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# Instructions for Form 8957 (October 2015)



Department of the Treasury  
Internal Revenue Service

## Foreign Account Tax Compliance Act (FATCA) Registration

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

### What's New

**FFI in jurisdiction with agreed-in-substance IGA.** Pursuant to Announcement 2014-38, an FFI resident in, or organized under the laws of, or a branch located in, a jurisdiction that is listed on the Treasury website as having reached an agreement in substance will be permitted to register on the FATCA registration website consistent with its treatment under the relevant Model IGA. If a jurisdiction is removed from this list, FFIs that have registered for a status under the removed IGA will no longer be entitled to that status and will be required to update their status on the FATCA registration website accordingly.

**Direct Reporting NFFE.** A Direct Reporting NFFE may register using Form 8957 (or on the FATCA registration website) by following the instructions for FFIs, except as otherwise indicated.

**Sponsoring Entity.** A Sponsoring Entity may register using Form 8957 (or on the FATCA registration website). After its registration is approved, the Sponsoring Entity can add its Sponsored Entities through the FATCA registration website. Each approved Sponsored Entity will receive a GIIN. Beginning on January 1, 2016, a Sponsored Entity will be required to provide its own GIIN (rather than the GIIN of its Sponsoring Entity) on withholding certificates. Therefore, Sponsored Entities that expect to receive withholdable payments on or after January 1, 2016, should be registered by their Sponsoring Entities by December 31, 2015.

**New lines added.** Form 8957 added new lines 3b, 13a, and 13b. Line 3b requests the FI's country/jurisdiction tax ID. Line 13a asks whether the FI is the Common Parent Entity of the Expanded Affiliated Group. If the FI is not the Common Parent Entity of the Expanded Affiliated Group, the FI should enter the legal name and FATCA ID of the Common Parent Entity on line 13b. For more information, see the Specific Instructions, later.

### Future Developments

In the future, additional information about the registration process may be posted at [www.irs.gov/fatca](http://www.irs.gov/fatca).

## General Instructions

### Purpose of Form

Form 8957 is used by an FI or a Direct Reporting NFFE to register itself and its branches, if any, as a participating foreign financial institution (PFFI)(including a Reporting FI under a Model 2 IGA), a registered deemed-compliant foreign financial institution (RDCFFI)(including a Reporting FI under a Model 1 IGA), a limited foreign financial institution (Limited FFI), a limited branch (Limited Branch), or a sponsoring entity (Sponsoring Entity), a Direct Reporting NFFE, or a Trustee of a Trustee-Documented Trust. It is also used by an FI or Direct Reporting NFFE 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, Sponsoring Entity, and a Direct Reporting NFFE will be issued a GIIN and will be identified on the IRS FFI List. The IRS FFI List is updated monthly to add or remove approved entities or their branches.

### How To Register

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

**Paper registration.** FFIs and Direct Reporting NFFEs 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 or a Direct Reporting NFFE chooses to file a paper registration form, the IRS will establish an online FATCA account for the FI or Direct Reporting NFFE and provide the FI or Direct Reporting NFFE with information on how to access the online FATCA account to view, manage, and edit its FATCA information. If the paper FATCA

registration form is incomplete, the FI or Direct Reporting NFFE will be contacted by mail to provide additional information necessary for the IRS to process the registration form and establish the FI's or Direct Reporting NFFE 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 (other than when registration is required under the applicable IGA):**

- To enter into an FFI Agreement to be treated as a PFFI,
- To agree to meet the requirements to be treated as an RDCFFI, or
- To confirm that it will comply with the terms applicable to a Limited FFI or a Limited Branch.

- **For an FI or Direct Reporting NFFE 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 entities.
- **For an FFI, including a foreign branch of a USFI, currently acting as a QI, WP, or WT** — To renew its QI, WP, or WT Agreement.

**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.

- **For a USFI wishing to act as a Lead FI for purposes of registering its Member FFIs** — To identify itself as such.

