



LARGE BUSINESS AND
INTERNATIONAL DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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Expiration Date: 04-10-2027
Affected IRM(s): 4.60.1

MEMORANDUM FOR: LB&I EMPLOYEES

FROM: Ronald H. Hodge II /s/ *Ronald H. Hodge II*
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SUBJECT: Interim Guidance to add a resource for researching error notifications
related to Foreign Account Tax Compliance Act (FATCA)

This memorandum adds a reference to a resource related to error notifications related to U.S. Foreign Account Tax Compliance Act (FATCA) reports. Please ensure this information is distributed to all affected employees within your organization.

Purpose: The purpose of this memorandum is to add a reference to Publication 5189, FATCA Reports ICMM Notifications XML Schema User Guide, to IRM 4.60.1, Exchange of Information. Publication 5189 includes detailed explanations about the potential notifications that filers will receive in response to the files they submit via the International Data Exchange System (IDES). It provides the meaning of each notification and the steps to correct the International Compliance Management Model (ICMM) system's N5 error notification for each FATCA transmission.

Background/Source(s) of Authority: LB&I will obsolete IRM 21.8.7, Form-Related Communication, after the issuance of this Interim Guidance Memo. As IRM 21.8.7 is the only source referencing Publication 5189 in the IRM, LB&I is adding a reference to this Publication in IRM 4.60.1, Exchange of Information. This addition will provide LB&I employees the necessary error notification explanations needed to resolve these errors.

Procedural Change: The reference to Publication 5189 can be found on Attachment 1.

Effect on Other Documents: This guidance will be incorporated into IRM 4.60.1, Exchange of Information, by a date not to exceed two years from the date of this memo.

Contact: LB&I Policy Office through the LB&I Policy Gateway and Create a Request.

Distribution: IRS.gov

Attachment 1: LB&I-04-0425-0004

Updated guidance to add a resource for researching error notifications related to Foreign Account Tax Compliance Act (FATCA) reports

The following changes are hereby effective April 10, 2025 for IRM 4.60.1.

4.60.1.10.2.1

(04-10-2025)

Error Notifications (Addition of Publication 5189 to paragraph (4))

- (4) A FATCA transmission file may consist of one or many FATCA records (IRS Form 8966). ICMM generates one N5 notification for each FATCA transmission. The N5 notification will contain details of the errors, if any. The notification requests correction of these errors within 120 days. [See Publication 5189, FATCA Reports ICMM Notifications XML Schema User Guide](#), which includes detailed explanations of each notification that filers will receive in response to the files they submitted and the steps to correct the issue(s) identified in the ICMM notification.