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# Glossary

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For further information please see the Cayman Islands FATCA Guidance Notes
Introduction

Purpose
The purpose of this document is to provide a simple 'how-to' guide of the most commonly used functionalities in the AEOI Portal with respect to FI's meeting their reporting requirements. This document is not intended to provide business or policy/regulatory guidance to FI's; it includes only instructional 'how-to' guidance on the use of the AEOI Portal.

Scope
The 'how-to' guidance in this document is not intended to cover the full range of screens and functionality within the AEOI Portal. It provides a high-level overview of the most commonly used functions that FI's should expect to use as part of their normal Notification and Return submission procedures.

Support
Please refer to the Legislation and Resources page under the Automatic Exchange of Information (AEOI) tab on the DITC website for further guidance.


To report a User issue, email the AEOI Portal Team at [CaymanAEOIportal@gov.ky](mailto:CaymanAEOIportal@gov.ky)

A User will need to provide their name, the FI name, FI number, associated Return name and brief details of the issue being experienced. The Cayman AEOI Portal Team can only correspond with an FI’s PPoC or a Secondary User (i.e. the person sending the correspondence must have authorisation to access the FI information or the AEOI Portal Team will be unable to assist).

Response time will be within 72 hours, dependant on current volume of queries and the complexity of issues at hand.
Web Browser Compatibility

The AEOI Portal requires the use of Transport Layer Security (TLS) 1.2.

If users experience difficulty opening the AEOI Portal this may be addressed by enabling the security options of the web browser to allow the use of TLS1.2.

To do this using Internet Explorer:

- Open the web browser.
- Using the menu bar navigate to Tools > Internet Options.
- Select the Advanced tab and check Use TLS 1.0, Use TLS 1.1 and Use TLS 1.2.

Should problems continue, it is recommended to use a newer version of the web browser. The list below shows a current listing of compatible browser versions that may be used without the need to update security settings.

- Chrome 40 / OS X
- Chrome 40 / Win 7 – 8.1 -10
- Safari 8 / iOS 8.1.2
- Safari 8 / OS X 10.10
- Firefox 31.3.0 ESR / Win 7 – 8.1 -10
- Firefox 35 / OS X
- IE 11 / Win 7 – 8.1 -10
- MS Edge r25/ Win 10
- Safari 6 / iOS 6.0.1
- Safari 7 / iOS 7.1
- Safari 7 / OS X 10.9

Note: According to the evolution of standards and in response to newly discovered security vulnerabilities, the DITC may change TLS protocol versions and encryption ciphers for the AEOI portal without any prior notice.
Portal ‘How-to’ Guidance

1 Notifying the Competent Authority

To notify the Competent Authority of a reporting obligation under UK CDOT and/or US FATCA, an FI or a Sponsoring Entity, authorised to act on behalf of their Sponsored Entities, is required to complete a Notification Form using the AEOI Portal.

Sponsored Entities

- Sponsored Entities are not required to complete the Cayman Islands Notification procedure. The Sponsoring Entity with which they have entered into an agreement will complete this on their behalf.

Sponsoring Entity (“Sponsor Entity”)

- UK CDOT – The Sponsoring Entity is required to be a Cayman Islands FI.
- US FATCA – The Sponsoring Entity is not required to be a Cayman Islands FI. It is required to be registered as a sponsoring entity with the IRS on the IRS FATCA registration website.
- A Sponsoring Entity is required to complete only one Notification Form in order to submit Returns on behalf of Sponsored Entities.

Nil Returns

- Completion of a Notification Form is mandatory.
- Select each Jurisdiction checkbox in the Notification Form to indicate the reporting obligation(s) of an FI (i.e. UK and/or US).
- Creation and submission of a Manual Entry or XML Return as per Regulations is non-mandatory if, during the calendar year in question, the Reporting FI maintains no Reportable Accounts.

An FI may however submit a Manual Entry Nil Return (see Section 5.1 Creating a US FATCA Return / Section 12.1 Creating a UK CDOT Return) or an XML Upload Nil Return (see Section 5.2 Uploading and submitting a US FATCA XML Return Section 12.2 Uploading and submitting a UK CDOT Return) at its own option in accordance with Regulations.

