



New IRS public key for FATCA filing and FATCA certification deadline

Closing the distance

The IRS made new public key for FATCA filing available for download and issued a reminder about FATCA certification deadline

After November 30, 2018, taxpayers with FATCA filing obligations must download the [new IRS public](#) key from IDES to file FATCA reports. Taxpayers intending to purchase a new digital certificate or replacing one should note that IDES only recognizes and accepts digital certificates issued by IRS approved [Certificate Authorities](#).

The IRS has also issued a bulletin reminding taxpayers about the FATCA certification deadline. In general, for the certification period ending December 31, 2017, FATCA certifications are due no later than December 15, 2018. For trustees of trustee-documented trusts and sponsoring entities, the certification deadline is March 31, 2019.

An entity that fails to submit a required FATCA certification will not be in compliance with its FATCA obligations and therefore, may lose its FATCA status and, ultimately, its GIIN may be removed from the FFI list.

Every FATCA registered financial institution (FI) should ensure that the names and email addresses of their Responsible Officer (RO) and Points of Contact (POC) are current at the FI's FATCA registration system. The RO or POC should log into the FI's FATCA registration system account and ensure that the entity's FATCA classification is accurate. The entity's FATCA classification should be checked and confirmed even if the FI is not required to complete the certifications.

It is essential for an FI to keep its RO and POC contact information current on the FI's FATCA account because the IRS communicates with the RO and POC about certification and other FATCA compliance matters. The IRS also sends notices about FATCA compliance matters to the FI's registration system message board and it is FI's responsibility to check and review these messages.

For more information please [click here](#) or contact:

[Denise Hintzke](#)

Managing Director, Global
FATCA/CRS Tax Leader
Deloitte Tax LLP
+1 212 436 4792

[Anne Mericle](#)

Senior Manager, Global
Information Exchange PMO
Deloitte Tax LLP
+1 212 436 3908

[Susan Schultz](#)

Managing Director, FATCA
Global Delivery Center (GDC)
Operations Leader
Deloitte Tax LLP
+1 612 397 4604

[Susan Segar](#)

Managing Director, Global
Information Reporting
Deloitte Tax LLP
+1 703 885 6328

Americas

[Phillip Brunson](#)

Partner, Global Leader – Information
Reporting
Deloitte Tax LLP
+1 212 618 4041

[Steve Chapman](#)

Partner, Global Information Reporting
Deloitte Tax LLP
+1 212 436 2339

[David Charlton](#)

Principal, Global Information Reporting
Deloitte Tax LLP
+1 617 437 2118

[James Dockeray](#)

FATCA Leader
Deloitte Caribbean and Bermuda
Deloitte Ltd.
+1 441 299 1399

[Patty Florness](#)

Partner, Global Information Reporting
Deloitte Tax LLP
+1 212 436 7413

[Andrea Garcia Castelao](#)

Principal, Global Information Reporting-
CRS
Deloitte Tax LLP
+1 212 436 3785

[Peter Larsen](#)

Managing Director, Global Information
Reporting
Deloitte Tax LLP
+1 415 783 4575

[Anthony Martirano](#)

Managing Director, Global Information
Reporting
Deloitte Tax LLP
+1 973 602 6986

[Richard Marcovitz](#)

FATCA/CRS Leader
Deloitte Canada
Deloitte LLP
+1 416 775 4760

[Robert Schlock](#)

Managing Director, Global Information
Reporting
Deloitte Tax LLP
+1 212 436 3541

[Michael Shepard](#)

Principal
Deloitte Transactions and Business
Analytics LLP
+1 215 299 5260

[Kristen Starling](#)

Managing Director, Global Information
Reporting
Deloitte Tax LLP
+1 212 436 4281

[Sagun Vijayananda](#)

Partner, Global Information Reporting
Deloitte Tax LLP
+1 212 436 7329

Asia-Pacific

[Troy Andrews](#)

FATCA/CRS Partner
Deloitte New Zealand
Deloitte
+64 93030729

[Alison Noble](#)

FATCA/CRS Leader
Deloitte Australia
Deloitte Services Pty Ltd
+61 3 9671 6716

[Radish Singh](#)

Forensic SEA for FATCA/CRS
Deloitte Singapore
Deloitte & Touche FAS
+65 6530 8077

[Michael Velten](#)

FATCA/CRS Leader, Asia-Pacific
Deloitte Singapore
Deloitte & Touche LLP
+65 6531 5039

Europe, Middle East & Africa

[Brandi Caruso](#)

Tax Transparency Leader
Deloitte Switzerland
Deloitte AG
+41 58 279 6397

[Eric Centi](#)

FATCA/CRS Tax Partner
Deloitte Luxembourg
Deloitte Tax & Consulting
+352 45145 2162

[Karim Ousta](#)

FATCA Tax Leader, Middle East
Deloitte United Arab Emirates
Deloitte LLP
+971 4 5064700

[Norbert Bramerdorfer](#)

FATCA/CRS Leader, Austria Deloitte Tax
Wirtschaftsprüfungs GmbH
+43 1 53700 6740

[Alex Law](#)

FATCA Leader, Middle East
Deloitte United Arab Emirates
Deloitte LLP
+971 4 506 4700

[Jason McGarvey](#)

UK FATCA/CRS/DAC Director
Deloitte, United Kingdom
Deloitte LLP
+44 20 7303 0412

[Chris Tragheim](#)

EMEA Operational Tax Leader
Deloitte United Kingdom
Deloitte LLP
+ 44 20 7303 2848

[Markus Weber](#)

Financial Services Industry Tax Leader
Deloitte Switzerland
Deloitte AG
+41 58 279 7527

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