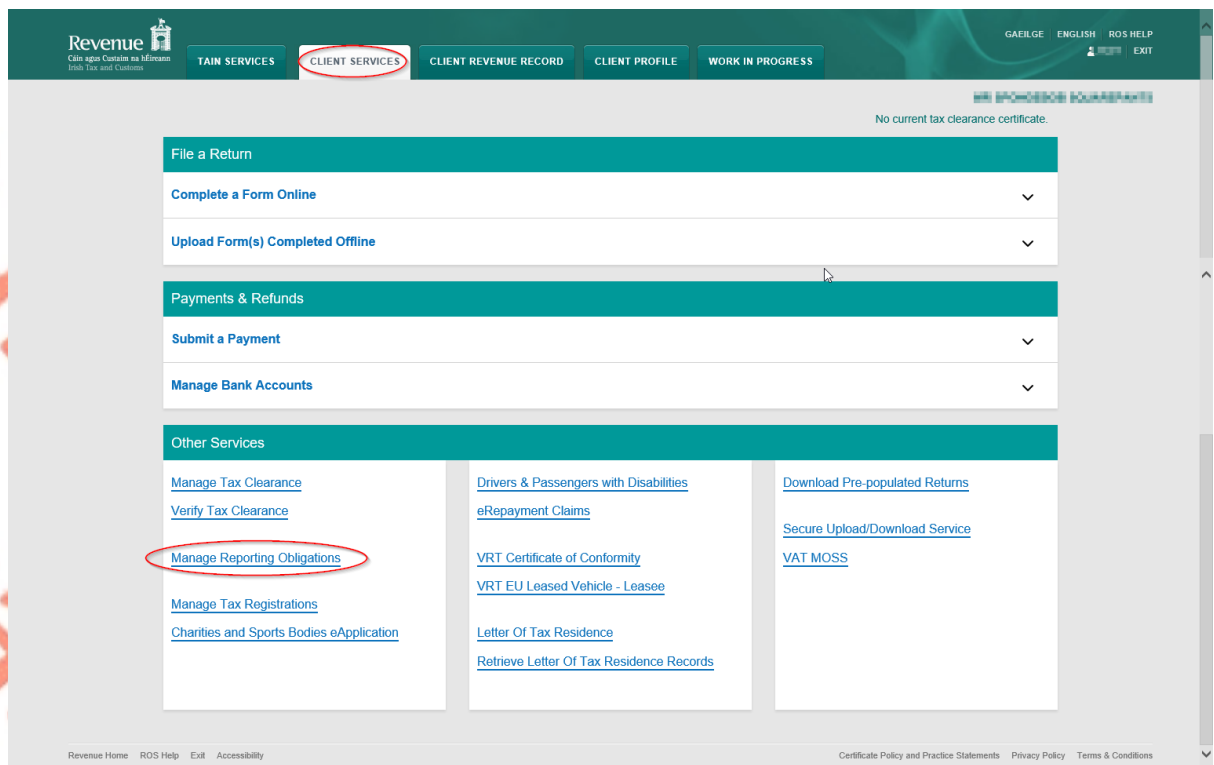


Figure 11: Agent Manage Reporting Obligations screen

4. Click “Select Action” opposite “FATCA”.

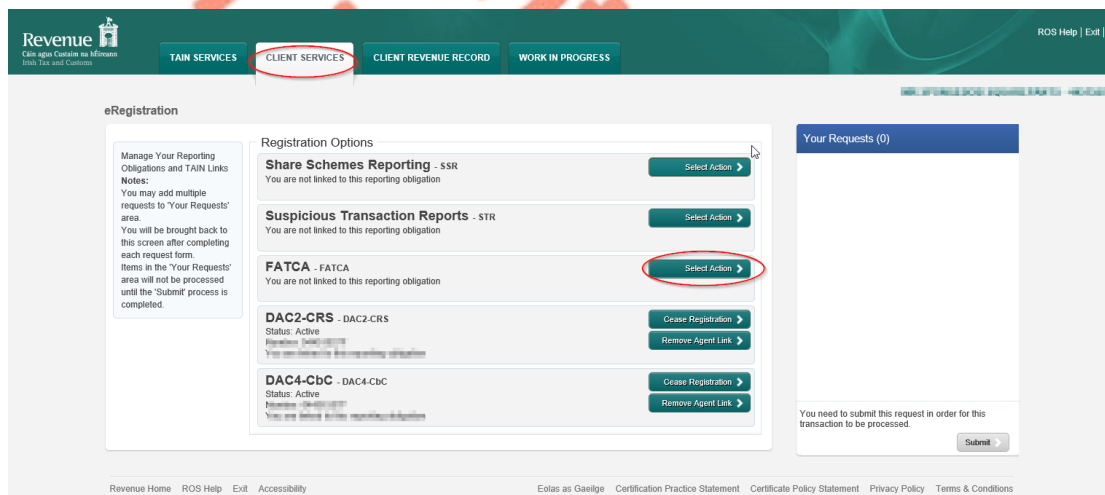


Figure 12: Agent FATCA registration screen

5. Select “Add and link to a new registration”.

This option is applicable to an Agent wishing to link to a current Customer/Client to manage a FATCA Reporting Obligation.

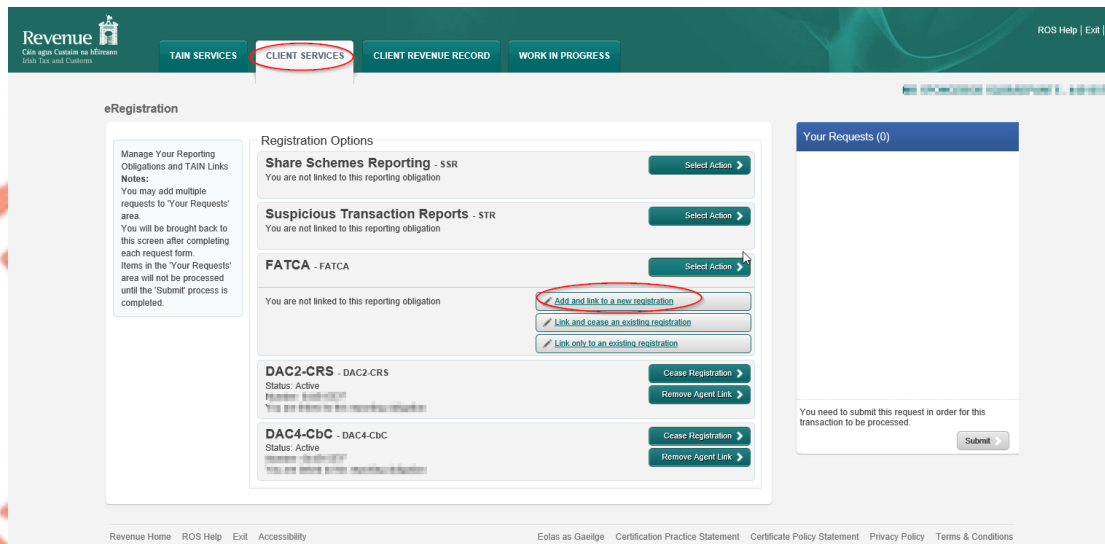


Figure 13: Agent FATCA registration selection screen

6. The following screen will appear. Select “Confirm”.

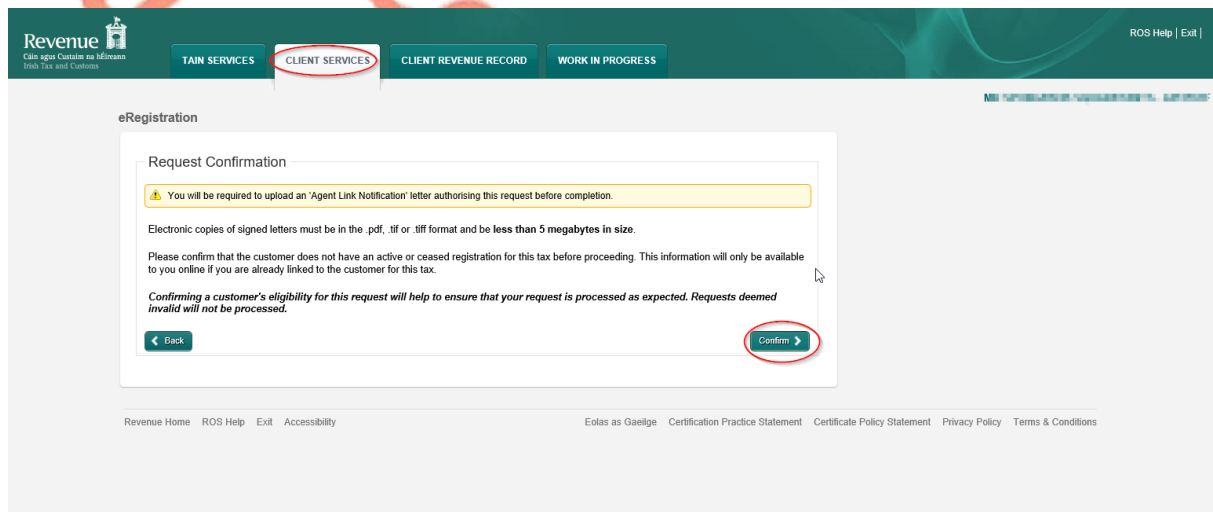


Figure 14: Agent FATCA registration confirmation screen

- Enter the registration date in the format DD/MM/YYYY (i.e. start date of reporting obligation). Enter Global Intermediary Identification Number (GIIN), click “Add To Your Requests”.

Revenue
Cain agairt Cúistín na hÉireann
Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

ROS Help | Exit

eRegistration

FATCA Registration

* Denotes a required field

Registration Date (DD/MM/YYYY) *

GIIN means a Global Intermediary Identification Number assigned to a PFFI or Registered Deemed Compliant FFI, assigned by IRS. Format: XXXXXX-XXXXXX-XX-XXXX. More information in Appendix D at <http://www.irs.gov/pub/irs-pdf/p5147.pdf>

Global Intermediary Identification Number (GIIN) *

Cancel Add To Your Requests

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 15: Agent FATCA GIIN registration screen

- The registration request will be added to “Your Requests” on the right-hand side of the screen. Click “Submit”.

Revenue
Cain agairt Cúistín na hÉireann
Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

ROS Help | Exit

eRegistration

Manage Your Reporting Obligations and TAIN Links

Notes:

- You may add multiple requests to “Your Requests” area.
- You will be brought back to this screen after completing each request form.
- Items in the “Your Requests” area will not be processed until the “Submit” process is completed.

Registration Options

Share Schemes Reporting - SSR
You are not linked to this reporting obligation
Select Action

Suspicious Transaction Reports - STR
You are not linked to this reporting obligation
Select Action

FATCA - FATCA
Status: In Requests

DAC2-CRS - DAC2-CRS
Status: Active
Cease Registration
Remove Agent Link

DAC4-CbC - DAC4-CbC
Status: Active
Cease Registration
Remove Agent Link

Your Requests (1)

Register FATCA
Edit Cancel

You need to submit this request in order for this transaction to be processed.
Submit

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 16: Agent FATCA registration submit screen

9. Select “Generate Client Consent Letter” this will generate a Consent letter in respect of the registrations input for your client. This will be generated in PDF format. (This option is not mandatory; a standard Agent Link Notification Form may be uploaded at the next stage).

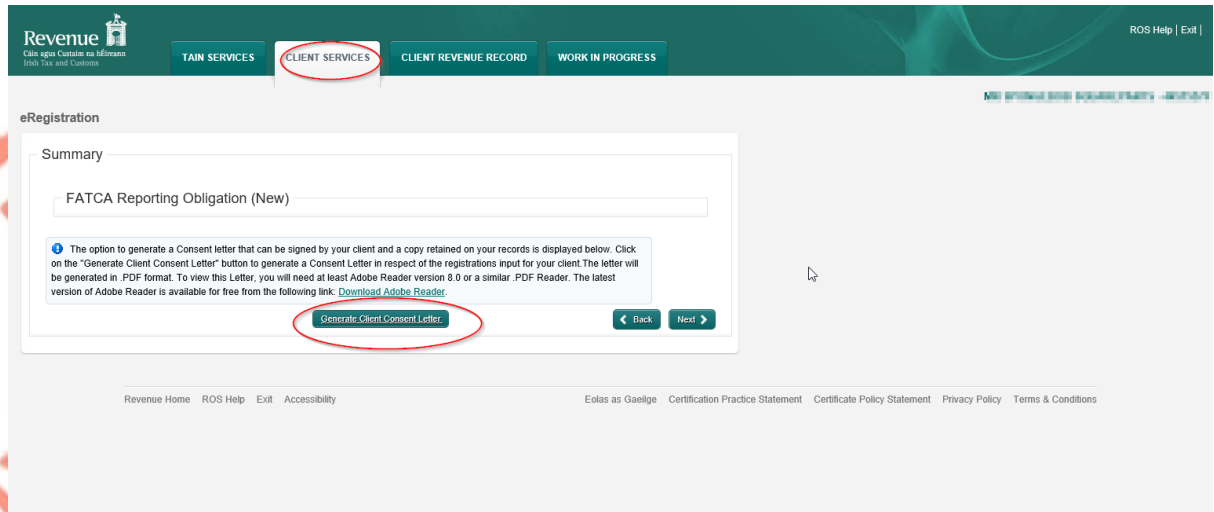


Figure 17: Agent generate client consent letter screen

 The screenshot shows the Revenue Client Consent Letter form. At the top right is the Revenue logo with the text 'Revenue Cáin agus Custaim na hÉireann Irish Tax and Customs'. Below the logo, the text reads: 'TEXT TEXT confirms that TEXT (AGENT) is to act as the agent in respect of the following taxes.' Below this is a form field for 'FATCA Reporting Obligation (New)' with a sub-label 'Registration Commencement Date' and a date input field showing '24/06/2020'. Further down, the text reads: 'TEXT TEXT understands that this arrangement will remain in place until changed by either agent or client and the change is notified to Revenue.' At the bottom, there is a signature line: 'Signed _____ (Agent) Date _____'.

Figure 18: Agent Client consent letter screen

This document opens in a separate browser for editing and saving to the Agent network/drive.

10. Once completed, click “Next”.

Figure 19: Agent linking screen

11. To upload the completed Agent Link Notification Form on ROS, click “Browse” and locate the completed Agent Link Notification Form in the Agent network/drive. Tick the box “FATCA” and click “Next”.

**** Standard Agent link notification may also be uploaded****

Figure 20: Upload agent link notification form screen

- Click “Sign and Submit”.

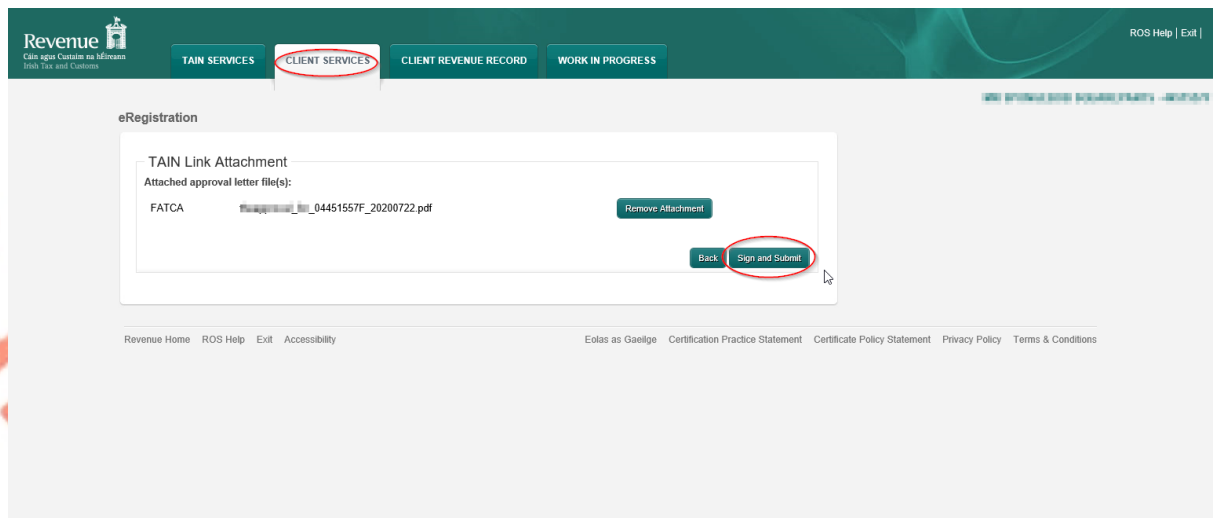


Figure 21: Agent link sign and submit screen

- The Agent will be redirected to the Sign & Submit screen. Enter the ROS Password and click “Sign and Submit”.

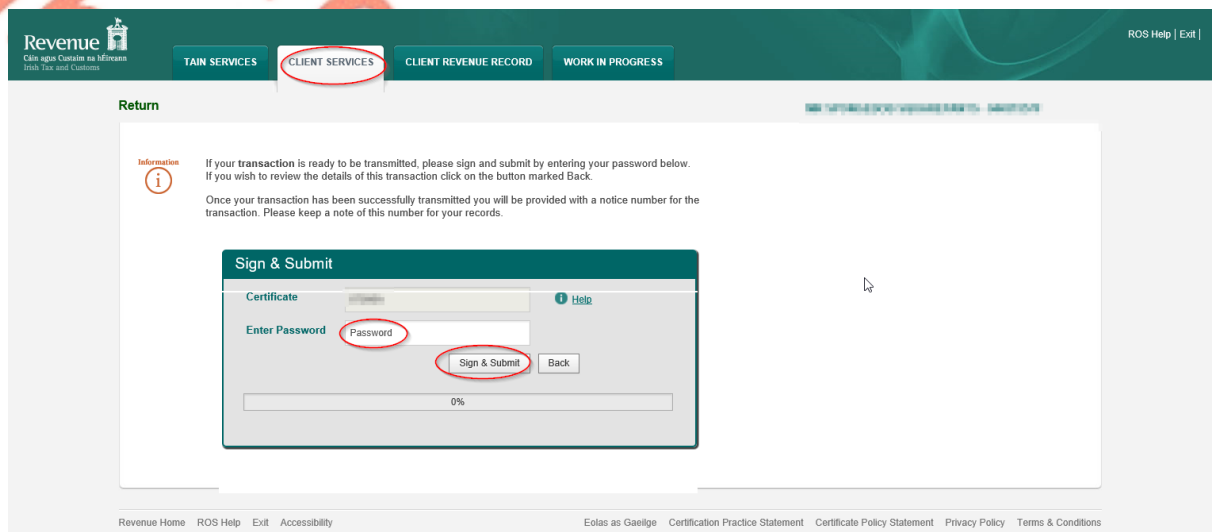


Figure 22: Agent sign and submit password screen

14. The Agent will receive a ROS Acknowledgement and a Notice Number which the Agent may wish to print for its records. Click "OK".

