

IRS posts new and updated FAQs to IDES Technical FAQs and FATCA General FAQs

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Global Financial Services Industry



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On August 19, 2015, the IRS posted an updated FAQ to the IDES Technical FAQs [web page](#). This FAQ addresses how Host Country Tax Authorities (“HCTAs”) and filers can ensure that their DocRefIDs are unique across all reporting financial institutions. DocRefIDs are identifiers required to be included as a data element in all FATCA XML reports. The IRS has provided a new format for DocRefIDs, required to be used starting January 1, 2016, that will ensure uniqueness. Additional information on this new format is provided on the XML Schemas Best Practices for Form 8966 DocRefID [web page](#), updated in conjunction with the posting of the updated FAQ.

On August 25, 2015, the IRS also posted one new and two updated FAQs to the FATCA General FAQs [web page](#). These three FAQs address how branches in Model 1, Model 2, and non-IGA countries can satisfy their FATCA registration requirements. The two updated FAQs were amended to clarify that branches must register as branches of their owners rather than as separate entities absent an exception. The new FAQ provides instructions for branches that incorrectly registered as separate entities to correct their registrations.

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