

Übersicht der Field-Level-Errors

Bei diesem Dokument handelt es sich um eine Ergänzung zu den Ausführungen des Dokumentes Notification FATCA (<http://www.bzst.de> > Startseite > Unternehmen > Internationaler Informationsaustausch > FATCA > Rückmeldungen und Protokolle), der Rückmeldung der USA zu verarbeiteten und übermittelten FATCA-Lieferungen von deutschen FI's, welche vom BZSt aufbereitet und als US-EmpfangsbestätigungAnFI (UEFI) übermittelt wird.

Die nachfolgenden Fehlertexte sind auch über den User-Guide zu ICMM im Internet über den IRS allgemein zugänglich. Sie können ausschließlich bei den Record-Level-Error-Codes 8007 und 8013 auftreten. Die jeweiligen Fehlerdetails werden in den Elementen der FieldErrorGrp angezeigt.

Da die Fehlermeldungen vom IRS regelmäßig erweitert oder überarbeitet bzw. angepasst werden, kann nicht ausgeschlossen werden, dass auch die nachfolgende Übersicht aufgrund neuer Anforderungen der USA angepasst oder erweitert werden muss. Für jeden klassifizierten Fehler wird vom IRS eine Bearbeitung und Korrektur innerhalb von 120 Tagen gefordert.

Da jedoch teilweise Fehler zu Angaben in den Reports existieren, zu denen sich keine Verpflichtung aus den geschlossenen Vereinbarungen zwischen der USA und der Bundesrepublik Deutschland ergibt, hat das BZSt auf Grundlage der getroffenen Vereinbarungen (FATCA-Abkommen vom 31.05.2013 und Vereinbarung im Sinne des Art. 3 Abs. 6 des FATCA-Abkommens (Competent Authority Arrangement (CAA)) eine Klassifizierung dieser Fehler eingeführt. Es wird nunmehr zwischen „Fehler“ oder „Hinweis“ unterschieden, welche sich aus dem vom BZSt zusätzlich eingefügten Element BeistellInformationFieldErrorDEGrp/Kategorie ergeben. Die in der Tabelle klassifizierten "Fehler" bedürfen zwingend einer Korrektur, während "Hinweise" dazu auffordern, die laut Schemapfad betroffenen Angaben auf Richtigkeit zu überprüfen und nur bei tatsächlichen Unstimmigkeiten eine Korrektur erfordern. Somit wird aus Sicht des BZSt die Einstufung als optional oder verpflichtend zu übermittelndes Datenelement gemäß dem FATCA-USA-Abkommen von den USA zutreffend berücksichtigt.

Stand: 30.08.2023

Nr.	Error Description (FieldErrorTxt)	Fehlerbeschreibung	Schema Path (FieldNm/Field-Level-Error)	Veröffentlichung	Fachliche Klassifizierung	Prüfung Im Abkommen/Use r Guide
1	City or town not populated	Either the AddressFree or Address/City data elements for the Reporting FI contain only blanks. The city or town for the Reporting FI must be included ----- The ReportingFI/AddressFix/City element must be populated with the ReportingFI's city.	ReportingFI/Address/AddressFix/City	08/2015 (Publication 5189) --- 03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen; Vorgabe im Guide
2	City or town not populated	Either the AddressFree or Address/City data elements for the Reporting FI contain only blanks. The city or town for the Reporting FI must be included	ReportingFI/Address/AddressFree	08/2015 (Publication 5189)	H	Keine Vorgabe lt. Abkommen; Vorgabe im Guide
3	City or town not populated	The Sponsor/AddressFix/City element must be populated with the Sponsor's city.	ReportingGroup/Sponsor/AddressFix/City	03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen; Vorgabe im Guide
4	City or Town Not Provided for Account Holder or Recipient	Either the AddressFree or Address/City data elements for the Account Holder or Payee contain only blanks. The city or town for the Account Holder or Payee must be included	ReportingGroup/AccountReport/AccountHolder/Individual/Address/AddressFix/City	08/2015 (Publication 5189) --- 03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)
5	City or Town Not Provided for Account Holder or Recipient	The AccountHolder/Individual/AddressFix/City element must be populated with the account holder's city	ReportingGroup/AccountReport/AccountHolder/Individual/Address/AddressFree	08/2015 (Publication 5189)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)
6	City or Town Not Provided for Account Holder or Recipient	The AccountHolder/Organisation/AddressFix/City element must be populated with the account holder's city.	ReportingGroup/AccountReport/AccountHolder/Organisation/Address/AddressFix/City	08/2015 (Publication 5189) --- 03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)
7	City or Town Not Provided for Account Holder or Recipient		ReportingGroup/AccountReport/AccountHolder/Organisation/Address/AddressFree	08/2015 (Publication 5189)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)
8	City or Town Not Provided for Asset Owner	Either the AddressFree or Address/City data elements for the Substantial U.S. Owner, Controlling Person, or Specified U.S. Person owning debt or equity interests in an Owner-Documented FFI contain only blanks. The city or town for the Substantial U.S. Owner, Controlling Person, or Specified U.S. Person owning debt or equity interests in an Owner-Documented FFI must be included	ReportingGroup/AccountReport/SubstantialOwner/Individual/Address/AddressFix/City	08/2015 (Publication 5189)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)
9	City or Town Not Provided for Asset Owner	The SubstantialOwner/ Individual/AddressFix/City element must be populated with the city of the account owner.	ReportingGroup/AccountReport/SubstantialOwner/Individual/Address/AddressFree	08/2015 (Publication 5189)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)
10	City or Town Not Provided for Asset Owner	The SubstantialOwner/Organisation/AddressFix/City element must be populated with the city of the account owner.	ReportingGroup/AccountReport/AccountHolder/SubstantialOwner/Individual/Address/AddressFix/City	03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)
11	City or Town Not Provided for Asset Owner		ReportingGroup/AccountReport/SubstantialOwner/Organisation/Address/AddressFix/City	03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)

12	GIIN Format Not Valid for Filer	The GIIN for the Reporting FI must be in the valid format --- For at least one of the ReportingFI/TIN elements populated, the TIN/IssuedBy attribute must be null or the value populated = US and at least one of the following must be true: - the value populated in the ReportingFI/TIN element is formatted as (XXXXXX.XXXXX.XX.XXX); - the value populated in the ReportingFI/TIN element is formatted as (XXX-XX-XXXX), (XX-XXXXXX), or (XXXXXXXXXX)	ReportingFI/TIN	08/2015 (Publication 5189) --- 03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.3)
13	GIIN not populated	The GIIN for the Reporting FI must be populated and in the valid format --- At least one of the "FieldNm" elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or in US TIN format.	ReportingFI/TIN	08/2015 (Publication 5189) --- 03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.3) (für AccountHolder/ SubstantialOwner ab MZ 2017)
14	GIIN not populated		ReportingGroup/AccountReport/AccountHolder/Individual/TIN	03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.3) (für AccountHolder/ SubstantialOwner ab MZ 2017)
15	GIIN not populated		ReportingGroup/AccountReport/AccountHolder/Organisation/TIN	03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.3) (für AccountHolder/ SubstantialOwner ab MZ 2017)
16	GIIN not populated		ReportingGroup/AccountReport/AccountHolder/SubstantialOwner/Individual/TIN	03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.3) (für AccountHolder/ SubstantialOwner ab MZ 2017)
17	GIIN not populated		ReportingGroup/AccountReport/SubstantialOwner/Organisation/TIN	03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.3) (für AccountHolder/ SubstantialOwner ab MZ 2017)
18	GIIN not populated		ReportingGroup/Sponsor/TIN	03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen
19	Name not populated	The name of the Reporting FI must be provided, and cannot be all blank characters in the Name data subelement. --- The ReportingFI/Name element must be populated with the name of the Reporting FI.	ReportingFI/Name	08/2015 (Publication 5189) --- 03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.3)
20	Name not populated	The Sponsor/Name element must be populated with the name of the Sponsor.	ReportingGroup/Sponsor/Name	03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen

