



# Instructions for Form 8957

(August 2013)

## Foreign Account Tax Compliance Act (FATCA) Registration

Section references are to the Internal Revenue Code unless otherwise noted.

### What's New

#### Delayed implementation date of

**FATCA.** Notice 2013-43 provides a revised timeline and other guidance regarding the implementation of FATCA and an extension of the time for Qualified Intermediaries, Withholding Foreign Partnerships and Withholding Foreign Trusts to renew expiring agreements. The Notice may be found at [www.irs.gov/fatca](http://www.irs.gov/fatca).

**Instructions to Form 8957.** Please read the instructions to Form 8957, FATCA Registration, thoroughly before you begin to complete the registration form, as they provide needed details on how to answer each question on the Form. FIs should not mail the paper form to the IRS service center identified below before January 1, 2014. The IRS will not be in a position to accept and process these forms before that date.

**Online Registration.** Instead of using the paper Form 8957 to submit your FATCA registration, financial institutions (FIs) are encouraged to register electronically via the FATCA registration website. The FATCA registration website is a secure system that enables FIs to register online from anywhere in the world without the need to print, complete, and mail paper forms. The website is projected to be accessible to FIs on August 19, 2013, at the following address:  
[www.irs.gov/fatca](http://www.irs.gov/fatca).

For the period from the opening of the FATCA registration website through December 31, 2013, an FI will be able to access its online account to modify or add registration information, including its appropriate registration status as such status is established or modified, for example, by the signing of an intergovernmental agreement (IGA). Prior to January 1, 2014, however, any information entered into the system, even if submitted as final by the website user, will not be regarded as a final submission, but will merely be stored until the information is submitted as final on or after January 1, 2014. Thus, FIs can use the remainder of 2013 to become familiar with the FATCA registration website, to input preliminary information, and to refine that information. On or after January 1, 2014, each FI will be expected to finalize its registration information by logging into its online account on the FATCA registration

website, making any necessary additional changes, and submitting the information as final.

**GIINs.** As registrations are finalized and approved in 2014, registering FIs will receive a notice of registration acceptance and will be issued a global intermediary identification number (GIIN). The IRS will electronically post the first IRS FFI List by June 2, 2014, and will update the list on a monthly basis thereafter. To ensure inclusion in the June 2014 IRS FFI List, an FI will need to finalize its registration by April 25, 2014.

### Future Developments

In the future, additional information about the registration process may be posted at [www.irs.gov/fatca](http://www.irs.gov/fatca). For example, at the appropriate time, information on how a sponsoring entity can register a sponsored financial institution will be available at this web address.

## General Instructions

### Purpose of Form

Form 8957 is used by an FI to register itself and its branches, if any, as a participating foreign financial institution (PFFI), a registered deemed-compliant foreign financial institution (RDCFFI), a limited foreign financial institution (Limited FFI), a limited branch (Limited Branch), or a sponsoring entity (Sponsoring Entity). It is also used by an FI to renew its Qualified Intermediary (QI), Withholding Foreign Partnership (WP), or Withholding Foreign Trust (WT) Agreement, if applicable. In connection with its FATCA registration, an FI (other than a Limited FFI, or Limited Branch) or a U.S. financial institution (USFI) acting as a Lead FI or Sponsoring Entity will be issued a GIIN and will be identified on the IRS FFI List. The first IRS FFI List will be posted electronically by June 2, 2014, and will be updated monthly thereafter.

### How To Register

**Online registration.** The FATCA registration website is a secure web-based system that enables FIs to register electronically from anywhere in the world without the need to print, complete and mail paper forms. FIs are encouraged to register online at [www.irs.gov/fatca](http://www.irs.gov/fatca).

**Paper registration.** FIs should not mail Form 8957 prior to January 1, 2014. The IRS will not be in a position to accept and process these forms before that date. FIs that choose to register using the paper form must mail Form 8957 and all required attachments to:

Internal Revenue Service  
FATCA, Stop 6099 AUSC  
3651 South IH 35  
Austin, Texas 78741

If an FI chooses to file a paper registration form, the IRS will establish an online FATCA account for the FI and provide the FI with information on how to access the online FATCA account to view, manage, and edit its FATCA information. Additionally, for FIs that register for PFFI or RDCFFI status using the paper form, once that registration has been approved, a GIIN will be assigned and posted to the FI's online FATCA account. If the paper FATCA registration form is incomplete, the FI will be contacted by mail to provide additional information necessary for the IRS to process the registration form and establish the FI's online account.

