

# FATCA XML Reporting Schema v1.1 – How to Amend a Record

## 1.1 About Amend\_Sample.zip

This is a sample FATCA Report that includes data files used to amend a record. The file includes a description of the content for **Amend\_Sample.zip** and a brief overview of data elements to amend a report. For information on other FATCA resources, refer to [www.irs.gov/fatca](http://www.irs.gov/fatca).

**Important: Do not transmit samples files as test files.**

## 1.2 Content

This document is organized as follows:

File Name and Description	Filing Scenario
Initial_2IW3WK.00000.LE.152 Initial FATCA Report	A financial institution submits a FATCA Report that contains an account record and pool report.
Initial_000000.00000.TA.840_Payload IRS Notification for the initial report	The Reporting FI receives a valid file notification (NVF).
Amend_2IW3WK.00000.LE.152 Amended FATCA Report	The Reporting FI determines that account report data should be amended. The Reporting FI prepares an amended report.
Amend_000000.00000.TA.840_Payload IRS Notification for amended report	The Reporting FI receives a valid file notification (NVF) with no record level errors.

## 1.3 To Amend a Record

You may amend a record at any time after you receive a valid notification. An amended record updates an existing record from a previously filed report. Do not amend a record in response to a record-level error notification--file a corrected report (FATCA2).

In some cases, special rules for specific errors or changes may apply. The following fields cannot be amended or corrected. You should void a record and submit a new record if there is an error in the fields:

- No Account Holder or Substantial US Owner TIN
- Incorrect Account Holder or Substantial US Owner TIN
- Incorrect Account Holder or Substantial US Owner Name
- Incorrect Account Holder or Substantial US Owner Name and Address

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Excerpt from “Amend\_2IW3WK.00000.LE.152”. A record may be amended as follows:

```
<?xml version="1.0" encoding="UTF-8"?>
<ftc:FATCA_OECD version="1.1" xmlns:sfa="urn:oe.cd:ties:stffatcatypes:v1"
xmlns:iso="urn:oe.cd:ties:isofatcatypes:v1" xmlns:ftc="urn:oe.cd:ties:fatca:v1"
xmlns="urn:oe.cd:ties:fatca:v1" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
  - <ftc:MessageSpec>
    <sfa:SendingCompanyIN>2IW3WK.00000.LE.152</sfa:SendingCompanyIN>
    <sfa:TransmittingCountry>CL</sfa:TransmittingCountry>
    <sfa:ReceivingCountry>US</sfa:ReceivingCountry>
    <sfa:MessageType>FATCA</sfa:MessageType>
    <sfa:MessageRefId>b23z421f-7a8p-4e01-7ju1-341465f6fz9b</sfa:MessageRefId>
    <sfa:CorrMessageRefId>b12z421f-7a8p-4e01-7ju1-341465f6fz9b</sfa:CorrMessageRefId>
    <sfa:ReportingPeriod>2014-12-31</sfa:ReportingPeriod>
    <sfa:Timestamp>2015-07-29T09:20:20</sfa:Timestamp>
  </ftc:MessageSpec>
  - <ftc:FATCA>
    - <ftc:ReportingFI>
      <sfa:ResCountryCode>CL</sfa:ResCountryCode>
      <sfa:TIN>2IW3WK.00000.LE.152</sfa:TIN>
      <sfa:Name>Reporting FI Name 152.b12</sfa:Name>
      - <sfa:Address>
        <sfa:CountryCode>US</sfa:CountryCode>
        <sfa:AddressFree>123 Address/City/State/Zip/Country</sfa:AddressFree>
      </sfa:Address>
      - <ftc:DocSpec>
        <ftc:DocTypeIndic>FATCA14</ftc:DocTypeIndic>
        <ftc:DocRefId>2IW3WK.00000.LE.152.b23z421f-7a8p-4e01-7ju1-
          341465f6fz9b</ftc:DocRefId>
        <ftc:CorrMessageRefId>b12z421f-7a8p-4e01-7ju1-
          341465f6fz9b</ftc:CorrMessageRefId>
        <ftc:CorrDocRefId>2IW3WK.00000.LE.152.b12z421f-7a8p-4e01-7ju1-
          341465f6fz9b</ftc:CorrDocRefId>
      </ftc:DocSpec>
    </ftc:ReportingFI>
    - <ftc:ReportingGroup>
      - <ftc:AccountReport>
        - <ftc:DocSpec>
          <ftc:DocTypeIndic>FATCA14</ftc:DocTypeIndic>
          <ftc:DocRefId>2IW3WK.00000.LE.152.b23z421f-7a8p-4e01-7ju1-
            341465f6fz9b</ftc:DocRefId>
          <ftc:CorrMessageRefId>b12z421f-7a8p-4e01-7ju1-
            341465f6fz9b</ftc:CorrMessageRefId>
          <ftc:CorrDocRefId>2IW3WK.00000.LE.152.b12z421f-7a8p-4e01-7ju1-
            341465f6fz9b</ftc:CorrDocRefId>
        </ftc:DocSpec>
      </ftc:AccountReport>
    </ftc:ReportingGroup>
  </ftc:FATCA>
</ftc:FATCA_OECD>
```

MessageRefId: Create a new ID for future reference

CorrMessageRefId: Identify the MessageRefId for the amended messages. You may correct, amend or void more than one message.

Complete the DocSpec element in each section:

DocTypeIndic: FATCA4

DocRefId: Create a new DocRefId for future reference

CorrMessageRefId: Identify the MessageRefId for the amended message

CorrDocRefId: Identify the DocRefId for the amended record