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- **For a Direct Reporting NFFE:**— To agree to perform the due diligence and reporting obligations required of its status as a Direct Reporting NFFE.

- **For a Trustee of a Trustee-Documented Trust:**— To agree to perform the due diligence and reporting obligations on behalf of one or more Trustee-Documented Trusts.



*A Sponsored Entity should not register for itself. A Sponsored Entity should be registered by its sponsor on the FATCA registration website.*

## Before Completing Form 8957

There are four parts to the FATCA registration form. An FI or Direct Reporting NFFE 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 and Direct Reporting NFFEs 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, or a Direct Reporting NFFE including a foreign branch of a USFI, currently acting as a QI, WP, or WT that wishes to renew its respective agreement. Part 3 must be completed via the FATCA registration website. An FI or a Direct Reporting NFFE 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 or Direct Reporting NFFE must complete Form 14345 in accordance with its instructions. A prospective QI (other than an NFFE that is not acting on behalf of its shareholders) or a prospective WP or WT that is an FFI (other than a retirement fund), or an NFFE that is a Sponsoring Entity, must also submit a FATCA registration form through the FATCA registration website within 90 days of approval of its application for QI, WP, or WT status. It is advisable, but not required, for an FI or a Direct Reporting NFFE applying for first-time QI, WP, or WT status to 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 Direct Reporting NFFEs and requires an FI or a Direct Reporting NFFE to certify that the information provided in the FATCA registration form is accurate and complete and that the individual signing the registration form is authorized to agree that the FI or Direct Reporting NFFE intends to 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 under a Model 1 or Model 2 IGA that is 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 under a Model 1 or Model 2 IGA 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.

### Direct Reporting NFFE

A Direct Reporting NFFE is an NFFE that has elected to report its substantial U.S. owners to the IRS pursuant to Treas. Reg. section 1.1472-1(c)(3).

### 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 (EAG)

An Expanded Affiliated Group (EAG) means one or more chains of members connected through ownership by a common parent entity if the common parent entity directly owns stock or other equity interests meeting the requirements of Treas. Reg. section 1.1471-5(i)(4) in at least one of the other members.

### FATCA ID

Each registering FI or Direct Reporting NFFE will be provided with a FATCA ID that will be used for purposes of establishing and accessing the FI's or Direct Reporting NFFE's FATCA account. For all FIs and Direct Reporting NFFEs, 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 six characters will be the Lead FI's FATCA ID, followed by a period, and the last five 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

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Limited Branch) or Direct Reporting NFFE, after its 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 an approved FI (other than a Limited FFI or Limited Branch) or Direct Reporting NFFE. A separate GIIN will be issued to an 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. A Direct Reporting NFFE will be issued only one GIIN, irrespective of where it maintains branches.

The GIIN may be used by an FI or a Direct Reporting NFFE 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 or a Direct Reporting NFFE 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, Limited FI, or Direct Reporting NFFE. 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, and Direct Reporting NFFEs 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 or Direct Reporting NFFE (see Line 1 of Form 8957) to receive FATCA-related information regarding the FI or Direct Reporting NFFE and to take other FATCA-related actions on behalf of the FI or Direct Reporting NFFE.

### Private Arrangement Intermediary (PAI)

A private arrangement intermediary (PAI) contract is a contractual arrangement between a QI and a PAI that is a RDCFFI



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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 2014 Model QI Agreement available at [www.irs.gov/fatca](http://www.irs.gov/fatca).

#### **Qualified Intermediary (QI)**

A Qualified Intermediary (QI) means an entity 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 Under a Model 1 or Model 2 IGA**

A Reporting FI under a Model 1 or Model 2 IGA 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.

#### **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 Direct Reporting NFFE**

A Sponsored Direct Reporting NFFE means a Direct Reporting NFFE that has a Sponsoring Entity that agrees to perform the due diligence, reporting, and other requirements on its behalf.

