

IRS announces new FATCA IDES test session

Closing the distance

Global Financial Services Industry



IRS announces new FATCA IDES test session opening on March 10, at 2:00 a.m. EDT and closing on March 12, at 5:00 p.m. EDT.

On March 2, 2015, the IRS announced that it will be holding another International Data Exchange Service (“IDES”) test session to allow enrolled IDES users to upload and transmit a test data packet in preparation for Form 8966 FATCA reporting using the **IDES web application**. The test session will open on March 10, at 2:00 a.m. EDT, close on March 12, at 5:00 p.m. EDT, and is available to host country tax authorities (“HCTAs”) and foreign financial institutions (“FFIs”) that completed IDES enrollment by March 5, 2015, at 5:00 p.m. EST. Participation in this test session is recommended as the IDES web application is the platform used for all electronic Form 8966 filings, which is required for the majority of Form 8966 filers.

Testing and Assistance

In its announcement, the IRS recommended that users participating in the test session follow the guidelines below:

- Before Testing
 - Review the user guides, data preparation instructions, and **sample test packet**.
 - Configure alert and notification preferences on the IDES Enrollment site.
 - Configure email system to accept emails from the idesgateway.com domain.
- Guidelines for Data Packets and Transmission
 - Follow the guidelines for recommended file names. File names are case sensitive, and any variation in name, extension, characters, or format may cause a transmission failure. Additional details can be found in the **IDES User Guide**.

- Use test data only. The test files should not contain any production data or personally identifiable information, such as the taxpayer identification number, account number, or social security number.
- Assistance During Testing
 - If you need assistance with enrollment, contact the [IDES Help Desk](#).
 - If you need additional information about Data Preparation or other aspects of FATCA reporting, please visit the IRS [FATCA website](#).

IDES Enrollment

If a HCTA or FFI has not yet enrolled, this testing session will not be open to it. However, it should immediately begin the enrollment process to ensure reporting deadlines are met. IDES enrollment for HCTAs requires a HTCA Entity ID, a 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 a HCTA or FFI is enrolled, subsequent registrations are handled by the first registered user, who establishes IDs for all other end users.

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