FATCA | Foreign Account Tax Compliance Act

International Data Exchange Services (IDES)

User Guide

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Table of Contents

Table of Contents 2

Figures 6

Tables 9

Disclaimers 10

Additional Note about Screen Shots 10

What's New 11

1. Introduction 12

1.1. About FATCA 12

1.2. Purpose of Guide 12

1.3. Comments 13

1.4. Technical Support 13

2. International Data Exchange Service (IDES) 13

2.1. About IDES 13

2.2. Before You Begin 14

2.3. Authorized Users 14

2.4. System Availability 16

2.5. Data Security 17

2.6. File Retention 17

2.7. Requirements 18

2.8. HCTA Username and Password 18

3. Obtain a Digital Certificate 19

3.1. Purpose of a Digital Certificate 19

3.2. IRS Approved Certificate Authorities 19

3.3. Digital Certificate Format 19

3.4. Upload a Digital Certificate to IDES 20

3.5. Public Key Certificate 20

3.6. Certificate Maintenance 20

4. IDES Enrollment 21

4.1. Overview *21*
4.2. IDES Enrollment Home Page *21*
4.3. Enrollment *22*
4.4. Knowledge Base *23*
4.5. Support *24*
4.6. IRS Public Key *25*
4.7. IDES Enrollment User Log In *26*
5. HCTA Administrators 26
5.1. Overview *26*
5.2. Begin Enrollment *27*
5.3. Create Challenge Questions *30*
5.4. Create User Profile *31*
5.5. Select Alert Preferences *32*
5.6. Upload Digital Certificate *33*
6. FI Administrators 35
6.1. Overview *35*
6.2. Begin Enrollment *36*
6.3. Create Challenge Questions *38*
6.4. Create User Profile *39*
6.5. Select Alert Preferences *40*
6.6. Upload Digital Certificate *41*
7. Existing Administrators (HCTA and FI) 43
7.1. Add a User *43*
7.2. Disable a User *46*
7.3. Enable a User *49*
7.4. Update the Certificate *52*
7.5. Update Alert Preferences *54*
7.6. Create a Metadata File *57*
7.7. Reset Password *60*
7.8. Edit User Role *61*

7.9. Download the IRS Public Key *63*
8. End Users 64
8.1. Create an Account *64*
8.2. Create Challenge Questions *65*
8.4. Select Alert Preferences *67*
8.5. IDES Enrollment User Log In *69*
8.6. Create a Metadata File *71*
8.7. Update Alert Preferences *71*
8.8. Reset Password *72*
8.9. Forgot Username *73*
8.10. Forgot Password *76*
9. Data Preparation for FATCA XML Report 79
9.1. Overview *79*
9.2. Prepare the FATCA XML File *79*
9.3. Receive an IRS Notification *88*
10. Access the IDES Gateway 89
10.1. Overview *89*
10.2. Reset Password *90*
10.3. Session Timeout *90*
10.4. User Interface Overview *91*
10.5. Preferences *93*
11. Transmit a FATCA Report 94
11.1. IDES Transmission Archive *94*
11.2. IDES Transmission ID *95*
11.3. Retransmissions *95*
11.4. Folder Structure *95*
11.5. Transmit a File Using Web UI *96*
11.6. Model 1, Option 2 HCTA *99*
11.7. Transmit a File Using SFTP *102*
11.8. Connect to IDES SFTP using Windows Secure Copy (WinSCP): *102*
12. Alerts 105

12.1. Overview *105*

12.2. Receive Alerts *106*

13. IDES Reports 107

13.1. IDES Sentinel Overview *107*

13.2. System Timeout *107*

13.3 Connect to IDES Sentinel using web browser *107*

13.4 Connect to IDES Sentinel Monitoring using web browser *108*

13.5 Launch IDES Web Dashboard from Sentinel Monitoring *110*

13.6 Connect to IDES Sentinel Web Dashboard using web browser *111*

13.7 Understanding Web Dashboard interface *112*

13.8 Sentinel Monitoring - Search Transmission and Alert History *121*

13.9 Sentinel Monitoring - View Search Results *124*

13.10 Sentinel Monitoring - Save Search Reports *126*

13.11 IDES Visibility- Transmission Overview *127*

13.11.1 List of All Report Alerts *127*

13.11.2 List of Failed Transmissions *128*

13.11.3 Examples of Transmission Alerts *131*

13.11.4 Examples of Transmission Alerts - Model 1 Option 2 ..... *133*

Appendix A: Acronyms 137

Appendix B: File Naming Convention 138

Appendix C: Certificate Upload Error Messages 139

Appendix D: HCTA FATCA Entity ID Composition 140

Appendix E: IDES Alert Codes 141

Appendix F: Data Preparation User Tips 146

Appendix G: IDES Gateway UI Accessibility 151

Appendix H: IDES Communication Types 158

Figures

Figure 1 – IDES process overview. 14
Figure 2 – File retention flow. 17
Figure 3 – IDES enrollment home page. 21
Figure 4 – IDES overview and enrollment tool page. 22
Figure 5 – IDES knowledge base page. 23
Figure 6 – IDES support page. 24
Figure 7 – Access the IRS public key. 25
Figure 8 – IRS public key certificate information. 25
Figure 9 – IDES enrollment user log in. 26
Figure 10 – Access IDES enrollment. 27
Figure 11 – Begin the enrollment process. 28
Figure 12 – Log in as an HCTA administrator. 29
Figure 13 – IDES GIIN found page. 29
Figure 14 – Create IDES challenge questions. 30
Figure 15 – Submit user profile information. 31
Figure 16 – Select IDES alert preferences. 32
Figure 17 – Upload a digital certificate. 34
Figure 18 – Select a digital certificate. 34
Figure 19 – Enrollment confirmed. 35
Figure 20 – Access IDES enrollment. 36
Figure 21 – Begin the enrollment process. 36
Figure 22 – Log in as an FI Administrator. 37
Figure 23 – IDES GIIN verification page. 37
Figure 24 – Create IDES challenge questions. 38
Figure 25 – Submit user profile information. 39
Figure 26 – Select IDES alert preferences. 40
Figure 27 – Upload a digital certificate. 41
Figure 28 – Select a digital certificate. 42
Figure 29 – Enrollment confirmed. 42
Figure 30 – Add an end user. 44
Figure 31 – Send an enrollment invitation. 45
Figure 32 – New user added. 45
Figure 33 – IDES welcome email. 46
Figure 34 – Disable a user. 47
Figure 35 – Select a user to disable. 47
Figure 36 – Verify user to disable. 48
Figure 37 – User disabled confirmation. 48
Figure 38 – Enable a user. 49
Figure 39 – Select a user to enable. 50
Figure 40 – Verify the user to enable. 51
Figure 41 – User enabled confirmation. 51
Figure 42 – Update a user certificate. 52
Figure 43 – Upload a digital certificate 52
Figure 44 – Select a digital certificate 53
Figure 45 –Updated digital certificate confirmation. 53
Figure 46 – Update alert preferences. 54
Figure 47 – Select the user profile to update. 54
Figure 48 – Select new alert preferences. 55
Figure 49 – User alert preferences updated 55
Figure 50 – Email confirmation for updated user alert preference 56

Figure 51 – Create a metadata file. 57
Figure 52 – Enter metadata file information. 58
Figure 53 – Metadata sample image 59
Figure 54 – Reset a password. 60
Figure 55 – Select the user to update. 60
Figure 56 – Create a new password for the selected user. 61
Figure 57 – Edit user role 61
Figure 58 – Select user to update 62
Figure 59 – Select new role for user 62
Figure 60 – Download the IRS public key 63
Figure 61 – General certificate information. 63
Figure 62 – IDES new end user welcome email. 64
Figure 63 – Create IDES challenge questions. 65
Figure 64 – Submit user profile information. 66
Figure 65 – Select IDES alert preferences. 67
Figure 66 – Enrollment confirmation. 69
Figure 67 – IDES enrollment user log in page. 69
Figure 68 – Log in to the IDES enrollment site. 70
Figure 69 – Manage an IDES user account. 70
Figure 70 – Create a metadata file 71
Figure 71 – Update IDES alert preferences. 71
Figure 72 – Selecting new alert preferences. 72
Figure 73 – Reset a password. 72
Figure 74 – Create a new password. 73
Figure 75 – Request a username reminder email. 74
Figure 76 – Enter an email address for a username reminder message. 74
Figure 77 – Reminder email sent confirmation. 75
Figure 78 – IDES username reminder email. 75
Figure 79 –User email address not recognized error message. 76
Figure 80 – Forgot password reset page. 76
Figure 81 – Enter a username to reset a password. 77
Figure 82 – Email sent to users to reset a password. 77
Figure 83 – Create a new password. 78
Figure 84 – Data preparation overview. 80
Figure 85 - IDES Gateway accept screen. 89
Figure 86 – IDES Gateway log in screen. 90
Figure 87 – IDES about to expire session message. 91
Figure 88 – IDES session timeout message. 91
Figure 89 - IDES Gateway home screen. 91
Figure 90 – IDES Gateway account home. 92
Figure 91 – Select preferences. 93
Figure 92 – Select and upload files. 96
Figure 93 – View file transfer status in uploads monitor. 96
Figure 94 – File transfer status. 97
Figure 95 – IDES file download screen. 97
Figure 96 – Save a file. 98
Figure 97 – Model 1 option 2 folder structure. 99
Figure 98 – IDES Pending status folder. 100
Figure 99 – IDES file options. 100
Figure 100 – IDES move file options. 101
Figure 101 – Sample SFTP connection. 102
Figure 102 – SSH authentication disclaimer. 103
Figure 103 – SFTP warning dialog. 103

Figure 104 – SFTP Connection. 104
Figure 105 – IDES alert flow chart for transmission uploads. 105
Figure 106 – Sample IDES alert e-mail message. 106
Figure 107 – Sentinel landing page 108
Figure 108 – Sentinel disclaimer banner. 108
Figure 109 – Sentinel Web Monitoring icon 108
Figure 110 – IDES Sentinel Monitoring login screen. 109
Figure 111 – IDES Sentinel Monitoring home screen 109
Figure 112 - Sentinel Monitoring View Dashboards button 110
Figure 113 - Sentinel Web Dashboard home page 110
Figure 114 - Sentinel Web Dashboard icon 111
Figure 115 - Sentinel Web Dashboard login page 111
Figure 116 - Sentinel Web Dashboard home page 112
Figure 117 – Web Dashboard title bar 112
Figure 118 – Web Dashboard floating menu 113
Figure 119 – Adjusting Web Dashboard menu 113
Figure 120 - Main dashboard menu 114
Figure 121 – Select a dashboard 114
Figure 122 - Dashboard result 114
Figure 123 - Dashboard transmission details link 115
Figure 124 – Selected transmission details 115
Figure 125 – Transmission details minimized view 115
Figure 126 – Transmission details extended view 116
Figure 127 - Dashboard filter icon 116
Figure 128 – Filter in dashboard view 116
Figure 129 – Dashboard filter menu 117
Figure 130 – Dashboard date and time filter 117
Figure 131 – Dashboard list filter 118
Figure 132 - Dashboard drop down filter list 118
Figure 133 - Dashboard text filter 118
Figure 134 – Dashboard navigation from detailed view 119
Figure 135 – Dashboard main result view 119
Figure 136 – Dashboard refresh icon 119
Figure 137 – Refresh icon in dashboard view 120
Figure 138 – Result export from dashboard view 120
Figure 139 – Dashboard PDF export 121
Figure 140 – Dashboard Excel export 121
Figure 141 - IDES Sentinel Monitoring search parameters 122
Figure 142 – Search parameter for alert codes 122
Figure 143 – Search Results (no Parameters/ all files listed) 123
Figure 144 – IDES Sentinel Monitoring search results with Parameters 123
Figure 145 – IDES Sentinel Monitoring search results screen 124
Figure 146 – Detailed information dialog box 125
Figure 147 – DES LifeCycle search results 125
Figure 148 - IDES Sentinel Monitoring report generator 126

Tables

Table 1 – FATCA Related Documents. 13
Table 2 – Valid User Types and Features. 15
Table 3 – System Requirements. 16
Table 4 - IDES Enrollment Requirements. 18
Table 5 – IRS-approved Certificate Authorities. 19
Table 6 – HCTA IDES Alert Preferences. 33
Table 7 – FI IDES Alert Preferences. 41
Table 8 – Metadata File Type and Binary Encoding Type Pairing. 59
Table 9 – IDES Alert Preferences. 68
Table 10 – Overview process to prepare and send a file. 79
Table 11 – Process to digitally sign a file. 81
Table 12 – Recommended compression tools based on compression testing and supported algorithms. 82
Table 13 – Process to compress a file. 82
Table 14 – Process to encrypt an XML file with an AES key. 83
Table 15 – Process to encrypt an AES key with a public key. 84
Table 16 – Process for a Model 1 Option 2 FI to encrypt an AES key. 85
Table 17 – Sender Metadata Schema summarizes each element. 86
Table 18 – Files contained in a transmission archive or data packet 87
Table 19 - Process to open a notification message archive. 88
Table 20 – IDES User Interface Overview. 92
Table 21 – IDES Gateway folders and subdirectories. 95
Table 22 – Summary description of IDES reporting process for Model 1 Option 2 HCTAs. 101
Table 23 - Summary of Sentinel available reports. 107
Table 24 - Sentinel Monitoring Color-Coded Transmission Events. 124
Table 25 - Sentinel Report Return Codes. 127
Table 26 – List of Alert Codes for Failed Transmissions. 130
Table 27 – Successful Transmission Upload. 131
Table 28 - Certificate Failure. 132
Table 29 - Expired Transmissions Not Downloaded by IRS. 132
Table 30 – Model 1 Option 2 Approved Upload. 133
Table 31 – Model 1 Option 2 Transmission File Rejected. 134
Table 32 – Expired Upload: No Action from HCTA. 135
Table 33 – Expired Upload: No Action from IRS. 136
Table 34 – Table of acronyms used in this document. 137
Table 35 – IDES file naming conventions. 138
Table 36 – IDES Certificate Upload Error Messages. 139
Table 37 – IDES HCTA FATCA Entity ID composition. 140
Table 39 – Data Packaging Tips. 147
Table 40 – Application Keyboard Shortcuts. 155
Table 41 – Go To Keyboard Shortcuts. 155
Table 42 – Selection Keyboard Shortcuts. 155
Table 43 – Files and Folders Keyboard Shortcuts. 156
Table 44 – Transfer Queue Keyboard Shortcuts. 156

Disclaimers

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Additional Note about Screen Shots

Screen shots are intended for illustrative purposes only and may not match the IDES Enrollment and IDES Gateway sites exactly. The FATCA IDES team will continue to update screen shots in future versions of the guide.

What's New

This section summarizes updates since the last publication of the IDES User Guide (September 2019):

Section	Description
Section 5.4 Create User Profile	• Updated Username and Password information
9. Data Preparation for FATCA XML Report (Section 9.2, Step 6)	• Added three new communication types (ICAP, JA, EOIR) to Create Sender Metadata File section
Appendix H: IDES Communication Types	• Added table of all the communication types that can be sent through the system and their use

.

1. Introduction

1.1. About FATCA

The Foreign Account Tax Compliance Act (FATCA) was enacted as part of the Hiring Incentives to Restore Employment (HIRE) Act in March 2010. FATCA was created to improve transparency and address tax non-reporting of income related to foreign financial accounts held by U.S. taxpayers.

FATCA requires certain foreign financial institutions (FFIs) to report certain information about its U.S. accounts (including U.S. owned foreign entities), accounts held by owner-documented FFIs (ODFFI), and certain aggregate information concerning account holders that are recalcitrant account holders and, for a transitional period, accounts held by nonparticipating FFIs. Generally, FFIs will commit to these reporting requirements by registering with the IRS and signing an agreement with the IRS; however, the FFI agreement does not apply to FFIs under a Model 1 Intergovernmental Agreement (IGA). In most cases, FFIs that do not register with the IRS will be subject to 30% withholding on certain U.S. source payments (unless an exception applies). Chapter 4 of the FATCA regulations also generally requires a withholding agent to deduct and withhold tax equal to 30 percent of a withholdable payment made to a passive non-financial foreign entity (NFFE), unless the passive NFFE certifies to the withholding agent that it does not have any substantial U.S. owners, or provides certain identifying information with respect to its substantial U.S. owners. Payments to NFFEs that report their substantial U.S. owners directly to the IRS (direct reporting NFFEs) are accepted from withholding and reporting by the withholding agent.

An approved financial institution (FI) (other than a limited FFI or a limited branch), direct reporting NFFE, or sponsoring entity that registers with the IRS under FATCA will receive a global intermediary identification number (GIIN) and appear on the published FFI list. The FFI List Search and Download tool allows users to search entities by GIIN, financial institution name, or country/jurisdiction of the FFI or branch.

There are certain entities, such as U.S. withholding agents (USWA), territory financial institutions (TFI), third party preparers, and independent software vendors that do not need to have a GIIN (non-GIIN filers) but need to file FATCA reports through the International Data Exchange Service (IDES). A non-GIIN filer has to get a FATCA identification number (FIN) in order to enroll in and report through IDES. Publication of a FIN on the FFI list does not change the filer's status for FATCA purposes, as it does not subject the filer to the requirements applicable to an FFI and does not serve any function related to withholding tax on payments under FATCA or reporting such tax. A FIN will be accompanied by a generic name (e.g., "U.S. Withholding Agent 1") on the FFI List. For more information on FINs, visit the **FATCA Identification Number (FIN) Enrollment Process page**.

An FFI could have two or more GIINs on the FFI list in a given month. This may occur when an FI obtains one GIIN for its own reporting and another GIIN to report on behalf of another entity (such as a sponsoring entity reporting on behalf of a sponsored entity or a trustee reporting on behalf of a trustee-documented trust). This may also occur when an FI is in the process of transferring into an expanded affiliated group or changing its FI type; in such a case, please note the following:

- If the FI's FATCA account is in approved status, a new GIIN will be issued. The old GIIN will remain on the published FFI list for 90 days to allow the GIIN holder enough time to distribute its new GIIN
- All approved branches will also be issued new GIINs. The old branch GIINs will also remain on the published FFI list for 90 days

1.2. Purpose of Guide

This guide is intended to serve as a tool for FIs, direct reporting NFFEs, sponsoring entities, non-GIIN filers, and Host Country Tax Authorities (HCTAs) who transmit data through the International Data Exchange Service (IDES). The document assumes that the reader is familiar with the FATCA regulations and is experienced with extensible markup language (XML) and schema technology. For the purpose of this document, direct reporting NFFEs, sponsoring entities, non-GIIN filers and trustees of trustee-documented trusts should follow the instructions set forth for FIs. Additionally, the term "U.S. withholding agent" includes a territory FI treated as a U.S. person.

Document	Description
FATCA Online Registration User Guide (Publication 5118)	Provides instructions for the online system to complete an electronic Form 8957, FATCA Registration
FFI List Search and Download Tool User Guide (Publication 5147)	Provides instructions on how to use the FFI List Search and Download Tool to search for an approved GIIN
FATCA XML Schema v1.1 User Guide (Publication 5124)	Explains the information required to be included in each data element of the schema
FATCA Metadata XML Schema v1.2 User Guide (Publication 5188)	Explains the schema and elements of a FATCA metadata file
FATCA Reports Notification XML Schema v2.0 User Guide (Publication 5189)	Explains the schema and elements of FATCA notifications
Instructions for Form 8966, FATCA Report	Provides instructions for the paper Form 8966, FATCA Report

Table 1 – FATCA Related Documents.

1.3. Comments

We appreciate your feedback on the quality and usefulness of this publication. Please send comments, with a reference to chapter, section, and page number(s), to lbi.fatca.ides@irs.gov.

1.4. Technical Support

IDES technical assistance is available Monday through Friday, 24 hours a day, except for U.S. federal holidays, through the IDES Customer Service Help Desk. IDES customer support will send a system alert from the help desk portal for planned outages and scheduled maintenance.

2. International Data Exchange Service (IDES)

2.1. About IDES

IDES is a secure managed file transfer service that is available to FIs and HCTAs to facilitate FATCA reporting. This reporting is provided for under U.S. Treasury Regulations, the FFI agreement, Tax Information Exchange Agreements (TIEAs), Intergovernmental Agreements (IGAs), and other guidance issued by the Treasury Department and the IRS. The data collected through IDES will be incorporated into IRS compliance operations.

IDES is accessible to enrolled users over the Internet via Hypertext Transfer Protocol Secure (HTTPS) or Secure File Transfer Protocol (SFTP). IDES provides for an end-to-end controlled file transfer with enhanced monitoring and security features. The system only accepts encrypted electronic submissions, and will allow for the transmission of FATCA reporting in the approved FATCA XML Schema v1.1 (FATCA XML). For more information on FATCA regulations, Form 8966 and instructions, FATCA XML, and other related topics, visit the FATCA Home Page and FATCA Frequently Asked Questions (FAQs).

The main function of IDES is to provide authorized users with secure exchange services for FATCA data transmissions, with the additional protection of a Public Key Infrastructure (PKI). The primary features of IDES are:

- Enrollment
- Certificate Management
- Account Management
- Secure Data Transmission
- Status of Data Transmission (Alerts and Notifications)

Figure 1 – IDES process overview.

2.2. Before You Begin

This material is intended to supplement the contents of IDES online help and is not intended to replace technical documentation to establish and test SFTP connections. Examples shown in this document are based upon a Windows environment and may differ if using other operating systems.

2.3. Authorized Users

Authorized IDES users are FIs, direct reporting NFFEs, sponsoring entities, trustees of trustee-documented trusts, U.S. withholding agents, and HCTAs. Each authorized user has limited access to the system based on the data flow model described in their agreement with the United States (for example, an IGA or an FFI agreement) or in Treasury regulations. Note that for many IDES users, the IRS is the only valid recipient for files. The table below provides additional information regarding user access based on agreement types.

Type of Agreement	User Type	Access Description
Model 1B IGA (Non-Reciprocal) FFI transmits data directly to its HCTA then the HCTA transmits data to the IRS	FFI	No Access
	HCTA	On behalf of FI under the HCTA jurisdiction: ▪ Upload FATCA reporting for direct transfer to IRS ▪ Download alerts generated by IDES ▪ Download notifications and Competent Authority Requests (CARs) submitted by IRS

Type of Agreement	User Type	Access Description
Model 1A IGA (Reciprocal) FFI transmits data directly to its HCTA then the HCTA transmits data to the IRS. This is a reciprocal model with two-way transmission between the HCTA and the IRS	FFI	No Access
	HCTA	On behalf of FI under the HCTA jurisdiction: ▪ Upload FATCA reporting for direct transfer to IRS ▪ Download alerts generated by IDES ▪ Download notifications and CARs submitted by IRS Reciprocal data will be exchanged with HCTA
Model 1 Option 2 FFI transmits data directly to its HCTA via IDES. The HCTA approves or rejects the FATCA reporting data. If approved, IDES releases the data to the IRS.	FFI	Upload FATCA reporting to IDES for review by HCTA Download alerts generated by IDES Download notifications submitted by IRS (subject to the terms of the country's IGA)
	HCTA	Upload approved or rejected FATCA reporting for direct transfer to IRS Download alerts generated by IDES Download notifications and CARs submitted by IRS
Model 2 IGA and FFI agreement FFI transmits data regarding: ▪ Consenting accountholders directly to the IRS ▪ Aggregate information on non-consenting accountholders and non-consenting, non-participating FFIs directly to IRS ▪ Specific information on non-consenting accountholders and non-consenting, non-participating FFIs directly to HCTA. HCTA may deliver data to IRS after a treaty request	FFI	Upload FATCA reporting for direct transfer to IRS Download alerts generated by IDES Download notifications submitted by IRS (subject to the terms of the country's IGA)
	HCTA	Upload FATCA reporting regarding non-consenting accountholders and non-consenting, non-participating FFIs for direct transfer to IRS (after treaty request) Download alerts generated by IDES Download notifications and CARs submitted by IRS
Non-IGA (FFI agreement) FFI transmits data directly to the IRS	FFI	Upload FATCA reporting for direct transfer to IRS Download alerts generated by IDES Download notifications submitted by IRS
	HCTA	No Access
Non-IGA (no FFI agreement)	Direct Reporting NFFE, U.S. Withholding Agent (USWA), Sponsoring Entity, or Trustee of Trustee-Documented Trust	Upload FATCA reporting for direct transfer to IRS Download alerts generated by IDES Download notifications submitted by IRS

Table 2 – Valid User Types and Features.

2.4. System Availability

IDES requires a username and password, which can be obtained through the IDES enrollment process. The system will be available 24 hours a day, with the exception of U.S. holidays and regularly scheduled system maintenance periods. All users will be notified of planned outages, as well as unplanned outages that are expected to last more than 8 hours.

IDES works with all major browsers and can be accessed using different SSH clients for Secure File Transfer Protocol (SFTP).

Items	Technical Specifications
Browsers for HTTPS	▪ Apple Safari 7x or later on OS X only ▪ Google Chrome 49 or later ▪ Microsoft Internet Explorer 11 ▪ Microsoft Edge ▪ Mozilla Firefox 47 or later
SSH clients	▪ Any client that complies with RFCs 4251-4254
JavaRuntime Environment (JRE)	▪ JRE 1.8 or later
JavaScript	▪ JavaScript enabled
File Size	▪ File uploads and downloads are limited to a size of 200 MB compressed.
File Naming Conventions	▪ See Appendix B for file naming conventions. ▪ Only file extension .zip are authorized for file uploads to IDES in the user Outbox folders ▪ File names are case insensitive ▪ Do not use illegal characters in the name of files, such as colon, backslash, question mark or space

Table 3 – System Requirements.

Note: Users may be required to enable TLS1.1 and/or TLS 1.2 in the browser security settings.

2.5. Data Security

IDES provides secure file data transfers and uses encryption standards established by the United States National Institute of Standards and Technology (NIST). When a supported web browser connects to IDES via HTTPS, the Transport Layer Security (TLS) cryptographic protocol provides communication security over the Internet and the session is encrypted for data confidentiality.

2.6. File Retention

IDES provides secured data transmissions and prohibits long term data storage. Data packets that contain errors, such as files with an unencrypted payload or virus, will be automatically deleted. Generally, each file transmitted from the U.S. to a receiver remains available for download for a limited number of days, based on the date the file was created.

After a user transmits a data packet, the user receives an IDES Alert or Notification that the transmission is available for download. The file will remain available for download in the receiver's account inbox for 7 days. An inbox folder may contain several different transmitted files at the same time, each with a different payload. For the purpose of this document, the term payload will be used to describe the body of the data packet (e.g. a FATCA XML document) that serves as the fundamental purpose of the data transmission.

If the receiver does not download the file within a specified period, the files expires and will be automatically deleted. After a file is deleted, it cannot be retrieved, downloaded or restored. If the receiver initiates the file download within 7 days, the file should be downloaded within 24 hours from the time the download is initiated. After 24 hours, the file expires and will be automatically deleted.

The file retention times vary slightly based on model types. Also refer to 11.6 for more details on file retention times for files sent under Model 1 Option 2.

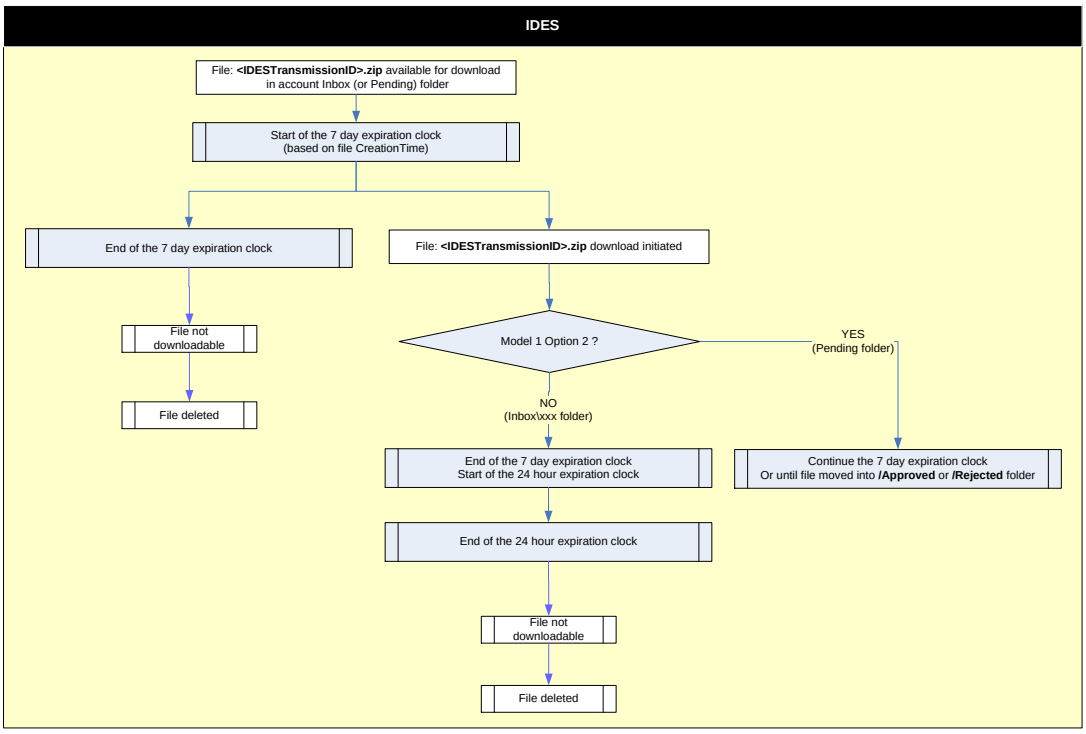


Figure 2 – File retention flow.

2.7. Requirements

Certain requirements are needed to create a new account on the IDES Enrollment site. Requirements differ for HCTA and FI users.

Valid User Type		
Requirements	**HCTA**	**FI**
Registered GIIN and non-GIIN filers See IRS FFI List for more information	N/A	X
HCTA FATCA Entity ID See Appendix D: for more information	The IRS provided usernames to your Competent Authority. Contact the IRS for more information	N/A
Valid certificate issued by an IRS approved certificate authority (CA) See Obtaining a Certificate for more information	X	X
Public and Private Key	X	X
Email address of additional users	X	X

Table 4 - IDES Enrollment Requirements.

Note: Users that do not have a requirement to obtain a GIIN but are required to report using the FATCA XML (non-GIIN filers), must get a FIN in order to enroll in and report through IDES. For information on how to obtain a FIN, refer to the FATCA Identification Number (FIN) Enrollment Process page.

2.8. HCTA Username and Password

All countries under Model 1 IGAs have a pre-assigned username and HCTA FATCA Entity ID. Each HCTA FATCA Entity ID is in the format: **000000.00000.TA.<ISO>**. ISO is the ISO 3166-1 numeric standard country code. Please refer to Appendix D: for more information.

The first time a user logs on to IDES, the user is required to change its assigned username and create a password. A letter containing information on the username and enrollment instructions will be sent to an appropriate contact from each country based on their agreement with the United States. For additional information, contact the IDES help desk.

IDES Users can change their contact information through the Registration Portal. The Registration Portal is found at https://www.irs.gov/businesses/corporations/fatca-foreign-financial-institution-registration-system.

3. Obtain a Digital Certificate

3.1. Purpose of a Digital Certificate

Certificates and their related private keys are used to sign and decrypt messages between the sending party and the IRS. A digital certificate binds an identity to a public key. A certificate authority (CA) issues a certificate after an identity proofing process to verify the certificate owner. The individual identified in the certificate has possession and control over the private key associated with the public key found in the certificate.

3.2. IRS Approved Certificate Authorities

The IRS only accepts certificates issued by approved CAs. A published list of certificate authorities and acceptable digital certificate products is available on IRS.gov.

Certificate Authority	Type of Certificate	External Website Links
Sectigo (formerly Comodo)	EV SSL	https://ssl.comodo.com/ev-ssl-certificates.php?track=11003&af=11003&s_track=7639#_ga=2.257816459.1630310083.1528894756-1943831559.1528894756
Digicert®	Standard SSL EV SSL	https://www.digicert.com/welcome/ssl-plus.htm
Entrust®	Standard SSL EV Multi-Domain SSL	http://www.entrust.net/ssl-certificates/standard.htm
GlobalSign ®	Organization SSL Extended SSL	https://www.globalsign.com/ssl/organization-ssl/
Go Daddy	EV SSL	https://www.godaddy.com/web-security/ev-ssl-certificate
IdenTrust	Standard Server SSL	http://www.identrust.com/irs/fatca/index.html
	FATCA Organization Certificate	http://www.identrust.com/irs/fatca/index.html

Table 5 – IRS-approved Certificate Authorities.

3.3. Digital Certificate Format

Before you begin the IDES enrollment process, each entity should obtain one valid digital certificate issued by an approved certificate authority (CA). Certificates in other formats, such as wildcards will be rejected. IDES will only accept digital certificates issued by an approved CA.

Supported formats for the digital certificates are:

- Distinguished Encoding Rules (DER) binary X.509
- Privacy Enhanced eMail (PEM) ASCII (Base-64) encoded X.509

IDES will convert digital certificates received in DER format to Base64 for storage and retrieval.

If a digital certificate is not in DER or PEM format, use Windows 7 to convert your digital certificate to DER or PEM as follows:

- Open the digital certificate with a .CRT filename extension
- Select the Details tab
- Select the “Copy to File…” button
- In the Certificate Export Wizard, select the format you want to use as either “DER encoded binary X.509 (.CER)” or “Base-64 encoded X.509 (.CER)”.

3.4. Upload a Digital Certificate to IDES

Only an IDES administrator can upload a digital certificate. After an FI or HCTA administrator obtains a digital certificate, the administrator will provide the certificate to IDES during the enrollment process. After upload, the certificate is validated with the Certificate Authority (CA) that issued the certificate.

It is the responsibility of IDES users to verify that the certificate is valid at the time they attempt to use it. Please refer to 5.6 for more information on how to upload a digital certificate to an IDES account.

3.5. Public Key Certificate

A public key certificate, also known as a digital certificate, is an electronic document used to prove ownership of a public key. The IRS public key certificate can be downloaded during IDES enrollment. The IDES administrator will upload the digital certificate for its FI or HCTA during enrollment.

3.6. Certificate Maintenance

IDES uses a Public Key Infrastructure (PKI) to manage and revoke digital certificates. The CA sets the lifetime of each digital certificate, typically up to one year. IDES requires one digital certificate per FI or HCTA.

A Certificate Revocation List (CRL) is a list of digital certificates that have been revoked, meaning that they are not trustworthy, and should not be used. CRLs are always issued by the trusted CA and are publicly available. IDES validates all digital certificates against the most current CRL published from each trusted CA to identify any revoked digital certificates. A revoked digital certificate will be deleted from IDES, along with the associated public key contained in the digital certificate. IDES will immediately deactivate the user account associated with a revoked digital certificate.

The Online Certificate Status Protocol (OCSP) is an Internet protocol designed for real-time verification of digital certificates against a database of revoked digital certificates. IDES tests all digital certificates using the OCSP to verify whether the digital certificates are valid. For example, when a transmission uses an expired digital certificate, IDES tests the certificate using the OCSP, confirms the certificate is revoked, and deletes the transmitted file. Users are not able to transmit the file until a valid digital certificate is resubmitted.

4. IDES Enrollment

4.1. Overview

IDES Enrollment is required for FIs and HCTAs to access the IDES environment. Users must enter a valid GIIN and certificate to enroll. FIs or HCTAs with invalid or expired certificates cannot enroll. Users with a FIN must select the FI button to enroll. The IDES Enrollment site can be accessed at https://www.ides-support.com/

IDES Enrollment Options:

- Add and Update a User
- Update Certificate
- Disable/Enable a User
- Select Alert Preferences
- Create Metadata File

4.2. IDES Enrollment Home Page

The IDES Enrollment site can be accessed through:

- IDES Enrollment Web User Interface
- Secure File Transfer Protocol (SFTP)

The IDES Enrollment site contains links to various IDES resources and includes five main tabs in addition to the Home tab:

- Enrollment
- Knowledge Base
- Support
- IRS Public Key
- IDES Enrollment User Log In

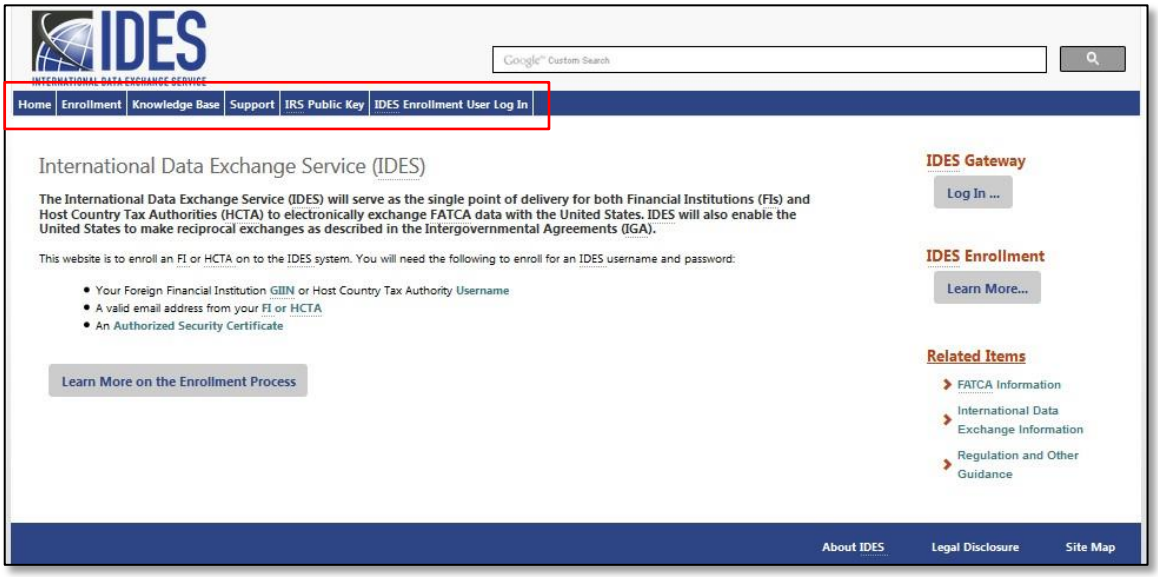


Figure 3 – IDES enrollment home page.

4.3. Enrollment

The Enrollment tab describes the IDES enrollment process and provides users with access to create an IDES account. The Enrollment tab also links to the IDES Gateway, a web application that allows enrolled HCTAs and FIs to securely upload and download FATCA data over the Internet using both HTTPS and SFTP protocols.

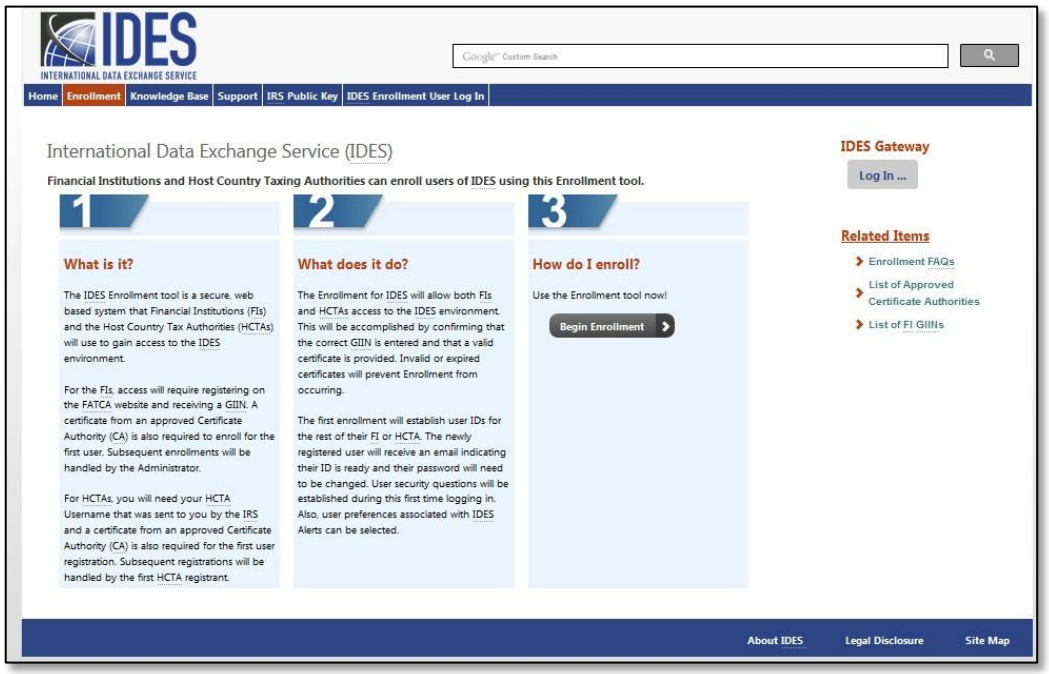


Figure 4 – IDES overview and enrollment tool page.

4.4. Knowledge Base

The Knowledge Base tab directs users to important IDES documentation such as user guides and an interactive knowledge base.

Users can access the following resources from the Knowledge Base tab:

- Interactive IDES Knowledge Base
- IDES User Guides
- IDES Frequently Asked Questions (FAQs)

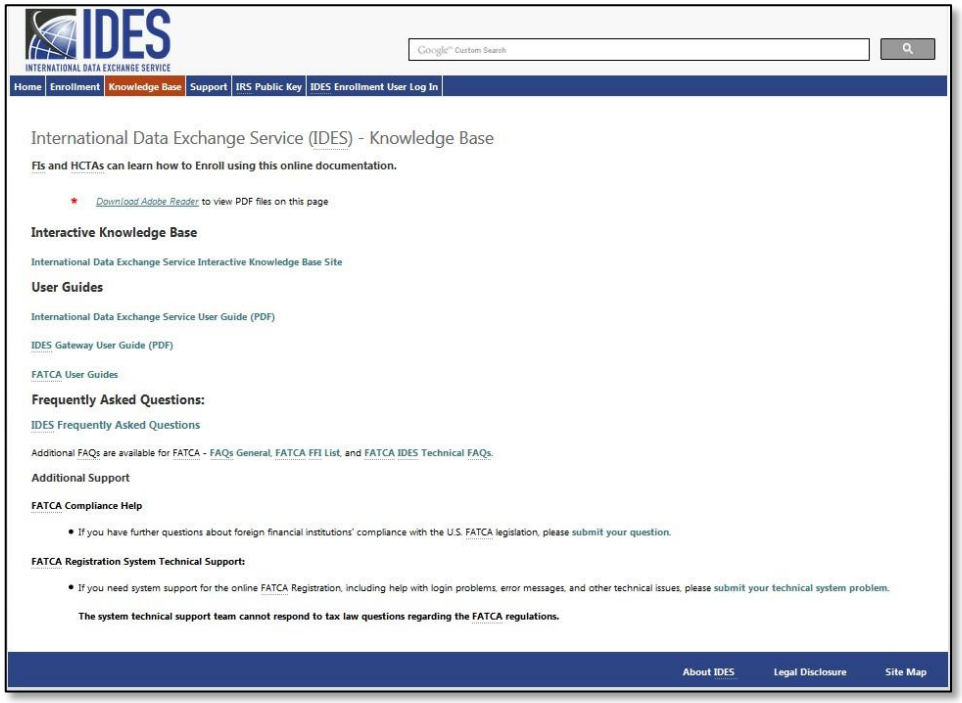


Figure 5 – IDES knowledge base page.

4.5. Support

The IDES help desk is available to assist users with log in problems, error messages, and other technical issues. The Support tab provides contact information for the help desk and hours of operation. The help desk can be contacted by phone or via an online form which allows users to submit technical system problems. The click to call feature allows users to dial the help desk directly from the internet browser. Please note that the help desk is available in English only.

Users can access the following resources from the Support tab:

- Email Support
- Phone Support
- Help Desk Hours of Operation
- Submit Technical System Problems

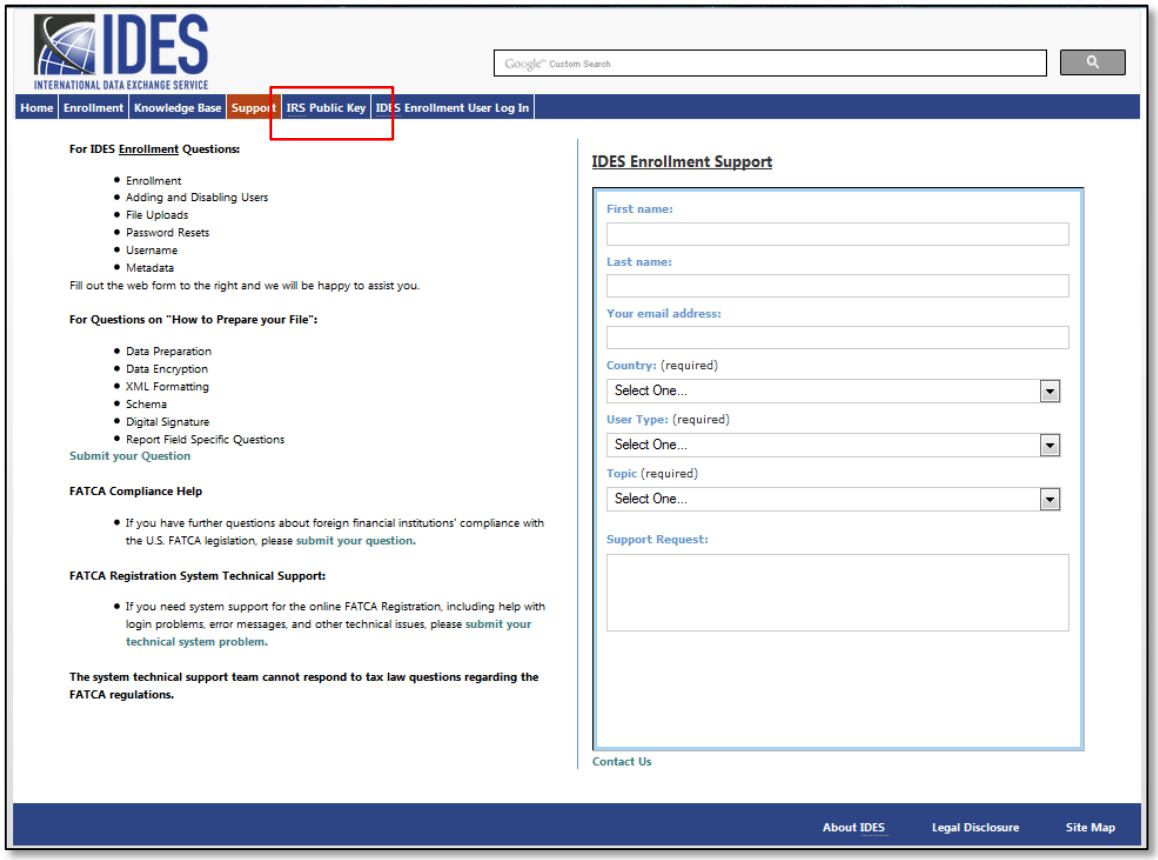


Figure 6 – IDES support page.

4.6. IRS Public Key

The IRS Public Key is a certificate that can be downloaded from the IDES Enrollment site. This certificate should be included in the FATCA transmission archive transmitted to the IRS.

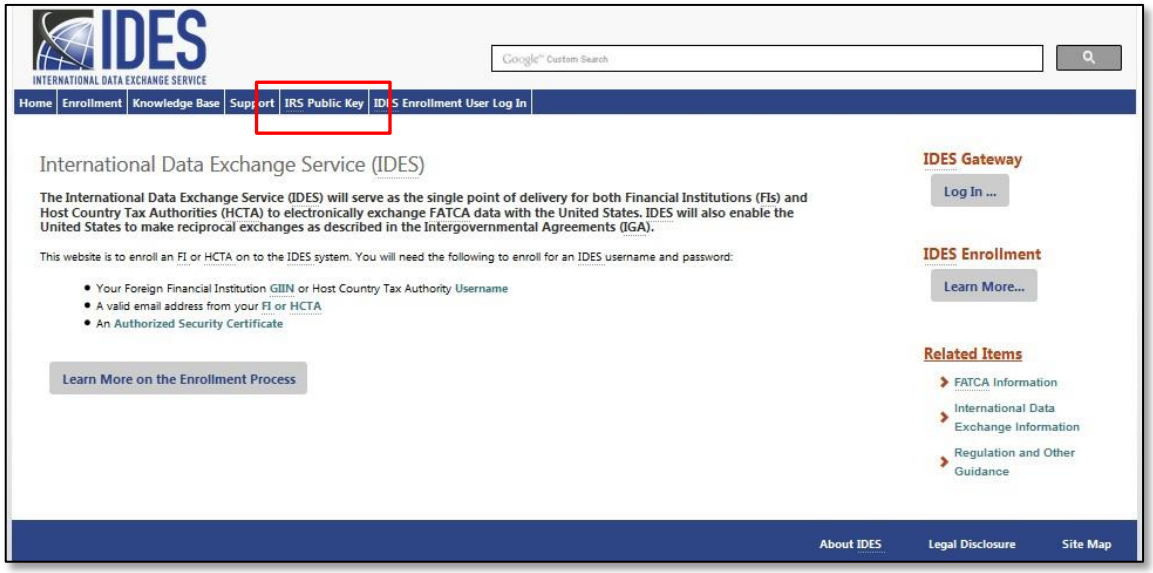


Figure 7 – Access the IRS public key.

1. From the IDES Support home page, click the **IRS Public Key** tab.

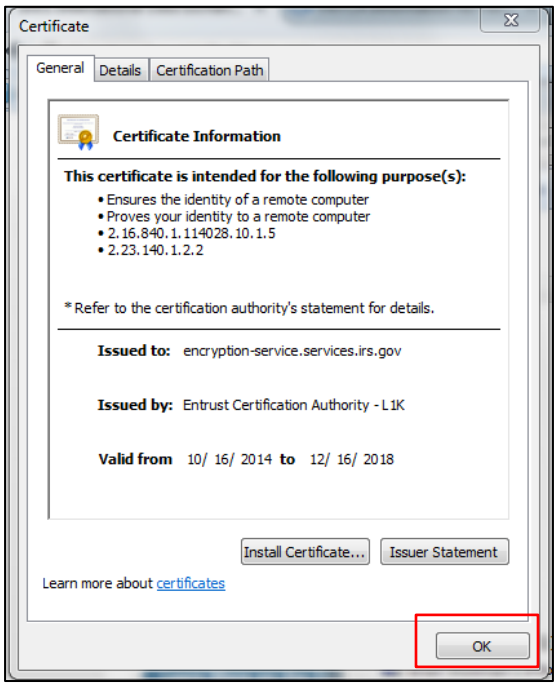


Figure 8 – IRS public key certificate information.

2. Download and save the IRS Public Key Certificate to your computer.
3. The certificate should be included in the transmission archive .zip file transmitted to the IRS via the IDES Gateway.

4.7. IDES Enrollment User Log In

The IDES Enrollment User Log In tab allows returning users to access the IDES Enrollment site. HCTA administrators, FI administrators, and end users are able to log in after they have created an IDES account.

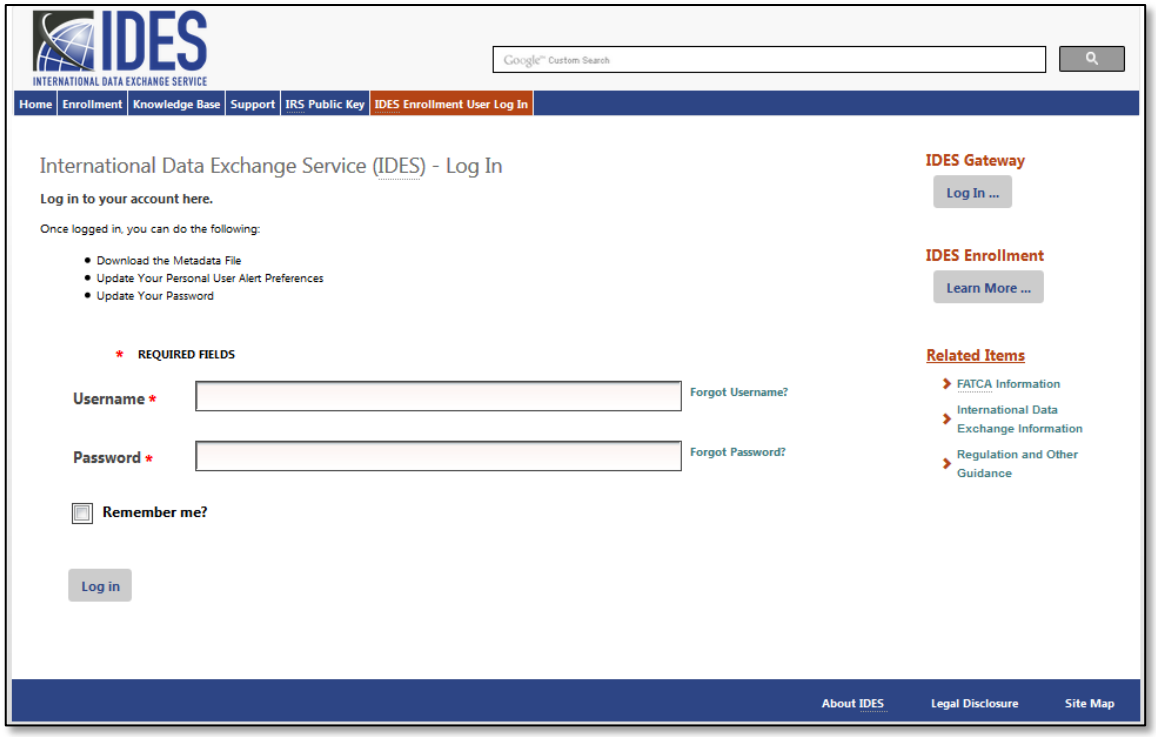


Figure 9 – IDES enrollment user log in.

5. HCTA Administrators

5.1. Overview

HCTA administrators have the following roles under the IGAs:

- **Model 1 IGA HCTA:** The partner jurisdiction agrees to report to the IRS specified information about the U.S. accounts maintained by all relevant FIs located in the jurisdiction.
- **Model 2 IGA HCTA:** The partner jurisdiction agrees to direct and enable all relevant FIs located in the jurisdiction to report specified information about their U.S. accounts directly to the IRS.

HCTAs will need their IRS assigned username in order to create an IDES account. The first user that registers for an IDES account, on behalf of their HCTA, is considered the administrator. HCTA administrators are able to add end users, disable

and enable end users, update the certificate, update alert notifications, create a metadata file, reset passwords, and download the IRS Public Key.

When an administrator makes changes to an End User, the End User receives an email about the changes.

Authorized end users (users under the HCTA administrator) have limited capabilities and may update their alert notifications, create a metadata file, and reset their password.

To create an account, the HCTA administrator will create challenge questions and a password. The HCTA administrator will then upload their digital certificate received from an IRS-approved certificate authority.

