

MEMO# 27168

April 9, 2013

IRS Releases FFI List Schema and Test Files

[27168]

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TO: TAX COMMITTEE No. 10-13

INTERNATIONAL COMMITTEE No. 11-13

INTERNATIONAL OPERATIONS ADVISORY COMMITTEE No. 8-13

TRANSFER AGENT ADVISORY COMMITTEE No. 28-13

BROKER/DEALER ADVISORY COMMITTEE No. 18-13

ICI GLOBAL TAX COMMITTEE No. 8-13

TAAC FATCA TASK FORCE No. 2-13 RE: IRS RELEASES FFI LIST SCHEMA AND TEST FILES

The IRS has released the schema for the foreign financial institution (FFI) list. Test files for FATCA compliance systems were also released. The files are available on the IRS' website.

[\[1\]](#)

The FFI list schema contains information about the FFI list that, beginning in December 2013, the IRS will publish on a monthly basis. The FFI list will allow withholding agents to verify the FATCA status of payees that are FFIs by means of the FFI's global intermediary identification number (GIIN).

The test files that have been released contain dummy data records to illustrate the format and data that will be included in the FFI List.

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endnotes

[\[1\]](#)

<http://www.irs.gov/Businesses/International-Businesses/IRS-FFI-List-Schema-and-Test-Files>