## Multi Data Exchange Solution

## FATCA CRS user guide – reporting entity

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# **General Introduction**

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## Introduction to the user guide

#### Contents of this user guide

The MDES portal application facilitates the automatic exchange of information (AEOI) commitments and obligations between reporting entities, competent authorities, and partner jurisdictions.

This document is the specific user guide for the Foreign Account Tax Compliance Act (FATCA) / Common Reporting Standard (CRS) reporting module of the MDES portal. Its purpose is to provide guidance on the FATCA/CRS specific functionalities of the MDES portal.

For privacy reasons some (parts of) images have been blurred.

**NOTE:** depending on the application roles of the actual users, some tasks, screens, or functionalities may not be shown to a user once logged in.

#### Document structure and general layout

The MDES portal has two main user groups; the reporting entities (RE) and the competent authority (CA).

This document is applicable to the reporting entities.

As mentioned in the introduction, this is the FATCA – CRS module user guide for the MDES portal.

There are separate user guides for the other modules of the MDES:

- Country-by-Country Reporting (CbC);
- Exchange of Information on Request (EOIR);
- Memorandum of Understanding (MoU); and
- the General user guide.

### **Application tasks**

Tasks have been made visible by adding [Task] before each task. The tasks described within this document are listed in below table.

Task	Group	Paragraph (link)
Add/Delete EOI Relations	Reporting entity	3.1
Validate XML file	Reporting entity	2.1
New FC report	Reporting entity	2.4
Add Account report	Reporting entity	2.2.1
Edit / delete Reporting FIs	Reporting entity	2.2.2
Submit (Report)	Reporting entity	2.2.3
Delete report	Reporting entity	2.2.4
Revise (Report)	Reporting entity	2.2.5
Register NO delivery report	Reporting entity	2.5
Withdraw No delivery	Reporting entity	2.6

#### Abbreviations

CA	Competent Authority
CbC	Country by Country
CRS	Common Reporting Standard
CSV	Comma-Separated Values
СТЅ	Common Transmission System (Portal from OECD)
FATCA	Foreign Account Tax Compliance Act
FI	Financial Institution
FC	FATCA/CRS
IDES	International Data Exchange System
MDES	Multi Data Exchange Solution (Portal from BearingPoint)
MNE	Multinational Enterprise
OECD	Organization for Economic Co-operation and Development
RE	Reporting entity
XML	Extensible Markup Language

#### Disclaimer

Information in this user guide may contain technical inaccuracies or typographical errors and therefore should be used as a guide only. For example, the portal referred to in this user guide is continually improved through further research and development and this may lead to information contained in this user guide being altered without notice.

## 1 Important process flows

### **1.1** Submitting a FATCA/CRS report using manual data entry

#### 1.1.1 Description

A reporting entity (RE) can upload FATCA/CRS information by either entering the financial information manually, or by uploading an FC XML file.

Below is the process description for manual data entry.

Process:

- 1. The reporting entity (RE) user starts the task to manually create a new FATCA/CRS report.
- 2. A few details of the report must be entered by the RE user and a new report case is created by MDES.
- 3. The RE user can now add accounts and account information one by one. During this process, the system validates the data against the FATCA/CRS schema.
- 4. When finished, the RE user can submit the report to the competent authority.
- 5. When the competent authority exchanges the data to partner jurisdictions, the report will be in status "Processed".
- 6. Note that a submitted NIL-report, can be withdrawn. A submitted report can also be revised. In the latter case, a (new) correction report will be created.

1.1.2 Process flow: Submitting a FATCA /CRS report using manual data entry



#### 1.2 Submitting a FATCA/CRS report using a FC XML file

#### 1.2.1 Description

A reporting entity (RE) can upload FATCA/CRS information by either entering the financial information manually, or by uploading a FC XML file.

Below is the process description for uploading data using a FC XML file.

## NOTE: a separate FC XML user guide is available to reporting entities which provides guidance on successfully creating a FC XML file.

Process:

- 1. The reporting entity (RE) user starts the task to upload a new FC XML file.
- 2. The FC XML file will go through a two-step validation process:
  - a. The header data will be validated first. Elements such as the version, declaration type, SendingCompanyIn etc. etc. will be validated. If the initial check fails, the document will not be uploaded, no other validations will be done, and the file is denied.
  - b. If the initial validation is ok, the file records will be validated as well. If ok, the file will be registered in the system. If the validation fails, the file will be in status "Denied", and the report case will be accessible to the RE user until a correct version is uploaded.
- 3. Once the FC XML file has passed all validations, the user can submit the file, or choose to submit at a later stage:
  - a. If the RE user submits the file to the competent authority, the reporting process is finished.
  - b. The RE user can also opt to submit later. In that case, the report case remains in the status Approved until it is submitted.
- 4. When the competent authority exchanges the data to partner jurisdictions, the report will be "Processed".
- 5. Note that a submitted NIL-report, can be withdrawn. A submitted report can also be revised. In the latter case, a (new) correction report will be created.