Note: You may have more than one IDES administrator on your account. To replace an existing administrator, please contact IDES help desk support.

5.2. Begin Enrollment

The IDES Enrollment site can be accessed at https://www.ides-support.com.

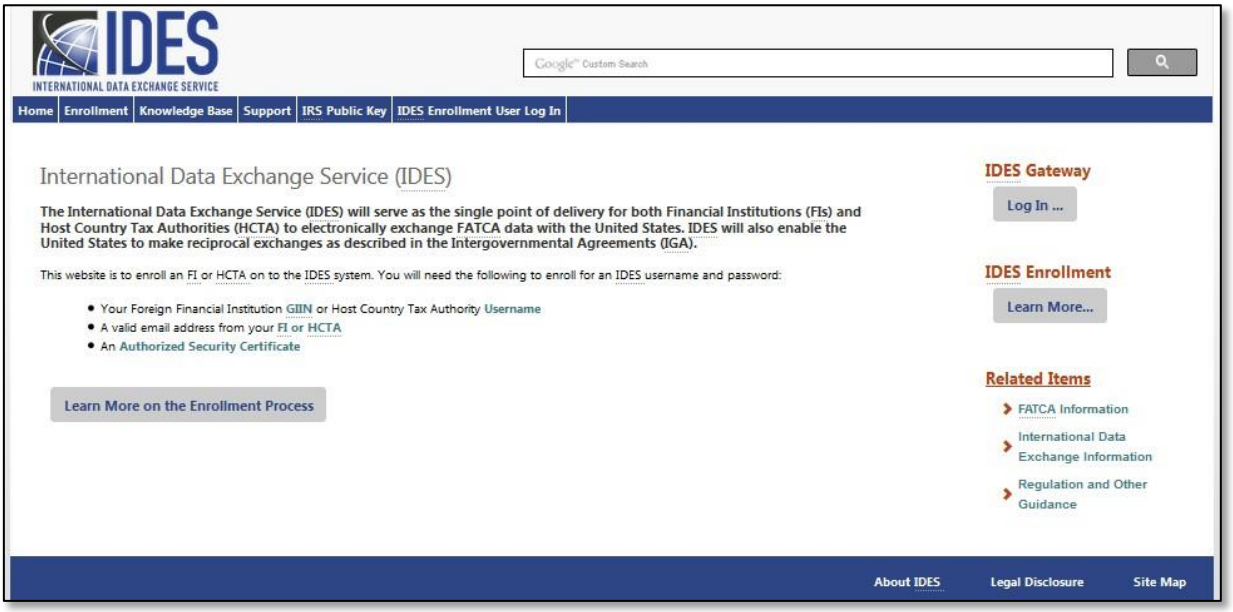


Figure 10 – Access IDES enrollment.

1. Click on **Learn More** under IDES Enrollment.

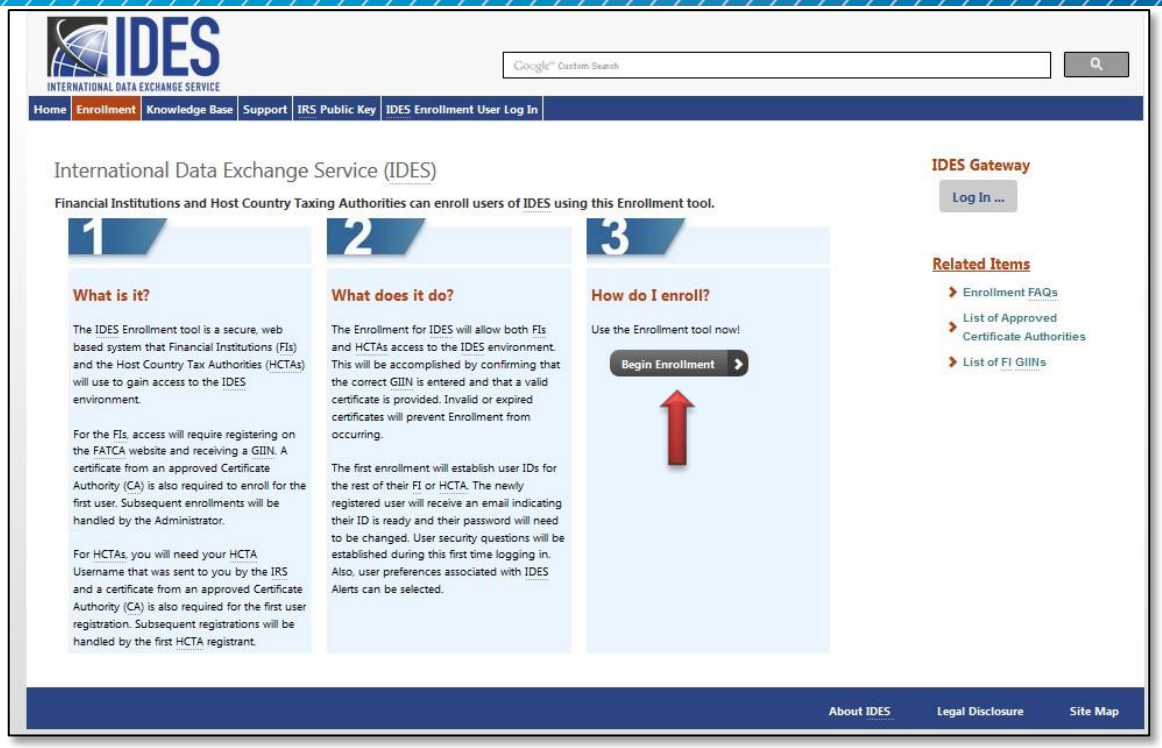


Figure 11 – Begin the enrollment process.

2. Click on **Begin Enrollment** to start the enrollment process as an HCTA administrator.

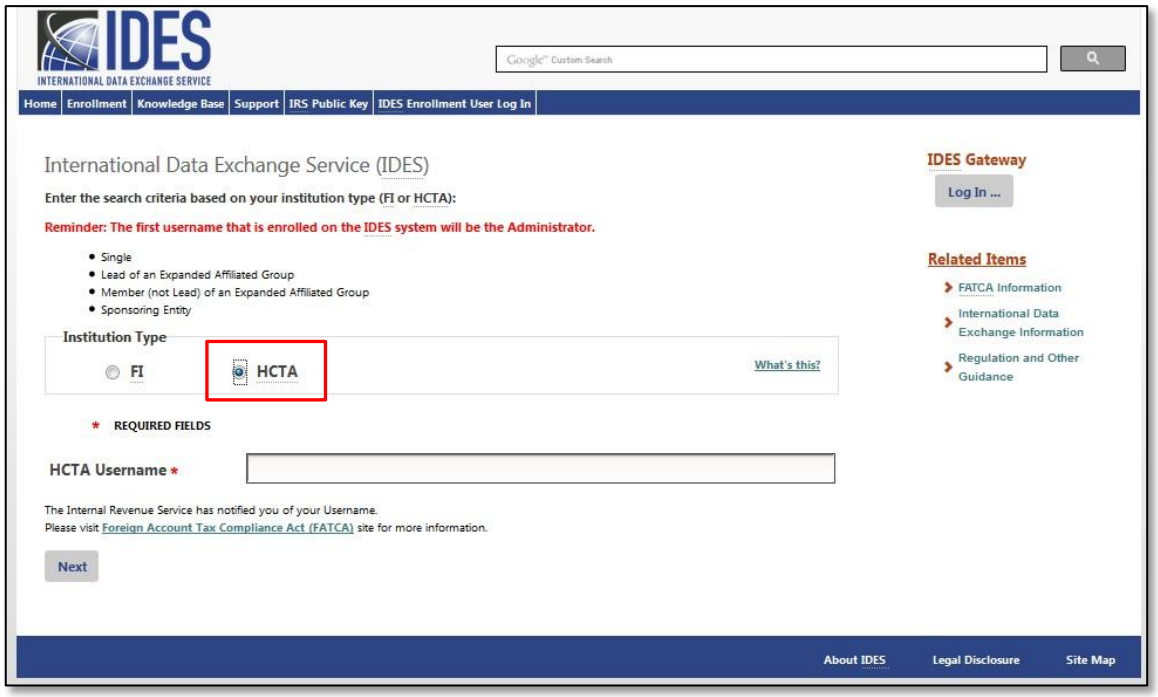


Figure 12 – Log in as an HCTA administrator.

3. Select **HCTA**.
4. In **HCTA Username**, enter your username assigned by the IRS. If you have not received an HCTA username, contact your local Competent Authority or IDES help desk support.
5. Click **Next** to continue.

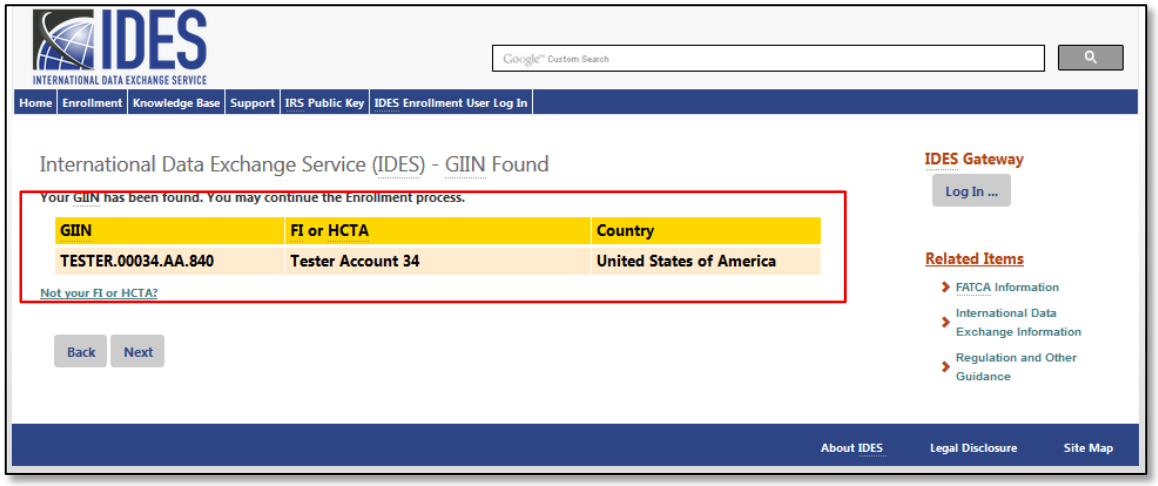


Figure 13 – IDES GIIN found page.

6. Confirm information and verify **GIIN**, **Financial Institution/HCTA** and **Country** are correct. Note that the Financial Institution name and GIIN must exactly match the name and GIIN as shown on the IRS FFI List.
7. Click **Next** to continue and set up **Challenge Questions**.

5.3. Create Challenge Questions

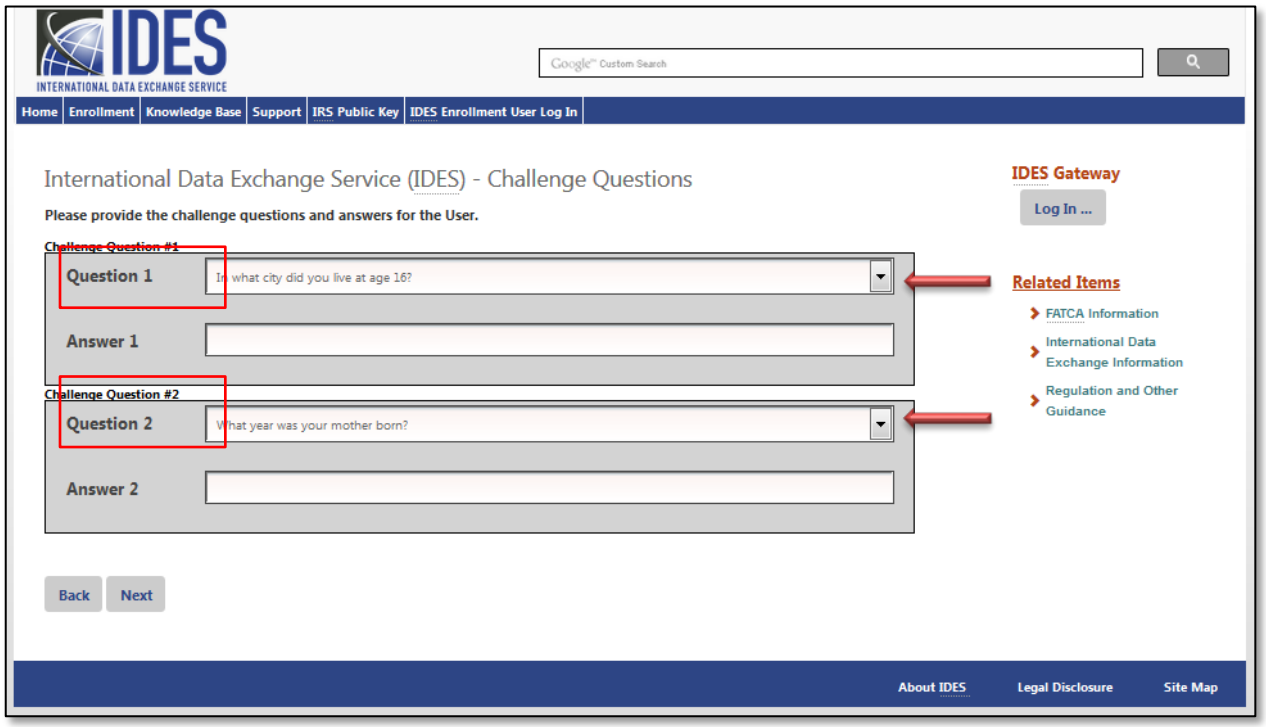


Figure 14 – Create IDES challenge questions.

1. **Challenge Question #1**
   a. Question: Select the drop-down arrow to view a list of questions. Select a challenge question.
   b. Answer: Type a response to the challenge question.
2. **Challenge Question #2**
   a. Question: Select the drop-down arrow to view a list of questions. Select a challenge question.
   b. Answer: Type a response to the challenge question.
3. Click **Next** to continue and set up a **Username**

5.4. Create User Profile

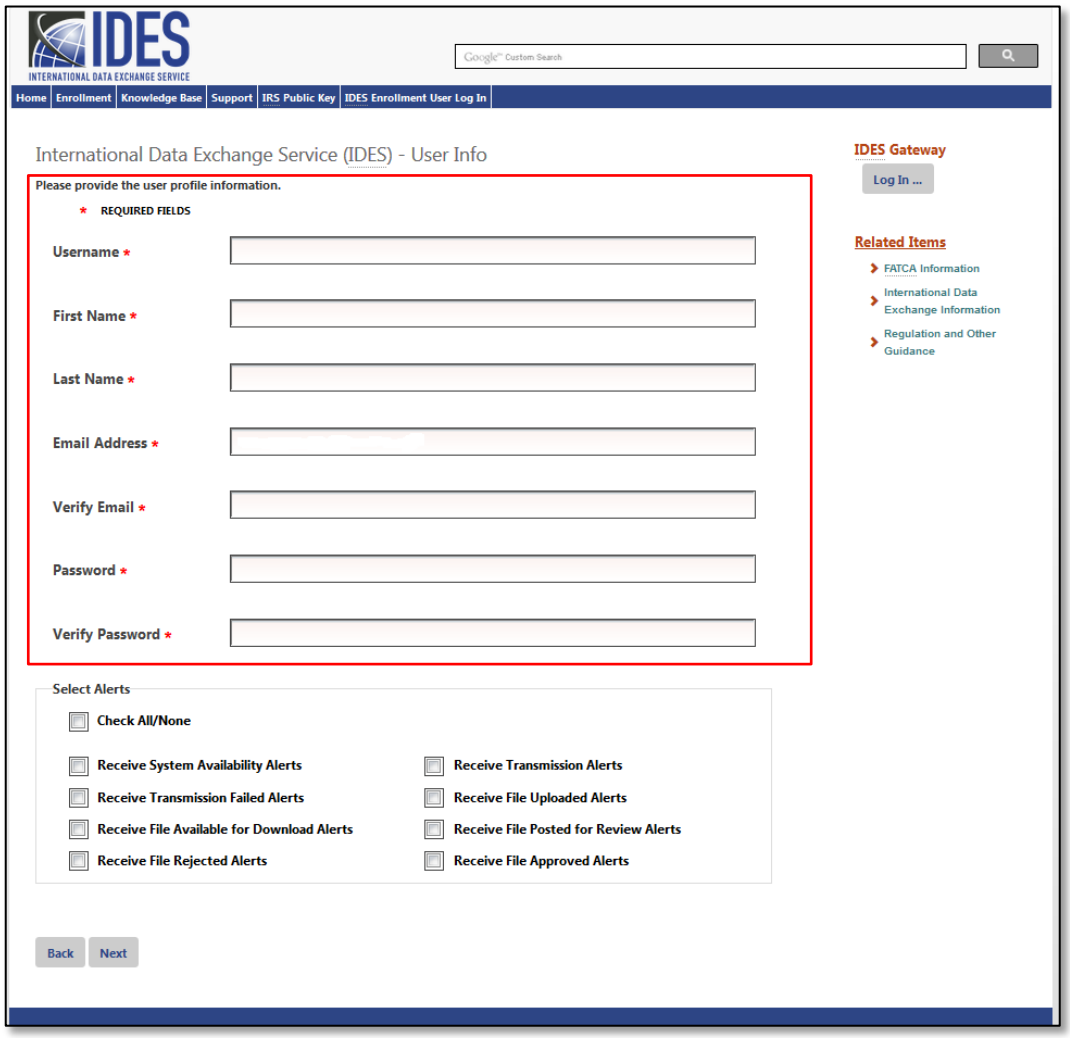


Figure 15 – Submit user profile information.

1. **Username** – Enter your new username. We recommend first initial and last name. If the username is already taken, you will receive an error message.
    a. The username should contain letters and numbers only. Special characters and non-English letters will not be accepted. There is no maximum character length.
    b. The username cannot be in use by anyone else or previously used.
2. **First Name** – Enter your first name.
3. **Last Name** – Enter your last name.
4. **Email** – Enter your email address.
    a. The email address may be a personal email address or a shared mailbox address.
5. **Verify Email** – Enter your email address again (must match the previous entry). If it does not match, you will receive an error message.
6. **Password** – Create a valid password.
    a. The password must be 8-20 characters and include at least one uppercase and lowercase letter, one number, and one of the designated special characters (~ ! @# % ^ * () ? , .). The previous 24 passwords cannot be used.
    b. If you enter a password that does not meet the guidelines, you will receive an error message.
7. **Verify Password** – Re-type your password (must match the previous entry). If it does not match, you will receive an error message.

5.5. Select Alert Preferences

All IDES system alerts and notifications may be viewed using IDES Reports. This feature allows you to receive emails regarding the status of your transmission.

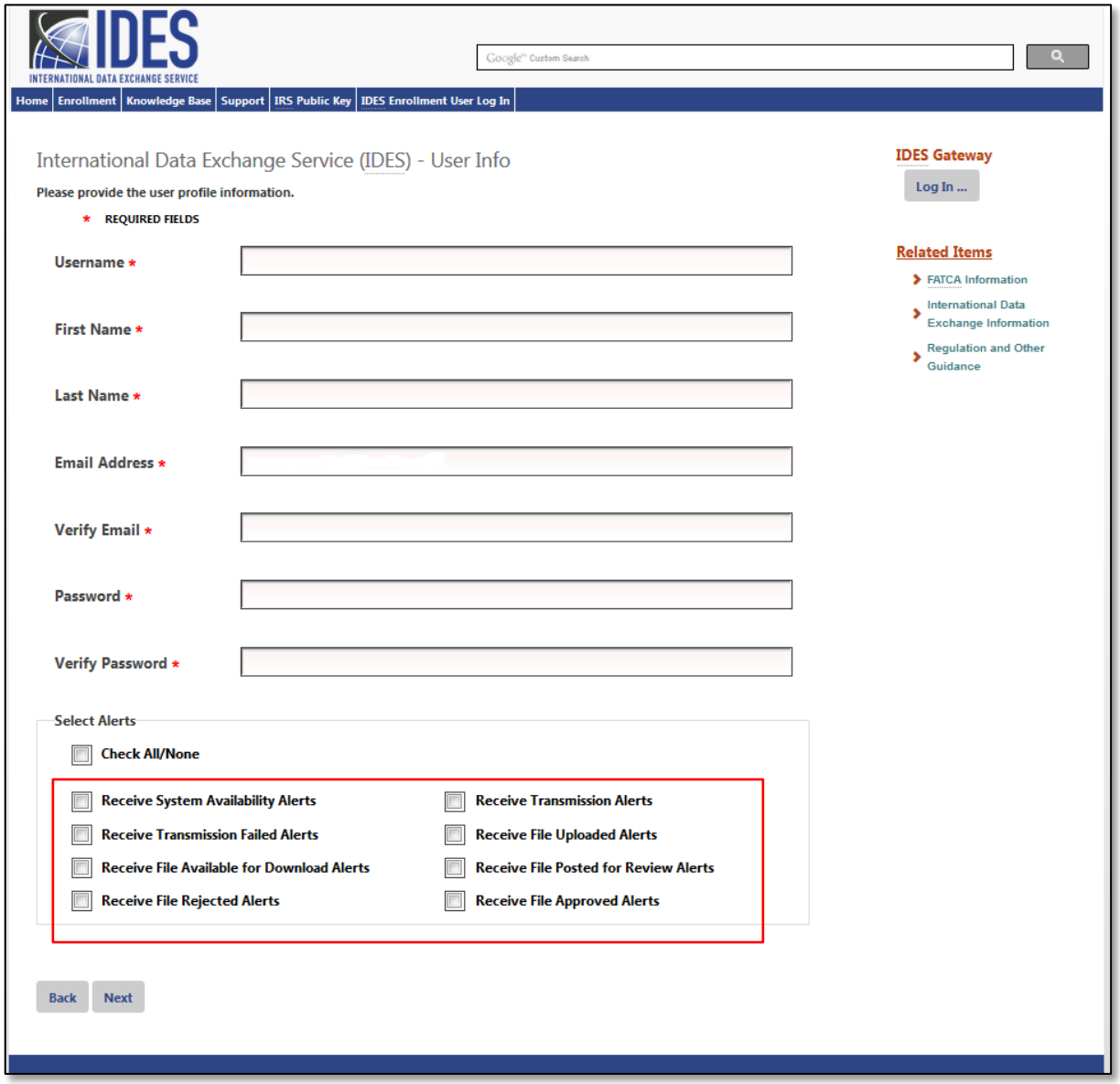


Figure 16 – Select IDES alert preferences.

1. **Select Alert Preferences** – Click on the box next to the alerts you wish to receive by email.
   You can click the **Check All/None** box to choose all alerts or to remove all alerts. You must select user preferences to receive alerts. There are eight Alert Preferences.

Alert Preference	Description
a. System Availability Alert	IDES Enrollment and/or IDES Gateway are unavailable.
b. Transmission Failed Alert	Transmission uploaded via the IDES Gateway failed for one of several reasons (e.g., virus, encryption validation, naming convention, package content). The email will have an alert code that you will need to look up on the IDES Gateway to determine the reason the transmission failed.
c. File Available for Download Alert	The user has a file to download on the IDES Gateway.
d. File Rejected Alert (Model 1 Option 2)	Transmission upload was rejected by the HCTA. The email will have an alert code that you will need to look up on the IDES Gateway to determine the reason the transmission was rejected.
e. Transmission Alert	Receive all IDES Alerts (See Alerts **b,c,d,f,g,h**).
f. File Uploaded Alert	Received transmission is uploaded to the IRS for review.
g. File Posted for Review Alert (Model 1 Option 2)	Sent to the HCTA when an FI uploads a report.
h. File Approved Alert (Model 1 Option 2)	Sent after HCTA has approved the FI file.

Table 6 – HCTA IDES Alert Preferences.

Note that Alert Preferences may be modified at a later date.

2. Click **Next** to continue to upload digital certificate.

5.6. Upload Digital Certificate

Each entity should obtain a digital certificate issued by an approved CA. The digital certificates should be in a DER or PEM format. It is the responsibility of IDES users to verify that the certificate is valid. For more information, refer to Chapter 3. Obtain a Digital Certificate.

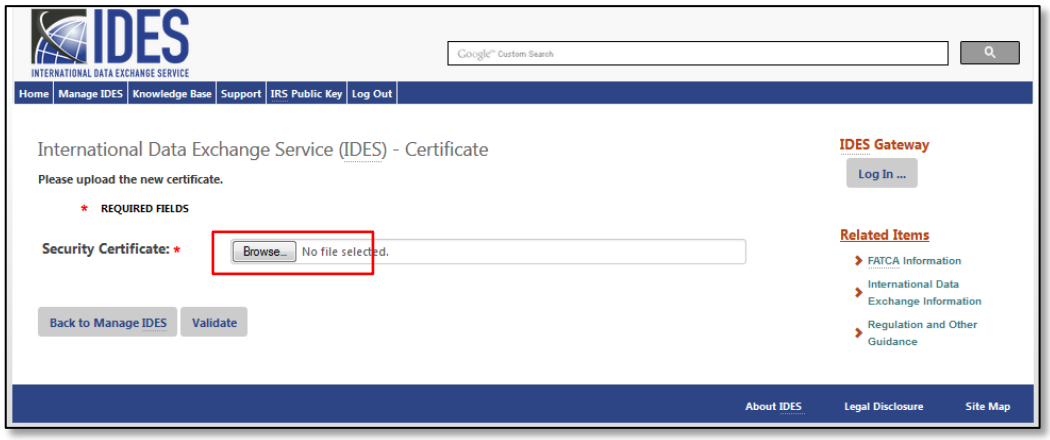


Figure 17 – Upload a digital certificate.

1. Click **Browse** to search for the certificate located on your computer.

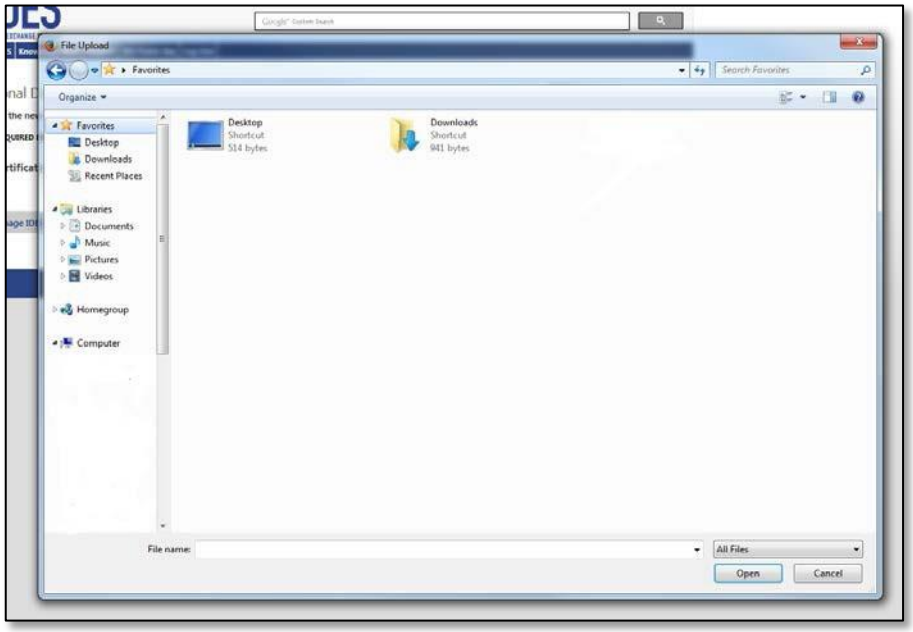


Figure 18 – Select a digital certificate.

2. Select the Active/Valid certificate file from your computer.
3. Click **Open.**
4. Click **Validate.**
    a. If you receive an error message, refer to Appendix C: Certificate Upload Error Messages or contact IDES customer support for assistance.

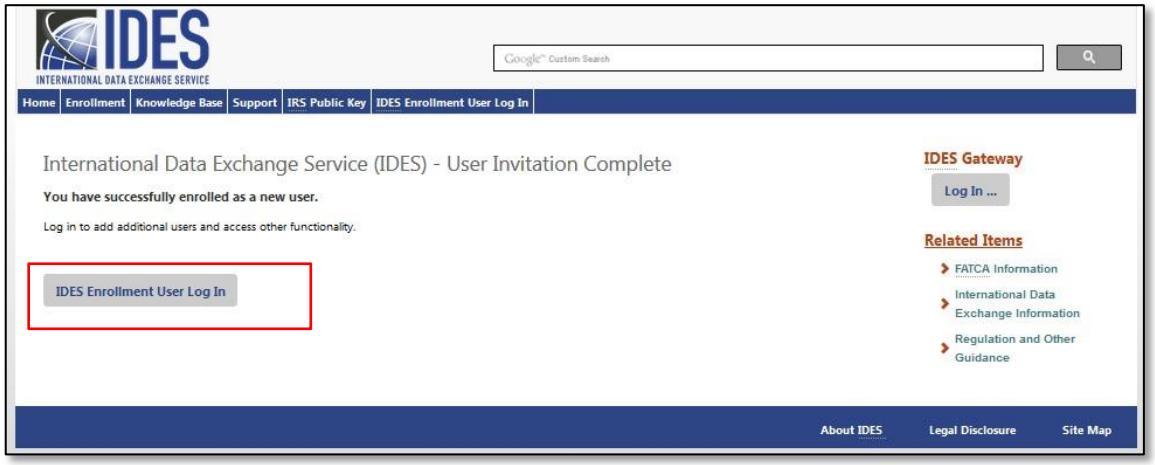


Figure 19 – Enrollment confirmed.

5. After you have validated your certificate, the enrollment process is complete. You will receive an email from the IDES help support desk that verifies your access to the IDES Gateway.
6. Click **IDES Enrollment User Log In** to log in as the HCTA administrator.

6. FI Administrators

6.1. Overview

Only registered FIs and third parties that have a valid GIIN or FIN may create an IDES account. The first user that registers for an IDES account, on behalf of their FI, is considered the administrator. The FI administrator is able to add, disable and enable end users, update the certificate, update alert preferences, create a metadata file, reset passwords, and download the IRS Public Key.

When an administrator makes changes to an End User, the End User receives an email about the changes.

Financial Institutions include, but are not limited to:

- Depository institutions (for example, banks).
- Custodial institutions (for example, mutual funds).
- Investment entities (for example, hedge funds or private equity funds).
- Certain types of insurance companies that have cash value products or annuities.
- USWA, TFI, third party preparers, and independent software vendors

End users (users under the FI administrator) will be able to update their alert preferences, create a metadata file, and reset their password. To create an account, the FI administrator will create challenge questions and a password. The FI administrator will also upload the digital certificate received from an IRS approved Certificate Authority.

Notes: You may have more than one IDES administrator on your account. To replace an existing administrator, please contact IDES help desk support.

IDES Users can change their contact information and GIIN composition through the Registration Portal. The Registration Portal is found at https://www.irs.gov/businesses/corporations/fatca-foreign-financial-institution-registration-system.

6.2. Begin Enrollment

The IDES enrollment site can be accessed at https://www.ides-support.com.

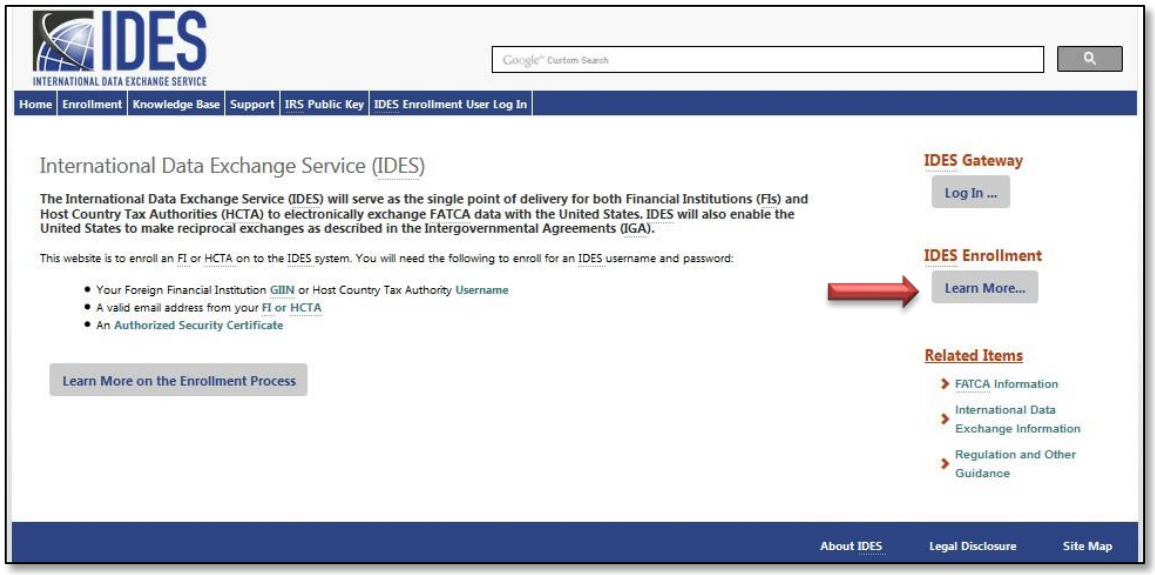


Figure 20 – Access IDES enrollment.

1. Click **Learn More** under IDES Enrollment or select the **Enrollment** tab.

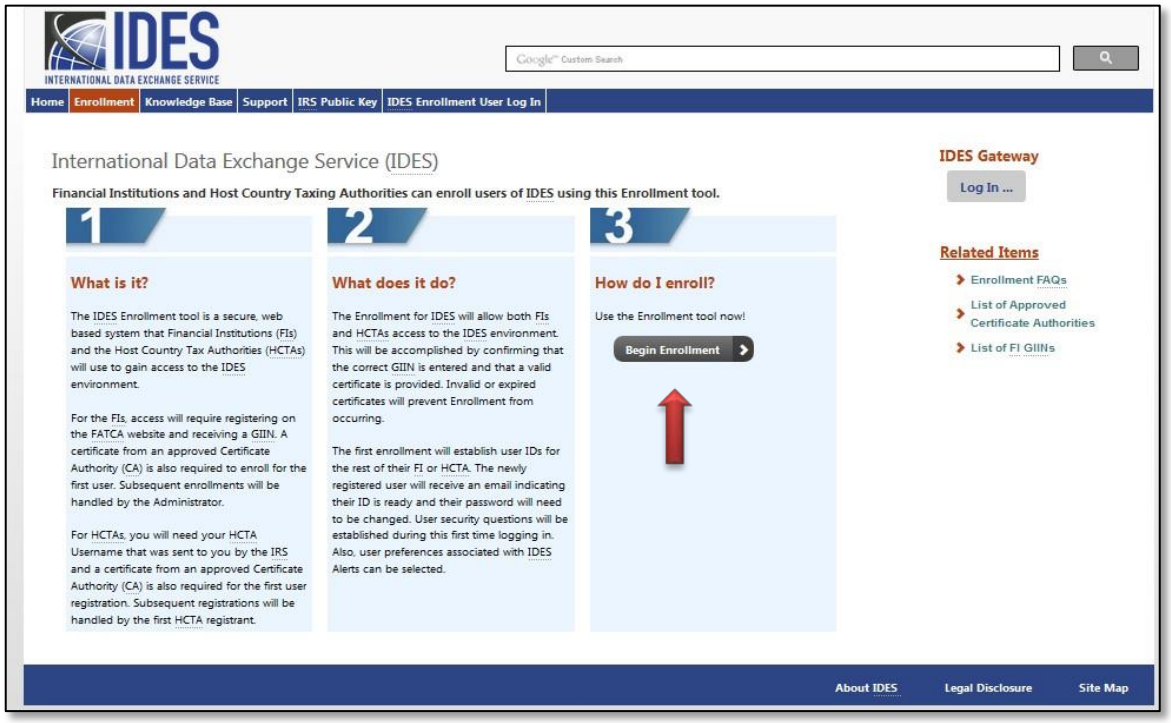


Figure 21 – Begin the enrollment process.

2. Click **Begin Enrollment** to start the enrollment process as an FI administrator.

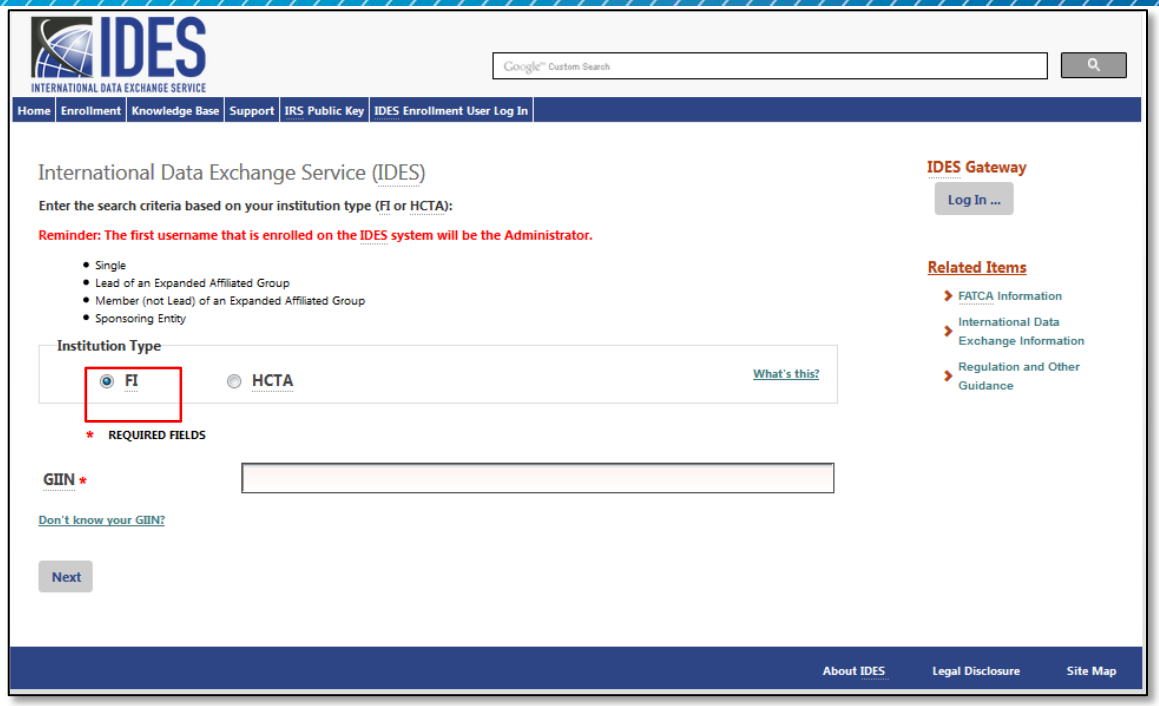


Figure 22 – Log in as an FI administrator.

3. Select **Institution Type**, click **FI**.
4. **GIIN** – Enter the FI's GIIN in the 19-character format XXXXXX.XXXXX.XX.XXX.
5. Click **Next**.

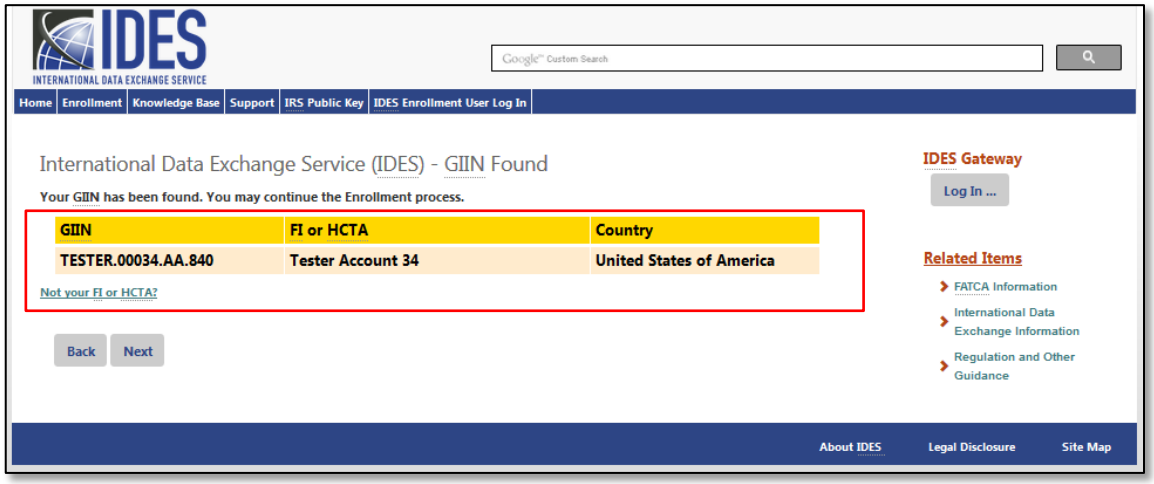


Figure 23 – IDES GIIN verification page.

6. Confirm information and verify the **GIIN**, **Financial Institution** and **Country** are correct.
7. Click **Next** to continue and set up **Challenge Questions**.

6.3. Create Challenge Questions

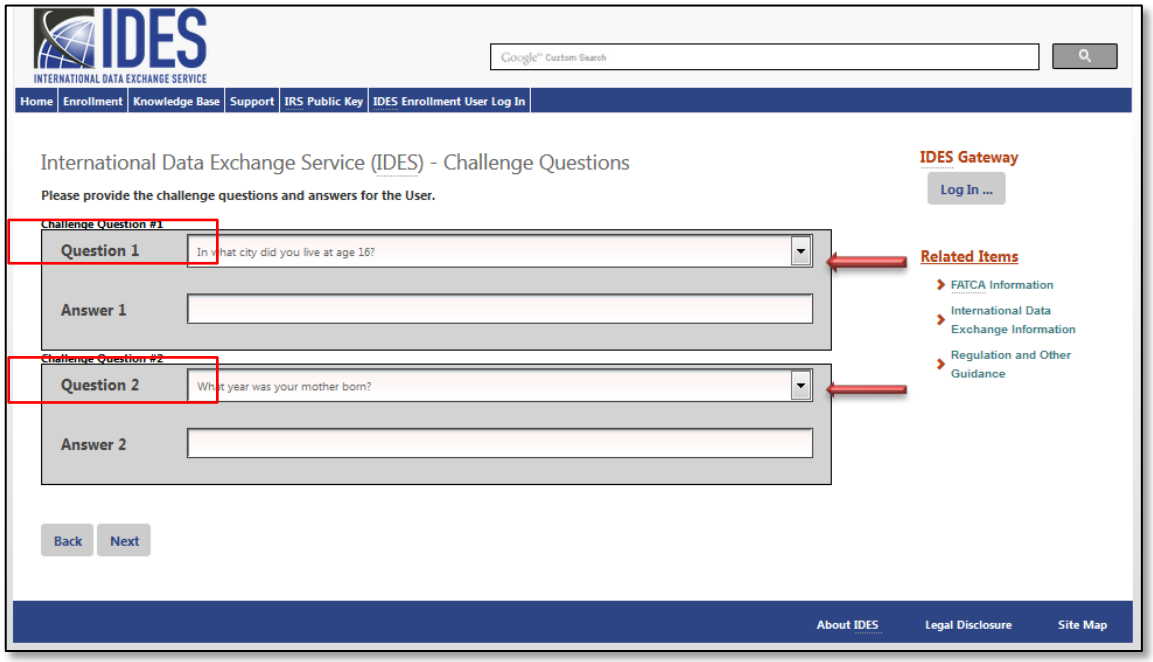


Figure 24 – Create IDES challenge questions.

1. **Challenge Question #1**
    a. **Question:** Select the drop-down arrow to view a list of questions. Select a challenge question.
    b. **Answer:** Type a response to the challenge question.
2. **Challenge Question #2**
    a. **Question:** Select the drop-down arrow to view a list of questions. Select a challenge question.
    b. **Answer:** Type a response to the challenge question.
3. Click **Next** to continue and set up a **Username**.

6.4. Create User Profile

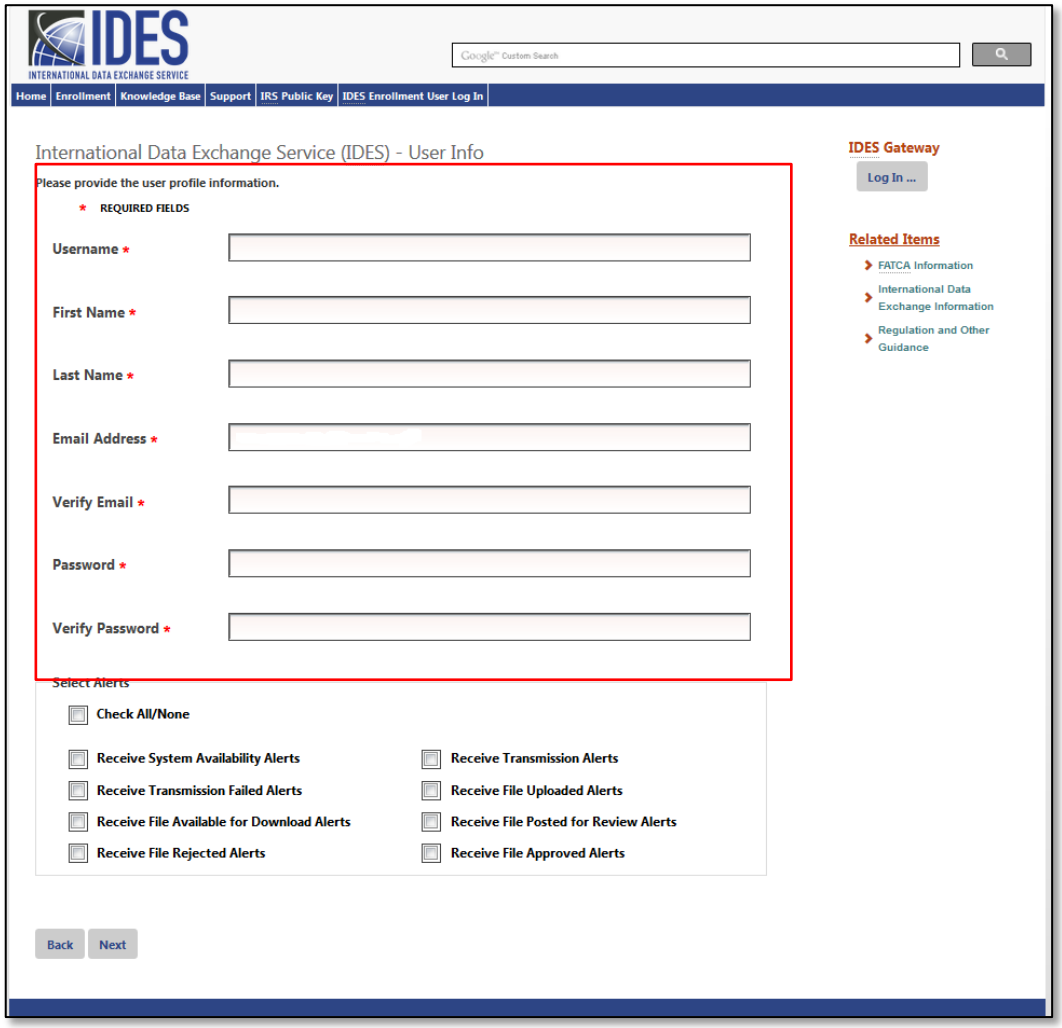


Figure 25 – Submit user profile information.

1. **Username** – Enter your new username. We recommend first initial and last name. If the username is already taken you will receive an error message.
2. **First Name** – Enter your first name.
3. **Last Name** – Enter your last name.
4. **Email** – Enter your email address.
    a. The email address may be a personal email address or a shared mailbox address.
5. **Verify Email** – Enter your email address again (must match the previous entry). If it does not match, you will receive an error message.
6. **Password** – Create a valid password.
    a. The password must be 8-20 characters and include at least one uppercase and lowercase letter, one number, and one of the designated special characters (~ ! @# % ^ * () ? , .).
    b. If you enter a password that does not meet the guidelines, you will receive an error message.
7. **Verify Password** – Re-type your password (must match the previous entry). If it does not match, you will receive an error message.

6.5. Select Alert Preferences

All IDES system alerts and notifications may be viewed using IDES Reports. This feature allows you to receive emails regarding the status of your transmission.

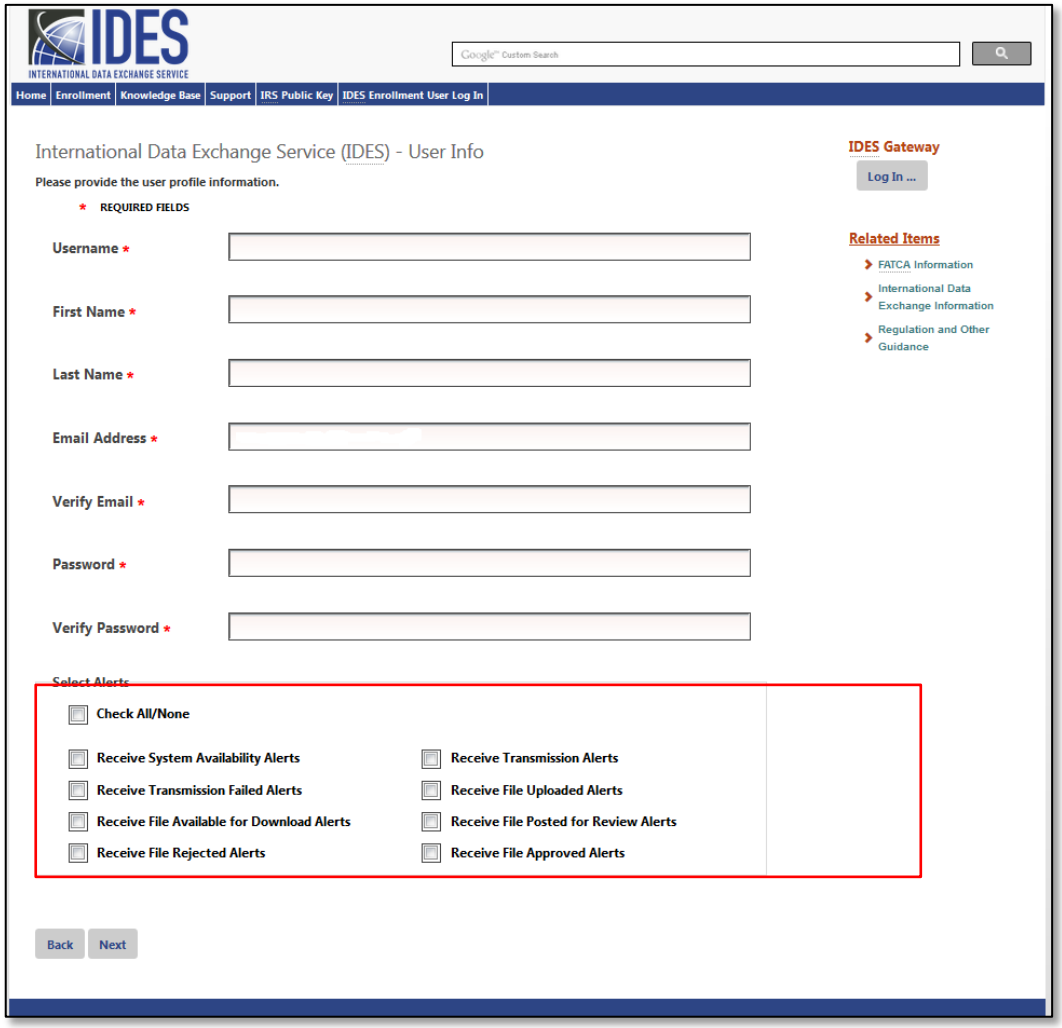


Figure 26 – Select IDES alert preferences.

1. **Select Alert Preferences** – Click on the box next to the alerts you wish to receive by email. You can click the **Check All/None** box to choose all alerts or to remove all alerts. There are eight Alert Preferences

Alert Preference	Description
a. System Availability Alert	IDES Enrollment and/or IDES Gateway are unavailable.
b. Transmission Failed Alert	Transmission uploaded via the IDES Gateway failed for one of several reasons (e.g., virus, encryption validation, naming convention, package content). The email will have an alert code that you will need to look up on the IDES Gateway to determine the reason the transmission failed.
c. File Available for Download Alert	The user has a file to download on the IDES Gateway.
d. File Rejected Alert (for Model 1 Option 2 countries)	Transmission upload was rejected by the HCTA. The email will have an alert code that you will need to look up on the IDES Gateway to determine the reason the transmission was rejected.
e. Transmission Alert	Receive all IDES Alerts (See Alerts **b,c,d,f,g,h**).
f. File Uploaded Alert	Received transmission is uploaded to the IRS for review.
g. File Posted for Review Alert (for Model 1 Option 2 countries)	Sent to the HCTA when an FI uploads a report.
h. File Approved Alert (for Model 1 Option 2 countries)	Sent after HCTA has approved the FI file.

Table 7 – FI IDES Alert Preferences.

2. Click **Next** to continue to upload digital certificate.

6.6. Upload Digital Certificate

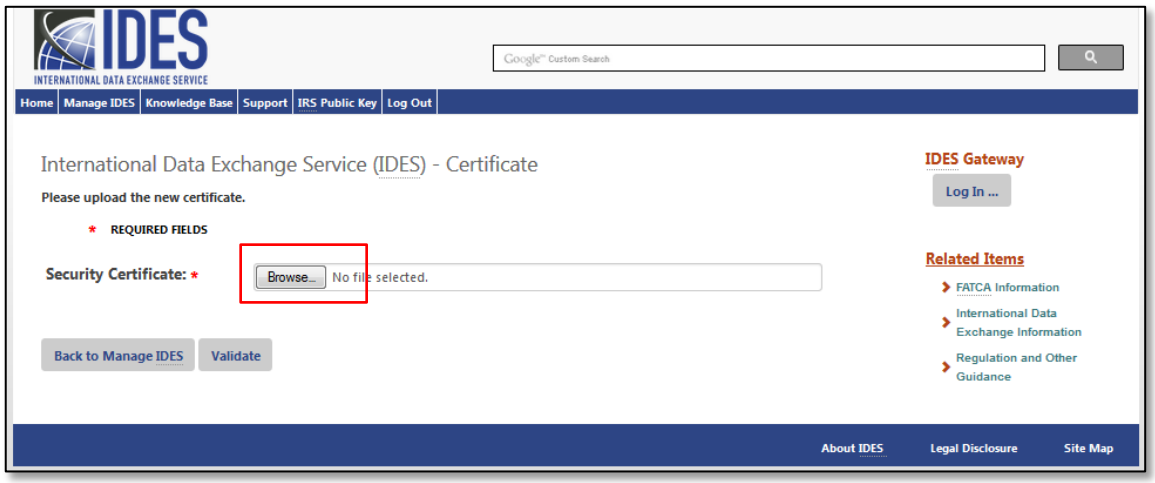


Figure 27 – Upload a digital certificate.

