

## Reminder: Form 8966 deadline for FFIs in Model 2 and non-IGA jurisdictions and Form 8966 filing extension deadline

### Closing the distance

Global Financial Services Industry



#### Reminder: Form 8966 deadline for Foreign Financial Institutions (“FFIs”) in countries with Model 2 IGAs or jurisdictions without signed or agreed-in-substance Intergovernmental Agreements (“IGAs”)

In accordance with Treas. Reg. 1.1471-4T(a)(3) and the **2015 Instructions for Form 8966**, all FFIs that are Participating FFIs must, among other things, report annually using Form 8966. This reporting obligation is imposed on all Participating FFIs within both Model 2 Intergovernmental Agreement (“IGA”) jurisdictions and jurisdictions in which no IGA has been signed (“non-IGA jurisdictions”). **The deadline for Form 8966 FATCA reporting is March 31, 2016. If you have any entities within non-IGA jurisdictions, please contact Deloitte’s Global Information Reporting team immediately (contact information below).** Note that “nil returns,” or returns containing no reportable accounts, are not required for Participating FFIs.

#### Deadline for Form 8966 extension request (Model 2 or non-IGA jurisdictions only)

To provide additional time for reporting issues, the IRS released the **Form 8809-I: Application for Extension of Time to File FATCA Form 8966**. Upon filing this Form filers will be automatically given a 90-day filing extension. A separate request must be submitted for each filer requiring an extension. The Form must be mailed to the address provided in the **Instructions for Form 8809-I** on or before the deadline for filing Form 8966, which is March 31, 2016. An additional 90 day extension may be granted in the event of a hardship. The FFI must be able to show extenuating circumstances and the extension will not be automatically granted. Note that Reporting Foreign Financial Institutions (“FFIs”) in Model 2 jurisdictions are not entitled to an extension for aggregate reporting on non-consenting US accounts or non-consenting nonparticipating FFIs. Additionally, entities in Model 1 jurisdictions may not request extensions as they must report directly to local tax authorities by the deadlines set in the relevant jurisdictions.

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

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