#### **Sponsored Entity**

A Sponsored Entity means a Sponsored FFI or a Sponsored Direct Reporting NFFE.

#### **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) or the due diligence and

reporting obligations of one or more Sponsored Direct Reporting NFFEs.

#### **Trustee-Documented Trust**

A Trustee-Documented Trust is a trust described as such in a Model 1 IGA or a Model 2 IGA.

#### **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.

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## 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.

**Reporting FI under a Model 1 IGA.** 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.

**Model 1 IGA.** A disregarded entity in a Model 1 IGA jurisdiction must register as an entity separate from its owner in order to be treated as a Reporting FI under a Model 1 IGA, provided that the disregarded entity is treated as a separate entity for purposes of its reporting to the applicable Model 1 jurisdiction. Select either a "Single FI" or "Member FI" in Part 1, Line 1 (as appropriate). Select RDCFFI in Part 1, Line 4.

**Reporting FI under a Model 2 IGA.** 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 and Direct Reporting NFFEs that are also Sponsoring Entities.** An FFI or Direct Reporting NFFE 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 GIIN and should only use that GIIN when it is fulfilling its obligations as a Sponsoring Entity.

**Sponsored Entities.** A Sponsored FFI and Sponsored Direct Reporting NFFE must be registered by its Sponsoring

Entity through the FATCA Registration website by December 31, 2015. Separate GIINs will be issued to each approved Sponsored Entity and published on the IRS FFI List. See *What's New*, earlier.

**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.

**Branches.** In general, a branch must be registered as a branch of its owner and not as a separate entity. However, see Reporting FI under a Model 1 IGA, earlier, for a special rule for branches that are disregarded entities in Model 1 IGA jurisdictions.

## 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 Direct Reporting NFFE should select "Single FI."

**Note.** A Direct Reporting NFFE may register by following the instructions applicable to FIs, except where otherwise indicated.

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 or the due diligence and reporting obligations of one or more Sponsored Direct Reporting NFFEs. A Trustee of a Trustee-Documented Trust should select "Sponsoring Entity."

**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 jurisdiction government as the FI's official name. Typically, the legal name is the name used by the FI in legal documents.

**Line 3a.** Enter the FI's jurisdiction of residence for tax purposes. The jurisdiction 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 jurisdiction of tax residence in Line 9a by treating the second tax residence jurisdiction as a branch jurisdiction.

**Partnerships and other flow-through entities.** For a partnership or other flow-through entity, the FI's jurisdiction 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 3b.** Enter the FI's country/jurisdiction tax ID. Some countries/jurisdictions may use a Tax Identification Number ("TIN") to identify taxpayers. If the FI is in a jurisdiction that utilizes TINs and the FI has been issued a TIN, enter the FI's TIN on this line.

**Line 4.** Check the box applicable to your FATCA classification in your jurisdiction of tax residence. Only one box may be checked.

A Sponsoring Entity, Direct Reporting NFFE, Trustee of a Trustee-Documented Trust, 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

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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 jurisdiction 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 and Direct Reporting NFFEs.** A Sponsoring Entity and Direct Reporting NFFE must check "Not Applicable."

**Line 7.** Check "Yes" if the FI maintains a branch outside its jurisdiction 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 jurisdiction or is otherwise regulated under the laws of a jurisdiction 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, Trustees of Trustee-Documented Trusts, and Direct Reporting NFFEs.** If you are applying as a Sponsoring Entity, Trustee of a Trustee-Documented Trust, or Direct Reporting NFFE, 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 9b and 9c. Use additional sheets to furnish the required information for each separate jurisdiction in which the FI maintains a branch.

When a disregarded entity is required to register on its own behalf, discussed earlier, its owner should not report the disregarded entity as a branch on this Line 9a.

**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. To have the authority to "establish the statuses" for purposes of this Line 10, an RO must have the authority to act on behalf of the FI to represent the FATCA status(es) of the FI to the IRS as part of the registration process. The RO for purposes of this line must also have the authority under local law to designate additional POCs. 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.