1.1 Accessing the Notification Form

1. Navigate to the DITC website http://www.ditc.gov.ky
2. Select Automatic Exchange of Information (AEOI).
4. Enter the characters shown in the image and select Next.

1.2 Completing the Notification Form

Complete all input fields as applicable to the FI. All mandatory fields are marked with an asterisk and must be completed for the Notification Form to be successfully validated and saved.

**Financial Institution Name**
- Enter the FI name as provided during registration with IRS to obtain a GIIN.
- A Sponsoring Entity that is reporting on behalf of their Sponsored Entities must enter its Sponsoring Entity name.

**Under which Regulation(s) does this Financial Institution have a reporting obligation? (Check all that apply)**
- Select all checkboxes for which the FI has a reporting obligation, or in the case of a Sponsoring Entity, select all checkboxes for which the Sponsored Entities would have been required to select if they were Reporting Cayman Islands FIs (i.e. UK and/or US).

**Financial Institution GIIN (issued by IRS)**
- **UK CDOT**
  - Including the FI GIIN is only mandatory when enrolling for US FATCA reporting.
  - If Notifying for UK CDOT reporting only, a GIIN should be provided if one exists, otherwise leave blank.
  - Users will be assigned a unique FI reference upon acceptance of the Notification in the AEOI Portal. This unique reference should be used for UK CDOT reporting where a GIIN does not exist.
- **US FATCA**
  - Enter the GIIN as provided by the IRS. This is required whenever there is a US FATCA reporting obligation.
  - A Sponsoring Entity must enter the GIIN as provided by the IRS.
  - Caution must be taken to ensure that the correct GIIN is entered. If an entity has registered with the IRS as a Sponsoring Entity and as a Cayman Islands Reporting FI as two GIINs will be associated with the entity name.
  - Accepted GIIN categories within the AEOI Portal:
Categorisation of Financial Institution

- Check all that apply.
- A Sponsoring Entity must check all categories that apply to their Sponsored Entities.

Institution email address

- The email address of the FI.

PPoC Information

- The email address entered for the PPoC must be specific to that user. A general email address that is accessible to another person(s), or is shared by other Portal Users, must not be used for security reasons. (E.g. A PPoC must never enter a contact email address in the AEOI Portal that is shared with a Secondary User.)
- If a PPoC has multiple FIs and wishes to gain access from a single login point then the same email address must be entered into the PPoC Contact Information section on each FI Notification.

Authorisation Letter - PDF document to be attached (only one document may be uploaded).

- The Authorisation Letter (and any supporting documentation) should be in one PDF document.
- The Authorisation Letter must be from the Financial Institution (“FI”) and in a customary business format such as a letterhead and must include the following information:
  - The date of the request
  - The FI name
  - The GIIN if applicable (A GIIN must be provided whenever an FI, or Sponsoring Entity, has registered with the IRS);
  - The contact details of the person providing the authorisation. (The AEOI Portal Team may use this information should the verification of a PPoC change request be required):
    - Full name
    - Job title in relation to FI
    - Telephone number
    - Email address
    - Physical address
  - The contact details of the elected Principal Point of Contact. (Required to identify the natural person authorised to be the PPoC. This may be either a named employee of the FI or an employee of a third-party service provider):
    - Full name
    - Telephone number
    - Email address
    - Physical address
  - The Authorisation Letter must be signed by a senior person employed by the FI, or in the case of a third-party service provider, on behalf of the FI.
    - Where an FI has used the mechanism of a board resolution to provide the authorisation it must ensure that the resolution contains all the relevant details of the PPoC (natural person) or the third-party provider authorised to assign a PPoC and act on behalf of the FI. An extract(s) of such resolution(s) must be included in the same PDF behind the Authorisation Letter.
- In cases where the PPoC (natural person) is authorised as such by multiple FIs, the authorisation letter may list all FIs and the same authorisation letter may be uploaded for each separate FI Notification.
- The email address entered for the PPoC must be specific to that user. A general email address that is accessible to another person(s), or is shared by other Portal Users, must not be used for security reasons. (E.g. A PPoC must never enter a contact email address in the AEOI Portal that is shared with a Secondary User.)
- If a PPoC has multiple FIs and wishes to gain access from a single login point then the same email address must be entered into the PPoC Contact Information section on each FI Notification.
1. To upload the signed authorisation letter, select **Browse**.