1. Click **Browse** to search for the security certificate located on computer.

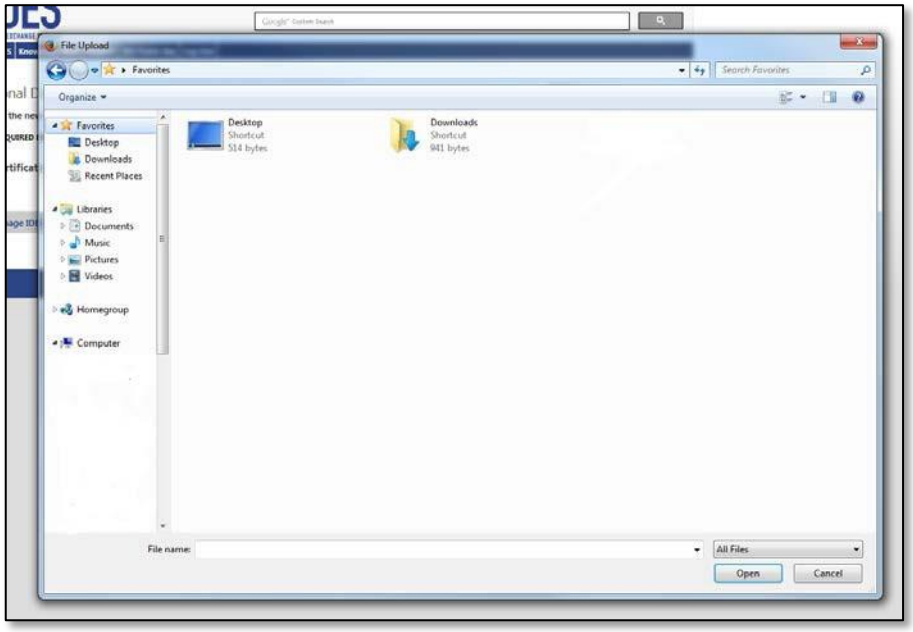


Figure 28 – Select a digital certificate.

2. Select the Active/Valid certificate file from your computer.
3. Click **Open.**
4. Click **Validate.**
    a. It is the responsibility of IDES users to verify that the certificate is valid. If you receive an error message, refer to Appendix C: Certificate Upload Error Messages or contact IDES customer support for assistance.

Important: Each entity should obtain a digital certificate issued by an approved CA. The digital certificates should be in a DER or PEM format.

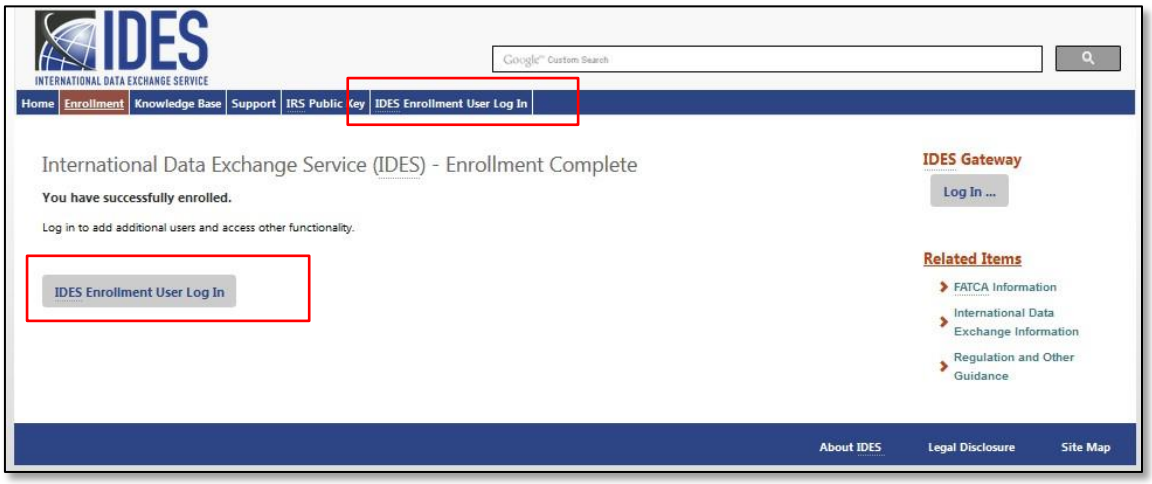


Figure 29 – Enrollment confirmed.

5. After you have validated your certificate, the enrollment process is complete. You will receive an email from the IDES help desk that verifies your authorization to access IDES Gateway.
6. Click **IDES Enrollment User Log In** to log in as the FI administrator.

7. Existing Administrators (HCTA and FI)

HCTA and FI administrators can add end users, disable and enable end users, update the certificate, update alert preferences, create a metadata file, reset passwords, and download the IRS public key.

Note: You may have more than one IDES administrator on your account. To replace an existing administrator, either the FATCA Registered Responsible Officer (RO) or Point of Contact (POC) must request the change by contacting the help desk support by email. The requestor must be the same person that is listed in the registration "RO or POC Name", otherwise the request will be rejected.

Note: Your entity's RO and POC was set-up during the registration of your entity on the IRS website. You can determine who your entity's RO / POC is by logging into the FATCA Registration portal on the IRS website.

In the email from your RO/POC we will need the following information:

RO or POC Name:
FI Name:
GIIN:
RO or POC Email:

We will also need the following:
Name of the New Admin:
Email of the New Admin:

Once we receive this information, an invitation to enroll in IDES will be sent to the email address provided to begin the process (the emailed invitation does expire after 48 hours). After the end-user completes the enrollment process, the account will be elevated to the role of IDES administrator for the organization.

The change request email should be sent to the Help Desk at questions@ides-support.com.

7.1. Add a User

End users added under FI and HCTA administrator accounts are able to perform the following functions:

- Create a Metadata File.
- Update Alert Notifications.
- Reset Password.
- Download the IRS Public Key.

Figure 30 – Add an end user.

1. Click **Add User.**

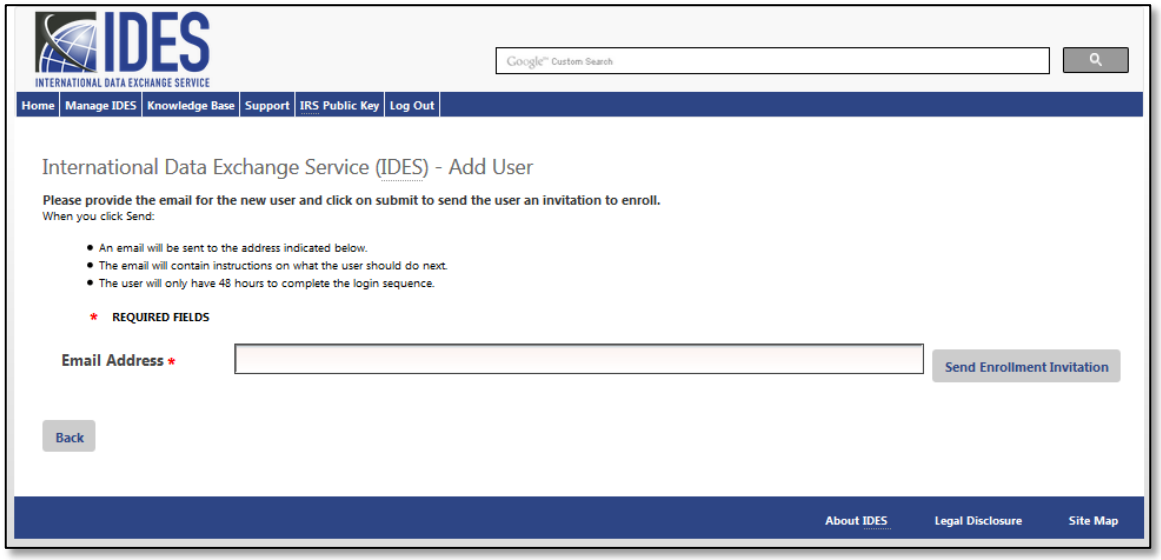


Figure 31 – Send an enrollment invitation.

2. **Email** - Type in email address of new end user.
3. Click **Send Enrollment Invitation**.

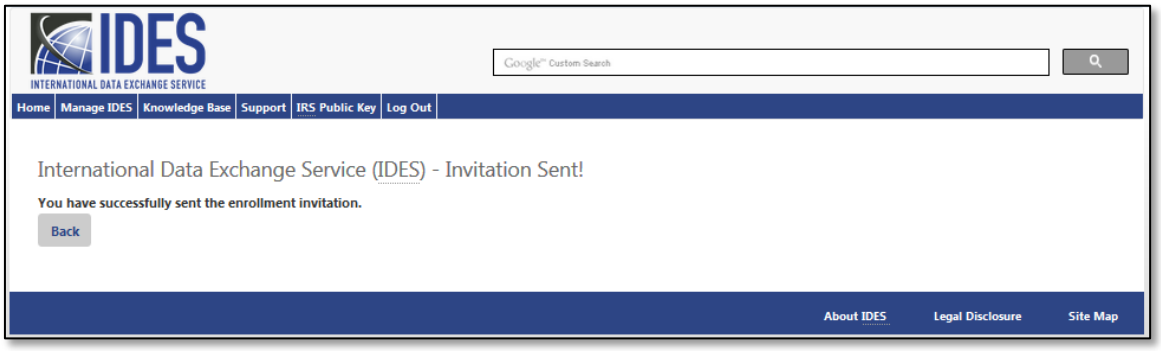
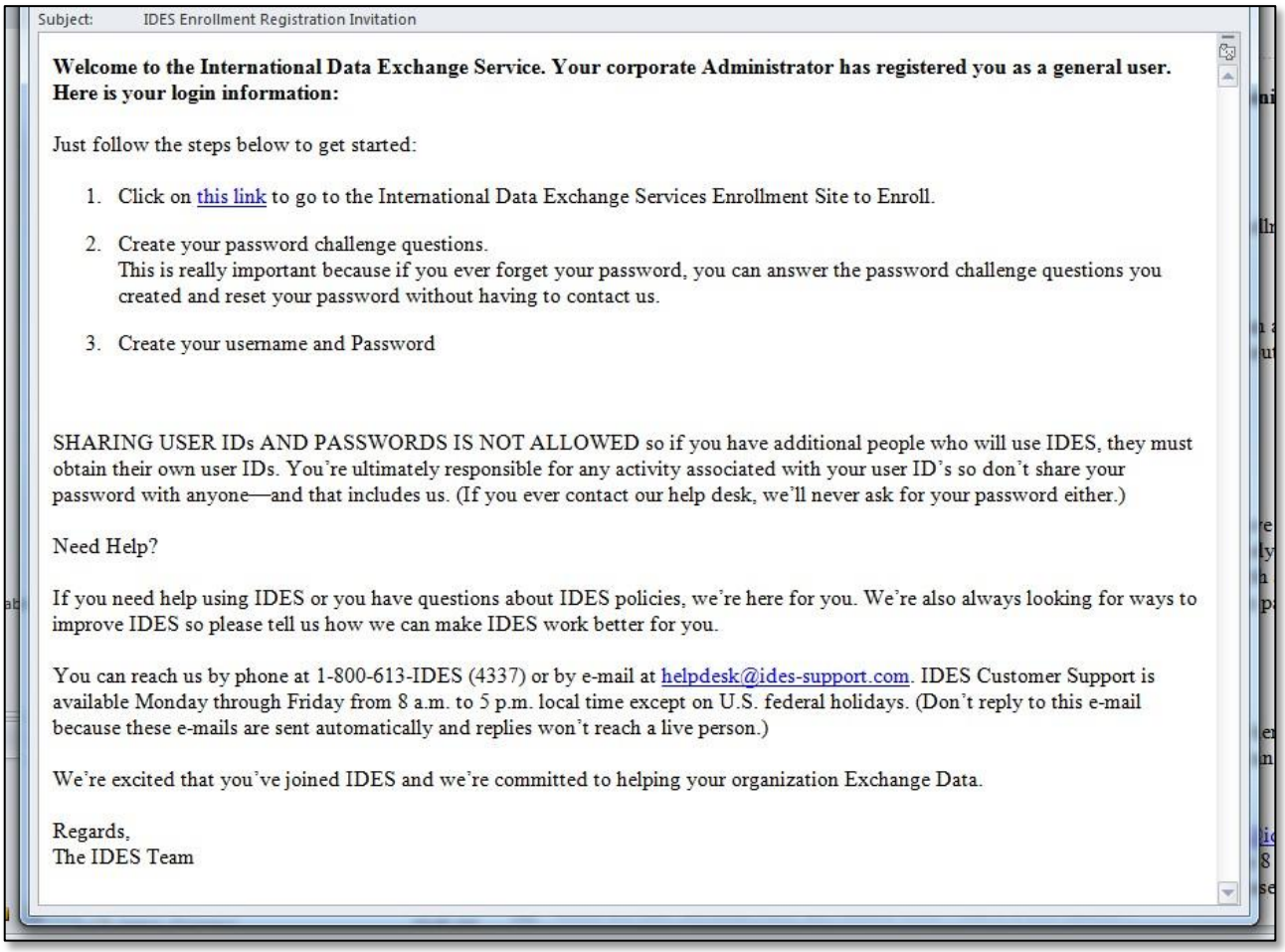


Figure 32 – New user added.

4. The new end user will receive an email to register. The link in the email is valid for 48 hours.
5. Confirmation of End User **Enrollment Invitation** email has been sent.



Subject: IDES Enrollment Registration Invitation

Welcome to the International Data Exchange Service. Your corporate Administrator has registered you as a general user. Here is your login information:

Just follow the steps below to get started:

1. Click on this link to go to the International Data Exchange Services Enrollment Site to Enroll.
2. Create your password challenge questions.
   This is really important because if you ever forget your password, you can answer the password challenge questions you created and reset your password without having to contact us.
3. Create your username and Password

SHARING USER IDs AND PASSWORDS IS NOT ALLOWED so if you have additional people who will use IDES, they must obtain their own user IDs. You're ultimately responsible for any activity associated with your user ID's so don't share your password with anyone—and that includes us. (If you ever contact our help desk, we'll never ask for your password either.)

Need Help?

If you need help using IDES or you have questions about IDES policies, we're here for you. We're also always looking for ways to improve IDES so please tell us how we can make IDES work better for you.

You can reach us by phone at 1-800-613-IDES (4337) or by e-mail at helpdesk@ides-support.com. IDES Customer Support is available Monday through Friday from 8 a.m. to 5 p.m. local time except on U.S. federal holidays. (Don't reply to this e-mail because these e-mails are sent automatically and replies won't reach a live person.)

We're excited that you've joined IDES and we're committed to helping your organization Exchange Data.

Regards,
The IDES Team

Figure 33 – IDES welcome email.

6. The new end user will receive a copy of the above email. If the end user does not receive this email, contact IDES customer support for assistance.

7.2. Disable a User

Administrators can disable an end user at any time. Administrators are not authorized to delete accounts, but disabling an end user account will prevent the end user from accessing their IDES account. Administrators may enable this end user at a later date.

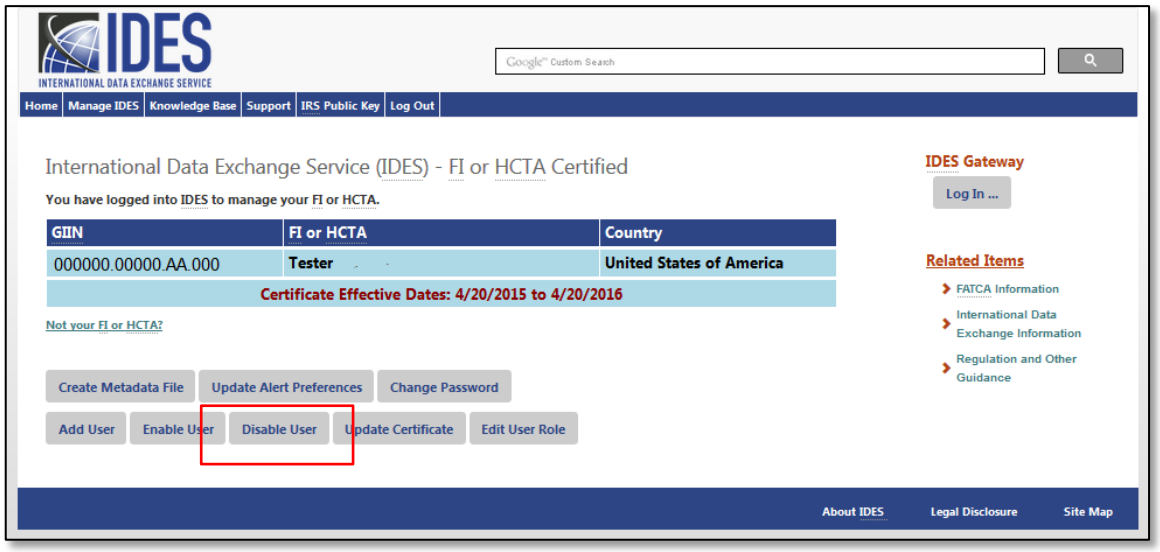


Figure 34 – Disable a user.

1. Click **Disable User**.

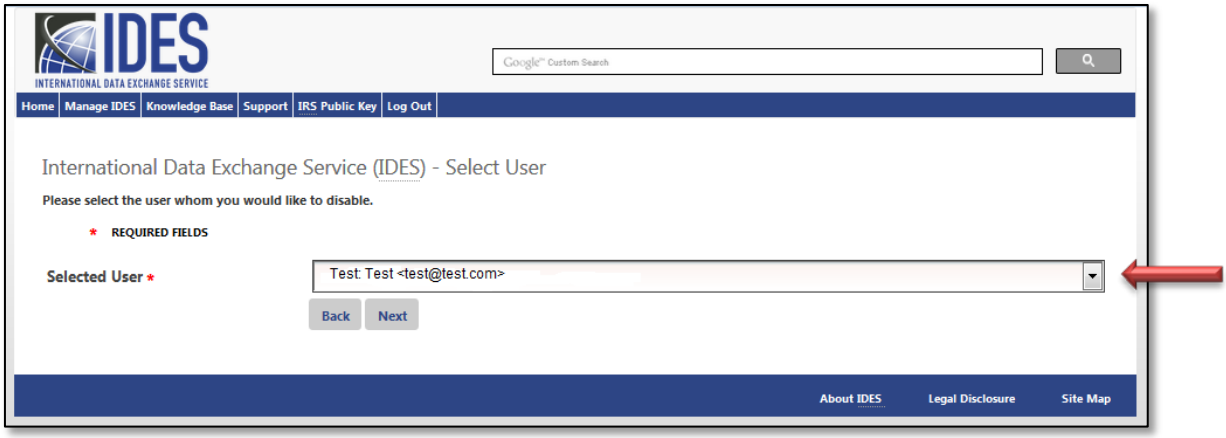


Figure 35 – Select a user to disable.

2. **Selected User** – Select the end user that you want to disable from the drop down box by clicking the arrow.
3. Click **Next**.

Figure 36 – Verify user to disable.

4. **User** – Verify that you have selected the correct username.
5. Click **Yes – Disable User**.

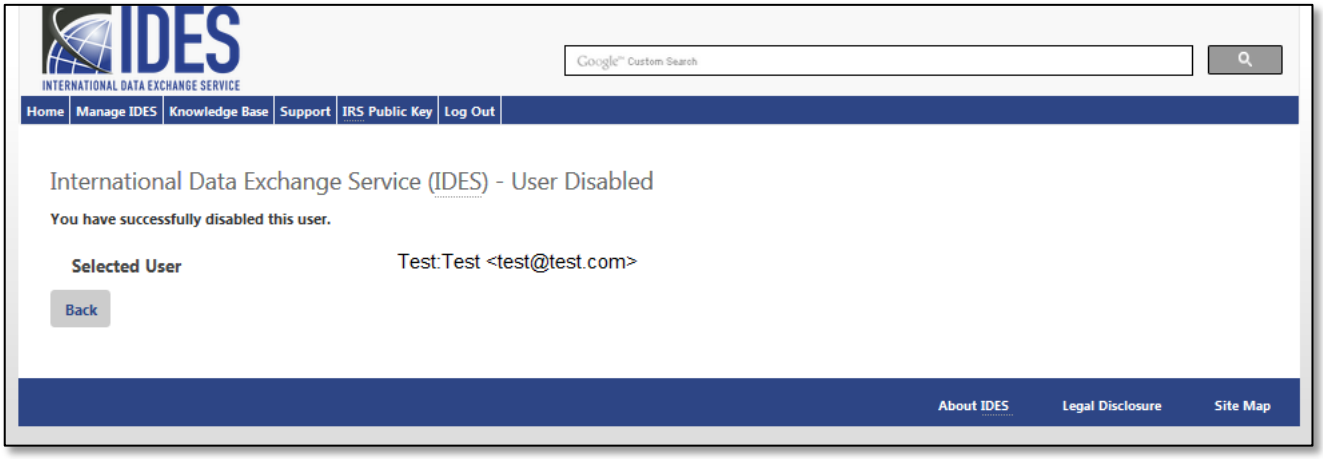


Figure 37 – User disabled confirmation.

6. Receive confirmation that the end user has been disabled.

7.3. Enable a User

Administrators can only use the Enable User option to enable end users that were previously disabled. To add a new end user, administrators must follow the process for Add a User.

After the administrator has enabled the end user, the account and previous password will be active again. If the end user does not remember his or her password, the administrator can reset the password or the end user can follow the Forgot Password process.

The Responsible Officer or a Point of Contact must contact the FATCA Help Desk and speak with a representative to have the access code reset if you are unable to utilize the Forgot FATCA ID or Access Code link on the IDES Login webpage at https://www.idesgateway.com/ to regain access. Input the User ID and select the Forgot Your Password link. A temporary password will be emailed to the email address we have on file.

If you selected the Forgot FATCA ID and are still unable to login, the password reset process may have been successful, but the old failed login webpage is being displayed. We advise users to please clear their internet browsing application's cache before selecting the Forgot Password link on the IDES login webpage. The "cache" is a tool used by your internet browser to speed up the webpage loading process. However, sometimes the cache can cause a problem when websites are updated, completing forms, logging into an account, etc.

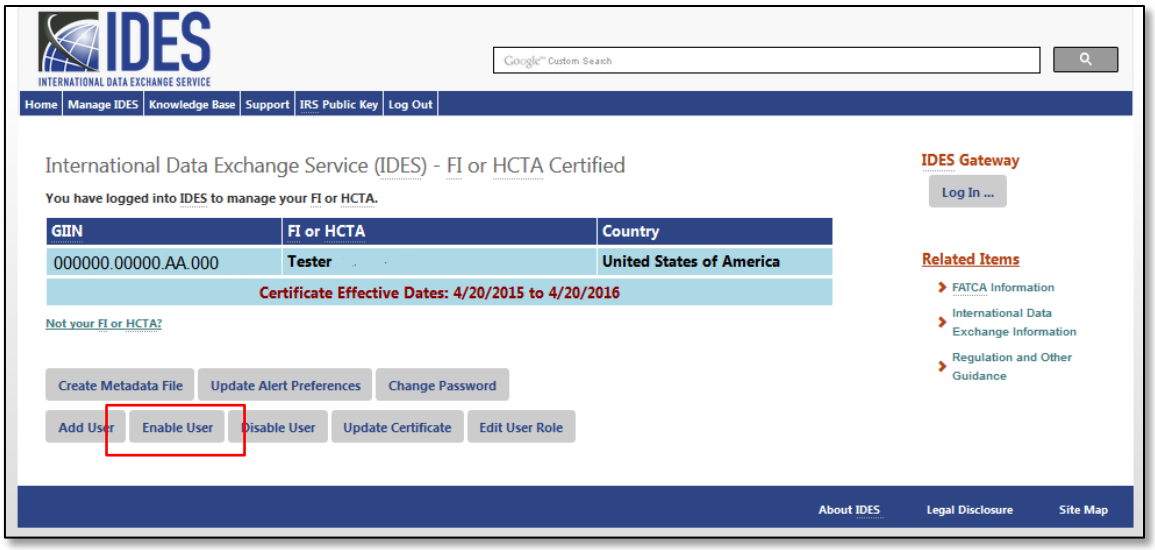


Figure 38 – Enable a user.

1. Click **Enable User.**

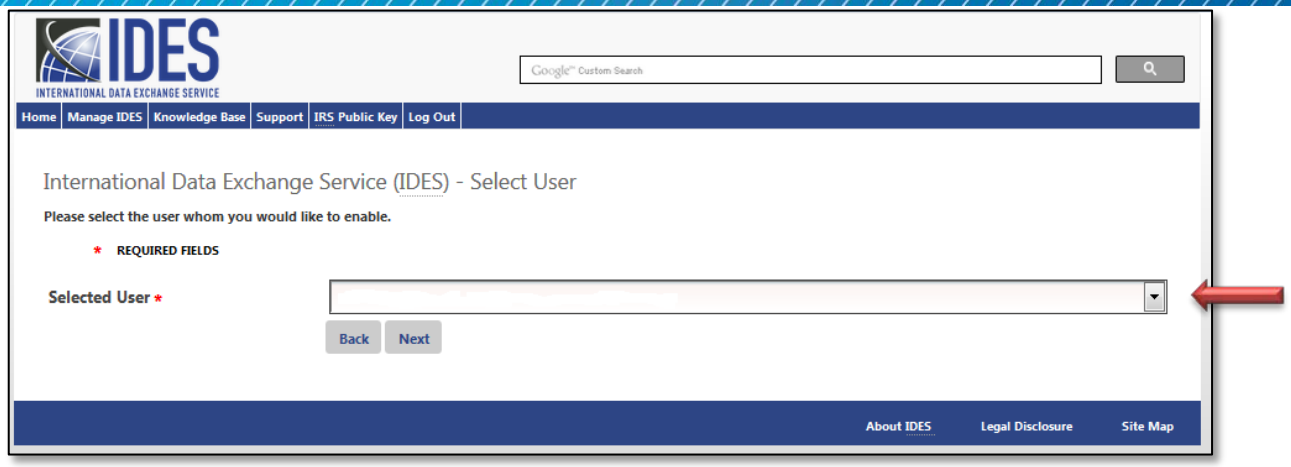


Figure 39 – Select a user to enable.

2. **Selected User** – Select the end user that you want to enable from the drop down box by clicking the arrow.
3. Click **Next** to confirm.

Figure 40 – Verify the user to enable.

4. **User** – Verify the user to enable.
5. Click **Yes – Enable User**.

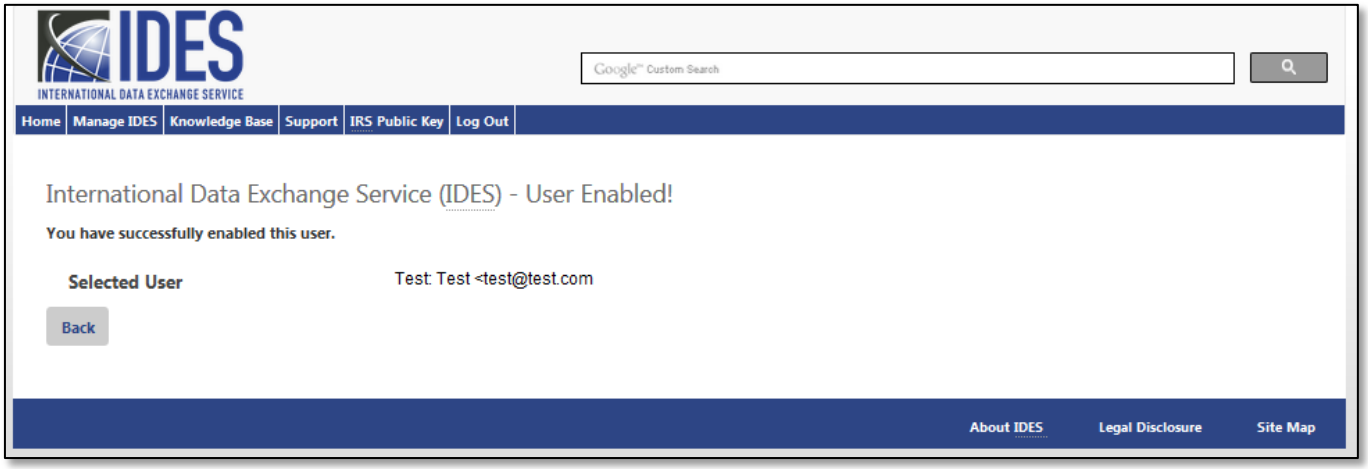


Figure 41 – User enabled confirmation.

6. Receive confirmation that the end user has been enabled.

7.4. Update the Certificate

It is the responsibility of IDES users to verify that the certificate is valid. Administrators will need to update invalid or expired certificates.

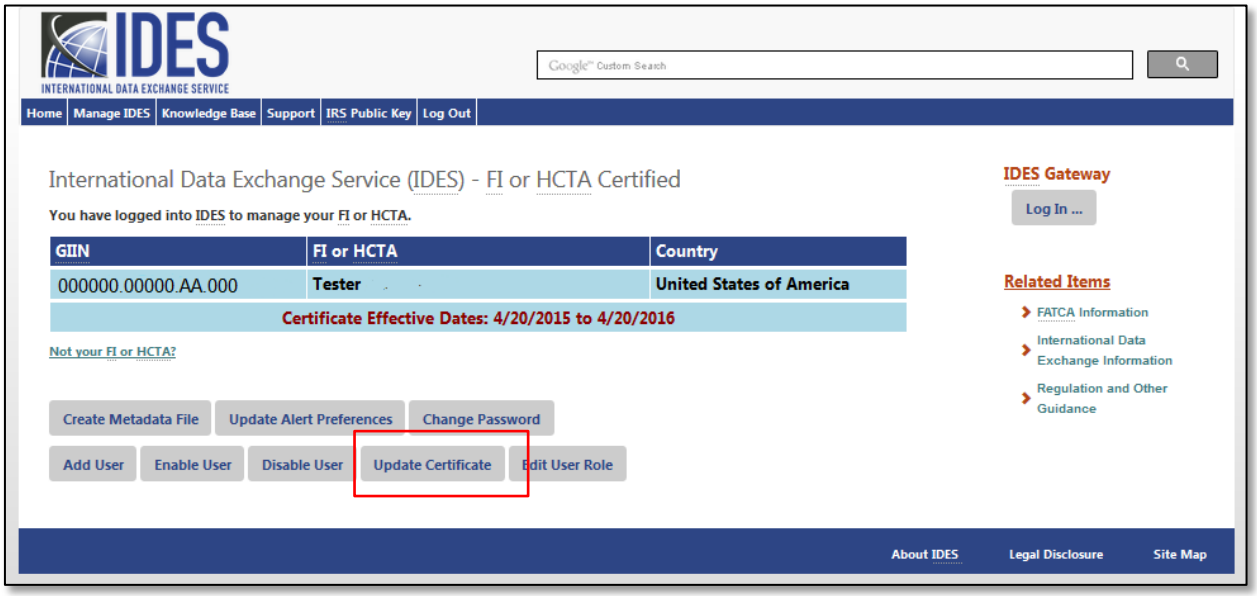


Figure 42 – Update a user certificate.

1. Click **Update Certificate.**

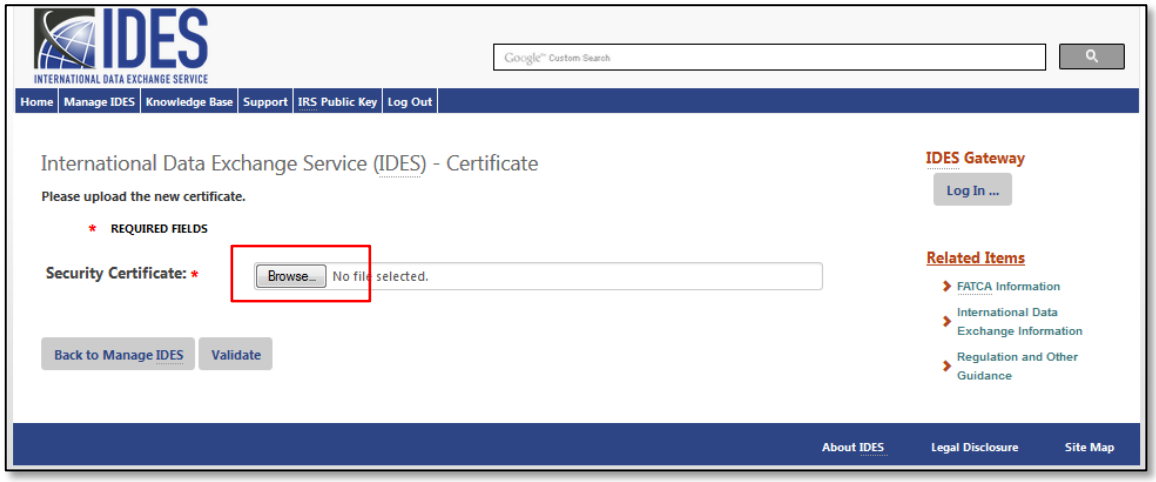


Figure 43 – Upload a digital certificate

2. Click **Browse** to upload the new certificate from your computer.

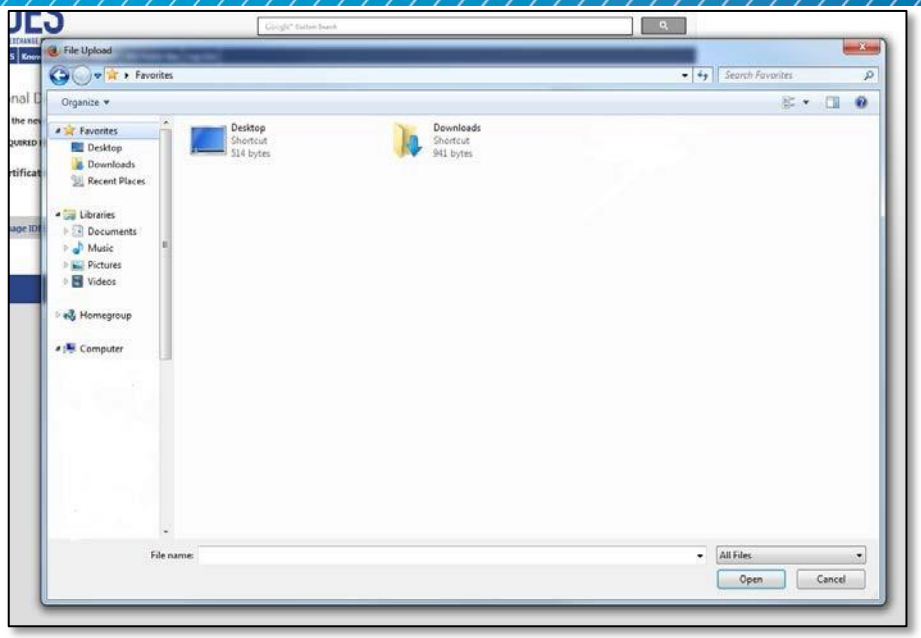


Figure 44 – Select a digital certificate

3. Click on the certificate file then click **Open** to load the file.

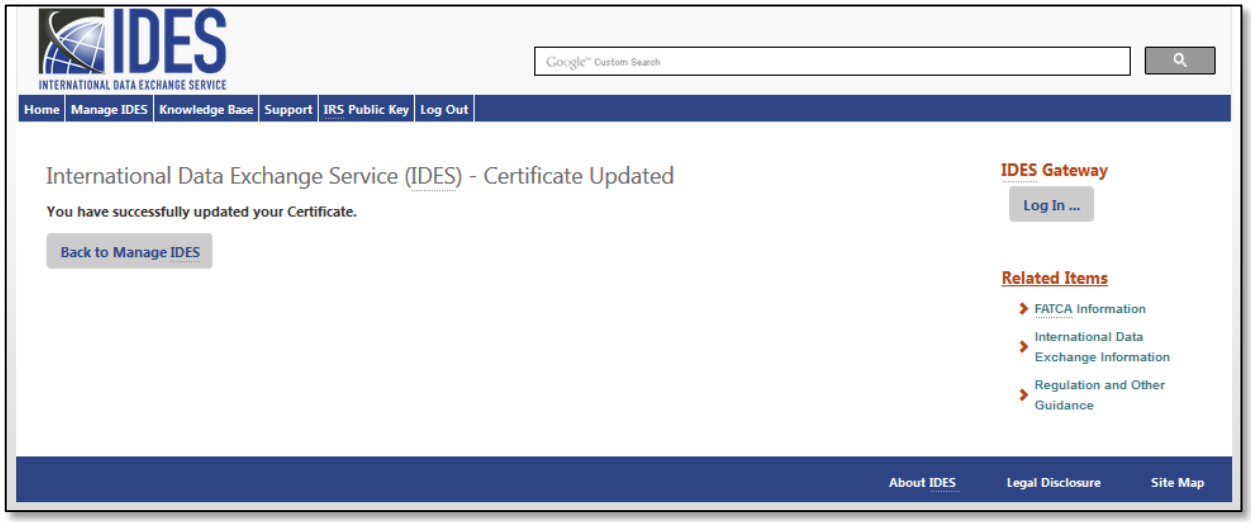


Figure 45 –Updated digital certificate confirmation.

4. Click **Validate** to complete the upload of the new certificate. If you receive a certificate error message, refer to Appendix C: Certificate Upload Error Messages for a complete list or contact IDES customer support.
5. Review confirmation screen of successful certificate update.

7.5. Update Alert Preferences

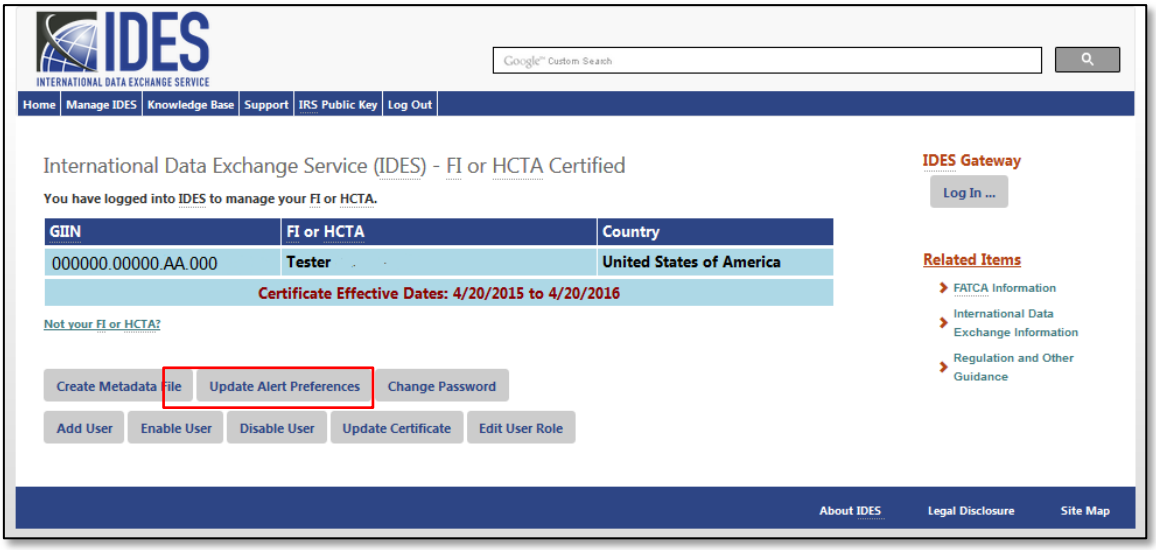


Figure 46 – Update alert preferences.

1. Click **Update Alert Preferences.**

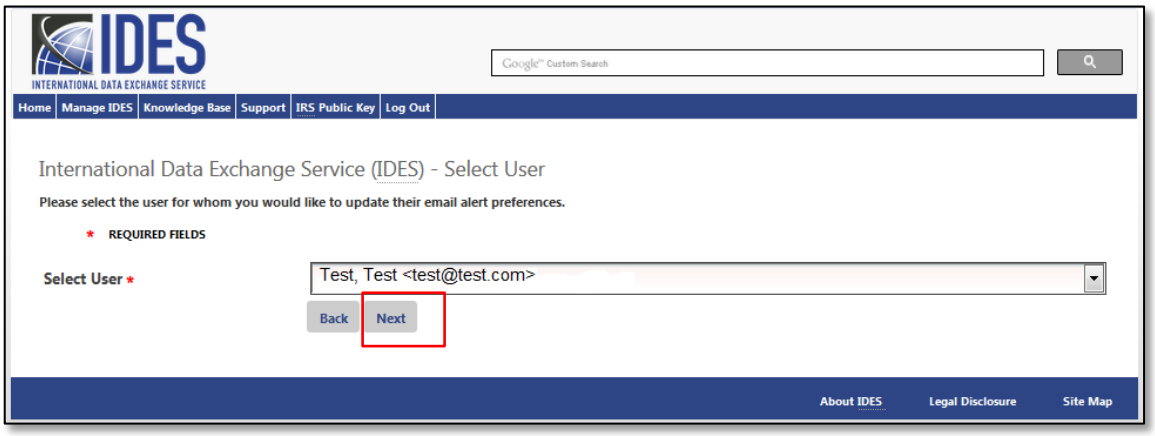


Figure 47 – Select the user profile to update.

2. **Select User** – Select the User to update their email alert preferences.
3. Click **Next.**

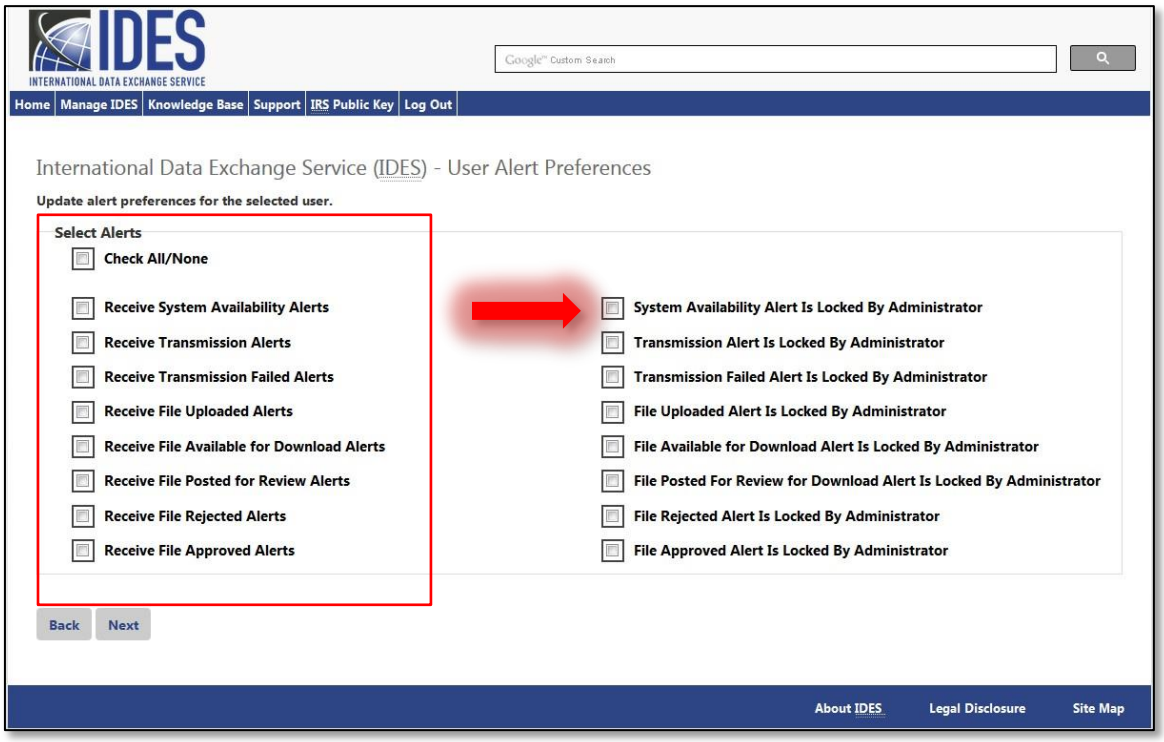


Figure 48 – Select new alert preferences.

4. **User** – Verify the username to update the alert preferences.
5. Select **Check All/None** to choose all alerts or to remove all alerts. Click the checkbox next to the Alert(s) to receive via email.
6. Select the checkbox next to the item description to lock the setting for each alert. The user cannot make changes to their alert preferences. There are eight Alert Preferences. Refer to Select Alert Preferences for full instructions.

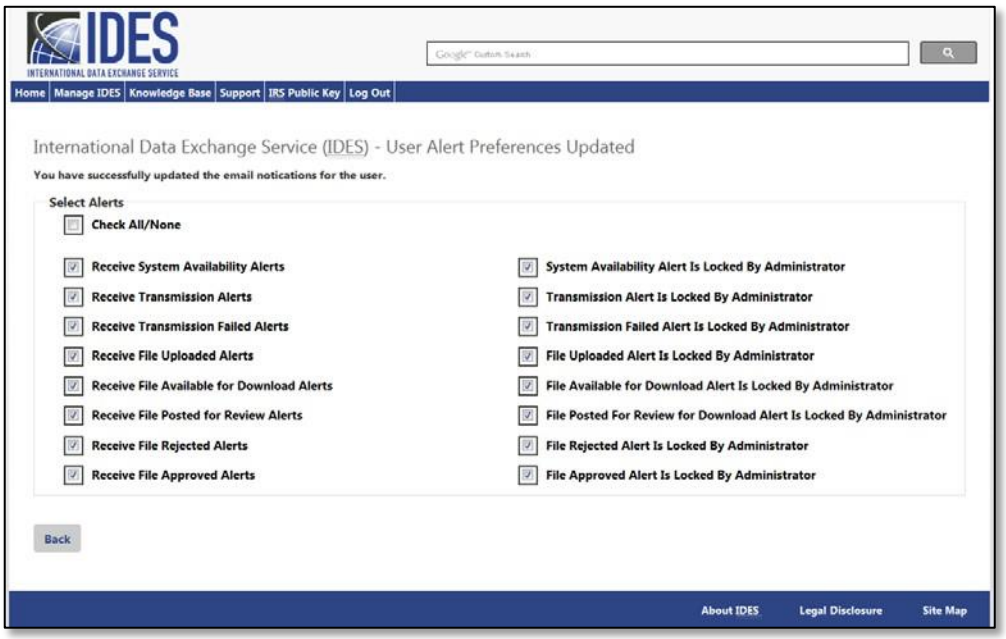


Figure 49 – User alert preferences updated

7. Click **Save**. Alert preferences have been saved.

Account Update Notice
This notice is to inform you that details of your account in the IDES enrollment site have recently been updated.

Here is your login information:

IDES Support: http://www.ides-support.com

Your username

Need Help?

If you need help using IDES or you have questions about IDES policies, we're here for you. We're also always looking for ways to improve IDES so please tell us how we can make IDES work better for you.

You can reach us by phone at 1-800-613-IDES (4337) or by e-mail at helpdesk@ides-support.com. IDES Customer Support is available Monday through Friday from 8 a.m. to 5 p.m. local time except on U.S. Federal Holidays. (Don't reply to this e-mail because these e-mails are sent automatically and replies won't reach a live person.)

We're excited that you've joined IDES and we're committed to helping your Financial Institution or Country ensure an easy Data Exchange.

Regards,
The IDES Team

Figure 50 – Email confirmation for updated user alert preference

8. The User will receive an email stating that their preferences have been updated.

7.6. Create a Metadata File

Metadata is a collection of data about the content and characteristics of the FATCA reporting files. It is used to ensure the transmission archives are correctly processed. The metadata file will be included in the transmission archive and may also be created during the data preparation phase. HCTAs and FIs should create and validate metadata files using the FATCA IDES Metadata XML Schema v1.2.

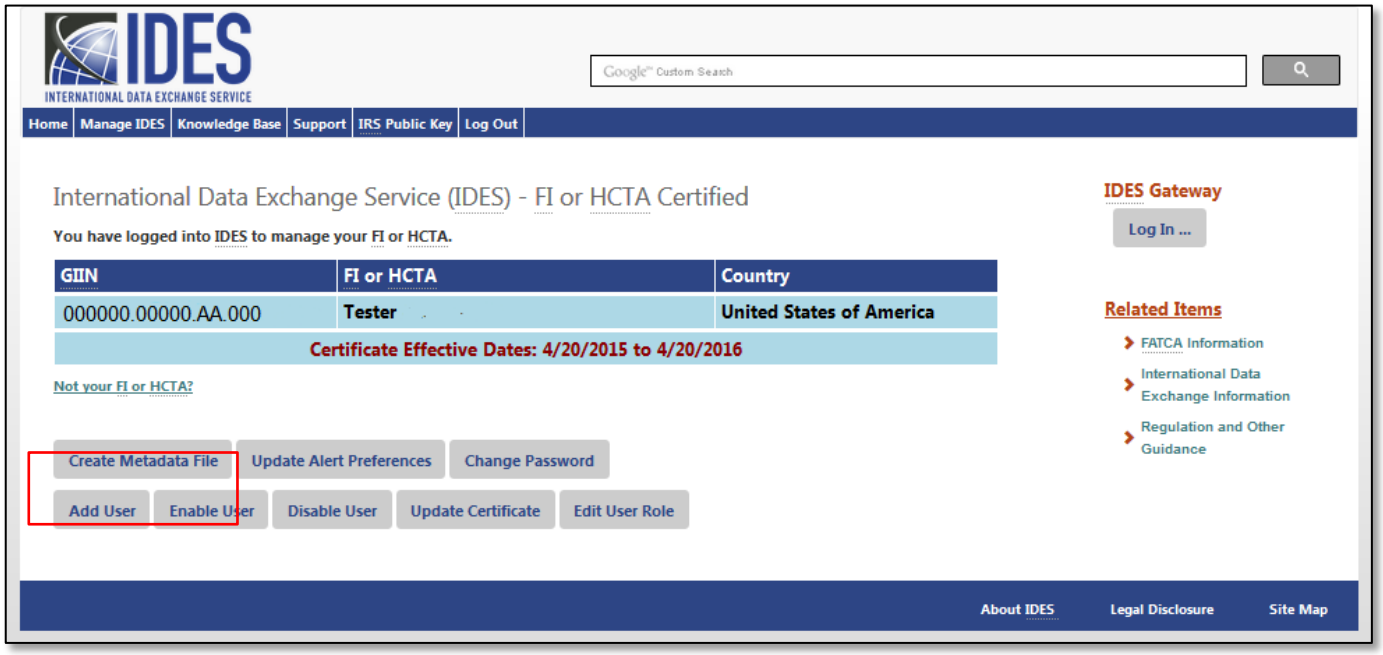


Figure 51 – Create a metadata file.

1. Click **Create Metadata File.**

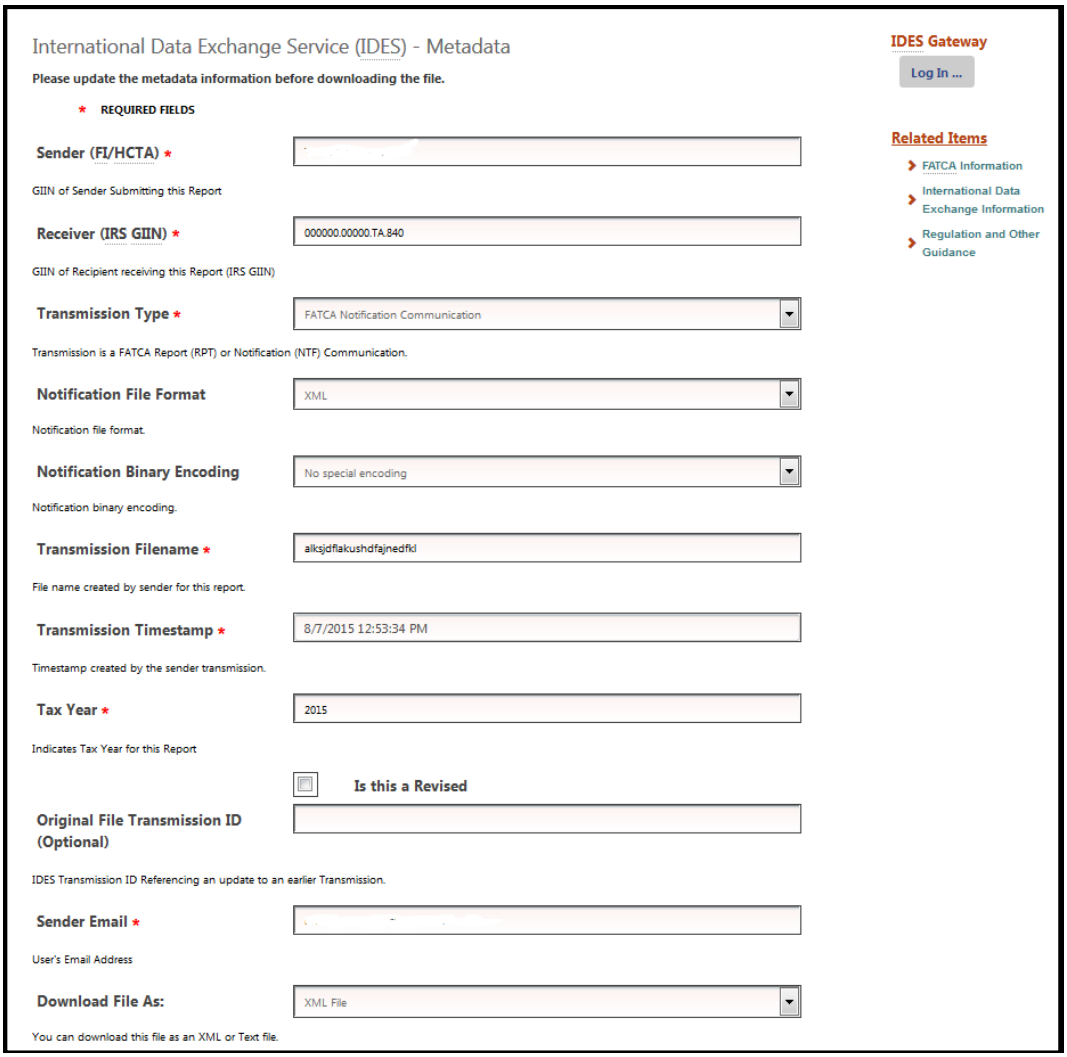


Figure 52 – Enter metadata file information.

