

TIN Field for FATCA Data

In the IRS' efforts to better understand the issues that FFIs face in obtaining a U.S. TIN, the IRS has developed a series of codes that may be used by a reporting Model 1 FFI to populate the TIN field. The use of these codes is not mandatory and does not mean that an FFI will not be at risk for being found significantly non-compliant due to a failure to report each required U.S. TIN. The IRS will take into account the facts and circumstances leading to the absence of the U.S. TIN, such as the reasons why the TIN could not be obtained, whether the FFI has adequate procedures in place to obtain TINs, and the efforts made by the FFI to obtain TINs. For example, whether the FFI is contacting account holders annually to request any missing TINs. The expectation is that the use of these codes will allow our tax administrations to better understand the facts and circumstances behind the missing U.S. TINs, both in general and with respect to a specific reporting Model 1 FFI. The TIN field code and related scenarios are as follows:

- 222222222 – Preexisting individual account with only U.S. indicia being a U.S. place of birth.
- 333333333 – New individual account that (1) has indicia of a U.S. place of birth, and (2) either:
 - (a) has a change in circumstances causing the self-certification originally obtained at account opening to be incorrect or unreliable, and a new self-certification has not been obtained, or
 - (b) was below the threshold for documenting and reporting the account at the time of account opening and subsequently exceeded the threshold, and a self-certification has not been obtained.
- 444444444 – Preexisting individual and entity account that (1) has U.S. indicia other than a U.S. place of birth, and (2) either:
 - (a) has a change in circumstances, causing the self-certification or other documentation originally obtained to be incorrect or unreliable, and a new self-certification or other documentation has not been obtained, or
 - (b) was below the threshold for documenting and reporting the account at the time of account opening and subsequently exceeded the threshold, and a self-certification or other documentation has not been obtained.
- 555555555 – New individual and entity account that has a U.S. indicia other than a U.S. place of birth, and (2) either:
 - (a) has a change in circumstances causing the self-certification or other documentation originally obtained to be incorrect or unreliable, and a new self-certification or other documentation has not been obtained, or
 - (b) was below the threshold for documenting and reporting the account at the time of account opening and subsequently exceeded the threshold, and a self-certification or other documentation has not been obtained.
- 666666666 – Preexisting entity account with account balance exceeding \$1,000,000 held by a passive NFFE with respect to which no self-certifications have not been obtained, and no U.S. indicia have been identified in relation to its controlling persons.

The IRS system will still generate an error notification to indicate the entry is invalid when one of the above codes is used. Additionally, entering nine As or 0s will no longer suppress the error notification beginning with the 2020 calendar year data. The error notification will provide 120 days to correct the issues, which is consistent with Paragraph 4.2.2 “Administrative or Other Minor Errors” of the Competent Authority Arrangement.