



# IRS Announces the Opening of IDES Enrollment, Updates IDES FAQs and User Guide, and Issues Metadata XML Schema v1.0 User Guide

## Closing the distance

Global Financial Services Industry



### **The Internal Revenue Service announces the opening of the International Data Exchange Service (IDES) for enrollment, Updates IDES FAQs and User Guide, and Issues Metadata XML Schema v1.0 User Guide**

On January 12, 2015, the IRS announced the opening of the International Data Exchange Service (“IDES”) site and issued updates to the Frequently Asked Questions (“FAQs”). This was on the heels of the January 6, 2015 announcement related to the updates to the IDES User Guide and issuance of the Metadata XML Schema v1.0 User Guide. The purpose of IDES is the secure transmission of FATCA data by Host Country Tax Authorities (“HCTAs”) and Foreign Financial Institutions (“FFIs”). Enrollment on the IDES web application, which facilitates this transmission, is required by HCTAs and FFIs, and the FAQs and these two guides are intended to help users navigate the application and upload required FATCA information.

#### **IDES Enrollment and FAQs and User Guide Updates**

The IDES Enrollment Site is now open for HCTAs and FFIs to enroll through the **IDES web application**. The enrollment process for HCTAs requires the username sent by the IRS and a certificate from an approved Certificate Authority. Similarly, the process for FFIs requires a Global Intermediary Identification Number (“GIIN”), obtained by **registering on the FATCA website**, and a

certificate of approval from an approved Certificate Authority. Once an HCTA or FFI is enrolled, subsequent registrations are handled by the first registered user, who establishes IDs for all other end users. As it is necessary for use of IDES, there is no reason to delay this required enrollment.

To assist with enrollment, the IDES FAQ list, available on the [IRS website](#), addresses both general and technical questions, providing succinct answers on IDES questions and linking to further information when available. It is intended to help users to quickly solve problems without needing to contact technical support. The revised IDES User Guide, also available on the [IRS website](#), is intended to assist HCTAs, FFIs, existing administrators, and end users with enrollment, access, and use of the IDES. Unlike the previous version, this guide includes sections specific to these four IDES user types and adds helpful screenshots in all the sections for visual reference. Although these new additions significantly increase the overall length of the guide, they also increase its utility, and the specific sections for each IDES user type allows for more targeted reading. Both of these resources should be referenced by all users and will be especially useful for end users needing familiarity with the IDES web application.

### **Metadata XML Schema v1.0 User Guide**

The new Metadata XML Schema v1.0 User Guide, available on the [IRS website](#) is intended to assist with creation of the sender metadata file, which is part of the preparation of encrypted FATCA XML files used to exchange FATCA information. It outlines each step of the IDES upload process, providing an overview in table form for users, and details specifics on the sender metadata file, including the allowable and restricted characters, the usable schema, and the element types and details. The text is written using technical language, and although clear in its communication, the guide would be most useful to users with background in extensible markup language (XML) and schema technology.

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

**Denise Hintzke**

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

**Anne Mericle**

Global FATCA PMO Senior Manager  
Deloitte Tax LLP  
+1 212 436 3908

**Americas**

**John Rieger**

Partner, National Tax Financial  
Services Industry  
Deloitte Tax LLP  
+1 212 436 6934

**Patty Florness**

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

**Helda Rock**

Director, FATCA Enterprise Risk  
Services Leader, U.S.  
Deloitte & Touche LLP  
+1 973 602 6052

**Mike Wade**

Director, FATCA Enterprise Risk  
Services Leader, U.S.  
Deloitte & Touche LLP  
+1 804 697 1537

**Matthew Cahill**

Partner, Global Information Reporting  
Deloitte Tax LLP  
+1 212 436 3420

**John Kocjan**

Partner, FATCA Consulting Leader,  
U.S.  
Deloitte Consulting LLP  
+1 212 618 4181

**Michael Shepard**

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

**Jon Watts**

Director, FATCA Enterprise Risk  
Services Leader, U.S.  
Deloitte & Touche LLP  
+1 212 436 6561

**James Dockeray**

FATCA Leader,  
Caribbean/Bermuda  
Deloitte & Touche Ltd.  
+1 441 299 1399

**Dennis Metzler**

FATCA Leader, Canada  
Deloitte & Touche LLP  
+1 416 601 6144

**Greg Thomas**

Principal, FATCA Enterprise  
Risk Services Leader, U.S.  
Deloitte & Touche LLP  
+1 415 783 5211

**Asia-Pacific**

**Jim Calvin**

FATCA Leader, Asia-Pacific  
Deloitte & Touche LLP  
+65 9662 3014

**Anna Bleazard**

FATCA FAS Leader, Asia-Pacific  
Deloitte & Touche Financial Advisory  
Services Pte Ltd.  
+65 6216 3277

**Marie Gervacio**

FATCA Regional Consulting  
Leader, Asia-Pacific (excl.  
Japan)  
Deloitte Consulting (Hong  
Kong) Limited  
+852 9104 7451

**Michael Velten**

FATCA Leader, Southeast Asia  
Deloitte & Touche LLP  
+65 6531 5039

**Europe, Middle East & Africa**

**Brandi Caruso**

FATCA Leader, Switzerland  
Deloitte AG  
+41 58 279 6397

**Claire Dawson**

FATCA Tax Leader, Middle East  
Deloitte LLP  
+971 4 5064900

**Humphry Hatton**

FATCA Co-Leader, Middle  
East  
Deloitte LLP  
+971 4 5064730

**Umair Hameed**

FATCA FAS Leader, Middle East  
Deloitte Corporate Finance Ltd  
+971 4 5064878

**Piero Molinario**

FATCA FAS Leader, Europe  
Deloitte & Touche, S.p.A  
+39 02 8332 5102

**Nick Sandall**

FATCA Consulting Leader,  
EMEA  
Deloitte LLP  
+44 20 7007 1850

**Chris Tragheim**

FATCA Tax Leader, EMEA  
Deloitte LLP  
+44 20 7303 2848

**Markus Weber**

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

**Global Information Reporting**

**Matthew Cahill**

+1 212 436 3420

**Terence Coppinger**

+1 212 436 6412

**Patty Florness**

+1 212 436 7413

**Denise Hintzke**

+1 212 436 4792

**Anthony Martirano**

+1 973 602 6986

**Susan Segar**

+1 703 885 6328

**Kristen Starling**

+1 212 436 4281

**Faye Tannenbaum**

+1 212 436 2968

This alert contains general information only and Deloitte is not, by means of this alert, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This alert is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this alert.

**About Deloitte**

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms. Please see [www.deloitte.com/us/about](http://www.deloitte.com/us/about) for a detailed description of the legal structure of Deloitte LLP and its subsidiaries. Certain services may not be available to attest clients under the rules and regulations of public accounting.

Copyright © 2015 Deloitte Development LLC. All rights reserved.  
Member of Deloitte Touche Tohmatsu Limited