### Who Is Eligible To Register

The following entities are eligible to register (on behalf of themselves and their branches) for the specific purposes described below, as well as to obtain a GIIN (unless the entity is a Limited FFI or Limited Branch).

- **For an FFI, or foreign branch of an FFI or USFI, that is treated as a Reporting FI under a Model 1 IGA** — to authorize one or more points of contact to receive information related to registration on the FI's behalf.

- **For an FFI, or foreign branch of an FFI that is treated as a Reporting FI under a Model 2 IGA:**

- To authorize one or more points of contact to receive information related to registration on the FI's behalf, and
- To confirm that it will comply with the terms of an FFI Agreement, as modified by the applicable Model 2 IGA.

- **For an FFI, or branch of an FFI, other than one covered by an IGA:**

- To enter into an FFI Agreement to be treated as a PFFI,
- To agree to meet the requirements to be treated as a RDCFFI, or

— To confirm that it will comply with the terms applicable to a Limited FFI or a Limited Branch.

- **For an FI seeking to act as a Sponsoring Entity** — to agree to perform the due diligence, reporting and withholding responsibilities on behalf of one or more sponsored FFIs.
- **For an FI, including a foreign branch of a USFI, currently acting as a QI, WP, or WT** — to renew its QI, WP, or WT Agreement.
- **For a USFI wishing to act as a Lead FI for purposes of registering its Member FIs** — to identify itself as such.

A foreign branch of a USFI located in a Model 2 IGA jurisdiction does not need to register unless such foreign branch needs to renew its QI, WP, or WT Agreement.

## Before Completing Form 8957

There are four parts to the FATCA registration form. An FI will need to complete only the relevant parts of the form for the particular type of registration requested.

Part 1 must be completed by all FIs to provide basic identifying information.

Part 2 should be completed only by a Lead FI and must be completed via the FATCA registration website. A Lead FI will identify in Part 2 each Member FI for which it is acting as a Lead FI and that is treated as a PFFI (including a Reporting FI under a Model 2 IGA), RDCFFI (including a Reporting FI under a Model 1 IGA), or Limited FFI. Additionally, for purposes of registration, a Member FI may include a foreign branch of a USFI that is registering to obtain a GIIN or to renew its QI Agreement.

Part 3 should be completed only by an FI, including a foreign branch of a USFI, currently acting as a QI, WP, or WT that wishes to renew its respective agreement.

**Note:** Part 3 should be completed only by an FI currently acting as a QI, WP, or WT and currently using an issued Employer Identification Number (EIN) to establish its applicable status. An FI that would like to apply to become a first-time QI, WP, or WT cannot do so using the paper Form 8957 or the FATCA registration website. Instead, the FI must complete Form 14345 in accordance with its instructions. It is advisable, but not required, for an FI applying for first-time QI, WP, or WT status do so before it submits its FATCA registration form. For more information about QI, WP, or WT Agreements, go to [www.irs.gov/fatca](http://www.irs.gov/fatca).

Part 4 must be completed by all FIs and requires an FI to certify that the information provided in the FATCA

registration form is accurate and complete and to agree or confirm that it will comply with its FATCA obligations, if applicable, in accordance with the status or statuses for which it has registered itself or any of its branches. An FI, including a Reporting FI under a Model 1 or 2 IGA, that is registering to renew its QI, WP, or WT Agreement will be agreeing to the terms of such renewed 2014 Model QI, WP, or WT Agreements.

Reporting FIs under a Model 1 or 2 IGA: Most Reporting FIs under a Model 1 IGA are registering only to obtain a GIIN and to authorize one or more POCs to receive information related to FATCA registration on behalf of the FI. Most Reporting FIs under a Model 2 IGA are registering only to obtain a GIIN, authorize one or more POCs to receive information related to FATCA registration on behalf of the FI, and to confirm that they will comply with the terms of an FFI Agreement as modified by the applicable Model 2 IGA.

A Reporting FI operating one or more branches not in an IGA jurisdiction is also agreeing to the terms of an FFI Agreement for any such branch, unless the branch is treated as a Limited Branch. Additionally, a Reporting FI requesting renewal of a QI, WP or WT Agreement is agreeing to the terms applicable to such renewed 2014 Model QI, WP, or WT Agreements.

