



# Instructions for Form 8957

(Rev. June 2018)

## Foreign Account Tax Compliance Act (FATCA) Registration

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

### Future Developments

Additional information about the registration process may be posted at [IRS.gov/FATCA](http://IRS.gov/FATCA).

### What's New

**Changes to Form 8957, line 4.** Form 8957 has been updated to include additional FATCA classifications on Part 1, line 4. These classifications are also used to determine Member FI types in Part 2, line 12. The FATCA classifications have been broken down into more specific FATCA categories that are consistent with the chapter 4 status to be reported on other forms (for example, W-8BEN-E, W-8IMY, W-8EXP). Refer to the [Definitions](#) section, later, for the definition of each FATCA classification.

### Reminders

**Removal of limited FFI and limited branch statuses.** The transitional period for limited FFI and limited branch statuses has expired. In Part 1, line 4, and Part 2, line 12, Limited Financial Institution is removed as a FATCA classification.

**Renewal of QI, WP, and WT agreements.** QIs, WPs, and WTs no longer renew their agreements using Form 8957. Instead, QIs, WPs, and WTs renew their agreements using the QI/WP/WT Application and Account Management System.

## 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), a Reporting Financial Institution under a Model 1 IGA, a sponsoring entity (Sponsoring Entity), a Direct Reporting NFFE, a trustee of a Trustee-Documented Trust, or a U.S. FI. In connection with its FATCA registration, an FI, a U.S. financial institution (USFI) acting as a Lead FI, a 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 FIs and Direct Reporting NFFEs to register electronically from anywhere in the world without the need to print, complete, and mail paper forms. FIs and Direct Reporting NFFEs are encouraged to register online at [IRS.gov/FATCA-Registration](http://IRS.gov/FATCA-Registration).

**Paper registration.** FIs 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'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.

- **An FFI, or foreign branch of an FFI or USFI, treated as a Reporting FI under a Model 1 IGA** can register to authorize one or more points of contact to receive information related to registration on the FI's behalf.
- **An FFI, or foreign branch of an FFI, treated as a Reporting FI under a Model 2 IGA** can register to:
  - authorize one or more points of contact to receive information related to registration on the FI's behalf, and
  - confirm that it will comply with the terms of an FFI Agreement, as

modified by the applicable Model 2 IGA.

• **An FFI, or branch of an FFI, other than one covered by an IGA (other than when registration is required under the applicable IGA)** can register to:

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

• **An entity seeking to act as a Sponsoring Entity** can register to agree to perform the due diligence, reporting, and withholding responsibilities on behalf of one or more Sponsored Entities.

**Note.** A foreign branch of a USFI located in a Model 2 IGA jurisdiction does not need to register unless such foreign branch intends to apply for status as a QI and is required to obtain a GIIN as a condition of such status.

- **A USFI seeking to act as a Lead FI for purposes of registering its Member FIs** can register to identify itself as such.
- **A Direct Reporting NFFE** can register to agree to perform the due diligence and reporting obligations required of its status as a Direct Reporting NFFE.
- **A trustee of a Trustee-Documented Trust** can register 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 must be registered by its Sponsoring Entity on the FATCA registration website.*

### Before Completing Form 8957

There are two parts and a signature line 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 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, a Reporting FI under a

Model 1 IGA, or a Direct Reporting NFFE. 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.

The signature line and the associated checkbox 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.

**Reporting FIs under a Model 1 or Model 2 IGA.** Most Reporting FIs under a Model 1 IGA are registering only to obtain a GIIN and to authorize one or more points of contact (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 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 related branch that meets the requirements of the applicable IGA. Such related branch should not be registered.

## Definitions

For detailed information about definitions that apply for purposes of FATCA generally (Internal Revenue Code sections 1471-1474), see Treasury Regulations section 1.1471-1. A Reporting FI under a Model 1 or Model 2 IGA should refer to the applicable IGA for definitions.

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 Model 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.

### Direct Reporting NFFE

A Direct Reporting NFFE is a nonfinancial foreign entity that has elected to report its substantial U.S. owners to the IRS pursuant to Treasury Regulations section 1.1472-1(c)(3).

### Exempt Beneficial Owner

Exempt Beneficial Owner means an entity described in Treasury Regulations section 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 Model 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 Treasury Regulations 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 a FATCA ID that will be used for purposes of establishing and accessing the FI's or Direct Reporting NFFE's online 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.

### 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 that has in effect a QI Agreement.

### GIIN

GIIN means a global intermediary identification number assigned to an approved FI, Sponsoring Entity, Sponsored Entity, 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. A Direct Reporting NFFE will be issued only one GIIN, irrespective of where it maintains branches.

An FI, a Direct Reporting NFFE, a Sponsoring Entity, or a Sponsored Entity may use its GIIN 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 at [IRS.gov/FATCA-Registration](https://www.irs.gov/FATCA-Registration).