Revenue
Cáin agus Cártaim na Míreann
Irish Tax and Customs

TAIN SERVICES REVENUE RECORD PROFILE ADMIN SERVICES

ROS Help | Exit

ROS Acknowledgement

You have just transmitted an Online Registration Return for your client which has been received by ROS.

You can access a copy of this transaction through your client's ROS Inbox by clicking on the Client Revenue Record tab above.
A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue.
To file another Return click on Client Services tab.
To return to TAIN Services click on TAIN Services tab.

Please use the Notice Number below in any future correspondence or inquiry relating to this transaction.

Notice Number: 4544206190G

eRegistration summary:

Action	Status	Comments
Register and Link FATCA	Success	

To return to TAIN Services click on TAIN Services tab.

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 23: Agent FATCA confirmation screen

- The Agent will receive a new notification in the Client's Revenue Record to confirm the Customer has been registered for a FATCA Reporting Obligation. Click on the Notice Number for confirmation of the registration.

The screenshot displays the Revenue Record interface. At the top, there is a navigation bar with 'CLIENT REVENUE RECORD' highlighted. Below this, a search bar and filters are visible. The main content area contains a table of notices. The first row of the table has the notice number '4926782967G' circled in red. The table columns include Notice No., Customer Name, Regn./Trader No./Doc ID, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, and Issued Date.

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
4926782967G				Reporting Entity Registr	NA	24/06/2020
4599786141A				Tax Registration	NA	11/06/2020
5951466975N			DACS	DACS	NA	14/05/2020
5935369395R			DACS	DACS	NA	14/05/2020
4416363966C				Reporting Entity Registr	NA	13/05/2020
4832727933O				Reporting Entity Registr	NA	13/05/2020
557996296L			DACS	DACS	NA	13/05/2020
5396564663H			DACS	DACS	NA	13/05/2020
5981832133C			DACS	DACS	NA	13/05/2020

Figure 24: Agent Revenue Record screen

16. The following notice will appear which the Agent may wish to print for their records.



Notice Number: 5786011790L This is a notice of the Registration Submitted to Revenue Commissioners on 21/04/2017 Date Submitted: 21/04/2017

eRegistration

FATCA Reporting Obligation (New)

Status Success

Please use ROS Notice Number for any further correspondence or inquiry related to this transaction

[Print >](#)

Figure 25: Agent link confirmation screen

- ❖ After completion of this process, the agent should allow up to 3 working days for the FATCA reporting obligation to be registered.

2.2 Agent linking to new Customers/Clients for Reporting Obligations

This section is to be used by Agents who wish to link to a Customer/Client to whom they are **not** already linked on ROS to carry out FATCA Reporting Obligations. Please note that in the example below, the Customer/Client is already registered on ROS for the FATCA Reporting Obligation. If an Agent wishes to link to a Customer/Client and the Customer/Client is not already registered for the FATCA Reporting Obligation, please refer to Section 2.1.

1. Agent logs onto ROS, access “Tain Services”.
2. Go to section “Manage Tax Registrations”.

The screenshot shows the Revenue ROS interface. At the top, there are navigation tabs: TAIN SERVICES (highlighted), REVENUE RECORD, PROFILE, and ADMIN SERVICES. The main content area is divided into several sections:

- Find Clients:** Includes a search bar for registration number (with radio buttons for Tax Registrations and Reporting Obligations) and a search bar for name (with fields for Enter registration no. and Enter surname).
- Your Client List:** Includes buttons for View Client List and Export Client List, and a field for Enter date with a Display button.
- Manage Tax Registrations:** This section is highlighted with a red box. It contains:
 - Manage Client Registrations:** Includes radio buttons for Tax Registrations and Reporting Obligations, and fields for Select a tax type, Enter registration no., Enter name, and Select tax type. A Manage button is present.
 - Register New Revenue Customer:** Includes a Register New Revenue Customer button.
 - Register New Reporting Entity:** Includes a Register New Reporting Entity button.
- Properties:** Includes buttons for View Property List and Export Property List.
- Upload Form(s) Completed Offline:** Includes a Select a return type dropdown.
- Agent Employer Services:** Includes links for Request RPNs by file upload and Submit payroll by file upload.
- Other Services:** Includes links for MyEnquiries, P2C Search, Mobile Access, View Property History, Manage Financial Statements, Upload Multiple Financial Statements, and Trust Register Functions.

Figure 26: Agent Manage Tax Registrations screen

- If an Agent wishes to register an existing Tax Registration for a Reporting Obligation, select “Tax Registrations” radio button, followed by “Tax Type” (choose existing tax type for Company), enter the “Tax Registration Number”, along with the “Name” and select “Manage Reporting Obligations” from the drop-down menu. To complete this step, click “Manage”.

The screenshot shows the 'Manage Tax Registrations' interface. On the left, under 'Manage Client Registrations', there are two radio buttons: 'Tax Registrations' (selected) and 'Reporting Obligations'. Below them are input fields for 'Select a tax type...', 'Enter registration no.', and 'Enter name'. A 'Manage' button is at the bottom left. On the right, there are two sections: 'Register New Revenue Customer' with a button, and 'You can also register new reporting entities.' with a 'Register New Reporting Entity' button. A dropdown menu is open from the 'Select a tax type...' field, showing 'Manage Tax Registrations' and 'Manage Reporting Obligations' (highlighted).

Figure 27: Agent update Tax Registration screen

- Alternatively, if the Agent wishes to register an existing Reporting Entity for a Reporting Obligation, select the “Reporting Obligations” radio button, followed by the “Reporting Obligation Type”, enter the “Registration Number”, followed by the “Name”, and then select “Manage Reporting Obligations” from the drop-down menu. To complete this step, click “Manage”.

The screenshot shows the 'Manage Tax Registrations' interface. On the left, under 'Manage Client Registrations', there are two radio buttons: 'Tax Registrations' and 'Reporting Obligations' (selected). Below them are input fields for 'Select a reporting obli...', 'Enter registration no.', and 'Enter name'. A 'Manage' button is at the bottom left. On the right, there are two sections: 'Register New Revenue Customer' with a button, and 'You can also register new reporting entities.' with a 'Register New Reporting Entity' button. A dropdown menu is open from the 'Select a reporting obli...' field, showing 'Manage Tax Registrations' and 'Manage Reporting Obligations' (highlighted).

Figure 28: Agent update Reporting Obligation screen

- Under Registration Options, click “Select Action” and “Link only to an existing registration”.

This option is applicable to an Agent wishing to link to a Customer/Client they are **not** currently linked to on ROS in order to manage a FATCA Reporting Obligation.

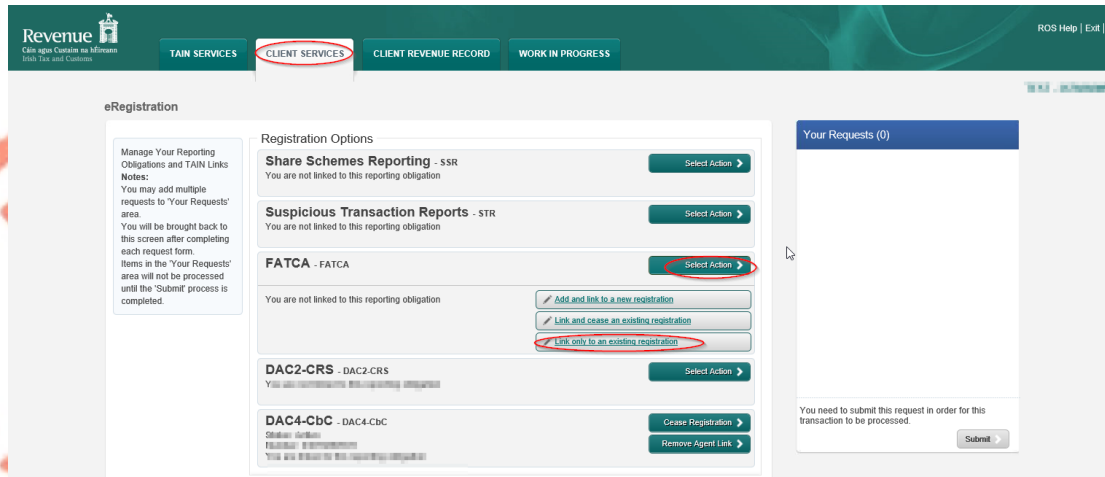


Figure 29: Agent registration option screen

- Click “Confirm”.

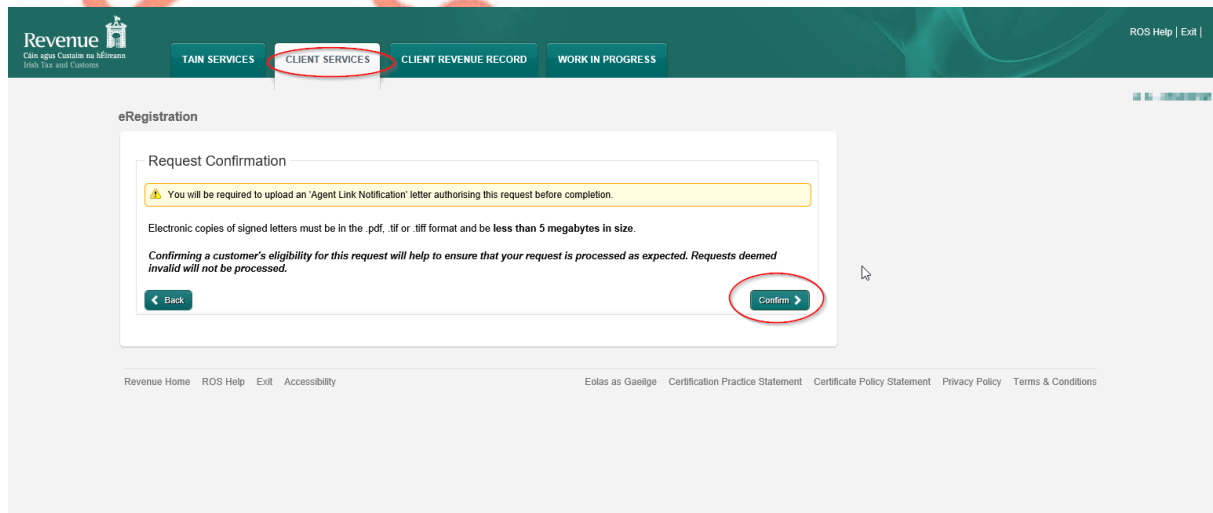


Figure 30: Agent registration request confirmation screen

7. Click “Submit”.

The screenshot shows the Revenue eRegistration interface. At the top, the 'CLIENT SERVICES' menu item is circled in red. Below the navigation bar, the 'eRegistration' section contains several panels. On the right, the 'Your Requests (1)' panel shows a 'FATCA' request with a 'Cancel' button circled in red. At the bottom right of this panel, a 'Submit' button is also circled in red. The page footer includes links for 'Revenue Home', 'ROS Help', 'Exit', 'Accessibility', 'Eolas as Gaeilge', 'Certification Practice Statement', 'Certificate Policy Statement', 'Privacy Policy', and 'Terms & Conditions'.

Figure 31: Agent submit registration screen

8. Click “Generate Client Consent Letter”, this action generates a letter for signing. Download and save for editing. (This option is not mandatory; a standard Agent Link Notification Form may be uploaded at the next stage). Once completed click “Next”.

The screenshot shows the Revenue eRegistration interface. At the top, the 'CLIENT SERVICES' menu item is circled in red. Below the navigation bar, the 'eRegistration' section contains a 'Summary' panel. This panel shows 'FATCA Reporting Obligation (New)' and 'Updated Agent Request Details' with 'Tax Agent' and 'Agent Link Authorisation Requested'. Below this, there is a blue information box with a plus icon and text explaining the 'Generate Client Consent Letter' option. At the bottom of this box, the 'Generate Client Consent Letter' button is circled in red, along with 'Back' and 'Next' buttons. The page footer includes links for 'Revenue Home', 'ROS Help', 'Exit', 'Accessibility', 'Eolas as Gaeilge', 'Certification Practice Statement', 'Certificate Policy Statement', 'Privacy Policy', and 'Terms & Conditions'.

Figure 32: Agent generate client consent letter screen



TEST confirms that **TEST** (████████) is to act as the agent in respect of the following taxes.

- **FATCA Reporting Obligation (New)** _____
Agent Link Authorisation Requested

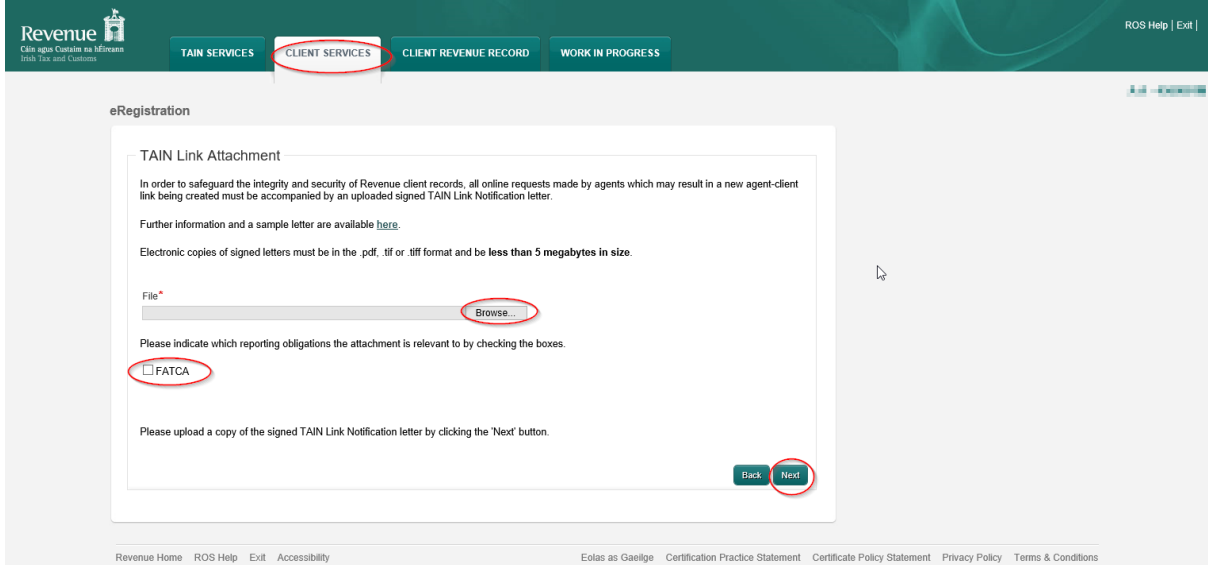
TEST understands that this arrangement will remain in place until changed by either agent or client and the change is notified to Revenue.

Signed _____ (Agent) Date _____

Signed _____ (Client) Date _____

Figure 33: Agent Client consent letter document screen

9. Select “Browse” and upload the letter generated (or Agent Link Notification Form). Tick FATCA and click “Next”.



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

ROS Help | Exit

eRegistration

TAIN Link Attachment

In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed TAIN Link Notification letter.

Further information and a sample letter are available [here](#).

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

File* _____ **Browse...**

Please indicate which reporting obligations the attachment is relevant to by checking the boxes.

FATCA

Please upload a copy of the signed TAIN Link Notification letter by clicking the 'Next' button.