## Registration Definitions

For detailed information about definitions that apply for purposes of FATCA generally (Internal Revenue Code sections 1471-1474), see Treas. Reg. §1.1471-1. A Reporting FI under a Model 1 or 2 IGA should also refer to definitions that may apply under that agreement or apply pursuant to any applicable domestic law pertaining to its FATCA obligations.

Solely for purposes of FATCA registration, the following definitions are provided to help guide FIs through the process.

## Compliance FI

A Compliance FI means a PFFI, Reporting FI under a Model 1 or 2 IGA, or USFI that agrees to establish and maintain a consolidated compliance program and to perform a consolidated periodic review on behalf of one or more Member FIs that are part of its EAG (the compliance group). A Compliance FI must meet the requirements to register as a Lead FI, and as part of that registration, it must identify each Member FI that is included in its compliance group. A Compliance FI must also have the authority to terminate the FATCA status of each Member FI within its compliance group.

## Exempt Beneficial Owner

Exempt Beneficial Owner means an entity described in Treas. Reg. §1.1471-6 as: (1) a foreign government, a political subdivision of a foreign government, or a wholly owned agency or instrumentality of any one or more of the foregoing; (2) an international organization or a wholly owned agency or instrumentality thereof; (3) a foreign central bank of issue; (4) a government of a U.S. Territory; (5) a treaty-qualified retirement fund; (6) a broad participation retirement fund; (7) a narrow participation retirement fund; (8) a fund formed pursuant to a plan similar to a section 401(a) plan; (9) an investment vehicle used exclusively for retirement funds; (10) a pension fund of an exempt beneficial owner; or (11) an entity wholly owned by exempt beneficial owners. The term “exempt beneficial owner” also includes any entity treated as an exempt beneficial owner pursuant to a Model 1 or 2 IGA.

## Expanded Affiliated Group of FFIs (EAG)

An Expanded Affiliated Group of FFIs (EAG) means one or more chains of includible corporations connected through stock ownership with a common parent corporation which is an includible corporation, but only if the common parent owns directly stock in at least one of the other includible corporations totaling more than 50 percent of the total voting power of the stock of such corporation, and with a value equal to more than 50 percent of the total value of the stock of such corporation, and if stock meeting these vote and value requirements in each of the includible corporations (except the common parent) is owned directly by one or more of the other includible corporations. A partnership or any entity other than a corporation shall be treated as a member of EAG if such entity is controlled (within the meaning of section 954(d)(3), without regard to whether such entity is foreign or domestic) by members of such EAG (including any entity treated as a member of such EAG by reason of this sentence).

## FATCA ID

Each registering FI will be provided a FATCA ID that will be used for purposes of establishing and accessing the FI's online FATCA account. For all FIs other than Member FIs, the FATCA ID is a randomly generated six-character alphanumeric string. For Member FIs, the FATCA ID will be comprised of 12 characters: the first 6 characters will be the Lead FI's FATCA ID, followed by a period, and the last 5 characters will be alphanumeric and assigned sequentially to each Member.

The FATCA ID is not the same as the GIIN. The GIIN will be issued to an FI (other than a Limited FFI or Limited Branch), after the FI's FATCA registration is submitted and approved.

### **Financial Institution (FI)**

Financial Institution (FI) means an institution that is a depository institution, custodial institution, investment entity, or insurance company (or holding company of an insurance company) that issues cash value insurance or annuity contracts.

### **Foreign Financial Institution (FFI)**

A Foreign Financial Institution (FFI) means a Financial Institution that is not located in the United States and includes: (1) an FFI treated as a Reporting FI under a Model 1 IGA, including foreign branches of a USFI or U.S. Territory FI, (2) an FFI treated as a Reporting FI under a Model 2 IGA and (3) a foreign branch of a USFI or a U.S. Territory FI that has in effect a QI Agreement.

### **GIIN**

GIIN means a global intermediary identification number assigned to a PFFI or RDCFFI. A separate GIIN will be issued to the FI to identify each jurisdiction, including the jurisdiction of an FI's residence, in which the FI maintains a branch not treated as a Limited Branch.

It is anticipated that the IRS FFI List will be updated on a monthly basis to add or remove FIs (or their branches). The GIIN may be used by an FI to identify itself to withholding agents and tax administrators for FATCA reporting. GIINs are alphanumeric, comprised of 19 characters with the following format: XXXXXX.XXXXX.XX.XXX. A detailed breakdown that includes the information on each set of characters in the GIIN can be found in Appendix B – GIIN Composition Table of the FATCA Registration online user guide available at [www.irs.gov/fatca](http://www.irs.gov/fatca).