2. Select **Submit** when the PDF document has completed upload.

**Note:** Traffic on the system may be high on some days of the week so processing Notification Forms may be delayed. Confirmation emails may therefore, not be immediately received.

If the confirmation email is not received within 48 hours please do not resubmit the Notification Form. Please contact the AEOI Portal Team at CaymanAEOIportal@gov.ky to request further assistance.

AEOI Portal Notification Form

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**Financial Institution Information**

**Financial Institution Name (as provided when registering with the IRS)**

**Under which Regulation(s) does this Financial Institution have a reporting obligation? (Check all that apply):**

- UK GDOT
- US FATCA

**Financial Institution GIIN (issued by the IRS)**

**Categorisation of Financial Institution (check all that apply)**

- Custodial Institution
- Depository Institution
- Investment Entity
- Specified Insurance Company

**Institution Email Address**

---

**Principal Point of Contact Information**

**First Name**

**Surname**

**Email Address**

**Telephone number**

---

**Office Address of the Principal Point of Contact**

**Number, Street, and Room/Suite no**

**City or Town**

**State/Province/Region**

**Post Code**

**Country**

**Please attach a PDF document showing that you are authorised by the Financial Institution to be the Principal Point of Contact.**

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Your notification will be submitted for approval by the Cayman Islands Tax Information Authority. You will receive confirmation by email once your notification has been processed.
2 Changing the reporting obligation after Notification

When Users have already completed the Notification process in the AEOI Portal and have received log-in credentials, they must Notify the TIA of any changes in reporting obligations (e.g. the addition of UK CDOT reporting obligations) using the Variation of Reporting Obligations form.

If the Notification process has not been completed for the FI, Users must Notify the TIA following Section 1 Notifying the Competent Authority.

**Note:** Only the Principal Point of Contact, being the authorised User, may submit a change to the reporting obligation. PPoC’s must update the reporting obligations to reflect all jurisdictions they will be reporting for. Otherwise, they will be prevented from submitting a Return that does not match the Reporting Obligations.

2.1 Creating a Variation of Reporting Obligation

In order to Notify the TIA of a change in reporting obligations, a Variation of Reporting Obligations 'Return' must be created.

1. Using the menu bar, navigate to Mange Returns > Create Return

![Cayman Islands AEOI Portal]

2. Complete the Create Return page.
   a. Enter a Return name.
      i. Name the Return “Change in Reporting Obligation <DATE>” to easily distinguish this from the FI’s other Returns.
      b. Select the Return type as Variation in Reporting Obligations (Notification).
   3. Enter a period end date for the Return.
      a. This should be the date which the Return is created.
   4. Select Create to complete the creation of the Variation in Reporting Obligations and make it available to submit a change of reporting obligations.
2.2 Completing and submitting a Variation of Reporting Obligation

1. Using the menu bar, navigate to **Draft Returns** to view the Variation of Reporting Obligation Return that has been created.

2. Select the **Variation of Reporting Obligation** Return to open the Return.

3. Select **Edit** beside the Variation of Reporting Obligation (Notification) form.

4. Update the reporting obligations accordingly
   a. Check all boxes for which the FI has a reporting obligation. An unchecked box indicates that an FI no longer has a reporting obligation for that jurisdiction. Once unchecked, an FI cannot submit a FATCA 1 (New Data) or FATCA 2 (Corrected data). However, Users will be able to submit FATCA 3 (Void data) and FATCA 4 (Amended data) until midnight on the submission deadline.
   b. If selecting US reporting for the first time Users must enter their GIIN.
   c. If a GIIN had been provided on the original Notification, Users will be prevented from entering another GIIN. The original GIIN will remain and can be viewed in the FI Profile.
5. Select **Validate & Save**.

