

FATCA DATA DEFINITIONS

Data Elements	Definition
Message Header	
Sending Country Identification Number	If the message sender is an FI, this data element will contain the sender's Global Intermediary Identifying Number (GIIN). If the message is sent by a Sponsoring Entity, the GIIN is the GIIN of the Sponsoring Entity until the Sponsored Entity registers and receives its own GIIN or January 1, 2016, whichever is earlier. After January 1, 2016 the GIIN must be the GIIN of the Sponsored Entity. If the message is sent by an agent or other service provider that is not acting as a Sponsoring Entity, then the sending country IN is the GIIN of the reporting FI that maintains the reported financial account or that makes the reported payment. Entry of the GIIN is mandatory; the report will not be accepted if an FI fails to include its GIIN. The GIIN is a 16-digit alphanumeric identifier and should be entered with appropriate punctuation (period or decimal). The first 6 characters are upper case letters, excluding the letter O, or numbers, or a combination of both.
Transmitting Country	Defines the country from where the information is being transmitted. Entered as an ISO 3166-1 two character (alpha) country code. If the sender is a Tax Administration, the transmitting country is the jurisdiction of the Tax Administration. If the sender is an FI, the transmitting country will be the jurisdiction where the reported financial account is maintained or reported payment is made by the FI
Receiving Country	Defines the country that receives the information that is being transmitted. Entered as an ISO 3166-1 two character (alpha) country code.
Message Type	Identifies the type of transmission being sent – currently the only valid choice is "FATCA"
Message Reference ID	A unique identifying number created by the sender to identify the particular transmission being sent. This identifier is used to associate any corrected, amended or supplemental reports to the original transmission.
Corrected Message Ref ID	Identifies a correction/amendment of a previous transmission. This field MUST contain the original Message Ref ID from the original transmission.
Reporting Period	Identifies the period that the information being transmitted relates to in YYYY-MM-DD format. For example, reporting for the calendar year 2014 will be entered as "2014-12-31".
Timestamp	Identifies the time the transmission was generated by the system that created the file. This will generally be done automatically by the administrative system that creates the file.

Reporting FI Information	
Name of Reporting FI	Identifies the Legal Name of the Reporting Financial Institution (FI). Uses the Organization Party Type elements within the FATCA XML Schema v1.1
Address of Reporting FI	Identifies the mailing address of the Reporting FI. All addresses reported for FATCA use the Address Type elements within the FATCA XML Schema v1.1
TIN	Identifies the GIIN issued to Reporting FI as part of the FATCA Registration Process (Sponsored entities, use sponsoring entities GIIN to identify until the Sponsored Entity registers and receives its own GIIN or January 1, 2016, whichever is earlier.)
Name of Sponsoring Entity	If the Reporting FI uses a Sponsoring Entity this field is used to identify such Sponsoring Entity.
Address of Sponsoring Entity	Identifies the mailing address of a Sponsoring Entity
TIN of Sponsoring Entity	Identifies the GIIN issued to the Sponsoring Entity as part of the FATCA Registration Process
Individual Account Holder	
Name of Account holder (Individual)	Identifies the legal name of the individual account holder. The first (given) and last (family) names of the individual are mandatory for FATCA reporting. If the Reporting FI only has a first initial for an existing account they may include only the initial. If they do not have a first name for an existing account they may enter "NFN" for No First Name.
Address of Account holder (Individual)	Identifies the address of the Individual Account Holder
TIN	U.S. TIN of the Account Holder
Date of Birth	Identifies DOB of the account holder (Applicable for Model I IGAs during transitional period)
Entity Account Holder	
Name of Account holder (Entity)	Identifies the legal name of the Entity Account Holder
Address of Account holder (Entity)	Identifies the address of the Entity Account Holder
TIN, if account holder is a specified US person	Identifies the US EIN of the Account Holder.
Entity Type/Status Code	Identifies the type of entity account holder (including direct or indirect account holder) of the Reporting FI. Possible entries are: <ol style="list-style-type: none"> 1. FATCA101 = Owner-Documented FI with specified US owner(s) 2. FATCA102 = Passive Non-Financial Entity with substantial US owner(s) 3. FATCA103 = Non-Participating FI 4. FATCA104 = Specified US Person