### **Lead FI**

A Lead FI means a USFI, FFI or a Compliance FI that will carry out FATCA registration for each of its Member FIs that is a PFFI, RDCFFI, or Limited FFI. A Lead FI is not required to act as a Lead FI for all Member FIs within an EAG. Thus, an EAG may include more than one Lead FI that will carry out FATCA registration for a group of its Member FIs. A Lead FI will be provided the rights to manage the online account for its Member FIs. If a Lead FI submits a paper Form 8957, the IRS will create an online FATCA account for the Lead FI and will provide the Lead FI with information on how to access its FATCA

account, including a FATCA ID and temporary access code. The Lead FI will then need to carry out FATCA registration for each of its Member FIs via the FATCA registration website. **Note:** An FFI seeking to act as a Lead FI cannot have Limited FI status in its country of residence.

### **Limited Branch**

A Limited Branch means a branch that, under the laws of the jurisdiction in which it is located, is unable to: (1) report, close, or transfer its U.S. accounts to a USFI, to a branch of the FFI that will report the U.S. account, to a PFFI, or to a Reporting FI under a Model 1 IGA, or (2) withhold, block, or close an account held by a recalcitrant account holder or nonparticipating FFI or otherwise transfer the account to a USFI, to a branch of the FFI that will report the account to the IRS, to a PFFI, or to a Reporting FI under a Model 1 IGA. A Limited Branch also includes a related branch under a Model 1 or 2 IGA that is treated as a nonparticipating FFI branch because it operates in a jurisdiction that prevents such branch from fulfilling the requirements of a PFFI or deemed-compliant FFI.

### **Limited FFI**

A Limited FFI means an FFI that, due to local law restrictions, cannot comply with the terms of an FFI Agreement, or otherwise be treated as a PFFI or RDCFFI, and that is agreeing to satisfy certain obligations for its treatment as a Limited FFI.

### **Member FI**

A Member FI means an FFI that is registering as a member of an EAG that is not acting as a Lead FI and that is registering as a PFFI, RDCFFI, or Limited FI. For purposes of registration, a Member FI may also include a foreign branch of a USFI that is treated as a Reporting FI under a Model 1 IGA, or that is renewing its QI Agreement. A Member FI will need to obtain its FATCA ID from its Lead FI and provide the number on the paper FATCA registration form. The FATCA ID is used to identify the Member FI for purposes of registration and is not the same number as the GIIN. A GIIN is issued to FIs, other than Limited FFIs or Limited Branches, after the FATCA registration is submitted and approved.

### **Model 1 IGA**

A Model 1 IGA means an agreement between the United States or the Treasury Department and a foreign government or one or more foreign agencies to implement FATCA through reporting by financial institutions to such foreign

government or agency thereof, followed by automatic exchange of the reported information with the IRS. For a list of jurisdictions treated as having an IGA in effect, see "List of Jurisdictions" available at [www.irs.gov/fatca](http://www.irs.gov/fatca).

### **Model 2 IGA**

A Model 2 IGA means an agreement or arrangement between the United States or the Treasury Department and a foreign government or one or more foreign agencies to implement FATCA through reporting by financial institutions directly to the IRS in accordance with the requirements of an FFI Agreement, supplemented by the exchange of information between such foreign government or agency thereof and the IRS. For a list of jurisdictions treated as having an IGA in effect, see "List of Jurisdictions" available at [www.irs.gov/fatca](http://www.irs.gov/fatca).

### **Nonreporting FI**

A Nonreporting FI means an entity that is established in a jurisdiction that has in effect a Model 1 or 2 IGA and that is treated as a nonreporting FI in Annex II of the applicable Model 1 or 2 IGA or that is otherwise treated as a deemed-compliant FFI or an exempt beneficial owner under Treas. Reg. §1.1471-5 or §1.1471-6.

### **Participating FFI (PFFI)**

A participating FFI (PFFI) means an FFI that: (1) is registering to agree to enter into an FFI Agreement, (2) is treated as a Reporting FI under a Model 2 IGA and that is certifying that it will comply with the terms of an FFI Agreement, as modified by the terms of the applicable Model 2 IGA, or (3) is a foreign branch of a USFI that has in effect a QI Agreement and that is also agreeing to the terms of an FFI Agreement, unless such branch is treated as a Reporting FI under a Model 1 IGA (see RDCFFI definition).

