



## New FATCA Notification Error Messages and Supporting Online User Documentation

### Closing the distance

A new release of the [International Compliance Management Model \('ICMM'\)](#) was deployed on Friday, March 23, 2018. This release comes amidst a series of important recent changes and updates to the ICMM including the release of updated ICMM Notification User documents (['ICMM Notifications User Guide,'](#) ['ICMM Notification XML Schema User Guide,'](#) and [ICMM Electronic Field Errors Table](#)) and the addition of new [ICMM Frequently Asked Questions](#). The specifics of the updates and changes to these documents are outlined below.

#### **ICMM Notifications User Guide**

Two sections have been updated since the IRS last published the XML Schema Guide in May, 2017. In Section 4 the IRS has updated the File Error Notifications to reflect new notifications and to remove notifications which are no longer valid. The new notifications are as follows:

- NCF – Certificate Failure;
- NDF – Failed Decoding; and
- NIF – Invalid File Format.

Removed notifications are as follows:

- NDR – File Contains Invalid DocRefID;

The IRS no longer validates DocRefID at the file level. If your file contains an invalid or duplicate DocRefID, then you will receive a record-level error (NVF).

In section 5.4, the IRS has updated the Record and Field-Level Error Messages Table to reflect new Record Level Error Codes. These are:

- 8019 (Unspecified Report);
- 8020 (Duplicate DocRefID);
- 8021 (Invalid DocRefID).

## ICMM Notification XML Schema User Guide

Two sections have been updated since the last publication of the XML Schema Guide in March 2017. First, Section 2.1.3 has been updated to reflect new File Error Notifications and a Removed Notification. The new File Error Notifications and Removed Notification are the same as those outlined in the updated Section 4 to the ICMM Notifications User Guide (i.e. NCF, NDF, and NIF are the new File Error Notifications and DocRefID is the Removed Notification).

In addition to Section 2.1.3, Section 3.7.2.5.6 has been updated, adding Record Level Error Codes 8019, 8020, and 8021 (Unspecified Report, Duplicate DocRefID, and Invalid DocRefID respectively).

## ICMM Electronic Field Errors Table

On March 24, 2018, the IRS released an updated table listing ICMM Field-level Errors for Electronic FATCA XML Reports (See [link](#)). The table provides descriptions for field-level errors that ICMM will detect in electronically submitted pooled, nil, and account report records. The table contains three columns of information which are as follows:

- Error Description (contains the messages found in the 'FieldErrorTXT' sub-element for the 'FieldErrorGrp' element provided for each field-level error);
- Schema Path (contains the XML path provided in the 'FieldNm' sub-element); and
- Field Level Error Description and Resolution.

## ICMM Frequently Asked Questions

On March 24, 2018, the IRS released 20 updated FAQs on its [ICMM Frequently Asked Questions \(FAQs\)](#) page. Our summary of these FAQs is as follows:

- 1) **Invalid DocRefID Notification (NDR):** This FAQ explains that the IRS is no longer issuing the DocRefID notification. Any invalid or duplicative DocRefID's will result in an NVF with a record-level error rather than a file-level error.
- 2) **Certificate Failure Notification (NCF):** Two FAQs explain that this notification (new as of March 2018) indicates that a certificate posted to IDES was not valid. The FAQs request that an organization receiving the notification post a valid certificate to IDES and re-encrypt the FATCA XML file with a new AES key.
- 3) **Failed Decoding (NDF):** Three FAQs explain that this notification (new as of March 2018) indicates that the IRS could not download the referenced file that has been posted to IDES. If an organization receives this message it means that the relevant files could not be decoded because the encoding mechanism used did not match what was listed in the IDES metadata. The FAQs explain that the file encoding schema supported by the IRS is Base64. No other encoding schema is currently supported by the IRS.
- 4) **Invalid File Format (NIF):** Three FAQs explain that this notification (new as of March 2018) indicates that the IRS could not download the relevant file, posted to IDES, because the specified file format type and actual file contents were inconsistent. The FAQs list five file formats supported by the IRS (XML, PDF, TXT, RTF, and JPG) and provide that the file type included in the IDES metadata must be consistent with the file type of the enclosed notification.
- 5) **FATCA ICMM Notifications, Record-level Errors, and ICMM TIN:** The remaining FAQs address various additional error messages, focusing on those associated with TINs. For example, suppose your organization has verified that a U.S. TIN for an intermediary account holder is correct but you continue to receive a "TIN not in IRS specified format" error message. The FAQs explain that though the nine digits you have provided are the correct TIN for the entity being documented, they still may be in the incorrect reporting format ICMM purposes. For reporting purposes, U.S. TINs as invalid unless they are in GIIN format or another of the specified formats in listed in the updated FAQs.

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