Name of Owner of the Account Holder	Identifies an Owner of the account holder that needs to be reported. For example, substantial US owner of a passive non-financial institution.
Address of Owner of the Account Holder	Identifies the address of the owner
TIN of Owner of the Account Holder	TIN of the Owner of the Entity Account Holder
Date of Birth of the Owner of the Account Holder	Identifies DOB of the Owner of the Entity Account Holder (Applicable for Model I IGAs during transitional period)
Intermediary	
Name of IMY, if applicable	Enter the name of the U.S. territory organized FI (TOFI) that is acting as an intermediary on behalf of one of its account holders.
Address of IMY	Identifies the address used by the FI in the U.S. Territory.
TIN	If TOFI has a US EIN, then input the US EIN. Otherwise, identifies EIN used by the U.S. Territory to identify the TOFI.
Pooled Reporting	
Pooled Reporting Code	Identifies the status of account holders or payees that are described within the pooled report. Allowable entries are: <ul style="list-style-type: none"> ○ FATCA201 = Recalcitrant account holders with US Indicia ○ FATCA202 = Recalcitrant account holders without US Indicia ○ FATCA203 = Dormant Accounts ○ FATCA204 = Non-participating foreign financial institutions ○ FATCA205 = Recalcitrant account holders that are US persons or Non-consenting U.S. accounts ○ FATCA206 = Recalcitrant account holders that are passive NFFEs
Number of Accounts	Identifies the number of accounts that are maintained by the Reporting FI within the pool type
Pool Report Balance	For all pooled types, other than a pool of non-participating FFIs, the pool balance is the amount of the aggregate balance or value of all accounts within the reported pool. In the case of pooled non-participating FFIs, the pool balance is the amount of aggregate foreign reportable amounts paid to non-participating FFIs within the reported pool.

Account Information	
Account Number	Identifies the number used by the Reporting FI to identify the financial account and it may include: i) the number of a Custodial Account or Depository Account; ii) the code (ISIN or other) related to a Debt or Equity Interest (if not held in a custody account); or iii) the identification code of a Cash Value Insurance Contract or Annuity Contract.
Account Balance	<p>Provide the account balance or value of the reported financial account:</p> <ul style="list-style-type: none"> - Depository and custodial accounts. The account balance is the average balance or value of the financial account, if the financial institution reports average balance or value to the account holder for a calendar year. If the reporting financial institution does not report the average balance or value of the account to the account holder, the participating FFI shall report the balance or value of the account as of the end of the calendar year. For Model 1 IGA tax authorities, the account balance or value shall be in accordance with the terms of the Model 1 IGA. - Cash value and annuity contracts. The cash value insurance or annuity contract is the balance or value of the account. - Debt or equity accounts. The account balance is the value of the debt or equity interest that the account holder has in the financial institution. - Leave blank if reporting about U.S. owners of an entity that is receiving a reported payment. Instead, use the payment type codes to report the payment amount and currency.
Type of Income or Proceeds (Code)	Identifies the type of payment made. Allowable entries are: <ul style="list-style-type: none"> ○ OECD503 = Dividends ○ OECD504 = Interest ○ FATCA518 = Gross Proceeds/Redemptions ○ FATCA519 = Other – FATCA. (Example: Foreign reportable amount)
Amount of the Income or Proceeds	Amount of the income or proceeds. Captured as a two decimal fractional amount.
Currency Code used to report the amount	Identifies that currency that amounts are denominated. Uses ISO 4217 three-digit (alpha) country codes to identify currency type.