

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

## 1.1 About Corrected\_Sample.zip

This is a sample FATCA Report that includes data files used to correct a record. The file includes a description of the content for **Corrected\_Sample.zip** and a brief overview of data elements to correct 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
Initial1_2IW3WK.00000.LE.152 Initial FATCA Report	A financial institution submits a FATCA Report that contains account records and pool reports.
Initial_000000.00000.TA.840_Payload IRS Notification for the initial report	The Reporting FI receives a valid file notification (NVF) with record level errors.
Initial2_2IW3WK.00000.LE.152 Initial FATCA Report	A financial institution submits a FATCA Report that contains account records and pool reports.
Initial2_000000.00000.TA.840_Payload IRS Notification for the initial report	The Reporting FI receives a valid file notification (NVF) with record level errors.
Corrected_2IW3WK.00000.LE.152 Corrected FATCA Report	The Reporting FI determines that account and pool report records should be corrected in response to the notifications. The Reporting FI prepares a corrected report.
Corrected_000000.00000.TA.840_Payload IRS Notification for corrected report	The Reporting FI receives a valid file notification (NVF) with no record level errors.

## 1.3 To Correct a Record

You should correct a record in response to a record-level error notification. In some cases, special rules for specific errors may apply. The following fields cannot be corrected or amended. 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 “*Corrected\_2IW3WK.00000.LE.152*”. A record may be corrected as follows:

```

<?xml version="1.0" encoding="UTF-8"?>
<ftc:FATCA_OECD version="1.1" xmlns:sfa="urn:oecd:ties:stffatcatypes:v1"
xmlns:iso="urn:oecd:ties:isofatcatypes:v1" xmlns:ftc="urn:oecd:ties:fatca:v1"
xmlns="urn:oecd: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>c31z421f-7a8p-4e01-7jul-341465f6fe8a</sfa:MessageRefId>
    <sfa:CorrMessageRefId>c30z421f-7a8p-4e01-7jul-341465f6fe8a</sfa:CorrMessageRefId>
    <sfa:CorrMessageRefId>c28z421f-7a8p-4e01-7jul-341465f6fe8b</sfa:CorrMessageRefId>
    <sfa:ReportingPeriod>2014-12-31</sfa:ReportingPeriod>
    <sfa:Timestamp>2015-11-10T09:20:20</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.c</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>FATCA12</ftc:DocTypeIndic>
        <ftc:DocRefId>2IW3WK.00000.LE.152.c31z421f-7a8p-4e01-7jul-
          3hu165f6fe8a</ftc:DocRefId>
        <ftc:CorrMessageRefId>c30z421f-7a8p-4e01-7jul-
          341465f6fe8a</ftc:CorrMessageRefId>
        <ftc:CorrDocRefId>2IW3WK.00000.LE.152.c30z421f-7a8p-4e01-7jul-
          3hu165f6fe8a</ftc:CorrDocRefId>
      </ftc:DocSpec>
    </ftc:ReportingFI>
  </ftc:FATCA>
  - <ftc:ReportingGroup>
    - <ftc:AccountReport>
      - <ftc:DocSpec>
        <ftc:DocTypeIndic>FATCA12</ftc:DocTypeIndic>
        <ftc:DocRefId>2IW3WK.00000.LE.152.c31z421f-7a8p-4e01-7jul-
          341465f6fe8a</ftc:DocRefId>

```

MessageRefId: Create a new ID for future reference

CorrMessageRefId: Identify the MessageRefId for the corrected, voided or amended message. You may correct more than one message.

Complete the DocSpec element in each section:

DocTypeIndic: FATCA2=Correct

DocRefId: Create a new DocRefId for future reference

CorrMessageRefId: Identify the MessageRefId for the corrected message

CorrDocRefId: Identify the DocRefId for the corrected record