2. **FI/HCTA Sender GIIN** – Enter the FATCAEntitySenderId, such as a GIIN, FIN or HCTA FATCA Entity ID.
3. **Receiver (IRS) GIIN** – Enter the FATCAEntityReceiverId or recipient receiving the data.
   a. For example, the U.S. HCTA FATCA Entity ID: 000000.00000.TA.840
4. **Transmission Type** – Select the transmission type:
   a. **RPT =** FATCA Report (Default)
   b. NTF = FATCA Notification
   c. CAR = Competent Authority Request (Reserved. Do not use)
   d. REG = FATCA Registration Data (Reserved. Do not use)
   e. TEI = Traditional Exchange of Information
5. **File Format (Optional) –** Select the file format of the message transmitted:
   a. **XML –** Extensible markup language (Default)
   b. PDF – Portable document format (IRS use only)
   c. TXT – Plain text (Reserved. Do not use)
   d. RTF– Rich text format (Reserved. Do not use)
   e. JPG – Joint photographic group format (Reserved. Do not use)

6. **Binary Encoding (Optional) –** Enter the binary encoding scheme code type:
   a. NONE – No special encoding (Default)
   b. BASE64 – Base64 encoding (IRS use only)

Note: User must comply with the below file format and binary encoding pairing:

File Type	Binary Encoding Type
XML	NONE
PDF	Base64
TXT	NONE or Base64
RTF	Base64
JPG	Base64

Table 8 – Metadata File Type and Binary Encoding Type Pairing.

7. **Transmission Filename –** Enter the transmission file name of the file being uploaded.
8. **Transmission Timestamp –** Reference the timestamp created by the sender transmission.
9. **Tax Year –** Enter the FATCA reporting data tax year.
10. **Is This a Revised –** Select checkbox if the report is a revision to a previously uploaded file.
11. **Original File Transmission ID (Optional) –** Enter the file name of the original file.
12. **Sender Email (Optional) –** Enter your email address.
13. **Download File As:** The default is to download as XML; you can also choose to download as TEXT format.
14. Click **Download.**


```xml
<?xml version="1.0" encoding="UTF-8"?>
<FATCAIDESSenderFileMetadata xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns="urn:fatca:idessenderfilemetadata">
    <FATCAEntitySenderId>000000.00000.TA.124</FATCAEntitySenderId>
    <FATCAEntityReceiverId>000000.00000.TA.840</FATCAEntityReceiverId>
    <FATCAEntCommunicationTypeCd>RPT</FATCAEntCommunicationTypeCd>
    <SenderFileId>000000.00000.TA.124_Payload.xml</SenderFileId>
    <FileFormatCd>XML</FileFormatCd>
    <BinaryEncodingSchemeCd>NONE</BinaryEncodingSchemeCd>
    <FileCreateTs>2015-06-30T00:00:00Z</FileCreateTs>
    <TaxYear>2014</TaxYear>
    <FileRevisionInd>true</FileRevisionInd>
    <OriginalIDESTransmissionId>c19d4f557daf461fbb6d601b74c821a2</OriginalIDESTransmissionId>
</FATCAIDESSenderFileMetadata>
```


Figure 53 – Metadata sample image

15. **Save** the Metadata File. The file name for the FATCA XML metadata file is **FATCAEntitySenderId_Metadata.xml.**

7.7. Reset Password

FI and HCTA administrators can reset the passwords of all end users under the administrator account.

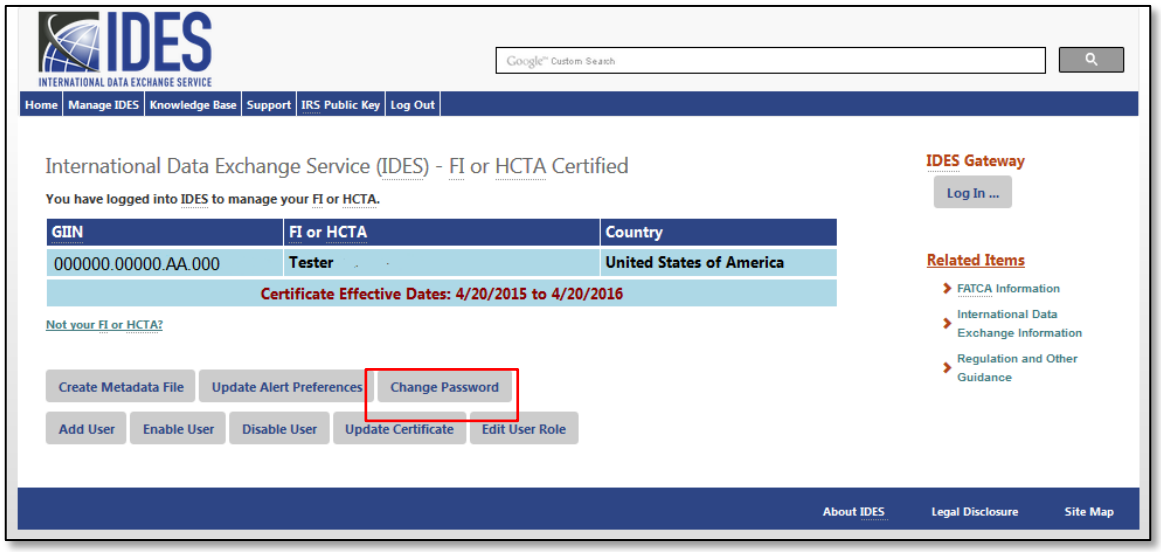


Figure 54 – Reset a password.

1. Click **Reset Password.**

.

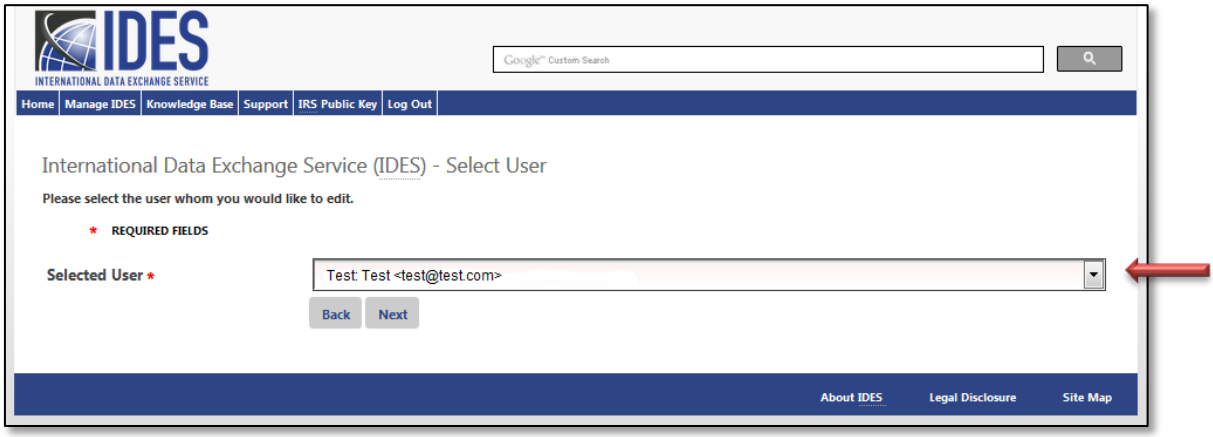


Figure 55 – Select the user to update.

2. **Select User** – Click on the drop down box to select the end user.
3. Click **Next**.

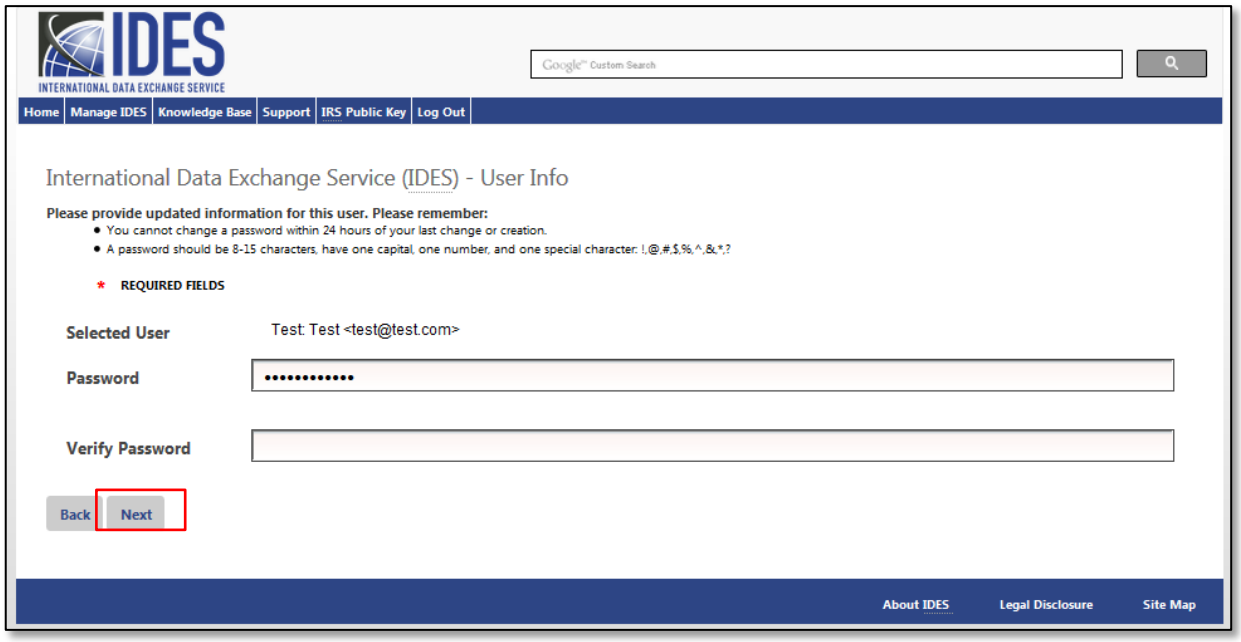


Figure 56 – Create a new password for the selected user.

4. **User** – Verify the correct user.
5. **Password** – Enter the new password.
   a. Password Guidelines: The password must be 8-20 characters and include at least one uppercase and lowercase letter, one number, and one of the designated special characters (~! @# % ^ * () ? , .). If you enter a password that does not meet the guidelines, you will receive an error message.
   b. Once a password has been reset, it cannot be reset again for 24 hours.
   c. You cannot reuse any of your last 24 passwords
6. **Verify Password** – Re-type your password (must match previous entry). If it does not match, you will receive an error message.
7. Click **Next** to complete password update.

7.8. Edit User Role

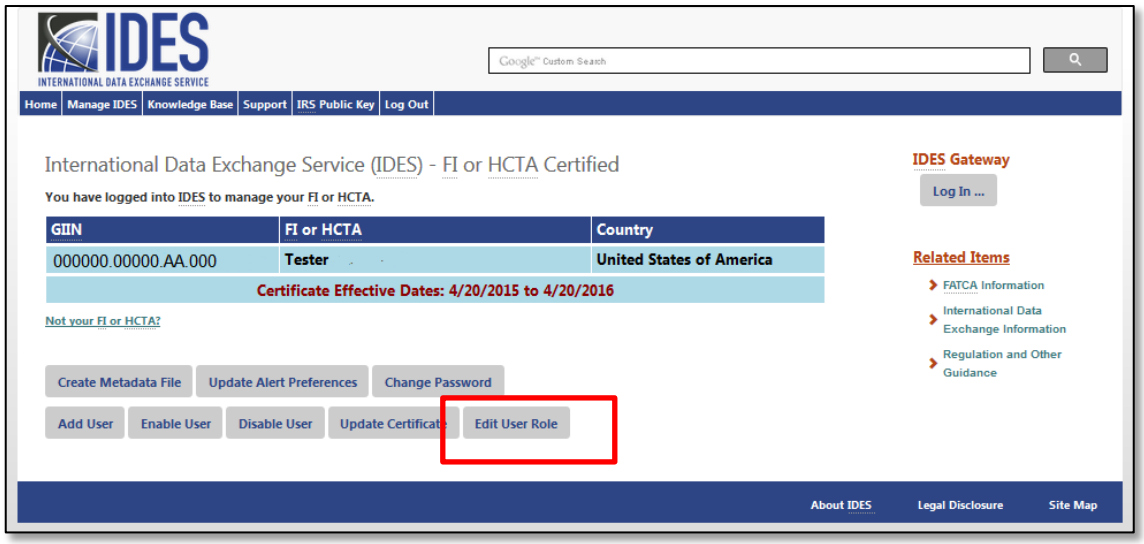


Figure 57 – Edit user role

1. Click **Edit User Role**.

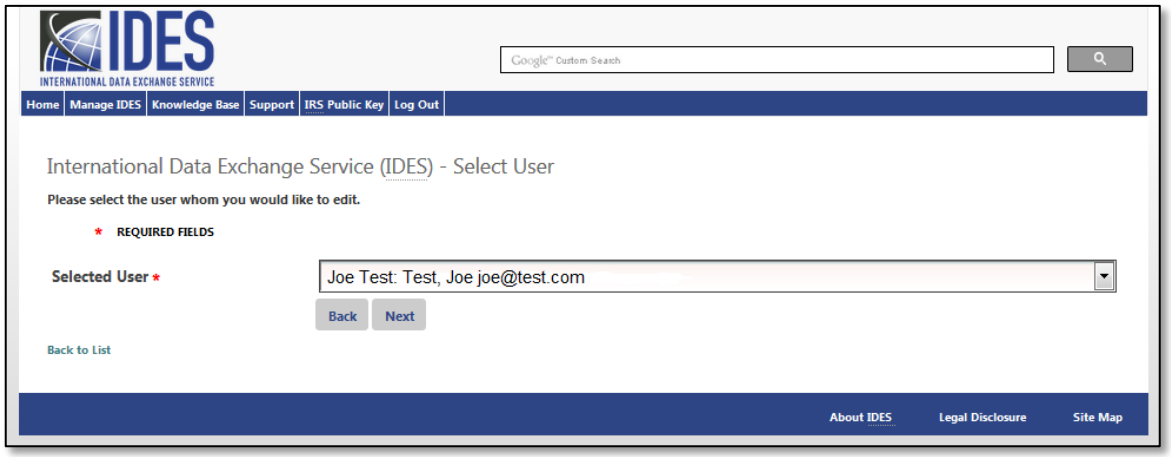


Figure 58 – Select user to update

2. Select the User to be updated from the drop down box.
3. Click **Next**.

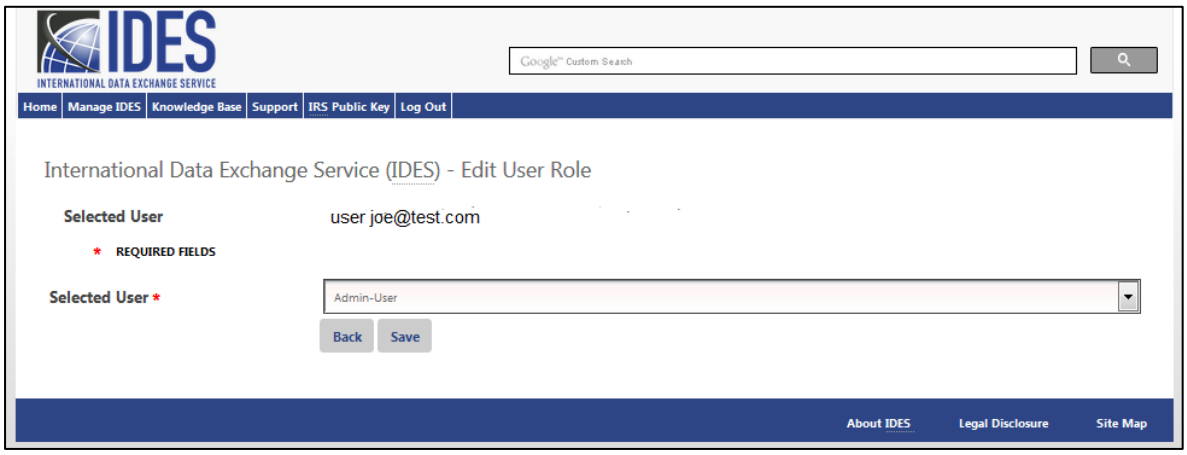


Figure 59 – Select new role for user

4. Select the applicable User role from the drop down box.
5. Admin: User: Allows user changes to the account with no restrictions.
6. End User: Allows user to reset password, update Alert Preferences (if not locked by the administrator), download the metadata ile and download the IRS public key.
7. Click **Save**.

7.9. Download the IRS Public Key

The IRS Public Key should be included in the transmission archive .zip file that is uploaded through the IDES Gateway.

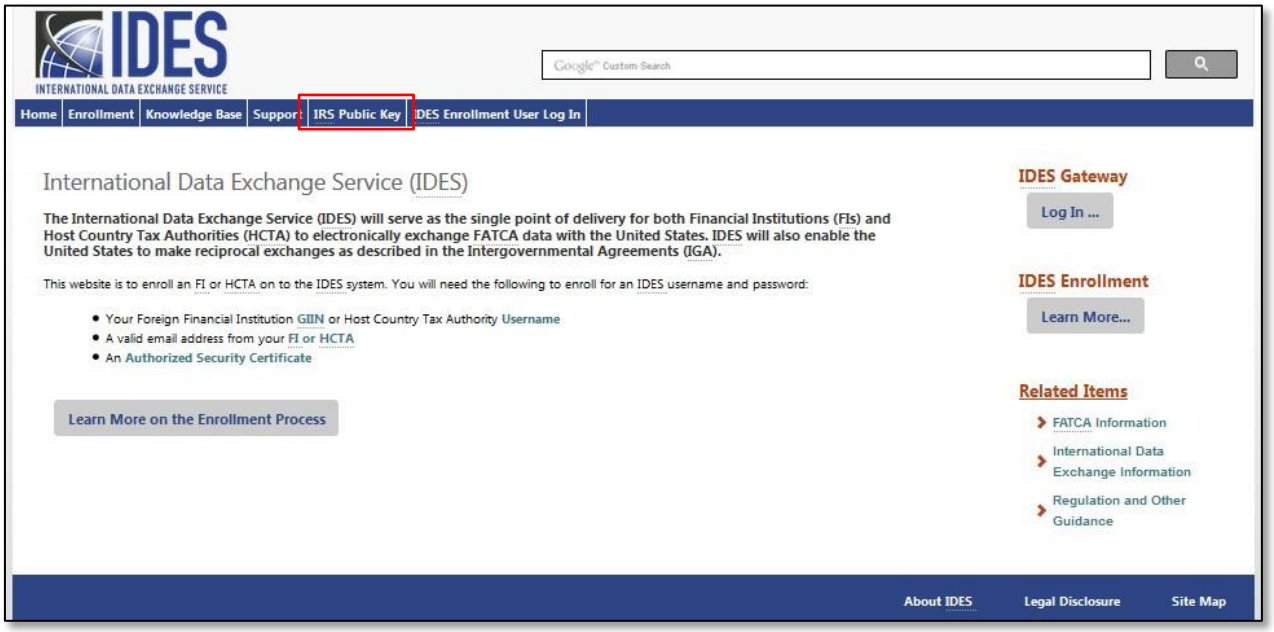


Figure 60 – Download the IRS public key

1. From the IDES Enrollment home page, click the **IRS Public Key** tab to begin download of the IRS Public Key Certificate to your computer.

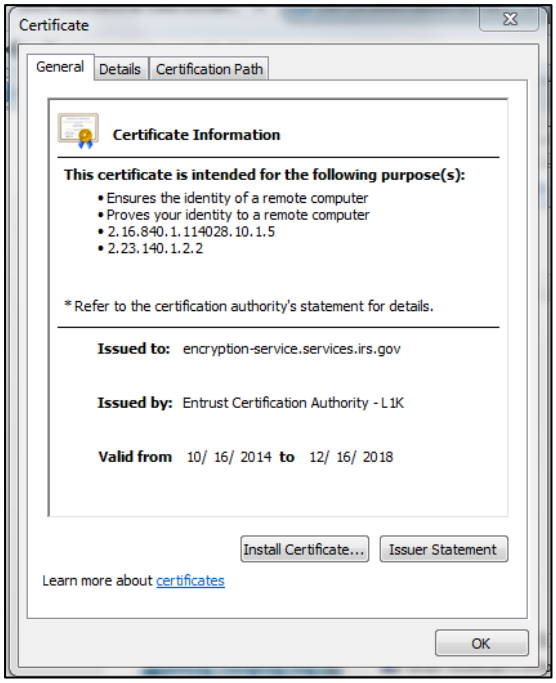


Figure 61 – General certificate information.

2. This certificate should be included in the FATCA reporting transmission archive you upload and transmit to the IRS via the IDES Gateway.

8. End Users

End users are added by the HCTA or FI administrator. End users will receive an Email Registration Invitation from the IDES help desk in order to complete the IDES enrollment process. The link within the email is valid for 48 hours.

8.1. Create an Account

Welcome to the International Data Exchange Service. Your corporate Administrator has registered you as an authorized user. Here is your login information:

Just follow the steps below to get started:

1. Click on this link to go to the International Data Exchange Services Enrollment Site to Enroll.
2. Create your password challenge questions.
   This is really important because if you ever forget your password, you can answer the password challenge questions you created and reset your password without having to contact us.
3. Create your username and Password

SHARING USER IDs AND PASSWORDS IS NOT ALLOWED so if you have additional people who will use IDES, they must obtain their own user IDs. You're ultimately responsible for any activity associated with your user ID's so don't share your password with anyone—and that includes us. (If you ever contact our help desk, we'll never ask for your password either.)

Need Help?

If you need help using IDES or you have questions about IDES policies, we're here for you. We're also always looking for ways to improve IDES so please tell us how we can make IDES work better for you.

You can reach us by phone at 1-800-613-IDES (4773) or by e-mail at helpdesk@ides-support.com. IDES Help Desk is available Monday through Friday from 8 a.m. to 5 p.m. local time except on U.S. federal holidays. (Don't reply to this e-mail because these e-mails are sent automatically and replies won't reach a live person.)

We're excited that you've joined IDES and we're committed to helping your organization Exchange Data.

Regards,
The IDES Help Desk

Figure 62 – IDES new end user welcome email.

1. The new end user will receive a copy of the above email.
2. Users will click on **this link** within in the email to complete the IDES enrollment process

8.2. Create Challenge Questions

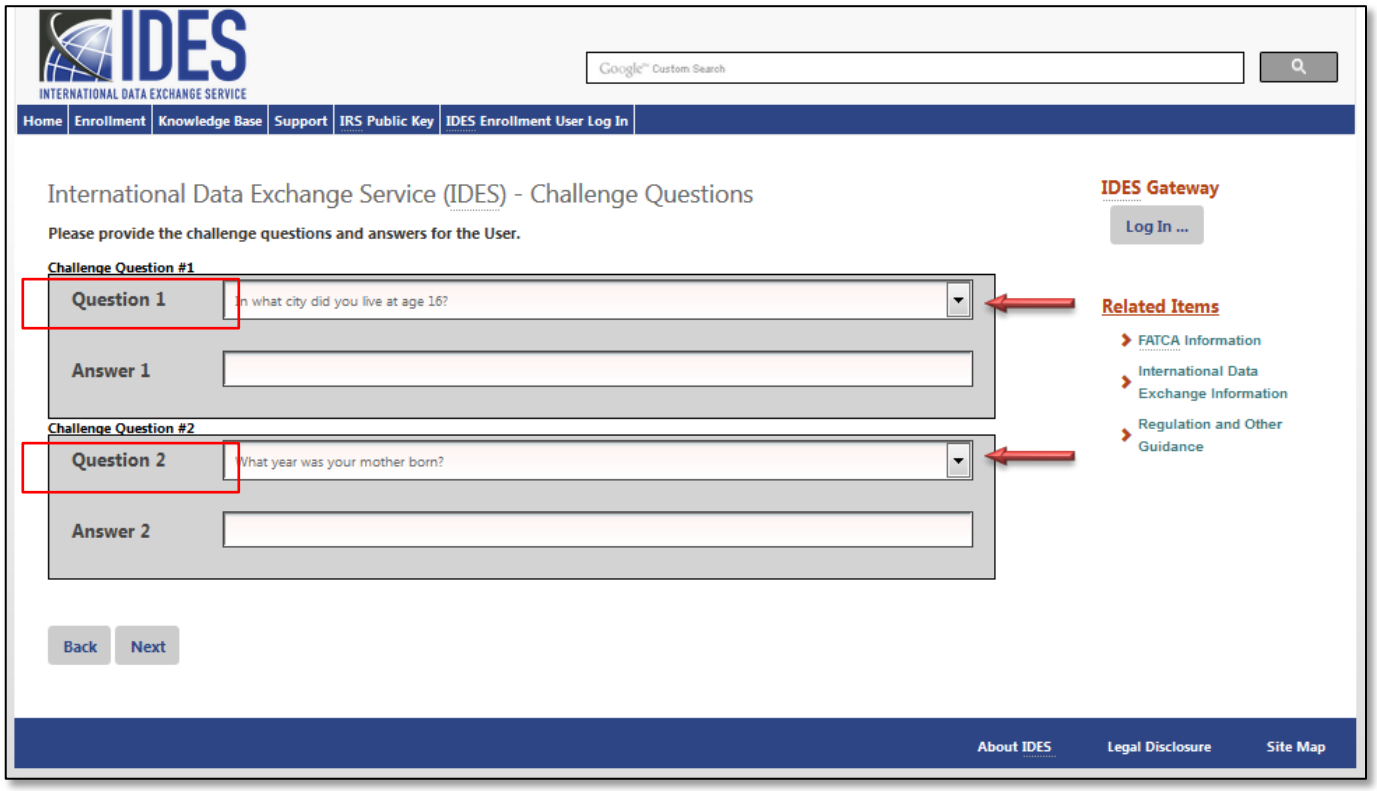


Figure 63 – Create IDES challenge questions.

1. **Challenge Question #1**
   c. Question: Select the drop-down arrow to view a list of questions. Select a challenge question.
   d. Answer: Type a response to the challenge question.
2. **Challenge Question #2**
   c. Question: Select the drop-down arrow to view a list of questions. Select a challenge question.
   d. Answer: Type a response to the challenge question.
3. Click **Next** to continue and set up a **Username.**

IMPORTANT: Remember to document your answers to your challenge questions. Users will need these to reset password or to contact the IDES Help Desk. Note that challenge question responses must exactly match the responses as originally submitted.

8.3. Create User Profile

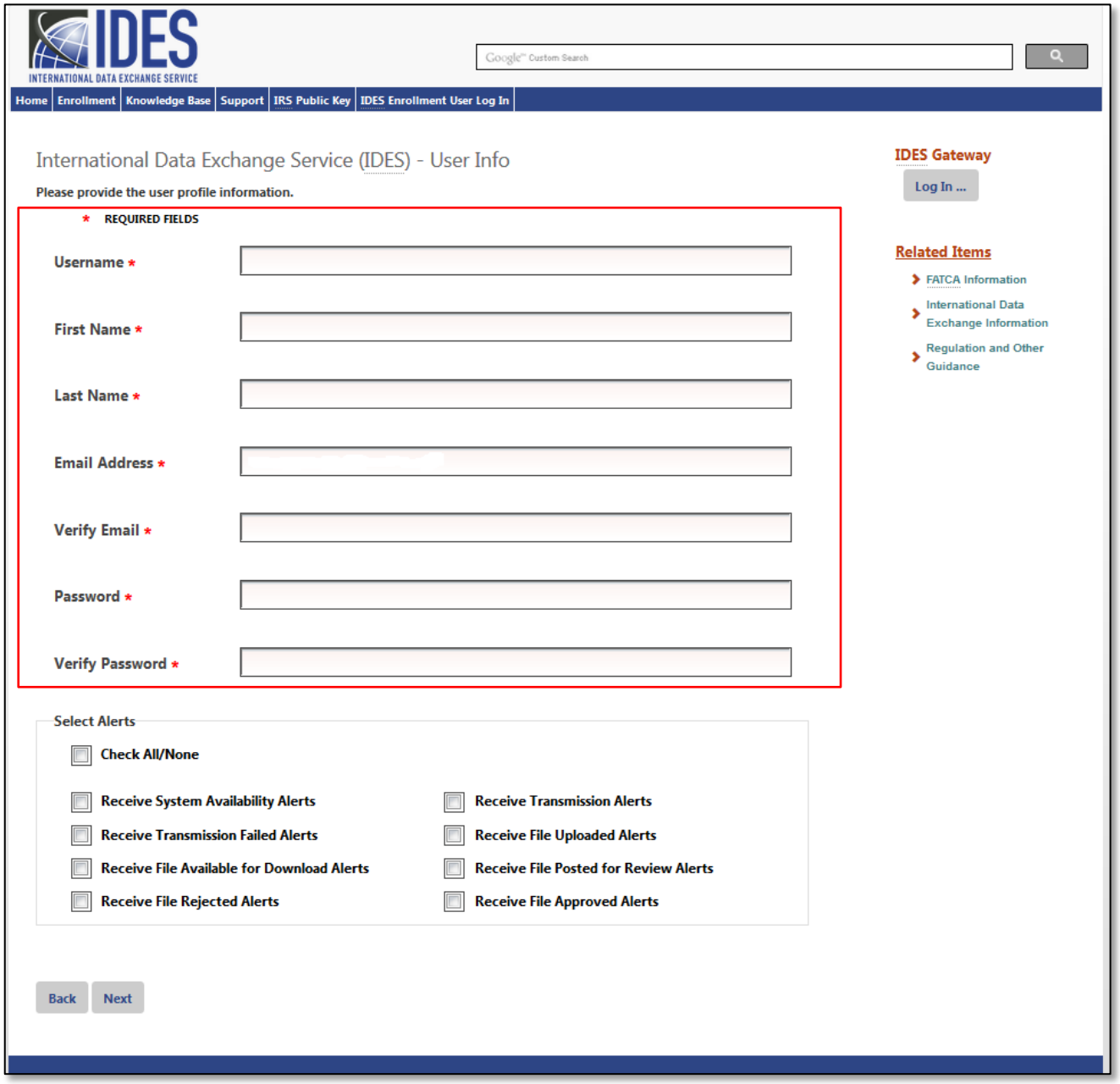


Figure 64 – Submit user profile information.

1. **Username** – Enter your new username. We recommend first initial and last name. If the username is already taken you will receive an error message.
2. **First Name** – Enter your first name.
3. **Last Name** – Enter your last name.
4. **Email** – Enter your email address.
   a. The email address may be a personal email address or a shared mailbox address.
5. **Verify Email** – Enter your email address again (must match the previous entry). If it does not match, you will receive an error message.
6. **Password** – Create a valid password.

a. The password must be 8-20 characters and include at least one uppercase and lowercase letter, one number, and one of the designated special characters (~ ! @ # % ^ * () ? , .).

b. If you enter a password that does not meet the guidelines, you will receive an error message.

7. **Verify Password** – Re-type your password (must match the previous entry). If it does not match, you will receive an error message.

8.4. Select Alert Preferences

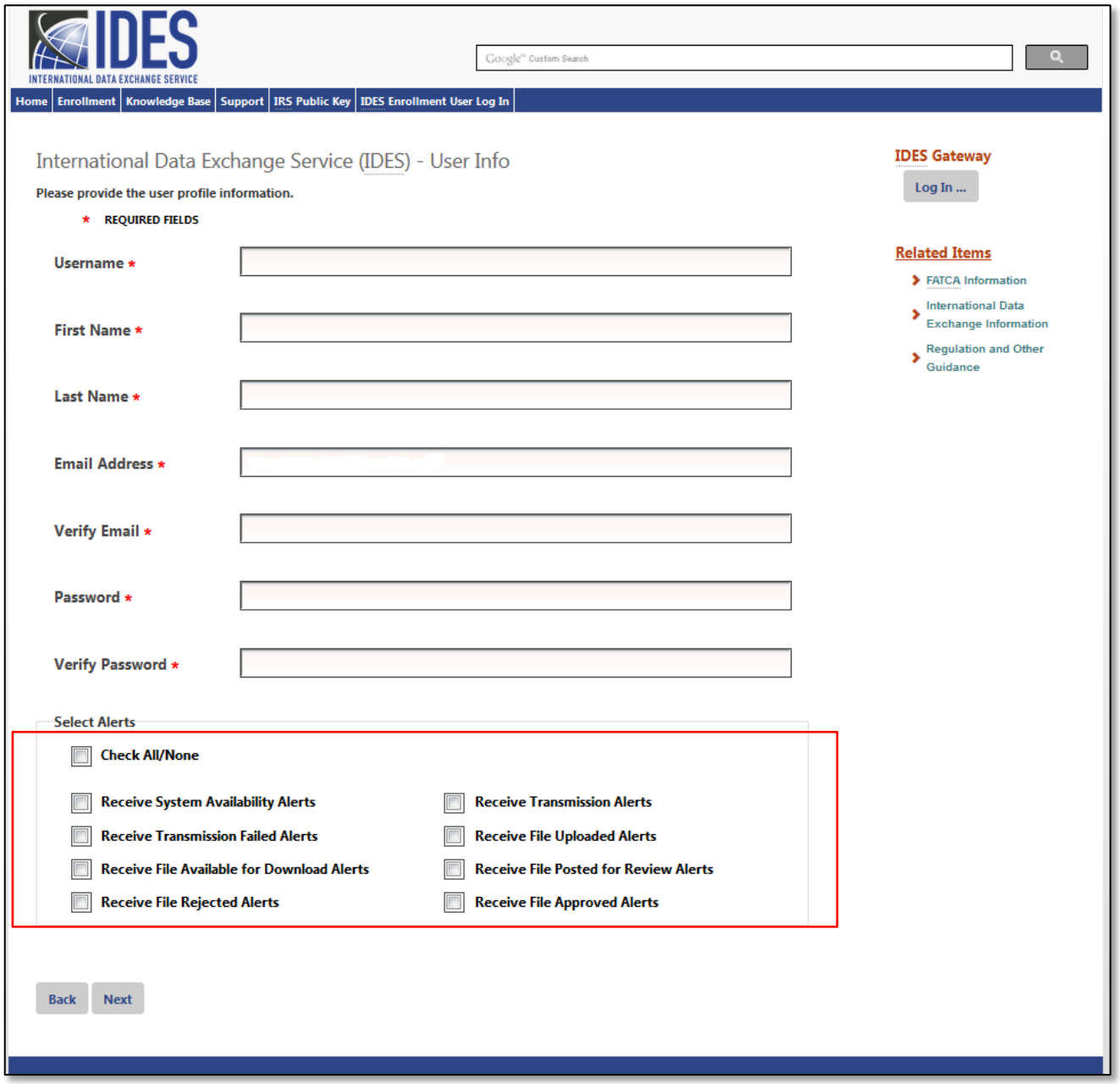


Figure 65 – Select IDES alert preferences.

1. Select Alert Preferences – Click on the box next to the alerts you wish to receive by email. You can click the Check All/None box to choose all alerts or to remove all alerts. You must select user preferences to receive alerts. There are eight Alert Preferences.

Alert Preference	Description
a. System Availability Alert	IDES Enrollment and/or IDES Gateway are unavailable.
b. Transmission Failed Alert	Transmission uploaded via the IDES Gateway failed for one of several reasons (e.g., virus, encryption validation, naming convention, package content). The email will have an alert code that you will need to look up on the IDES Gateway to determine the reason the transmission failed.
c. File Available for Download Alert	The user has a file to download on the IDES Gateway.
d. File Rejected Alert (Model 1 Option 2)	Transmission upload was rejected by the HCTA. The email will have an alert code that you will need to look up on the IDES Gateway to determine the reason the transmission was rejected.
e. Transmission Alert	Receive all IDES Alerts (See Alerts **b,c,d,f,g,h**).
f. File Uploaded Alert	Received transmission is uploaded to the IRS for review.
g. File Posted for Review Alert (Model 1 Option 2)	Sent to the HCTA when an FI uploads a report.
h. File Approved Alert (Model 1 Option 2)	Sent after the HCTA has approved the FI file.

Table 9 – IDES Alert Preferences.

2. Click **Next** to continue to complete enrollment process.

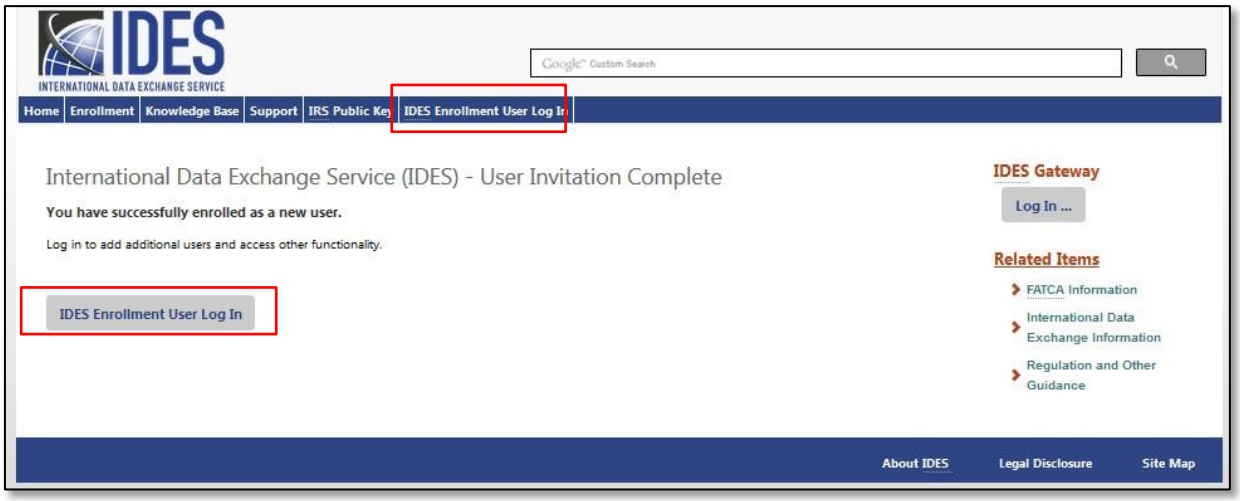


Figure 66 – Enrollment confirmation.

3. You have completed the enrollment process as an end user. You will also receive an email from the IDES help desk that verifies your authorization to access the IDES Gateway.
4. Click **IDES Enrollment User Log In** to log in as an end user.

8.5. IDES Enrollment User Log In

1. Access the IDES Enrollment site at www.IDES-Support.com.

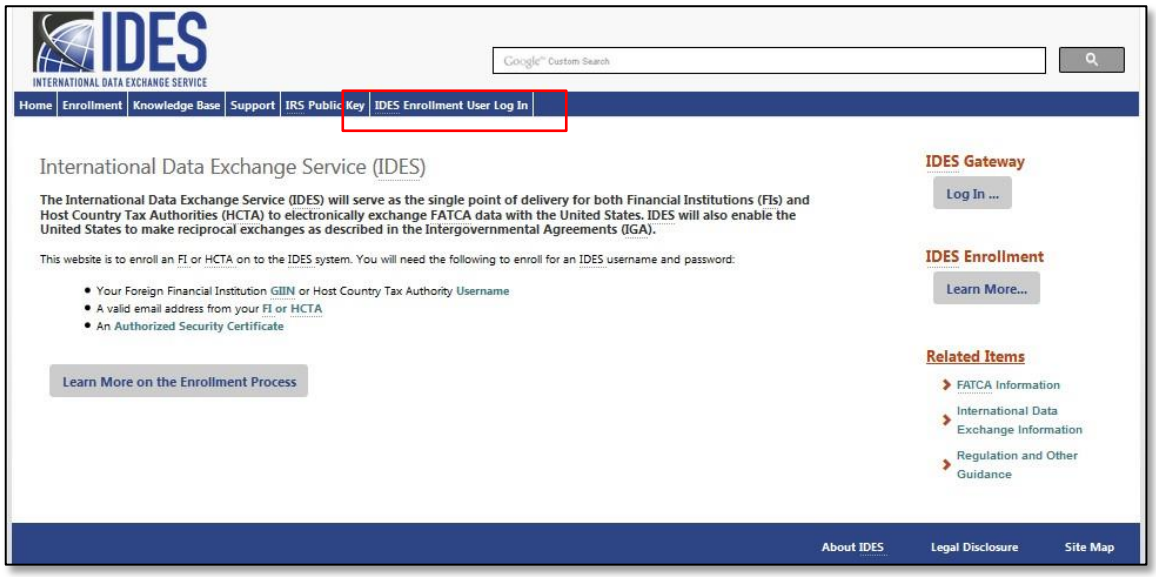


Figure 67 – IDES enrollment user log in page.

2. Click on the **IDES Enrollment User Log In** tab.

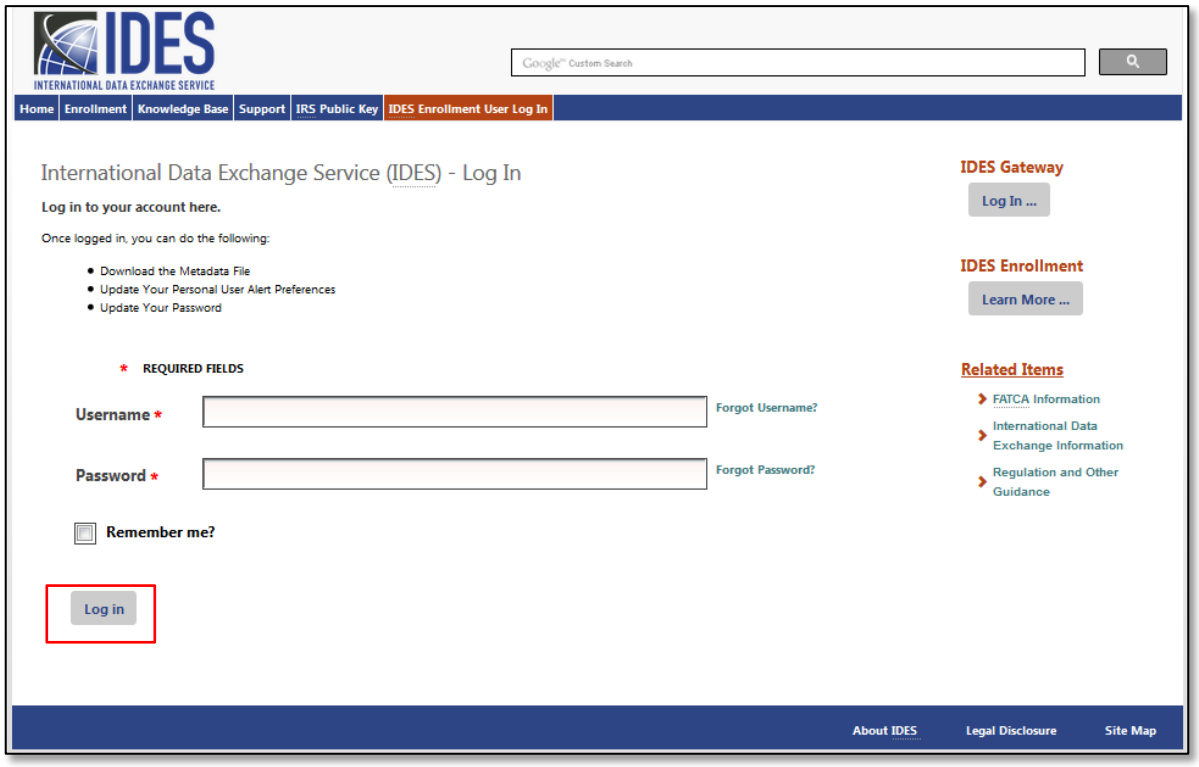


Figure 68 – Log in to the IDES enrollment site.

3. **Username** – Enter Username
4. **Password** – Enter Password
5. Click **Log in**.

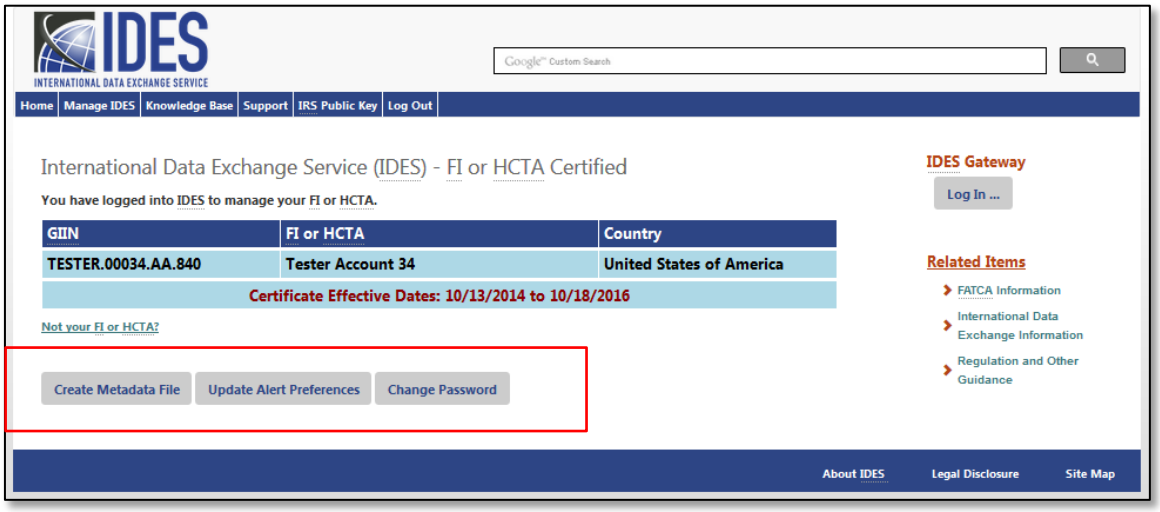


Figure 69 – Manage an IDES user account.

6. You are now signed in. You can perform three functions from this screen:
   a. **Create a Metadata File**.
   b. **Update Alert Preferences**.
   c. **Reset Password**.

IMPORTANT: Only an IDES administrator can upload a digital certificate.

8.6. Create a Metadata File

Metadata is a collection of data about the content and characteristics of the FATCA reporting files. It is used to ensure the transmission archives are correctly processed. The metadata file will be included in the transmission archive and may also be created during the data preparation phase. HCTAs and FIs should create and validate metadata files using the FATCA IDES Metadata XML Schema v1.2.

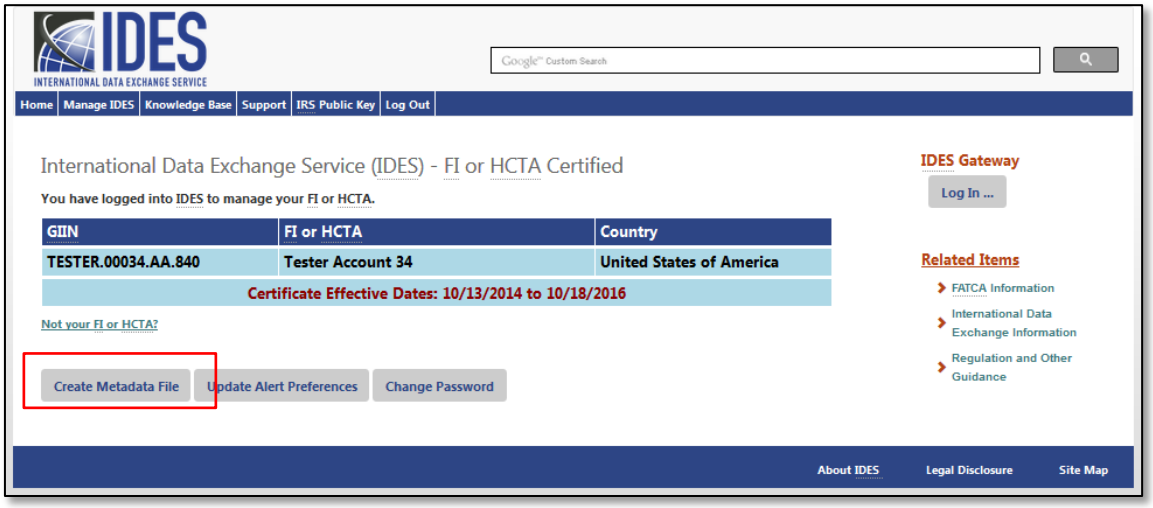


Figure 70 – Create a metadata file

1. From the **Manage FI** tab, click **Create Metadata File.**
2. Refer to Create a Metadata File (Section 7.6) for full instructions.

8.7. Update Alert Preferences

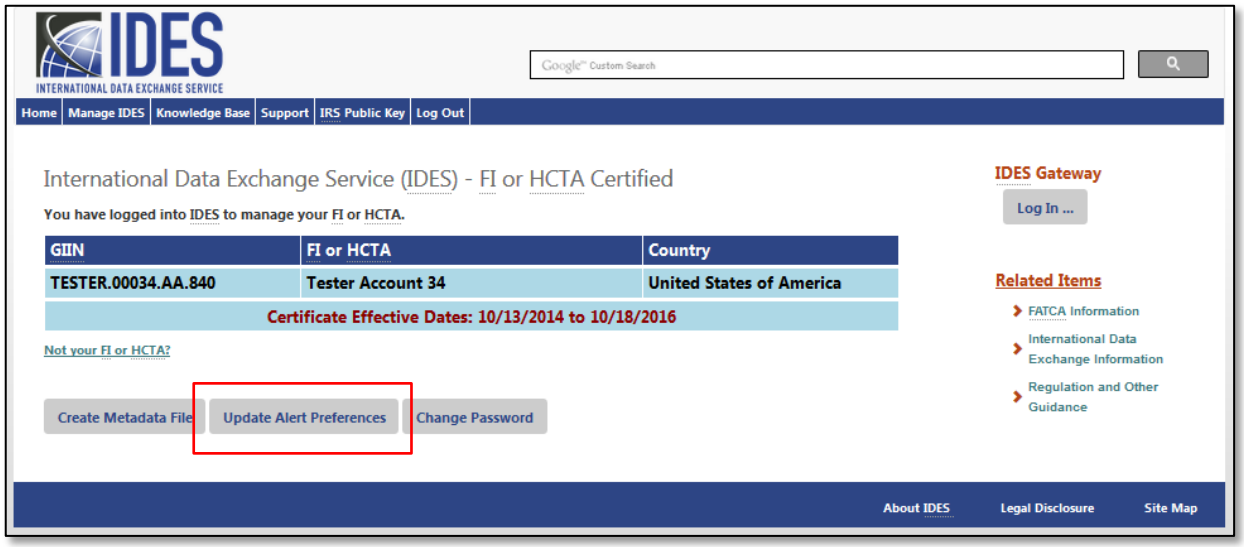


Figure 71 – Update IDES alert preferences.

1. From the **Manage FI** tab, click **Update Alert Preferences.**

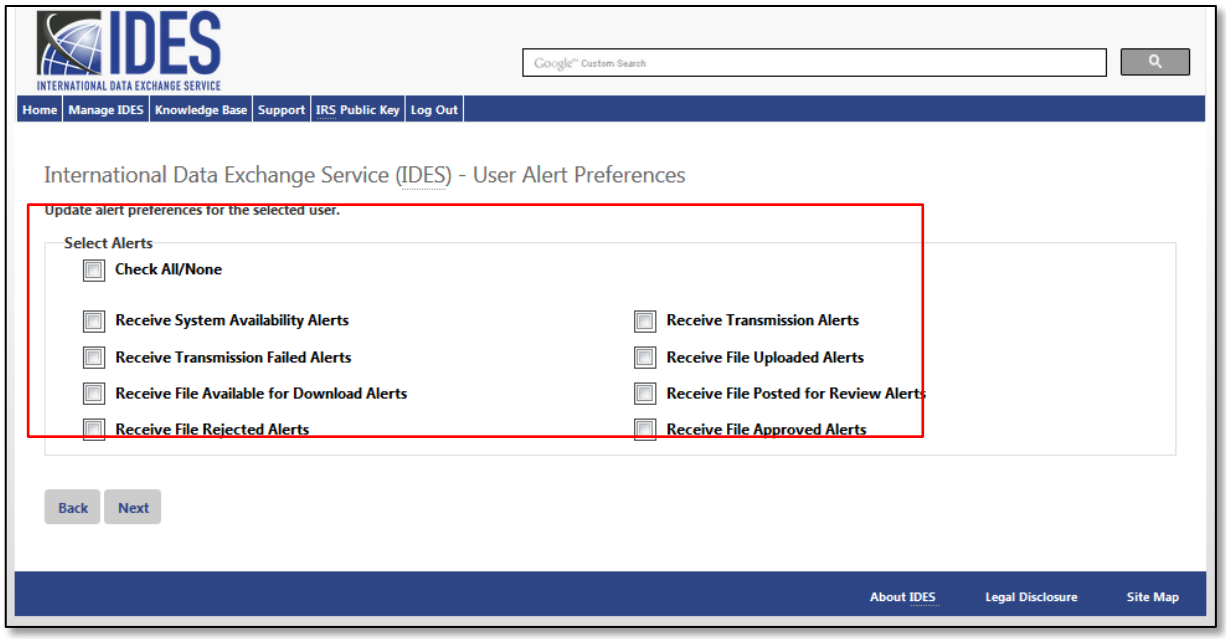


Figure 72 – Selecting new alert preferences.

2. Username will appear in the **User** field
3. Select the Alert(s) that you want to receive by email. If you want to receive all alerts click the **Check All/None** box. Clicking it again will remove all alerts. See Select Alert Preferences for full instructions.

8.8. Reset Password

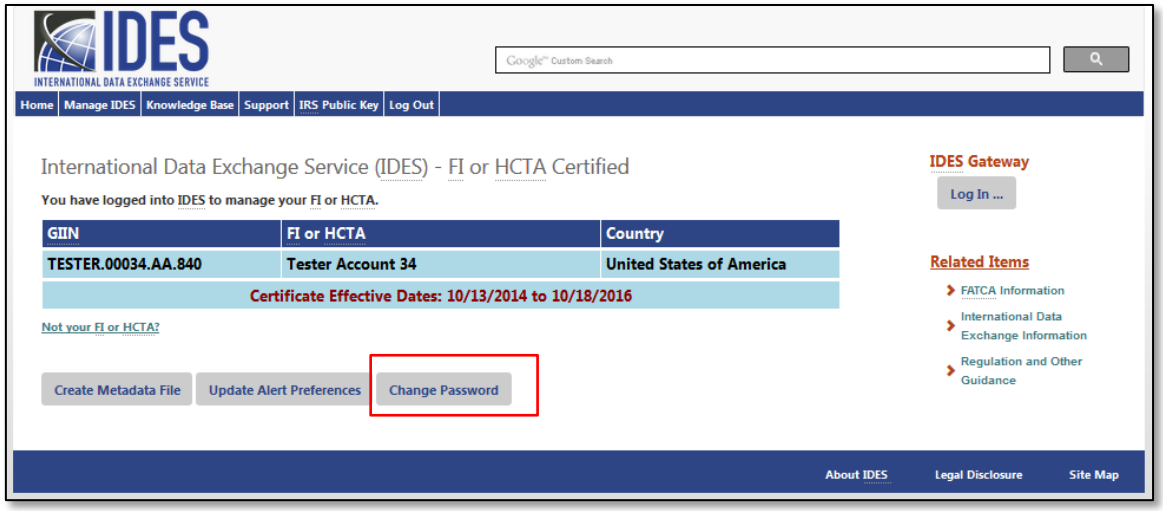


Figure 73 – Reset a password.