With respect to a PFFI, an RO is an officer of the FFI (or an officer of any Member FI that is a PFFI, Reporting FI under a Model 1 IGA, or Reporting FI under a Model 2 IGA) with sufficient authority to fulfill the duties of a

Responsible Officer described in an FFI Agreement.

With respect to a PFFI that elects to be part of a consolidated compliance program, an RO is an officer of the Compliance FI with sufficient authority to fulfill the duties of a Responsible Officer described in the FFI Agreement on behalf of each FFI in the compliance group (regardless of whether the FFI is a Limited FFI or treated as a Reporting FI under a Model 1 IGA or Reporting FI under a Model 2 IGA).

With respect to a RDCFFI, other than a RDCFFI that is a Reporting FI under a Model 1 IGA, an RO is an officer of the FI (or an officer of any Member FFI that is a PFFI, Reporting FI under a Model 1 IGA, or Reporting FI under a Model 2 IGA) with sufficient authority to ensure that the FFI meets the applicable requirements to be treated as a RDCFFI.

With respect to a Reporting FI under a Model 1 IGA, an RO is any individual specified under local law to register and obtain a GIIN on behalf of the FFI. If, however, the Reporting FI under a Model 1 IGA operates any branches outside of a Model 1 IGA jurisdiction, then the RO identified must be an individual who can satisfy the requirements under the laws of the Model 1 IGA jurisdiction and the requirements relevant to the registration type selected for each of its non-Model 1 IGA branches.

With respect to a Limited FFI, an RO is an officer of the Limited FFI (or an officer of any Member FI that is a PFFI, Reporting FI under a Model 1 IGA, or Reporting FI under a Model 2 IGA) with sufficient authority to ensure that the FI meets the applicable requirements to be treated as a Limited FFI.

With respect to a USFI that is registering as a Lead FI, an RO is any officer of the FI (or an officer of any Member FI) with sufficient authority to register its Member FIs and to manage the online FATCA accounts for such members.

With respect to a Direct Reporting NFFE, an RO is the individual who will be responsible for ensuring that the Direct Reporting NFFE meets its reporting obligations as a Direct Reporting NFFE and will act as a point of contact with the IRS in connection with its status as a Direct Reporting NFFE.

With respect to a Sponsoring Entity, an RO is the individual who will be responsible for ensuring that the Sponsored Entity meets its obligations as a Sponsoring Entity and who will act as a point of contact with the IRS in connection with its obligations as a Sponsoring Entity.

**Note.** If an FI is a Lead FI, the FI's RO will automatically be treated as a POC for the



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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. While the POC must be an individual, the POC does not need to be an employee 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 FATCA-related 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. This authorization specifically includes authorization for the POC to complete the FATCA registration (except for Part 4), to take other FATCA-related actions, and to obtain access to the FI's tax information. If a third-party adviser that is an entity is retained to help the FI complete its FATCA registration process, the name of the third-party individual adviser that will help complete the FATCA registration process should be entered as a POC in Line 11b, and the "Business Title" field for that individual POC should be completed by inserting the name of the entity and the POC's affiliation with the entity. 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 or a Member FI that is a Direct Reporting NFFE should select "None of the Above" for such entity.

If a Limited FFI is located in a jurisdiction that prohibits it from registering with the IRS as a Limited FFI, a member of the Limited FFI's Expanded Affiliated Group that is a USFI, PFFI (including a Reporting FI under a Model 2 IGA), or Reporting FI under a Model 1 IGA should register as a Lead FI and identify the Limited FFI in the online version of Part 2 of the FATCA registration form. If the Lead FI is prohibited from identifying the Limited FFI by its legal name, the Lead FI may use the term "Limited FFI" in place of its name and indicate the FFI's jurisdiction of residence or organization. For more information on registering a Limited FFI, see Notice 2014-33, 2014-21 I.R.B. 1033, and the online user guide available at [www.irs.gov/fatca](http://www.irs.gov/fatca).

