



## 1. Aktualisierung des FATCA Registrierungssystems in den USA

Mit diesem Infobrief möchten wir Sie auf den nachfolgenden Newsletter des Internal Revenue Service (IRS) vom 19.07.2018 aufmerksam machen.

Das FATCA Registrierungssystem in den USA wird in den kommenden Wochen aktualisiert.

Registrierte Institute werden daher aufgefordert sich im Registrierungssystem des IRS einzuloggen, um die eigenen FATCA-Zugänge und die Klassifizierungen zu prüfen.

Insbesondere sind die E-Mail-Adressen auf Aktualität zu kontrollieren, um die Informationen zur Systemaktualisierung korrekt zu erhalten.

Wir weisen darauf hin, dass das gesamte Registrierungsverfahren ausschließlich in den USA vollzogen wird. Hierzu kann das BZSt daher keine weiteren Auskünfte erteilen. Bei Fragen oder Problemen wenden Sie sich bitte direkt an den IRS.



FATCA News & Information

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### 1. Upcoming FATCA Registration System upgrade includes updated classifications, certification of pre-existing account and periodic certification

The FATCA Registration System will be upgraded in the coming weeks. All FATCA registered entities are advised to login and update their FATCA classification once the update occurs. The following features will be added to the system as part of this upgrade.

- Existing FATCA classification choices updated – all entities are advised to login to update their FATCA classification. The entity updates its classification through the selection of the COPA or Periodic Certification link on its home page. It's imperative that entities update this classification or their COPA and periodic certification statuses will become overdue.
- Certification of Pre-existing accounts (COPA) – this certification will be available on the home page for entities in Approved Status. From the link on the home page, the Responsible Officer (RO) answers qualifier questions. From there, the RO may be required to complete certification questions specific to the entity classification.
- Periodic Certification – for required entities, this is a reoccurring certification following the third full calendar year of the entity's effective date. Similar to COPA, entities in Approved Status answer qualifier questions and depending on the determination, completes certification questions specific to the entity classification.

Entities should ensure their login credentials are valid for entering the system so they are prepared to submit their certifications. After the system upgrade occurs, registered entities will be notified by email to check their account message boards. Email accounts must be up-to-date in the system to receive the notification. Please review [FATCA Registration System FAQs](#), if assistance is needed.

The following table lists the updated FATCA classifications and whether those classifications are required to complete COPA and periodic certifications.

Financial Institution's FATCA Classification in its Country/Jurisdiction of Tax Residence	Certification Required?	
	COPA	Periodic
Participating FFI, including a Reporting	Yes	Yes

	Financial Institution under a Model 2 IGA <sup>1,2</sup>		
	Registered Deemed-Compliant FFI that is a Local FFI	Yes	Yes
	Registered Deemed-Compliant FFI that is a Non-Reporting Member of a PFFI Group	No	Yes
	Registered Deemed-Compliant FFI that is a Qualified Collective Investment Vehicle	No	Yes
	Registered Deemed-Compliant FFI that is a Qualified Credit Card Issuer or Servicer	No	Yes
	Registered Deemed-Compliant FFI that is a Restricted Fund	Yes	Yes
	Reporting Financial Institution under a Model 1 IGA <sup>1</sup>	No, except on behalf of branches operating outside of Model 1 jurisdictions (other than related branches)	No, except on behalf of branches operating outside of Model 1 jurisdictions (other than related branches)
	Direct Reporting NFFE	No	Yes
	Sponsoring Entity of Sponsored Direct Reporting NFFEs	No	Yes
	Sponsoring Entity of Sponsored FFIs	Yes	Yes
	Sponsoring Entity of Sponsored FFIs and Sponsored Direct Reporting NFFEs	Yes, on behalf of Sponsored FFIs only	Yes
	Trustee of a Trustee-Documented Trust	No	Yes
	U.S. Financial Institution <sup>1</sup>	No	No

<sup>1</sup> Compliance FIs may make the COPA and periodic certifications on behalf of electing FFIs that are part of the compliance FI's consolidated compliance program. A compliance FI may have one of the following three FATCA classifications: (1) Participating FFI, including a Reporting Financial Institution under a Model 2 IGA; (2) Reporting Financial Institution under a Model 1 IGA; or (3) U.S. Financial Institution.

<sup>2</sup> A participating FFI that is an electing FFI of a consolidated compliance group will be included in the certification of the compliance FI.

Note: The registration system will suggest the certification(s) for an entity based on its FATCA classification in question 4 of the registration system. Therefore, even entities that do not have a certification requirement (for example, certain Reporting Model 1 IGA FIs) should update their FATCA classification to avoid inapplicable certification-related notices in the future.

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