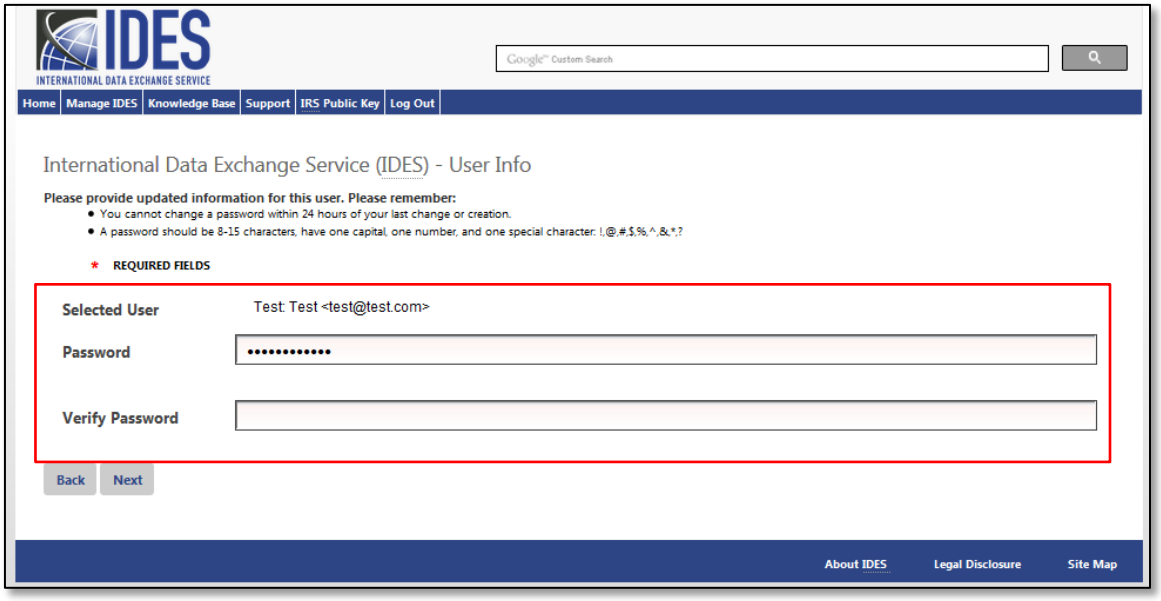


Figure 74 – Create a new password.

2. **User** - Verify your username.
3. **Password** – Enter a new password.
    a. The password must be 8-20 characters and include at least one uppercase and lowercase letter, one number, and one of the designated special characters (~ ! @# % ^ * () ? , .). If you enter a password that does not meet the guidelines, you will receive an error message.
    b. Once a password has been reset, it cannot be reset again for 24 hours.
    c. You cannot reuse any of your last 24 passwords.
4. **Verify Password** - Re-type your password (must match previous entry). If it does not match, you will receive an error message.
5. Click **Update** to complete password update.

8.9. Forgot Username

If an end user forgets their username, they can request a Username reminder email.

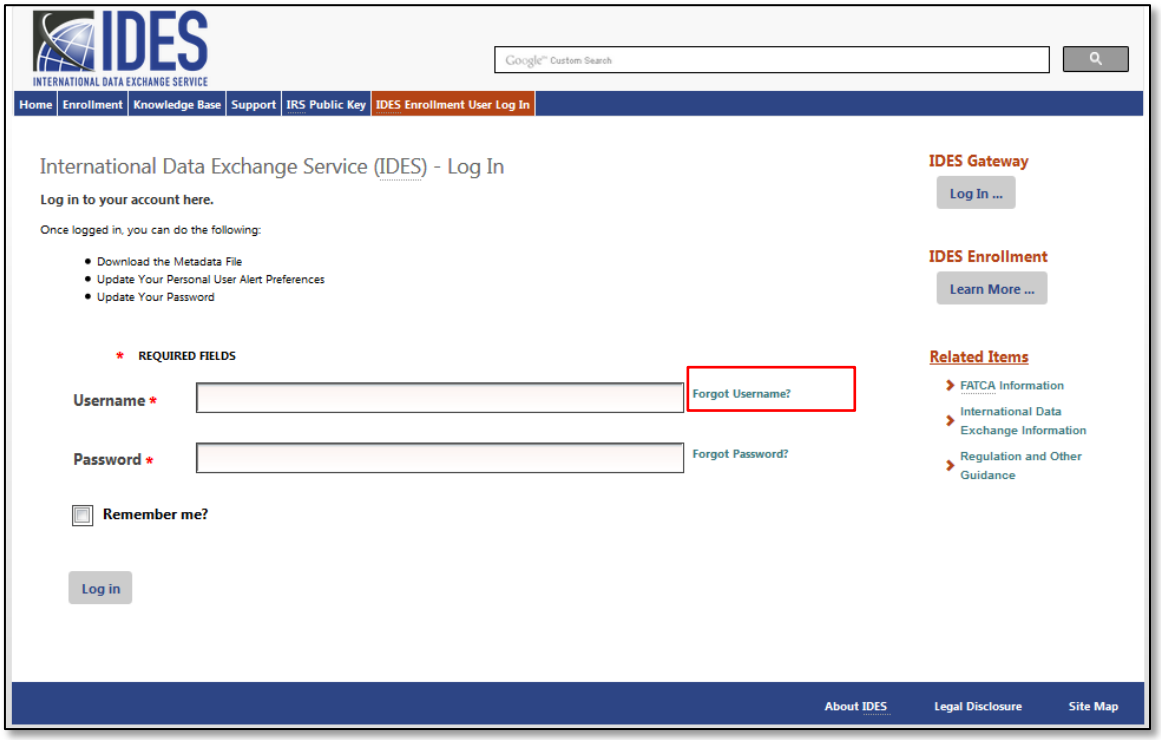


Figure 75 – Request a username reminder email.

1. Select **IDES Enrollment User Log In** tab, click **Forgot Username?**

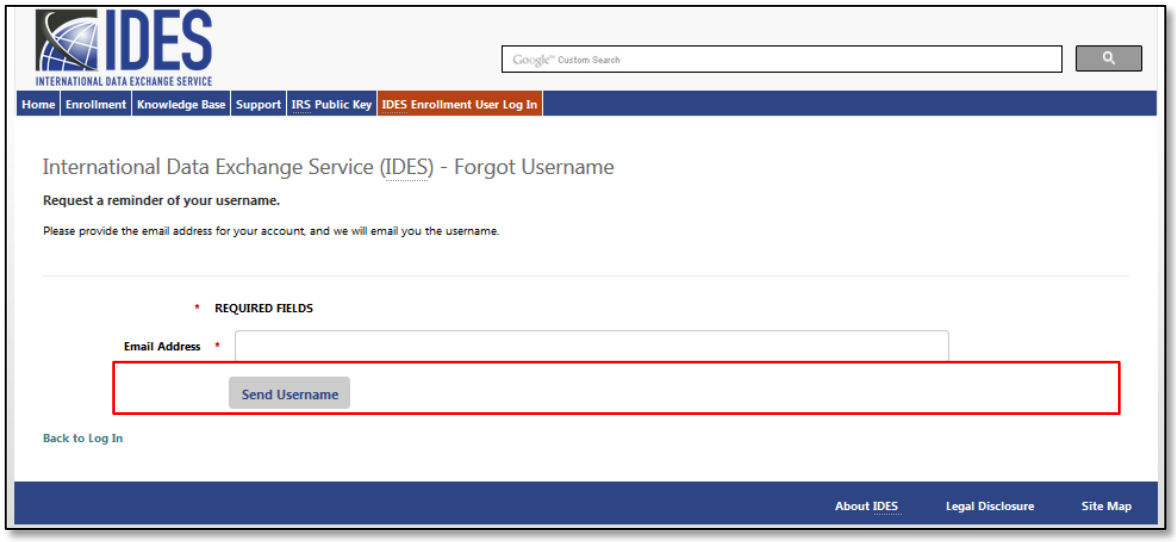


Figure 76 – Enter an email address for a username reminder message.

2. **Email** – Enter the email address used to register on the IDES enrollment site.
3. Click **Send Username**.

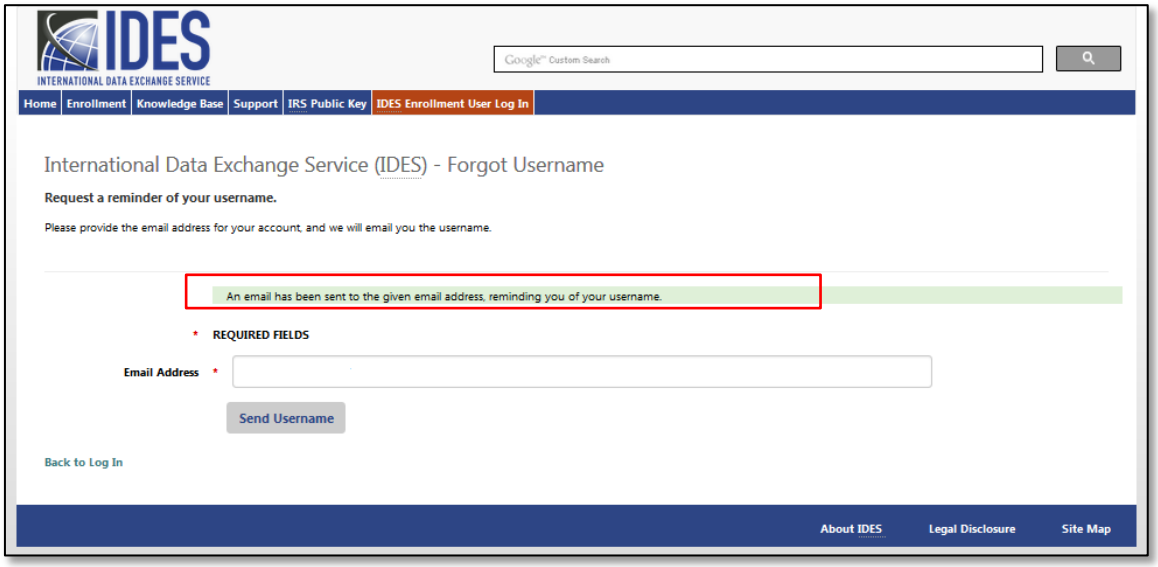


Figure 77 – Reminder email sent confirmation.

4. Confirmation page showing that username reminder email was sent.

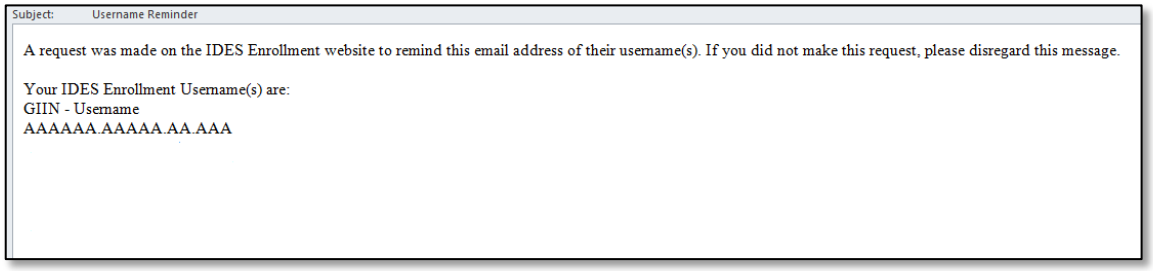


Figure 78 – IDES username reminder email.

5. Check your email for a copy of Username Reminder email. Return to the IDES enrollment home page and select the **IDES Enrollment User Log In** tab.

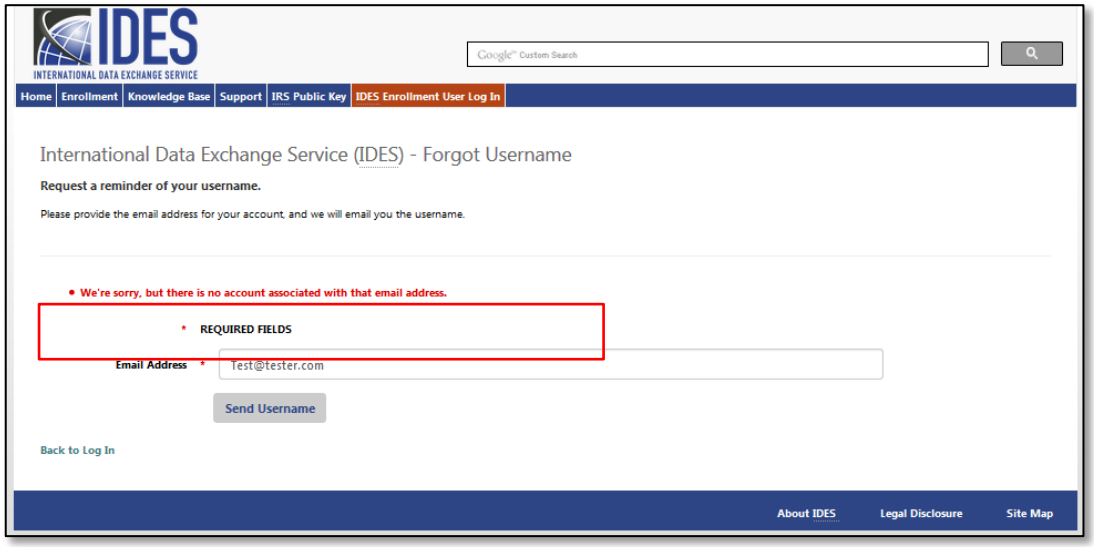


Figure 79 –User email address not recognized error message.

Note: If there is not an IDES account associated with the email address entered, you will receive an error message. Enter the same email that was used for enrollment. If you still receive the error after entering the correct email, contact the Help Desk.

8.10. Forgot Password

Passwords can be reset on the **IDES Enrollment User Log In** tab.

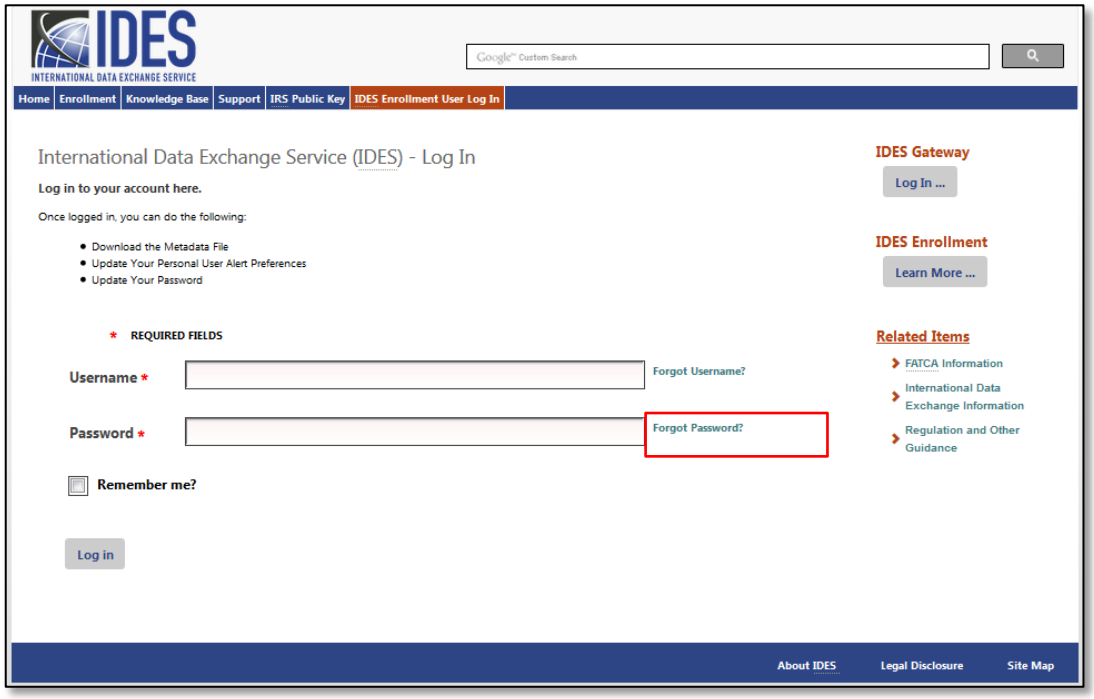


Figure 80 – Forgot password reset page.

1. Select **IDES Enrollment User Log In** tab, click on **Forgot Password?**

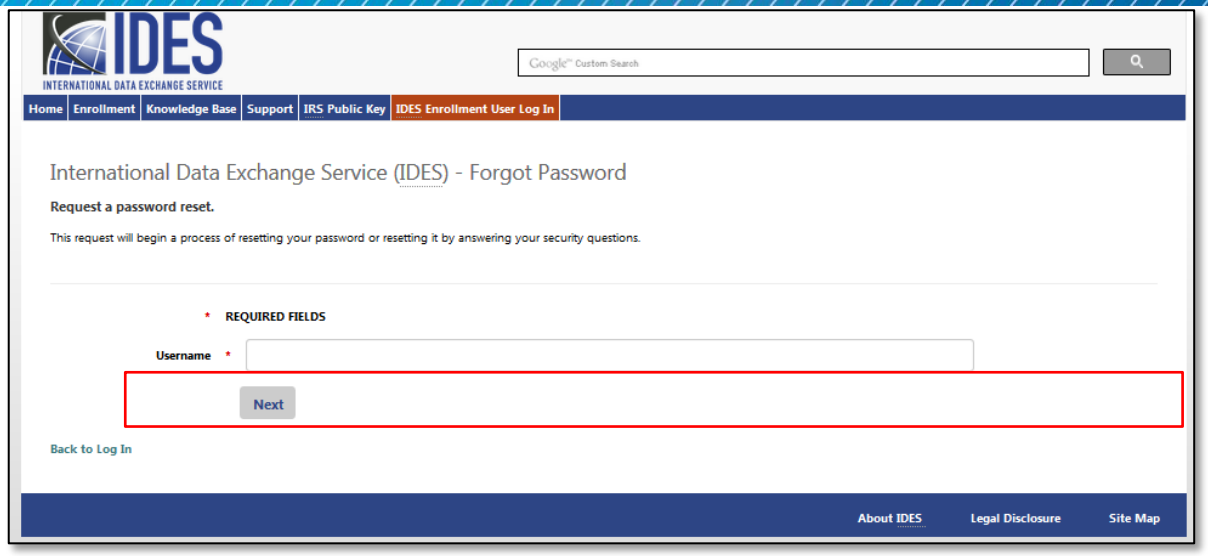


Figure 81 – Enter a username to reset a password.

2. **Username** – Enter your username.
3. Click **Next** to continue.

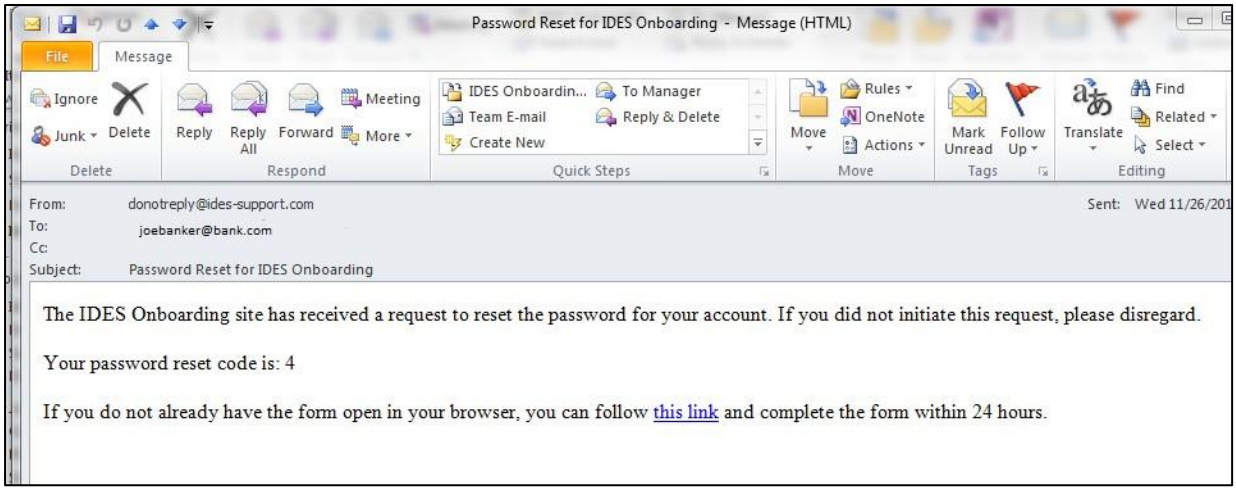


Figure 82 – Email sent to users to reset a password.

4. An email will be sent to the email address provided during enrollment. The email will contain a reset code needed to reset the user's password.

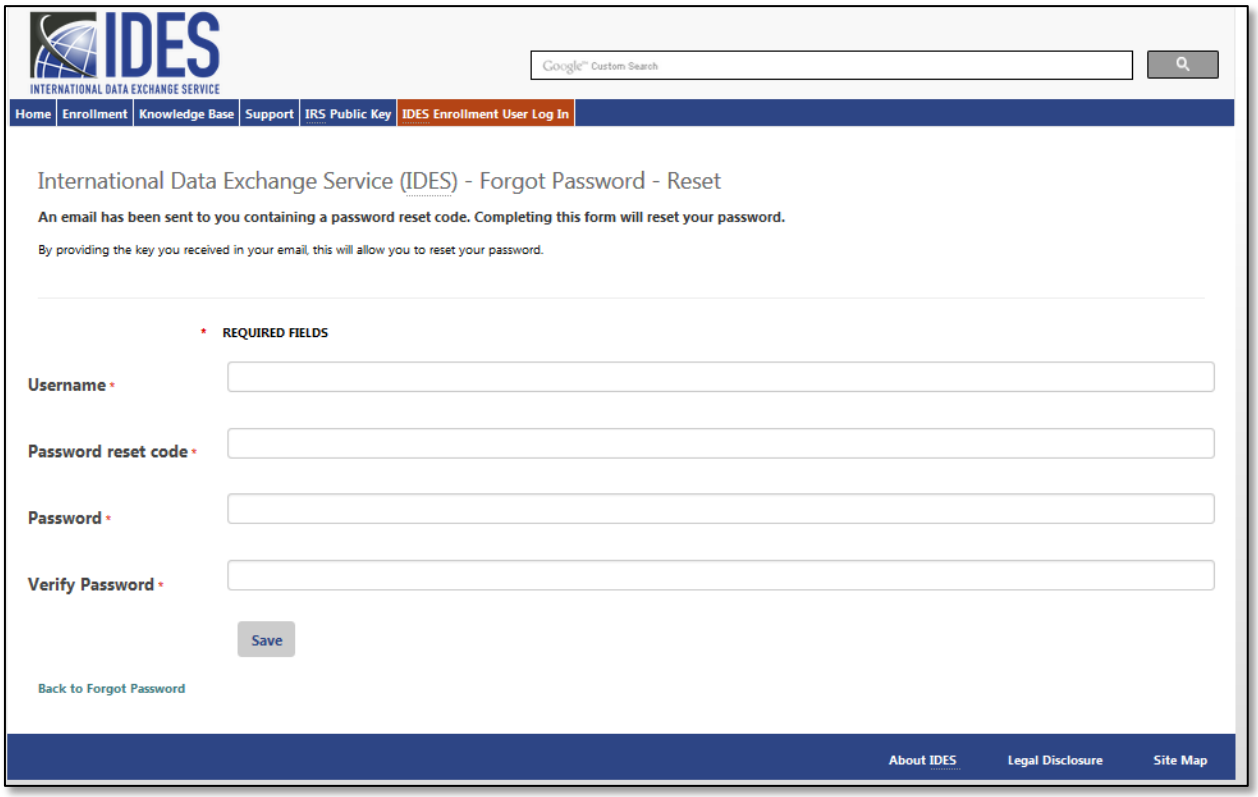


Figure 83 – Create a new password.

5. **Password Reset Code** – Enter the reset code you received in your email.
6. **Password** – Enter your new password.
   a. The Password must be 8-20 characters and include at least one uppercase and lowercase letter, one number, and one of the designated special characters (~ ! @# % ^ * () ? , .). If you enter a password that does not meet the guidelines, you will receive an error message.
   b. You cannot reuse any of your last 24 passwords
7. **Verify Password** – Re-type your password (must match previous entry). If it does not match, you will receive an error message.
8. Click **Save** and return to the **IDES Enrollment User Log In** tab to log in with your new password.

9. Data Preparation for FATCA XML Report

9.1. Overview

This section describes how to prepare a FATCA data file. Before you begin, you must have a valid certificate from an IRS approved certificate authority.

9.2. Prepare the FATCA XML File

These instructions may change with maintenance updates to the system. IDES will only accept files in .zip format. Each archive will contain either three or four files depending on the IGA Model and the type of user. These archives will consist of the following files:

- FATCAEntitySenderId_Payload
- FATCAEntityReceiverId_Key
- HCTAFATCAEntityId_Key (Model 1, Option 2 only)
- FATCAEntitySenderId_Metadata.xml

Steps	Process	File Naming Convention
---	Obtain a digital certificate from an approved Certificate Authority (CA). See Section 3, Obtaining a Digital Certificate	Not applicable
1	Prepare and validate the FATCA XML file Digitally sign the file	FATCAEntitySenderId_Payload.xml
2	Compress the FATCA XML file with compatible zip utility	FATCAEntitySenderId_Payload.zip
3	Encrypt the FATCA XML file with AES-256 key	FATCAEntitySenderId_Payload
4	Encrypt AES key and IV with the public key of each recipient For Model 1, Option 2 (only). Encrypt AES key with public key of HCTA	FATCAEntityReceiverId_Key HCTAFATCAEntityId_Key
5	Create sender metadata	FATCAEntitySenderId_Metadata.xml
6	Create the transmission file	UTC_FATCAEntitySenderId.zip
7	Transmit the data packet to IDES and receive delivery confirmation	N/A

Table 10 – Overview process to prepare and send a file.

Note: The file name should be the same size and pattern as the standard data elements FATCAEntitySenderId, FATCAEntityReceiverId and HCTAFATCAEntityId and stated in a 19-character GIIN format, such as *000000.00000.TA.840_Payload.xml.*

Process to Prepare and Transmit XML File:

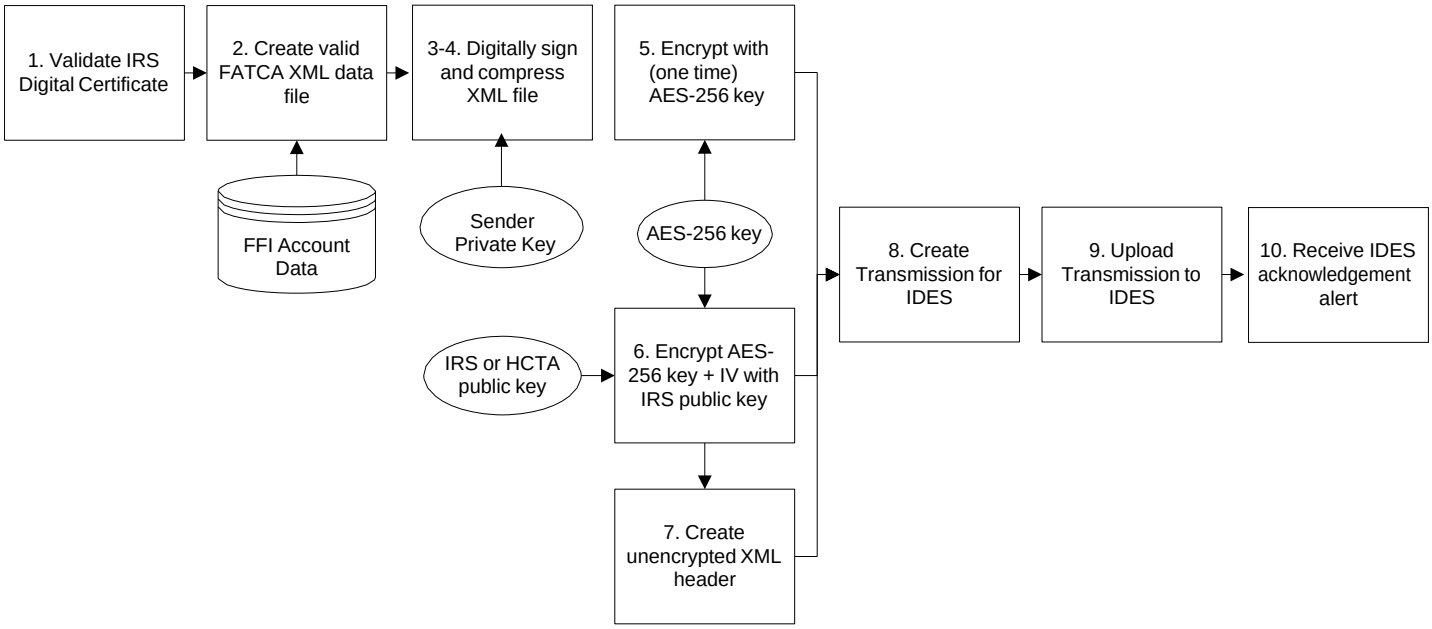


Figure 84 – Data preparation overview.

Step 1 - Prepare and Validate the FATCA XML File

Step 1 explains how to create a sender payload file. Each FATCA XML file contains information about the accounts required to be reported under FATCA. Ensure that all XML elements have prefixes, do not use default namespaces. For information on the FATCA XML and related Form 8966 (FATCA Report), see FATCA XML Schemas and Business Rules for Form 8966.

Step 1a - Sign the XML File

Digital signatures are used to assure data integrity, which means that the messages are not altered in transmission. The receiver can verify that the received message is identical to the sent message. A sender uses its private key to digitally sign the message. Senders and recipients of FATCA files will ensure that the file was not corrupted during compression, encryption, and decryption, or altered during transmission to or from IDES.

Sign XML File:

Process	Description	File Naming Convention
Sign XML File	▪ Prepare the FATCA reporting data using XML element prefixes. Do not use the default namespaces. ▪ To generate the digital signature[1], the XML file is processed by a "one-way hashing" algorithm to generate a fixed length message digest. ▪ Depending on the tool used to perform the digital signature, a different type of canonicalization method may be required. The following methods are acceptable: ○ <Canonicalization Method Algorithm="http://www.w3.org/2001/10/xml-exc-c14n#"/> ○ <Canonicalization Method Algorithm="http://www.w3.org/TR/2001/REC-xml-c14n-20010315"/> ▪ IRS requires that the payload file be signed by first creating a SHA2-256[2] hash. The Sender will then create an RSA digital signature using the 2048-bit private key that corresponds to the public key found in the Sender's digital certificate on IDES. ▪ After validating the schema, digitally sign the FATCA XML file using W3C Recommendation XML Signature Syntax and Processing (Second Edition)[3] "*enveloping*" signature. ▪ Use the digital signature "*enveloping*" type. The "enveloped and detached" types will cause the transmission to fail. ▪ The file name is "FATCAEntitySenderId_Payload.xml". The file is case sensitive and any variation in file name or format will cause the transmission to fail.	FATCAEntitySenderId_Payload.xml

Table 11 – Process to digitally sign a file.

[1] Digital Signature Standard (DSS) (FIPS 186-4), July 2013, nvlpubs.nist.gov/nistpubs/FIPS/NIST.FIPS.186-4.pdf

[2] Secure Hash Standard (SHS) (FIPS 180-4), March 2012, csrc.nist.gov/publications/fips/fips180-4/fips-180-4.pdf

[3] XML Signature Syntax and Processing (Second Edition), June 2008, http://www.w3.org/TR/xmldsig-core/

Step 2 - Compress the XML File

The XML file “FATCAEntitySenderId_Payload.xml” should be compressed using a compatible compression utility and the standard Deflate compression method.

Tools	Version	Host System
WinZip	17.5	Windows
7-Zip	9.2	Windows or Linux
Windows built-in zip utility	N/A	Windows
Linux/Unix standard zip utility	N/A	Linux/Unix
Apple built-in archive utility	MAC OS X 10.3 and later	MAC

Table 12 – Recommended compression tools based on compression testing and supported algorithms.

Compress XML File:

Process	Descriptions	File Naming Convention
Compress XML File	▪ The compressed file “zip” is the file extension used by the compression tool or library. ▪ Other tools may be used but the compression method must be recognized by one of the five tools or libraries for the file to be successfully processed.	FATCAEntitySenderId_Payload.zip
Summary	▪ If the file is not recognized or processing fails, the file will be rejected. The sending partner will receive a notification that explains the reason for the transmission failure and how to modify and resubmit the file. ▪ The file name is “FATCAEntitySenderId_Payload.zip”. The file is case sensitive and any variation in file name or format will cause the transmission to fail. ▪ Note: The current supported compression is ZIP compression using the standard Deflate compression method.	N/A

Table 13 – Process to compress a file.

Step 3 - Encrypt the XML File with AES 256 Key - Updated

AES is one of the most secure encryption algorithms and the preferred encryption standard for IDES. The file is encrypted to protect sensitive information.

Encrypt XML File with AES Key:

Process	Descriptions	File Naming Convention
Encrypt XML File	▪ After compression, encrypt the file "FATCAEntitySenderId_ Payload.zip" using the AES-256 cipher with a randomly generated "one-time use" AES key. ▪ There are several steps necessary to perform AES encryption. IRS recommended settings should be used to maintain compatibility: o Cipher Mode: CBC (Chain Block Chaining) o Salt: No salt value o Initialization Vector (IV): 16 byte IV. The IV must be random and unique. o Key Size: 256 bits / 32 bytes – the key size should be verified. Moving the key across operating systems can affect the key size. o Encoding: None. There can be no special encoding. The file will contain only the raw encrypted bytes. o Padding: PKCS#7 or PKCS#5 ▪ The AES encrypted file name is "FATCAEntitySenderId_Payload". The file is case sensitive and any variation in file name or format will cause the transmission to fail.	FATCAEntitySenderId_Payload

Table 14 – Process to encrypt an XML file with an AES key.

Additional information regarding the AES-256 encryption algorithm and keys can be found in:

1. NIST Special Publication 800-57: Recommendation for Key Management – Part 1: General (Revision 3)
2. Advanced Encryption Standard (FIPS 197), November 2001

Step 4 - Encrypt the AES Key and IV with Public Key of Recipient – Updated

The next step is to encrypt the AES key with the public key of each recipient. The file is encrypted to protect the AES key. All FATCA partners must validate the recipient's X.509 Digital Certificate to an approved CA. An X.509 Digital Certificate contains the public key for each FATCA partner, including the IRS, and is retrieved from the IDES Enrollment site.

Encrypt AES Key and IV with Public Key:

Process	Description	File Naming Convention
Validate Certificate	▪ To validate the certificate: 1. Verify the certificate chain; 2. Check the revocation status of the certificate chain. There are two methods: ▪ Retrieve a Certificate Revocation List (CRL) or ▪ Send an Online Certificate Status Protocol (OCSP) query to a CA designated responder	N/A
Encrypt the AES Key	▪ After validating the certificate, use the public key from the recipient's certificate to encrypt the 32 byte AES 256 key concatenated with the 16 byte IV. The encrypted value must be 48 bytes in length. ▪ The public key encryption uses the standard RSA algorithm. There are several steps necessary to perform AES encryption. IRS recommended settings should be used to maintain compatibility: o Padding: PKCS#1 v1.5 o Key Size: 2048 bits ▪ The encrypted file name is "FATCAEntityReceiverId_Key". "FATCAEntityReceiverId" is the 19-character of the recipient of this AES key	FATCAEntityReceiverId_Key
Summary	▪ FATCA reporting with one recipient will have two encrypted files. The files are case sensitive and any variation in file name or format will cause the transmission to fail: 1. Symmetric encryption - the AES 256 encrypted FATCA XML file name is "FATCAEntitySenderId_Payload" 2. Asymmetric encryption - the public key encrypted AES 256 key file name is "FATCAEntityReceiverId_Key"	N/A

Table 15 – Process to encrypt an AES key with a public key.

Note: For most FIs and HCTAs, (e.g., Model 1 (Non-Reciprocal), Model 2 and non-IGA) the IRS is the only recipient.

Step 5 - Encrypt the AES Key – Model 1, Option 2

Under IGA, Model 1, Option 2, an FI submits a FATCA XML file to IDES. The HCTA reviews and releases or denies the file to the IRS. The HCTA and the IRS will decrypt the same FATCA XML file. The FI creates a duplicate of the original AES 256 key. The duplicate AES 256 key is encrypted with the HCTA Public Key.

Encrypt AES Key – Model 1, Option 2:

Process	Description	File Naming Convention
Validate Certificate	▪ See Step 4 – Validate Certificate	
Encrypt the AES Key	▪ After validating the certificate, use the public key from the recipient's certificate to encrypt the 48 byte AES 256 key. ▪ The encrypted file name should be "FATCAEntityReceiverId_Key". "FATCAEntityReceiverId" is the 19-character GIIN of the recipient of this AES key	FATCAEntityReceiverId_Key
Encrypt the AES Key	▪ Encrypt the 48 byte AES key with the public key of the approving HCTA ▪ The encrypted file name is "HCTAFATCAEntityId_Key", where "HCTAFATCAEntityId" is the GIIN of the HCTA recipient of this AES key	HCTAFATCAEntityId_Key
Summary	▪ FATCA reporting with two recipients should have three encrypted files. The files are case sensitive and any variation in file name or format will cause the transmission to fail: 1. Symmetric encryption - the AES 256 encrypted FATCA XML file name is "FATCAEntitySenderId_Payload" 2. Asymmetric encryption - the public key encrypted AES 256 key file name is "FATCAEntityReceiverId_Key" 3. Asymmetric encryption - the public key encrypted AES 256 key file name is "HCTAFATCAEntityId_Key"	N/A

Table 16 – Process for a Model 1 Option 2 FI to encrypt an AES key.

Step 6 - Create Sender Metadata File

Users can create a sender metadata file to ensure that recipients accurately process FATCA XML files and notifications. Notifications are responses sent by the IRS to an FI or HCTA and state whether the file was processed correctly or contained errors.

A template metadata file is available in XML format as part of the enrollment process. FIs and HCTAs can use the template to create a metadata file to attach to the payload before uploading to IDES.
The FATCA Sender Metadata XML file is created using the FATCA Metadata XML Schema v1.2 and the file name is "FATCAEntitySenderId_Metadata.xml." All FATCA partners must provide the values for the elements in the sender metadata file. For more information, review the FATCA Metadata XML Schema v1.2 User Guide.

Elements	Pattern/Size	Description
FATCAEntitySenderId	19-character GIIN format	FATCA partner that submits data
FATCAEntityReceiverId	19-character GIIN format	FATCA partner receives data
FATCAEntCommunicationTypeCd	RPT, NTF, CAR, REG, ICAP, JA, EOIR	Indicates the transmission type RPT - FATCA Report communication NTF - FATCA Notification communication CAR - FATCA Competent Authority Request (IRS use only) REG - FATCA Registration Data (Reserved. Do not use) ICAP – International Compliance Assurance Program JA – Joint Audit EOIR – Exchange of Information Request
SenderFileId	200	References the user provided transmission filename
FileFormatCd	XML, PDF, TXT, RTF, JPG	XML – Extensible Markup Language PDF – Portable Document Format TXT – Plain text RTF – Rich text format JPG – Joint photographic group
BinaryEncodingSchemeCd	NONE, Base64	
FileCreateTs	YYYY-MM-DDTHH:MM:SS.msTZD	References timestamp created by the sender transmission
TaxYear	4	Indicates the tax year (YYYY format)
FileRevisionInd	true, false	Indicates if this is a revised transmission
OriginalIDESTransmissionId	32-character unique ID	IDES Transmission ID referencing an update to an earlier transmission Optional – Use only after IRS request
SenderContactEmailAddressTxt	N/A	Sender email address

Table 17 – Sender Metadata Schema summarizes each element.

Note: The sender metadata file is never encrypted because it is used to verify and route transmissions to the correct recipient.
Note: All other enumerations for FATCAEntCommunicationTypeCd element included in FATCA Metadata XML schema should not be used unless pre-coordinated/ instructed by the recipient country's tax authority.

Step 7 - Create a FATCA Data Packet

A file that is transmitted through IDES is known as a *FATCA data packet* or *data packet*. The data packet is an archive in .ZIP file format, and it should be created using one of the compatible data compression tools described in Table 3. IDES only supports data packets in a .ZIP file format with a .zip file extension. The files are case sensitive and any variation in the file name or format will cause the transmission to fail.

Data Packet File Archive:

Model 1, Option 2 (Only) Attach 4 Files	All Others Models (1 and 2) Attach 3 Files
▪ FATCAEntitySenderId_Metadata.xml	▪ FATCAEntitySenderId_Metadata.xml
▪ FATCAEntityReceiverId_Key	▪ FATCAEntityReceiverId_Key
▪ HCTAFATCAEntityId_Key	▪ FATCAEntitySenderId_Payload
▪ FATCAEntitySenderId_Payload	

Table 18 – Files contained in a transmission archive or data packet

The file naming convention of data packet is composed of a Coordinated Universal Time (UTC) timestamp and the GIIN of the sender (FATCAEntitySenderId) as:

UTC_FATCAEntitySenderId.zip

The timestamp format of the UTC is YYYYMMDDTHHMMSSmsZ where:

YYYY = 4-digit year
MM = 2-digit month
DD = 2-digit day
T = letter for separating date and time separating
HH = 24-hour
MM = 2-digit minutes
SS = 2-digit seconds
ms = 3-digit milliseconds
Z= letter Z – the UTC designator

For example, a sender with a FATCAEntitySenderId of "000000.00000.TA.<ISO>" that transmits a data packet on January 15, 2015 at 16:30:45.230Z can create a data packet named as:

20150115T1630451230Z_000000.00000.TA.840.zip

Step 8 - Transmit Data Packet using IDES

After the archive is uploaded and transmitted, IDES sends an alert to the authorized user via email. The message provides status information about the file upload. If the upload and IDES file checks are successful, IDES assigns a unique "TransmissionID" in the email. If there is an error, the IDES alert provides an appropriate error code in the email message.

9.3. Receive an IRS Notification

A notification is a transmission archive or data packet that contains encrypted documents sent from the IRS to an FI or HCTA. When the IRS sends a notification, IDES sends an email to the authorized user stating that a file is ready for download. Generally, a file will be available for 7 days. See Section 2.6 File Retention Policy for more information. The email correspondence includes the file name of the "TransmissionID" in the original file. Notifications are prepared using the same process and file components used to prepare the FATCA XML.

Users will need to download and unzip the notification message archive. IDES assigns each notification message a file name similar to the FATCA data report, such as UTC_FATCAEntitySenderId.zip. Users can also process the elements contained in the IRS notification. In a notification message, the FATCAEntitySenderId is the IRS and FATCAEntityReceiverId is either the HCTA or FI.

Steps	Process	File Naming Convention
1.	Validate the sender metadata file using the IRS Sender Metadata schema.	FATCAEntitySenderId_Metadata.xml
2.	Use your private key to decrypt the FATCAEntityReceiverId_Key file	FATCAEntityReceiverId_Key HCTAFATCAEntityId_Key
3.	The revealed 48 byte AES key will contain the 32 byte AES key and 16 byte IV. Use these values to decrypt the FATCAEntitySenderId_Payload.	FATCAEntitySenderId_Payload
4.	Decompress the FATCAEntitySenderId_Payload.zip	FATCAEntitySenderId_Payload.zip FATCAEntitySenderId_Payload.xml
5.	Validate "Enveloping" Digital Signature of the Notification XML file (the Payload).	N/A
6.	Validate the Notification XML file using the IRS notification schema.	N/A

Table 19 - Process to open a notification message archive.

10. Access the IDES Gateway

10.1. Overview

The IDES Gateway is a web application that allows enrolled HCTAs and FIs to securely upload and download FATCA data over the Internet using three methods:

- A manual process through a secure web browser at https://www.idesgateway.com.
- An automated process through SFTP for scheduled bulk file transmissions. See Section 11.7, Transmit a File Using SFTP.
- A link on the IDES Enrollment home page.

For IDES Gateway UI Accessibility information, see Appendix G

1. Connect to IDES using https://www.idesgateway.com

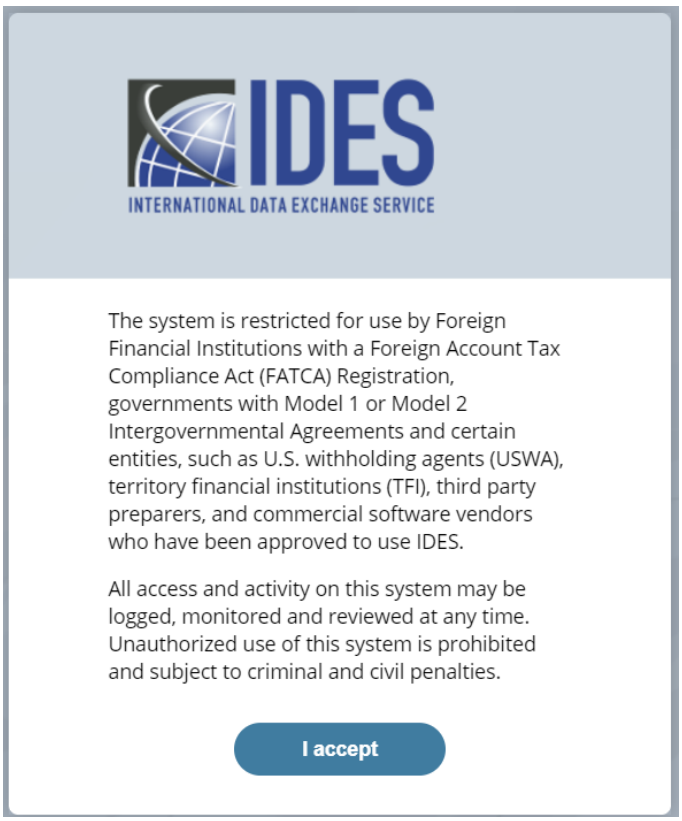


Figure 85 - IDES Gateway accept screen.

2. The URL directs you to the **IDES Accept** screen. An authorized session begins.

   Note: Only users that completed the enrollment process are authorized to access the system. For information on enrollment, see IDES Enrollment section.

3. Select the **I accept** box.
4. You are redirected to **IDES Log In** screen.

Figure 86 – IDES Gateway log in screen.

5. In **User ID**, enter the username selected during the enrollment process.
    a. If you are an HCTA, type the user name provided by the IRS or contact your local Competent Authority for more information.
6. In **Password** field, enter the password and click **Log In** to continue.
   Note: The system automatically locks the IDES account after three unsuccessful login attempts.

10.2. Reset Password

1. If the login is unsuccessful after three attempts or you have forgotten your password, you may be required to reset your password.
2. On the **Log in** screen, click **Forgot Your Password?** to go to IDES help desk support. If you fail to change your password within 90 days, your account password with expire, and you will no longer be able to authenticate your IDES credentials. Please use the **Forgot Your Password?** function to update your password. This will allow you to sign into the IDES system with your username.

   The Responsible Officer or a Point of Contact must contact the FATCA Help Desk and speak with a representative to have the access code reset if you are unable to utilize the Forgot FATCA ID or Access Code link on the IDES Login webpage at https://www.idesgateway.com/ to regain access. Input the User ID and select the Forgot Your Password link. A temporary password will be emailed to the email address we have on file.

   If you selected the Forgot FATCA ID and are still unable to login, the password reset process may have been successful, but the old failed login webpage is being displayed. We advise users to please clear their internet browsing application's cache before selecting the Forgot Password link on the IDES login webpage. The "cache" is a tool used by your internet browser to speed up the webpage loading process. However, sometimes the cache can cause a problem when websites are updated, completing forms, logging into an account, etc.

10.3. Session Timeout

An IDES Gateway session will time out after 15 minutes of inactivity.

A warning is displayed on the screen before the timeout occurs in order to maintain the session active.

Figure 87 – IDES about to expire session message.

Once it has expired, users will need to return to the Login Page to begin a new session.

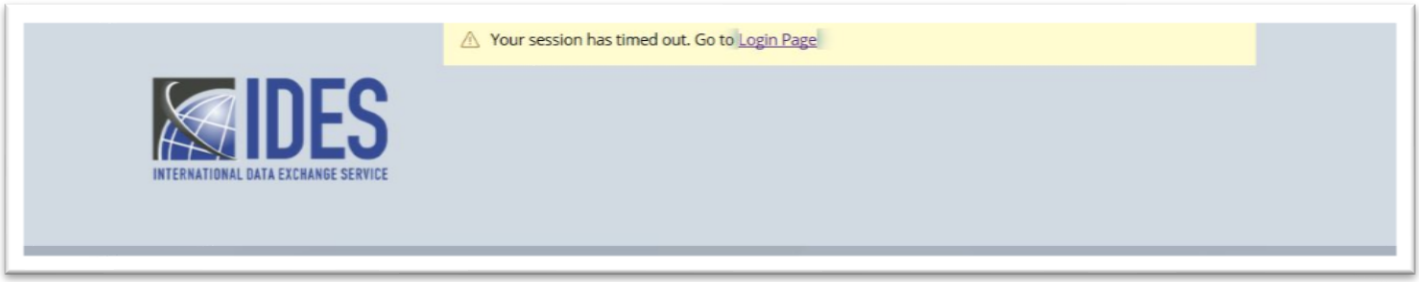


Figure 88 – IDES session timeout message.

Select **Login Page** to enter a username and password.

10.4. User Interface Overview

The following links and features make it easy to navigate the IDES Gateway. User access levels and allowable transaction types will depend on IGA Model and the type of user. IDES automatically associates a user type and IGA Model.

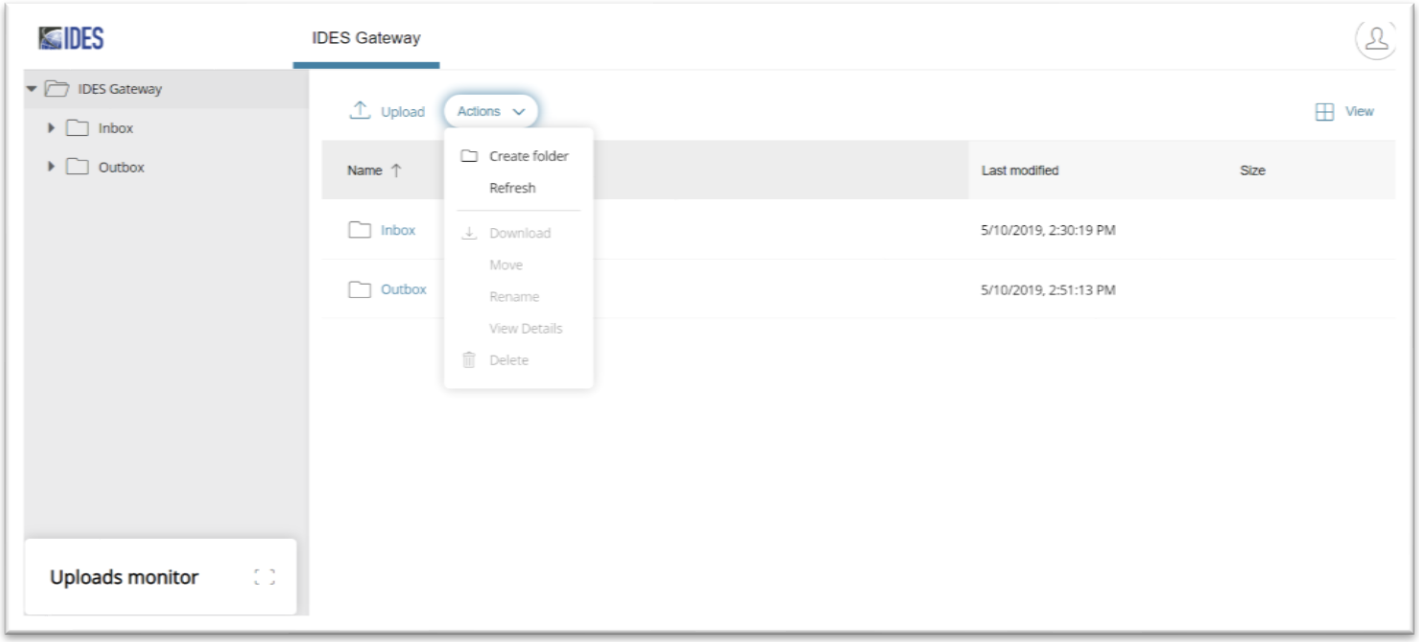


Figure 89 - IDES Gateway home screen.

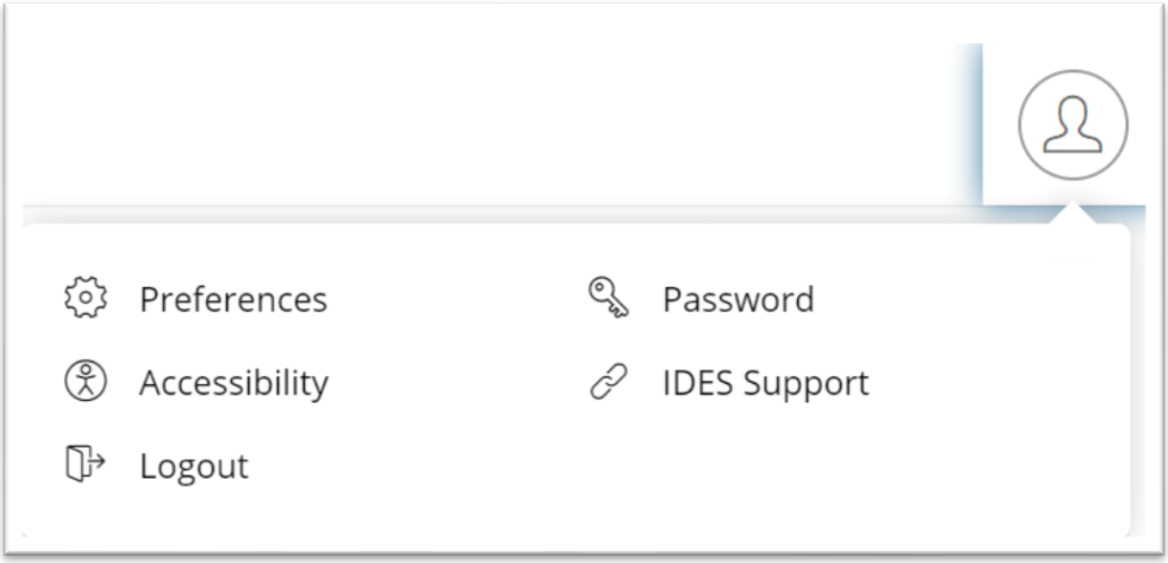


Figure 90 – IDES Gateway account home.

User Interface	Description
Upload Files/Remote:	
▪ Inbox	Download files and notifications from IDES. Data packets can be downloaded and saved to your computer hard drive.
▪ Outbox	Upload a transmission archive or data packet to IDES. IDES only accepts transmission archives with .zip extension.
▪ Pending	Applies to countries under IGA Model 1, Option 2 HCTA only.
Upload Button	Transmits files from the Outbox to the receiver. For example, select **Upload** to move files from the Outbox to the receiver (U.S.). Note: For Model 1, Option 2, **Upload** is disabled.
Uploads Monitor	View files and transmission status.
Actions Menu	Access to Refresh, Download, Move or View Details.
View	Change the display format: grid or list.
Preferences	Select the file transfer mode (Binary or ASCII). Binary is the default.
Password	Redirect to IDES Support web site (Forgot Password page).
Accessibility	Accessibility menu (keyboard shortcuts).
IDES Support	Open a new tab towards IDES Support web site (Support page).
Logout	End the IDES Gateway session.