1.2.2 Process flow: Submitting a FATCA /CRS report using a FC X



# **Reporting entities**

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## Section I: Reporting entities

This section describes all the screens, functionalities, and tasks for the reporting entity users of the MDES portal relating to the FATCA/CRS reporting functionality.

The section is divided into the below chapters, each chapter describing the main tab of the application and the FATCA/CRS related functionalities:

- 1. Reports
- 2. Reporting entity

## 2 Menu tab: Reports

#### Summary

The "Reports" tab (1) relates to all FC related data that are uploaded into the MDES portal by the reporting entity.

Multi Data Exchange	Reports Reportin	ng entity $  imes $					Johnson, Christine 🗸	S EN
Filter		♠ / FATCA/CRS reports					Last login: 2021-01-28 23:16	:04 from:
Case name	^	FATCA/CRS reports			New report (manua	l) + New report (upload)	+ Register NO delivery repo	ort +
Tax year	^	Tax year 2020						
٩		Case id ≞↓	Case name 1	TIN submitter 14	Submittal date 1	ReportingPeriod 1	Status 1,	
Status	^	24677	FC input 999000020 2020 Leeg levering 24677	999000020		31-12-2020	Collect	•
Choose an option	~							
ReportingPeriod	^							
dd-mm-jjjj	Ċ							
Apply filter	т							

Figure 4 FC reports upload overview

The following information is available (2):

- Case ID
- Case name
- TIN submitter
- Submittal date
- Reporting period
- Status

#### Table 3 Status FC reports

Status	Description
Registered	The FC report was uploaded as XML file. Immediately after the upload, the XML gets validated, resulting in either Approved or Denied status.
Collect	The reporting entity has chosen for a manual FC report entry and the report is still in status "Collect". The report has not been submitted yet.

Denied	The FC report upload was denied by the system due to validation errors in the FC report.
Cancelled	The FC report was uploaded successfully but was cancelled by the reporting entity.
	In an unlikely case, the FC report can be cancelled by the system due to import or validation failure.
Processed	The FC upload has been submitted and the registration of delivery has also taken place by the CA for all partner countries.
Withdrawn	After correcting a NO-delivery report by withdrawing the report.
Submitted	The FC report was uploaded successfully by the reporting entity and the report was formally submitted.
Approved	The FC report was uploaded successfully by the reporting entity.

The user can search for a specific report by using the search box and/or applying a search filter on the left side of the page (3).

The task section at the right of the screen (4) displays the tasks available for the user. The following tasks are available:

- Validate XML file.
- New report (manual)
- New report (upload)Register NO delivery report.

### 2.1 [Task] Validate XML file

MDES provides an XML testing functionality for financial institutions to test the report of financial data against the XML message schema. The test functionality for data reporting for previous years is continuously available as long as the portal is in the status: "Released for relations management and test".

In MDES 3.0 you can quickly see the status of the portal, thanks to the vertical red line at the left of the portal and the text box at the right bottom in a similar color. As you can see in the screenshot below, the MDES portal is now open for XML file validation and the management of EOI relations.

The "Validate XML file" button will appear.



Figure 2-1 Portal closed for reporting. Validate XML task available

#### The following screen appears after clicking "Validate XML file".

ATCA/CRS		
lidate XML file		
Upload file		
Tax year *	2020	× v
Type of report * ⑦	<ul> <li>New report</li> <li>Correction report</li> </ul>	
XML file *	<ul> <li>Nil report</li> <li>O Allowed extensions are: xml, XML</li> <li>O Maximum file upload size is 15.00 MB</li> </ul>	Browse
Cancel		3 Finish



You are requested to select the tax year you would like to file reports for, and the type of report you would like to validate (1). There are three type of reports possible:

- 1. New report: The initial data can be reported; this is a New Report (CRS701)
- 2. Correction report: A correction for previously sent information can be uploaded (CRS702)
- 3. NIL report: File NIL reports to declare that there are no accounts to report for the calendar year (CRS703)

By clicking the "**Browse**" button (2), the XML file can be selected (with a maximum file upload size of 15 MB). After the XML file is selected, click "**Finish**" and the file will be checked (3).