### **Point of Contact (POC)**

A Point of Contact (POC) is an individual authorized by the FI (see Line 1 of Form 8957) to receive FATCA-related information regarding the FI and to take other FATCA-related actions on behalf of the FI.

### **Private Arrangement Intermediary (PAI)**

A private arrangement intermediary (PAI) contract is a contractual arrangement between a QI and a PAI that is a RDCFFI or certified deemed-compliant FFI under which the PAI generally agrees to perform all of the obligations of the QI with respect to the accounts maintained directly by the

PAI. For the requirements of a PAI contract, see the renewed 2014 Model QI Agreement available at [www.irs.gov/fatca](http://www.irs.gov/fatca).

### Qualified Intermediary (QI)

A Qualified Intermediary (QI) means an FFI (or foreign branch of a USFI) that has entered into a qualified intermediary withholding agreement (QI Agreement) with the IRS.

### Registered Deemed Compliant FFI (RDCFFI)

A Registered Deemed Compliant FFI (RDCFFI) means: (1) an FFI that is registering to confirm that it meets the requirements to be treated as a local FFI, nonreporting FI member of a PFFI group, qualified collective investment vehicle, restricted fund, qualified credit card issuer, or sponsored investment entity or controlled foreign corporation (see Treas. Reg. §1.1471-5(f)(1)(i) for more information about these categories), (2) a Reporting FI under a Model 1 IGA and that is registering to obtain a GIIN, or (3) an FFI that is treated as a Nonreporting FI under a Model 1 or 2 IGA and that is registering pursuant to the applicable Model 1 or 2 IGA.

### Reporting FI

A Reporting FI means an FI that is treated as a Reporting FI under the terms of a Model 1 or Model 2 IGA that is in effect. The term Reporting FI also includes a foreign branch of a USFI that is treated as a Reporting FI under the terms of a Model 1 IGA that is in effect. A foreign branch of a USFI treated as a Reporting FI under the terms of a Model 2 IGA is not required to submit a FATCA registration form to obtain a GIIN, unless it is renewing a QI Agreement.

### Responsible Party

A Responsible Party means the individual responsible for the performance of the FI under the terms of a QI, WP, or WT Agreement.

### Single FI

A Single FI means an FI that does not have any Member FIs and that is registering for PFFI or RDCFFI status for itself or one or more of its branches. A Single FI may also include a foreign branch of a USFI treated as a Reporting FI under a Model 1 IGA or that has in effect a QI Agreement.

### Sponsored FFI

A sponsored FFI means an investment entity or an FFI that is a controlled foreign corporation (CFC) having a Sponsoring

Entity that will perform the due diligence, withholding, and reporting obligations on its behalf.

### Sponsoring Entity

A Sponsoring Entity means an entity that will perform the due diligence, withholding, and reporting obligations of one or more sponsored investment entities or controlled foreign corporations (Sponsored FFIs).

### United States

United States means the United States of America, including the States thereof, but does not include the U.S. Territories. Any reference to a "State" of the United States includes the District of Columbia.

### U.S. Financial Institutions (USFI)

A U.S. Financial Institution (USFI) means an FI that is a resident of the United States.

### U.S. Territory

U.S. Territory means American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico, or the U.S. Virgin Islands.

### Withholding Foreign Partnership (WP)

A Withholding Foreign Partnership (WP) means a foreign partnership that has entered into a withholding foreign partnership agreement (WP Agreement) with the IRS.

### Withholding Foreign Trust (WT)

A Withholding Foreign Trust (WT) means a foreign trust that has entered into a withholding foreign trust agreement (WT Agreement) with the IRS.

### Special Rules

**Lead FI and Member FIs of an EAG.** In general, all FFIs, other than exempt beneficial owners or certified deemed-compliant FFIs, that are part of the same EAG must be registered. For purposes of registration, an EAG may have more than one Lead FI and may organize itself for purposes of registration into subgroups under different Lead FIs. For example, an EAG of 10 FFIs may decide to select two different Lead FIs, Lead FI 1 and Lead FI 2. Lead FI 1 can carry out FATCA registration on behalf of four of its Member FIs and Lead FI 2 can carry out FACTA registration on behalf of four of its other Member FIs. All 10 FFIs within the same EAG will be registered,

even though they are registered under two different Lead FIs.

**Consolidated Compliance Program:** If an EAG has in place a consolidated compliance program, as described in Treas. Reg. §1.1471-4(f)(2)(ii), then Member FIs that elect to participate in the same consolidated compliance program should be registered as Member FIs by the Lead FI that is acting as the Compliance FI for the compliance group.