Table 20 – IDES User Interface Overview.

10.5. Preferences

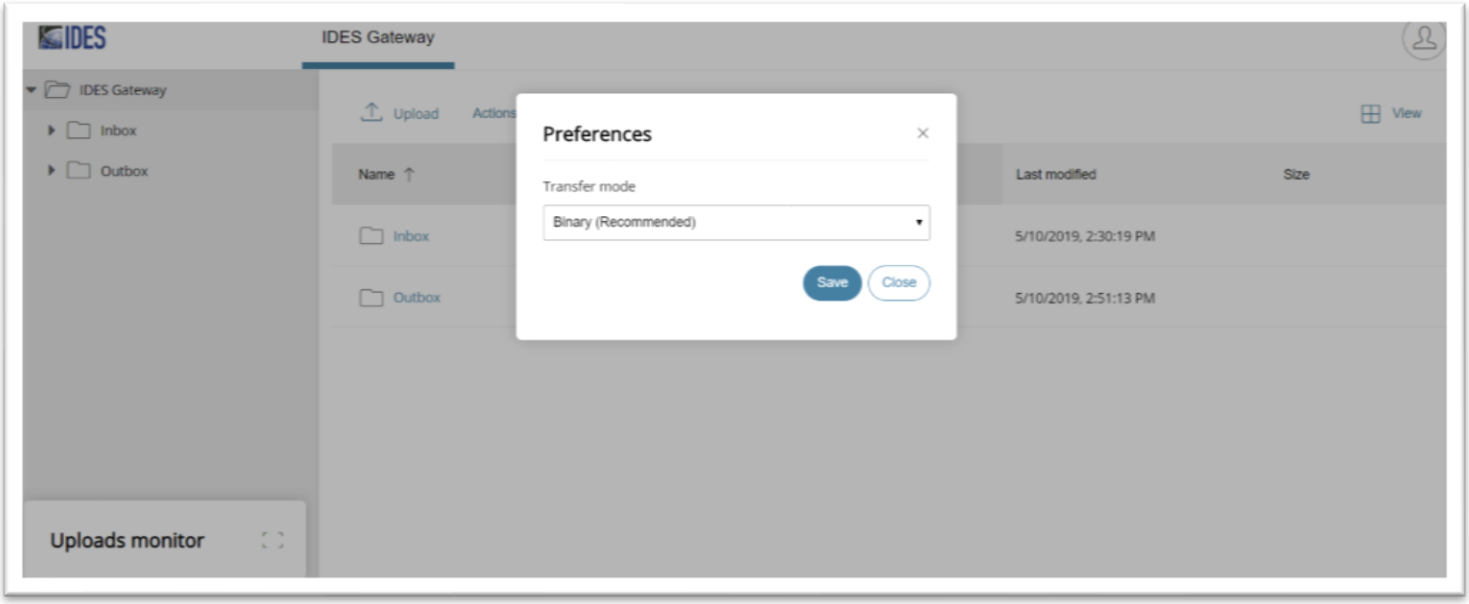


Figure 91 – Select preferences.

1. On **IDES Gateway** home screen, select **Preferences** under the account icon.
2. Under **Transfer Mode**, select **Binary** or **ASCII Text.**

Note: Binary mode is the recommend default.

11. Transmit a FATCA Report

11.1. IDES Transmission Archive

IDES only accepts transmission archives or data packets with the .zip extension. Most archives will contain a minimum of 3 or 4 files. Data packets that are not in .zip format will be automatically deleted. The sender will receive an alert that the file has been deleted. Note that this alert, as well as other transmission-related alerts will be sent directly to the user that transmitted the data, and will not be sent to all users enrolled under the FI or HCTA. Alert details will be stored and may be viewed by all authorized users via IDES Sentinel Reporting.

An FI under a Model 1, Option 2 IGA does not transmit FATCA reporting data directly to IRS. The FI uploads and transmits files to their HCTA. The HCTA will download the files and approve or reject the transmission to the IRS. An HCTA can only approve or reject files from the Pending folder, and cannot make any changes to the files. An HCTA must move files into '*Approved'* or '*Rejected'* folder. Any data packets that do not adhere to the file format will be automatically deleted.

11.2. IDES Transmission ID

An IDES Transmission ID is created when a data packet is transmitted to the IRS. The transmission ID is a unique 32-character length number that identifies the transmission. This transmission ID will be included in both IDES system alerts and notifications generated by the IRS. File transmission IDs for all transmissions can also be viewed through the IDES Sentinel Web Monitoring (Sentinel) platform. The original transmission ID is an element in the metadata schema and can help to monitor and track a specific message.

For example: <ISO>F-weXu2uKAh-UjuL8V6QPEN2IlJgX, represents the ID for a file sent by an HCTA.

11.3. Retransmissions

Retransmissions are FATCA reports that have been revised and re-sent. The FATCA metadata file identifies the revision with the <FileRevisionInd> element and recognizes the original transmission using the <OriginalIDESTransmissionId> element. The <OriginalIDESTransmissionId> element helps IDES link the new transmission to the original transmission.

11.4. Folder Structure

The IDES folder directory structure is based on the ISO-3166 standard three-digit country code. Sub-directories are automatically created based on the entity GIIN and/or ISO country code. FI and HCTA administrators and end users have the same access to the home directory and other folders. Each HCTA will have sub-folders under its country code folder. For Model 1 Option 2, each FI under the HCTA will be listed as a sub-folder under the country code folder.

Example: After HCTA login, the IDES Gateway home page shows access to two folders and subdirectories:

Inbox/840 (US)	Files from the U.S./recipient available for download
Outbox/840 (US)	Files to the U.S. or recipient available for upload
Pending Model 1, Option 2	Files from FI are pending approval or rejection
Pending/Approved Model 1, Option 2	If approved, then files are routed to the U.S.
Pending/Rejected Model 1, Option 2	If rejected, then files are automatically deleted

Table 21 – IDES Gateway folders and subdirectories.

Note: All users of the same entity (FI or HCTA) will have the same access rights, and can see transmissions made by other users of the same FI or HCTA. There are no shared folders between all IDES users, and no controls to stop users from uploading files from the same entity.

11.5. Transmit a File Using Web UI

Upload a File

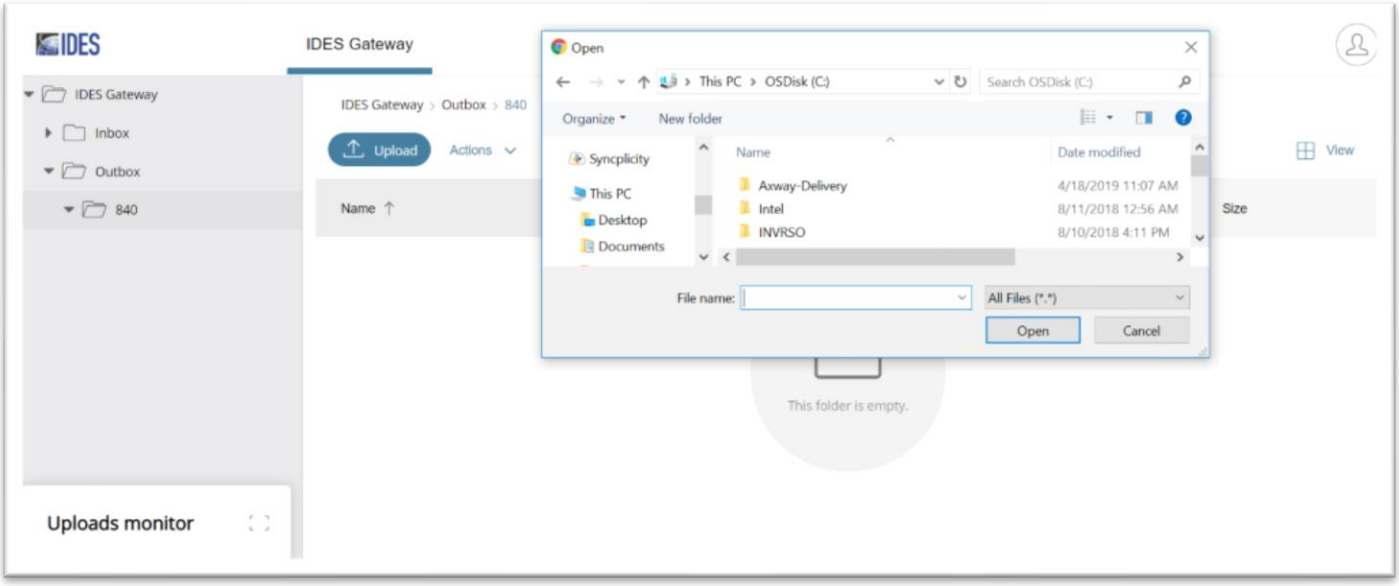


Figure 92 – Select and upload files.

On the **IDES Gateway** home page, select the **Outbox** and click on folder **840**.

1. Click **Upload** and a dialog box appears that allows you to select files.
2. Select the file(s) and click **Open**. The file transfer process begins.
3. View the **Uploads monitor** at the bottom of the screen. The files are then moved from the sender **Outbox** to the receiver.

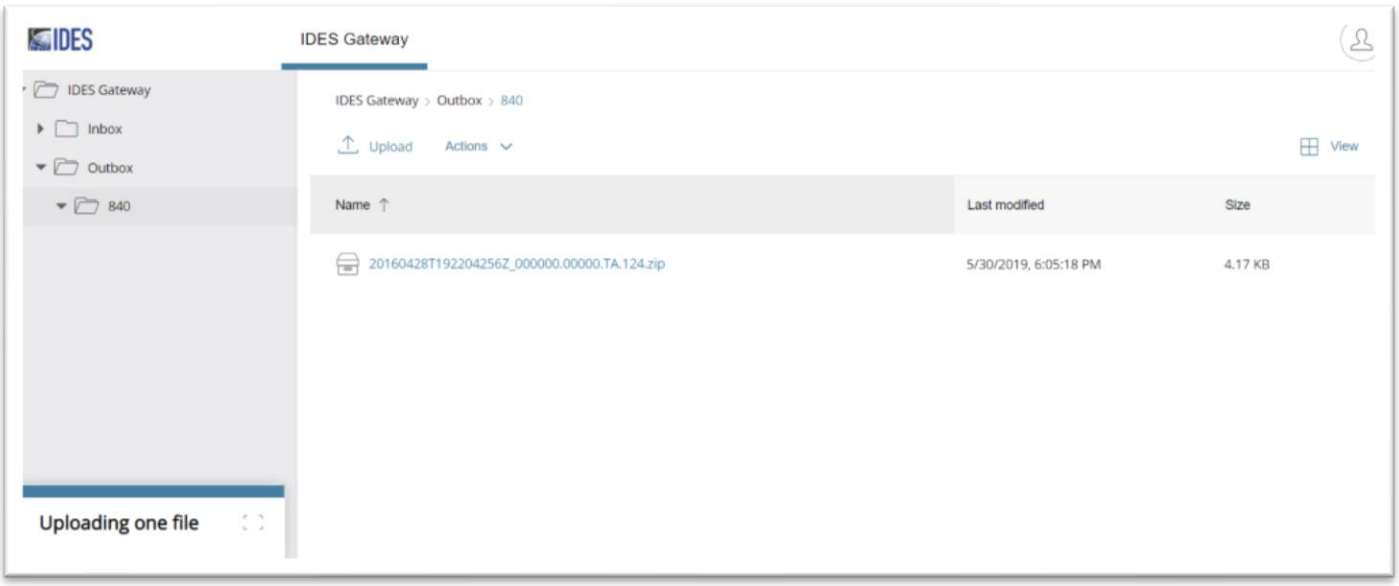


Figure 93 – View file transfer status in uploads monitor.

4. After the uploaded files are transmitted from the **Outbox,** the status appears at the bottom of the screen in the **Uploads monitor.**

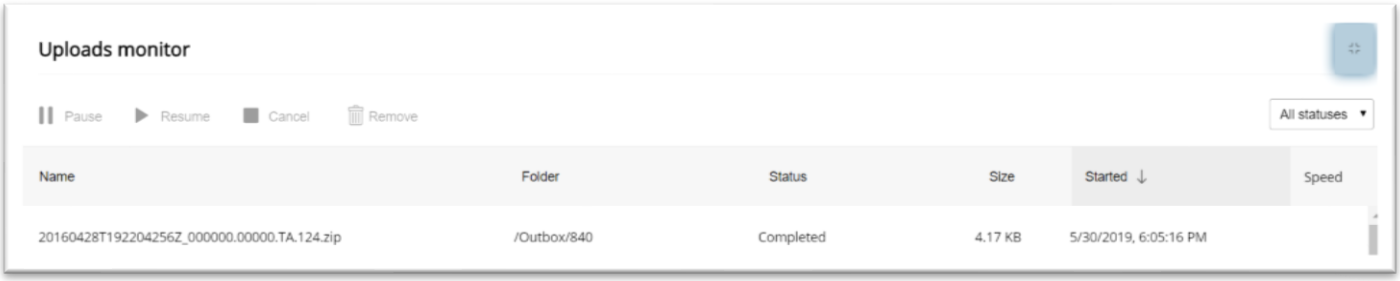


Figure 94 – File transfer status

5. Uploads are transmitted to the receiver.
6. The files are routed based on the sender and recipient elements defined in the unencrypted FATCA Metadata XML file or file name FATCAEntitySender_Metdata.xml. The elements in the metadata schema <FATCAEntitySenderId> and <FATCAReceiverId> identify the sender and receiver. See Create Sender Metadata File for more information.

Download a File

Recipients will receive an email alert when files are available to download (to select Alert Preferences settings) . Under a Model 1A IGA, recipients will receive reciprocal reports that contain specified account information that is transmitted strictly to the Model 1A HCTA. Both reciprocal reports and IRS notifications are prepared and encrypted using the same process and file components used to prepare the FATCA XML. Authorized users will need to download the reciprocal report or notification message archive using the following steps:

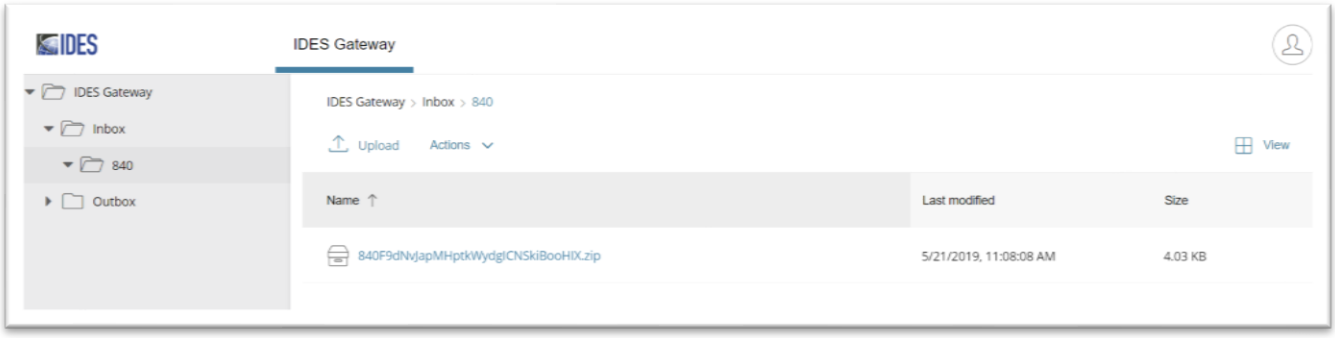


Figure 95 – IDES file download screen.

1. On the **IDES Gateway** main page, navigate to **Inbox** and click on **840 (United States)** to view files available for download.

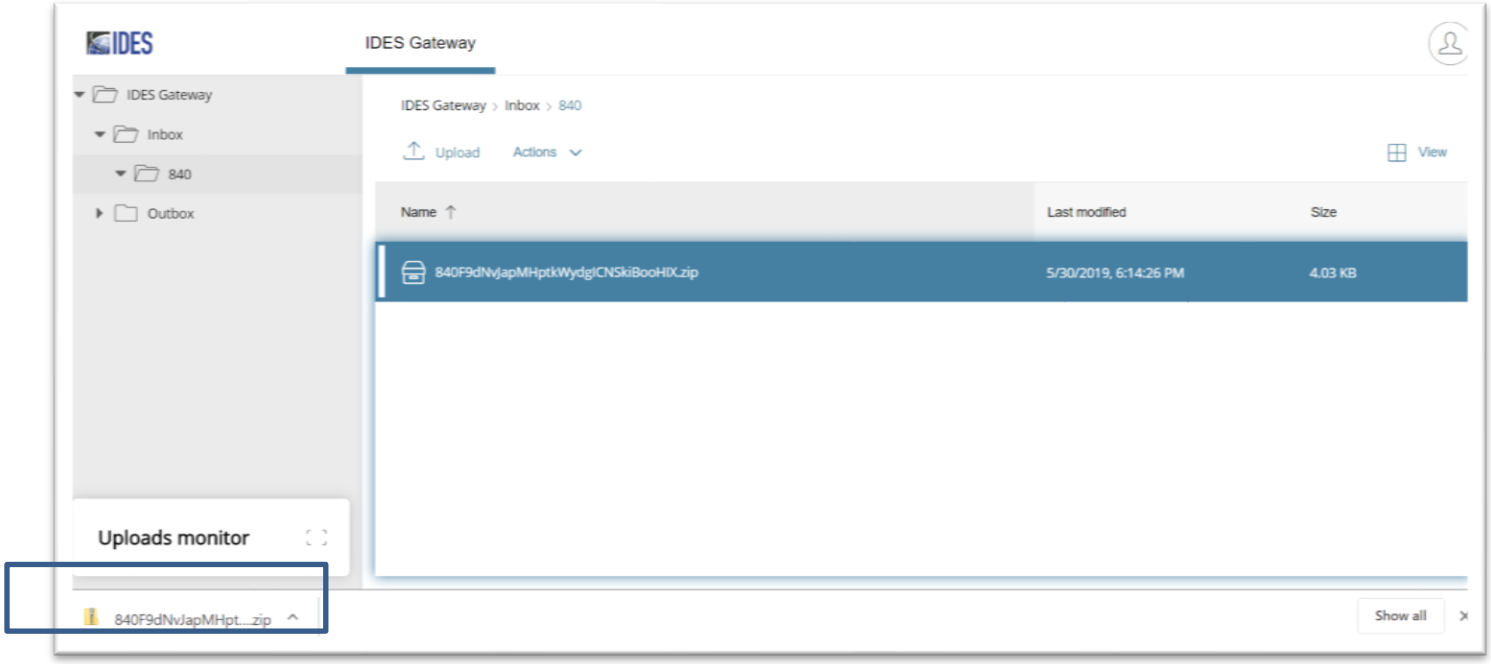


Figure 96 – Save a file.

2. Click the file to download or select Actions/Download.
3. The file is automatically saved per the browser settings**.**
4. The file has been downloaded from the **Inbox** to the hard drive.

11.6. Model 1, Option 2 HCTA

FIs under Model 1, Option 2 may only transmit files to their HCTA. After logging in, the FI should follow normal procedures to upload and transmit files to their HCTA. Once a file is transmitted, the HCTA will receive an IDES alert indicating that files are available in the HCTA's Pending folder for download and review. Once reviewed, HCTAs should move the files in either "Accepted" or "Rejected" folder.

FI upload a file:

1. On the **IDES Gateway** home page, select the **Outbox** and click on folder **840**.
2. Click **Upload** and a dialog box appears that allows you to select one or many files.
3. Select the file(s) and click **Open**. The file transfer process begins.
4. View the **Uploads Monitor** at the bottom of the screen. The files are then moved from the sender **Outbox** to the Pending folder for retrieval by the HCTA.

HCTA download and verify a file:

1. The HCTA file transfer screen displays three folders and subdirectories:
   a. **Inbox:** Files from the US are available for download
   b. **Outbox:** Files to the US (840) may be uploaded
   c. **Pending:** Files from an FI are available for download. An HCTA cannot upload files to the Pending folder. Files from the Pending folder are moved to the sub-folders "Approved" or "Rejected".

Figure 97 – Model 1 option 2 folder structure.

1. Select the **Pending** folder. The folder displays a list of files available for download.

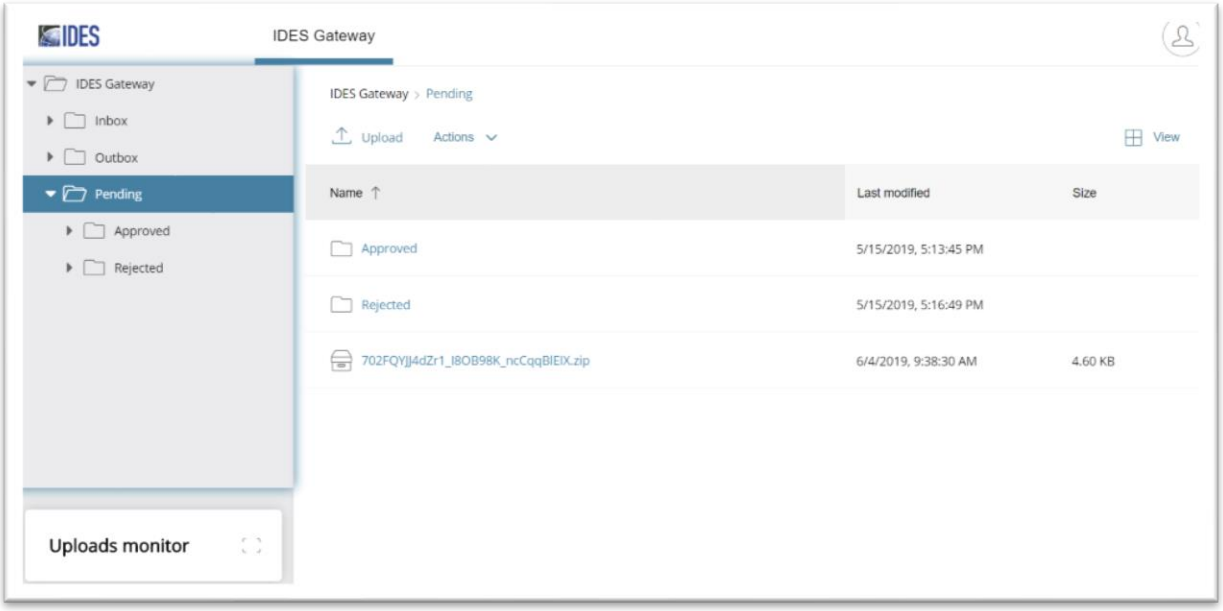


Figure 98 – IDES Pending status folder.

2. Select a file to download by clicking on it or using the Actions menu / Download button. The HCTA will review the files to determine whether to approve or reject.

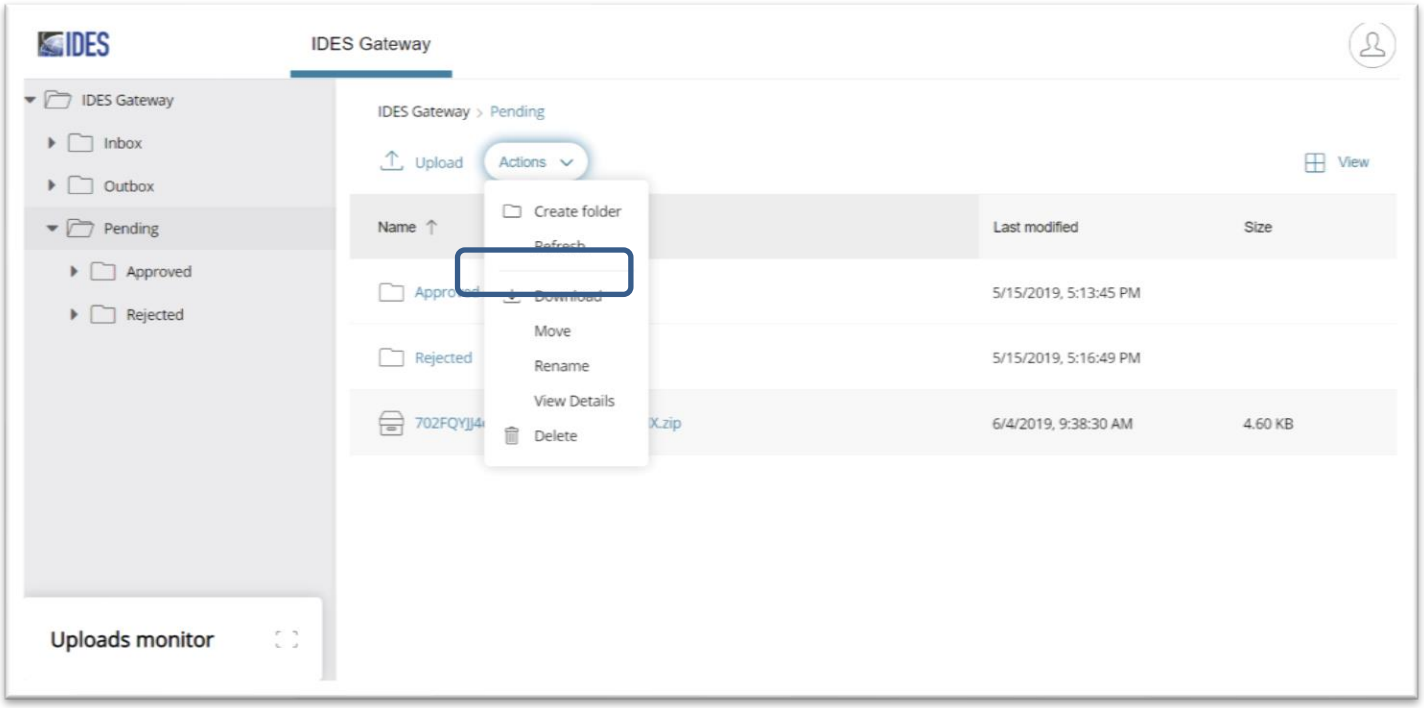


Figure 99 – IDES file options.

3. After the files are reviewed, select the file and Actions, then select **Move**. An HCTA may only move and transmit an archive or data packet. An HCTA cannot upload files to the **Pending / Approved / Rejected** folders.

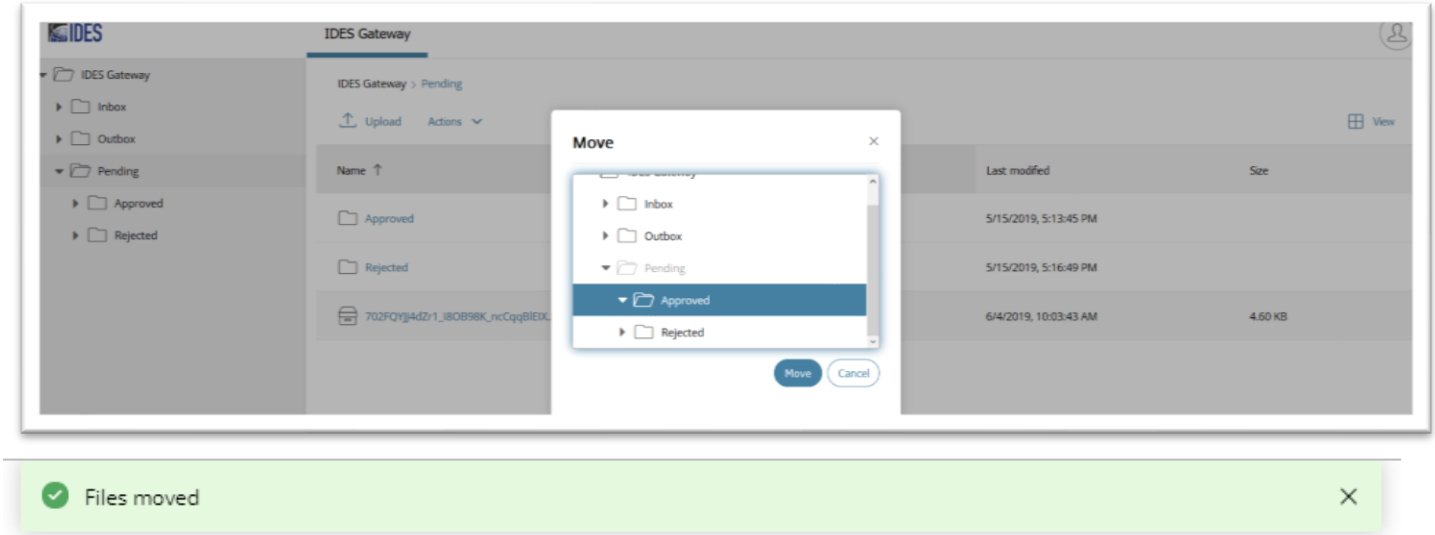


Figure 100 – IDES move file options.

4. After a file is moved:
   - If the file is moved to the Approved sub-folder, the file is routed to the US (840) and alerts/notifications are distributed
   - If the file is moved to the Rejected sub-folder, the file is automatically deleted and alerts/notification are distributed
5. Approved files should be sent to the IRS and rejected files are automatically deleted.

Note: Files in pending status after seven (7) days are automatically rejected and/or deleted.

Step	Description
1.	User connects to IDES and uploads a .zip transmission archive or data packet into the Outbox 840.
2.	The transmission is routed to a **«Pending»** folder in the HCTA account based on the HCTA IGA Model and data elements in the unencrypted FATCA metadata. The transmission is renamed using the IDES unique Transmission ID as the file name.
3.	An approver (HCTA user account) downloads the file from the **«Pending»** folder and reviews the file. The HCTA has 7 days to review the files. All files in the Pending folder exceeding 7 days will be deleted.
4.	The approver (HCTA user account) moves the file to either **Approved** or ***R*eJected** sub-folder.
5.	The files moved to the **Rejected** folder are deleted from the system.
6.	The files moved to the **Approved** folder are routed according to their destination to the US. (3 first characters of the file name).
7.	If a file remains in the **«Pending»** folder and is not moved to either **Approved** or **Rejected** folder for 7 days, it will be automatically deleted and marked as expired.

Table 22 – Summary description of IDES reporting process for Model 1 Option 2 HCTAs.

11.7. Transmit a File Using SFTP

The IDES SFTP Server provides users with secure access to manage and transfer files between hosts over a network. IDES SFTP authenticates using your username and password. The DNS name must be used for the connection.

The SFTP connection methods shown provide a general overview of the process. You may have a different SFTP configuration and operating system. Please use one of the recommended SSH Client tools. Depending on the configuration, your organization may need to adjust network confirmation (firewall) settings to provide connectivity. Contact your information technology specialist for assistance with accessing IDES using SFTP.

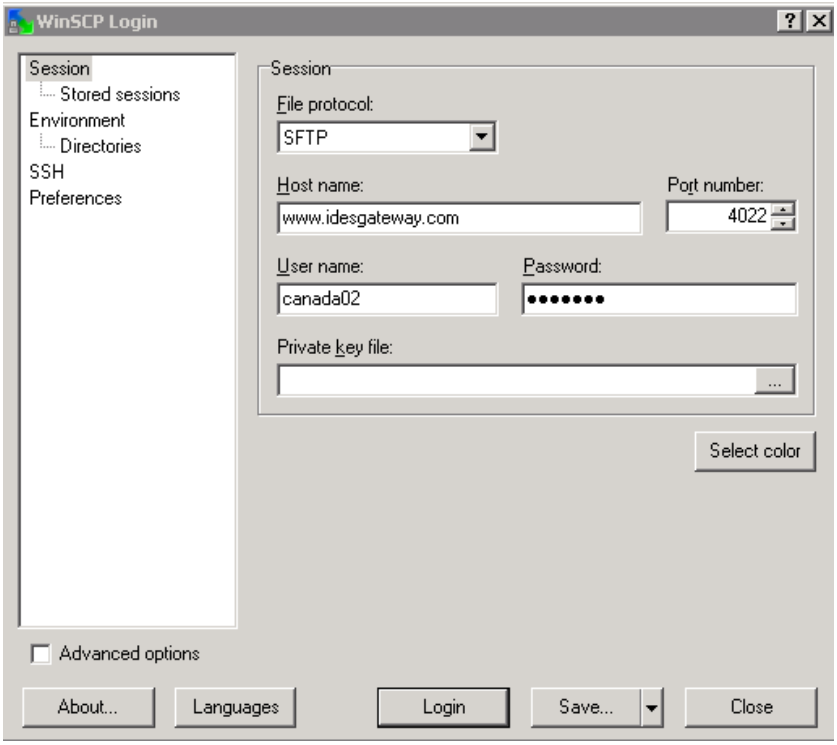


Figure 101 – Sample SFTP connection.

11.8. Connect to IDES SFTP using Windows Secure Copy (WinSCP):

1. Open your SFTP client. Your SFTP client may have different settings than the one shown as an example.
2. In SFTP **Host name**, enter https://www.idesgateway.com. The following IP addresses should be exposed (no firewall restrictions) to send and receive files.
    a. Port: 4022
    b. External FQDN address:
        - www.idesgateway.com

3. When you connect using SSH, you may see an authentication screen. Click **Continue.**

Figure 102 – SSH authentication disclaimer.

4. In **User name**, enter the user name selected during the enrollment process.
   a. If HCTA, type the user name provided by the IRS or contact your local Competent Authority for more information.

5. In **Password**, enter your password and click **Login**.

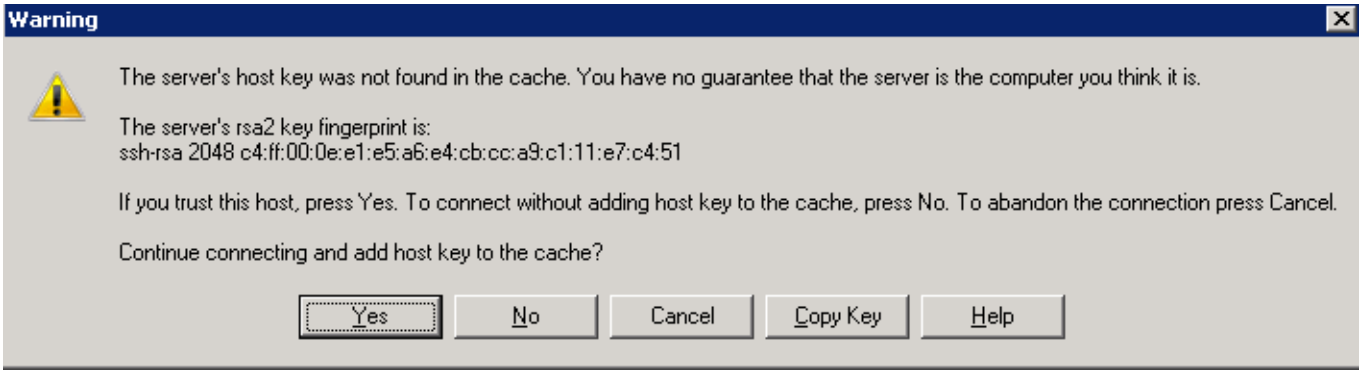


Figure 103 – SFTP warning dialog.

6. You may be prompted with a **Warning** message about the server's secure key.
7. Click **Yes** to accept the key and continue.

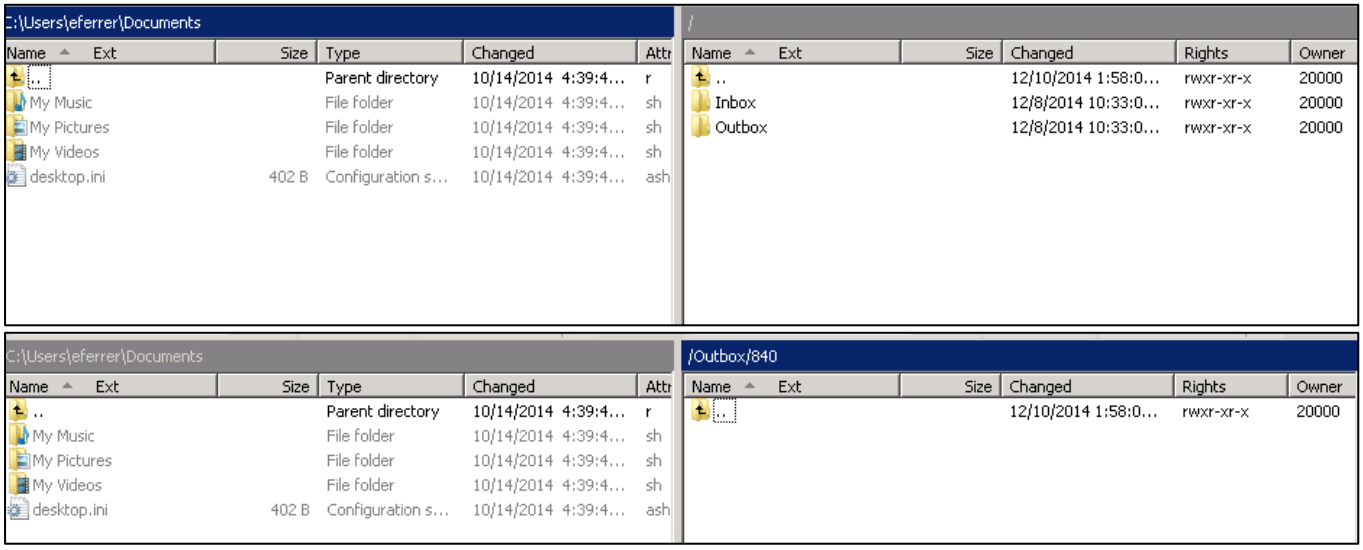


Figure 104 – SFTP Connection.

8. You will see your local computer directories on the left pane and the IDES home folders and subfolders in the right pane. See Folder Structure, for more information.
    - Go to Inbox/840 to download files from the US.
    - Go to Outbox/840 to upload files to the US.

9. SSH transfers: Do not attempt to upload a file using a temporary file name and then rename the file. Some tools attempt to rename files automatically.
    a. If using WinSCP: Uploads will fail if WinSCP is configured to upload files such as *<filename>.filepart*. This configuration option should be disabled via the following steps:
        - Navigate to WinSCP > Preferences > Endurance -> "Enable transfer resume / transfer to temporary filename for"
        - Disable the above option

Note: IDES SFTP supports password authentication ONLY. The IDES account will expire if you fail to change the password every 90 days. To update an expired password, go to the IDES Enrollment site or contact IDES help desk support.

12. Alerts

12.1. Overview

IDES issues email alerts via unsecured, plain-text email to all users based on user preference settings. The IDES Alert contains information about the transmission processing and does not contain any personally identifiable information. IDES Alerts are sent to both the sender and receiver immediately after the transmission is processed in IDES. All transmissions are scanned for virus, encryption, and mandatory elements in the metadata XML file. If a transmission fails the validation checks, the transmission will be deleted. The sender receives an IDES Alert email and is required to resubmit the transmission for processing. The history of all alerts is available online in Sentinel and can be viewed through a secure web browser.

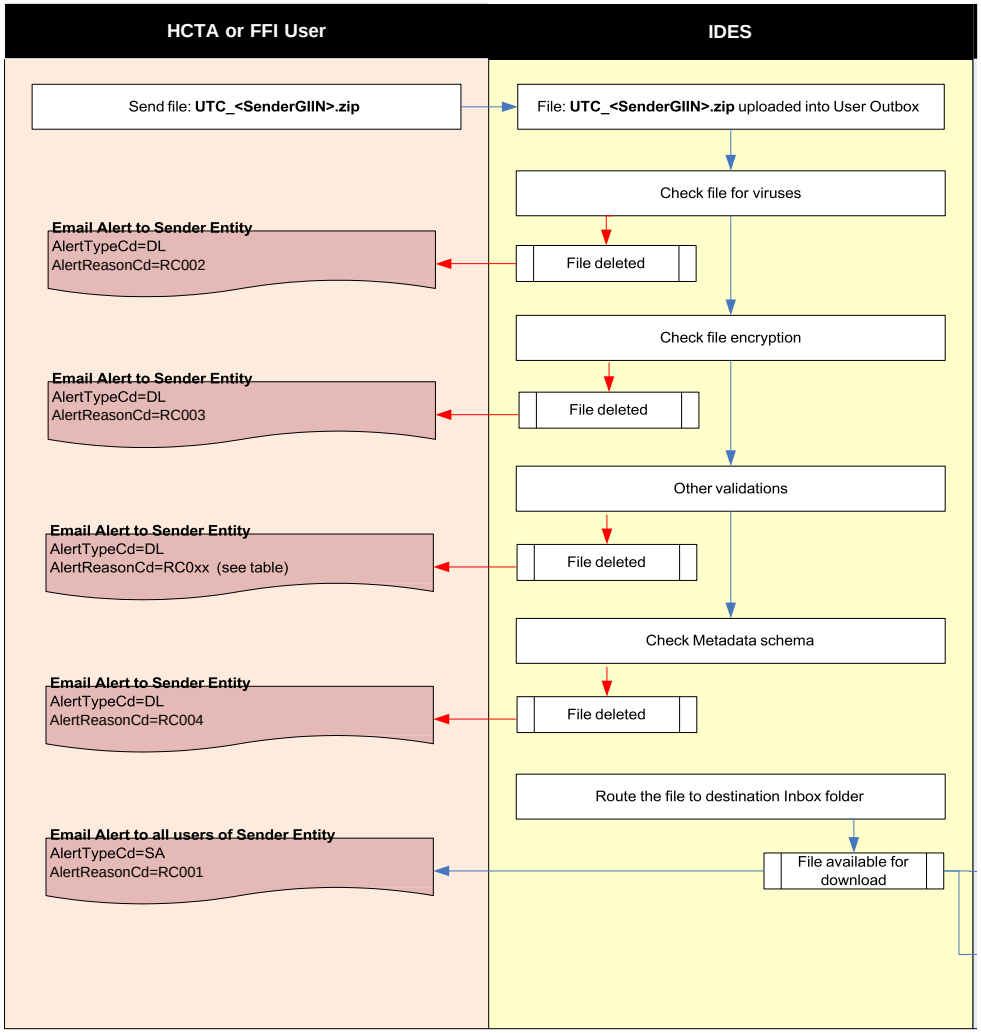


Figure 105 – IDES alert flow chart for transmission uploads.

12.2. Receive Alerts

See Alert Preferences, for more information on configuring IDES Alerts.

The IDES Alert email message will come from a unique address: alerts@idesgateway.com. The message contains the following:

- IDES unique transmission ID
- User-specified file name/ID
- User-specified sending application timestamp
- From (Sender)
- To (Receiver)
- Message Type (payload type)
- Sending Date/Time Timestamp
- Alert Date/Time Timestamp
- Alert Code (transmission status)

From: alerts@idesgateway.com
To: Receiver email address
Subject: IDES – Alert for a Transmission

IDES Alert

RETURNCODE	RC021
RETURNMESSAGE	RD
COMMENTACK	File is available for download. Notification for the Receiver.
FILESIZE	4
IDESTRANSID	756FKVL2D0KnfA5gnUlihem.
FATCASENDERID	GIIN
FATCARECEIVERID	000000.00000.TA.840
MSGTYPE	RPT
SENDERFILEID	2016020116044991Z_ GIIN
SENDERFILETS	2016-02-01T16:04:49Z
ALERTTS	2016-02-01T15:06:06Z
ORIGINALIDESTRANSID	NOT APPLICABLE

Figure 106 – Sample IDES alert e-mail message.

Note: If a transmission fails processing, it will be automatically deleted. When a transmission fails to upload, only partial elements are available in the alert message because the metadata file could not be processed. The transmission archive must be corrected and resubmitted.

13. IDES Reports

13.1. IDES Sentinel Overview

IDES Sentinel provides monitoring and reporting for all transmissions on a record-by-record basis. Sentinel will correlate the events and store multiple data records that describe the end-to-end flow of every file transferred using IDES. Users can query the system for all events and search, filter and view the transmission history. Sentinel's monitoring features allow the user to:

- Execute and filter predefined queries to analyze the data in the repository based on specific parameters.
- Retrieve historical information about alerts and notifications.

Note: All users enrolled with IDES can access Sentinel through IDES Sentinel Web Monitoring and/or Sentinel Web Dashboard. All FI and HCTA users can view the alert and transfer history of all uploaded files and notifications that pertain to their entity only.

It includes a set of predefined reports that will be available to all authorized users of a given FI or HCTA.

Report/Query	***Description***
List of All Report Alerts	To display a list of all transmissions.
List of Failed Transmissions	To display a list of all failed transmissions (uploads or downloads).
List of Transmission Downloads	To display a list of all successful transmissions downloaded by the FFI or HCTA
List of Transmission Uploads	To display a list of all successful transmissions uploaded by the FFI or HCTA.
List of Transmission Not Downloaded within Last 7 days	To display a list of all transmissions not downloaded by a user within last 7 days. Expired transmissions.
List of Transmission Downloads (Model 1 Option 2 ONLY)	To display a list of all transmissions downloaded by a Model 1 Option 2 HCTA.
List of Transmissions to Be Reviewed (Model 1 Option 2)	To display a list of all transmissions to be reviewed by a Model 1 Option 2 HCTA.

Table 23 - Summary of Sentinel available reports.

13.2. System Timeout

A session expires after 15 minutes of inactivity. When a session expires, the login window will appear.

13.3 Connect to IDES Sentinel using web browser

To connect to Sentinel, use your web client and enter the URL in a standard browser.

1. Open browser
2. Go to the Sentinel URL: https://visibility.idesgateway.com/

3. Sentinel landing page is displayed

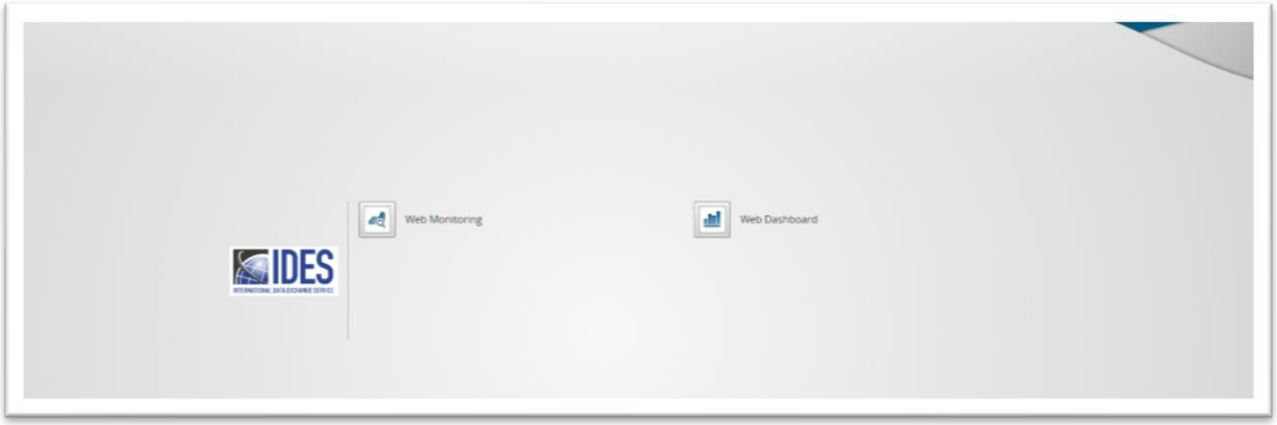


Figure 107 – Sentinel landing page

From there, select either Web Monitoring (Adobe Flash required) or Web Dashboard.

4. Once the option selected, the Disclaimer screen displays. Click **OK** to continue.

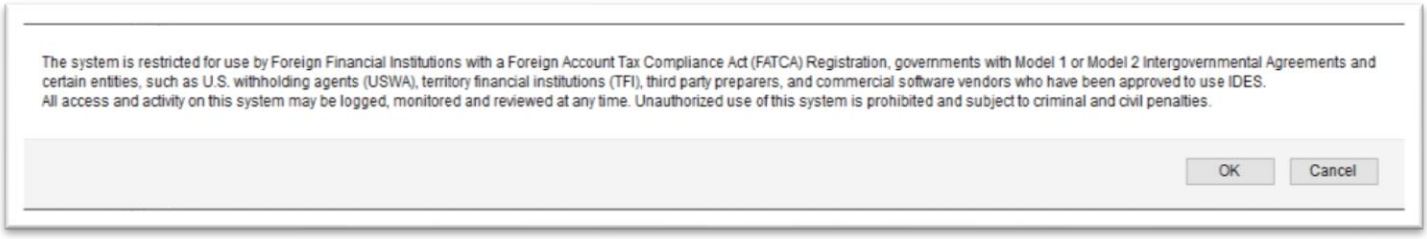


Figure 108 – Sentinel disclaimer banner.

5. If you select **Cancel,** you are redirected to the IDES Enrollment site. **Note**: Only users that have completed the enrollment process are authorized to access the system.

13.4 Connect to IDES Sentinel Monitoring using web browser

1. From Sentinel landing page, click on Web Monitoring

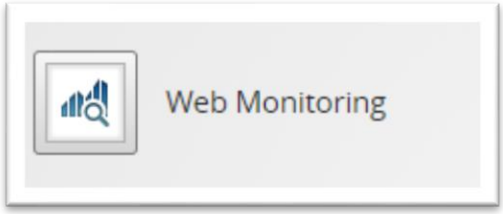


Figure 109 – Sentinel Web Monitoring icon

or enter directly the URL:
https://visibility.idesgateway.com/SentinelMonitoring/SentinelMonitoring/

2. Accept the disclaimer

3. Sentinel Monitoring login page is displayed

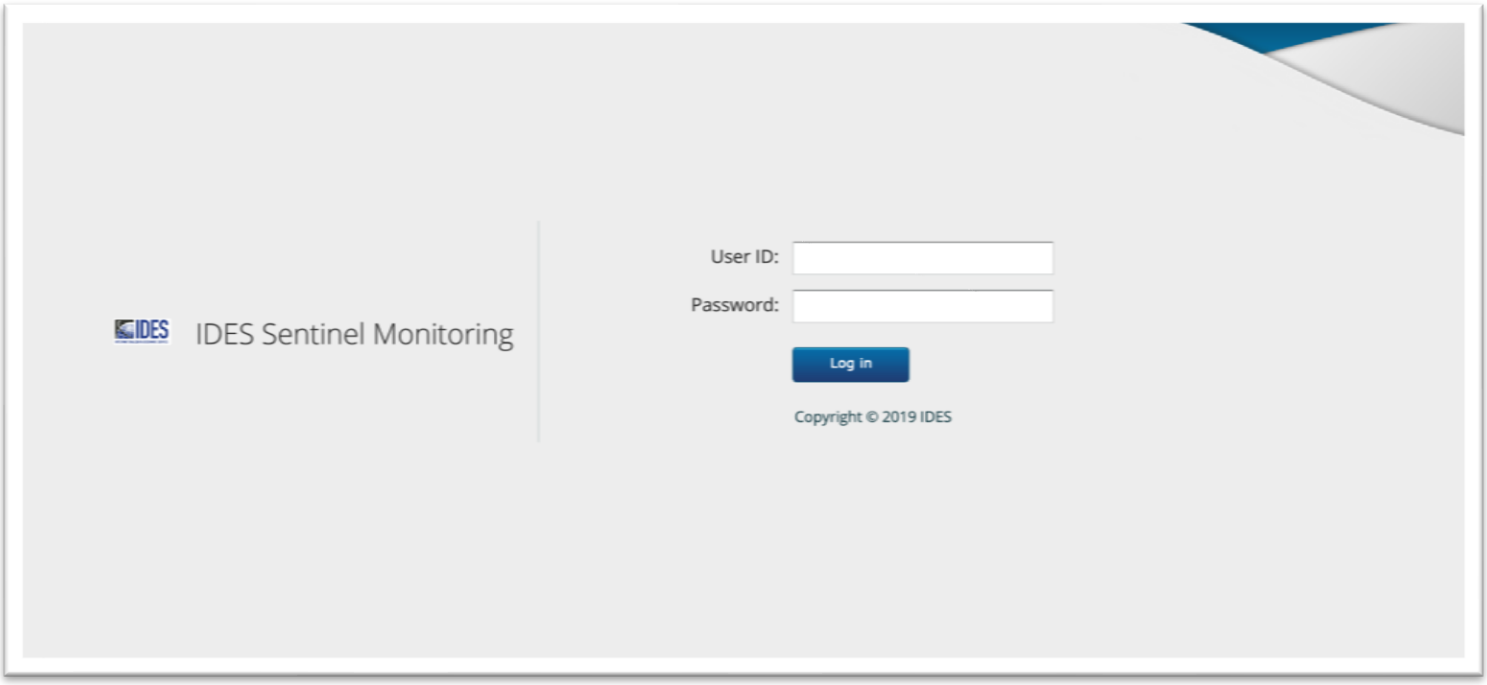


Figure 110 – IDES Sentinel Monitoring login screen.

5. In **User ID**, enter your IDES user name.
6. In **Password**, enter the password and click **Log In** to continue to the **IDES Sentinel Monitoring** home page. IDES Sentinel is user name and password authenticated and only authorized users may access the system.

Figure 111 – IDES Sentinel Monitoring home screen

The Sentinel Monitoring home page provides a list of available reports and allows you to filter based on search parameters.