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).

**Line 13a.** If the FI is the Common Parent Entity of the Expanded Affiliated Group, check "Yes" and go to Line 14. Otherwise, check "No" and complete line 13b. An Expanded Affiliated Group is generally defined in accordance with the principles of section 1504(a) of the Code to mean one or more chains of members connected through ownership by a Common Parent Entity if the Common Parent Entity directly owns stock or other equity interests meeting the requirements of Treas. Reg. section 1.1471-5(i)(4) in at least one of the other members (without applying the constructive ownership rules of section 318 of the Code). Generally, only a corporation shall be treated as the Common Parent Entity of an Expanded Affiliated Group, unless the taxpayer

elects to follow the approach described in Treas. Reg. §1.1471-5(i)(10).

**Line 13b.** Enter the Legal Name of the Expanded Affiliated Group's Common Parent Entity. Also enter the FATCA ID (if known). If you do not know the FATCA ID of the Common Parent Entity, leave this blank.

## 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. Part 3 can generally only be completed via the FATCA registration website. A QI that is an NFFE that is not acting as a QI on behalf of its shareholders and is not a Sponsoring Entity, a WP or WT that is a retirement fund or that is an NFFE (other than with respect to its capacity as a Sponsoring Entity) must renew its QI, WP, or WT agreement by submitting a request for renewal to the Foreign Payments Program, 290 Broadway 12th Floor, New York, NY 10007-1867, Attn: QI/WP/WT Applications. 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 14.** 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 15.** Enter the name, business title, and contact information for the QI's, WP's, or WT's Responsible party as identified in the QI's, WP's, or WT's most recent QI/WP/WT Agreement. A Responsible party means the individual responsible for the performance of the QI, WP, or WT with respect to the terms of a QI, WP, or WT Agreement.

Check "Yes" if the Responsible party is the same individual listed as the QI's, WP's, or WT's RO in Line 10.

Check "No" if the Responsible party differs from the individual listed as the QI's, WP's, or WT's RO in Line 10.

**Line 16.** 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.

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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 individual must be able to certify, to the best of his or her knowledge, that the information provided in the FI's registration is accurate and complete. The RO identified in Part 4 need not be the same individual identified as the RO in Line 10 or Line 11b.

In the case of an FI, the individual must be able to certify that the FI meets the requirements applicable to the status(es) identified in the FI's registration. However, a reporting FI under a Model 1 IGA that has branches (as identified in Part 1, Line 9) that are located outside of a Model 1 IGA jurisdiction will also agree to the terms applicable to the statuses of such

branches. Additionally, an FI (including a reporting FI in a Model 1 IGA jurisdiction) that is also registering to renew its QI, WP, or WT Agreement will agree to the terms of such renewed QI, WP, or WT Agreements by making the declaration that the FI meets the requirements applicable to the status(es) identified in the FI's registration.

In the case of a Direct Reporting NFFE, the individual must be able to certify that the Direct Reporting NFFE meets the requirements of a Direct Reporting NFFE under Treas. Reg. §1.1472-1(c)(3).

An RO (as defined for purposes of Part 4) can delegate authorization to complete Part 4 by signing a Form 2848 “Power of Attorney Form and Declaration of Representative” or other similar form or document (including an applicable form or document under local law giving the agent the authorization to provide the information required for the FATCA Registration).

By signing the registration form, the individual certifies that, to the best of his or her knowledge, the information submitted above is accurate and complete and that the individual is authorized to agree that the FI or Direct Reporting NFFE intends to comply with its FATCA obligations.

**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 us comments from [www.irs.gov/formspubs](http://www.irs.gov/formspubs). Click on “More Information” and then on “Give us feedback.” Or you can write to Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send the registration form to this office. Instead, see *How To Register*, earlier.