

## IRS updates FATCA IDES web pages, including IDES Technical FAQs and XML Schema Best Practices

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Global Financial Services Industry



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On August 10, 2015, the IRS announced that it updated the **IDES Resources**, **IDES Testing Schedule**, and **FATCA XML Schema and Business Rules for Form 8966** web pages. The IDES Resources page links to numerous tools and resources to assist users with each step of the IDES process for FATCA filing. The IDES Testing Schedule page provides dates, times, and instructions for participation in IDES testing sessions. The FATCA XML Schema and Business Rules for Form 8966 page outlines and links to guidance for the FATCA XML schemas used for reporting, sender metadata files, and notifications..

The IRS also updated the **FATCA IDES Technical FAQs web page**, adding two new FAQs and updating two others. The first new FAQ addresses the prospect of an updated XML Schema for FATCA Reporting for 2015, stating that a new schema will not come out for Tax Year 2015 but that feedback will be considered for planned changes for Tax Year 2016. The second new FAQ answers how to identify and correct the error causing a “CF acknowledgement message,” an error message generated when using an invalid digital certificate. The two updated FAQs address XML character restrictions. Finally, the IRS updated the **FATCA XML Schema Best Practices web page**, which provides guidance on prohibited characters that will cause file rejections and error notifications if included in FATCA XML documents.

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