21	Name of Account Holder or Recipient Not Provided	The name of the account holder or payee must be provided, and cannot be all blank characters in the Name data subelement. --- The AccountHolder/Organisation/Name element must be populated with the account holder's name.	ReportingGroup/AccountReport/AccountHolder/Individual/Name	08/2015 (Publication 5189) --- 03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a) Nr.1)
22	Name of Account Holder or Recipient Not Provided	The AccountHolder/Individual/Name element must be populated with the account holder's name	ReportingGroup/AccountReport/AccountHolder/Organisation/Name	08/2015 (Publication 5189) --- 03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a) Nr.1)
23	Number of Accounts not > 0	The number of accounts in a pool declared in a pooled report must be greater than 0.	ReportingGroup/PoolReport/AccountCount	08/2015 (Publication 5189)	F	Keine Vorgabe lt. Abkommen, Übermittlung technisch nicht möglich
24	DOB not valid	For Model 1 filers in TY2014, 2015, and 2016, the Account Holder DOB may be provided if the individual Account Holder TIN is not available for an account maintained as of June 30, 2014. The DOB provided does not match the name of the Account Holder provided	ReportingGroup/AccountReport/AccountHolder/Individual/BirthInfo	08/2015 (Publication 5189)	H	Optional lt. Abkommen (Art. 2(2)a)Nr.1 und Art. 3(4))
25	DOB not valid		ReportingGroup/AccountReport/SubstantialOwner/Individual/BirthInfo	08/2015 (Publication 5189)	H	Optional lt. Abkommen (Art. 2(2)a)Nr.1 und Art. 3(4))
26	Name / DOB match error	The Date of Birth (DOB) for the Account Holder does not match the DOB for this person	ReportingGroup/AccountReport/AccountHolder/Individual/BirthInfo	08/2015 (Publication 5189)	H	Optional lt. Abkommen (Art. 2(2)a)Nr.1 und Art. 3(4))
27	Account Balance not > \$0	The account balance entered was either less than or equal to zero. This amount must be greater than zero	ReportingGroup/AccountReport/AccountBalance	08/2015 (Publication 5189)	H	Originalwert lt. Abkommen (Art. 2(2)a)Nr.4)
28	DOB not populated	For Model 1 filers in TY2014, 2015, and 2016, the individual Account Holder DOB may be provided if the Account Holder TIN is not available for an account maintained as of June 30, 2014. The DOB was provided, but was not in YYYY-MM-DD format. The record must be resubmitted with the DOB in the correct YYYY-MM-DD format.	ReportingGroup/AccountReport/AccountHolder/Individual/BirthInfo	08/2015 (Publication 5189)	H	Optional lt. Abkommen (Art. 2(2)a)Nr.1 und Art. 3(4))
29	DOB not populated	The DOB was provided, but was not in YYYY-MM-DD format. The record must be resubmitted with the DOB in the correct YYYY-MM-DD format.	ReportingGroup/AccountReport/AccountHolder/Individual/BirthInfo/BirthDate	08/2015 (Publication 5189)	H	Optional lt. Abkommen (Art. 2(2)a)Nr.1 und Art. 3(4))
30	DOB not populated	For Model 1 filers in TY2014, 2015, and 2016, the Controlling Person DOB may be provided if the Controlling Person TIN is not available with respect to a non-U.S. entity account maintained as of June 30, 2014. The DOB was provided, but was not must in YYYY-MM-DD format. The record must be resubmitted with the DOB in the correct YYYY-MM-DD format.	ReportingGroup/AccountReport/SubstantialOwner/Individual/BirthInfo	08/2015 (Publication 5189)	H	Optional lt. Abkommen (Art. 2(2)a)Nr.1 und Art. 3(4))
31	Country Not Provided for Sponsor or Intermediary	For electronic filing the country code for a sponsor or intermediary must be provided	ReportingFI/ResCountryCode	08/2015 (Publication 5189)		Keine eindeutige Klassifizierung möglich, da Fehlertext und Schemapfad im Zusammenhang nicht schlüssig sind. Keine Vorgabe lt. Abkommen, Vorgabe im Guide

32	Country Not Provided for Sponsor or Intermediary	For electronic filing the country code for a sponsor or intermediary must be provided	ReportingGroup/Intermediary/ResCountryCode	08/2015 (Publication 5189)	H	Keine Vorgabe lt. Abkommen, Vorgabe im Guide
33	EIN Format Not Valid for Intermediary	The EIN provided for the intermediary does not have the valid format (9 numeric characters). If an EIN is provided it must be valid	ReportingGroup/Intermediary/TIN	08/2015 (Publication 5189)	H	Pflicht lt. Abkommen (Art. 2(2)a Nr.3) i.S.d. Art.4(1)d für QI
34	GIIN Not Valid for Intermediary	The format for the GIIN provided for the intermediary must be in the valid format.	ReportingGroup/Intermediary/TIN	08/2015 (Publication 5189)	H	Pflicht lt. Abkommen (Art. 2(2)a Nr.3) i.S.d. Art.4(1)d für QI
35	No GIIN or EIN Provided for Intermediary	Neither a GIIN nor an EIN has been provided for an intermediary. If the intermediary is not required to have either a GIIN or an EIN, it should enter all zeros in the TIN element.	ReportingGroup/Intermediary/TIN	08/2015 (Publication 5189)	H	Pflicht lt. Abkommen (Art. 2(2)a Nr.3) i.S.d. Art.4(1)d für QI
36	GIIN Does Not Match Registered Entity for Filer	The GIIN provided does not match to a GIIN for a registered entity on the FATCA FFI List issued at some time in the past year. --- At least one of the ReportingFI/TIN element values provided must match a registered entity. If multiple ReportingFI/TIN values are populated, the 1st GIIN value that matches a registered entity is considered the Reporting FI for the account.	ReportingFI/TIN	08/2015 (Publication 5189) --- 03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.3)
37	GIIN Does Not Match Registered Entity for Filer	At least one of the Sponsor/TIN element values provided must match a registered entity.	ReportingGroup/Sponsor/TIN	03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen
38	GIIN Format Not Valid for Sponsor	The GIIN for the Sponsor is required and must be in the valid format	ReportingFI/TIN	08/2015 (Publication 5189)		Keine eindeutige Klassifizierung möglich, da Fehlertext und Schemapfad im Zusammenhang nicht schlussig sind.
39	GIIN Format Not Valid for Sponsor	For at least one of the Sponsor/TIN elements populated, the TIN/IssuedBy attribute must be null or the value populated = US and at least one of the following must be true: - the value populated in the ReportingFI/TIN element is formatted as (XXXXXX.XXXXX.XX.XXX); - the value populated in the ReportingFI/TIN element is formatted as (XXX-XX-XXXX), (XX-XXXXXXX), or (XXXXXXXXXX)	ReportingGroup/Sponsor/TIN	03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen
40	GIIN Not Valid for Sponsor	The GIIN for the Sponsor must be in the valid format	ReportingFI/TIN	08/2015 (Publication 5189)		Keine eindeutige Klassifizierung möglich, da Fehlertext und Schemapfad im Zusammenhang nicht schlussig sind.
41	No Name of US Owner	The name data element of the Substantial U.S. Owner, Controlling Person, or Specified U.S. Person owning a debt or equity interest in an Owner-Documented FFI consisted of all blanks. A name must be provided in the appropriate field. --- The SubstantialOwner/Individual/Name element must be populated with the name of the account owner.	ReportingGroup/AccountReport/SubstantialOwner/Individual/Name	08/2015 (Publication 5189) --- 03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)