13.5 Launch IDES Web Dashboard from Sentinel Monitoring

1. From Sentinel Monitoring home page, click on the button labeled as “View dashboards”.

NOTE: Make sure pop-ups are enabled on the Web Browsers before clicking the button

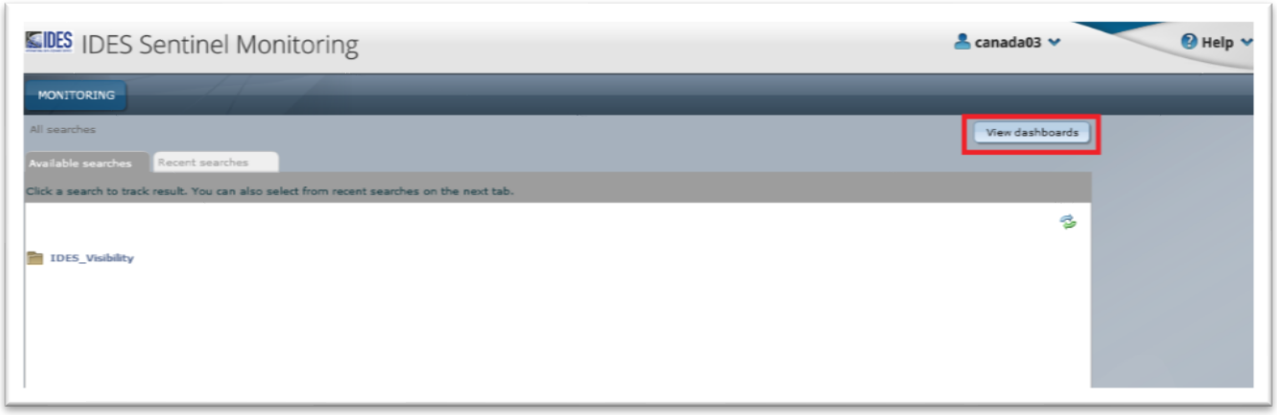


Figure 112 - Sentinel Monitoring View Dashboards button

2. A new browser Window launches the Dashboards Home Page as shown below:

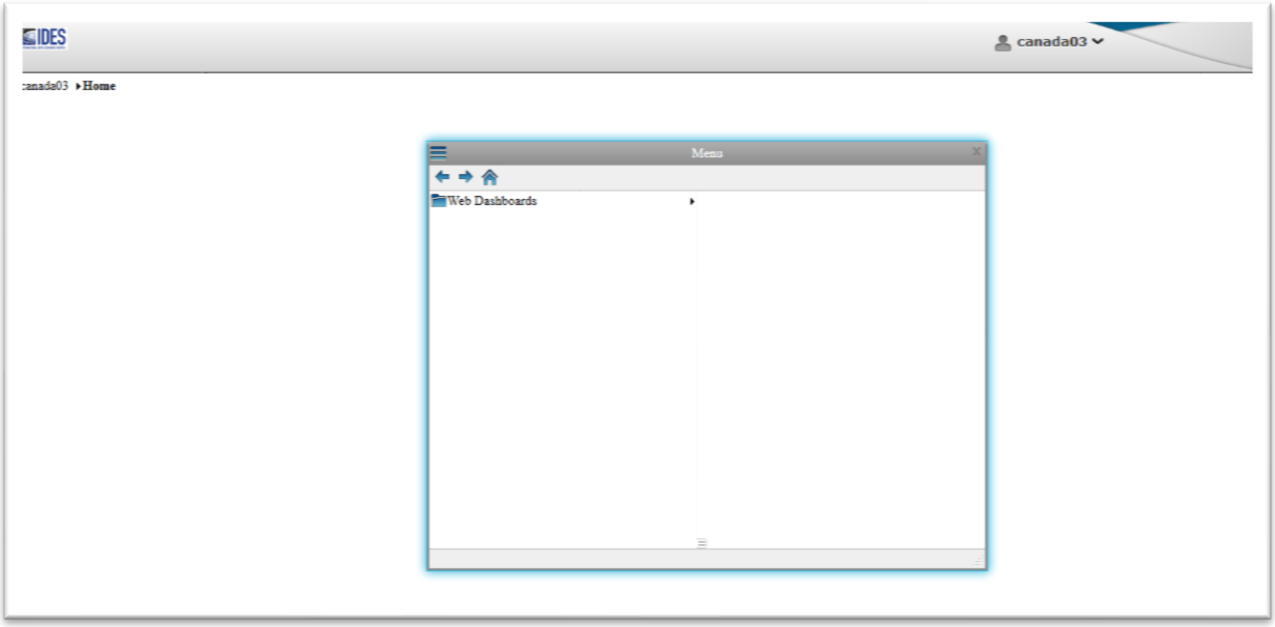


Figure 113 - Sentinel Web Dashboard home page

13.6 Connect to IDES Sentinel Web Dashboard using web browser

1. From Sentinel landing page, click on Web Dashboard

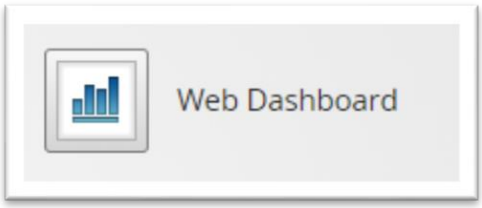


Figure 114 - Sentinel Web Dashboard icon

or enter directly the URL: https://visibility.idesgateway.com/SentinelWebDashboard

2. Accept the disclaimer
3. Sentinel Web Dashboard login page is displayed

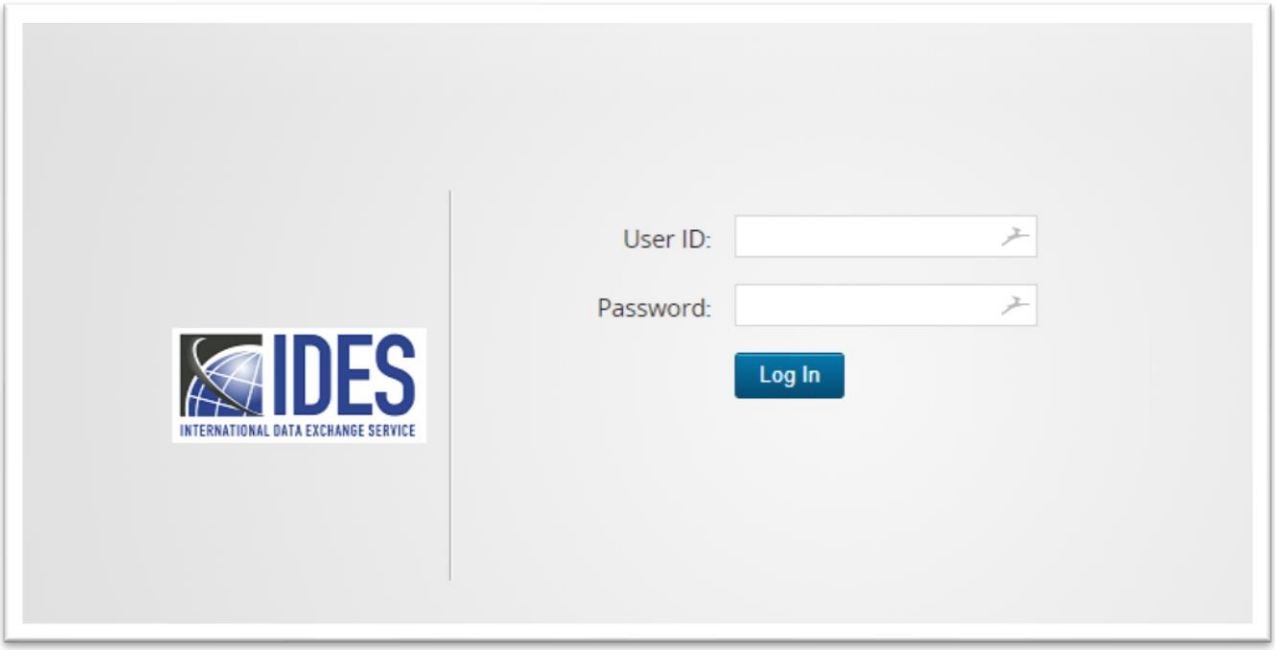


Figure 115 - Sentinel Web Dashboard login page

4. Enter Username / Password to access IDES Web Dashboard.

5. Successful Login will result into IDES Web Dashboard home page:

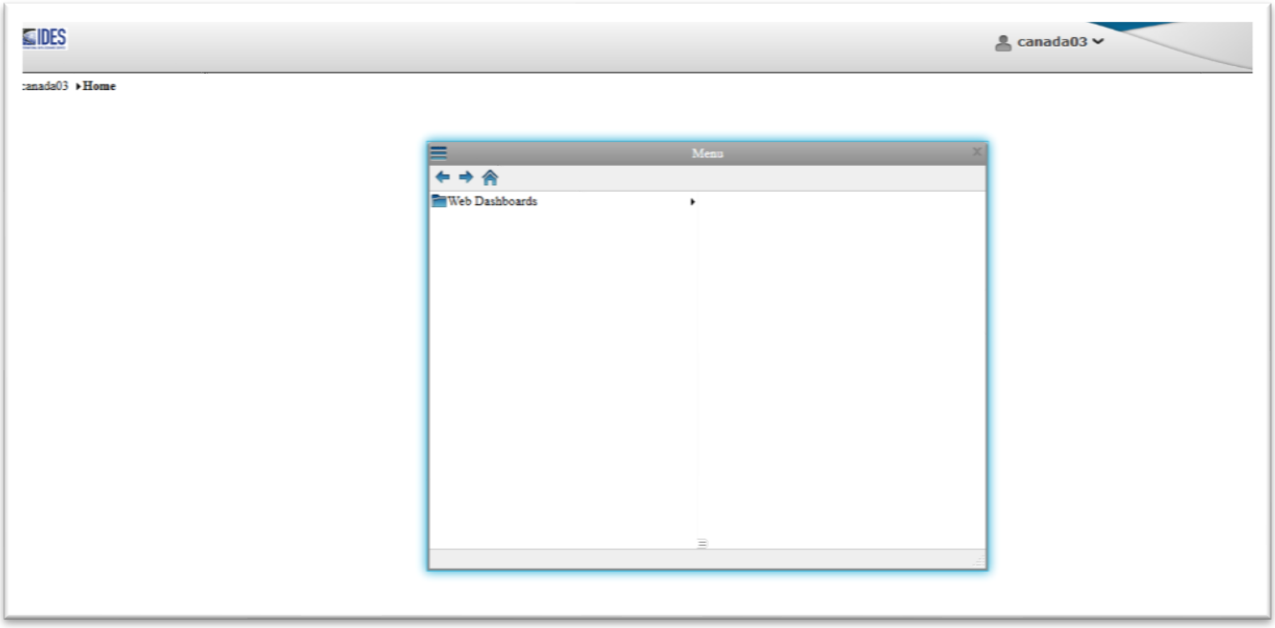


Figure 116 - Sentinel Web Dashboard home page

13.7 Understanding Web Dashboard interface

13.7.1 Web Dashboard home page

Web Dashboard interface home page is displayed with the following sections:

Title Bar – It displays the logged in Username on the top right side.

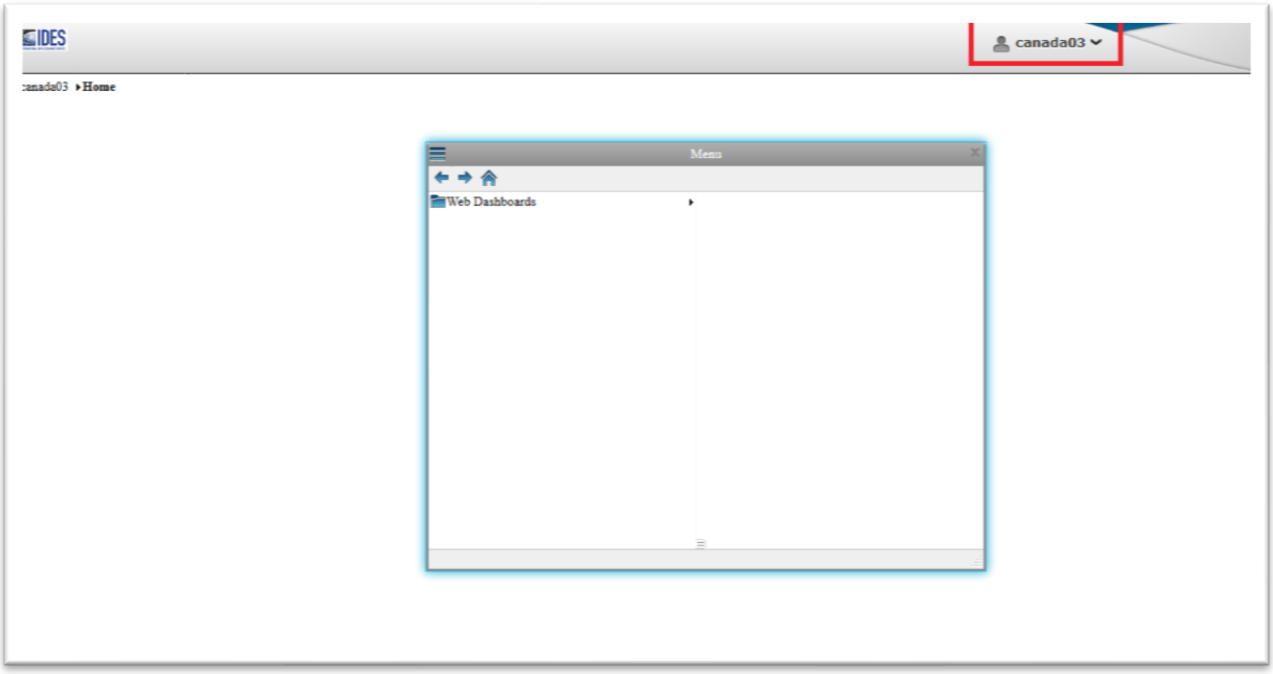


Figure 117 – Web Dashboard title bar

Floating Menu – A floating menu in the center of the home page. This menu can be adjusted on either side of the Home page. Once done, the browser caches its position and it doesn't need to be adjusted every time the dashboards page is launched.

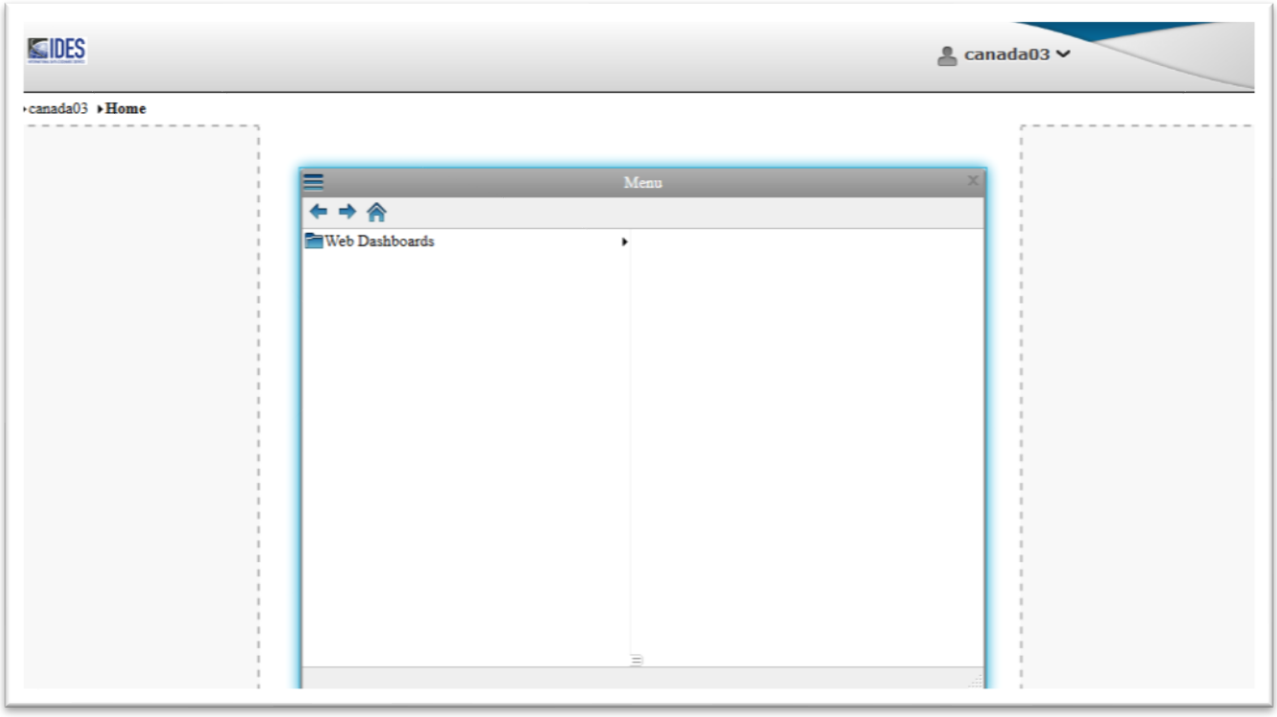


Figure 118 – Web Dashboard floating menu

Adjusting the floating menu on the Left side. This can be done by dragging and dropping it on the Left side.

Figure 119 – Adjusting Web Dashboard menu

13.7.2 Working with Web Dashboards – Executing a dashboard

1. By default, the dashboard list is displayed in the “Web Dashboards” section under the Main dashboard menu.

Figure 120 - Main dashboard menu

2. Click on the dashboard – “List of All Report Alerts Dashboard” to display the results.

Figure 121 – Select a dashboard

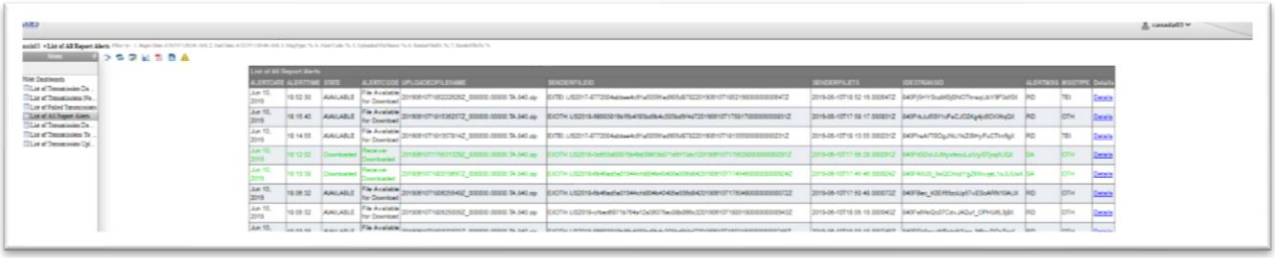


Figure 122 - Dashboard result

3. Executing the IDES Life Cycle Report from the dashboard.

i) Browse to the end of the table displaying the records on the dashboards.
ii) A column with label “Details” contains the link to the IDES Life Cycle Report.

List of All Report Alerts

ALERTDATE	ALERTTIME	STATE	ALERTCODE	UPLOADEDFILENAME	SENDERFILEID	SENDERFILETS	IDESTRANSID	ALERTMSG	MSGTYPE	Details
Jun 10, 2019	10:52:30	AVAILABLE	File Available for Download	20190610T165222625Z_000000.00000.TA.840.zip	EXTEI.US2017-6772004abbee4c91a5059fad905d6782201906 10T185219000000000647Z	2019-06-10T10:52:19.000647Z	840FjSHYGozMQjGNOThnsqUbYSF3dfGX	RD	TEI	Details
Jun 10, 2019	10:15:40	AVAILABLE	File Available for Download	20190610T161536257Z_000000.00000.TA.840.zip	EXOTH.US2019-98663819bf0b4f95bd9c4c305bd9f4d72019061 0T175817000000000831Z	2019-06-10T17:58:17.000831Z	840FibJu5Gf1oFsCJO2Kg4jo8CKWqQX	RD	OTH	Details
Jun 10, 2019	10:14:55	AVAILABLE	File Available for Download	20190610T161357814Z_000000.00000.TA.840.zip	EXTEI.US2017-6772004abbee4c91a5059fad905d6782201906 10T181355000000000231Z	2019-06-10T18:13:55.000231Z	840FhsAfTGDgJNU1kZiSHyFuCTlnr9gX	RD	TEI	Details
Jun 10, 2019	10:12:02	Downloaded	Receiver Downloaded	20190610T175531325Z_000000.00000.TA.840.zip	EXOTH.US2018-0d653d83575b48d39813a071d5f13dc12019061 0T175528000000000291Z	2019-06-10T17:55:28.000291Z	840FK6OcUJUMyWscuLuUyG7jopfUQX	SA	OTH	Details
Jun 10, 2019	10:10:38	Downloaded	Receiver Downloaded	20190610T180319697Z_000000.00000.TA.840.zip	EXOTH.US2018-fb46ad5a01944cfd894b40485e935d642019061 0T174545000000000924Z	2019-06-10T17:45:45.000924Z	840F4iUS_9wQCHozYgZKNvqaL1xJUUxX	SA	OTH	Details
Jun 10, 2019	10:06:32	AVAILABLE	File Available for Download	20190610T180625549Z_000000.00000.TA.840.zip	EXOTH.US2018-fb46ad5a01944cfd894b40485e935d642019061 0T175048000000000072Z	2019-06-10T17:50:48.000072Z	840FBec_K0Ef5fzcUp57vESoARN10AUX	RD	OTH	Details
Jun 10, 2019	10:05:32	AVAILABLE	File Available for Download	20190610T180525009Z_000000.00000.TA.840.zip	EXOTH.US2018-cfbed5971b764a12a35075ec08b065c3201906 10T180519000000000943Z	2019-06-10T18:05:19.000943Z	840Fa5fKiQo07CdvJAQuf_OPHU6L9j8X	RD	OTH	Details
Jun 10, 2019	10:03:39	AVAILABLE	File Available for Download	20190610T180322323Z_000000.00000.TA.840.zip	EXOTH.US2018-98663819bf0b4f95bd9c4c305bd9f4d72019061 0T180319000000000749Z	2019-06-10T18:03:19.000749Z	840FFhBzoyWPphdKSen_M6puDQuZzgX	RD	OTH	Details

Figure 123 - Dashboard transmission details link

iii) Click on the link “Details” from any row. It will display the Life Cycle of that particular file transmission.

List of All Report Alerts

ALERTDATE	ALERTTIME	STATE	ALERTCODE	UPLOADEDFILENAME	SENDERFILEID	SENDERFILETS	IDESTRANSID	ALERTMSG	MSGTYPE	Details
Jun 10, 2019	10:52:30	AVAILABLE	File Available for Download	20190610T165222625Z_000000.00000.TA.840.zip	EXTEI.US2017-6772004abbee4c91a5059fad905d6782201906 10T185219000000000647Z	2019-06-10T10:52:19.000647Z	840FjSHYGozMQjGNOThnsqUbYSF3dfGX	RD	TEI	Details
Jun 10, 2019	10:15:40	AVAILABLE	File Available for Download	20190610T161536257Z_000000.00000.TA.840.zip	EXOTH.US2019-98663819bf0b4f95bd9c4c305bd9f4d72019061 0T175817000000000831Z	2019-06-10T17:58:17.000831Z	840FibJu5Gf1oFsCJO2Kg4jo8CKWqQX	RD	OTH	Details
Jun 10, 2019	10:14:55	AVAILABLE	File Available for Download	20190610T161357814Z_000000.00000.TA.840.zip	EXTEI.US2017-6772004abbee4c91a5059fad905d6782201906 10T181355000000000231Z	2019-06-10T18:13:55.000231Z	840FhsAfTGDgJNU1kZiSHyFuCTlnr9gX	RD	TEI	Details
Jun 10, 2019	10:12:02	Downloaded	Receiver Downloaded	20190610T175531325Z_000000.00000.TA.840.zip	EXOTH.US2018-0d653d83575b48d39813a071d5f13dc12019061 0T175528000000000291Z	2019-06-10T17:55:28.000291Z	840FK6OcUJUMyWscuLuUyG7jopfUQX	SA	OTH	Details
Jun 10, 2019	10:10:38	Downloaded	Receiver Downloaded	20190610T180319697Z_000000.00000.TA.840.zip	EXOTH.US2018-fb46ad5a01944cfd894b40485e935d642019061 0T174545000000000924Z	2019-06-10T17:45:45.000924Z	840F4iUS_9wQCHozYgZKNvqaL1xJUUxX	SA	OTH	Details
Jun 10, 2019	10:06:32	AVAILABLE	File Available for Download	20190610T180625549Z_000000.00000.TA.840.zip	EXOTH.US2018-fb46ad5a01944cfd894b40485e935d642019061 0T175048000000000072Z	2019-06-10T17:50:48.000072Z	840FBec_K0Ef5fzcUp57vESoARN10AUX	RD	OTH	Details
Jun 10, 2019	10:05:32	AVAILABLE	File Available for Download	20190610T180525009Z_000000.00000.TA.840.zip	EXOTH.US2018-cfbed5971b764a12a35075ec08b065c3201906 10T180519000000000943Z	2019-06-10T18:05:19.000943Z	840Fa5fKiQo07CdvJAQuf_OPHU6L9j8X	RD	OTH	Details
Jun 10, 2019	10:03:39	AVAILABLE	File Available for Download	20190610T180322323Z_000000.00000.TA.840.zip	EXOTH.US2018-98663819bf0b4f95bd9c4c305bd9f4d72019061 0T180319000000000749Z	2019-06-10T18:03:19.000749Z	840FFhBzoyWPphdKSen_M6puDQuZzgX	RD	OTH	Details

Figure 124 – Selected transmission details

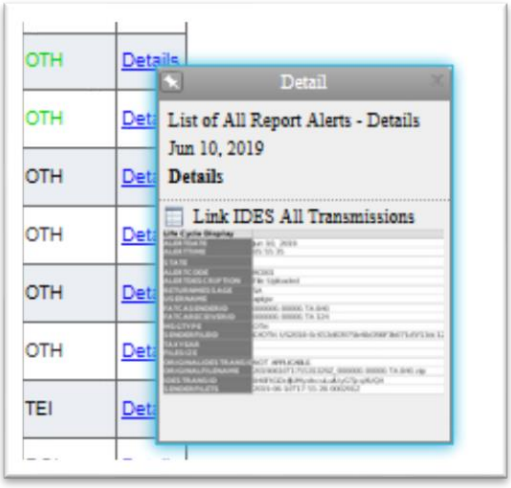
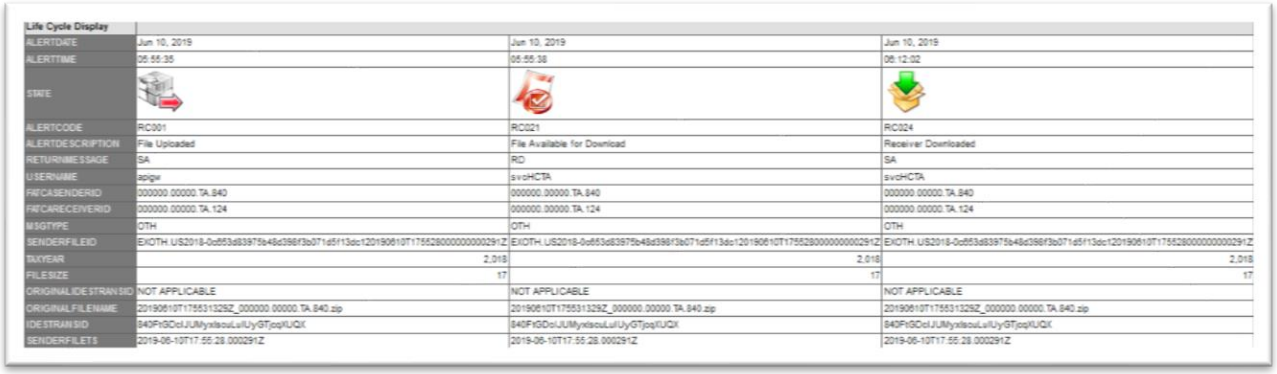


Figure 125 – Transmission details minimized view

iv) Click on the detail window, a Life Cycle view of a particular file transmission is displayed as shown below.



Life Cycle Display			
ALERTDATE	Jun 10, 2019	Jun 10, 2019	Jun 10, 2019
ALERTTIME	06:55:35	06:55:38	06:12:02
STATE			
ALERTCODE	RC001	RC021	RC024
ALERTDESCRIPTION	File Uploaded	File Available for Download	Receiver Downloaded
RETURNMESSAGE	SA	RD	SA
USERNAME	apigw	svcHCTA	svcHCTA
FRTCASENDERID	000000.00000.TA.840	000000.00000.TA.840	000000.00000.TA.840
FRTCARECEIVERID	000000.00000.TA.124	000000.00000.TA.124	000000.00000.TA.124
MSGTYPE	OTH	OTH	OTH
SENDERFILEID	EXOTH.US2018-0c653d83975b48d398f3b071d5f13dc120190610T175528000000000291Z	EXOTH.US2018-0c653d83975b48d398f3b071d5f13dc120190610T175528000000000291Z	EXOTH.US2018-0c653d83975b48d398f3b071d5f13dc120190610T175528000000000291Z
TAXYEAR	2,018	2,018	2,018
FILESIZE	17	17	17
ORIGINALIDESTRANSID	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE
ORIGINALFILENAME	20190610T175531329Z_000000.00000.TA.840.zip	20190610T175531329Z_000000.00000.TA.840.zip	20190610T175531329Z_000000.00000.TA.840.zip
IDESTRANSID	840FrGDcIJUMyxlsouLulUyGTjopIfUQX	840FrGDcIJUMyxlsouLulUyGTjopIfUQX	840FrGDcIJUMyxlsouLulUyGTjopIfUQX
SENDERFILETS	2019-06-10T17:55:28.000291Z	2019-06-10T17:55:28.000291Z	2019-06-10T17:55:28.000291Z

Figure 126 – Transmission details extended view

13.7.3 Understanding Dashboard Filters

1. After executing any dashboard with the default values for filters, the filter list can be accessed for modifying default values as shown below:

   Click on the “Filter” icon as shown below above the dashboard header:

Figure 127 - Dashboard filter icon

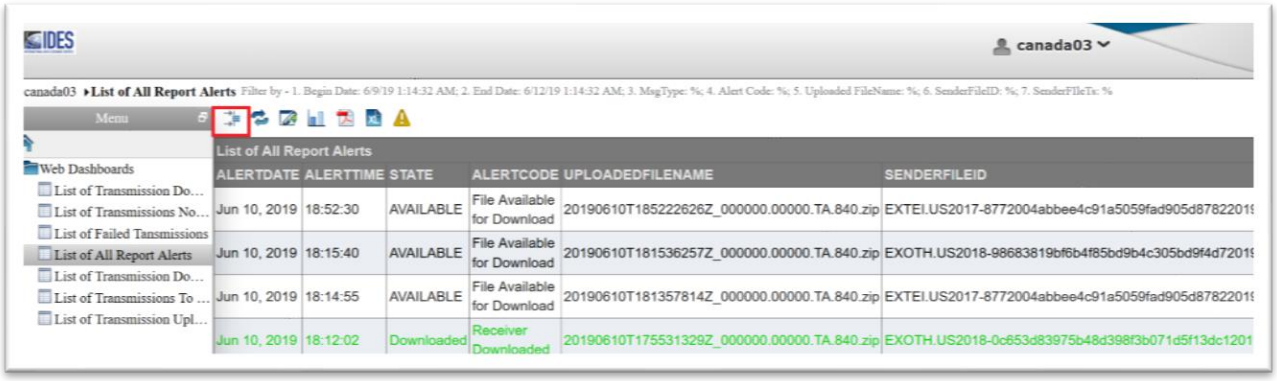


Figure 128 – Filter in dashboard view

2. A small floating window is displayed showing all the filters for the dashboard.

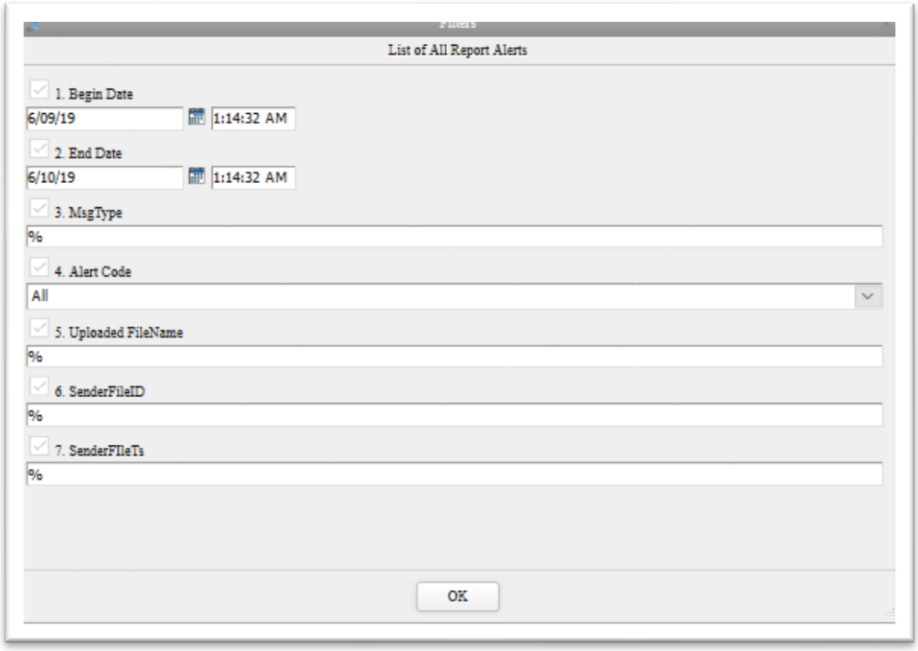


Figure 129 – Dashboard filter menu

Date and Time filters

i) Date and Time filters are used to filter file transmissions using a combination of date and time values.
ii) By default, these filters are set to display data for the last 24 hours.
iii) User can specify any value for the date and time as per the calender object display below:

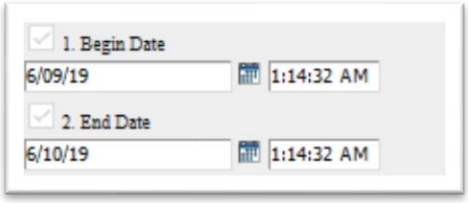


Figure 130 – Dashboard date and time filter

iv) These filters are only applicable on following fields wherever used in dashboards:
- Alert Date
- Alert Time

Selection list filters

i) These filters provides a list of values to users for filtering the data.
ii) Users can select a single value from the drop-down list.

Figure 131 – Dashboard list filter

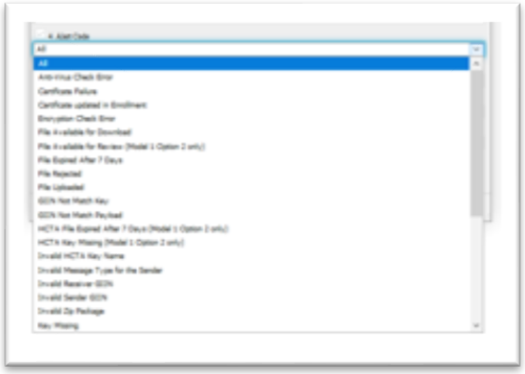


Figure 132 - Dashboard drop down filter list

NOTE:

- Users can only select a single value from the selection list.

Text Type Filters

i) These filters are provided to users to explicitly type values for filtering data using a combination with alphabets.

ii) For example – entering 'NTF' will return records that contain 'NTF' anywhere within the text string.

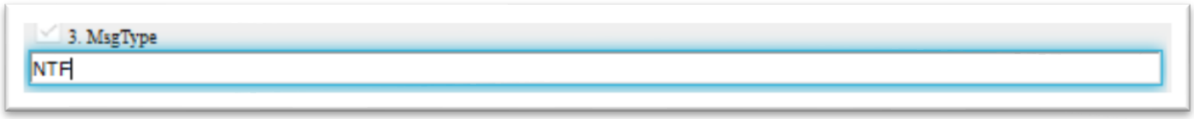


Figure 133 - Dashboard text filter

13.7.4 Navigating between dashboards.

From the IDES Life Cycle Report, a user can move back to the dashboard as shown below. The highlighed Flow shows the navigation control from one dashboard to another.

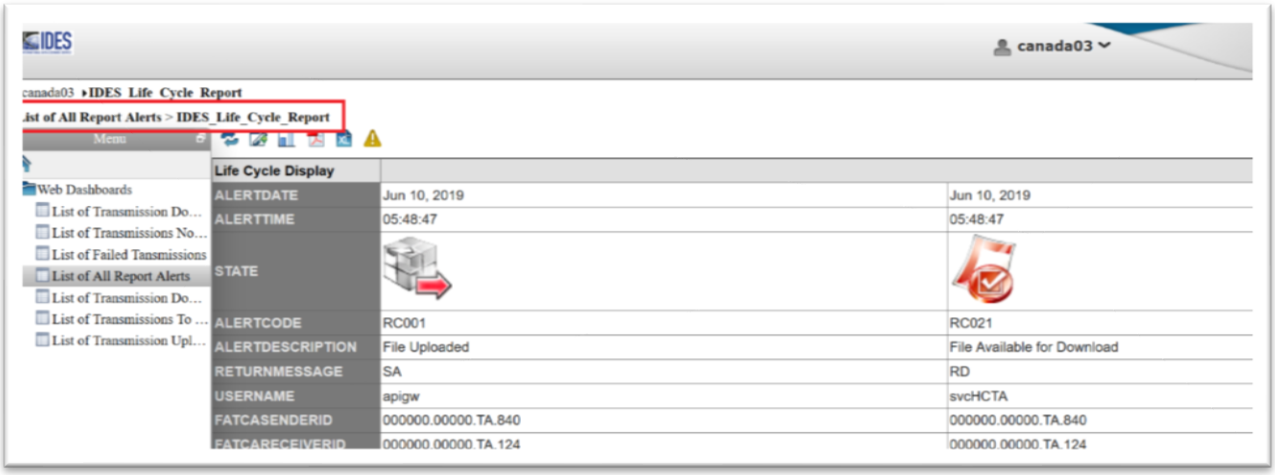


Figure 134 – Dashboard navigation from detailed view

Selecting the dashboard with label “List of All Report Alerts” will display the parent dashboard back on the Interface.

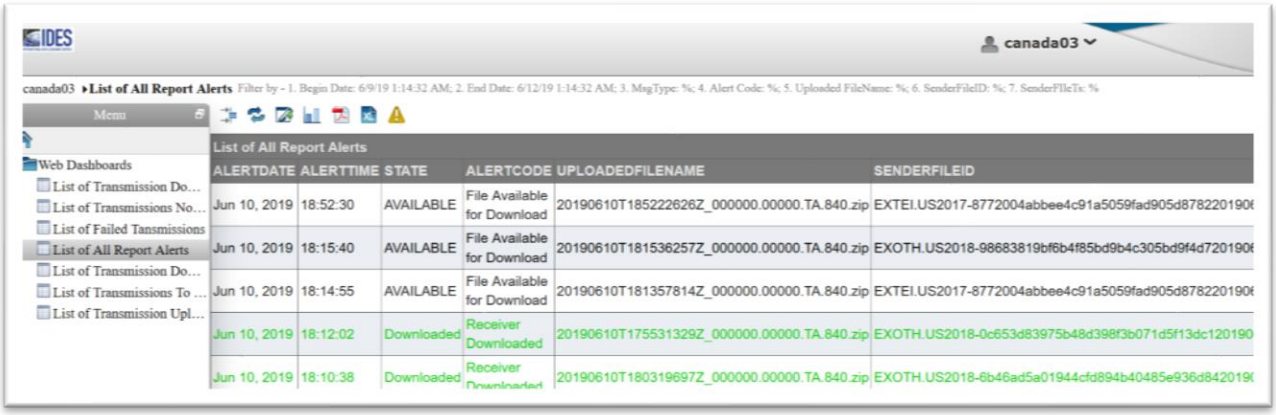


Figure 135 – Dashboard main result view

13.7.5 Manual Refresh on Dashboards.

On the Top Left side, A small icon as mentioned below is provided to do a manual refresh on the dashboard.

Figure 136 – Dashboard refresh icon

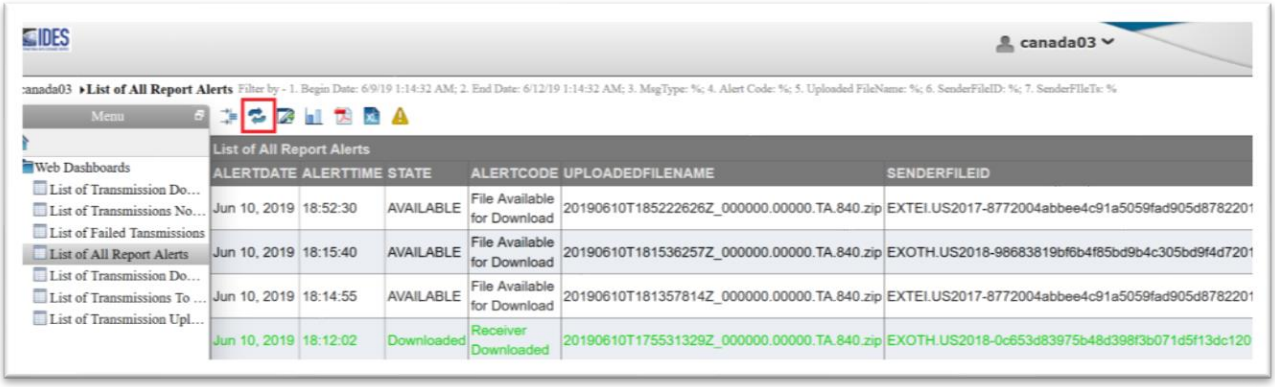


Figure 137 – Refresh icon in dashboard view

Clicking the icon will result in refreshing the dashboard.

13.7.6 Generating Reports from Dashboards

After executing any dashboard from the “Web Dashboards” menu. Click on the icons marked for a PDF or an Excel export of the data.

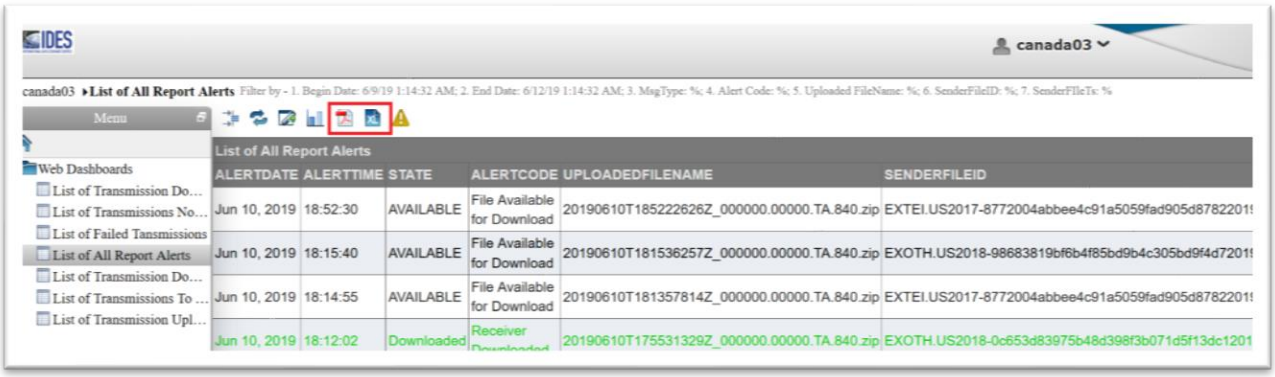


Figure 138 – Result export from dashboard view

These icons export the data as mentioned below:

i) - PDF Export

ii) - Excel export

Click on icon for “PDF Export” to generate a PDF report.

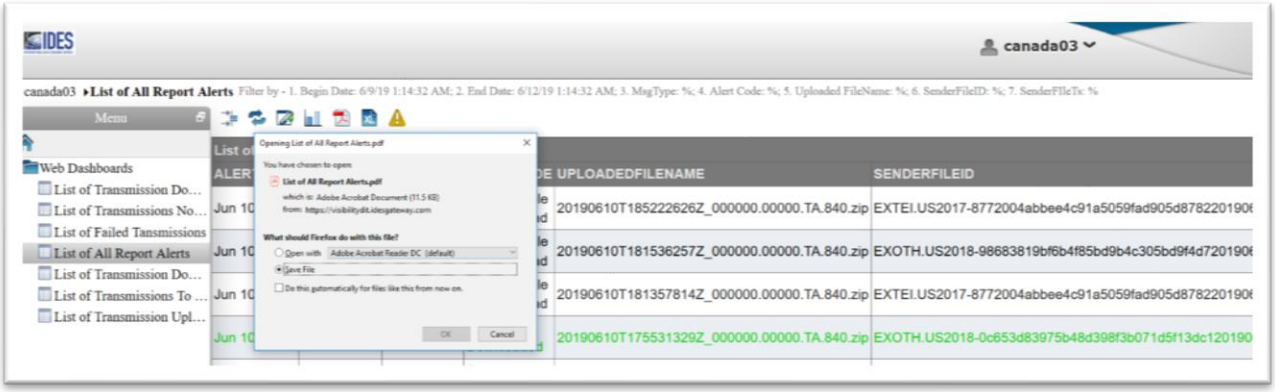


Figure 139 – Dashboard PDF export

Similarly, use the icon for “Excel export” to generate an report in Excel format.

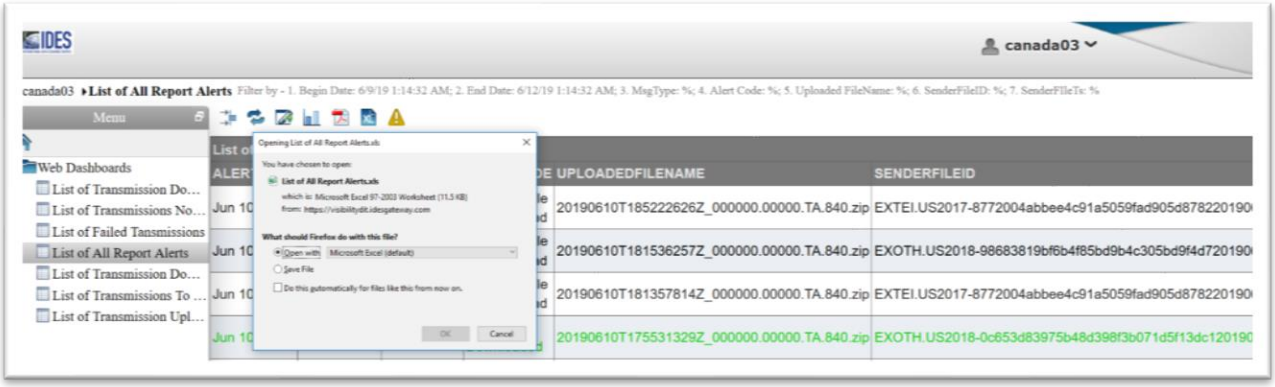


Figure 140 – Dashboard Excel export

13.8 Sentinel Monitoring - Search Transmission and Alert History

On a monthly basis, alerts, notifications, and reports will be stored in an electronic file format such as CSV or PDF. Alerts will be available online for 90 days and then archived. An FFI or HCTA with various end users can only view the alert history of files and notifications that pertain to their entity. If you need assistance retrieving historical account information, contact IDES help desk support.

An advanced filter will be available only to search the alerts based on the following attributes and parameters.

Figure 141 - IDES Sentinel Monitoring search parameters

To search:

1. Click the **Monitoring** button, select from the tab of **Available** searches (default) or **Recent Searches**. Double click on an item from the list of available reports shown in Table 24.

2. The **Parameters** tab appears and displays several selections. Place your cursor over the item to show additional descriptions.
   - Transmission date and time
   - Uploaded file name
   - Sender file ID (as set in the metadata file)
   - Sender file TimeStamp (as set in the metadata file)
   - Transmission message type
   - Alert code

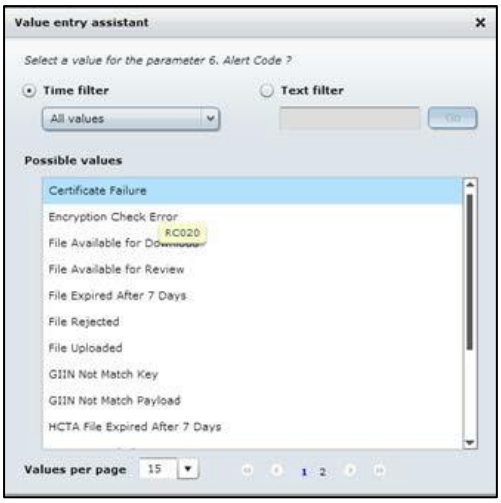


Figure 142 – Search parameter for alert codes

3. Enter a value for one or many parameters, or leave the fields blank to see all records.
4. Click to browse the list of possible values.
5. Click to select a date from the calendar. Today's date is the default
6. Click **Execute** to begin the search.

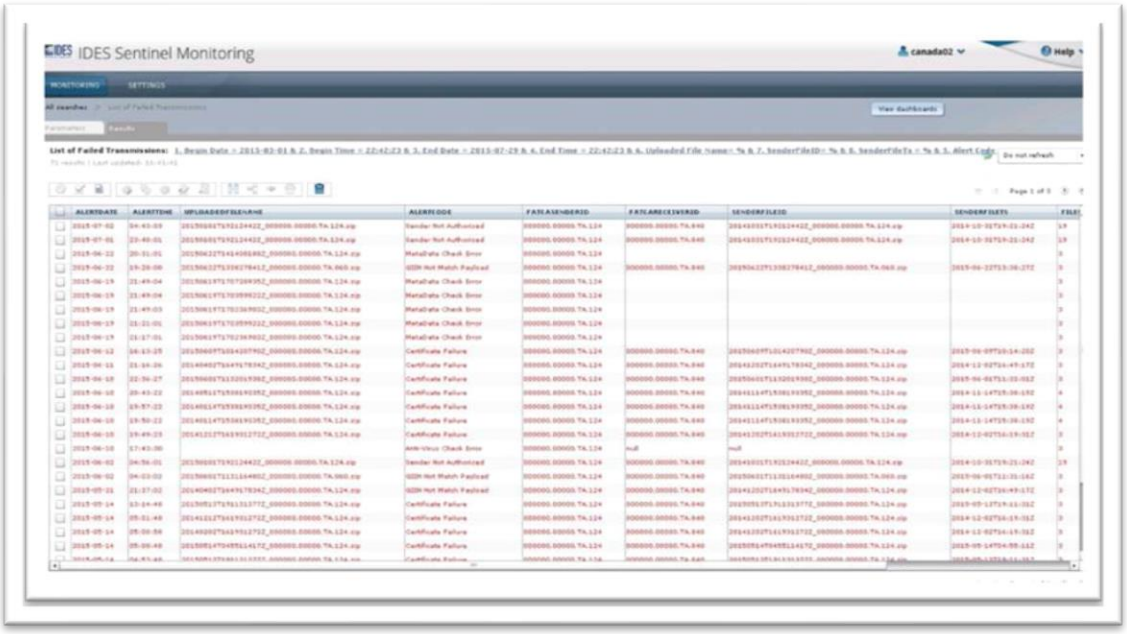


Figure 143 – Search Results (no Parameters/ all files listed)

Figure 144 – IDES Sentinel Monitoring search results with Parameters

7. The query results may extend over more than one page and returns a table with the following attributes:

- IDES alert Date/Time: The UTC timestamp.
- Uploaded file name
- Alert code: The reason for the alert or notification.
- Sender and Receiver ID
- File size
- Alert message: The IDES Alert message code. See Appendix E: Types of Alerts for more information.
- IDES Transmission ID: May be used to retransmit a message.

13.9 Sentinel Monitoring - View Search Results

In Sentinel Monitoring, all transmission events are color-coded based on transmission status. See Appendix E: IDES Alert Codes.

Event	Description
Black	Transmission event still processing
Green	Transmission event completed successfully
Brown	Transmission event completed but with exception (expiration without expected action)
Red	Failed Transmission (transmission deleted)

Table 24 - Sentinel Monitoring Color-Coded Transmission Events.

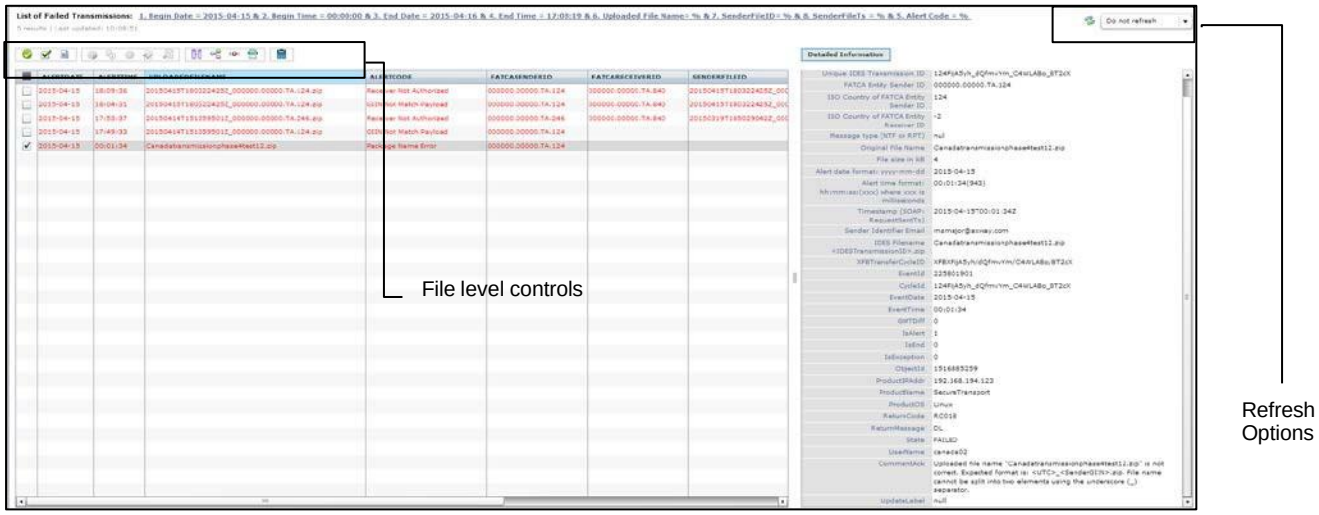


Figure 145 – IDES Sentinel Monitoring search results screen

1. In the **Results** tab, select a search result and click the icon to view details.
2. The detailed information appears on the right of the search results table.
3. To return to the search results without displaying the detailed information, unselect the current search result.
4. If the search results extend over more than one page, use the following navigation features:

To display the next page

To display the previous page

To display the last page

To display the first page

5. Select the **checkbox** for each file to display a **Detailed Information** dialog box. At the bottom of the details box, you can view, more information under **"CommentAck".**

ReturnCode	RC018
ReturnMessage	DL
State	FAILED
UserName	canada02
CommentAck	Uploaded file name "Canadatransmissionphase4test12.zip" is not correct. Expected format is: <UTC>_<SenderGIIN>.zip. File name cannot be split into two elements using the underscore (_) separator.