Back **Next**

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 34: Agent upload agent link documentation screen

10. Click "Sign and Submit".

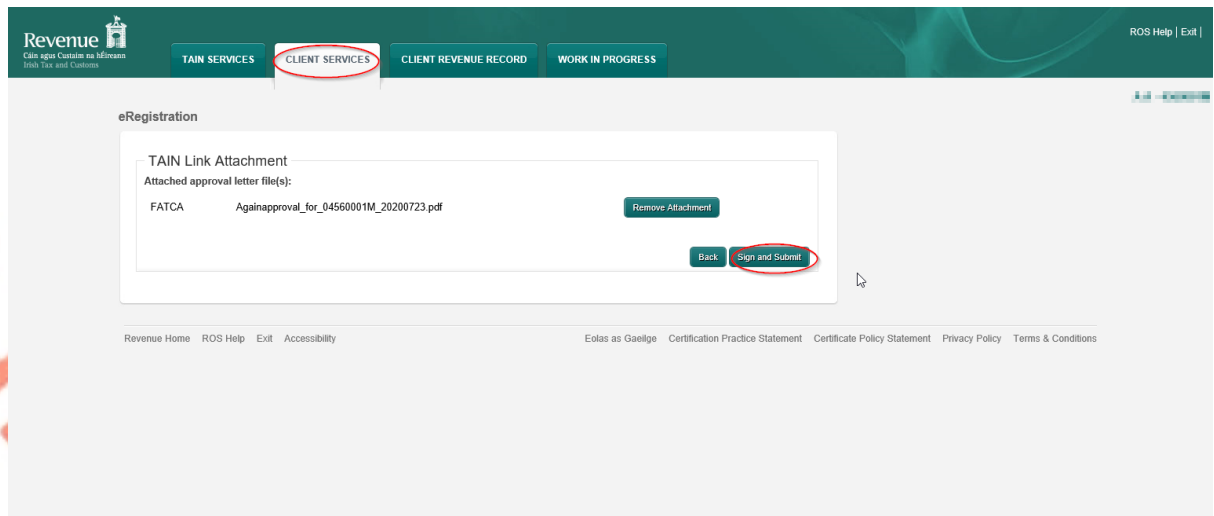


Figure 35: Agent sign and submit screen

11. The Agent will be redirected to the Sign & Submit screen. Enter the ROS Password and click "Sign and Submit".

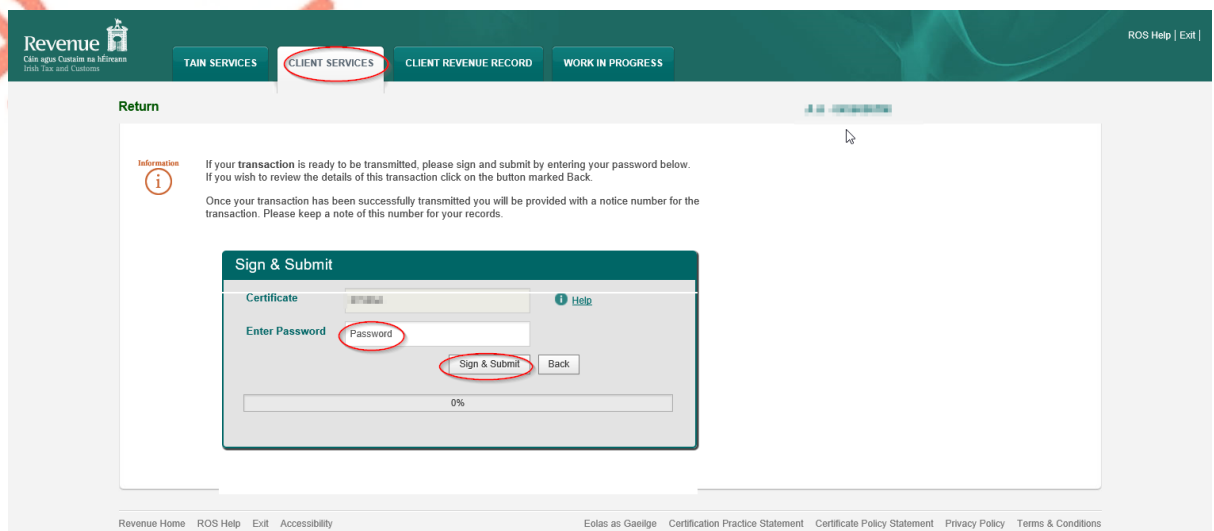


Figure 36: Agent sign and submit password screen

12. Allow up to 3 working days to update on ROS.

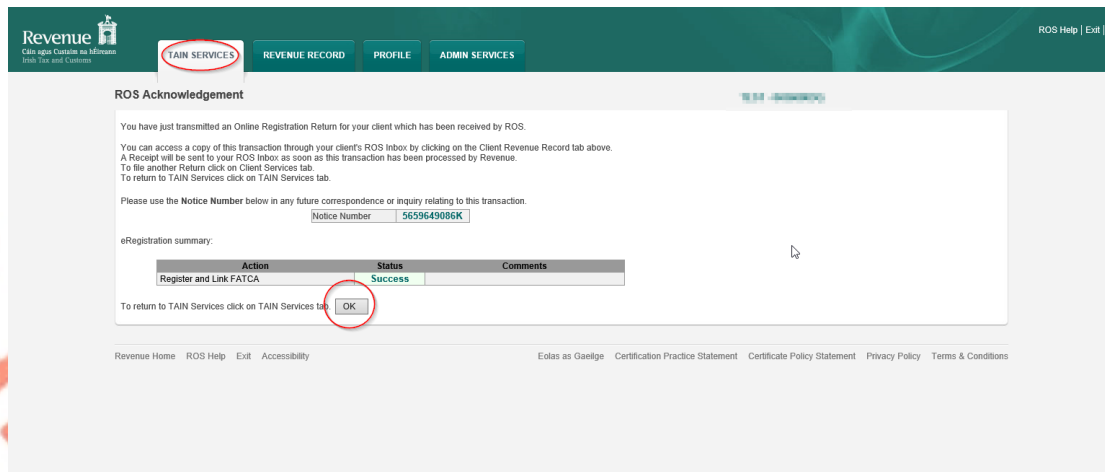


Figure 37: Agent ROS confirmation screen

13. The Agent will receive a new notification in the Revenue Record to confirm the Agent link. Click on the Notice Number for confirmation of the registration.

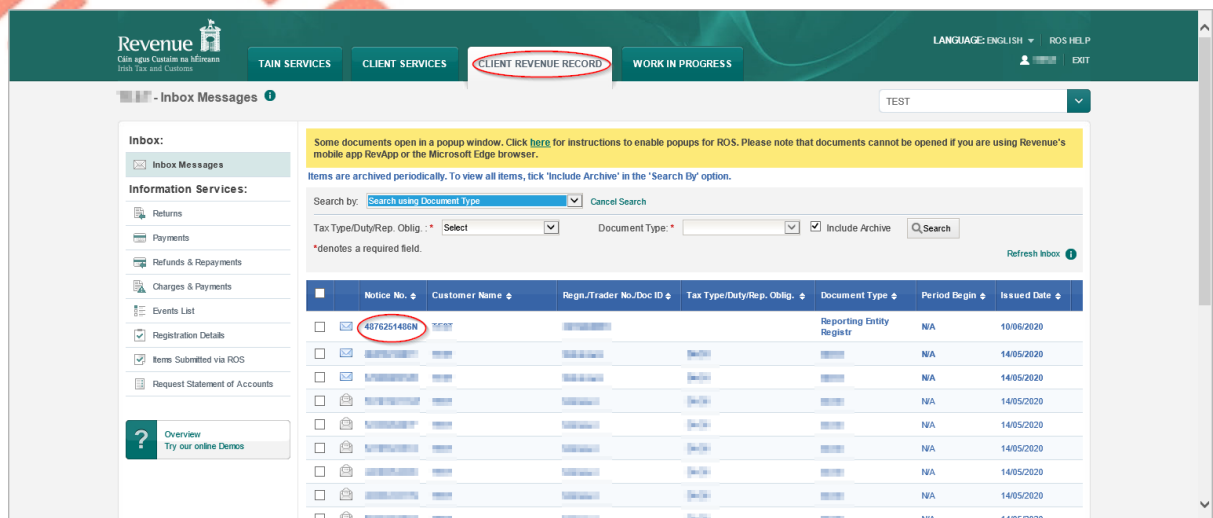


Figure 38: Agent Revenue Record screen

14. The following notice will appear which the Agent may wish to print for their records.

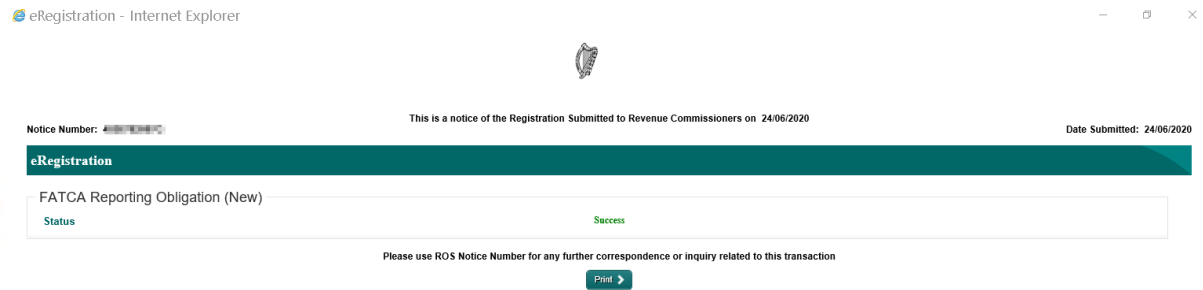


Figure 39: Agent confirmation screen

- ❖ After completion of this process, the agent should allow up to 3 working days to update.

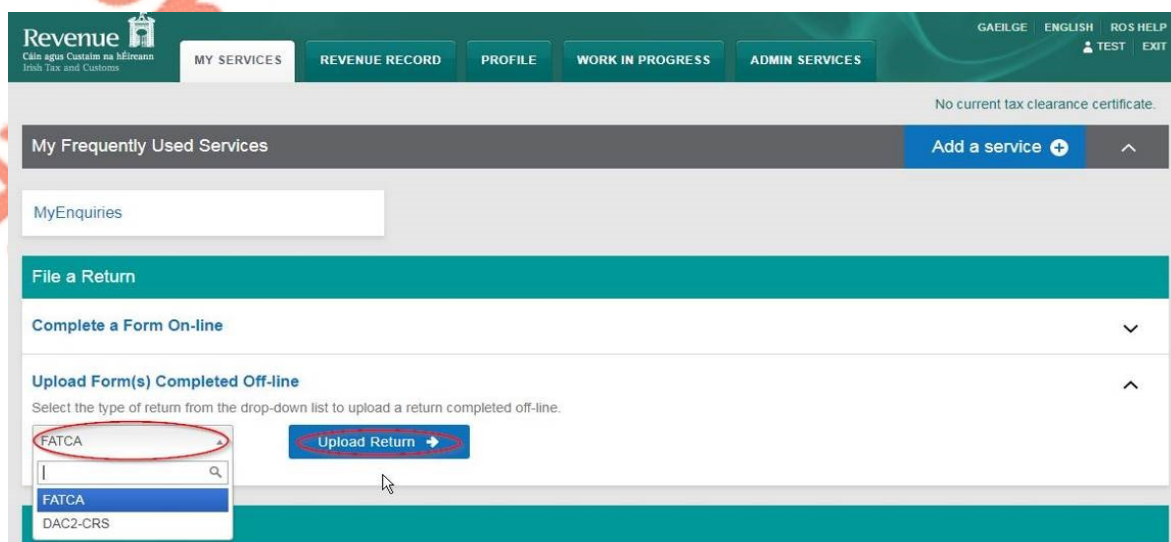
3. Section 3 – Customer Submitting FATCA Returns

The following section details how Customers upload FATCA returns on ROS. Section 3.1 details uploading Nil FATCA returns, Section 3.2 details uploading XML files.

XML Nil Returns may also be uploaded. Please refer to [FATCA XML Schema Guide \(V2.0\)](#)

3.1 Customer Submitting Nil FATCA Return.

1. Customer logs on to ROS, under “Upload Form(s) Completed Off-Line” select “FATCA” from the drop-down list. Click “Upload Return”.



The screenshot displays the Revenue ROS user interface. At the top, there is a navigation bar with the Revenue logo and several menu items: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. On the right side of the navigation bar, there are language options (GAELIGE, ENGLISH) and a ROS HELP link. Below the navigation bar, a message states "No current tax clearance certificate." The main content area is titled "My Frequently Used Services" and includes a search box labeled "MyEnquiries". The "File a Return" section is expanded, showing two options: "Complete a Form On-line" and "Upload Form(s) Completed Off-line". The "Upload Form(s) Completed Off-line" option is selected, and a drop-down menu is open, showing "FATCA" as the selected item. Below the drop-down menu, there is a search box and a list of options: "FATCA" and "DAC2-CRS". To the right of the drop-down menu, there is a blue button labeled "Upload Return" with a right-pointing arrow.

Figure 40: Customer upload FATCA return screen

The ROS upload screen is then presented to the user. If the user wishes to make an election under Regulation 6(2) of the Financial Accounts Reporting Regulations 2014, they should ensure that the check box at the top of the screen is selected.¹ This checkbox is also relevant for selection of the Nil return option.

2. Tick election box if applicable. Click "Submit Nil Return".

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

GAEILGE ENGLISH ROS HELP
EXIT

ROS Upload

Election made under Regulation 6(2) of Financial Accounts Reporting (United States of America) Regulations 2014
Check here if you wish to make election

Add File(s)
Remove All

To upload your FATCA file(s), click on the "Add File(s)" button on the left and select the file(s) you want to send to Revenue.
To remove all files from the list click the "Remove All" button.
To submit a Nil-Return, click on the button below.

Submit Nil Return →

You are using certificate: [Certificate Name]
Enter your password: * [Password Field]
Cancel Upload File(s) →

0%

* Denotes a required field.

Figure 41: Customer submit Nil return screen

¹ Further information on the relevant thresholds that can be applied in respect of FATCA are set out in the Tax and Duty Manual (TDM) [Part 38-03-22](#) FATCA guidance notes.

- Information for the nil return will be auto generated from registration as shown below. Select “Address Country Code” from the drop-down list. (This is a mandatory field). Tick “I wish to submit a nil-return based on the above details”. Click “Submit”.

Revenue auto-generated nil-return facility

This facility provides Reporting Financial Institutions (FIs) with a simple option to submit a nil-return in the case where they have no reportable accounts for the given Reporting Period. This facility automatically generates a nil-return on behalf of the FI, based on the submission date and the customer registration details as set out below. FIs may also use the File Upload option to submit a nil-return in XML format as an alternative to this facility should they wish, or should the auto-generated details not suit their needs.

The following details will be used to automatically generate a nil-return on your behalf.

Global Intermediary Identification Number: [Input field]

Reporting Period Start Date: 01-01-2018

Reporting Period End Date: 31-12-2018

Country of Tax Residence: Ireland

Name: [Input field]

*** Filer Category:** Please Select

*** Address CountryCode:** Please Select

Address: [Input field]

I wish to submit a nil-return based on the above details.

[Back](#) [Submit](#)

Figure 42: Customer Nil return auto populated screen

4. Enter Password, click “Sign and Submit”.

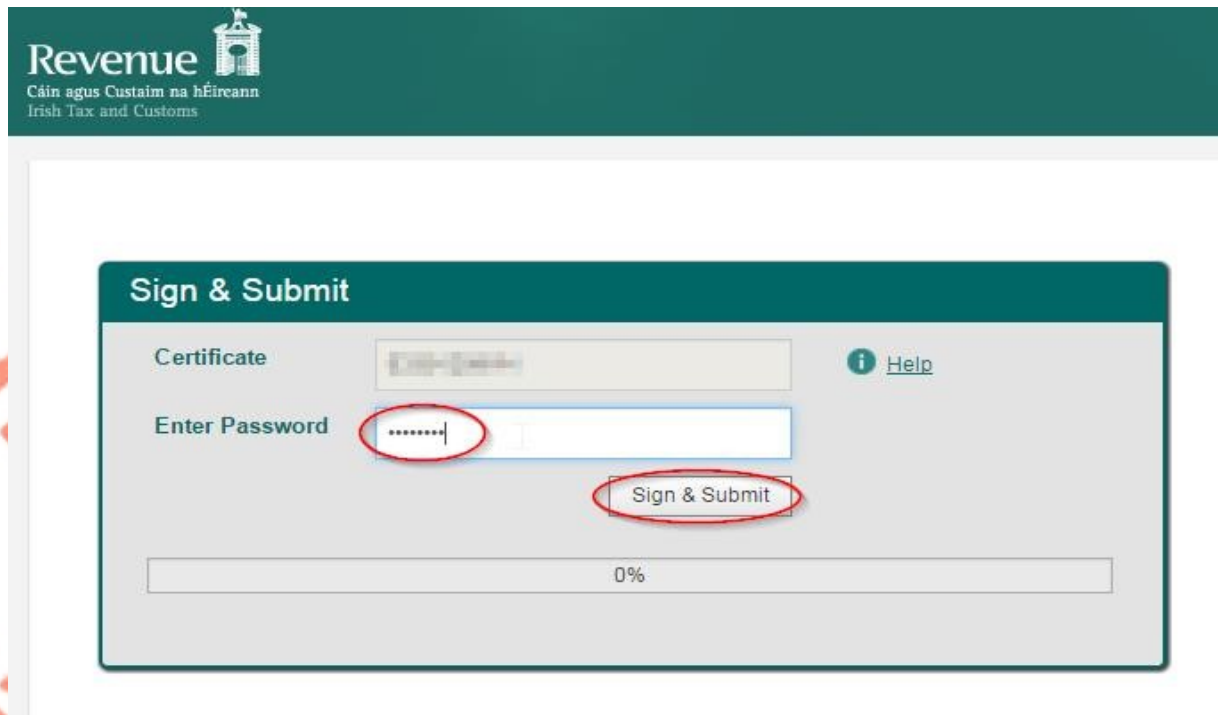


Figure 43: Customer sign and submit screen

5. The following confirmation screen is shown. Click “Go to ROS” to return to Revenue Record.



Figure 44: Customer Nil return confirmation screen

- The Customer will receive a new notification in the Revenue Record to confirm they have submitted a FATCA Nil Return. Click on the Notice Number for confirmation of the Nil Return submitted.

Revenue Record screen showing a table of documents. The 'REVENUE RECORD' tab is highlighted. The table lists documents with columns: Notice No., Customer Name, Regn./Trader No./Doc ID, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, and Issued Date. The first row has a notice number 5993991673Q circled in red. The second row has a notice number 4242399549J. The table is preceded by search filters and a 'Refresh Inbox' button.

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
5993991673Q	[REDACTED]	[REDACTED]	FATCA	FATCA	NA	24/06/2020
4242399549J	[REDACTED]	[REDACTED]		Reporting Entity Registr	NA	23/06/2020

Figure 45: Customer Revenue Record screen

7. Click "Close" to return to Revenue Record.

Revenue
Clár agus Coimisiún na Márcaithe
Irish Tax and Customs

FATCA Status Message

Thank you.
Your nil-return has been submitted.

Your message reference id is: [REDACTED]

The following details were used to generate your nil-return:

- 1 Global Intermediary Identification Number: [REDACTED]
- 2 Reporting Period Start Date: [REDACTED]
- 3 Reporting Period End Date: [REDACTED]
- 4 Country of Tax Residence: Ireland
- 5 Name: AB GLOBAL ENERGY DEV-CAPITAL FUND PLC
- 6 Filer Category: INTERMEDI
- 7 Address CountryCode: IE
- 8 Address: [REDACTED]
- 9 Election made under Regulation 6(2): YES

Close

Figure 46: Customer return status message screen

3.2 Customer Submitting FATCA XML File²

For efficient processing, it is recommended that individual FATCA XML files should not exceed 10MB in size. The absolute maximum file size is 30MB or 20,000 records. A file size of greater than 30MB or 20,000 records will be rejected by ROS.

1. Customer logs on to ROS, under “Upload Form(s) Completed Off-Line” select “FATCA” from the drop-down list. Click “Upload Return”.