42	No Name of US Owner	The SubstantialOwner/Organisation/Name element must be populated with the name of the account owner.	ReportingGroup/AccountReport/SubstantialOwner/Organisation/Name	03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)
43	TIN not populated	The Reporting FI TIN or GIIN must be provided, and cannot be all blank characters in the TIN data subelement	ReportingFI/TIN	08/2015 (Publication 5189) --- 03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1 und 3)
44	TIN not populated	The Account Holder TIN must be provided, and cannot be all blank characters in the TIN data subelement. If an entity Account Holder does not have a TIN, enter all zeros in the TIN data subelement.	ReportingGroup/AccountReport/AccountHolder/Individual/TIN	08/2015 (Publication 5189) --- 03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1 und 3) (für AccountHolder/S ubstantialOwner ab MZ 2017)
45	TIN not populated	At least one of the "FieldNm" elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or in US TIN format.	ReportingGroup/AccountReport/AccountHolder/Organisation/TIN	08/2015 (Publication 5189) --- 03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1 und 3) (für AccountHolder/S ubstantialOwner ab MZ 2017)
46	TIN not populated		ReportingGroup/AccountReport/SubstantialOwner/Individual/TIN	03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1 und 3) (für AccountHolder/S ubstantialOwner ab MZ 2017)
47	TIN not populated		ReportingGroup/AccountReport/SubstantialOwner/Organisation/TIN	03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1 und 3) (für AccountHolder/S ubstantialOwner ab MZ 2017)
48	TIN not populated		ReportingGroup/Intermediary/TIN	03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen
49	TIN not populated		ReportingGroup/Sponsor/TIN	03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen
50	TIN not valid	The TIN provided for the Account Holder was not in the correct U.S. TIN format. The U.S. TIN provided must be 9 numeric digits. If an entity Account Holder does not have a TIN, enter all zeros in the TIN data subelement.	ReportingGroup/AccountReport/AccountHolder/Individual/TIN	08/2015 (Publication 5189) --- 03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
51	TIN not valid	For at least one of the "FieldNm" elements populated, the TIN/IssuedBy attribute must be null or the value populated = US and at least one of the following must be true: - the value populated in the ReportingFI/TIN element is formatted as (XXXXXX.XXXXX.XX.XXX); - the value populated in the ReportingFI/TIN element is formatted as (XXX-XX-XXXX), (XX-XXXXXX), or (XXXXXXXXXX)	ReportingGroup/AccountReport/AccountHolder/Organisation/TIN	08/2015 (Publication 5189) --- 03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017

52	TIN not valid	The TIN provided for the Substantial U.S. Owner, Controlling Person, or Specified U.S. Person holding a debt or equity interest in an Owner-Documented FFI was not in the correct U.S. TIN format. The U.S. TIN provided must be 9 numeric digits.	ReportingGroup/AccountReport/SubstantialOwner/Individual/TIN	08/2015 (Publication 5189) --- 03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
53	TIN not valid		ReportingFI/TIN	03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1 und 3)
54	TIN not valid	The TIN provided for the Substantial U.S. Owner, Controlling Person, or Specified U.S. Person holding a debt or equity interest in an Owner-Documented FFI was not in the correct U.S. TIN format. The U.S. TIN provided must be 9 numeric digits.	ReportingGroup/AccountReport/SubstantialOwner/Organisation/TIN	08/2015 (Publication 5189) --- 03/2017 (Publication 5124)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
55	Account Holder Individual Address Fix City populated with space(s) only	The AccountHolder/Individual/AddressFix/City element must be populated with the account holder's city	ReportingGroup/AccountReport/AccountHolder/Individual/Address/AddressFix/City	01/2017 (Draft 5189)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)
56	Account Holder Individual Name populated with space(s) only	The AccountHolder/Individual/Name element must be populated with the account holder's name	ReportingGroup/AccountReport/AccountHolder/Individual/Name	01/2017 (Draft 5189)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)
57	Account Holder Individual TIN not in IRS specified format	For at least one of the AccountHolder/Individual/TIN elements populated, the TIN/IssuedBy attribute must be null or the value populated = US and at least one of the following must be true: - the value populated in the AccountHolder/Individual/TIN element is formatted as (XXXXXX.XXXXX.XX.XXX); - the value populated in the AccountHolder/Individual/TIN element is formatted as (XXX-XX-XXXX), (XX-XXXXXXX), or (XXXXXXXXXX) --- For any AccountHolder/Individual/TIN element, where the AccountHolder/Individual/TIN/IssuedBy element is null or = US, the value populated in the AccountHolder/TIN element must be formatted as one of the following: - XXXXXX.XXXXX.XX.XXX - XXX-XX-XXXX - XX-XXXXXXX or - XXXXXXXXX	ReportingGroup/AccountReport/AccountHolder/Individual/TIN	09/2017 (User Guide) --- 03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
58	Account Holder Individual is not US Issued TIN	At least one of the AccountHolder/Individual/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or US TIN format	ReportingGroup/AccountReport/AccountHolder/Individual/TIN	09/2017 (User Guide)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
59	Account Holder Individual TIN populated with space(s) only	At least one of the AccountHolder/Individual/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or US TIN format	ReportingGroup/AccountReport/AccountHolder/Individual/TIN	09/2017 (User Guide)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017