6. Using the menu bar navigate to **Submission > Validate and Submit Return**.

7. Select **Validate** to validate the form
   a. Only forms in Ready to Submit status will be shown.

8. If there are no validation issues, the Submit Return page will be shown. Select **Submit** to confirm the change to the reporting obligation.
3 Logging in and Updating User Details

3.1 Logging in to the AEOI Portal

Once a Notification submission is processed, the FI and PPoC User accounts will be created in the AEOI Portal.

The PPoC will receive a username and temporary password via a system-generated email sent to the email address entered on the Notification Form.

The login page may later be accessed directly from the DITC website https://www.ditc.gov.ky

1. Once prompted, enter the **User email address** and **password** and select **Login**.

2. Upon first login to the AEOI Portal, the User will be asked to change their password, the following rules are enforced for the password:
   - It must contain one capital letter, one small letter, one number and one special character (e.g. #!*$).
   - It must be at least eight characters and no more than 30 characters.
   - It must not contain any spaces.
   - Users cannot reuse an existing password.
3.2 Updating User Details

Users can update their details (email address, phone number) and password by navigating to My Details using the menu bar.

**Note:** Once an email address has been changed, a User must enter the new email address to log into the AEOI Portal. System-generated emails will be sent to the new email address.

An email address must be specific to that User. A general email address that is accessible to another person(s), or is shared by other Portal Users, must not be used for security reasons. (e.g. A PPoC must never enter a contact email address in the AEOI Portal that is shared with a Secondary User.)
4 Managing Users

PPoC’s can create, edit and deactivate Secondary Users for their FI(s).

Note: A PPoC must receive authorisation from an FI before adding a Secondary User. The PPoC is responsible for the administration and monitoring of any such Secondary User(s) (e.g. safeguard of passwords and access to the AEOI Portal).

4.1 Creating Users

1. Using the menu bar, navigate to Manage Users > Create User.

2. Complete the Create Cayman Islands AEOI Portal User form.
   a. Select the Secondary User permission.
   b. Select Create.

Note: Secondary Users are granted the same permissions as the PPoC with the exception of the ability to create and manage other users.

Upon creation, the Secondary User will receive a system-generated email, which includes their username and temporary password. They will be asked to select a new password upon their first login to the AEOI Portal (see Section 2 Logging in and updating User details).
4.2 Editing or Deactivating Users

1. Using the menu bar, navigate to Manage Users > View/Edit User.

The View Cayman Islands AEOI Portal Users page displays the list of Secondary Users for the FI.

2. Select the View/edit link for the User whose details or status requires updating.

The Edit Cayman Islands AEOI Portal User page allows a User to edit details, remove permission to access, or set the status to deactivated.

3. Select Save once all the required changes have been made.

Note: Once an email address has been changed, a User must enter the new email address to log into the AEOI Portal. System-generated emails will be sent to the new email address.

Removing a User’s permission, or setting their status to deactivated will prevent that User from being able to view or edit an FI’s data in the AEOI Portal.
5 Creating and Submitting US FATCA Returns

In order to submit data to the AEOI Portal to meet reporting obligations, a Return must be created.

5.1 Creating US FATCA Returns

1. Using the menu bar, navigate to Manage Returns > Create Return.

2. Complete the Create Return page.
   a. Enter a Return name.
   b. Select the Return type.
      i. To submit a XML Return, US FATCA XML Upload.
   c. Enter a Period end date for the Return.
      i. The period end date is the last day of the reporting period (the calendar year).
      ii. This date must always be 31 December for any given reporting period e.g. 31/12/2015.
   d. Select Create to complete the creation of the Return and make it available to enter or upload data.

Please note: In the event a User submits an incorrect or incomplete Return, contact the AEOI Portal Team at CaymanAEOIportal@gov.ky who will advise on the best remedial action.
5.2 Uploading and submitting US FATCA XML Returns

By selecting the Return type as US FATCA XML Upload (see Section 5.1 Creating a Return), a User may submit data by uploading an XML file into the Return.