Figure 146 – Detailed information dialog box

6. Deselect the **checkbox** to return to the search results.

To view LifeCycle Results:

1. In the **Results** tab, select a search result and click the LifeCycle icon
2. Click to view details
3. The LifeCycle Information is displayed on a new tab to the right of the search results tab

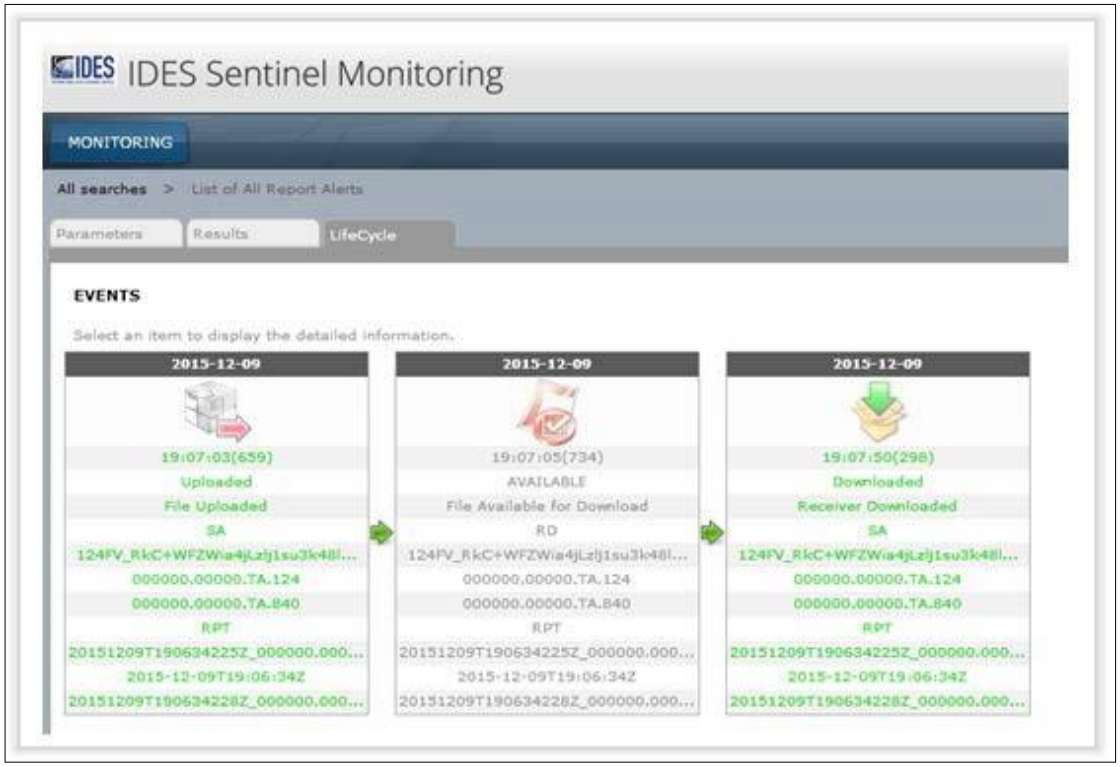


Figure 147 – IDES LifeCycle search results

13.10 Sentinel Monitoring - Save Search Reports

IDES Sentinel Monitoring Reports can be saved in many formats. The report generation will help users organize and monitor transmissions.

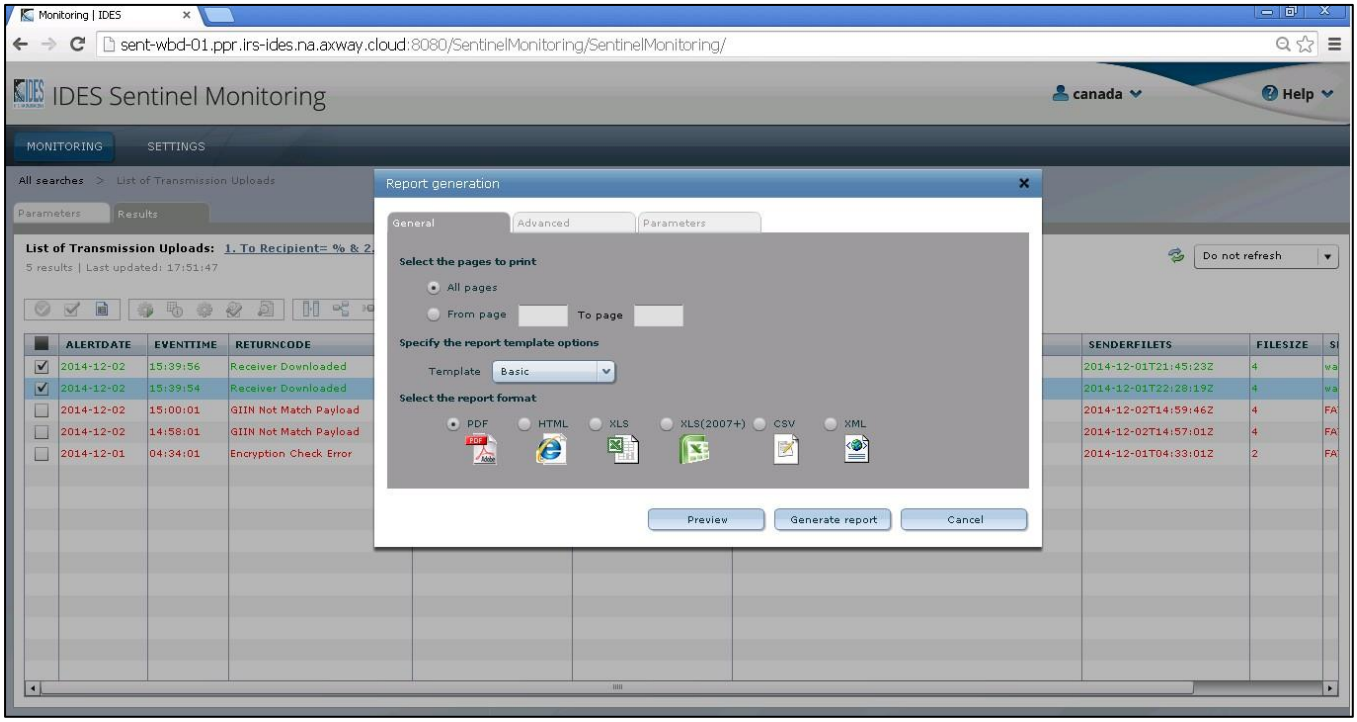


Figure 148 - IDES Sentinel Monitoring report generator

1. Select the report to save and click the box to the left of the **Report Name**.
2. Click the **Generate Report** icon.
3. A **Report generation** dialog box appears. The dialog box has three tabs, **General, Advanced,** and **Parameters**.
4. On the **General Tab**, select the following:
   a. **Pages to print:** Select radio button for all pages or enter the page range.
   b. **Report template options:** Click dropdown box and select Basic or Advanced.
   c. **Report format:** Select radio button for PDF, HTML, XLS, CSV or XML.
5. Click one of the following options:
   a. **Preview: Preview the report in** the selected report format.
   b. **Generate Report: Create a report and save it anywhere you choose**
   c. **Cancel: Cancel your selections**.

13.11 IDES Visibility- Transmission Overview

13.11.1 List of All Report Alerts

The report corresponds to the current status of all transmissions where the IDES user is either the sender (file upload) or receiver (file download). It is a combination of all report alert types and also includes the file available for download. The most current status related to the transmission upload will be reported.

Based on current configurations, the following return codes will be displayed in the reports:

Return Code	Description
RC001	File Uploaded
RC002	Anti-Virus Check Error
RC003	Encryption Check Error
RC004	Metadata Check Error
RC005	File Rejected
RC006	HCTA File Expired After 7 Days (Model 1 Option 2 only)
RC007	File Expired After 7 Days
RC008	Invalid Sender GIIN
RC012	GIIN Not Match Payload
RC013	GIIN Not Match Key
RC014	Payload Missing
RC015	Key Missing
RC016	HCTA Key Missing (Model 1 Option 2 only)
RC018	Package Name Error
RC019	Metadata Missing
RC020	Certificate Failure
RC021	File Available for Download
RC022	File Available for Review (Model 1 Option 2 only)
RC023	Upload-Approved by Tax Authority (Model 1 Option 2 only)
RC024	Receiver Downloaded
RC025	Invalid Zip Package
RC026	Too Many Files in Package
RC027	Package Contain Folder
RC028	Invalid HCTA Key Name
RC029	Upload-Waiting Tax Authority (Model 1 Option 2 only)
RC030	Downloaded by the HCTA Reviewer (Model 1 Option 2 only)
RC999	Unexpected error

Table 25 - Sentinel Report Return Codes.

13.11.2 List of Failed Transmissions

The report corresponds to all possible transmission errors. The transmission is deleted with the error type DL.

All the failed transmissions should be red colored in the report.

Code	Reason	Description / Action
Transmission Deleted – Type: DL		
RC002	Anti-Virus Check Error	The data packet failed IDES validation. One or more files in the data packet are infected with malware. The metadata file may be infected if the other files are correctly encrypted. The sender must perform an anti-virus check to clean the data packet and retransmit.
RC003	Encryption Check Error	The data packet failed IDES validation. One or more files in the data packet are not encrypted as required. The sender must encrypt the FATCA XML document and the AES key as required in the data packet and retransmit.
RC004	Metadata Check Error	The data packet failed IDES validation. The metadata XML document is not valid against the metadata XML schema. The sender must include a valid metadata XML document in the data packet as required and retransmit.
RC005	File Rejected	The data packet passed IDES validation but it was rejected by the Model 1 Option 2 HCTA. The sender must contact the corresponding HCTA directly to address any concerns and retransmit.
RC008	Invalid Sender GIIN	The data packet failed IDES validation. The file name of the data packet does not contain a FATCAEntitySenderID in the correct format. The sender must include a FATCAEntitySenderID as part of the data packet file name in the correct format and retransmit. UTC_FATCAEntitySenderId.zip
RC012	GIIN Not Match Payload	The data packet failed IDES validation. The FATCAEntitySenderID in the data packet file name does not match the FATCAEntitySenderID in the payload or metadata file names. The sender must include the same FATCAEntitySenderID across the data packet as required and retransmit.
RC013	GIIN Not Match Key	The data packet failed IDES validation. The receiver key filename does not match the receiver key. When a file is uploaded in Outbox**840**, the package should contain a key file named 000000.00000.TA.**840**_Key Action: Review/Fix the Key filename and resubmit

Code	Reason	Description / Action
RC014	Payload Missing	The data packet failed IDES validation. The data packet does not contain a payload file. The sender must include a payload file in the data packet as required and retransmit. The data packet should contain 3 files: **1. FATCAEntitySenderId_Payload** 2. FATCAEntityReceiverId_Key 3. FATCAEntitySenderId_Metadata.xml
RC015	Key Missing	The data packet failed IDES validation. The data packet does not contain an AES key. The sender must include an AES key in the data packet as required and retransmit. The data packet should contain 3 files: 1. FATCAEntitySenderId_Payload **2. FATCAEntityReceiverId_Key** 3. FATCAEntitySenderId_Metadata.xml
RC016	HCTA Key Missing (Model 1 Option 2)	The data packet failed IDES validation. The data packet does not contain the Model 1 Option 2 HCTA key. The sender must include the Model 1 Option 2 HCTA key in the data packet as required and retransmit. The data packet should contain 4 files: 1. FATCAEntitySenderId_Payload 2. FATCAEntityReceiverId_Key **3. HCTAFATCAEntityId_Key** 4. FATCAEntitySenderId_Metadata.xml
RC018	Package Name Error	The data packet failed IDES validation. The file name of the data packet does not contain an underscore. The sender must set an underscore as the data packet file name separator and retransmit. **UTC_FATCAEntitySenderId.zip**
RC019	Metadata Missing	The data packet failed IDES validation. The data packet does not contain a metadata file. The sender must include a valid metadata XML document as required and retransmit. The data packet should contain 3 files: 1. FATCAEntitySenderId_Payload 2. FATCAEntityReceiverId_Key **3. FATCAEntitySenderId_Metadata.xml**
RC020	Certificate Failure	The data packet failed IDES validation. The digital certificate in the data packet is expired, revoked, or invalid. The sender must include a valid certificate from an approved certificate authority as required in the data packet and retransmit.

Code	Reason	Description / Action
RC025	Invalid Zip Package	The data packet failed IDES validation. The data packet was not archived as required. The sender needs to archive the data packet using a compatible Zip compression tool or algorithm as required and retransmit.
RC026	Too Many Files in Package	The data packet failed IDES validation. One or more extra files are included in the data packet. The data packet should contain ONLY 3 files or 4 files (for Model 1 Option 2). The sender must include only the required files in the data packet and retransmit.
RC027	Package Contain Folder	The data packet failed IDES validation. A folder is included in the data packet. The sender must delete the folder and all its contents from the data packet and retransmit.
RC028	Invalid HCTA Key Name	The data packet failed IDES validation. The data packet contains an invalid Model 1 Option 2 HCTA key. The sender must include a valid Model 1 Option 2 HCTA key in the data packet as required and retransmit. The filename used for the reviewer key is incorrect. The reviewer key name must match the Sender country code. If the user belonging to the country XXX submitted a package, the second key should be named: 000000.00000.TA.XXX_Key
RC999	Unexpected Error	The data packet failed IDES validation. The data packet contains an unexpected error. The sender should first retry the transmission, and if the same error (RC999) persists, the sender should contact the IDES Help Desk and open a ticket to have the IDES team troubleshoot the issue

Table 26 – List of Alert Codes for Failed Transmissions.

13.11.3 Examples of Transmission Alerts

The report corresponds to all transmissions uploaded to IDES by FATCA users with their different statuses. As a result, this report is a combination of different colored coded events.

The last status should be a green colored event for each IDES Transmission ID; otherwise, this indicates that the file is still processing or failed after the submitter received an RC001.

Successful Upload

The report will show 3 events for a given file upload or IDES Transmission ID with the last status being a successful download by the IRS.

Code	Reason	Description / Action
RC001	File Uploaded	**Transmission uploaded – Type: SA** The data packet passed IDES validation and is now available for download by the receiver. No action is required from the sender.
RC021	File Available for Download	**Transmission downloaded – Type: RD** File available for download by the receiver (IRS). No action is required from the sender.
RC024	Receiver Downloaded	**Transmission downloaded – Type: SA** The data packet passed IDES validation and was downloaded by the receiver (IRS). Action: The sender should get a notification regarding their submission. The folder Inbox\840 has to be watched for download.

Table 27 – Successful Transmission Upload.

Successful Upload- Certificate Failure

The report will show 4 events for a given file upload or IDES Transmission ID with the last status being a failure.

Code	Reason	Description / Action
RC001	File Uploaded	**Transmission uploaded – Type: SA** The data packet passed IDES validation and is now available for download by the receiver. No action is required from the sender.
RC021	File Available for Download	**Transmission downloaded – Type: RD** File available for download by the receiver (IRS). No action is required from the sender.

Code	Reason	Description / Action
RC024	Receiver Downloaded	**Transmission downloaded – Type: SA** The data packet passed IDES validation and was downloaded by the receiver (IRS). Action: The sender should get a notification regarding their submission. The folder Inbox\840 has to be watched for download.
RC020	Certificate Failure	**Transmission Deleted – Type: DL** The data packet failed IDES validation. The digital certificate in the data packet is expired, revoked, or invalid. The sender must include a valid certificate from an approved certificate authority as required in the data packet and retransmit.

Table 28 - Certificate Failure.

Successful Upload – File Expired and Not Downloaded by IRS

The report will show 3 events for a given file upload or IDES Transmission ID with the exception of the last status (file expiration). The file expired without any download action by FATCA users. These transmissions are deleted with the error type DL.

Code	Reason	Description / Action
RC001	File Uploaded	**Transmission uploaded – Type: SA** The data packet passed IDES validation and is now available for download by the receiver. No action is required from the sender.
RC021	File Available for Download	**Transmission downloaded – Type: RD** File available for download by the receiver (IRS). No action is required from the sender.
RC007	File Expired After 7 Days	**Transmission deleted – Type: DL** The data packet passed IDES validation but it was not downloaded by the IRS during the 7 day window and it has expired. The receiver should contact the IDES helpdesk for additional support.

Table 29 - Expired Transmissions Not Downloaded by IRS.

13.11.4 Examples of Transmission Alerts - Model 1 Option 2

Successful Upload (HCTA Approved)

The report will show a minimum of 5 events for a given file upload or IDES Transmission ID. The sender country's HCTA may not download the FFI file, or download the file several times. If the HCTA downloads the FFI more than once, each download will appear separately.

Code	Reason	Description / Action
RC029	File Uploaded	**Transmission uploaded – Type: SA** The data packet passed IDES validation and is now available for download and approval by the Model 1 Option 2 HCTA. No action is required from the sender.
RC022	File Available for Review	**Transmission downloaded – Type: RD** File available for download by the reviewer in the pending folder Action: No action from the sender Reviewer (sender country's HCTA) must download the file made available in the pending folder
RC030	Downloaded by the HCTA Reviewer	**Transmission downloaded – Type: SA** The data packet passed IDES validation and was downloaded by the receiver (sender country's HCTA). Action: No action from the sender Reviewer (sender country's HCTA) must rename the file made available in the pending folder based on expected action: .**approved** or **.rejected**
RC023	Upload-Approved by Tax Authority	The data packet passed IDES validation and has been approved by the Model 1 Option 2 HCTA. It is now available for download by the receiver. No action is required from the sender
RC021	File Available for Download	**Transmission downloaded – Type: RD** File available for download by the receiver (IRS). No action is required from the sender.
RC024	Receiver Downloaded	**Transmission downloaded – Type: SA** The data packet passed IDES validation and was downloaded by the receiver (IRS). Action: The sender should get a notification regarding their submission. The folder Inbox\840 has to be watched for download.

Table 30 – Model 1 Option 2 Approved Upload.

Successful Upload (HCTA Rejected)

The report will show a minimum of 3 events for a given file upload or IDES Transmission ID. The sender country's HCTA may not download the FFI file, or download the file several times. If the HCTA downloads the FFI file more than once, each download will appear separately.

The last status will show as a failure (file rejected).

Code	Reason	Description / Action
RC029	File Uploaded	**Transmission uploaded – Type: SA** The data packet passed IDES validation and is now available for download and approval by the Model 1 Option 2 HCTA. No action is required from the sender.
RC022	File Available for Review	**Transmission downloaded – Type: RD** File available for download by the reviewer in the pending folder Action: No action from the sender Reviewer (sender country's HCTA) must download the file made available in the pending folder
RC030	Downloaded by the HCTA Reviewer	**Transmission downloaded – Type: SA** The data packet passed IDES validation and was downloaded by the receiver (sender country's HCTA). Action: No action from the sender Reviewer (sender country's HCTA) must rename the file made available in the pending folder based on expected action: .**approved** or **.rejected**
RC005	File Rejected	**Transmission deleted – Type: DL** The data packet passed IDES validation but it was not downloaded by the receiver during the 7 day window and it has expired. The sender must contact the receiver to address any concerns and retransmit. The receiver is either an FFI/HCTA or the IRS. The same code is used for both directions and the alert is sent to both the sender and receiver. It means that if IRS did not download a file when IRS is a receiver, until the notification process is fixed, they should know why it has not been downloaded via the FAQ. The receiver should contact the IDES helpdesk for additional support.

Table 31 – Model 1 Option 2 Transmission File Rejected.

Expired Upload- No Action from HCTA

The report will show a minimum of 3 events for a given file upload or IDES Transmission ID. The sender country's HCTA may not download the FFI file, or download the file several times. If the HCTA downloads the FFI file more than once, each download will appear separately. The last status will be an exception (file expired).

Code	Reason	Description / Action
RC029	File Uploaded	**Transmission uploaded – Type: SA** The data packet passed IDES validation and is now available for download and approval by the Model 1 Option 2 HCTA. No action is required from the sender.
RC022	File Available for Review	**Transmission downloaded – Type: RD** File available for download by the reviewer in the pending folder Action: No action from the sender Reviewer (sender country's HCTA) must download the file made available in the pending folder
RC030	Downloaded by the HCTA Reviewer	**Transmission downloaded – Type: SA** The data packet passed IDES validation and was downloaded by the receiver (sender country's HCTA). Action: No action from the sender Reviewer (sender country's HCTA) must rename the file made available in the pending folder based on expected action: .**approved** or **.rejected**
RC006	HCTA File Expired After 7 Days	**Transmission deleted – Type: DL** The data packet passed IDES validation but it was not downloaded by the receiver during the 7 day window and it has expired. The sender must contact the receiver to address any concerns and retransmit. The receiver is either an FFI/HCTA or the IRS. The same code is used for both directions and the alert is sent to both the sender and receiver. It means that if IRS did not download a file when IRS is a receiver, until the notification process is fixed, they should know why it has not been downloaded via the FAQ. The receiver should contact the IDES helpdesk for additional support.

Table 32 – Expired Upload: No Action from HCTA.

Expired Upload- No Action from IRS

The report will show a minimum of 5 events for a given file upload or IDES Transmission ID. The sender country's HCTA may not download the FFI file, or download the file several times. If the HCTA downloads the FFI file more than once, each download will appear separately

The last status will be an exception (file expired).

Code	Reason	Description / Action
RC029	File Uploaded	**Transmission uploaded – Type: SA** The data packet passed IDES validation and is now available for download and approval by the Model 1 Option 2 HCTA. No action is required from the sender.
RC022	File Available for Review	**Transmission downloaded – Type: RD** File available for download by the reviewer in the pending folder Action: No action from the sender Reviewer (sender country's HCTA) must download the file made available in the pending folder
RC030	Downloaded by the HCTA Reviewer	**Transmission downloaded – Type: SA** The data packet passed IDES validation and was downloaded by the receiver (sender country's HCTA). Action: No action from the sender Reviewer (sender country's HCTA) must rename the file made available in the pending folder based on expected action: .**approved** or **.rejected**
RC023	Upload-Approved by Tax Authority	The data packet passed IDES validation and has been approved by the Model 1 Option 2 HCTA. It is now available for download by the receiver. No action is required from the sender
RC021	File Available for Download	**Transmission downloaded – Type: RD** File available for download by the receiver (IRS). No action is required from the sender.
RC007	File Expired After 7 Days	**Transmission deleted – Type: DL** The data packet passed IDES validation but it was not downloaded by the IRS during the 7 day window and it has expired. The receiver should contact the IDES helpdesk for additional support.

Table 33 – Expired Upload: No Action from IRS.

Appendix A: Acronyms

Acronym	Definition
AES	Advanced Encryption Standard
CA	Certificate Authority
CRL	Certificate Revocation List
DER	Distinguished Encoding Rules
FATCA	Foreign Account Tax Compliance Act
FCPA	Federal Common Policy Root CA
FFI	Foreign Financial Institution
FI	Financial Institution
FTP	File Transfer Protocol
GIIN	Global Intermediary Identification Number
HCTA	Host Country Tax Authority
HTTPS	Hypertext Transfer Protocol Secure
IDES	International Data Exchange Service
IGA	Intergovernmental Agreement
IRS	Internal Revenue Service
NFFE	Non-Financial Foreign Entity
NTF	Notification Communication
OCSP	Online Certificate Status Protocol
PEM	Privacy Enhanced eMail
PKI	Public Key Infrastructure
PMO	Project Management Office
RPT	FATCA Report Communication
RSA	Rivest, Shamir and Adleman
SFTP	Secure File Transfer Protocol
SSH	Secure Shell
TFI	Territory Financial Institution
TIEA	Tax Information Exchange Agreement
TLS	Transport Layer Security
USWA	United States Withholding Agents
UTC	Coordinated Universal Time
XML	Extensible Markup Language

Table 34 – Table of acronyms used in this document.

Appendix B: File Naming Convention

File Name	Description	Associated IGA Group
FATCAEntitySenderId_Payload	Encrypted payload using a randomly generated one-time use key (preference: AES-256)	All
FATCAEntityReceiverId_Key	Key encrypted using the receiver public key	All
HCTAFATCAEntityId_Key	Key encrypted using HCTA public key	Model1 Option 2
FATCAEntitySenderId_Metadata.xml	FATCA Metadata to ensure that recipients properly process FATCA XML reports. FATCA Metadata XSD will be published on the IRS website Note: A text version of the FATCA metadata SenderGIIN_Metadata.txt will be accepted for partners not familiar with xml.	N/A
UTC_FATCAEntitySenderId.zip	N/A	N/A

Table 35 – IDES file naming conventions.

Appendix C: Certificate Upload Error Messages

Status	Description
CtlNotSignatureValid	Specifies that the certificate trust list (CTL) contains an invalid signature.
CtlNotTimeValid	Specifies that the certificate trust list (CTL) is not valid because of an invalid time value, such as one that indicates that the CTL has expired.
CtlNotValidForUsage	Specifies that the certificate trust list (CTL) is not valid for this use.
Cyclic	Specifies that the X509 chain could not be built.
HasExcludedNameConstraint	Specifies that the X509 chain is invalid because a certificate has excluded a name constraint.
HasNotDefinedNameConstraint	Specifies that the certificate has an undefined name constraint.
HasNotPermittedNameConstraint	Specifies that the certificate has an impermissible name constraint.
HasNotSupportedNameConstraint	Specifies that the certificate does not have a supported name constraint or has a name constraint that is unsupported.
InvalidBasicConstraints	Specifies that the X509 chain is invalid due to invalid basic constraints.
InvalidExtension	Specifies that the X509 chain is invalid due to an invalid extension.
InvalidNameConstraints	Specifies that the X509 chain is invalid due to invalid name constraints.
InvalidPolicyConstraints	Specifies that the X509 chain is invalid due to invalid policy constraints.
NoError	Specifies that the X509 chain has no errors.
NoIssuanceChainPolicy	Specifies that there is no certificate policy extension in the certificate. This error would occur if a group policy has specified that all certificates must have a certificate policy.
NotSignatureValid	Specifies that the X509 chain is invalid due to an invalid certificate signature.
NotTimeNested	Deprecated. Specifies that the CA (certificate authority) certificate and the issued certificate have validity periods that are not nested. For example, the CA cert can be valid from January 1 to December 1 and the issued certificate from January 2 to December 2, which would mean the validity periods are not nested.
NotTimeValid	Specifies that the X509 chain is not valid due to an invalid time value, such as a value that indicates an expired certificate.
NotValidForUsage	Specifies that the key usage is not valid.
OfflineRevocation	Specifies that the online certificate revocation list (CRL) the X509 chain relies on is currently offline.
PartialChain	Specifies that the X509 chain could not be built up to the root certificate.
RevocationStatusUnknown	Specifies that it is not possible to determine whether the certificate has been revoked. This can be due to the certificate revocation list (CRL) being offline or unavailable.
Revoked	Specifies that the X509 chain is invalid due to a revoked certificate.
UntrustedRoot	Specifies that the X509 chain is invalid due to an untrusted root certificate.

Table 36 – IDES Certificate Upload Error Messages.

Appendix D: HCTA FATCA Entity ID Composition

A Global Intermediary Identification Number or GIIN is issued to FIs and direct reporting NFFEs to identify themselves to withholding agents and tax administrations for FATCA reporting.

The GIIN is a 19-character identification number that is a composite of several other identifiers.

In lieu of a GIIN, HCTAs will be issued an HCTA FATCA Entity ID. The HCTA FATCA Entity ID represents each country under an IGA and contains the following identifiers:

Format: **000000.00000.TA.<ISO>**

Characters	Position	Description
000000	1-6	N/a
Separator 1	7	Period =.
00000	8-12	N/A
Separator 2	13	Period =.
TA Category Code	14-15	HCTA = Tax Authority
Separator 3	16	Period =.
XXX Country Identifier	17-19	Numeric ISO 3166-1 numeric standard country code of the Tax Authority

Table 37 – IDES HCTA FATCA Entity ID composition.

Appendix E: IDES Alert Codes

Note: The list provides an overview of the IDES alert codes you may receive after submitting a transmission archive using IDES. If a transmission is deleted, then the data packet was not transmitted. Review the alert code, correct the transmission archive, and retransmit. If you need assistance, refer to the IDES User Guide, IDES web pages or contact IDES Customer Support.

Code	Reason	Description / Action	To Sender	To Receiver (IRS)	To Reviewer (HCTA)
Type: SA: - Transmission uploaded successfully					
RC001	Successful upload (including all IDES validation checks)	The data packet passed IDES validation and is now available for download by the receiver. No action is required from the sender.	X		
RC029	Successful upload (including all IDES validation checks), waiting for HCTA approval (Model 1 Option 2)	The data packet passed IDES validation checks and is now available for download and approval by the Model 1 Option 2 HCTA. No action is required from the sender.	X		
RC023	Successful upload and approval by the HCTA (Model 1 Option 2)	The data packet passed IDES validation checks and has been approved by the Model 1 Option 2 HCTA. It is now available for download by the receiver. No action is required from the sender.	X		
Type: DL - Transmission deleted					
RC002	Failed virus check in IDES	The data packet failed IDES validation. One or more files in the data packet are infected with malware. If the files are properly encrypted, this likely indicates that the metadata file is the infected file. The sender must perform a complete anti-virus check to clean the data packet and retransmit.	X		
RC003	Failed encryption check in IDES	The data packet failed IDES validation. One or more files in the data packet are not encrypted as required. The sender must encrypt the FATCA XML document and the AES key as required in the data packet and retransmit.	X		

Code	Reason	Description / Action	To Sender	To Receiver (IRS)	To Reviewer (HCTA)
RC004	Failed FATCA Metadata schema check in IDES	The data packet failed IDES validation. The metadata XML document did not validate against the metadata XML schema. The sender must include a valid metadata XML document in the data packet and retransmit.	X		
RC005	Transmission was rejected by the sender's HCTA (Model 1 Option 2)	The data packet passed IDES validation but it was rejected by the Model 1 Option 2 HCTA. The sender must contact the corresponding HCTA directly to address any concerns and retransmit.	X	X	X
RC006	No actions taken by the sender's HCTA (Model 1 Option 2); transmission expired after 7 days	The data packet passed IDES validation but it was not approved by the Model 1 Option 2 HCTA during the 7 day approval window and it has expired. The sender must contact the corresponding HCTA directly to address any concerns and retransmit.	X	X	X
RC007	Transmission ready for receiver to download, but expired after seven (7) days	The data packet passed IDES validation but it was not downloaded by the receiver during the 7 day window and it has expired. The sender should review the FAQs on IRS website or contact the IDES help desk for additional support to address any concerns and retransmit.	X	X	
RC008	Invalid FATCAEntitySenderID or GIIN	The data packet failed IDES validation. The file name of the data packet does not contain a valid FATCAEntitySenderID that is in the correct format. The sender must include a valid FATCAEntitySenderID in the correct format as part of the data packet file name and retransmit.	X		
RC009	Invalid Receiver GIIN	Not used	X		
RC010	Sender not authorized for the Receiver	Not used	X		
RC011	Receiver not authorized for the Sender	Not used	X		

Code	Reason	Description / Action	To Sender	To Receiver (IRS)	To Reviewer (HCTA)
RC012	FATCAEntitySenderID or GIIN does not match the payload or metadata	The data packet failed IDES validation. The FATCAEntitySenderID in the data packet file name does not match the FATCAEntitySenderID in the payload file name and/or metadata file name. The sender must include the same FATCAEntitySenderID across the data packet as required and retransmit.	X		
RC013	Receiver GIIN does not match the key	The data packet failed IDES validation. The data packet contains an invalid receiver key file. The sender must include a valid receiver key file in the data packet as required and retransmit.	X		
RC014	Payload missing	The data packet failed IDES validation. The data packet does not contain a payload file. The sender must include a payload file in the data packet as required and retransmit.	X		
RC015	Key missing	The data packet failed IDES validation. The data packet does not contain an AES key. The sender must include an AES key in the data packet as required and retransmit.	X		
RC016	Approving HCTA key missing (Model 1 Option 2)	The data packet failed IDES validation. The data packet does not contain the Model 1 Option 2 HCTA key. The sender must include the Model 1 Option 2 HCTA key in the data packet as required and retransmit.	X		
RC018	Package filename error	The data packet failed IDES validation. The file name of the data packet does not contain an underscore. The sender must set an underscore as the data packet file name separator and retransmit.	X		

Code	Reason	Description /Action	To Sender	To Receiver (IRS)	To Reviewer (HCTA)
RC019	Metadata missing	The data packet failed IDES validation. The data packet does not contain a metadata file. The sender must include a valid metadata XML document as required and retransmit.	X		
RC020	Invalid certificate	The data packet failed IDES validation. The digital certificate in the data packet is expired, revoked, or invalid. The sender must include a valid certificate from an approved certificate authority as required in the data packet and retransmit.	X		
RC025	Invalid zip package file	The data packet failed IDES validation. The data packet was not archived as required. The sender needs to archive the data packet using a compatible Zip compression tool as required and retransmit.	X		
RC026	Too many files in package	The data packet failed IDES validation. One or more extra files are included in the data packet. The data packet should contain only 3 files (or 4 files in the case of a sender in a Model 1 Option 2 jurisdiction). The sender must include only the required files in the data packet and retransmit.	X		
RC027	Zip package contains a folder	The data packet failed IDES validation. A folder is included in the data packet. The sender must delete the folder and all its contents from the data packet and retransmit.	X		
RC028	Invalid approving HCTA key name (Model 1 Option 2)	The data packet failed IDES validation. The data packet contains an invalid Model 1 Option 2 HCTA key. The sender must include a valid Model 1 Option 2 HCTA key in the data packet as required and retransmit.	X		

Code	Reason	Description /Action	To Sender	To Receiver (IRS)	To Reviewer (HCTA)
RC999	Unexpected error	The data packet failed IDES validation. The data packet contains an unexpected error. The sender should first retry the transmission, and if the same error (RC999) persists, the sender should contact the IDES Help Desk and open a ticket to have the IDES team troubleshoot the issue	X		
Type: RD - Transmission available for download					
RC021	Available for receiver to download (Model 1 Option 2)	The data packet passed IDES validation and is now available for download by the receiver. No action is required from the sender.		X	
RC022	Available for HCTA review (Model 1 Option 2)	The data packet passed IDES validation and is now available for download by the Model 1 Option 2 HCTA for review. No action is required from the sender. The Model 1 Option 2 may download and review the data packet from the Pending folder.	X		X
Type: SA - Transmission downloaded					
RC024	Downloaded by the receiver	The data packet passed IDES validation and was downloaded by the receiver. No action is required from the sender.		X	
RC030	Downloaded by the HCTA reviewer (Model 1 Option 2)	The data packet passed IDES validation and was downloaded by the Tax Authority approver. No action is required from the sender.	X		X

Table 38 – Types of Alerts.

Appendix F: Data Preparation User Tips

Due to the implementation of highly secured data transmissions, sometimes it can be challenging to trace the source of a data transmission problem. In response to user questions and common user errors, the IRS has compiled a list of tips to assist users with the data preparation and transmission processes.

If you identify any issues that are not covered here, please forward comments to lbi.fatca.ides@irs.gov. Due to the volume of questions received, responses to these issues will be addressed through future updates to this document or in IDES FAQs rather than via personalized responses

The suggestions below represent the most common solutions. The solutions are grouped into four categories:

Data Package
Payload file
Key file
Metadata file

All validation checks apply to the production and test environments. Certain critical errors will cause the immediate rejection of a transmission, and additional error checks will not be performed. Be aware that even if you correct the initial error, your transmission package may be rejected again if additional errors are found.

Overall Package

1. The transmission packet is in an incorrect format (not ZIP). The file extension must be .ZIP.

2. The file was compressed with an incorrect compression algorithm.
   All files must be compressed using the standard Deflate algorithm and common ZIP tools such as WinZip, 7Zip, etc. More information can be found at http://www.irs.gov/Businesses/Corporations/Compression-tools.

3. The data packet has an incorrect file name.
   The data packet filename must be in the format UTC_FATCAEntitySenderId.zip, where UTC represents a timestamp including milliseconds.

   For example, the filename 20150115T163045320Z_000000.00000.TA.124.zip represents a file submitted by the Host Country Tax Authority (HCTA) for Canada created at 2015 January 15 16:30:45.320 Z.

4. The transmission packet contains subfolders.
   The transmitted ZIP file may not contain subfolders and data packets should only contain archived files at the root level.

5. The transmission packet contains additional files.
   There are too many files archived in a folder. The ZIP file should only contain one payload file, one metadata file, and either one or two keys. No other files can be included. Ensure you have the proper naming UTC_FATCAEntitySenderId.zip.

Type of File	Model 1, Option 2 (Only) - Attach 4 Files	Models 1 & 2 - Attach 3 Files
Metadata	FATCAEntitySenderId_Metadata.xml	FATCAEntitySenderId_Metadata.xml
Key File(s):	FATCAEntityReceiverId_Key	FATCAEntityReceiverId_Key
	HCTAFATCAEntityId_Key	N/A
Payload	FATCAEntitySenderId_Payload	FATCAEntitySenderId_Payload

Table 38 – Data Packaging Tips.

6. The transmission packet failed virus scan.
   The transmission packets are scanned for viruses during the upload process and will be rejected and/or deleted if a virus or other threats are detected.

Payload file

7. The payload was not attached to the file.
   A valid XML payload is required with each transmission packet. The requirement also applies to test packages. If the payload file is not present, the transmission is rejected even if the other parts of the data packet are created properly.

8. The payload file was not in the proper XML format.
   The payload file must be in XML format document and created according to the published XML schema. If the data is presented in a non-XML format, your transmission will be rejected.

9. The payload file has an incorrect filename.
   The payload file name must be in the proper naming convention or format FATCAEntitySenderID_Payload.

   For example, if the sender is an HCTA, the file name should be 000000.00000.TA.NNN_Payload, where NNN is the three digit ISO code for the HCTA's country. Note that there is no extension on the file. Also check for correct capitalization.

10. The payload file is not encrypted or fails entropy check.
    It is not possible to determine whether a file is properly encrypted. IDES applies an entropy check to determine if a file was likely to be encrypted. If the file does not pass the entropy check, it will not be accepted. Encrypt the payload using a randomly generated AES-256 key with the following settings:

    - Cipher Mode: CBC
    - Salt: No Salt
    - Initialization Vector: 16 byte IV
    - Key size: 256 bits/32 bytes
    - Encoding: None
    - Padding: PKCS#5 or PKCS#7

11. The payload file is not signed.
    The payload file must be digitally signed by the sender using the standard RSA digital signature method. More information can be found at http://www.irs.gov/Businesses/Corporations/Digital-Signatures-for-Data-Preparation.

12. The digital signature is not valid.
    IDES requires an enveloping signature and the SHA2-256 algorithm. If an incorrect digital signature type or algorithm is used, the digital signature will fail validation. Any changes to the XML after the digital signature has been performed will cause the validation to fail. There are digital signature validation tools available that can be used to verify the signature is valid before submission.

13. The digital signature used the wrong signature type, such as enveloped or detached.
    The XML must be signed with an enveloping digital signature. If the wrong digital signature type is applied the data packet will fail validation. If you create a different kind of signature but move the signature block within the XML file so that it appears to be an enveloping signature, the file will still fail validation.

14. The key used for signature does not match the certificate store.
    The private key used to perform the digital signature must correspond with the certificate that was uploaded during IDES enrollment. IRS sample keys and certificates should not be included as part of the data packet.

15. The file contained incorrect encryption settings. The file may contain one or more incorrect settings, such as:
    - Wrong cipher mode
    - Salt settings
    - Wrong key size
    - Encoding applied
    - Wrong padding

    More information can be found at http://www.irs.gov/Businesses/Corporations/IDES-Data-Transmission-and-File-Preparation or review Item 10 above.

16. The FATCA XML Schema v1.1 contains invalid elements.

    Only elements described in the published XML schema may be used. Certain elements are required in the transmitted payload XML. Review the FATCA XML Schema v1.1 User Guide at http://www.irs.gov/pub/irs-utl/Pub5124UserGuide.pdf for details.

17. The FATCA XML Schema v1.1 contains illegal characters.

    Certain characters cannot be used in the FATCA data packet or must be replaced with entity references. Review the information at http://www.irs.gov/Businesses/Corporations/FATCA-XML-Schemas-and-Business-Rules-for-Form-8966 for details.

    Note that some signature tools may insert illegal characters in the KeyInfo element when generating a signature. The KeyInfo element should be removed before submitting the data packet.

Key files

18. There is no key file in the transmission data packet.
    A key file representing each receiver for the package must be present in the data packet.

19. The key file has an incorrect file name.
    The key file name must be in the correct format FATCAEntityReceiverId_Key. Files received by the IRS should have a file named 000000.00000.TA.840_Key.

20. The data packet has the incorrect key size.
    The unencrypted key file should have a length of 48 bytes (32 bytes for AES, plus 16 bytes for IV). Encrypt the key file and place it in the archived data packet. The key size should be 256 bytes. Verify the key size before and after encryption. If you move the key file between operating systems, it may add extra characters that cause an incorrect key size or transmission failure.

21. The key file is not encrypted or fails entropy check.
    It is not possible to determine whether a file is properly encrypted. IDES applies an entropy check to determine if a file was likely to be encrypted. If the file does not pass the entropy check, it will not be accepted. Encrypt the payload using a randomly generated AES-256 key with the following settings:

    - Cipher Mode: CBC
    - Salt: No Salt
    - Initialization Vector: 16 byte IV
    - Key size: 256 bits/32 bytes
    - Encoding: None
    - Padding: PKCS#5 or PKCS#7

22. The key file is encrypted with an incorrect key.
    The key must be encrypted with the AES public key of the recipient. For files received by the IRS, use the public key available at www.ides-support.com.

23. The wrong padding was used during the encryption process.
    The padding used during the key encryption must be PKCS#1 v1.5. Ensure the tool used to perform the encryption has the correct padding settings.

24. The data packet is missing the second key file (Model 1 Option 2 Only).
    If you submit under Model 1 Option 2, there should always be two keys present in the archived data packet. One key for the IRS and the second key will be used by the HCTA.

    More information on keys required for the Model 1 Option 2 can be found in Step 5, Section 9.2 of the IDES User Guide.

25. The data packet contains a second key file and you are not under a Model 1 Option 2 (M1O2) IGA.
    Only submitters under a Model 1 Option 2 agreement should submit a data packet with two key files. All other submitters should submit an archived data packet that contains only one key file.

Type of File	Model 1, Option 2 (Only) - Attach 4 Files	Models 1 & 2 - Attach 3 Files
Metadata	FATCAEntitySenderId_Metadata.xml	FATCAEntitySenderId_Metadata.xml
Key File(s):	FATCAEntityReceiverId_Key	FATCAEntityReceiverId_Key
	HCTAFATCAEntityId_Key	N/A
Payload	FATCAEntitySenderId_Payload	FATCAEntitySenderId_Payload

Metadata file

26. The metadata file has an incorrect file name.
    The metadata file name must be in the recommended format FATCAEntitySenderId_Metadata.xml.

    For example, if the sender is an HCTA, the file name should be 000000.00000.TA.NNN_Metadata.xml, where NNN is the three digit ISO code for the HCTA's country

27. The metadata file is encrypted.
    The metadata file must NOT be encrypted. IDES reads the metadata file and uses the elements to identify and route the transmission.

28. There are invalid elements in the metadata schema.
    Please review the Metadata user guide for information on the fields to use in the Metadata file.

29. There are missing required elements in the metadata schema.
    IDES validates the following mandatory elements in the metadata Schema:

    - FATCAEntitySenderID (see #31 below)
    - FATCAEntityReceiverID
    - FATCAEntCommunicationTypeCd
    - SenderFileID
    - FileCreateTS
    - TaxYear (see #33 below)
    - FileRevisionInd

30. There is an incorrect type code (NTF or RPT) in the metadata schema.
    All FATCA reporting files submitted to the IRS should have the transmission type code RPT. RPT is the only allowable entry. The NTF code is used for Notifications that are sent in response by IRS. If the incorrect code (NTF) is used on a report, the file cannot be processed and will fail validation.

31. The metadata SenderID element does not match the IDES account used.
    The SenderID in the metadata file must represent the GIIN associated with the user who is logged in to IDES and transmitting the data packet.

32. The metadata ReceiverID element is not the IRS GIIN.
    The ReceiverID in the metadata file must be the IRS GIIN: 000000.00000.TA.840.

33. The metadata TaxYear element is invalid or missing. A valid TaxYear must be specified.

34. The metadata file contains illegal or restricted characters.
    Certain characters are prohibited and must be encoded or replaced with entity references. Review the information at http://www.irs.gov/Businesses/Corporations/FATCA-XML-Schemas-and-Business-Rules-for-Form-8966 for details.

IDES Testing Window

The IDES Open Testing windows provide users with a safe test environment (PSE) to submit test FATCA Report files in non-production to troubleshoot data file submission issues. Enrolled IDES users can log into the PSE/testing environment during open testing windows to submit their files using the same credentials used for production.

Periodically, there may be FATCA system upgrades that would necessitate an ad-hoc open test window. There are typically 2-3 open test windows per year, regardless of whether there have been changes to the FATCA Reporting process.

Your participation in IDES open testing is voluntary.

Additional information on the IDES testing is found on the IDES Testing Schedule webpage.

Please subscribe to the *FATCA News and Information List* to stay current on IRS news, guidance, regulations, reporting process changes, and testing windows.

Appendix G: IDES Gateway UI Accessibility

Getting Started

Visually-impaired users can use Secure Transport Web Client with screen reader applications. Web Client has passed accessibility validation for visually-impaired users with JAWS (Job Access with Speech) on Windows.

Tips when using JAWS

If you are using Job Access with Speech (JAWS) as your screen reader, we recommend using Internet Explorer as your browser with the latest version of JAWS. You do not need to change the screen reader setting for use with Web Client.

When in the Forms mode you can also use Web Client keyboard shortcuts to navigate faster and easier. To enter the Forms mode at any time, turn off the virtual cursor and press **JAWS + z** to hear when the virtual cursor is turned off or on.

Tips when using NVDA

If you are using Non Visual Desktop Access (NVDA), we recommend using Mozilla Firefox as your browser. You do not need to change the screen reader setting to navigate around Web Client.

NVDA will automatically enter the Focus mode when focus is on a tabs control, on a Remote folder. The Focus mode allows you to use the arrow keys to navigate between files and folders, tabs.

When in the Focus mode you can also use Web Client keyboard shortcuts to navigate faster and easier. To toggle between the Focus and Browse mode at any time press **NVDA + SPACEBAR** to hear a specific tone for each mode.

Accessing Web Client

The following topics describe accessing Web Client with a screen reader.

Logging in
To log in with a screen reader:

1. Use the **TAB** key to navigate between fields.
2. **TAB** to the User ID edit box and type in your user identification.
3. **TAB** to the Password edit box, type in your password and press **ENTER**. You are taken to the default view of Web Client. Alternatively, focus and press the **Log In** button.

Recovering your password

If you forgot your password:

On the login page use the **TAB** key to focus the **Forgot Your Password** link and activate it.

Session timeout

After a period of inactivity Web Client will automatically log out. To log in again, focus and activate the Login Page link.

Navigating Web Client

The following topics describe navigating Web Client with a screen reader.

Navigation overview

By default, after logging in the focus is on the Remote Folders tab. To navigate through the list of files and folder, press the **DOWN and UP** arrows. To open an item, press o or Enter.

Web Client has a number of keyboard shortcuts to make navigation faster and easier. For a complete list of keyboard shortcuts, refer to the Shortcut Tables.

Another fast and easy way to navigate using the screen reader built-in commands:

- For JAWS users: **JAWS + F7** to display the *Links* list, **JAWS + F6** to display the *Headings* list, and **JAWS + F5** to Select a form field
- For NVDA users: **NVDA + F7** to display the *Elements* list with links, headings, and landmarks

Note that when the focus is on a tab control; the screen reader commands are automatically disabled and allows the usage of keyboard shortcuts.

To regain control of the virtual cursor and to use screen reader commands:

- For JAWS users: Press the **NUMPAD PLUS** key to hear the virtual PC cursor enabled. Alternatively, you can press **ESC** or **ENTER.**
- For NVDA users: Press **NVDA + SPACEBAR** to hear the specific tone for the *Focus* mode.

Web Client buttons and menus

The Web Client button and menus enable you to perform actions on your files, folders, and messages. Most of these buttons and menu actions have keyboard shortcuts for quick access. To navigate you can also use **TAB** or **SHIFT + TAB**.

Managing Files and Folders

The following topics provide instructions for managing files and folders with a screen reader.

Open folders
To open a folder from your Remote Folders view list:

1. Use the **DOWN** and **UP** arrows to navigate through the list. If you have switched to icons view, use the **RIGHT** and **LEFT** arrows.
2. To open a folder, press **Enter**.

Upload a file

To upload a file in a remote folder:

1. Navigate through the *IDES Gateway* list and open the folder where you want to upload the file.
2. Press the **Upload Files** button or, if you are using shortcuts, press **u**.
3. Use **TAB** to focus the *Select file to upload* button and press **SPACEBAR** to activate.
4. Select the files to be uploaded and then press **ENTER**.

Download a file

To download a file from a remote folder:

1. Navigate through the *IDES Gatewya* list and select the file you want to download.
2. Press the **Download** button or, if you are using shortcuts, press **d** or **ENTER**.
3. Use your browser file download feature to complete the download.

Move a file

To move a file from one remote folder to another:

1. Navigate through the *IDES Gateway* list and select the file you want to move.
2. Press the **Actions** button to open the actions menu or, if you are using shortcuts, press **a**.
3. Press the **DOWN** arrow until you reach the *Move* command and then press **ENTER**.
4. Navigate through the *IDES Gateway* list and select the folder where you want to move the file.
5. Press the **DOWN** arrow until you reach the target folder and then press **ENTER**.

Read details about a file or folder

To read more details about a file or folder:

1. Press the Actions button to open the actions menu or, if you are using shortcuts, press **a**.
2. Press the **DOWN** arrow until you reach the Properties command and then press **ENTER**.
3. A dialog will be focused with the details listed in a table. You can use the **DOWN** an **UP** arrows to quickly read the list using your screen reader.

Alternatively, if you are using shortcuts, press **CTRL + i** to display the Properties dialog without using the *Actions* menu.

Using the Uploads monitor

The *Transfers* queue is a region of the application where you can track the status of uploaded files.

In the screen reader you can see if a transfer is in progress, finished, or failed. You can also pause and resume running transfers, as well as delete finished or running transfers.

Although it can be collapsed and expanded, the contents are visible to screen reader users and accessible with **TAB**, even when the region is collapsed.

To quickly focus on the Transfer queue:

- Use screen reader commands to focus on and activate the *Transfers* queue heading two link – either available from the list of links or from the list of headings
- Use the Go to keyboard shortcuts for Web Client. The shortcut to open the *Transfers* queue is **g** then **q**
- While focused on the browser address bar press **SHIFT + TAB.** The *Transfers* list is the last item in Web Client and will immediately be focused

Pause or resume a transfer

To pause or resume a running transfer:

1. Focus on the *Transfers* queue.
2. **TAB** to focus on the *Transfers* list and use the **UP** and **DOWN** arrow keys to select a transfer.
3. Press the *Pause* or *Resume* buttons or, if you are using shortcuts, press **p** or **r**.

Delete a transfer

To delete a transfer:

1. Focus on the *Transfers* queue.
2. **TAB** to focus on the *Transfers* list and use the **UP** and **DOWN** arrow keys to select a transfer.
3. Press the *Delete* button or, if you are using shortcuts, press **DELETE** or #.

Keyboard Shortcuts for Web Client

Web Client has a number of keyboard shortcuts to make navigation faster and easier.

For the best experience screen readers automatically enable the use of shortcuts when focused on a tabs control, on a *Remote* folder.

To allow use of shortcuts at any time:

- For JAWS users: Press **JAWS + z** to hear that the virtual cursor is turned off. Press the same combination, if you want to turn the virtual cursor on again.
- For NVDA users: Press **NVDA + SPACEBAR** to hear the specific tone for the *Focus* mode. Press the same combination, if you want to return to browse mode again.

Tables

Use following list of keyboard shortcuts instead of mouse actions to perform actions in Web Client:

Application

To do this	Press
Go to the previous tab	**Ctrl + Left or Ctrl + Page Up**
Go to the next tab	**Ctrl + Right or Ctrl + Page Down**
With focus on a tab, go to the previous tab	**Left**
With focus on a tab, go to the next tab	**Right**
With focus on a tab, close the tab	**Esc**
With focus anywhere within a tab, close the tab	**Alt + Delete**
Display a list of all keyboard shortcuts	**?**

Table 39 – Application Keyboard Shortcuts.

Go To

To do this	Press
Go to the *Uploads* queue	**g then q**

Table 40 – Go To Keyboard Shortcuts.

Selection

To do this	Press
Go to the next item in a list	**j or Down or Right**
Go to the previous item in a list	**k or Up or Left**
Select all items in a list	**Shift + a or Ctrl + a**
Clear the selection in a list	**Shift + n**
Extend the selection in a list	**Shift + j or Shift + Down** **Shift + k or Shift + Up**
Select or deselect an item	**x or Ctrl + Spacebar**

Table 41 – Selection Keyboard Shortcuts.

Files and Folder Actions

To do this	Press
Upload file	**u**
Download a selected file	**d**
Delete a selected file	**# or Delete**
Open a folder	**o or Enter**
Go to the previous folder	**Backspace**
Move a file	**v**
File properties	**i**
Refresh a folder	**e**
Display all actions menu	**a**

Table 42 – Files and Folders Keyboard Shortcuts.

Transfer queue actions

To do this	Press
Cancel a running transfer or remove a completed transfer	**# or Delete**
Pause a transfer	**p**
Restart a transfer	**r**

Table 43 – Transfer Queue Keyboard Shortcuts.

Tips when using shortcuts

- Users of Mac OS X use the **COMMAND** key in place of the **Ctrl** key.
- In Google Chrome, **CTRL+SHIFT+ t** reopens the last closed tab, so it cannot be used to move the input focus to the **To** field. Use **TAB** instead.
- In the full version of Web Client, after you press **u** or **CTRL+ u** to display the Open window, use **CTRL+ ENTER** to open folders, and **ENTER** to select a file or folder to upload.
- Apple Safari loses input focus after the applet is loaded to display the files under My Computer and when you press **u** or **CTRL+ u** to display the Open window. Use a keyboard shortcut, such as **COMMAND+TAB**, to return focus to Safari so that you can use the Web Client keyboard shortcuts.
- In the Compose Mail page in Internet Explorer, use the **SPACEBAR** to invoke the **Attach File** button. You may need to press the **SPACEBAR** twice.

Documentation Accessibility

The accessibility of the documentation has been tested with JAWS.

Keyboard-only navigation

- The documentation source code contains ARIA (Accessible Rich Internet Applications) to improve the natural tab order and add focus where needed.

- ARIA landmarks are used to identify the main elements of the online help windows.

Screen reader support

- The documentation structure is clear and the source code of the online help can be interpreted by JAWS.
- Alternative text is provided for images whenever necessary.
- The PDF documents are tagged to provide a logical reading order.

Support for high contrast and accessible use of colors

- The documentation can be used in high-contrast mode.
- There is sufficient contrast between the text and the background color.
- The graphics have the right level of contrast and take into account the way color-blind people perceive colors.

Appendix H: IDES Communication Types

This table details the communication types that can be exchanged through IDES.

Acronym	Communication Type	Description
RPT	FATCA Report	Sent by a registered entity or a Host Country Tax Authority (HCTA) to meet FATCA filing requirements
NTF	FATCA Notification	A response to a sender of a FATCA Report file concerning the outcome of processing the received FATCA Report file
CAR	FATCA Competent Authority Request (IRS Use Only)	Sent to Model 2 HCTAs in response to pooled reports from reporting Model 2 FFIs on non-consenting U.S. accounts and nonparticipating FFIs
REG	FATCA Registration Data (Reserved. Do not use)	Annual registration list with POC's; Sent yearly (August timeframe)
EOIR	Exchange of Information Request	Sent ad-hoc when another jurisdiction requests specific information from the IRS or in response to a specific information request from the IRS
ICAP	International Compliance Assurance Program	Information sent through the OECD's ICAP program to other jurisdictions; Sent ad-hoc
JA	Joint Audit	Sent ad-hoc to other jurisdictions that request information from the IRS or in response to an information request from the IRS