Multi Data Exchange Solution	Reports Reporting entity V	Johnson, Christine $ \smallsetminus $	§ en $\vee$
🔒 / Test FC-NILRep	ort.xml / Show validation results	Last login: 2021-02-07 08:29:58	from:
Test FC-NILR	eport.xml		
Status Registered	Tax year 2018		
Show validation Processing Upload is not o	results ompleted yet		

Figure 2-3 Validation result screen

Validation of the file takes place in two ways. First, a check is made whether the file is in the correct format. If this is not the case, an error message appears at the bottom of the screen and the user is prompted to amend the XML and upload another file.

In addition, there is also a validation on the records. If the content of the XML file is incorrect, a screen will appear showing the error message.

	Exchange Solution	Reports	Reporting entity $\vee$	Johnson, Christine $ arsigma$	§ en $\sim$
	🔒 / Test FC-NILRep	ort.xml / Sh	w validation results	Last login: 2021-02-07 08:29:58	from:
	Test FC-NILR	eport.xı	nl		
	Status <b>Registered</b>	Tax year <b>2020</b>			
F	Show validation	results			
	Format not ok				
	The file you pro of the found err	vided contain rors.	is errors, the details of the error found in this file are provided below. After you click Next you will be redirected to an overview	Ģ	
Ì	XML Validation: De	claration not	ound for element 'FATCA_CRS'. Location: /*:FATCA_CRS[1]		
			Next →		

In case the file is approved but contains a warning, the warning will be displayed along with a message that the file can be read.

If the file is approved without warning, a message will appear that the file has been received in the correct order user will be re-directed to the reports overview screen.

#### 2.2 [Task] New report (manual)

If the reporting status of the portal is set to "open", you will see a green vertical line on the left of the screen. The **"Validate XML file"** button disappears and instead, you have the option to submit new reports, either manually or via upload:

- 1. Manual Entry: Data can be entered manually.
- 2. Upload File: An XML file in the FATCA CRS (FC) XML format can be uploaded to read all data at once.

Instruction       Instruction	Fullti Data Subtion Reports Reporting entity V					Johnson, Christine $  imes $	S EN
FATCA/CRS         Recent deliveries         • No recent deliveries available         • No recent deliveries available         Reporting Status         • Reporting Status         • Reporting Status	Reporting Entity 999000020 - The Second and Trust	TIN 99900020	GIIN 27GBG5.99996.SL.520	Type of exchange(s) FATCA, CRS	Status Stable	Last login: 2021-02-07 08:42:15	i from:
	FATCA/CRS Recent deliveries No recent deliveries available		New report (	manual) + New report	: (upload) +	Useful links MDES - General user guide MDES - FATCA CRS user guide MDES - FC XML Schema user guide IRS - Information about FATCA OECD - Information about CRS Frequently asked questions Reporting Status The MDES portal is open for reporting entities to submit financial data.	



By clicking on the **"New report (manual)"** task, a screen opens where the type of report can be specified.



Figure 7 New FC report selection

First the user needs to select the tax year for which the FC report will be created (1).

The user then needs to select the type of report (2). This field indicates the message type of the report. It should match the MessageTypeIndic in the MessageHeader when uploading a file.

Possible values are:

- New (CRS701): report contains only new data;
- Correction (CRS702): report contains only corrections of previously sent data;
- NIL (CRS703): report contains reporting entities without data.

By clicking the "Next" button (3), the process to enter data manually starts.

The new report case will be opened.

Multi Data Exchange Solution	Reports	Reporting entity $\checkmark$			Ach	ternaam, Voornaam 🗸	S EN N
★ / FC Input 20000457 2017 Nieuw levering 35092 / Account reports						t login: 2021-02-10 23:48:0	5 from:
FC input 20	2 FC input 20000457 2017 Nieuw levering 35092					5 Delete report	
Status Collect	Type of report CRS701 (New)	Tax year 2017	Waarschuwingen You can't submit this delivery yet				
0							_
You can't submit this	s delivery yet. Er	nter at least one account rep	port to submit. Don't have accounts to report? Then	cancel this delivery and make an 'Empty' delivery.			
Account reports	3	Account reports			Filter <b>T</b>	Add account report	: +
Reporting entities		No account reports a	vailable			4	
IRS FATCA report		•					
CRS delivery							
Documents							
History							

Figure 2-5 FC report case

The header section (2) displays the case information. The information available in the case header are:

- Case name
- Status
- Type of report
- Tax year
- Submittal date (will be empty if the report is not submitted yet)
- Error message

The detail section (3) displays addition information about the FC report. The following information is available:

- Account reports
- Reporting entities
- IRS FATCA report
- CRS delivery
- Documents
- History

The task section at the right of the screen (5) displays the tasks available for the user. The following tasks are available depending the status if the FC report:

- Submit
- Delete report
- Revise

When you open this page, the Account Reports Panel will be displayed immediately.

The report case is created without an Account Report thus the report cannot be submitted yet (1).