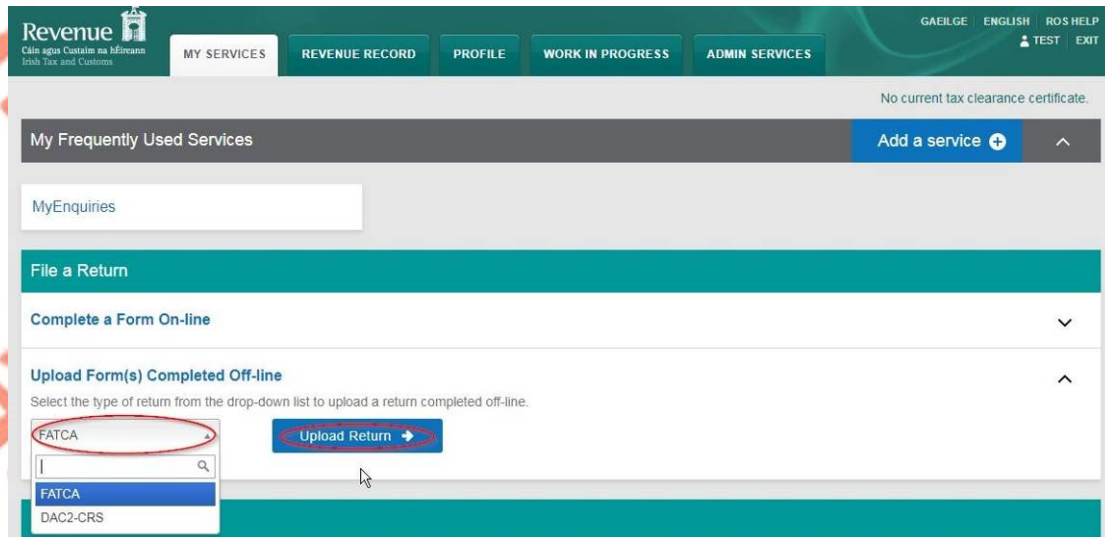


Figure 47: Customer upload return screen

² Further information on the [FATCA XML Schema Guide \(V2.0\)](#).

The ROS upload screen is then presented to the user. If the user wishes to make an election under Regulation 6(2) of the Financial Accounts Reporting Regulations 2014, they should ensure that the check box at the top of the screen is selected.³ This checkbox is also relevant for the selection of the Nil return option.

2. Tick election box if applicable. Click “Add File”, select file from computer storage. Enter ROS password and click “Upload File”.

Figure 48: Customer add file screen

3. The following confirmation screen appears. Click “Finished”. The Customer is directed back to My Services page.

File	Status	Document ID
FATCA-Carrt.xml	UPLOADED	4711575587

Figure 49: Customer ROS upload confirmation screen

³ Further information on the relevant thresholds that can be applied in respect of FATCA are set out in the TDM [Part 38-03-22](#) FATCA guidance notes.

- The Customer will receive a new notification in the Revenue Record to confirm the successful file submission. Click on the Notice Number for confirmation of the file upload.

Revenue
Cáin agus Cúistim na hÉireann
Irish Tax and Customs

MY SERVICES **REVENUE RECORD** PROFILE WORK IN PROGRESS ADMIN SERVICES

LANGUAGE: ENGLISH ROS HELP TEST EXT

TEST - Inbox Messages

Search by: Select Search Method View Latest Messages

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date	Archived By
4301130415U	TEST		FATCA	FATCA	N/A	06/04/2017	N/A
4860793790G	TEST			Reporting Entity Registr	N/A	05/04/2017	N/A
4802745075GJ	TEST		FATCA	FATCA	N/A	05/04/2017	N/A
5901587581R	TEST			Reporting Entity Registr	N/A	05/04/2017	N/A
4541556424B	TEST			Tax Registration	N/A	07/02/2017	N/A

Figure 50: Customer Revenue Record screen

- Click "Close" to exit and return to Revenue Record screen.

Revenue
Cáin agus Cúistim na hÉireann
Irish Tax and Customs

FATCA Acknowledgement

✓ **Step 1 - Received by Revenue**

🕒 **Step 2 - Submitted to the IRS**

Your FATCA file with message reference id [REDACTED] was received by Revenue and will be submitted to the IRS. Refer to the [FATCA Intergovernmental Agreement \(IGA\)](#) for further information regarding exchange dates.

Please Note: You will receive an **Accepted** or **Rejected** IRS FATCA Notification in your ROS Revenue Record when the IRS have processed your file.

Close

Figure 51: Customer FATCA acknowledgement screen

6. Where a FATCA file submission fails, the screen at Figure 53 will be presented. As ROS uses real time validation, files are checked during upload and errors encountered are reflected in the Revenue Record. When this message appears on screen, Click "Close" to return to My Services screen in order to rectify the issues outlined and re-submit the XML file subsequent to correction.

The screenshot displays the 'FATCA Acknowledgement' screen. At the top left is the Revenue logo with the tagline 'Can you Customs as if you were in the UK'. The main heading is 'FATCA Acknowledgement'. Below this, there are two red 'X' markers indicating failed steps: 'Step 1 - Failed Revenue Validation' and 'Step 2 - Submitted to the IRS'. A paragraph of text states: 'Your FATCA file with message reference id [REDACTED] failed Revenue validation and was not accepted by Revenue due to the following errors. Please correct the error(s) and resubmit your file.' Below this text is a numbered list of three errors: 1. Invalid DocRefId: [REDACTED]. Must be in the format: _ OR . OR ..SP[OPTIONAL AMENDMENT NUMBER: .A 2. The Sponsor Filer Category has to be populated with a correct Filer Category for a sponsor element. 3. When Sponsor is present, population of the Sponsor Name field is mandatory. At the bottom center, there is a blue 'Close' button circled in red.

Figure 52: Customer FATCA acknowledgement screen

7. Following exchange of the FATCA file with the IRS, a notification is displayed detailing successful acceptance of the FATCA file by the IRS. Click “Close” to return to the My Services screen.

Revenue
Cuidamos tus intereses
En el Trabajo y el Comercio

IRS FATCA Notification

✓ **Step 1 - Received by Revenue**

✓ **Step 2 - Accepted by the IRS**

Your FATCA file with message reference id [REDACTED] has been **ACCEPTED** by the **IRS**. Please see details below.

FATCA Notification sent by the **IRS** on 31/10/2018

FATCA Notification Code: NVF
File Type: NEW
Financial Institution Count: 1
Record Count: 1
Duplicate Account report Count: 0
Non-Duplicate Account report Count: 1
Pooled report Count: 0

Close

Figure 53: Customer FATCA acknowledgement screen

8. Following exchange of the FATCA file with the IRS, if a notification is displayed detailing that the FATCA file has been rejected by the IRS, the user should return to the My Services screen, rectify the issues outlined and subsequently re-submit the XML file.

Each error also contains an instruction stating: “**Action Due Date:** Correct the errors within 120 days of the date of this notice.”

Revenue
Cúla agus Carachtar na hÉireann
Revenue and Customs

IRS FATCA Notification

✓ **Step 1 - Received by Revenue**

✗ **Step 2 - Rejected by the IRS**

Your FATCA file with message reference id [REDACTED] has been **REJECTED** by the **IRS**. Please see details below.

FATCA Notification sent by the **IRS** on 31/10/2018

FATCA Notification Code: [REDACTED]

Reporting FI Name: [REDACTED]

Potential Effect Information: 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.

● **Record Error code:** 8007

Field Error: Account Holder Individual TIN not in IRS specified format, contains only one character repeated

Field Name: ReportingGroup/AccountReport/AccountHolder/Individual/TIN

Report Type: ACCOUNT_REPORT

Doc Type: [REDACTED]

Doc Ref Id: [REDACTED]

Action Text: Please correct all records with errors. Ensure the corrected record has a CorrDocRefID that matches the Doc Refid 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.

Action Due Date: Correct the errors within 120 days of the date of this notice.

Figure 54: Customer FATCA acknowledgement screen

4. Section 4 – Agent Submitting FATCA Returns

The following section details how Agents upload FATCA returns on ROS.

Section 4.1 details uploading NIL FATCA return, Section 4.2 details uploading XML Data returns.

XML Nil Returns may also be uploaded. Please refer to [FATCA XML Schema Guide \(V2.0\)](#)

4.1 Agent Submitting Nil FATCA Return.

1. Agent logs on to ROS, search for Client using Client Search or Client List.

“Reporting Obligations” must be ticked.

The screenshot shows the Revenue Client Search interface. At the top, there are navigation tabs: 'CLIENT SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'CLIENT SERVICES' tab is active. Below the navigation, there is a 'Find Clients' section. Under 'Client Search', there are two radio buttons: 'Tax Registrations' and 'Reporting Obligations', with the latter selected. A dropdown menu is set to 'FATCA'. There is an input field for 'Enter registration no.' and a 'Search' button. Below this, there is another 'Search by name' section with an 'Enter surname' input and a 'Search' button. To the right, the 'Your Client List' section has 'View Client List' and 'Export Client List' buttons. Below that, there is an 'Enter date' input and a 'Display' button. On the far right, there is a 'Last 10 Clients Accessed' section with a list of client names.

Figure 55: Agent Client search screen

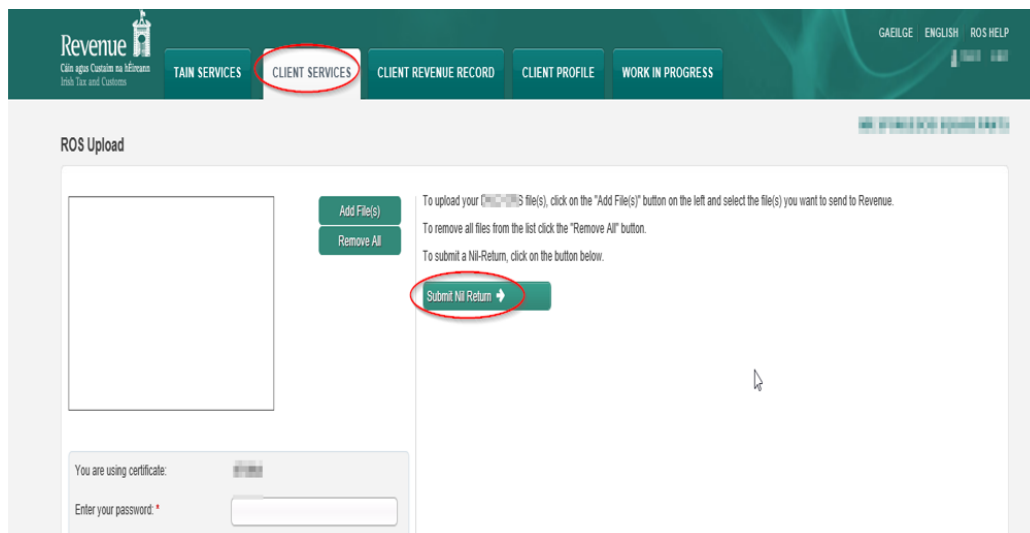
2. In the section marked “Upload Form(s) Completed Off-Line”, select FATCA from the dropdown list and click “Upload Return”.

The screenshot shows the Revenue FATCA file upload interface. At the top, there are navigation tabs: 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', 'CLIENT PROFILE', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' tab is active. Below the navigation, there is a 'File a Return' section. Under 'Upload Form(s) Completed Offline', there is a dropdown menu set to 'FATCA' and an 'Upload Return' button. The text below the dropdown says 'Select the type of return from the drop-down list to upload a return completed offline.'

Figure 56: Agent FATCA file upload screen

The ROS upload screen is then presented to the user. If the user wishes to make an election under Regulation 6(2) of the Financial Accounts Reporting Regulations 2014, they should ensure that the check box at the top of the screen is selected.⁴ This checkbox is also relevant for the selection of the Nil return option.

3. Tick election box if applicable. Click “Submit Nil Return”.



The screenshot shows the Revenue ROS Upload interface. At the top, the 'CLIENT SERVICES' menu item is circled in red. Below the navigation bar, the 'ROS Upload' section contains a file upload area with 'Add File(s)' and 'Remove All' buttons. To the right, there are instructions: 'To upload your FATCA file(s), click on the "Add File(s)" button on the left and select the file(s) you want to send to Revenue.', 'To remove all files from the list click the "Remove All" button.', and 'To submit a Nil-Return, click on the button below.' The 'Submit Nil Return' button is circled in red. At the bottom, there is a section for certificate authentication with a password field.

Figure 57: Agent FATCA add file screen

⁴ Further information on the relevant thresholds that can be applied in respect of FATCA are set out in the TDM [Part 38-03-22](#) FATCA guidance notes

- Information for the Nil return will be auto generated from registration as shown below. Select Filer Category from drop-down list. Select "Address Country Code" from drop-down list. (These are mandatory fields). Tick "I wish to submit a nil-return based on the above details". Click "Submit".

Revenue
The Irish Revenue Service
Tax and Customs

FATCA Nil Return

Revenue auto-generated nil-return facility

This facility provides Reporting Financial Institutions (FIs) with a simple option to submit a nil-return in the case where they have no reportable accounts for the given Reporting Period. This facility automatically generates a nil-return on behalf of the FI, based on the submission date and the customer registration details as set out below. FIs may also use the File Upload option to submit a nil-return in XML format as an alternative to this facility should they wish, or should the auto-generated details not suit their needs.

The following details will be used to automatically generate a nil-return on your behalf:

Global Intermediary Identification Number:	
Reporting Period Start Date:	01-01-2018
Reporting Period End Date:	31-12-2018
Country of Tax Residence:	Ireland
Name:	
* Filer Category:	Please Select
* Address CountryCode:	Please Select
Address:	

I wish to submit a nil-return based on the above details.

[Back](#) [Submit](#)

Figure 58: FATCA Nil return auto populated screen

5. Enter ROS Password and click “Sign & Submit”.

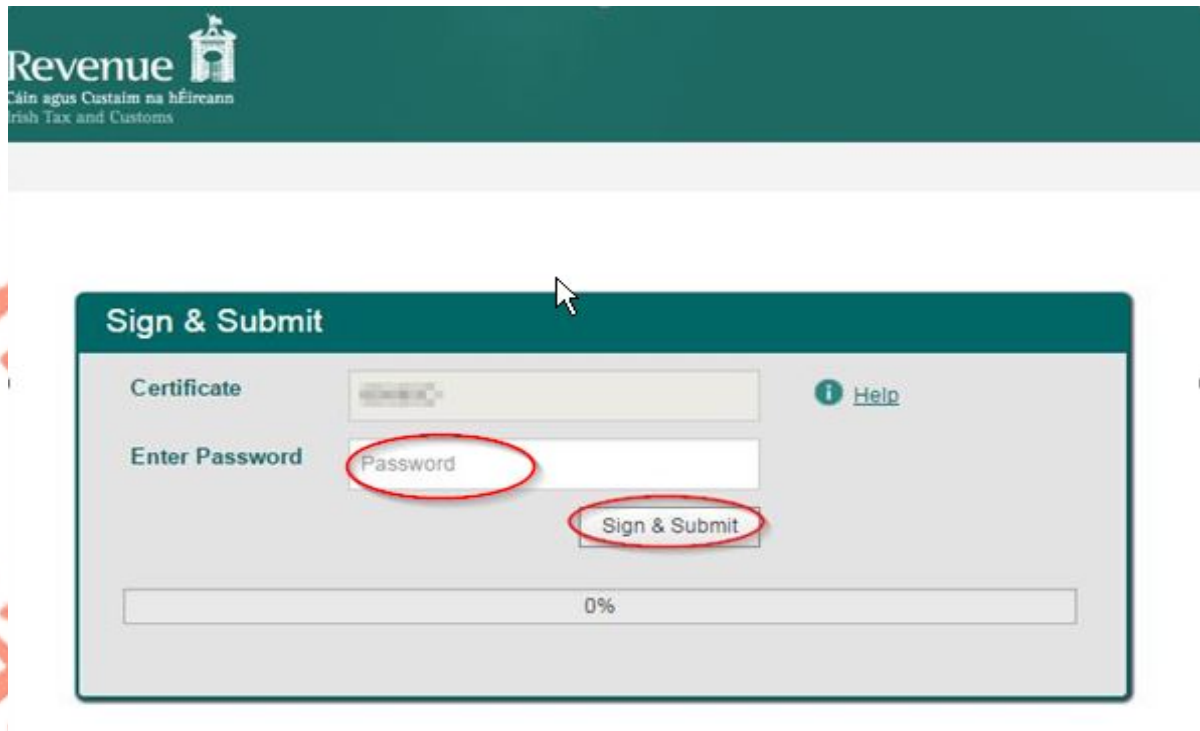


Figure 59: Agent sign and submit screen

6. Click “Go to ROS” to return to Client Services page.

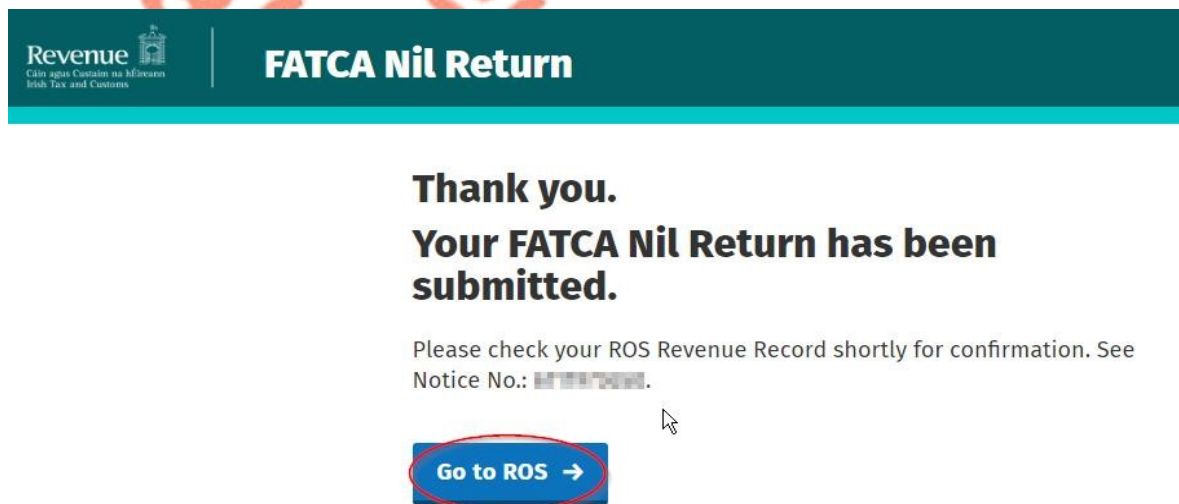


Figure 60: Agent file submitted confirmation screen

- The Agent will receive a new notification in the Client Revenue Record to confirm they have submitted a FATCA Nil Return. Click on the Notice Number for confirmation of the Nil Return submitted.