1. Using the menu bar, navigate to Draft Returns to view the Returns that have been created.

2. Select the name of the Return from the Return name column of the Draft Returns table to open that Return.

3. Select Upload data within the Return table.

4. Select Browse and choose the XML file to be uploaded. Only files in XML format will be accepted.

The AEOI Portal will begin the validation of the XML file against the IRS XML Schema immediately.
• If the file is in XML format it will be accepted for processing.
• If the file is not in XML format the upload will not be successful and an error message will be displayed. The User must upload a file in the correct format.

• The User will receive a system-generated email when the processing is complete, indicating whether the submission was successful, or unsuccessful.
  - If unsuccessful due to validation errors, the file must be amended and resubmitted.
    - This is explained in Section 5.5. Reviewing and Correcting Validation Issues.

5.3 Completing a US FATCA Manual Entry Return

By selecting the Return type as US FATCA Manual Entry (see Section 5.1 Creating a Return) a User may submit data by manually entering it into a web form.

1. Using the menu bar, navigate to Draft Returns to view the Returns that have been created.
2. Select the name of the Return created from the Return name column of the Draft Returns table to open that Return.

Note: Use the Key below as a guide to the icons displayed on the Draft Returns page.
3. Select **Edit** beside the General Information form.

4. In the General Information form complete all input fields as applicable to the FI. All mandatory fields are marked with an asterisk and must be completed for the form to successfully validate and save.
   a. **Document Type**
      i. Select **New Data** from the drop down menu.
   b. **Message Reference**
      i. This is prepopulated and does not require User input.
   c. **GIIN**
      i. A User must enter the GIIN as provided by the IRS following registration.
      ii. A Sponsoring Entity must enter the GIIN as provided by the IRS.
      iii. Accepted GIIN categories within the AEOI Portal: 'LE', 'SL', 'ME', 'BR', 'SP'

5. Select **Save as Draft** to save the Return in a draft format and continue entering data at a later time.

6. Select **Validate & Save** once complete.

7. Select the **Add Section** icon beside a repeatable folder to add an instance of that form to the Return for completion.
   a. Sponsoring Entities should use this facility to add each of their Sponsored Entity's account data
8. Expand the US FATCA Return folder and select Edit beside the Reporting FI Information form.

![Image of the Reporting FI Information form](image)

9. In the Reporting FI Information form, complete all input fields as applicable to the FI. All mandatory fields are marked with an asterisk and must be completed for the form to successfully validate and save.

**Document Reference ID**
- Users only populate the DocRefID in the Reporting FI Information form. In the Account Information form(s) this field will be prepopulated.
- There must be no spaces between, before or after the reference. The FI’s specific GIIN must be used to avoid duplicating a DocRefID that has been used in another Return.
- For example: XXXXXX.99999.SL.136.001

![Image of the Reporting FI Information form with DocRefID](image)

- In the instance where a Sponsoring Entity is applicable. Users must populate the DocRefID field with a new unique value (not mentioned above.)
- For example: XXXXXX.99999.SL.136.002

![Image of the Sponsoring Entity form with DocRefID](image)

**Note:** Unique numbering used in a previous year’s Return cannot be used again. E.g. a DocRefID numbering system used in a 2014 Return cannot be used in a 2015 Return.

**Taxpayer Identification Number (TIN)**
- Financial Institution
  - The TIN of a participating foreign financial institution, reporting financial institution, or a registered deemed compliant foreign financial institution is the GIIN issued to such entity.
- Sponsoring Entity
  - The TIN of a Sponsoring Entity is the GIIN issued to such entity. An FI may be both a Sponsoring Entity and an FI in its own right. Care must therefore be taken by the User to enter the correct GIIN when the FI is acting in its capacity as a Sponsoring Entity.
Example **Reporting FI Information** form completed by a Sponsoring Entity.
Note: Nil Return Only

The image below shows a sample Nil Return.

A Nil Return (non-mandatory) will only contain data in the General Information and Reporting FI Information forms.