The user must add atleast one account report manually (4). This is possible by clicking on the task **"Add** account report" (4). This task will be explained in the following paragraph. Error! Reference source not found.

#### 2.2.1 [Task] Add Account report

An account report is mandatory under CRS (except when the reporting entity does not have any accounts to report. In this case the reporting entity needs to cancel this report and create a NIL report).

The task **"Add account report"** is used by the reporting entities to add an account report. After clicking on the task, the first screen that appears is the account details screen. In this screen the user needs to fill in the account details.

dd account report		
Account details		
Account number *	NL12ABCD1234567890	
Account number type	OECD601 (IBAN)	× V
Closed account	<ul><li>○ Yes</li><li>● No</li></ul>	
Dormant account	<ul><li>○ Yes</li><li>● No</li></ul>	
Undocumented account	<ul><li>○ Yes</li><li>● No</li></ul>	
Account holder's tax resi- *	Selecteer een optie	~
Account balance *	1000000.00	
Currency *	AED	x ×
<u>Cancel</u>		Next →
	Figure 2-6 Add account report - Account details	

By clicking **"Next"** the user can proceed with filling in the account holder information.

Add account report			
Account Holder			
Account holder type *	O Individual		
	O Organisation		
Name type	OECD202 (indiv)	د	x   ~
Tax data			
TIN			
TIN			
issued by	Aruba		
Address			
Address type	Choose an option		~
Country *	Netherlands	\$	×   ~
Street			
Buildingldentifier			
PostCode			
City			
AddressFree	Adres gegevens		
More address fields	O Yes		
	• No		
Cancel		← Previous Next	<b>→</b>

Figure 2-7 Add account report - Account holder

In order to proceed to the next screen, the user needs to click on "Next".

dd account report		
Payments		
Payment type 💿	Choose an option	~
Payment amount		
Currency	Choose an option	~
Add more payments ⑦	<ul> <li>Yes</li> <li>No</li> </ul>	
Cancel	← Previous	Finish
	Figure 2-8 Add account report - Payment and/or additional data	

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In this screen the reporting entity is able to specify payments.

By clicking on "Finish" the Account report is saved. The report screen will be displayed again.

In certain scenario's, the controlling persons information can be added after creating the account report. The user can always add more controlling persons by clicking on the icon on the right of the account.

Reports $\checkmark$	Reporting entity $\checkmark$			Smith, John $\vee$ $\$ S EN $\vee$
)01 2019 Nieuw le	vering 23988 / Account reports			Last login: 2021-02-08 22:21:45
9001 2019	Nieuw levering 23988			Delete report
Type of report CRS701 (New)	Tax year <b>2019</b>			
	Account reports		Filter <b>T</b>	Add account report +
	Reporting FI TIN 999001			
	Account Holder 14	Res country code 14	Account number 14	
	lets	AW	NL12ABCD1234567890	:
	Controlling Persons are mand	atory when AcctHolderTypeCRS in AccountReport = CRS101.	Ec Ac	lit Account report dd a controlling person
			Ad	dd Payment
			De	elete account report

The user proceeds to add information on the controlling person.

dd a controlling person	
Controlling person	
The account report has been successfully saved.	are invertific balance
Name	
Preceding title	
Title	
First name *	First
First name type	
Middle name	
Middle name type	
Name prefix	
Name prefix type	
Last name *	Last
Last name type	
Generation identifier	
Suffix	
General suffix	
Name type	Choose an option
Tax data	
Tax residence	Choose an option
Personal data	
Birth date	dd-mm-уууу
Birth city	
Birth city subentity	
Birth country	Choose an option
Address	
Country *	Choose an option
Street	
P	

Figure 2-9 FC report case – Add controlling person After clicking on **"Next"**, The TIN needs to be entered.

Add a controlling person			
TIN			
TIN			
TIN			
issued by	Aruba		
Cancel		← Previous	Finish

Figure 2-10 FC report case – Add TIN

By clicking on "Finish" the Account report is saved. The report screen will be displayed again.

Multi Data Exchange Solution	Reports F	Reporting entity $\checkmark$			Achternaam, Voornaam $  imes $	S EN
<b>1</b> FC input 200004	457 2017 Nieuv	v levering 35092 / Account reports			Last login: 2021-02-10 23:53:37	from:
FC input 2000	00457 201	17 Nieuw levering 35092		Submit	Delete report	
Status Ty Collect CF	ype of report RS701 (New)	Tax year 2017				
	-0					
Account reports		Account reports		Filter	Add account report	+
Reporting entities						
IRS FATCA report		Reporting FI TIN				
CRS delivery		270803.91420.32.007				
Documents		Account Holder 14	Res country code 14	Account number 14		
History		lets	AW	NL12ABCD1234567890	2	:
					Edit Account report	
					Add a controlling persor	n
					Add Payment	
					Delete account report	
						_



The **Account Report** can be found on the Account Reports panel (1). If data is still missing, the report cannot be submitted.

