



Certification of pre-existing accounts (COPA) and periodic certifications are open

Closing the distance

On July 31, 2018, the IRS issued an [official notice](#) stating that the Foreign Tax Account Tax Compliance Act (FATCA) Registration System has been upgraded to incorporate the COPA and the periodic certifications. The IRS advises all FATCA registered entities to update their FATCA classifications. Even those entities that do not have a certification requirement (e.g., Model I IGA FFIs) should update their FATCA classification to avoid inapplicable certification related notices in the future. Entities should monitor their message board in the FATCA Registration System for certification notifications.

For detailed certification instructions and information, taxpayers may consult the updated [FATCA Online Registration User Guide](#) and 13 new FAQs that IRS added under [FATCA Certifications heading](#) to the FATCA General FAQs [web-page](#).

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