

This letter provides additional guidance on reporting the U.S. taxpayer identification number (U.S. TIN) data element, as noted in Section III(B) of the Notice 2017-46, 2017-41 I.R.B. 275, released on September 25, 2017, entitled Revised Guidance, Related to Obtaining and Reporting Taxpayer Identification Numbers and Dates of Birth by Financial Institutions. In Notice 2017-46, the United States Treasury Department and the Internal Revenue Service (IRS) provided procedures for certain foreign financial institutions (FFIs) required to report U.S. TINs for certain accounts under a Model1 intergovernmental agreement (IGA). In particular, with respect to reporting on accounts that are U.S. reportable accounts maintained as of the determination date specified in the applicable Model1 IGA (i.e., preexisting accounts), for calendar years 2017, 2018, and 2019, the U.S. Competent Authority will not determine that there is significant noncompliance with the obligations under an applicable Model 1 IGA with respect to a reporting Model1 FFI solely because of a failure to obtain and report each required U.S. TIN, provided that the reporting Model1 FFI:

- (1) obtains and reports the date of birth of each account holder and controlling person whose U.S. TIN is not reported
- (2) requests annually from each account holder any missing required U.S. TIN and
- (3) before reporting information that relates to calendar year 2017 to the partner jurisdiction, searches electronically searchable data maintained by the reporting Model 1 FFI for any missing required U.S. TINs.

**In early 2018, the IRS will deploy an update to ICMM, the system used to receive and process FATCA reports, that will accommodate changes to the reporting framework described in Notice 2017-46. For records meeting the requirements of Notice 2017-46 but not containing U.S. TINs, Model1 IGA partners may insert nine capital letter As (i.e., AAAAAAAAAA) in the TIN field (for the Account Holder or Controlling Person), which will avoid the automatic generation and transmission by ICMM of error notifications. This update will be effective for records sent through ICMM beginning in January 2018.**

**ICMM will continue to generate error notifications where the TIN field is left blank, or when the TIN field includes nine zeroes (i.e., 000000000); however, notwithstanding such error notifications, in accordance with the Notice, the U.S. Competent Authority will not determine that there is significant non-compliance with the obligations under an applicable Model 1 IGA with respect to a reporting Model 1 FFI solely because of a failure to obtain and report each required U.S. TIN, provided that the other requirements of Notice 2017-46 are met. The relief granted by Notice 2017-46 applies only to FFIs covered by Model1 IGA.**

FFIs not covered by a Model 1 IGA are not authorized to follow the TIN reporting guidance in this correspondence, and accordingly we request that it not be made available to such FFIs. If you have any questions or concerns with implementing this update, please contact Mr. Michael Hayden, Program Manager, Automatic Exchange of Information Program, at [Michael.A.Hayden@irs.gov](mailto:Michael.A.Hayden@irs.gov) or by phone at (202) 317-8684.