60	Account Holder Organisation AddressFix City populated with space(s) only	The AccountHolder/Organisation/AddressFix/City element must be populated with the account holder's city	ReportingGroup/AccountReport/AccountHolder/Organisation/Address/AddressFix/City	01/2017 (Draft 5189)	F	Pflicht lt. Abkommen (Art. 2(2)a) Nr.1)
61	Account Holder Organisation Name populated with space(s) only	The AccountHolder/Organisation/Name element must be populated with the account holder's name. --- The AccountHolder/Organisation/Name element must be populated with the name of the Account Holder. It cannot be populated only with blank spaces.	ReportingGroup/AccountReport/AccountHolder/Organisation/Name	01/2017 (Draft 5189) --- 03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a) Nr.1)
62	Account Holder Organisation TIN not in IRS specified format	For at least one of the AccountHolder/Organisation/TIN elements populated, the TIN/IssuedBy attribute must be null or the value populated = US and at least one of the following must be true: - the value populated in the AccountHolder/Organisation/TIN element is formatted as (XXXXXX.XXXXX.XX.XXX); - the value populated in the AccountHolder/Organisation/TIN element is formatted as (XXX-XX-XXXX), (XX-XXXXXXX), or (XXXXXXXXXX). --- For any AccountHolder/Organisation/TIN element, where the AccountHolder/Organisation/TIN/IssuedBy element is null or = US, the value populated in the AccountHolder/Organisation/TIN element must be formatted as one of the following: - XXXXXX.XXXXX.XX.XXX - XXX-XX-XXXX - XX-XXXXXXX or - XXXXXXXXX.	ReportingGroup/AccountReport/AccountHolder/Organisation/TIN	09/2017 (User Guide) --- 03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a) Nr.1) ab MZ 2017
63	Account Holder Organisation no US Issued TIN	At least one of the AccountHolder/Organisation/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or US TIN format. --- At least one of the AccountHolder/Organisation/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.	ReportingGroup/AccountReport/AccountHolder/Organisation/TIN	09/2017 (User Guide) --- 03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a) Nr.1) ab MZ 2017
64	Account Holder Organisation TIN populated with space(s) only	At least one of the AccountHolder/Organisation/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or US TIN format	ReportingGroup/AccountReport/AccountHolder/Organisation/TIN	09/2017 (User Guide)	F	Pflicht lt. Abkommen (Art. 2(2)a) Nr.1) ab MZ 2017
65	Account Holder Type invalid code populated for Tax Year reported	The AcctHolderType element cannot be (FATCA105) for account reports submitted reporting periods prior to 2016	ReportingGroup/AccountReport/AccountHolder/AcctHolderType	01/2017 (Draft 5189)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
66	Account Holder Type non-Direct Reporting NFFE code populated	The ReportingFI/FilerCategory element cannot be populated with (FATCA606) if the AccountHolderType element related to the ReportingFI is not populated with (FATCA105) --- If the ReportingFI/FilerCategory element is populated with (FATCA606) then the AccountHolderType element must be populated with (FATCA105). Beginning tax year 2016 and later, these codes should only be used by direct reporting Non-Financial Foreign Entities (NFFE).	ReportingGroup/AccountReport/AccountHolder/AcctHolderType	01/2017 (Draft 5189) --- 03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide

67	Account Holder Type Invalid code populated	The AccountHolderType element value of (FATCA106) is reserved and is not to be used in FATCA reporting to the IRS --- The AccountHolderType element was populated with (FATCA106), which is restricted for US government reciprocal reporting use only. FATCA106 should not be used for FATCA reporting to the IRS.	ReportingGroup/AccountReport/AccountHolder/AcctHolderType	01/2017 (Draft 5189) --- 03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
68	Account Holder Type Direct Reporting NFFE code populated for non-Direct Reporting NFFE Filer	The AccountHolderType element is populated with (FATCA105), but the Sponsor/FilerCategory element or the ReportingFI/FilerCategory element is not populated with (FATCA606); either the AccountHolderType value must be changed from (FATCA105), or the FilerCategory value must be changed to (FATCA606)	ReportingGroup/AccountReport/AccountHolder/AcctHolderType	01/2017 (Draft 5189)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
69	Account Balance negative amount populated	The AccountReport/AccountBalance amount must be a numerical value that is a negative number or or greater	ReportingGroup/AccountReport/AccountBalance	09/2017 (User Guide)	H	Originalwert lt. Abkommen (Art. 2(2)a)Nr.4)
70	Intermediary AddressFix City populated with space(s) only	The Intermediary/AddressFix/City element must be populated with the Intermediary's city	ReportingGroup/Intermediary/Address/AddressFix/City	01/2017 (Draft 5189)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
71	Intermediary Category and Sponsor Category or Reporting FI Filer Category populated	The Intermediary/FilerCategory element cannot be populated if either the Sponsor/FilerCategory or ReportingFI/FilerCategory elements are populated	ReportingGroup/Intermediary/FilerCategory	01/2017 (Draft 5189) --- 03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
72	Intermediary Category and Sponsor Category or Reporting FI Filer Category populated	The Intermediary/FilerCategory element cannot be populated if either the ReportingFI/FilerCategory or Sponsor/FilerCategory elements are populated.	ReportingFI/FilerCategory	03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
73	Intermediary Category and Sponsor Category or Reporting FI Filer Category populated		ReportingGroup/Sponsor/FilerCategory	03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
75	Intermediary Name populated with space(s) only	The Intermediary/Name element must be populated with the name of the Intermediary --- The Intermediary/Name element must be populated with the name of the Intermediary. It cannot be populated only with blank spaces.	ReportingGroup/Intermediary/Name	01/2017 (Draft 5189) --- 03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen
76	Intermediary TIN not in IRS specified format	For at least one of the Intermediary/TIN elements populated, the TIN/IssuedBy attribute must be null or the value populated = US and at least one of the following must be true: - the value populated in the Intermediary/TIN element is formatted as (XXXXXX.XXXXX.XX.XXX); - the value populated in the Intermediary/TIN element is formatted as (XXX-XX-XXXX), (XX-XXXXXXX), or (XXXXXXXXXX) --- For any Intermediary/TIN element, where the Intermediary/TIN/IssuedBy element is null or = US, the value populated in the Intermediary/TIN element must be formatted as one of the following: - XXXXXX.XXXXX.XX.XXX - XXX-XX-XXXX - XX-XXXXXXX or - XXXXXXXXX	ReportingGroup/Intermediary/TIN	09/2017 (User Guide) --- 03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen

77	Intermediary TIN not registered	At least one of the Intermediary/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or US TIN format --- At least one of the Intermediary/TIN element values provided must match a registered entity GIIN.	ReportingGroup/Intermediary/TIN	09/2017 (User Guide) --- 03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen
78	Intermediary TIN populated with space(s) only	At least one of the Intermediary/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or US TIN format	ReportingGroup/Intermediary/TIN	09/2017 (User Guide)	H	Keine Vorgabe lt. Abkommen
79	Pool Balance negative amount populated	The PoolReport/PoolBalance element must be a negative number or greater	PoolReport/PoolBalance	01/2017 (Draft 5189)	F	Keine Vorgabe lt. Abkommen, Übermittlung technisch nicht möglich
80	Reporting FI AddressFix City populated with space(s) only	The ReportingFI/AddressFix/City element must be populated with the ReportingFI's city	ReportingFI/Address/AddressFix/City	01/2017 (Draft 5189)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
81	Reporting FI Category populated with non-Reporting FI code	The ReportingFI/FilerCategory element can only be populated with one of the following values: (FATCA601), (FATCA602), (FATCA603), (FATCA604), (FATCA605), (FATCA606), (FATCA610), or (FATCA611) ----- The ReportingFI/FilerCategory element can only be populated with one of the following values applicable to ReportingFIs: (FATCA601), (FATCA602), (FATCA603), (FATCA604), (FATCA605), (FATCA606), (FATCA610), or (FATCA611).	ReportingFI/FilerCategory	01/2017 (Draft 5189) ----- 03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
82	Reporting FI Category and Sponsor Category or Intermediary Category populated	The ReportingFI/FilerCategory element cannot be populated if either the Sponsor/FilerCategory or Intermediary/FilerCategory elements are populated.	ReportingFI/FilerCategory	01/2017 (Draft 5189)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
83	Reporting FI Category and Sponsor Category or Intermediary Category populated		ReportingGroup/Sponsor/FilerCategory	03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
84	Reporting FI Category and Sponsor Category or Intermediary Category populated		ReportingGroup/Intermediary/FilerCategory	03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
85	Reporting FI Category not populated	The ReportingFI/FilerCategory must be populated if neither a Sponsor nor Intermediary is provided	ReportingFI/FilerCategory	01/2017 (Draft 5189)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
86	Reporting FI Category not populated	If neither a Sponsor nor Intermediary is provided, the ReportingFI/FilerCategory must be populated.	ReportingGroup/Sponsor/FilerCategory	03/2018 (ICCM)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
87	Reporting FI Category not populated		ReportingGroup/Intermediary/FilerCategory	03/2018 (ICCM)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
88	Reporting FI Name populated with space(s) only	The ReportingFI/Name element must be populated with the name of the Reporting FI ----- The ReportingFI/Name element must be populated with the name of the Reporting FI. It cannot be populated only with blank spaces.	ReportingFI/Name	01/2017 (Draft 5189) ----- 03/2018 (ICCM)	F	Pflicht lt. Abkommen (Art. 2(2)a) Nr.3)

89	Reporting FI TIN not in IRS specified format	<p>For at least one of the ReportingFI/TIN elements populated, the TIN/IssuedBy attribute must be null or the value populated = US and at least one of the following must be true: - the value populated in the ReportingFI/TIN element is formatted as (XXXXXXXX.XXXXXX.XX.XXX); - the value populated in the ReportingFI/TIN element is formatted as (XXX-XX-XXXX), (XX-XXXXXXX), or (XXXXXXXXXX)</p> <p>-----</p> <p>For any ReportingFI/TIN element, where the ReportingFI/TIN/IssuedBy element is null or = US, the value populated in the ReportingFI/TIN element must be formatted as one of the following:</p> <ul style="list-style-type: none"> - XXXXXXXX.XXXXXX.XX.XXX - XXX-XX-XXXX - XX-XXXXXXX <p>or</p> <ul style="list-style-type: none"> - XXXXXXXXXX 	ReportingFI/TIN	<p>09/2017 (User Guide) ----- 03/2018 (ICMM)</p>	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.3)
90	Reporting FI TIN not registered	<p>At least one of the ReportingFI/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or US TIN format</p> <p>---</p> <p>At least one of the ReportingFI/TIN element values provided must match a registered entity GIIN. If multiple ReportingFI/TIN values are populated, the 1st GIIN value that matches a registered entity is considered the Reporting FI for the account.</p>	ReportingFI/TIN	<p>09/2017 (User Guide) --- 03/2018 (ICMM)</p>	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.3)
91	Reporting FI TIN not registered	<p>At least one of the ReportingFI/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or US TIN format</p> <p>-----</p> <p>At least one of the ReportingFI/TIN element values provided must match a registered entity GIIN. If multiple ReportingFI/TIN values are populated, the 1st GIIN value that matches a registered entity is considered the Reporting FI for the account.</p>	ReportingFI/TIN	<p>09/2017 (User Guide) ----- 03/2018 (ICMM)</p>	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.3)
92	Reporting FI TIN populated with space(s) only	<p>At least one of the ReportingFI/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or US TIN format</p>	ReportingFI/TIN	<p>09/2017 (User Guide)</p>	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.3)
93	Sponsor City populated with space(s) only	<p>The Sponsor/AddressFix/City element must be populated with the Sponsor's city</p>	ReportingGroup/Sponsor/Address/AddressFix/City	<p>01/2017 (Draft 5189)</p>	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
94	Sponsor Category populated with non-Sponsor code	<p>The Sponsor/FilerCategory element must only be populated with a value of (FATCA607), (FATCA608), or (FATCA609)</p> <p>---</p> <p>The Sponsor/FilerCategory element can only be populated with one of the following values applicable to Sponsors: (FATCA607), (FATCA608), or (FATCA609).</p>	ReportingGroup/Sponsor/FilerCategory	<p>01/2017 (Draft 5189) --- 03/2018 (ICMM)</p>	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
95	Sponsor Category and Intermediary Category or Reporting FI Category populated	<p>The Sponsor/FilerCategory element cannot be populated if either the Intermediary/FilerCategory or ReportingFI/FilerCategory elements are populated</p> <p>---</p> <p>If the ReportingGroup/Sponsor section is populated, only Sponsor/FilerCategory element should be populated. The Intermediary/FilerCategory and ReportingFI/FilerCategory elements should not be populated.</p>	ReportingGroup/Sponsor/FilerCategory	<p>01/2017 (Draft 5189) --- 03/2018 (ICMM)</p>	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide

96	Sponsor Category not populated	If the ReportingGroup/Sponsor section is populated the Sponsor/FilerCategory element must be populated with a valid value.	ReportingGroup/Sponsor/FilerCategory	01/2017 (Draft 5189) --- 03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
97	Sponsor Name populated with space(s) only	The Sponsor/Name element must be populated with the name of the Sponsor --- The Sponsor/Name element must be populated with the name of the Sponsor. It cannot be populated only with blank spaces.	ReportingGroup/Sponsor/Name	01/2017 (Draft 5189) --- 03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen
98	Sponsor TIN not in IRS specified format	For at least one of the Sponsor/TIN elements populated, the TIN/IssuedBy attribute must be null or the value populated = US and at least one of the following must be true: - the value populated in the Sponsor/TIN element is formatted as (XXXXXX.XXXXX.XX.XXX); - the value populated in the Sponsor/TIN element is formatted as (XX-XX-XXXX), (XX-XXXXXX), or (XXXXXXXX) --- For any Sponsor/TIN element, where the Sponsor/TIN/IssuedBy element is null or = US, the value populated in the Sponsor/TIN element must be formatted as one of the following: - XXXXXX.00000.SP.XXX - XXX-XX-XXXX - XX-XXXXXX or - XXXXXXXX	ReportingGroup/Sponsor/TIN	09/2017 (User Guide) --- 03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen
99	Sponsor TIN not in IRS specified format	At least one of the Sponsor/TIN element values provided must match a registered entity GIIN. For any Sponsor/TIN element, where the Sponsor/TIN/IssuedBy element is null or = US, the value populated in the Sponsor/TIN element must be formatted as one of the following: - XXXXXX.00000.SP.XXX - XXX-XX-XXXX - XX-XXXXXX or - XXXXXXXX	ReportingFI/TIN	Echtbetrieb 11/2020	H	Keine Vorgabe lt. Abkommen
100	Sponsor TIN not registered	At least one of the Sponsor/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or US TIN format --- At least one of the Sponsor/TIN element values provided must match a registered entity GIIN.	ReportingGroup/Sponsor/TIN	09/2017 (User Guide) --- 03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen
101	Sponsor TIN populated with space(s) only	At least one of the Sponsor/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or US TIN format	ReportingGroup/Sponsor/TIN	09/2017 (User Guide)	H	Keine Vorgabe lt. Abkommen
102	Substantial Owner Individual AddressFix City populated with space(s) only	The SubstantialOwner/Individual/AddressFix/City element must be populated with the city of the account owner	ReportingGroup/AccountReport/SubstantialOwner/Individual/Address/AddressFix/City	01/2017 (Draft 5189)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)
103	Substantial Owner Individual Name populated with space(s) only	The SubstantialOwner/Individual/Name element must be populated with the name of the account owner	ReportingGroup/AccountReport/SubstantialOwner/Individual/Name	01/2017 (Draft 5189)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)