### Lead FI

A Lead FI means a USFI, FFI, or a Compliance FI that initiates the FATCA registration for each of its Member FIs that is a PFFI or RDCFFI. 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 initiates the FATCA registration for a group of its Member FIs. A Lead FI will be provided the ability to manage the online FATCA 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 add each of its Member FIs via the FATCA registration website. The Lead FI may complete the registration for a Member FI or it may instruct the Member FI to do so.

### 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, 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 intends to apply for status as a QI and is required to obtain a GIIN as a condition of such status. A Member FI will need to obtain its FATCA ID from its Lead FI and provide the FATCA ID 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.

### **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 [treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA.aspx](https://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA.aspx).

### **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 [treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA.aspx](https://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA.aspx).

### **Nonreporting FI**

A Nonreporting FI means an entity that is established in a jurisdiction that has in effect a Model 1 or Model 2 IGA and that is treated as a nonreporting FI in Annex II of the applicable Model 1 or Model 2 IGA or that is otherwise treated as a deemed-compliant FFI or an exempt beneficial owner under Treasury Regulations section 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 definition of [Reporting FI Under a Model 1 IGA](#)). See Rev. Proc. 2014-38, available at [IRS.gov/irb/2014-29\\_IRB#RP-2014-38](https://www.irs.gov/irb/2014-29_IRB#RP-2014-38) (as updated), for the FFI Agreement.

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

A Point of Contact (POC) is an individual authorized by the FI or Direct Reporting NFFE 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.

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

A Qualified Intermediary (QI) means an entity that has entered into a qualified intermediary withholding agreement (QI Agreement) with the IRS. See Rev. Proc. 2014-39, available at [IRS.gov/irb/2014-29\\_IRB#RP-2014-39](https://www.irs.gov/irb/2014-29_IRB#RP-2014-39) (as updated), for the QI Agreement.

### **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, sponsored investment entity, or sponsored controlled foreign corporation (under Treasury Regulations section 1.1471-5(f)(1)(i)); (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 Model 2 IGA and that is registering pursuant to the applicable Model 1 or Model 2 IGA.

### **Related Branch**

A related branch means a related branch of a Reporting FI under a Model 1 or Model 2 IGA that is treated as a nonparticipating FFI under Article 3(5) of the Model 2 IGA (or any analogous provision in an applicable Model 2 IGA) or Article 4(5) of the Model 1 IGA (or any analogous provision in an applicable Model 1 IGA) if the requirements in the applicable IGA with respect to such related branch are satisfied.

### **Reporting FI Under a Model 1 IGA**

A Reporting FI under a Model 1 IGA means an FI that is a Reporting FI under

the terms of a Model 1 IGA that is treated as in effect. The term Reporting FI also includes a foreign branch of a USFI that is a Reporting FI under the terms of a Model 1 IGA that is treated as in effect.

### **Reporting FI Under a Model 2 IGA**

A Reporting FI under a Model 2 IGA means an FI that is a Reporting FI under the terms of a Model 2 IGA that is treated as 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 intends to apply for status as a QI and is required to obtain a GIIN as a condition of such status.

### **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 another entity, other than a nonparticipating FFI, that agrees to act as its Sponsoring Entity.

### **Sponsored Entity**

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

### **Sponsored FFI**

A Sponsored FFI means an FFI that is an investment entity or a controlled foreign corporation 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 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. See Rev. Proc. 2014-47, available at [IRS.gov/irb/2014-35\\_IRB#RP-2014-47](https://www.irs.gov/irb/2014-35_IRB#RP-2014-47) (as updated), for the WP Agreement.

### 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. See Rev. Proc. 2014-47, available at [IRS.gov/irb/2014-35\\_IRB#RP-2014-47](https://www.irs.gov/irb/2014-35_IRB#RP-2014-47) (as updated), for the WT Agreement.

## 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. Each Lead FI must identify the Common Parent Entity of the EAG in Part 2, line 13, of the Lead FI's registration.

#### **Consolidated compliance program.**

If an EAG has in place a consolidated compliance program, as described in Treasury Regulations section 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.** 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.

**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 their Sponsoring Entity through the FATCA registration website after the Sponsoring Entity's registration is approved. GIINs will be issued to each approved Sponsored Entity and published on the IRS FFI List. A Sponsored Entity is required to provide its own GIIN (rather than the GIIN of its Sponsoring Entity) to withholding agents.

**Trustees of Trustee-Documented Trusts.** A trustee of a Trustee-Documented Trust is generally required to submit a registration form to obtain a GIIN and should only use that GIIN when fulfilling its obligations as a trustee of a Trustee-Documented Trust. In addition, a trustee that is an FFI may need to submit a second registration form for use in reporting for its own accounts.

**USFIs treated as Lead FIs.** A USFI registering as the Lead FI on behalf of its Member FIs 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

**TIP** A Direct Reporting NFFE may register by following the instructions for FIs throughout these Specific Instructions, except where otherwise indicated.

