

## IRS posts updated IDES User Guide and new IDES Sample Enveloping Signature File

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Global Financial Services Industry



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Based upon the opening of the **International Data Exchange Service (“IDES”) Gateway**, the IRS posted an updated **IDES User Guide** on March 5, 2015 and a new **IDES Sample Enveloping Signature File** to assist users with FATCA reporting using the IDES Gateway.

#### IDES User Guide

The IDES User Guide is intended to be used by institutions and host countries that are required to submit FATCA reporting to the US government, addresses enrollment, access, and use of the IDES. In addition to keeping the prior user-friendly updates of sections specific to each IDES user and drastically increasing the number of illustrative figures and tables, this updated version includes new instructions for access to the IDES Gateway, as well as transmissions of FATCA reports, information on receiving IDES alerts and reports, and appendices on HTCA FATCA Entity ID composition and types of IDES alerts.

The IDES Gateway is only accessible to users that have completed enrollment through the **IDES enrollment site**. The enrollment requirements previously published required either a HTCA Entity ID or a Global Intermediary Identification Number (“GIIN”), neither of which are available for US Withholding Agents (“USWA”). The updated IDES User Guide clarifies in Section 2.7, page 18 note, that **USWAs that are required to report will be sent a separate web link for a modified enrollment page and will receive a FATCA Entity ID to facilitate IDES enrollment.**

## **IDES Sample Enveloping Signature File**

The IDES Sample Enveloping Signature File is intended to provide assistance with the IDES data preparation process. An XML digital signature is a security device embedded in an XML document that ensures data integrity and avoids data repudiation by verifying that no changes have been made to information while that information was in transit. There are three types of XML digital signatures, and IDES requires use of the enveloping signature type. As IDES will reject files with errors or improper signature types, the IDES Sample Enveloping Signature File is a useful resource for reference to ensure the proper XML digital signature is embedded during the data preparation process. For more information on XML schema, see the [FATCA XML v1.1 User Guide](#).

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