The Account Report can be edited or more data can be added to the account report by clicking on the dots (2).

The available tasks are not always the same; It depends on the Account Holder Type, Account Holder, Country, and data that were already added to the Account Report. The option to delete the account report is also available.

#### 2.2.2 Edit / delete ReportingFls

Reporting entities can correct the address data of a ReportingFI of a report before submitting the report. The ReportingFI data can be found on the Reporting entities (1).

Multi Data Exchange Reports Reporting Solution	genety v		Achternaam, Voornaam 🛩 🏾 🏚 EN 🕚
A 7 FC imput 20000457 2017 Nieuw leverin	ng 35092 / Reporting entities		Last login: 2021-02-10 22:53:37 fram:
FC input 20000457 2017 Ni	euw levering 35092		Submit Delete report
Status Type of report Collect CRS701 (New)	Tax year 2017		
Account reports Reporting entities	Reporting entities		2 Edit information of ReportingT
IRS FATCA report	Nome	Nombre	
CRS delivery	TIN	27GBG5.91428.SL.807	
Documents	Res country code	CW	
History	Address		
	Country code	CW	
	Street	Street	
	Buildingidentifier	7	
	SuiteIdentifier		
	Flooridentifier		
	DistrictName		
	Post box		
	PostCode		
	City	City	
	CountrySubentity		
	DocSpec		
	Doc type indic	OECD1 - New	
	Doc ref id	CW201720000457.350921	
	Filer category	FATCABO1 (PFFI)	

Figure 2-12 FC report case – ReportingFls

By clicking on the task **"Edit information of ReportingFI"** (2), the address or filer category\* of a Reporting entity in the current report can be edited.

Edit information of ReportingFl		
Edit ReportingFl information		
Name Country	Nombre Curaçao	
Change parts *	<ul> <li>Address</li> <li>Filer category</li> </ul>	
Cancel		Finish

Figure 2-13 FC report case – Edit ReportingFI information

By clicking on "Finish" the update is saved.

\*Filer category details are only required for reports that contain FATCA related information.

#### 2.2.3 [Task] Submit

The report can be submitted by using the "**Submit**" task in the menu list on the right side of the screen.

Multi Data Exchange Reports Solution	Reporting entity $\checkmark$			Achternaam, Voornaam 🗸 🛛 🔇	E
♠ / FC input 20000457 2017 Nie	euw levering 35092 / Account reports			Last login: 2021-02-10 23:53:37 fi	om
FC input 20000457 2	017 Nieuw levering 35092		1 Submit	Delete report	
Status Type of report Collect CRS701 (New)	Tax year 2017				
Account reports Reporting entities	Account reports		Filter	Add account report	+
IRS FATCA report CRS delivery	Reporting FI TIN 27GBG5.91428.SL.607				
Documents	Account Holder 1	Res country code 1	Account number 14		
History	lets	AW	NL12ABCD1234567890		:

Figure 2-14 FC report case - Submit

By clicking on the "Submit" task, a new screen will appear with data about submitting the report.

Submit	
	2017
Tax year Type of report	2017 CRS701 (New)
Type of exchange(s)	CRS
You will also receive a sepa	rate confirmation e-mail after the information has been forwarded by the Tax Authorities. ot want to submit this report to the competent authority yet.
Cancel this task if you do no	
Cancel this task if you do no	Finish

Figure 2-15 Submit confirmation screen

By clicking "Finish", the report will be submitted.

#### 2.2.4 [Task] Delete report

In case the report has not been submitted yet it is possible to cancel the report.

The report can be cancelled by using the "**Delete report**" task in the menu list on the right side of the screen.

Multi Data Exchange Reports Solution	Reporting entity $\vee$			Achternaam, Voornaam 🗸	S EN Y
A / FC input 20000457 2017 Ni	euw levering 35092 / Account reports			Last login: 2021-02-10 23:53:37	/ from:
FC input 20000457 2	017 Nieuw levering 35092		Subm	t Delete report	
Status Type of repor Collect CRS701 (New	t Tax year 2017				
Account reports	Account reports		Filter	▼ Add account report	+
Reporting entities					
IRS FATCA report	Reporting FI TIN				
CRS delivery	2/GBG5.91428.5L.60/				
Documents	Account Holder %	Res country code 14	Account number 14		
History	lets	AW	NL12ABCD1234567890		:

Figure 2-16 FC report case – Delete report

By clicking on the "**Delete report**" task, a new screen will appear to confirm the deletion.