**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 intends to apply for status as a QI and is required to obtain a GIIN as a condition of such status.

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 or RDCFFI. A Lead FI is not required to act as a Lead FI for all Member FIs within an EAG.

A **Member FI** will need to obtain its FATCA ID from its Lead FI and provide the FATCA ID 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 **Sponsoring Entity** is an entity that will perform the due diligence, withholding, and reporting obligations of one or more Sponsored FFIs 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” on line 1 if it is registering to obtain a GIIN to use when fulfilling its obligations as a trustee of a Trustee-Documented Trust.

A disregarded entity that is registering separate from its owner in order to be a Reporting FI under a Model 1 IGA should select “Single FI” or “Member FI,” as appropriate.

**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.

**Line 3a.** Enter the FI's jurisdiction of residence for tax purposes. The jurisdiction of residence generally is 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 on this line and identify the second jurisdiction of tax residence on line 8 (if the second jurisdiction is the United States) or line 9 (if the second tax residence jurisdiction is a country other than the United States).

**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 uses TINs and the FI has a TIN, enter its TIN on this line. If the FI does not have a TIN, leave this line blank.

**Line 4.** Check the box applicable to your FATCA classification in your jurisdiction of tax residence. Only one box may be checked. See [Definitions](#) section, earlier, for definitions of the terms used on line 4.

If you are a Reporting FI under a Model 1 IGA, select "Reporting Financial Institution under a Model 1 IGA."

If you are a Nonreporting FI registering pursuant to an applicable Model 1 or Model 2 IGA, select the Registered Deemed-Compliant FFI category that most closely matches the category in Annex II of the applicable IGA for which you qualify.

If you are the Sponsoring Entity of both one or more Sponsored FFIs and one or more Sponsored Direct Reporting NFFEs, select "Sponsoring Entity of Sponsored FFIs and Sponsored Direct Reporting NFFEs."

If you are a trustee of a Trustee-Documented Trust, select "Trustee of a Trustee-Documented Trust" on line 4 (and "Sponsoring Entity" on line 1).

**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 or registered deemed compliant. On line 9 of the registration form, the FI should identify the jurisdictions (other than the United States) where it maintains branches outside of its jurisdiction of tax residence, other than jurisdictions where the FI maintains related branches. If the FI maintains

branches in the United States, the FI should enter this information on line 8.

**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. If the FI enters into a QI, WP, or WT agreement after it submits this registration form, the FI should amend its response to this question to reflect its new status as a QI, WP, or WT and add its EIN to its registration. This is done by editing the FI's online FATCA account. For more information, see [Paper registration](#) on page 1. Check "Yes" or "No" to indicate whether the FI intends to maintain its status 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.

**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 9.** 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, other than jurisdictions where the FI maintains related branches. 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 9.

**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.

The meaning of "authority to act on behalf of the FI to represent its FATCA status" is determined based on the FI's status, as follows.

- 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 authority to fulfill the duties of an RO 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 authority to fulfill the duties of an RO described in the FFI Agreement on behalf of each FFI in the compliance group (regardless of whether the FFI is treated as a Reporting FI under a Model 1 IGA or Reporting FI under a Model 2 IGA).
- With respect to an RDCFFI, 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 authority to ensure that the FFI meets the applicable requirements to be treated as an 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 GILN 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 USFI that is registering as a Lead FI, an RO is any officer of the FI (or an officer of any Member FI) with 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 POC 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 POC 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 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 on 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 on line 10.

By listing one or more POCs on line 11b and checking the "Yes" box on 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 on line 10. By listing one or more POCs on line 11b and checking the "Yes" box on 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 the signature line and the associated checkbox), 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 on 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. The member type is the Member FI's FATCA classification. FATCA classifications are listed in Part 1, line 4. A Member FI may not be a Sponsoring Entity or a trustee of a Trustee-Documented Trust.

The jurisdiction of residence of a Member FI generally is the jurisdiction in which the Member 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 Member FI is a dual resident, identify one of the jurisdictions where it is a tax resident in this question. The second jurisdiction should be identified as a branch jurisdiction in the Member FI's online FATCA account. For a Member FI that is a partnership or other flow-through entity, the Member 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.

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

**Line 13a.** If the FI is the Common Parent Entity of the Expanded Affiliated Group,

check "Yes" and go to Signature line. 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 Treasury Regulations 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 Treasury Regulations section 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.

## 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 the signature line and the associated checkbox, 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.

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.

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 Treasury Regulations section 1.1472-1(c)(3).



An RO (as defined for purposes of the signature line and the associated checkbox) can delegate authorization to complete the signature line and the associated checkbox 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).

The RO identified in the signature line and the associated checkbox need not be the same individual identified as the RO on line 10 or line 11b.

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.

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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 us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). 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.

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