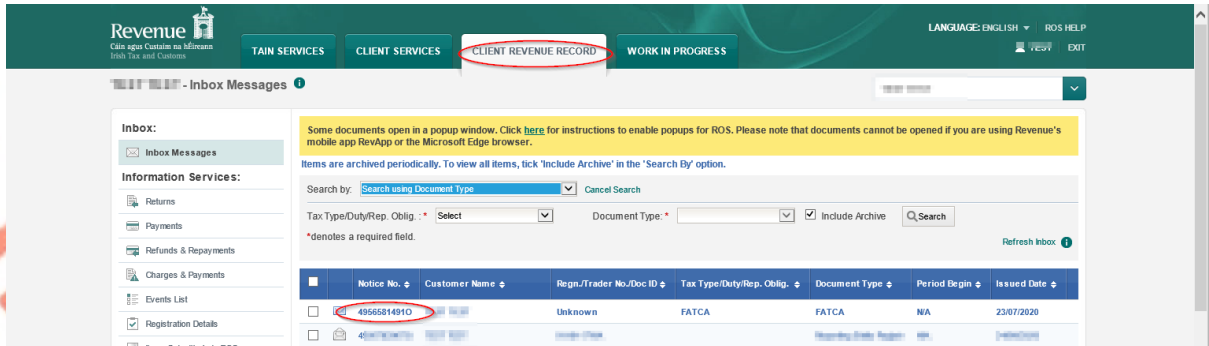


Figure 61: Agent Revenue Record screen

- The following notice appears which the Agent may wish to print for their records. Click “Close” to return to Revenue Record.

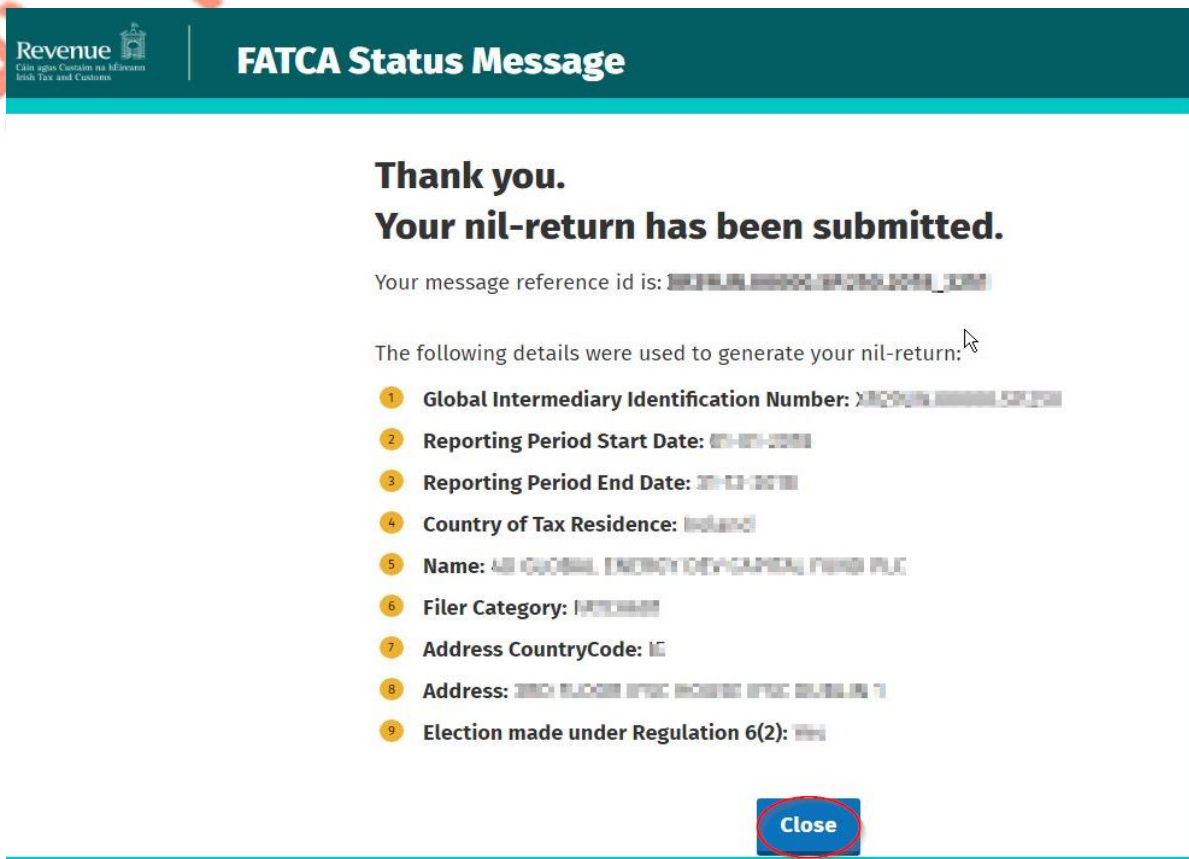


Figure 62: Agent confirmation screen

4.2 Agent Submitting FATCA XML File⁵

For efficient processing, it is recommended that individual FATCA XML files should not exceed 10MB in size. The absolute maximum file size is 30MB or 20,000 records. A file size of greater than 30MB or 20,000 records will be rejected by ROS.

1. Agent logs on to ROS, search for Client using Client Search or Client List.
"Reporting Obligations" must be ticked.

The screenshot shows the Revenue Client Search interface. The 'CLIENT SERVICES' tab is active. In the 'Client Search' section, the 'Reporting Obligations' radio button is selected. A dropdown menu is open, showing 'FATCA' as the selected option. Below it, the 'Enter registration no.' field is empty. To the right, the 'View Client List' button is highlighted with a red circle. The 'Your Client List' section is also visible, showing options to 'View Client List' and 'Export Client List'.

Figure 63: Agent Client list screen

2. In the section marked "Upload Form(s) Completed Off-Line", select FATCA from the dropdown list and click "Upload Return".

The screenshot shows the Revenue Upload Return interface. The 'CLIENT SERVICES' tab is active. In the 'Upload Form(s) Completed Offline' section, a dropdown menu is open, showing 'FATCA' as the selected option. Below it, the 'Upload Return' button is highlighted with a red circle. The 'File a Return' section is also visible, showing options to 'Complete a Form Online' and 'Upload Form(s) Completed Offline'.

Figure 64: Agent Upload return screen

⁵ Further information on the [FATCA XML Schema Guide \(V2.0\)](#).

The ROS upload screen is then presented to the user. If the user wishes to make an election under Regulation 6(2) of the Financial Accounts Reporting Regulations 2014, they should ensure that the check box at the top of the screen is selected.⁶ This checkbox is also relevant for the selection of the Nil return option.

3. Tick election box if applicable. Click “Add File”, select file from computer storage. Enter ROS Password and click “Upload File”.

The screenshot shows the 'ROS Upload' interface. At the top, there is a navigation bar with 'CLIENT SERVICES' highlighted. Below the navigation bar, the main content area is titled 'ROS Upload'. It features a checkbox for 'Election made under Regulation 6(2) of Financial Accounts Reporting (United States of America) Regulations 2014'. Below this is a file upload area with 'Add File(s)' and 'Remove All' buttons. To the right of the upload area, there are instructions and a 'Submit Nil Return' button. At the bottom, there is a password field with 'Cancel' and 'Upload File(s)' buttons. A progress bar at the bottom indicates '0%' completion.

Figure 65: Agent add file screen

4. The following confirmation screen appears. Click “Finished”. The Agent is directed back to Client Services page.

The screenshot shows the 'ROS Upload' confirmation screen. It displays a message: 'Thank you for your submission. The following files were uploaded **successfully**. Please check your ROS inbox shortly for confirmation.' Below this message is a table with the following data:

File	Status	Document ID
newnilfireport.xml	UPLOADED	5552032569

At the bottom of the table, there are two buttons: 'Upload more files' and 'Finished'. The 'Finished' button is circled in red.

Figure 66: Agent ROS upload confirmation screen

⁶ Further information on the relevant thresholds that can be applied in respect of FATCA are set out in the TDM [Part 38-03-22](#) FATCA guidance notes.

- The agent will receive a new notification in the Client Revenue Record to confirm the successful file submission. Click on the Notice Number for confirmation of the file upload.

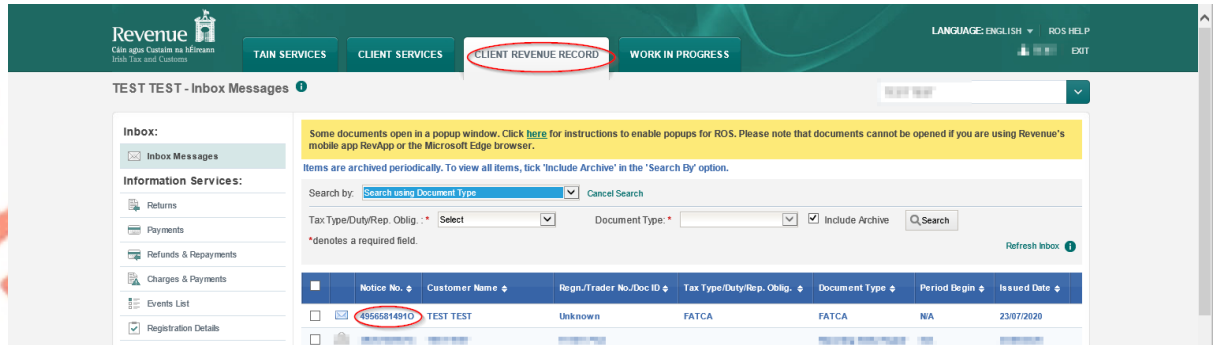


Figure 67: Agent Revenue Record screen

- The following notice appears which the Agent may wish to print for their records. Click "Close" to exit and return to Client Revenue Record screen.

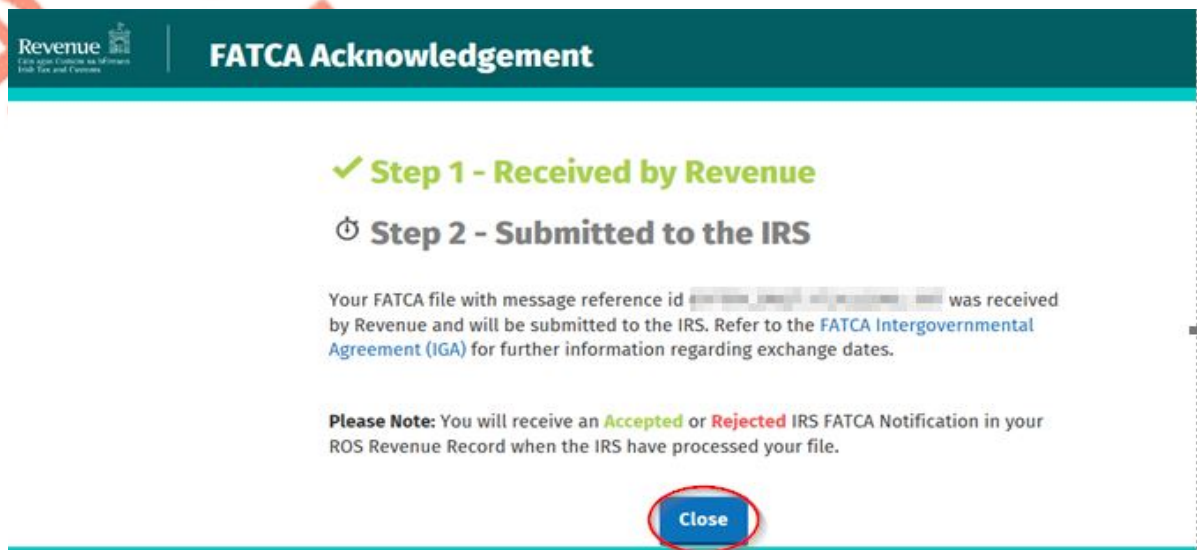
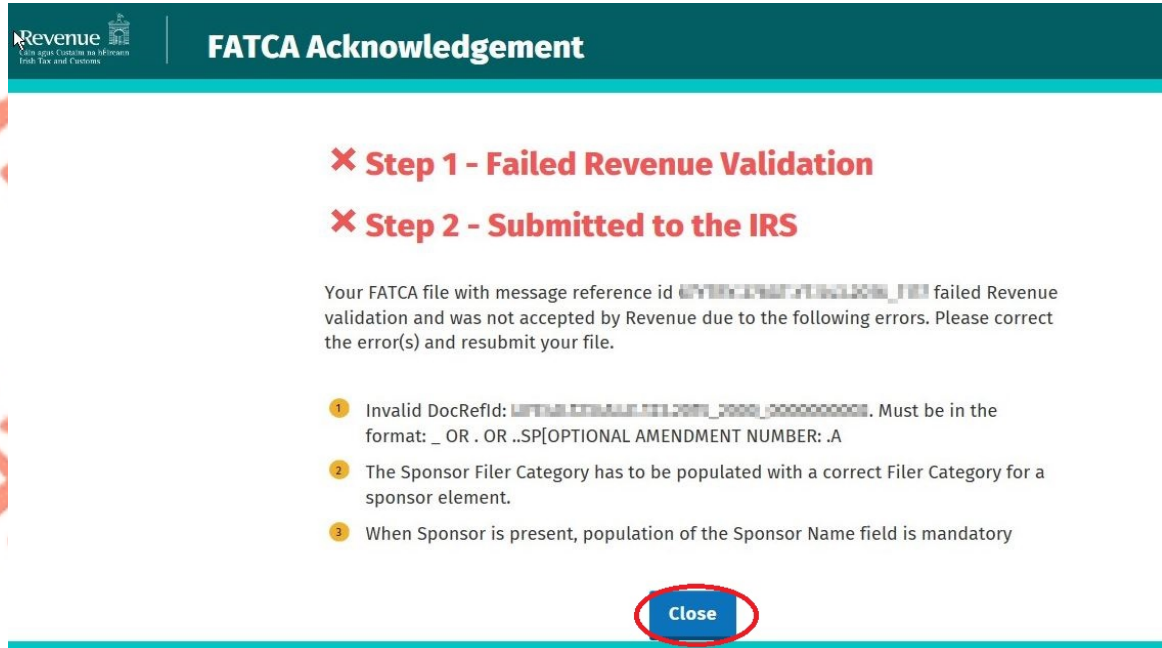


Figure 68: Agent FATCA acknowledgement screen

7. Where a FATCA file submission fails, the screen at Figure 69 will be presented. As ROS uses real time validation, files are checked during upload and errors encountered are reflected in the Revenue Record. When this message appears on screen, Click “Close” to return to Tain Services screen in order to rectify the issues outlined and re-submit the XML file subsequent to correction.



The screenshot shows a dark teal header with the Revenue logo on the left and the title "FATCA Acknowledgement" in white. Below the header, there are two red error messages: "X Step 1 - Failed Revenue Validation" and "X Step 2 - Submitted to the IRS". A paragraph of text explains that the FATCA file failed validation and lists three error points: 1. Invalid DocRefId, 2. Missing Sponsor Filer Category, and 3. Missing Sponsor Name. At the bottom center, a blue "Close" button is circled in red.

Revenue
For you. From us. For Ireland.
Irish Tax and Customs

FATCA Acknowledgement

X Step 1 - Failed Revenue Validation

X Step 2 - Submitted to the IRS

Your FATCA file with message reference id `6P78KCP4M7J782L30N_101` failed Revenue validation and was not accepted by Revenue due to the following errors. Please correct the error(s) and resubmit your file.

- 1 Invalid DocRefId: `10P78KCP4M7J782L30N_2000_0000000000`. Must be in the format: `_OR . OR .SP[OPTIONAL AMENDMENT NUMBER: .A`
- 2 The Sponsor Filer Category has to be populated with a correct Filer Category for a sponsor element.
- 3 When Sponsor is present, population of the Sponsor Name field is mandatory

Close

Figure 69: Agent FATCA acknowledgement screen

- Following exchange of the FATCA file with the Internal Revenue Service (IRS), a notification is displayed detailing successful acceptance of the FATCA file by the IRS. Click "Close" to return to the Tain Services screen.

Revenue
Celtic Spirit, Celtic Pride in Ireland
From Tax and Customs

IRS FATCA Notification

✓ **Step 1 - Received by Revenue**

✓ **Step 2 - Accepted by the IRS**

Your FATCA file with message reference id [REDACTED] has been **ACCEPTED** by the **IRS**. Please see details below.