**Model 1 IGA (Select Registered Deemed Compliant).** FIs that are treated as Reporting FIs under a Model 1 IGA (see the list of jurisdictions treated as having an IGA in effect at [www.irs.gov/fatca](http://www.irs.gov/fatca)) should register as RDCFFIs.

A Reporting FI under a Model 1 IGA will be able to register and obtain a GIIN prior to July 1, 2014, and may generally find it convenient to do so. Nonetheless, such an FI is not required to provide a GIIN to withholding agents prior to January 1, 2015, and therefore has time beyond July 1, 2014, to register to obtain a GIIN. In addition, a Reporting FI under a Model 1 IGA must register prior to July 1, 2014, (1) if it maintains one or more branches (other than a Limited Branch or U.S. branch) in jurisdiction(s) that are not covered by a Model 1 IGA, (2) if it is renewing its QI, WP, or WT Agreement, or (3) if it intends to be a Lead FI for Member FIs that are not established in, and operating exclusively in, other Model 1 IGA jurisdictions.

**Model 2 IGA (Select PFFI).** FIs that are treated as Reporting FIs under a Model 2 IGA (see the list of jurisdictions treated as having an IGA in effect at [www.irs.gov/fatca](http://www.irs.gov/fatca)) should register as PFFIs.

**FFIs that are also Sponsoring Entities.** An FFI that will also act as a Sponsoring Entity for one or more Sponsored Entities is required to submit a second registration form to act as a Sponsoring Entity. The Sponsoring Entity will receive a separate Sponsoring Entity GIIN and should only use that GIIN when it is fulfilling its obligations as a Sponsoring Entity.

**Sponsored FFIs.** An FFI that is a Sponsored FFI will be registered by its Sponsoring Entity. Details about how a Sponsoring Entity may register a Sponsored FFI will be posted online at [www.irs.gov/fatca](http://www.irs.gov/fatca).

**USFIs treated as Lead FIs.** A USFI that is registering as the Lead FI on behalf of its Member FFIs will register as a Lead FI and be issued a GIIN.

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## Specific Instructions

### Part 1: Financial Institution Registration

## Line 1

Check the box applicable to your FI status as described below. Only one box may be checked.

A **Single FI** is an FI that has no Member FIs, and that is registering for PFFI or RDCFFI status for itself or one or more of its branches. A Single FI may also include a foreign branch of a USFI that is treated as a Reporting FI under a Model 1 IGA or that is renewing a QI Agreement.

A **Lead FI** means a USFI, FFI, or Compliance FI that will carry out FATCA registration for each of its Member FIs that is a PFFI, RDCFFI, or Limited FFI. A Lead FI is not required to act as a Lead FI for all Member FIs within an EAG. Thus, an EAG may include more than one Lead FI that will carry out FATCA registration for a group of Member FIs. A Lead FI will be provided the rights to manage the online account for its Member FIs. If a Lead FI submits a paper Form 8957, the IRS will create an online FATCA account for the Lead FI and provide the Lead FI with information on how to access its FATCA account, including a FATCA ID and temporary access code. The Lead FI will then need to carry out FATCA registration for each of its Member FIs via the FATCA registration website. **Note:** An FFI seeking to act as a Lead FI cannot have Limited FFI status in its country of residence.

A **Member FI** will need to obtain its FATCA ID from its Lead FI and provide the number on the registration form. The FATCA ID is used to identify the Member FI for purposes of registration and is not the same number as the GIIN. A GIIN is issued to FIs, other than Limited FFIs or Limited Branches, after the FATCA registration is submitted and approved.

A **Sponsoring Entity** is an entity that will perform the due diligence, withholding, and reporting obligations of one or more Sponsored FFIs.

## Line 2

Enter the legal name of the FI. The legal name is the name the FI uses in official incorporation or organization documents, or the name otherwise recognized by the residence country government as the FI's official name. Typically, the legal name is the name used by the FI in legal documents.

## Line 3

Enter the FI's country of residence for tax purposes. The country of residence means the jurisdiction in which the FI is treated as a resident for income tax purposes (for example, the place of incorporation or place of principal

management and control). If the FI is a dual resident, identify one of the countries where it is a tax resident in this line and identify the second country of tax residence in Line 9a by treating the second tax residence country as a branch jurisdiction.