104	Substantial Owner Individual TIN not in IRS specified format	<p>For at least one of the SubstantialOwner/Individual/TIN elements populated, the TIN/IssuedBy attribute must be null or the value populated = US and at least one of the following must be true: - the value populated in the SubstantialOwner/Individual/TIN element is formatted as (XXXXXX.XXXXX.XX.XXX); - the value populated in the SubstantialOwner/Individual/TIN element is formatted as (XXX-XX-XXXX), (XX-XXXXXXX), or (XXXXXXXXXX) ---</p> <p>For any SubstantialOwner/Individual/TIN element, where the SubstantialOwner/Individual/TIN/IssuedBy element is null or = US, the value populated in the SubstantialOwner/TIN element must be formatted as one of the following: - XXXXXX.XXXXX.XX.XXX - XXX-XX-XXXX - XX-XXXXXXX or - XXXXXXXXX</p>	ReportingGroup/AccountReport/SubstantialOwner/Individual/TIN	09/2017 (User Guide) --- 03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
105	Substantial Owner Individual no US Issued TIN	<p>At least one of the SubstantialOwner/Individual/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or US TIN format ---</p> <p>At least one of the SubstantialOwner/Individual/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.</p>	ReportingGroup/AccountReport/SubstantialOwner/Individual/TIN	09/2017 (User Guide) --- 03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
106	Substantial Owner Individual TIN populated with space(s) only	At least one of the SubstantialOwner/Individual/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or US TIN format	ReportingGroup/AccountReport/SubstantialOwner/Individual/TIN	09/2017 (User Guide)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
107	Substantial Owner Organisation AddressFix City populated with space(s) only	The SubstantialOwner/Organisation/AddressFix/City element must be populated with the city of the account owner	ReportingGroup/AccountReport/SubstantialOwner/Organisation/Address/AddressFix/City	01/2017 (Draft 5189)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)
108	Substantial Owner Organisation Name populated with space(s) only	<p>The SubstantialOwner/Organisation/Name must be populated with the name of the account owner ---</p> <p>The SubstantialOwner/Organisation/Name element must be populated with the name of the Substantial Owner. It cannot be populated only with blank spaces.</p>	ReportingGroup/AccountReport/SubstantialOwner/Organisation/Name	01/2017 (Draft 5189) --- 03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)

109	Substantial Owner Organisation TIN not in IRS specified format	For at least one of the SubstantialOwner/Organisation/TIN elements populated, the TIN/IssuedBy attribute must be null or the value populated = US and at least one of the following must be true: - the value populated in the SubstantialOwner/Organisation/TIN element is formatted as (XXXXXX.XXXXX.XX.XXX); - the value populated in the SubstantialOwner/Organisation/TIN element is formatted as (XXX-XX-XXXX), (XX-XXXXXXX), or (XXXXXXXXXX) --- For any SubstantialOwner/Organisation/TIN element, where the SubstantialOwner/Organisation/TIN/IssuedBy element is null or = US, the value populated in the SubstantialOwner/Organisation/TIN element must be formatted as one of the following: - XXXXXX.XXXXX.XX.XXX - XXX-XX-XXXX - XX-XXXXXXX or - XXXXXXXXX	ReportingGroup/AccountReport/SubstantialOwner/Organisation/TIN	09/2017 (User Guide) --- 03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
110	Substantial Owner Organisation no US Issued TIN	At least one of the SubstantialOwner/Organisation/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or US TIN format --- At least one of the SubstantialOwner/Organisation/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.	ReportingGroup/AccountReport/SubstantialOwner/Organisation/TIN	09/2017 (User Guide) --- 03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
111	Substantial Owner Organisation TIN populated with space(s) only	At least one of the SubstantialOwner/Organisation/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or US TIN format	ReportingGroup/AccountReport/SubstantialOwner/Organisation/TIN	09/2017 (User Guide)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
112	Account Holder Type not valid	This error may be caused by one of two conditions: 1. The ReportingFI/FilerCategory element cannot be populated with (FATCA606) if the AccountHolderType element related to the ReportingFI is not populated with (FATCA105), or 2. The AccountHolderType element value of (FATCA106) is reserved and is not to be used in FATCA reporting to the IRS.	ReportingGroup/AccountReport/AccountHolder/AcctHolderType	03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
113	City or Town Not Provided for Sponsored Entity or Intermediary	The Intermediary/AddressFix/City element must be populated with the Intermediary's city.	ReportingGroup/Intermediary/Address/AddressFix/City	03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
114	Filer Category multiple codes	The ReportingFI/FilerCategory element cannot be populated if either the Sponsor/FilerCategory or Intermediary/FilerCategory elements are populated.	ReportingFI/FilerCategory	03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
115	Filer Category multiple codes	The Intermediary/FilerCategory element cannot be populated if either the Sponsor/FilerCategory or ReportingFI/FilerCategory elements are populated.	ReportingGroup/Intermediary/FilerCategory	03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
116	Filer Category multiple codes	The Sponsor/FilerCategory element cannot be populated if either the Intermediary/FilerCategory or ReportingFI/FilerCategory elements are populated.	ReportingGroup/Sponsor/FilerCategory	03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
117	Filer Category not populated	If neither a Sponsor nor Intermediary is provided, the ReportingFI/FilerCategory must be populated.	ReportingFI/FilerCategory	03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide

118	Filer Category not populated	If the ReportingGroup/Sponsor section is populated the Sponsor/FilerCategory element must be populated with a valid value.	ReportingGroup/Sponsor/FilerCategory	03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
119	Filer Category not valid	The ReportingFI/FilerCategory element can only be populated with one of the following values: (FATCA601), (FATCA602), (FATCA603), (FATCA604), (FATCA605), (FATCA606), (FATCA610), or (FATCA611).	ReportingFI/FilerCategory	03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
120	Filer Category not valid	The AccountHolderType element is populated with (FATCA105), but the Sponsor/FilerCategory element or the ReportingFI/FilerCategory element is not populated with (FATCA606); either the AccountHolderType value must be changed from (FATCA105), or the FilerCategory value must be changed to (FATCA606).	ReportingGroup/AccountReport/AccountHolder/AccountHolderType	03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
121	Filer Category not valid	The Sponsor/FilerCategory element must be populated with a value of (FATCA607), (FATCA608), or (FATCA609) only; no other values are accepted.	ReportingGroup/Sponsor/FilerCategory	03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen, Vorgabe im User Guide
122	GIIN Does Not Match Registered Entity for Sponsored Entity or Intermediary	At least one of the Intermediary/TIN element values must match a registered entity.	ReportingGroup/Intermediary/TIN	03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen
123	GIIN Format Not Valid for Sponsored Entity or Intermediary	For at least one of the Intermediary/TIN elements populated, the TIN/IssuedBy attribute must be null or the value populated = US and at least one of the following must be true: - the value populated in the Intermediary/TIN element is formatted as a valid GIIN (XXXXXX.XXXXX.XX.XXX); - the value populated in the Intermediary/TIN element is formatted as (XX-XX-XXXX), (XX-XXXXXX), or (XXXXXXXXXX)	ReportingGroup/Intermediary/TIN	03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen
124	Sponsored Entity or Intermediary Name Not Provided	The Intermediary/Name element must be populated with the name of the Intermediary.	ReportingGroup/Intermediary/Name	03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen
125	TIN Format Not Valid for Sponsor Entity or Intermediary	For at least one of the Intermediary/TIN elements populated, the TIN/IssuedBy attribute must be null or the value populated = US and at least one of the following must be true: - the value populated in the Intermediary/TIN element is formatted as a valid GIIN (XXXXXX.XXXXX.XX.XXX); - the value populated in the Intermediary/TIN element is formatted as (XX-XX-XXXX), (XX-XXXXXX), or (XXXXXXXXXX)	ReportingGroup/Intermediary/TIN	03/2017 (Publication 5124)	H	Keine Vorgabe lt. Abkommen
126	Reporting FI TIN not populated or contains only space character(s)	Unless the AccountHolderType is FATCA102 or FATCA105 or the ReportingFI/FilerCategory is FATCA606 (all of which apply only to Non-financial foreign entities), the ReportingFI/TIN element must be included. Furthermore, at least one of the ReportingFI/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or in US TIN format.	ReportingFI/TIN	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a) Nr.3)
127	Reporting FI TIN not in IRS specified format, contains non-numeric characters	A US-issued TIN must not contain any non-numeric characters with the exception of periods or dashes.	ReportingFI/TIN	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a) Nr.3)
128	Reporting FI TIN not in IRS specified format, contains only one character repeated	Regardless of country of issuance, a valid TIN will not consist of only a single repeated character (e.g. 5555555 or 222-22-2222).	ReportingFI/TIN	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a) Nr.3)
129	Reporting FI AddressFix grouping element(s) populated but City element not populated or contains only space character(s)	If the ReportingFI/AddressFix grouping is included, the ReportingFI/AddressFix/City element must be populated with the ReportingFI's city. It cannot be populated only with blank spaces.	ReportingFI/Address/AddressFix/City	03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen

130	Reporting FI AddressFix grouping element(s) populated but City element not populated or contains only space character(s)		ReportingFI/Address/AddressFree	03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen
131	Sponsor TIN not populated or contains only space character(s)	Unless the AccountHolderType is FATCA102 or FATCA105 or the Sponsor/FilerCategory is FATCA606 (all of which apply only to Non-financial foreign entities), the Sponsor/TIN element must be included. Furthermore, at least one of the Sponsor/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or in US TIN format.	ReportingGroup/Sponsor/TIN	03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen
132	Sponsor TIN not in IRS specified format, contains non-numeric characters	A US-issued TIN must not contain any non-numeric characters with the exception of periods or dashes.	ReportingGroup/Sponsor/TIN	03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen
133	Sponsor TIN not in IRS specified format, contains only one character repeated	Regardless of country of issuance, a valid TIN will not consist of only a single repeated character (e.g. 5555555 or 222-22-2222).	ReportingGroup/Sponsor/TIN	03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen
134	Sponsor AddressFix grouping element(s) populated but City element not populated or contains only space character(s)	If the Sponsor/AddressFix grouping is included, the Sponsor/AddressFix/City element must be populated with the Sponsor's city. It cannot be populated only with blank spaces.	ReportingGroup/Sponsor/Address/AddressFix/City	03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen
135	Sponsor AddressFix grouping element(s) populated but City element not populated or contains only space character(s)		ReportingGroup/Sponsor/Address/AddressFree	03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen
136	Intermediary TIN not populated or contains only space character(s)	Unless the AccountHolderType is FATCA102 or FATCA105 or the Intermediary/FilerCategory is FATCA606 (all of which apply only to Non-financial foreign entities), the Intermediary/TIN element must be included. Furthermore, at least one of the Intermediary/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or in US TIN format.	ReportingGroup/Intermediary/TIN	03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen
137	Intermediary TIN not in IRS specified format, contains non-numeric characters	A US-issued TIN must not contain any non-numeric characters with the exception of periods or dashes.	ReportingGroup/Intermediary/TIN	03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen
138	Intermediary TIN not in IRS specified format, contains only one character repeated	Regardless of country of issuance, a valid TIN will not consist of only a single repeated character (e.g. 5555555 or 222-22-2222).	ReportingGroup/Intermediary/TIN	03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen
139	Intermediary AddressFix grouping element(s) populated but City element not populated or contains only space character(s)	If the Intermediary/AddressFix grouping is included, the Intermediary/AddressFix/City element must be populated with the Intermediary's city. It cannot be populated only with blank spaces.	ReportingGroup/Intermediary/Address/AddressFix/City	03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen

140	Intermediary AddressFix grouping element(s) populated but City element not populated or contains only space character(s)		ReportingGroup/Intermediary/Address/AddressFree	03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen
141	AccountNumber populated with spaces(s) only	For any account report, the AccountNumber element must be populated with an acceptable value per the FATCA XML schema. It cannot be populated only with blank spaces.	ReportingGroup/AccountReport/AccountNumber	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.2)
142	Account Holder Individual TIN not populated or contains only space character(s)	At least one of the AccountHolder/Individual/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.	ReportingGroup/AccountReport/AccountHolder/Individual/TIN	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
143	Account Holder Individual TIN not in IRS specified format, contains non-numeric characters	A US-issued TIN must not contain any non-numeric characters with the exception of periods or dashes.	ReportingGroup/AccountReport/AccountHolder/Individual/TIN	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
144	Account Holder Individual TIN not in IRS specified format, contains only one character repeated	Regardless of country of issuance, a valid TIN will not consist of only a single repeated character (e.g. 5555555 or 222-22-2222).	ReportingGroup/AccountReport/AccountHolder/Individual/TIN	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
145	Account Holder Individual no US Issued TIN	At least one of the AccountHolder/Individual/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.	ReportingGroup/AccountReport/AccountHolder/Individual/TIN	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)
146	Account Holder Individual First Name populated with space(s) only	For any AccountHolder/Individual, both the First Name and Last Name elements must be included and cannot be populated only with blank spaces. (New Validation)	ReportingGroup/AccountReport/AccountHolder/Individual/Name/FirstName	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)
147	Account Holder Individual Last Name populated with space(s) only	For any AccountHolder/Individual, both the First Name and Last Name elements must be included and cannot be populated only with blank spaces. (New Validation)	ReportingGroup/AccountReport/AccountHolder/Individual/Name/LastName	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)
148	Account Holder Individual AddressFix grouping element(s) populated but City element not populated or contains only space character(s)	If the AccountHolder/Individual/AddressFix grouping is included, the AccountHolder/Individual/AddressFix/City element must be populated with the Account Holder's city. It cannot be populated only with blank spaces.	ReportingGroup/AccountReport/AccountHolder/Individual/Address	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)
149	Account Holder Organisation TIN not populated or contains only space character(s)	At least one of the AccountHolder/Organisation/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.	ReportingGroup/AccountReport/AccountHolder/Organisation/TIN	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
150	Account Holder Organisation TIN not in IRS specified format, contains non-numeric characters	A US-issued TIN must not contain any non-numeric characters with the exception of periods or dashes.	ReportingGroup/AccountReport/AccountHolder/Organisation/TIN	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
151	Account Holder Organisation TIN not in IRS specified format, contains only one character repeated	Regardless of country of issuance, a valid TIN will not consist of only a single repeated character (e.g. 5555555 or 222-22-2222).	ReportingGroup/AccountReport/AccountHolder/Organisation/TIN	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017