Delete report	
Delete report	$\searrow$
Tax year Type of report Type of exchange(s)	2017 CR5701 (New) CR5
Are you sure you want to d	elete the report? Choose below if you want to delete or to continue with the report, then click confirm.
	O Delete report
	O Continue with report
<u>Cancel</u>	Confirm

Figure 2-17 Delete confirmation screen

The user needs to select the option "**Delete report**" before clicking on the button "**Confirm**" to delete the report.

#### 2.2.5 [Task] Revise

After a report has been submitted to the competent authority, it can only be "Revised". This is done by starting the "**Revise**" task in the submitted report case, on the right side of the screen.

Multi Data Exchange Solution	Reports	Reporting entity $\checkmark$					Achternaam, Voornaam 🗸	S EN N
1 FC input 20000	457 2017 Nie	uw levering 35092 / Account repo	orts				Last login: 2021-02-10 23:53:3	7 from:
FC input 20000457 2017 Nieuw levering 35092 Status Type of report Tax year Submitted date Submitted CR5701 (New) 2017 11-02-2021			Submittal date 11-02-2021				1 Revise	
Account reports		•						-
Reporting entities		Account reports					Filte	r T
IRS FATCA report		Reporting FI TIN						
CRS delivery		27GBG5.91428.SL.607						
Documents		Account Holder 👎		Res country code 👎		Account number 14		
Properties		lets		AW	Հիո	NL12ABCD1234567890		
					~			

Figure 2-18 FC report case – Revise

The "**Revise**" task allows you to manually enter data or upload a file. The previous data entry method (manual entry or XML file upload) does not matter.

Revise			
Levering herzien			
Tax year Type of report	2017 Correction report		
Type of input * ③	<ul> <li>Manual entry</li> <li>Upload file</li> </ul>		
<u>Cancel</u>			Finish →

Figure 2-19 Revise confirmation screen

By clicking on **"Finish"** the correction report is created.

#### 2.3 NIL-Report – Manual Entry

If there is no financial data for the relevant tax year, a NIL report can be submitted. This can be done by selecting the task **"New report (manual)"** and in the selection screen choose NIL as the Type of report.

Multi Data Exchange Reports Solution	Reporting entity $  imes $	
♠ / FATCA/CRS reports / New I	-C report	
New FC report		
New report		
Tax year	2018	x   ~
Type of report ③	<ul><li>○ New report</li><li>● Nil report</li></ul>	
<u>Cancel</u>		Next →

#### Figure 2-20 New FC report NIL report selection

By clicking the "Next" button, the process to enter data manually will start.

#### New FC report

ting financial institution has no financial account to report to any coun iold and the Fl does not have any accounts of EU residents.	try or, in case of the FATCA treaty, only has US-accounts with an
GIIN	Formal/Leg CRIB Number name
27GBG5.91428.SL.607	20000457 Nombre
	← Previous Next -
	rting financial institution has no financial account to report to any coun hold and the FI does not have any accounts of EU residents. GIIN 27GBG5.91428.SL.607

Figure 2-21 New FC report - NIL report

By clicking "Finish", the NIL report is submitted manually.

#### 2.4 [Task] New report (upload FC XML)

Reporting can also be done by uploading an FC XML file. The abbreviation FC stands for FATCA CRS.

**NOTE:** There is a separate FC XML manual available to explain the structure of the XML accepted by MDES.

Multi Data Exchange Reports Reporting entity V					Johnson, Christine 🗸 💊 E
					Last login: 2021-02-07 08:42:15 from
Reporting Entity 999000020 - The Second and Trust	TIN 99900020	GIIN 27GBG5.99996.SL.520	Type of exchange(s) FATCA, CRS	Status <b>Stable</b>	
FATCA/CRS					
Recent deliveries  No recent deliveries available		New report	(manual) + New repu	vrt (upload) +	Useful links MDES - General user guide MDES - FATCA CRS user guide MDES - FC XML Schema user guide IRS - Information about FATCA OECD - Information about CRS Frequently asked questions
					Reporting Status The MDES portal is open for reporting entitles to submit financial data.

1

Figure 2-22 New FC report selection (Manual)

By clicking on the **"New report (upload)"** task, a screen opens where the type of report can be specified.

t / FATCA/CRS reports / Upload new r	eport	
pload new report		
New report		
XML file		Browse
	<ul> <li>Allowed extensions are: xml, XML</li> <li>Maximum file upload size is 15.00 MB</li> </ul>	Ø
Cancel		Next →

Figure 2-23 Upload new report screen

The relevant FC XML file must be entered using the "Browse" button (1).