**Partnerships and other flow-through entities.** For a partnership or other flow-through entity, the FI's country of residence means the jurisdiction under the laws of which the entity is organized or established or, if not organized or established under the laws of any jurisdiction, the jurisdiction where it maintains its principal office.

## Line 4

Check the box applicable to your FATCA classification in your country of tax residence. Only one box may be checked.

A Sponsoring Entity, a USFI registering as Lead FI, a U.S. Territory FI or a USFI with a foreign branch that is renewing its QI Agreement or that is treated as a Reporting FI under a Model 1 IGA must select "None of the Above."

**Note: FIs with branches in multiple jurisdictions.** An FI (other than a Sponsoring Entity, USFI, or foreign branch of a USFI) that maintains branch operations in multiple jurisdictions should answer this question by treating the operations within its country of tax residence as if it were a branch (home office) and then classify whether such home office is participating, registered deemed compliant, or limited. In Line 9a of the registration form, the FI should identify the jurisdictions where it maintains branches outside of its country of tax residence and which, if any, of its branches will be treated as Limited Branches.

**Example.** Bank A, an FI, is a resident of Country X. In addition to banking activities that it conducts within Country X, Bank A also conducts banking activities through its branches in Countries Y and Z. Under Country X laws, Bank A cannot satisfy the obligations that would allow its operations within Country X (home office) to be effectively a PFFI or RDCFFI. However, Bank A's branches in Countries Y and Z would be able to comply with the obligations imposed on a PFFI or RDCFFI. For purposes of registering itself and obtaining a GIIN for its branch operations in Countries Y and Z, Bank A should select that it is classified as a Limited FFI in its country of tax residence.

## Line 5

Enter the mailing address of the FI. The address provided will be used to send all mail correspondence related to the FI's

FATCA registration, FATCA account, and any other related matters.

## Line 6

Check the appropriate box to indicate that the FI is a party to a QI, WP, or WT Agreement with the IRS and provide the EIN that was issued to the FI for use in identifying itself when acting in its capacity as a QI, WP, or WT.

Check "Not Applicable" if the FI is not a party to a QI, WP, or WT Agreement with the IRS.

**Sponsoring entities.** A Sponsoring Entity must check "Not Applicable."

## Line 7

Check "Yes" if the FI maintains a branch outside its country of tax residence. A branch is a unit, business, or office of an FI that is treated as a branch under the regulatory regime of a country or is otherwise regulated under the laws of a country as separate from other offices, units, or branches of the FI. FIs should treat all offices or business units within any one jurisdiction as a single branch.

**Sponsoring entities.** If you are applying as a Sponsoring Entity, you do not need to answer questions about your branches and should check "No."

## Line 8

Check "Yes" if the FI is either a U.S. resident or maintains a branch within the United States, and provide the EIN of the FI or U.S. branch, as appropriate.

## Line 9a

Separately identify each jurisdiction where the FI maintains a branch outside of the United States, including if the FI maintains a branch in a U.S. Territory, and provide the information requested in Lines 9(b) and 9(c). Use additional sheets to furnish the required information for each separate jurisdiction in which the FI maintains a branch.

## Line 9b

Indicate whether each branch listed is a Limited Branch.

## Line 9c

Check "Yes" if the branch operates under an attachment to the FI's QI agreement and intends to renew its status as such.

Check "No" if the branch operates under an attachment to the FI's QI agreement and does not intend to renew its status as such.

Check "Not Applicable" if the branch is not part of an FI that is a QI.

**Note:** On the FATCA registration form, a QI can delete branches previously listed in its QI Agreement that will no longer act as a QI, but it cannot add branches. If the QI wishes to add branches that were not included in its prior QI Agreement, it must complete Form 14345 in accordance with the instructions therein.

#### Line 10

Provide the name, title, address and contact information of the Responsible Officer (RO) of the FI. For purposes of line 10, RO means the person authorized under applicable local law to establish the statuses of the FI's home office and branches as indicated on the registration form. The individual identified as the RO on this line 10 will be the only individual who will receive emails from the IRS related to the FI's FATCA account.

**Note:** If an FI is a Lead FI, the FI's RO will automatically be treated as a POC for the FI and any Member FI. As a result, the RO for a Lead FI may receive correspondence related to its Member FI's FATCA information.

The address provided should be the business address of the RO. The business address is defined as the address where the RO maintains his or her principal office.

#### Line 11a

Check "Yes" and complete Line 11b, if the FI wants to appoint one or more POCs, other than the RO identified in Line 10. A POC is an individual authorized to receive from the IRS FATCA-related information regarding the FI and to take other FATCA-related actions on behalf of the FI.