FATCA Notification sent by the **IRS** on 31/10/2018

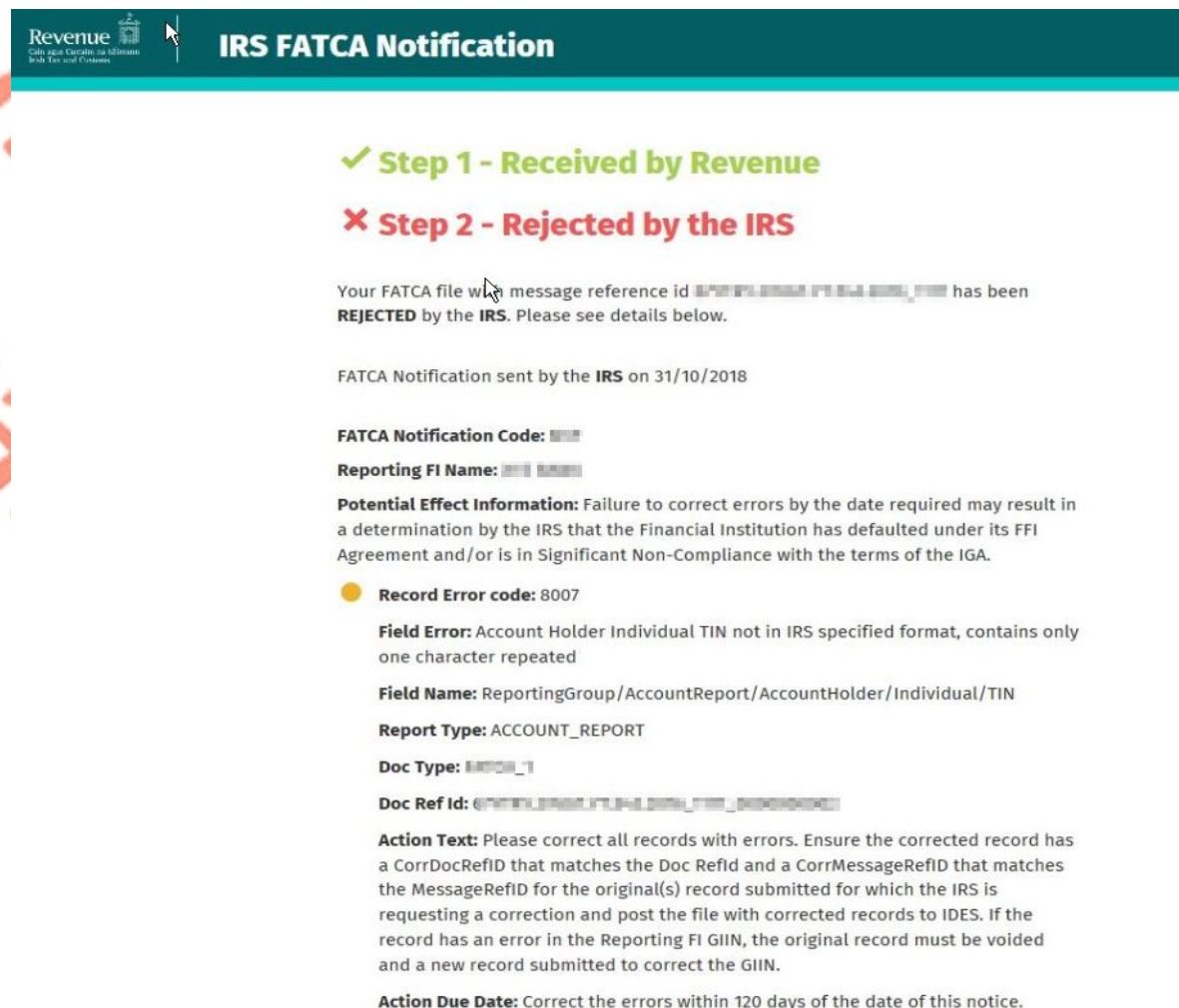
FATCA Notification Code: NVF
File Type: NEW
Financial Institution Count: 1
Record Count: 1
Duplicate Account report Count: 0
Non-Duplicate Account report Count: 1
Pooled report Count: 0

Close

Figure 70: Agent FATCA acknowledgement screen

9. Following exchange of the FATCA file with the IRS, if a notification is displayed detailing that the FATCA file has been rejected by the IRS, the Agent should return to the Tain Services screen, rectify the issues outlined and subsequently re-submit the XML file.

Each error also contains an instruction stating: “**Action Due Date:** Correct the errors within 120 days of the date of this notice.”



Revenue
Cite age Carabio, in Edmann
Web Tax and Customs

IRS FATCA Notification

✓ **Step 1 - Received by Revenue**

✗ **Step 2 - Rejected by the IRS**

Your FATCA file with message reference id [REDACTED] has been **REJECTED** by the **IRS**. Please see details below.

FATCA Notification sent by the **IRS** on 31/10/2018

FATCA Notification Code: [REDACTED]

Reporting FI Name: [REDACTED]

Potential Effect Information: 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.

● **Record Error code:** 8007

Field Error: Account Holder Individual TIN not in IRS specified format, contains only one character repeated

Field Name: ReportingGroup/AccountReport/AccountHolder/Individual/TIN

Report Type: ACCOUNT_REPORT

Doc Type: FATCA_I

Doc Ref Id: [REDACTED]

Action Text: Please correct all records with errors. Ensure the corrected record has a CorrDocRefID that matches the Doc Refid 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.

Action Due Date: Correct the errors within 120 days of the date of this notice.

Figure 71: Agent FATCA acknowledgement screen

5. Appendix I – ROS Registration & Reporting Entity Registration

5.1 Register for ROS

This step is only relevant if the Customer is not already registered for ROS.

The Customer must register for ROS using the Tax Registration Number provided by Revenue. If the Customer does not have a Tax Registration Number but has a FATCA Reporting Obligation in Ireland please see Section 5.2 in order to obtain a Reporting Entity Number.

Details on how to register for ROS are available on the [Revenue website](#).

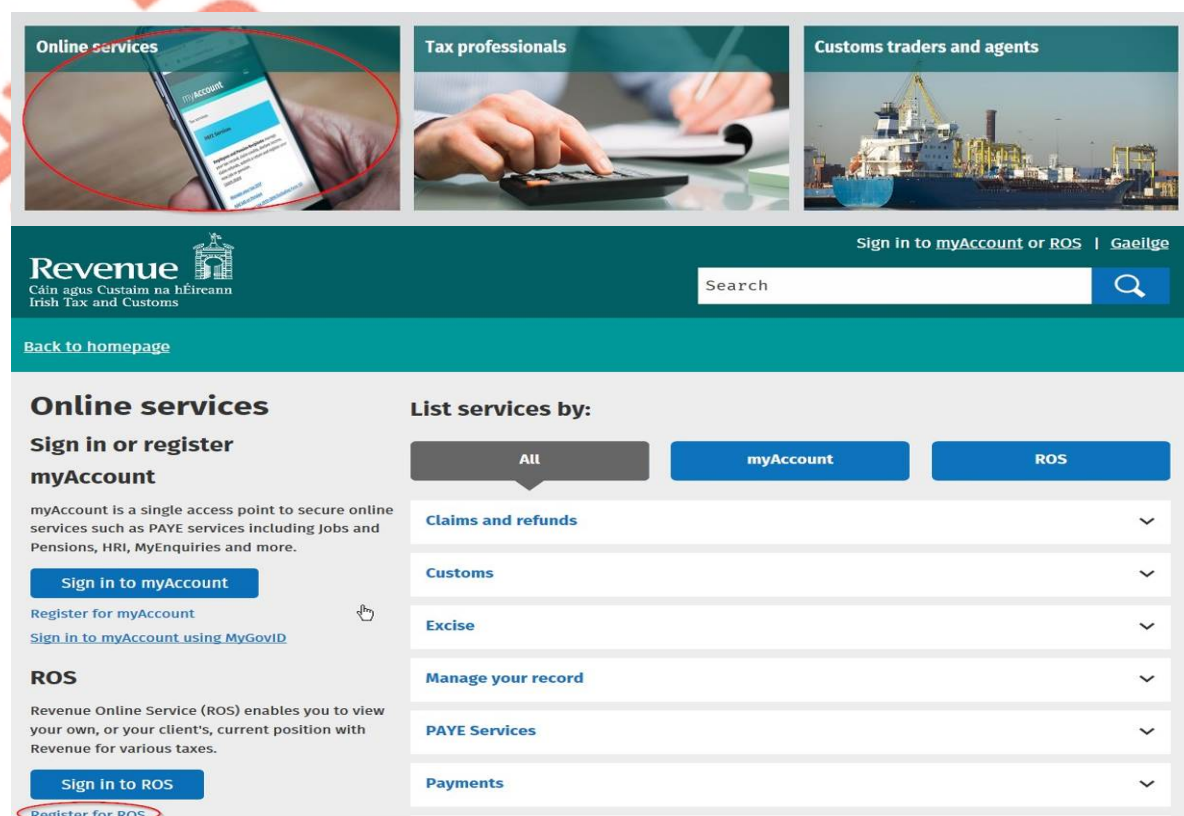


Figure 72: Revenue website screen

For queries relating to ROS please contact the Revenue ROS Technical Helpdesk:

- Email at roshelp@revenue.ie
- Telephone at **01 738 3699**, International customers may contact via the email address above or call **+353 1 738 3699**

5.2 Register as a Reporting Entity

This is a Customer that is only being registered with Revenue in order to file Reporting Obligations (i.e. they have no tax obligations in Ireland).

If the Customer does not have a Tax Reference number and is not registered for ROS, but is obliged to fulfil a FATCA Reporting Obligation, the Customer must register with Revenue as a '**Reporting Entity**'. This process should not be confused with a Tax Registration. Where a Customer registers as a Reporting Entity, it will only be able to fulfil its FATCA Reporting Obligations, that is, it is not required to file tax returns e.g. Corporate Tax returns.

In order to register as a Reporting Entity, the Customer must contact VIMA on +353 42 9353337. The Customer will be issued with a Reporting Entity Registration Number, which will be in the format of 7 digits followed by 2 letters (e.g. 1234567AA).

6. Appendix II – Agent Creating Reporting Entity Number

6.1 Creating a Reporting Entity as an Agent

A Reporting Entity is created only in cases where the Customer has no tax obligations in Ireland but needs to register with Revenue in order to fulfil their Reporting Obligations.

If the Customer does not have a Tax Reference Number and is not registered on ROS but is obliged to register on ROS to fulfil a FATCA Reporting Obligation, the Agent must register the Customer with Revenue as a '**Reporting Entity**'. This process should not be confused with a Tax Registration. Where a Customer is registered as a Reporting Entity, the Customer will only be able to fulfil its FATCA Reporting obligations, that is, the Customer is not required to file tax returns e.g. Corporate Tax returns. Where a Client already has an Irish Tax Registration Number or Reporting Entity Number, this option should not be used as it will create duplicate filing obligations.

When an Agent is registering a Customer as a Reporting Entity for FATCA Reporting purposes, it is possible for an Agent to register a FATCA Reporting Obligation at the same time. The process is set out in steps 6.1.1 to 6.1.12 below.

For queries relating to ROS please contact the ROS Technical Helpdesk:

- Email at roshelp@revenue.ie
- Telephone at **01 738 3699**, International customers may contact via the email address above or call **+353 1 738 3699**

For queries relating to registering a Reporting Obligation, please contact Revenue's VIMA (VIES, Intrastat and Mutual Assistance) office:

- Via **MyEnquiries**, selecting **AEOI (Automatic Exchange of Information) and FATCA**
- Telephone at **+353 42 9353337**

1. Log into ROS.
2. On the “Tain Services” tab, select “Register New Reporting Customer”.

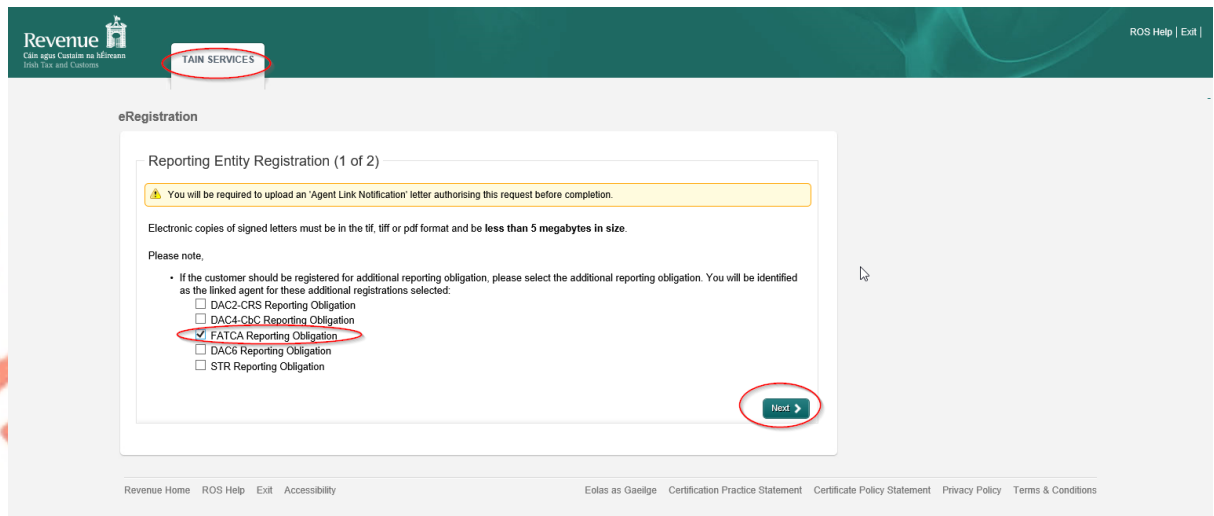
The screenshot shows the Revenue ROS Agent Client search screen. The top navigation bar includes the Revenue logo and tabs for TAIN SERVICES, REVENUE RECORD, PROFILE, and ADMIN SERVICES. The TAIN SERVICES tab is highlighted. The main content area is divided into several sections:

- Find Clients:** This section allows users to search for clients by registration number or name. It includes a search by registration number section with radio buttons for Tax Registrations (selected) and Reporting Obligations, a dropdown for tax type, and input fields for registration number and name. There is also a 'Your Client List' section with buttons for 'View Client List' and 'Export Client List', and a date-based search section with an 'Enter date' field and a 'Display' button.
- Manage Tax Registrations:** This section includes 'Manage Client Registrations' with a 'Manage' button and 'Register New Revenue Customer' with a 'Register New Revenue Customer' button. It also has a 'Register New Reporting Entity' button.
- Properties:** This section includes 'Find Properties' with 'View Property List' and 'Export Property List' buttons.
- Upload Form(s) Completed Offline:** This section includes a dropdown for 'Select a return type...'.
- Agent Employer Services:** This section includes links for 'Request RPNs by file upload' and 'Submit payroll by file upload'.
- Other Services:** This section includes links for 'MyEnquiries', 'P2C Search', 'Mobile Access', 'View Property History', 'Manage Financial Statements', 'Upload Multiple Financial Statements', and 'Trust Register Functions'.

The footer of the page includes 'Revenue Home', 'ROS Help', 'Exit', 'Accessibility', 'Certificate Policy and Practice Statements', 'Privacy Policy', and 'Terms & Conditions'.

Figure 73: Agent Client search screen

3. Select “FATCA Reporting Obligation” and click “Next”.



Revenue
Cúis agus Cúisín na Míreann
Irish Tax and Customs

TAIN SERVICES

ROS Help | Exit

eRegistration

Reporting Entity Registration (1 of 2)

⚠ You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.

Electronic copies of signed letters must be in the tif, tiff or pdf format and be less than 5 megabytes in size.

Please note,

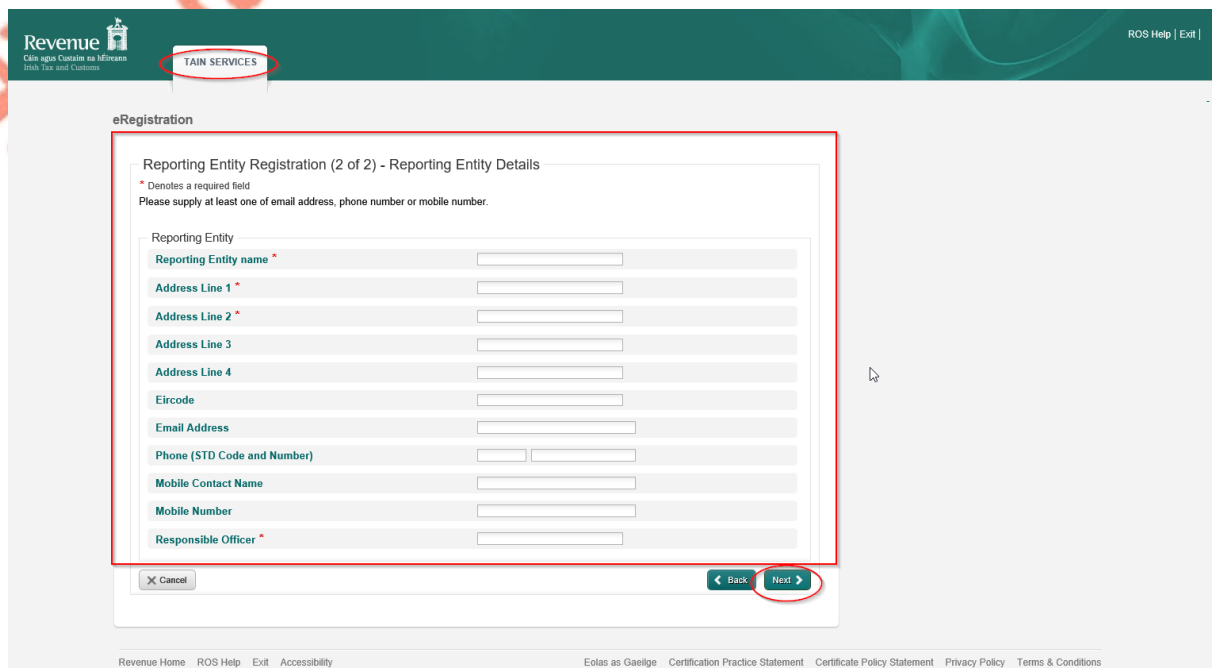
- If the customer should be registered for additional reporting obligation, please select the additional reporting obligation. You will be identified as the linked agent for these additional registrations selected:
 - DAC2-CRS Reporting Obligation
 - DAC4-CBC Reporting Obligation
 - FATCA Reporting Obligation
 - DAC6 Reporting Obligation
 - STR Reporting Obligation

Next

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 74: Agent Reporting Entity registration screen

4. Enter the required details for the Customer. Click “Next”.



Revenue
Cúis agus Cúisín na Míreann
Irish Tax and Customs

TAIN SERVICES

ROS Help | Exit

eRegistration

Reporting Entity Registration (2 of 2) - Reporting Entity Details

* Denotes a required field
Please supply at least one of email address, phone number or mobile number.

Reporting Entity

Reporting Entity name *

Address Line 1 *

Address Line 2 *

Address Line 3

Address Line 4

Eircode

Email Address

Phone (STD Code and Number)

Mobile Contact Name

Mobile Number

Responsible Officer *

Cancel Back Next

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 75: Agent Reporting Entity registration screen

5. Enter the “Registration date (i.e. start date of reporting obligation)” in the format DD/MM/YYYY. Enter “Global Intermediary Identification Number (GIIN)”, click “Next”.

The screenshot shows the 'eRegistration' interface for FATCA Registration. At the top left, the 'Revenue' logo and 'TAIN SERVICES' are visible. The main form area is titled 'FATCA Registration' and includes a legend: '* Denotes a required field'. The 'Registration Date (DD/MM/YYYY)' field is highlighted in yellow. Below it, a note explains that GIIN stands for Global Intermediary Identification Number and provides a format example (XXXXXXXXXXXXXX) and a link to IRS Appendix D. The 'Global Intermediary Identification Number (GIIN)' field is highlighted in red. At the bottom of the form, there are 'Cancel', 'Back', and 'Next' buttons, with the 'Next' button also highlighted in red.