152	Account Holder Organisation AddressFix grouping element(s) populated but City element not populated or contains only space character(s)	If the AccountHolder/Organisation/AddressFix grouping is included, the AccountHolder/Organisation/AddressFix/City element must be populated with the Account Holder's city. It cannot be populated only with blank spaces.	ReportingGroup/AccountReport/AccountHolder/Organisation/Address	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)
153	Substantial Owner Individual TIN not populated or contains only space character(s)	At least one of the SubstantialOwner/Individual/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.	ReportingGroup/AccountReport/SubstantialOwner/Individual/TIN	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
154	Substantial Owner Individual TIN not in IRS specified format, contains non-numeric characters	A US-issued TIN must not contain any non-numeric characters with the exception of periods or dashes.	ReportingGroup/AccountReport/SubstantialOwner/Individual/TIN	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
155	Substantial Owner Individual TIN not in IRS specified format, contains non-numeric characters	A US-issued TIN must not contain any non-numeric characters with the exception of periods or dashes.	ReportingGroup/AccountReport/SubstantialOwner/Individual/TIN/	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
156	Substantial Owner Individual TIN not in IRS specified format, contains only one character repeated	Regardless of country of issuance, a valid TIN will not consist of only a single repeated character (e.g. 55555555 or 222-22-2222).	ReportingGroup/AccountReport/SubstantialOwner/Individual/TIN	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
157	Substantial Owner Individual First Name populated with space(s) only	For any SubstantialOwner/Individual, both the First Name and Last Name elements must be included and cannot be populated only with blank spaces. (New Validation)	ReportingGroup/AccountReport/SubstantialOwner/Individual/Name/FirstName	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)
158	Substantial Owner Individual Last Name populated with space(s) only	For any SubstantialOwner/Individual, both the First Name and Last Name elements must be included and cannot be populated only with blank spaces. (New Validation)	ReportingGroup/AccountReport/SubstantialOwner/Individual/Name/LastName	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)
159	Substantial Owner Individual AddressFix grouping element(s) populated but City element not populated or contains only space character(s)	If the SubstantialOwner/Individual/AddressFix grouping is included, the SubstantialOwner/Individual/AddressFix/City element must be populated with the Substantial Owner's city. It cannot be populated only with blank spaces.	ReportingGroup/AccountReport/SubstantialOwner/Individual/Address	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)
160	Substantial Owner Organisation TIN not populated or contains only space character(s)	At least one of the SubstantialOwner/Organisation/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.	ReportingGroup/AccountReport/SubstantialOwner/Organisation/TIN	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
161	Substantial Owner Organisation TIN not in IRS specified format, contains non-numeric characters	A US-issued TIN must not contain any non-numeric characters with the exception of periods or dashes.	ReportingGroup/AccountReport/SubstantialOwner/Organisation/TIN	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
162	Substantial Owner Organisation TIN not in IRS specified format, contains only one character repeated	Regardless of country of issuance, a valid TIN will not consist of only a single repeated character (e.g. 55555555 or 222-22-2222).	ReportingGroup/AccountReport/SubstantialOwner/Organisation/TIN	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017

163	SubstantialOwner/Organisation/AddressFix/City - Not Populated	If the SubstantialOwner/Organisation/AddressFix grouping is included, the SubstantialOwner/Organisation/AddressFix/City element must be populated with the Substantial Owner's city. It cannot be populated only with blank spaces.	ReportingGroup/AccountReport/SubstantialOwner/Organisation/Address	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1)
164	Substantial Owner Individual TIN not in IRS specified format	For any SubstantialOwner/Individual/TIN element, where the SubstantialOwner/Individual/TIN/IssuedBy element is null or = US, the value populated in the SubstantialOwner/TIN element must be formatted as one of the following: - XXXXXX.XXXXXX.XX.XXX - XXX-XX-XXXX - XX-XXXXXX or - XXXXXXXX	ReportingGroup/AccountReport/SubstantialOwner/Individual/TIN/	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
165	Substantial Owner Individual TIN not in IRS specified format, contains only one character repeated	Regardless of country of issuance, a valid TIN will not consist of only a single repeated character (e.g. 5555555 or 222-22-2222).	ReportingGroup/AccountReport/SubstantialOwner/Individual/TIN/	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
166	Substantial Owner Individual no US Issued TIN	At least one of the SubstantialOwner/Individual/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or US TIN format	ReportingGroup/AccountReport/SubstantialOwner/Individual/TIN/	09/2017 (User Guide)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
167	Substantial Owner Individual TIN not populated or contains only space character(s)	At least one of the SubstantialOwner/Individual/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is in a valid US TIN format.	ReportingGroup/AccountReport/SubstantialOwner/Individual/TIN/	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.1) ab MZ 2017
168	Sponsor TIN not populated or contains only space character(s)	Unless the AccountHolderType is FATCA102 or FATCA105 or the Sponsor/FilerCategory is FATCA606 (all of which apply only to Nonfinancial foreign entities), the Sponsor/TIN element must be included. Furthermore, at least one of the Sponsor/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or in US TIN format.	ReportingFI/TIN	03/2018 (ICMM)	H	Keine Vorgabe lt. Abkommen
169	Reporting FI TIN not in IRS specified format, contains only one character repeated	Regardless of country of issuance, a valid TIN will not consist of only a single repeated character (e.g. 5555555 or 222-22-2222).	ReportingFi/TIN	03/2018 (ICMM)	F	Pflicht lt. Abkommen (Art. 2(2)a Nr.3)
170	Sponsor TIN not registered	At least one of the Sponsor/TIN elements populated must have a TIN/IssuedBy attribute value that is either null or = US, with the TIN element value that is either a valid GIIN or US TIN format --- At least one of the Sponsor/TIN element values provided must match a registered entity GIIN.	ReportingFI/TIN	Echtbetrieb 11/2022	H	Keine Vorgabe lt. Abkommen