



## IRS Releases Updated IDES User Guide – Publication 5190, and Updates List of Approved Certificate Authorities

### Closing the distance

As stated in an Internal Revenue Service ('IRS') [transmittal message](#) published on July 3, 2018, the IRS has released a revised [IDES User Guide](#) (Publication 5190 (Rev. 06-2018)) and updated its related [list](#) of approved certificate authorities. A brief overview of these changes is provided below.

The International Data Exchange Service ('IDES') is a secure managed file transfer service available to financial institutions ('FIs') and Host Country Tax Authorities ('HCTA') to facilitate FATCA reporting. The main purpose of IDES is to provide authorized users with secure exchange services to complete FATCA data transmissions to the IRS. To access IDES, FIs and HCTAs must first obtain a 'digital certificate,' which is used to sign and decrypt messages between the sending party and the IRS. A 'certificate authority' ('CA') issues each digital certificate only after an identity proofing process to verify the certificate owner, and the IRS only accepts certificates issued by approved CAs. As alluded to above, the IRS released an updated [list](#) of approved CAs on June 27, 2018. This new updated list removes Symantec and Thawte from the list of approved CAs and adds Go Daddy and Comodo in their place.

#### *(i) Changes to the IDES User Guide*

The following specific changes have been made to the IDES User Guide since its last publication date of April 2016:

- Chapter 3 (Obtain a Digital Certificate): The Digital Certificates table was updated by removing Symantec and Thawte as approved CAs and adding Go Daddy and Comodo in their place.
- Chapter 11 (Transmit a FATCA Report): The external FQDN address [www.idesgateway.com](http://www.idesgateway.com) has been added
- Chapter 13 (IDES Reports): The IDES Sentinel URL has been updated to <https://visibility.idesgateway.com/SentinelMonitoring/SentinelMonitoring/>

These constitute the full extent of the changes.

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