Figure 76: Agent FATCA registration screen

6. Select “Generate Client Consent Letter”.

When the Generate Client Consent Letter button is selected, a pdf document is downloaded for completion. Download and save for editing. (This option is not mandatory; a standard Agent Link Notification Form may be uploaded at the next stage).

Once completed, click “Next”.

The screenshot displays the Revenue eRegistration interface. At the top, the Revenue logo and 'TAIN SERVICES' are visible. The main content area is titled 'eRegistration' and contains a 'Summary' section. Under 'Customer Registration Request (Reporting Entity)', there are fields for 'Registered Contact Details' (Reporting Entity name, Address Line 1-4, Phone, Mobile Contact Name, Mobile Number, Email Address, Responsible Officer) and 'FATCA Reporting Obligation Details' (Registration Commencement Date: 24/06/2020). A blue information box provides instructions on generating a consent letter. At the bottom of the summary box, the 'Generate Client Consent Letter' button is highlighted with a red circle. Navigation buttons for 'Cancel', 'Back', and 'Next' are also present.

Figure 77: Agent Client consent letter screen



Test confirms that TEST (██████) is to act as the agent in respect of the following reporting obligations.

Customer Registration Request (Reporting Entity)

FATCA Reporting Obligation (New) _____

Registered Contact Details	_____
Name	Test
Address	
Address1	
Address2	

Test understands that this arrangement will remain in place until changed by either agent or client and the change is notified to Revenue.

Signed _____ (Agent) Date _____

Signed _____ (Client) Date _____

Figure 78: Agent Client consent letter screen

- To upload the completed Agent Link Notification Form on ROS, click “Browse” and locate the completed Agent Link Notification Form in the Agent network/drive. Select the box “FATCA” and click “Next”.

**** Standard Agent link notification may also be uploaded****

Figure 79: Agent link attachment screen

- Click “Sign and Submit”.

Figure 80: Agent sign and submit screen

9. The Agent will be redirected to the Sign & Submit screen. Enter the ROS Password and click “Sign and Submit”.

Revenue Clár agus Cúistín na Míreann
 Irish Tax and Customs

TAIN SERVICES

ROS Help | Exit

Return

Information i If your transaction is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

Sign & Submit

Certificate Help

Enter Password

0%

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 81: Agent sign and submit password screen

10. The Agent will receive a ROS Acknowledgement and a Notice Number, which the Agent may wish to print for its records. Click “OK”.

Revenue Clár agus Cúistín na Míreann
 Irish Tax and Customs

TAIN SERVICES REVENUE RECORD PROFILE ADMIN SERVICES

ROS Help | Exit

ROS Acknowledgement TEST -

You have just transmitted an Online Registration Return for your client which has been received by ROS.

You can access a copy of this transaction through your client's ROS Inbox by clicking on the Client Revenue Record tab above. A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue.

To file another Return click on Client Services tab.

To return to TAIN Services click on TAIN Services tab.

Please use the Notice Number below in any future correspondence or inquiry relating to this transaction.

Notice Number

eRegistration summary:

Action	Status	Comments
Register and Link FATCA	Success	

To return to TAIN Services click on TAIN Services tab

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

Figure 82: Agent registration confirmation screen

11. The Agent will receive a new notification in the Client Revenue Record to confirm a FATCA Reporting Entity registration. Click on the Notice Number for confirmation of the registration.

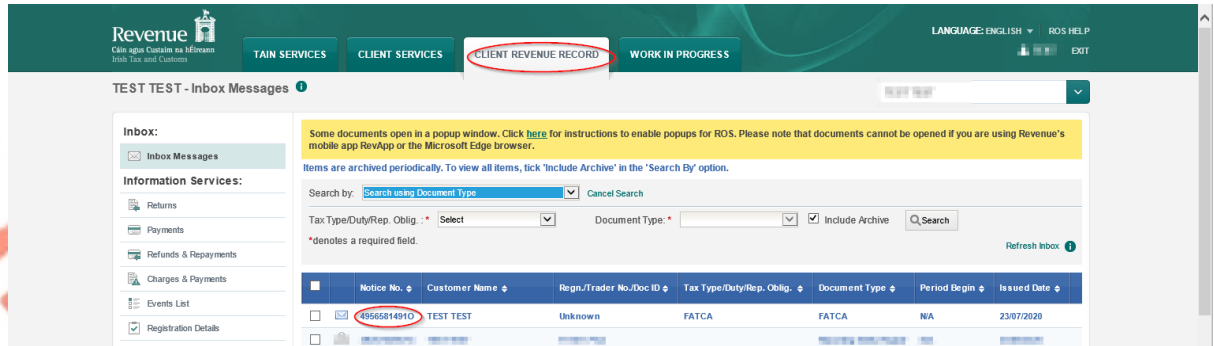


Figure 83: Agent Revenue Record screen

12. The following notice will appear which the Agent may wish to print for their records.

The screenshot shows the Registration Confirmation screen. At the top, there is a harp icon. Below it, the text reads: 'This is a notice of the Registration Submitted to Revenue Commissioners on 25/01/2017'. The notice number is 5090330695F and the date submitted is 25/01/2017. The main heading is 'eRegistration' and the sub-heading is 'Customer Registration Request (Reporting Entity)'. The registration details are as follows:

Registered Company Name	Test
Registered Contact Details	
Reporting Entity name	Test
Address Line 1	Add
Address Line 2	Add
Responsible Officer	Tester
FATCA Reporting Obligation Details	
Registration Commencement Date	25/01/2017

At the bottom, there is a message: 'Please use ROS Notice Number for any further correspondence or inquiry related to this transaction' and a 'Print' button.

Figure 84: Agent Reporting Entity registration confirmation screen

- ❖ After completion of process, the agent should allow up to 3 working days for the FATCA reporting entity to be registered.

7. Appendix III – FATCA Additional Schema Guidance

Following the first filing of FATCA returns and exchange with the United States, Revenue wishes to advise Financial Institutions (FI) of the following changes to file validation, which will be applied to the filing Financial Institution of FATCA 2015 financial account information in 2016, and to subsequent filings.

Financial Institutions should note that Revenue will allow a standard naming convention and an alternative naming convention. Financial Institutions should apply one or other of these naming conventions and the two naming conventions cannot be mixed. For example, where a Financial Institution chooses the alternative naming convention for the MessageRefID element (as illustrated at 7.2 below), the alternative naming convention for the DocRefID element (as illustrated at 7.4) must also be used. This is to ensure compliance with the IRS validation of the DOCREFID which must start with the GIIN and followed by a full stop.

FATCA Returns should be based on the [FATCA XML SCHEMA GUIDE \(V2.0\)](#)

7.1 XML schema element reference – MessageRefID

One of the main issues experienced with rejected FATCA XML files was in relation to this field. FI's failed to populate this field or included a reference which was duplicated in other files. Each FATCA XML file submitted by an FI should have a unique value in this field.

For FATCA files submitted to Revenue since 2016, the following naming convention should be applied for the MessageRefID field:

Element	MessageRefID
Datatype:	xsd: string
Pattern:	<Reporting FI GIIN>.<Reporting Year>_<Unique Sequence ID>
Description:	<ul style="list-style-type: none"> • <Reporting FI GIIN> is the GIIN for the reporting FI associated with the reporting group • Period character (.) • <Reporting Year> is the 4-digit reporting year that the data in the file relates to • Underscore • <Unique 4-digit Sequence ID> is a sequence id for each file being uploaded to Revenue. The first file uploaded to Revenue should have a Sequence ID of 0001, and this number should be incremented for each individual file uploaded. The sequence number must be unique within each FATCA year.
Example:	AB012R.00001.ME.372.2015_0001 Where AB012R.00001.ME.372 = Reporting FI GIIN 2015 = Reporting Year 0001 = This is the first file that this FI has uploaded to Revenue

7.2 Alternative MessageRefID Naming Convention

Element	MessageRefID
Datatype:	xsd:string
Pattern:	<TimestampWhenMessageCreated>_<ReportingFIGIIN>
Description:	<ul style="list-style-type: none"> • <TimestampWhenMessageCreated> Timestamp when the message is created in the format: YYYYMMDDTHHMMSSZ • Underscore character (_) • <ReportingFIGIIN> is the GIIN for the reporting FI associated with the reporting group
Example:	20160226T093830Z_AB012R.00001.ME.372 Where 20160226T093830Z = TimestampWhenMessageCreated AB012R.00001.ME.372= ReportingFIGIIN

7.3 XML Schema element reference – DocRefID

The IRS recently issued guidance in relation to the format for this field and the format should be applied to filings made from 2016 onwards. As is the case with the MessageRefID element, every record, inside every FATCA XML file submitted by an FI should have a unique value in this field. The following format is required by Revenue for standardised DocRefID's:

Element	DocRefID
Datatype:	xsd: string
Pattern:	<MessageRefID>_<Record Sequence Number> Note: This pattern conforms to the IRS Schema Guidance
Description:	<ul style="list-style-type: none"> • <MessageRefID> is the MessageRefID of the file in which the record appears – format for this outlined above • Underscore (_) • <Record Sequence Number> is a unique 10-digit sequence id that uniquely identifies the record within a particular file. For Example – the 5th record in a particular file should have Record Sequence number 0000000005
Example:	AB012R.00001.ME.372.2015_0001_0000000005 Where AB012R.00001.ME.372 = Reporting FI GIIN 2015 = Reporting Year 0001 = This is the first file that this FI has uploaded to Revenue 0000000005 = Unique 10-digit sequence id that uniquely identifies the record within a particular file.

7.4 Alternative DocRefID Format

The alternative DocRefID format has a different format for the 5 elements that should contain a DocRefId. The 5 elements are:

1. Reporting FI
2. Sponsor
3. Intermediary
4. Account Report
5. Nil Report

1. Reporting FI DocRefId Format

Element	DocRefID
Datatype:	xsd:string
Pattern:	<ReportingFIGIIN>.<ReportingYear>.RF<SequenceNumber> [OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber>]
Description:	<ul style="list-style-type: none"> • <ReportingFIGIIN> is the GIIN for the reporting FI associated with the reporting group. • Period character (.) • <ReportingYear> is the 4-digit reporting year that the data in the file relates to. • .RF • <SequenceNumber> is a unique ID to ensure the uniqueness of the reference. • [OPTIONAL AMENDMENT NUMBER:. A<AmendmentSequenceNumber> is used to identify an amendment. This should only be used for amendments. The AmendmentSequenceNumber should represent the amendment numbers i.e. the first amendment should have .A1.
Example:	<p>Original: AB012R.00001.ME.372.2015.RF1</p> <p>Amendment: AB012R.00001.ME.372.2015.RF1.A1</p>

2. Sponsor DocRefId Format

Element	DocRefID
Datatype:	xsd:string
Pattern:	<SponsoringFIGIIN>.<ReportingYear>.SP<SequenceNumber>[OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber>]
Description:	<ul style="list-style-type: none"> • <SponsoringFIGIIN> is the GIIN in the Sponsor element. • Period character (.) • <ReportingYear> is the 4-digit reporting year that the data in the file relates to. • .SP • <SequenceNumber> is a unique ID to ensure the uniqueness of the reference. • [OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber> is used to identify an amendment. This should only be used for amendments. The AmendmentSequenceNumber should represent the amendment numbers i.e. the first amendment should have .A1.
Example:	Original: AB012R.00001.ME.999.2015.SP1 Amendment: AB012R.00001.ME.999.2015.SP1.A1

3. Intermediary DocRefID Format

Element	DocRefID
Datatype:	xsd:string
Pattern:	<ReportingFIGIIN>.<ReportingYear>.IN<SequenceNumber>[OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber>]
Description:	<ul style="list-style-type: none"> • <ReportingFIGIIN> is the GIIN for the reporting FI associated with the reporting group. • Period character (.) • <ReportingYear> is the 4-digit reporting year that the data in the file relates to. • .IN • <SequenceNumber> is a unique ID to ensure the uniqueness of the reference. • [OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber> is used to identify an amendment. This should only be used for amendments. The AmendmentSequenceNumber should represent the amendment numbers i.e. the first amendment should have .A1.
Example:	Original: AB012R.00001.ME.372.2015.IN1 Amendment: AB012R.00001.ME.372.2015.IN1.A1

4. Account Report Doc Ref ID Format

Element	DocRefID
Datatype:	xsd:string
Pattern:	<ReportingFIGIIN>.<ReportingYear>.AR<AccountNumber>.ID<SequenceNumber>[OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber>]
Description:	<ul style="list-style-type: none"> • <ReportingFIGIIN> is the GIIN for the reporting FI associated with the reporting group. • Period character (.) • <ReportingYear> is the 4-digit reporting year that the data in the file relates to. • .AR • <AccountNumber> is the AccountNumber from the AccountReport element. • .ID • <SequenceNumber> is a unique ID to ensure the uniqueness of the reference. • [OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber> is used to identify an amendment. This should only be used for amendments. The AmendmentSequenceNumber should represent the amendment numbers i.e. the first amendment should have .A1.
Example:	Original: AB012R.00001.ME.372.2015.AR12345678.ID1 Amendment: AB012R.00001.ME.372.2015.AR12345678.ID1.A1

5. NilReport DocRefID Format

Element	DocRefID
Datatype:	xsd:string
Pattern:	<p><ReportingFIGIIN>.<ReportingYear>.NR<SequenceNumber>[OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber>]</p> <p>or</p> <p><ReportingFIGIIN>.<ReportingYear>.ID<SequenceNumber>[OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber>]</p>
Description:	<ul style="list-style-type: none"> • <ReportingFIGIIN> is the GIIN for the reporting FI associated with the reporting group. • Period character (.) • <ReportingYear> is the 4-digit reporting year that the data in the file relates to. • .NR • <SequenceNumber> is a unique ID to ensure the uniqueness of the reference. • [OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber> is used to identify an amendment. This should only be used for amendments. The AmendmentSequenceNumber should represent the amendment numbers i.e. the first amendment should have .A1. <p>or</p> <ul style="list-style-type: none"> • <ReportingFIGIIN> is the GIIN for the reporting FI associated with the reporting group. • Period character (.) • <ReportingYear> is the 4-digit reporting year that the data in the file relates to. • .ID • <SequenceNumber> is a unique ID to ensure the uniqueness of the reference. • [OPTIONAL AMENDMENT NUMBER: .A<AmendmentSequenceNumber> is used to identify an amendment. This should only be used for amendments. The AmendmentSequenceNumber should represent the amendment numbers i.e. the first amendment should have .A1.

Example:	Original: AB012R.00001.ME.372.2016.NR01 Amendment: AB012R.00001.ME.372.2016.NR01.A1
-----------------	--

7.5 XML schema element reference – BirthDate

Reporting FIs should include a date of birth if a U.S. TIN is not available for a U.S. resident account holder or substantial owner. The date of birth must be properly formatted per IRS Publication 5124 and placed in the Birth Info/Birthdate sub-element of the Accountholder or Substantial Owner element, as appropriate. If a date of birth is provided in lieu of a TIN, in line with IRS Notice 2017-46, filers should include a string of nine consecutive capital letter “A”s (“AAAAAAAAA”) in the TIN sub-element for the Accountholder or Substantial Owner element. This TIN should be marked with the “issuedBy” attribute set to “US”.

7.6 XML schema element reference – TIN

A value for a TIN data element must be either in a GIIN format or in one of the following formats for a U.S. TIN to be considered valid:

- Nine consecutive numerical digits without hyphens or other separators (e.g., “123456789”)
- Nine numerical digits with two hyphens, one hyphen entered after the third numeric digit and a second hyphen entered after the fifth numeric digit (e.g., “123-45-6789”)
- Nine numerical digits with a hyphen entered after the second digit (e.g., “12-3456789”)

The Account Holder TIN must be provided and cannot be blank characters in the TIN data sub-element. If an individual or entity Account Holder does not have a TIN, for years prior to 2020, enter nine consecutive capital letter “A”s (“AAAAAAAAA”) in the TIN data sub-element, otherwise you will receive an error message. The former TIN placeholder of 9 zeros (“000000000”) will no longer be accepted in the FATCA XML file. The “issuedBy” attribute of the TIN should be populated with a value of “US” for a US TIN.

Sequencing of TIN’s: If supplying multiple TIN numbers – i.e: an Irish TIN and a US TIN for an Account Holder, the US TIN should be the first TIN that appears in the record. It should be noted that the inclusion of a valid US TIN is **mandatory** for all accounts from 2017 except in cases covered by [IRS Notice 2017-46](#) i.e. for individual account holders that meet the criteria in the Notice, but not for entity account holders.

From 2020, a US TIN is **mandatory** for all accounts as the exception noted in [IRS Notice 2017-46](#) will no longer apply.

For reporting periods from 2020 onwards, if an Account Holder does not have a TIN, you may continue to enter nine consecutive capital letter "A"s ("AAAAAAAAA"), or you may enter the codes listed below, in the TIN data sub-element, however doing so will now cause you to receive an error message. The record level error, when it relates to this circumstance only, does not mean your file has been rejected. The file will still be exchanged with the US authorities, and the error notice will provide 120 days to correct the issue.

After the 120 days if the issue is not resolved the IRS will not, in the case of an individual account, automatically conclude that there is significant non-compliance; however, at this stage the IRS will take account of the facts and circumstances leading to the absence of the TIN, such as the reasons why the TIN could not be obtained, whether the FI has adequate procedures in place to obtain TINs and the efforts made by the FI to obtain them. This process will involve the IRS examining the use of the TIN Placeholder codes, or in certain circumstances the IRS will contact Revenue who will then engage with the FI. See [IRS FAQ3 Reporting](#) for more detail.

In order to better understand the reasons why a Foreign Financial Institution (FFI) in a U.S. Model 1 IGA jurisdiction may not have been able to obtain a U.S. TIN and to help in the 120 day period mentioned in the preceding paragraph, the IRS has developed a series of TIN Placeholder codes that may be used by an FFI to populate the TIN field in circumstances where the TIN is not available, as an alternative to enter nine consecutive capital letter "A"s ("AAAAAAAAA"). The use of these codes is optional and does not mean that an FFI will not be at risk of being found significantly non-compliant due to a failure to report each required U.S. TIN.