Check "No" if the FI wants the IRS to send correspondence only to the RO identified in Line 10.

By listing one or more POCs in Line 11b and checking the "Yes" box in Line 11a, the individual identified in the checkbox on Line 11b is providing the IRS with written authorization to release the FI's FATCA information to the POC.

#### Line 11b

For purposes of Line 11b, the term "RO" means an individual who is authorized under local law to consent on behalf of the FI ("an authorizing individual") to the disclosure of tax information to third parties. This individual may be the same as the individual identified as the RO in Line 10. By listing one or more POCs in Line 11b and checking the "Yes" box in

Line 11a, the authorizing individual identified at the end of line 11b (to the right of the checkbox) is providing the IRS with written authorization to release the FI's FATCA information to the POC. Once the authorization is granted, it is effective until revoked by either the POC or by an authorizing individual of the FI.

### Part 2: Information on Member FIs of an EAG

This part need not be completed by an FI that is a Member FI, Single FI, or Sponsoring Entity.

#### Line 12

A Lead FI will be required to provide identifying information about its Member FIs via the FATCA registration website. The grid in Part 2 is provided to help the Lead FI collect Member FI information that it will need to complete the online version of Part 2 of the FATCA registration form. Do not mail identifying information for Member FIs to the IRS on the paper FATCA registration form. If a Lead FI submits a paper Form 8957, after the form is processed by the IRS, the Lead FI will receive a FATCA ID and temporary access code to access its online account and to complete Part 2 of the FATCA registration form for each of its Member FIs. In order to complete Part 2, the Lead FI will need to know the Member FI's legal name, jurisdiction of tax residence, and member type. A Lead FI that is registering a Member FI that is a USFI with foreign branches should select "None of the Above" for such entity.

For more information on how to complete information for a Member FI via the FATCA registration website, see the online user guide available at [www.irs.gov/fatca](http://www.irs.gov/fatca).

### Part 3: Renewal of Existing Agreements for QIs, WPs, or WTs

Part 3 should only be completed by a Single FI, Lead FI or Member FI that has in effect a QI, WP, or WT Agreement and that wishes to renew its agreement. FIs that want to apply to become a first-time QI, WP, or WT should visit the IRS website at [www.irs.gov/fatca](http://www.irs.gov/fatca) for more information on how to apply.

#### Line 13

Check "Yes" if the QI/WP/WT has changed its legal name since the date of its most recent QI/WP/WT Agreement. If "Yes," also provide the new legal business name of the QI/WP/WT and the reason for the name change (i.e., merger, liquidation, or rebranding).

Check "No" if the QI/WP/WT has not changed its legal name since the date of its most recent QI/WP/WT Agreement.

#### Line 14

Enter the name, business title, and contact information for the FFI's responsible party as identified in the FFI's most recent QI/WP/WT Agreement.

Check "Yes" if the responsible party is the same individual listed as the FFI's RO in Line 10.

Check "No" if the responsible party differs from the individual listed as the FFI's RO in Line 10.

#### Line 15

Enter the legal name and address of the PAI. The legal name is the name the PAI uses in official incorporation or organization documents, or the name otherwise recognized by the government as the entity's official name.

The address of the PAI is the address where the PAI maintains its principal office.

Leave this line blank if there are no PAI contracts.

### Part 4: Signature

The individual signing the registration form on behalf of the FI should check the box, enter his or her name in the space provided, and then sign on the signature line at the bottom. The form will not be processed if the name of the individual or the signature is missing.

For purposes of Part 4, the term "RO" means the individual with authority under local law to submit the information provided on behalf of the FI. In the case of FIs or FI branches not governed by a Model 1 IGA, this individual must also have authority under local law to certify that the FI meets the requirements applicable to the FI status or statuses identified on the registration form. The RO identified in Part 4 need not be the same individual identified as the RO in Line 10 or Line 11b.

By signing the registration form the individual certifies that to the best of his or her knowledge, the information provided is accurate and complete and that the FI meets the requirements applicable to the status identified on the registration form.

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**Paperwork Reduction Act Notice** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to

allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

<b>Recordkeeping</b> . . . . .	7 hr. 24 min.
<b>Learning about the law or the form</b> . . . . .	18 min.
<b>Preparing and sending the form to the IRS</b> . . . . .	25 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send your comments to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send the registration form to this office. Instead, see *How To Register*, earlier.

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