No Account Information or Pooled Reporting Type folders should be added.

See Section 5.5 Submitting a Manual Return

10. Select the Add Section icon next to the Account Information folder to add to an Account Information form.

Up to fifty (50) Account Information forms may be added to each Account Information folder. Multiple US FATCA Return folders may be added to accommodate more forms.
11. In the Account Information form complete all input fields as applicable to the FI. All mandatory fields are marked with an asterisk and must be completed for the form to successfully validate and save.

**Note:** Do not make a selection for Account Holder Type if the account holder or payee is an individual (i.e. a natural person). Selection of one Account Holder Type is mandatory if the reported financial account is held by an entity or the reported payment is made to an entity.
12. Repeat steps 10 and 11 for all forms that should be submitted as part of the US FATCA Manual Entry Return.

Pooled Reporting Type should not be completed for US FATCA reporting.

5.4 Submitting US FATCA Manual Entry Returns

To submit a Manual Entry Return, all mandatory forms within the Return must be in validated status, which is indicated by a green checkmark icon.

The image below shows a sample Return that has all mandatory forms validated.
1. Using the menu bar, navigate to **Submission > Validate and Submit Return**.

2. Select the **Validate** link in the Action column for the Return to be submitted. Only Manual Entry Returns in Ready to Submit status (all forms are validated) will appear.

3. Select **Submit** to submit the (entire) Return for validation.

The AEOI Portal will begin the validation of the data immediately.

- If the Return is successfully submitted with no errors, the User will receive a system-generated email notifying them of the successful submission.
- If there are validation issues with the Return upon submission, the User will be notified on the page. See **Section 5.5 Reviewing and Correcting Validation Issues**.
5.5 Reviewing and correcting validation issues

If there are validation issues with the Return, a User must review the errors in order to determine corrective actions that need to be made.

1. Using the menu bar, navigate to Draft Returns.
   a. If there are errors on a Return that a User has attempted to submit, the error icon (red exclamation point) will be displayed beside the Return status.

2. Select the error icon to display the validation errors.

3. The Validation Page will open. This provides details of the errors that need to be corrected.

4. To correct the errors and resubmit the Return, select Back.

5. Select the Return name from the Return name column of the table.
      i. Select Edit next to the form(s) that need to be corrected.
      ii. Correct the data and once complete select Validate & Save.
      iii. Follow the steps to submit the Return, as per Section 5.4 Submitting US FATCA Manual Entry Returns.
   b. XML Upload Return.
      i. Select the Upload data link and select the updated XML file to upload.
      ii. The system will begin validation of the new file immediately.
6 Deleting Returns

Users cannot delete Returns which have been submitted and are in Accepted status.
- In the event a User submits an incorrect or incomplete Return, contact the AEOI Portal Team at CaymanAEOIportal@gov.ky who will advise on the best remedial action.

Users can delete Returns, which are in one of the following status:
- In Draft
- No Data
- Ready to Submit

1. Using the menu bar, navigate to Manage Returns > Delete Return to view the Returns that are available to be deleted.

2. Select Delete for each Return to be removed.
7 Viewing Submitted Returns

Once a Return has been successfully submitted, it can no longer be edited or deleted. It will show an “Accepted” Status in Submission History.

- A Manual Return can be viewed in a read-only web form.
- A submitted XML Upload Return can be downloaded and saved.

1. Using the menu bar, navigate to Submission > Submission History.

The Submission History page presents all of the Returns submitted for each FI.

2. Select the name of the Return from the Return name column of the Submission History table.

The View Return page allows a User to view the data within each Return.

3. For Manual Entry Return, select each form in the Return View to review the data.

4. For XML Upload Return: Select the View Upload History icon.
   a. Select the Return name to download the XML file.
8 Creating an Amended Return

An Amended Return is used to edit a previously submitted and accepted Return.

8.1 Creating a Manual Entry Amended Return

1. Before a User creates the Amended Data Return it is recommended they first view the original Return to take note of some required information.