The TIN Placeholder codes (published May 2021) are as follows:

- 22222222 – Pre-existing individual account with only U.S. indicia being a U.S. place of birth.
- 33333333 – New individual account that (1) has indicia of a U.S. place of birth, and (2) either:
 - (a) a change in circumstances causing the self-certification originally obtained at account opening to be incorrect or unreliable, and a new self-certification has not been obtained, or
 - (b) was below the threshold for documenting and reporting the account at the time of account opening and subsequently exceeded the threshold, and a self-certification has not been obtained.

- 444444444 – Pre-existing individual and entity account that (1) has U.S. indicia other than a U.S. place of birth, and (2) either:
 - (a) a change in circumstances, causing the self-certification or other documentation originally obtained to be incorrect or unreliable, and a new self-certification or other documentation has not been obtained, or
 - (b) was below the threshold for documenting and reporting the account at the time of account opening and subsequently exceeded the threshold, and a self-certification or other documentation has not been obtained.
- 555555555 – New individual and entity account that has a U.S. indicia other than a U.S. place of birth, and (2) either:
 - (a) a change in circumstances causing the self-certification or other documentation originally obtained to be incorrect or unreliable, and a new self-certification or other documentation has not been obtained, or
 - (b) was below the threshold for documenting and reporting the account at the time of account opening and subsequently exceeded the threshold, and a self-certification or other documentation has not been obtained.
- 666666666 – Pre-existing entity account with account balance exceeding \$1,000,000 held by a passive Non-Financial Foreign Entity (NFFE) with respect to which no self-certifications have been obtained, and no U.S. indicia has been identified in relation to its controlling persons.
- 777777777 - For pre-existing accounts where there is no TIN available and the account has been dormant or inactive, but remains above the reporting threshold, also known as a “dormant account”. For reference, the U.S. defines “dormant account” in U.S. Treasury Regulations §1.1471-4(d)(6)(ii).

The above codes may only be used by FFIs in jurisdictions with a U.S. Model 1 IGA.

In January 2023, the IRS issued additional guidance [IRS Notice 2023-11](#) and [FAQ6 Reporting](#) detailing temporary relief procedures for Reporting Financial Institutions for reporting of US TINs for certain Pre-existing Accounts. This relief applies to the reporting periods 2022, 2023 and 2024.

Full details of this relief is available in paragraph 4.3 of [TDM 38-03-22](#), however one of the conditions of the relief is the mandatory use of the TIN Placeholder Codes:

- TIN Placeholder Codes (published May 2021) may be used for the Reporting Period 2022 for all accounts that are missing a US TIN, alternatively TIN Placeholder Codes (Published February 2023) may be used.

- For the Reporting Periods 2023 and 2024 TIN Placeholder Codes (Published February 2023) may be used.

The TIN Placeholder codes (Published February 2023) are as follows:

- 222222222 – Pre-existing individual account with only U.S. indicia being a U.S. place of birth, other than an account reported under code 000222111. This code takes precedence if any other code (other than 000222111) could also be applicable.
- 000222111- Pre-existing depository individual account with only U.S. indicia being a U.S. place of birth. Additionally, FFI must determine that the account holder is a **resident of the jurisdiction** where the account is maintained for AML and tax purposes. For reference, “depository account” has the meaning defined in the applicable Model 1 Intergovernmental Agreement (Model 1 IGA). This code takes precedence if any other code could also be applicable.
- 333333333 - New individual account that:
 - (1) has indicia of a U.S. place of birth, **and**
 - (2) either:
 - (a) has a change in circumstances causing the self-certification originally obtained at account opening to be incorrect or unreliable, and a new self-certification has not been obtained, **or**
 - (b) was below the threshold for documenting and reporting the account at the time of account opening and subsequently exceeded the threshold, and a self-certification has not been obtained.
- 444444444 – Pre-existing individual or entity account that:
 - (1) has U.S. indicia other than a U.S. place of birth, **and**
 - (2) either:
 - (a) has a change in circumstances that either results in one or more U.S. indicia being associated with the account or causes a self-certification or other documentation originally obtained to be incorrect or unreliable, and a valid self-certification or other documentation has not been obtained subsequent to the change in circumstances, **or**
 - (b) was below the threshold for documenting and reporting the account on the determination date provided in the applicable Model 1 IGA and subsequently exceeded the threshold, and a self-certification or other documentation has not been obtained.
- 555555555 - New individual or entity account that:
 - (1) has a U.S. indicia other than a U.S. place of birth, **and**
 - (2) either:
 - (a) has a change in circumstances causing the self-certification or other documentation originally obtained to be incorrect or unreliable, and a new

self-certification or other documentation has not been obtained, **or** (b) was below the threshold for documenting and reporting the account at the time of account opening and subsequently exceeded the threshold, and a self-certification or other documentation has not been obtained.

- 66666666 – Pre-existing entity account held by a passive NFFE with one or more controlling persons with respect to which self-certifications have not been obtained, and no U.S. indicia have been identified in relation to any controlling persons.
- 77777777 - Dormant Accounts
For pre-existing accounts where there is no TIN available and the account has been dormant or inactive, but remains above the reporting threshold, also known as a “dormant account.” A “dormant account” is one that meets the definition set out in U.S. Treasury Regulations §1.1471-4(d)(6)(ii) and had had no financial activity for three years, except for the posting of interest. If an account could be classified into multiple TIN codes, the other code takes precedence.
- 99999999 - Any account for which the FFI cannot obtain a TIN and none of the other TIN codes would be applicable. The use of this code indicates that an FFI has completed its review of accounts without U.S. TINs and has in good faith applied TIN codes to records when applicable.

The TIN Placeholder codes (Published February 2023) are not currently accepted by Revenue validation. The TIN Placeholder codes will be accepted ahead of the filing deadline of 30th June 2023. Therefore any early filing for the reporting period 2022 should use TIN Placeholder Codes (published May 2021).

It should be noted that use of TIN Placeholder Codes (published May 2021), or TIN Placeholder codes (Published February 2023) will still lead to the generation of an error message containing record level errors as set out in above in this section and in [IRS FAQ6 Reporting](#).

7.7 XML schema element reference – FilerCategory

Filer Category is mandatory, either on the sponsor or in the ReportingFI element.

If a Sponsor is present, the Sponsor element must contain a FilerCategory and the ReportingFI element must not. If a Sponsor is not present, the ReportingFI must contain a FilerCategory.

Please refer to [FATCA XML Schema Guide \(V2.0\)](#) for further guidance.

7.8 Character Encoding

All FATCA files should be character encoded UTF-8 without Byte Order Marker (BOM).

7.9 ROS Valid Characters

Only the following characters are permitted:

abcdefghijklmnopqrstuvwxyz
 ABCDEFGHIJKLMNOPQRSTUVWXYZ
 0123456789
 áéíóúÁÉÍÓÚ
 £\$€%&* - + = () < > : ; , . " ' @ ~ # ? ! / \

Please note that, while # is a valid character for ROS, it is not however valid for the FATCA schema and should not be used.

7.10 FATCA XML forbidden and restricted characters

If a FATCA XML file contains one or more of the following characters, their presence will cause the file to be rejected. These characters should be replaced by the following predefined entity references to conform to XML schema best practices.

Character	Description	Entity Reference
&	Ampersand	&
<	Less Than	<

If a FATCA XML file contains one or more of the following characters, their presence will not cause a file error. However, it is recommended that the characters are replaced by the following predefined entity references to conform to XML schema best practices.

Character	Description	Entity Reference
>	Greater Than	>
'	Apostrophe	'
"	Quotation Mark	"

If a FATCA XML file contains one of the following combinations of characters, the file will be rejected. These combinations of characters are not allowed. To prevent file errors, please do not include any of these combinations of characters.

Character	Description	Entity Reference
--	Double Dash	N/A
/*	Slash Asterisk	N/A
&#	Ampersand Hash	N/A

7.11 Pooled Reporting

[FATCA IDES Technical FAQ](#) C19 – Pooled reports may not be submitted by FIs in Model 1 IGA jurisdictions.

Ireland has signed a Model 1 IGA with the US, and as such Pooled Reporting is not permitted.

Any files with Pooled Reporting will be rejected by ROS.

7.12 Correcting, Voiding and Amending FATCA Submissions - Sample XML Files

Should you need to Correct, Void or Amend your submission, please refer to the guidance and the sample XML files which can be accessed at the links below.

Each Correct, Void or Amend submission is linked to the original file 'FATCA 1' i.e. the CorrMessageRefId and CorrDocRefId fields in the new submissions will match the data in the originals.

Click [here](#) to access sample original file

FATCA 2 – Corrected:

Correction General Rules

- You should correct a record in response to a record-level error notification. Special rules for specific errors may apply.
- **Do not** amend a record in response to a record-level error notification.
- **Do not** file a separate voided report if you corrected or amended a record.

Click [here](#) to access a sample Corrected file

FATCA 3 – Void:

Void General Rules

- You may void a record at any time after you receive a notification or become aware of inaccurate information.
- You may void a record if the entire record was filed in error.
- You may void a record and submit a new record if there is an error in one of the fields, such as:
 - 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
- Before you void a record, be sure the original record is no longer valid. All data must match the original file.
- A voided record is permanently deleted. You can submit a new record (FATCA1) to replace a previously voided record, if needed.

Click [here](#) to access sample Void file

FATCA 4 – Amended:

Amend General Rules

- You may amend a record at any time after you have received a valid notification and become aware of inaccurate information.
- **Do not** amend a record in response to a record-level error notification; submit a corrected report (FATCA2) instead.
- An amended record updates an existing record from a previously filed report.

Click [here](#) to access a sample Amended file

7.13 Passive NFFE which is not a US Entity

In the case where a Passive NFFE that is not a US Entity has a Controlling Person who is a US person the FATCA Schema requires a US TIN to be entered for the Passive NFFE or an error message is generated. However, as the Passive NFFE is not a US Entity it does not have a US TIN, and therefore a US TIN cannot be included. In order to get around this issue the IRS has issued guidance, which is available at [ICMM FAQs](#) Q3 under the “Populating the TIN Field” section.

This guidance applies to the circumstances above, and an error message will not be generated if this guidance is followed. The guidance is as follows:

A TIN element must be included for both Passive NFFE and US Controlling Person.

For the US Controlling person, you must include a validly formatted US TIN in the TIN element.

For the Passive NFFE you must include the foreign TIN (with the “TIN Issued by” element populated with the issuing country code) for the foreign individual/entity. If there is no foreign TIN available for the foreign individual/entity, you may include your country code in the “TIN Issued by” element and the characters “NA” (to indicate “Not Available”) in the TIN element. (See Example below)

```
<ftc:AccountHolder>
  <ftc:Individual>
    <sfa:ResCountryCode>CA</sfa:ResCountryCode>
    <sfa:TIN issuedBy="LI">NA</sfa:TIN>
    <sfa:Name>

<ftc:SubstantialOwner>
  <ftc:Individual>
    <sfa:TIN issuedBy="US">123456789</sfa:TIN>
```

If you omit the TIN element entirely for either the Passive NFFE or US Controlling Person, or insert blank spaces in the TIN element, you will receive a “TIN Not Populated” error, regardless of whether the other TIN field is populated with a US TIN.”

Appendix IV – Setting Sub-User Permissions on ROS

This section details how to allow registration permissions on a ROS user sub certificate for FATCA Reporting Obligations.

Instructions for creating new sub-users are available [here](#).

Please contact the ROS Technical Helpdesk if further assistance is required:

- Email at roshelp@revenue.ie
- Telephone at **01 738 3699**, International customers may contact via the email address above or call **+353 1 738 3699**

Follow the following steps:

1. ROS Administrator logs onto ROS.
2. Click on “Admin Services”.



Administration Services

- To select an individual, click on the **Select** item radio button to the left of the name
- To apply for a certificate for an individual to act on your/company's behalf, click the **Add New** button
- You can **View** or **Revise** the permissions of the selected individual by clicking on the relevant option box below.
- Additional [information](#) about these functions.

Search by: Surname ▾ Enter the search information:

Select	Surname	Firstname	ID Ref.	System Password	Certificate Password	Status	
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE	<input type="button" value="Add New"/>
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE	<input type="button" value="View"/>
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE	<input type="button" value="Revise"/>
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE	<input type="button" value="MyEnquiries Permissions"/>
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE	<input type="button" value="Amend ROS Email Addresses"/>
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE	<input type="button" value="Revoke"/>
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE	<input type="button" value="Suspend"/>
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE	<input type="button" value="Restore"/>
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE	
<input type="radio"/>	WHELAN	JOHN MICHAEL	12345678	<input type="password"/>	<input type="password"/>	ACTIVE	

Figure 85: ROS certificate Admin Services screen

3. Select the individual’s Name and click “Revise”.

The screenshot shows the Revenue Administration Services interface. At the top, there is a navigation bar with the Revenue logo and several menu items: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES (which is circled in red). Below the navigation bar, the page title is 'Administration Services'. There are instructions for using the system, a search bar with a dropdown for 'Surname' and a 'Search' button, and a table of individuals. The table has columns for 'select', 'Surname', 'Firstname', 'ID Ref.', 'System Password', 'Certificate Password', and 'Status'. The first row is selected, and the 'Revise' button in the right-hand sidebar is highlighted with a red oval. A mouse cursor is pointing at the 'Revise' button.

Administration Services

- To select an individual, click on the **Select** item radio button to the left of the name
- To apply for a certificate for an individual to act on your/company's behalf, click the **Add New** button
- You can **View** or **Revise** the permissions of the selected individual by clicking on the relevant option box below
- Additional [information](#) about these functions.

Search by: Surname ▾ Enter the search information:

select	Surname	Firstname	ID Ref.	System Password	Certificate Password	Status
<input checked="" type="radio"/>	HEWLETT	JOHN JENNIFER	123456789	12345678	12345678	ACTIVE
<input type="radio"/>	HEWLETT	JOHN JENNIFER	123456789	12345678	12345678	ACTIVE
<input type="radio"/>	HEWLETT	JOHN JENNIFER	123456789	12345678	12345678	ACTIVE
<input type="radio"/>	HEWLETT	JOHN JENNIFER	123456789	12345678	12345678	ACTIVE
<input type="radio"/>	HEWLETT	JOHN JENNIFER	123456789	12345678	12345678	ACTIVE
<input type="radio"/>	HEWLETT	JOHN JENNIFER	123456789	12345678	12345678	ACTIVE
<input type="radio"/>	HEWLETT	JOHN JENNIFER	123456789	12345678	12345678	ACTIVE
<input type="radio"/>	HEWLETT	JOHN JENNIFER	123456789	12345678	12345678	ACTIVE
<input type="radio"/>	HEWLETT	JOHN JENNIFER	123456789	12345678	12345678	ACTIVE
<input type="radio"/>	HEWLETT	JOHN JENNIFER	123456789	12345678	12345678	ACTIVE

Buttons on the right: Add New, View, **Revise**, MyEnquiries Permissions, Amend ROS Email Addresses, Revoke, Suspend, Restore

Figure 86: Revise ROS certificate permissions screen

4. Select the Reporting Obligation and place tick under "File".
Ensure Reporting Obligation is selected to enable filing.
5. Select "Yes" under "Submit Registration". Click "Confirm".

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Revise Permissions

You have selected : [redacted] ID Ref: [redacted] [Back](#)

- To revise permissions on Tax/Procedures Services click on the relevant check boxes under the "Permissions on Tax/Procedures Services" heading.
- To revise permissions on Administration Services click on the relevant check boxes under the "Administration Services" heading.
- Once you have completed your changes please click on the Confirm button.
- Click the Back arrow above to return to Administration Services.

Permissions on Tax/Procedures Services

- View:** lookup information, **Prepare:** enter details on a form, **File:** sign and submit form to Revenue
- View for CAT and Stamp Duty:** lookup information and view Inbox documents

Taxes/Procedures	No Permissions	View	Prepare	File
Solid Fuel Carb. Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Natural Gas Carb. Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Domicile Levy	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Electricity Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Encashment Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Film Withholding Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stamp Duty - Fin. Se	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stamp Duty - Ins. Le	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pension Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Light Dues Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MGO Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cherished Numbers	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ASSS (Fair Deal)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TRS	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
RTSO Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DAC2-CRS	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
FATCA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
DAC4-CbC	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

All Taxes/Procedures [Remove All](#) [View All](#) [Prepare All](#) [File All](#)

Permissions on Administration Services

- No: Permission not available, Yes: Permission available

Service	No	Yes
Add New	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Revise	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Amend Email Addresses	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Revoke	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Set Signature Requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Inbox Administration	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Submit Registration	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Access Direct Debit Instruction	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Electronic Funds Transfer	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Secure Upload	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Manage Tax Clearance	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access Verify Tax Clearance	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Access DPD System	<input checked="" type="checkbox"/>	<input type="checkbox"/>

All Administration Services [All No](#) [All Yes](#) [Confirm](#)

Figure 87: ROS revise permissions screen

6. The following screen confirms permissions.

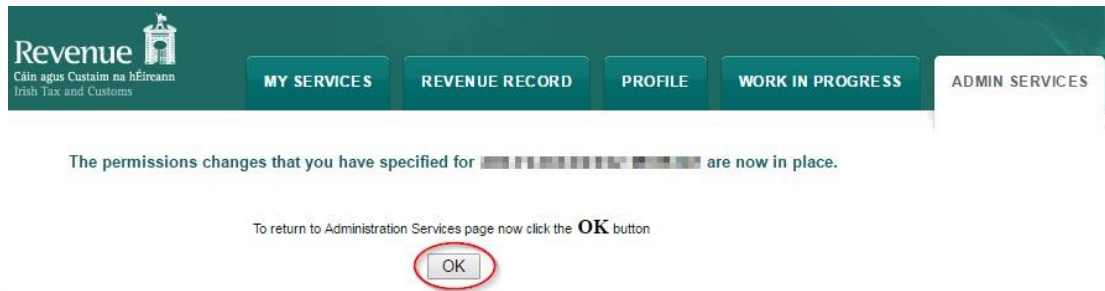


Figure 88: ROS confirmation screen

- ❖ After completion of this process, the certificate should update immediately.