By clicking the **"Next"** button, you will receive a notification that the file was read correctly or incorrectly.

A rejected file returns to the case list. An approved file will display the Show Validation Results screen. The report can be submitted right away or later.

Also note the process description of uploading a FC XML file here: 1.2 Submitting a FATCA/CRS report using a FC XML file.

#### 2.5 [Task] Register NO delivery report

This task is only available in case the information exchange commitment is FATCA and the reporting entity has no data to deliver.

If there is no financial data for the relevant tax year, a no delivery report will be created. This can be done by selecting the task **"Register NO delivery report**" (1).

Multi Data Exchange Solution	Reports	Reporting	; entity $\checkmark$					Johnson, Christine $ arsigma$	$\odot$ en $\sim$
Filter			♠ / FATCA/CRS reports				Las	t login: 2021-02-07 08:42:15	from:
Case name		^	FATCA/CRS repo	rts	New report (manual)	+ New report (u	pload) + Re	gister NO delivery report	+
Q		_							D
Tax year		^	Tax year <b>2020</b>						
۹			Case id ≟∔	Case name 14	TIN submitter 🤹	Submittal date 👎	ReportingPeriod 14	Status 14	
			34904	Test PC real Important	999000020			Denied	
Status		^							
Choose an option		~	Tax year <b>2017</b>						
ReportingPeriod		^	Case id ≟↓	Case name 14	TIN submitter 14	Submittal date 14	ReportingPeriod	Status 14	
dd-mm-jjjj			34906	Test PC2:1:Generick.2010.Hisson, (PPDA+CR0_coll	999000020			Denied	
Apply filter		T							



A confirmation screen appears. In this screen the user needs to select the tax year and reporting entity for which this is applicable.

Reporting entity			
Please refer to manual chapter 3 p accountholder.	. 9-10. 'NO delivery' only applies if an Fl doe	es not have a US person, or an EU-resident or an MCA	AA country as
'ax year	2018		× v
Thoose the ReportingFIs for this No delivery	Name	TIN	TIN
	The Second and Trust	27GBG5.99996.SL.520	999000020
After clicking on Finish, you have to	submit the FilerCategories of the Reportin	ngFl and the delivery has to be submitted with the tas	sk 'Submit'

By clicking on **"Finish"**, the NO-delivery is registered. Before submitting the report, the user must add a filer category to the ReportingFI panel.

This can be done by clicking on the task **"Edit information of ReportingFI"**. If all information is filled in, the report can be submitted.

Multi Data Exchange Reports Reporting ent Solution	ntity V	Johnson, Christine $  imes $					
FC input 999000020 2019 GEE	EN-levering 34910 O Submit	Delete report					
Status Type of report Ta Collect No-delivery 20	ax year 019	_					
Reporting entities	Submit						
Documents History	Submit       Tax year     2019       Type of report     No-delivery       Type of exchange(s)						
	Submitted information will be delivered to the concerning jurisdictions by the competent authority. The information cannot be withdrawn. However, the portal allows you to revise the supplied information. You will receive a confirmation of the submittal of this report to the Tax Authorities. You will also receive a separate confirmation e-mail after the information has been forwarded by the Tax Authorities. Cancel this task if you do not want to submit this report to the competent authority yet.	Q					
Figure 2-25 Submitting a No Delivery							

#### 2.6 [Task] Withdraw No-Delivery

After registering the No-Delivery, no data can be submitted for the relevant institution(s). To correct errors, the No-Delivery must be withdrawn. The case can be withdrawn using the task "Withdraw No delivery".

**Note:** 'NO delivery' only applies if a reporting entity does not have a US person, or an EU-resident or an MCAA country as accountholder.

Multi Data Exchange Solution	Reports Report	ing entity $\checkmark$			Johnson, Christine 🗸	S en $\sim$
1 FC input 99900	Last login: 2021-02-07 10:45:29	from:				
FC input 999	000020 2019	GEEN-levering 3	4910		Withdraw No delivery	
Status Submitted	Type of report <b>No-delivery</b>	Tax year <b>2019</b>	Submittal date 07-02-2021			
Reporting entities		Reporting entit	ies			
Documents		Name		The Second and Trust		
Properties		TIN		27GBG5.99996.SL.520		
		Res country code		CW		
		Address				
		Country code		CW		
		Street		Кауа Кауа		
		BuildingIdentifier	r	99		
		SuiteIdentifier				
		FloorIdentifier				
		Figu	ire 2-26 FC r	eport case – Withdraw no delivery		

By carrying out the "Withdraw No-delivery" task, the reporting entity is then obliged to make a report on the Reporting FIs included in the No-Delivery. After clicking on the task "Withdraw No delivery" a confirmation screens appears. The user needs to confirm the deactivation.

