

IRS Issues IDES Web Application Alerts

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Global Financial Services Industry



IRS Issues IDES Web Application Alerts – Schema Namespace Issues, Schema Prohibited Characters, and Digital Certificate Format

On January 14, 2015, the IRS issued three alerts related to the International Data Exchange Services (“IDES”) web application which opened for enrollment on January 12, 2014. In summary, a problem had been identified where FATCA XML documents fail schema validation because of the use of default namespaces. In addition, the list of Schema Prohibited Characters has been expanded for security purposes. And lastly, for purposes of IDES enrollment, users are reminded of the requirement to obtain a valid digital certificate issued by an approved certificate authority.

Schema Namespace Issues

The IRS identified a problem where FATCA XML documents fail schema validation because users are uploading documents which contain default namespaces. This is a temporary issue which will be remedied in the short-term. Until this occurs, users are asked to use namespace prefixes for all elements rather than default namespaces to ensure all FATCA XML documents do not fail schema validation.

Schema Prohibited Characters

The list of prohibited and restricted characters for FATCA XML documents, available in the updated **IDES FAQs**, has been expanded beyond the standard prohibited XML schema characters for security reasons. These additional characters are the following: apostrophe (’), hash (#), and double dash (--). All schema reference documents are being updated to reflect these prohibitions, and the IRS will send another alert when the update is complete.

Digital Certificate Format

In order to complete IDES enrollment, each entity must obtain a valid digital certificate issued by an approved certificate authority, the list of which is available [on the IRS website](#). The IDES web application also only supports certain digital formats, which are provided with the list of approved certificate authorities. However, the instructions for converting to these digital formats are not published at this time. As such, the instructions, copied from the IRS Alert, are below:

Supported formats for the digital certificates are:

- Distinguished Encoding Rules (DER) binary X.509
- Privacy Enhanced eMail (PEM) ASCII (Base-64) encoded X.509

IDES will convert digital certificates received in DER format to Base64 for storage and retrieval.

If a digital certificate is not in DER or PEM format, use Windows 7 to convert your digital certificate to DER or PEM as follows:

1. Open the digital certificate with a .CRT filename extension
2. Select the Details tab
3. Select the "Copy to File..." button
4. In the Certificate Export Wizard, select the format you want to use as either "DER encoded binary X.509 (.CER)" or "Base-64 encoded X.509 (.CER)".

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