Vithdraw No deliv	very	
Are you sure you wa Institution Reporting	ant to withdraw this no delivery? If you continue, you will be rea gs in the following tax year.	quired to submit the Financial
ax year	2019	
ReportingFls	TIN	Name
	27GBG5.99996.SL.520	The Second and Trust

Figure 2-27 Withdraw no delivery confirmation screen

If a report has been withdrawn, the report will also appear on the summary page with the status Withdrawn.

## 3 Menu tab: Reporting Entity

The second main tab for a RE user is the "Reporting entity" tab.

Below screenshot shows the dashboard for a RE user after logging in.

Multi Data Exchange Reports Reporting entity V					Johnson, Christine 🗸 💊	EN
					Last login: 2021-01-28 21:06:06 fro	'n
Reporting Entity 999000020 - The Second and Trust	TIN 999000020	GIIN 27GBG5.99996.SL.520	Type of exchange(s) FATCA, CRS	Status Stable		
FATCA/CRS						
Recent deliveries		New repor	t (manual) + New repo	ort (upload) +	Useful links MDES - General user guide MDES - FATCA CRS user guide MDES - FC XML Schema user guide IRS - Information about FATCA OECD - Information about CRS Frequently asked questions	
					Reporting Status The MDES portal is open for reporting entities to submit financial data.	

Figure 3-1 Landing page RE

In below example, the user has been authorized to use the functionalities of the FATCA/CRS reporting module in MDES.

If the user clicks on the Reporting entity tab, the information of this RE will be shown in several panels.



Figure 3-2 FATCA/CRS reporting is active for reporting entity user.

#### 3.1 [Task] Add/Delete EOI Relations

In MDES, the EOI relation is the "Exchange of Information" relationship between a user account in the MDES portal and a financial institution that is registered with the competent authority as a reporting entity.

The user account in the MDES portal can only report data for financial institutions registered as an EOI relation in MDES. The minimum amount of EOI relations is 1, there is no maximum amount of EOI relations.

EOI relations can be managed by either the reporting entity or by the competent authority.

#### This depends on the status of the portal.

Below table shows when either the reporting entity or the competent authority can add a new EOI relation(s).

Status of portal	Available to
Release for relations management	Reporting entity
and testing	
Release for reporting	Competent authority

Below figure shows the Reporting Entity tab. The status of the portal is set to release for relations management and testing, hence is why the EOI relation management is open for the reporting entity. The EOI relations for financial institutions are shown under the panel "EOI relations" (1).

To add a new relation, the reporting entity user can click on the task **"New relation"** (2). A relation can be deleted by clicking on the waste bin (3).

Multi Data Exchange Solution	Reports	Reporting entity $\sim$						Johnson, Christine $  imes $	S E
♠ / Reporting Ent	ity 999000020	) - The Second and T	rust / EOI relations					Last login: 2021-01-28 22:40:10	from
Reporting E	ntity 999	0000020 - The	e Second and Tru	st				Request amendment exchange type(s)	
TIN 999000020	GIIN 27GBG5.9	99996.SL.520	Type of exchange(s) FATCA, CRS	Status Stable					
Reporting entity inf	ormation	EOI relatior	15					2 New relation	+
Contact person det EOI relations	ails	EOI relations in of reports, thes submitted ame	regard to a specific tax year e EOI relations can only be u ndment.	are to be set by the user (fin. pdated by the EOI application	Institution) before the portal is manager of the competent au	released for data collection (u thority. Below table shows only	pload and submittal of reports). y the reports (delivery country, F	After the portal has been released for upload and sub leportingFl or parts thereof) that are relevant to the	omitt
Registered users		Begin year re	lation t		End year relation to		TIN of the relate	distitution t	
Documents		2021			2023		999000020		3.

Figure 2 EOI relations can managed under the reporting entity tab

After clicking on **"New relation"** below screen is shown. The reporting entity user can enter the relevant TIN or GIIN of the EOI relation.

Reporting entity information	New relation		
Contact person details			
EOI relations	New relation		
Registered users	TIN of the related institution		
Documents	GIIN		
	Begin year relation *	2021	x   ~
	End year relation ③	Choose an option	~
	Cancel		Next $\rightarrow$

Figure 3 Add new EOI relation

By clicking **"Next"**, the MDES portal will verify that the TIN or GIIN is known to the competent authority and that it is not related (as an EOI relation) to another financial institution user account in MDES.

If the TIN or GIIN is either unknown to the system or already linked to another financial institution user in MDES, the MDES portal will show an error. Please contact the competent authority directly if this error is shown.

**Note:** After creating a new user account, an EOI relation is automatically created for the financial institution if the status of the portal is in "Release for relations management and t