2. Follow Section 7 Viewing Submitted Returns and navigate to the original Return.

3. Take note of the following information from the General Information form.
   a. Message Reference ID.
   b. GIIN.

4. Select Back then select the Reporting FI Information form.
   a. Take note of the Document Reference ID.

5. Select Back then select the Account Information form(s).
   a. Take note of the Document Reference ID.
   b. This must be completed for each Account Information form within the Return.

6. Follow Section 5.1 Creating US FATCA Returns / Section 12.1 Creating UK CDOT Returns to create a new Return.
   a. The Period End Date entered on the new Return must match the Period End Date on the original Return which is to be amended.
7. Once the new Return is created, select it from the Draft Return menu.
   a. See Section 5.3 Completing US FATCA Manual Entry Return / Section 12.3 Completing UK CDOT Manual Entry Return.
   b. Follow steps 1-3.
   c. In the General Information form, set Document type to **Amended Data**.

   ![General Information Form](image1.png)

   d. The **Message Reference** is prepopulated for US FATCA Returns and does not require User input.
      i. UK CDOT only Users must insert their FI Reference number plus a unique value e.g. FIXXXXXX.111

   ![General Information Form](image2.png)

   e. **GIIN or GIIN or Cayman Islands FI Reference**
      i. Enter the GIIN noted from the original Return.
      ii. Where a GIIN is not available (in UK CDOT only) the FI Reference number should be used.

   ![General Information Form](image3.png)

   f. **Corresponding Message Reference ID** enter the **Message Reference noted from the original Return**.

   ![General Information Form](image4.png)

   g. Select **Validate & Save**.
8. Select the **Add Section** icon beside the US FATCA/UK CDOT Return folder.

9. Expand the US FATCA/UK CDOT Return folder.

10. Select the **Reporting Financial Information** form.
    a. Set the Document Type to **Amended Data**.
    b. Insert a **Document Reference ID**
       i. There must be no spaces between, before or after the reference.
       ii. For US FATCA the FI’s specific GIIN, combined with a unique number must be used to avoid duplicating a DocRefID that has been used in another Return.
       iii. For UK CDOT The FI Reference number, combine with a unique number must be used to avoid duplicating a DocRefID that has been used in another Return.

11. Select **Validate & Save** once the form is complete.

12. Select the Account Information form
    a. Set the Document Type to **Amended Data**.
    b. The Document Reference ID is prepopulated for US FATCA Returns and does not require User input.
       i. UK CDOT only Users must insert their FI Reference number plus a unique value e.g. FIXXXXXX.113
    c. For the Corresponding Document Reference ID enter the **Document Reference ID noted from the original Return**.
    d. Complete all input fields as applicable to the FI. All mandatory fields are marked with an asterisk and must be completed for the form to successfully validate and save.

13. Repeat step 11 for each created **Account Information** form.

14. Select **Validate & Save** once all updates are complete.

15. Once all updates are complete, **submit the Return** following **Section 5.4 Submitting US FATCA Manual Entry Returns / Section 12.4 Submitting UK CDOT Manual Entry Returns**.

### 8.2 Creating an XML Amended Return

1. Follow **Section 7 Viewing Submitted Returns** and navigate to the original Return.
   a. Download and save the XML file so it can be edited.

2. Follow **Section 5.1 Creating US FATCA Returns / Section 12.1 Creating UK CDOT Returns** to create a new Return
   a. Please note that submitting an Amended Data Return is different than submitting a New Data Return.
b. The **Period End Date** entered on the new Return must match the Period End Date on the original Return which is to be amended.

3. To submit an Amended Return, changes must be made within the DocSpec element of the XML file.
   a. DocTypeIndic element must be **FATCA4** to denote an Amended record.
   b. CorrMessageRefID element must be set equal to the MessageRefID for the original file in which the record being amended was contained.
   c. CorrDocRefID element must be set equal to the DocRefID for the original record being amended.


4. Complete the XML file Return submission as per **Section 5.3 Uploading and Submitting US FATCA XML Returns / Section 12.3 Uploading and Submitting UK CDOT XML Returns**.
9 IRS notifications

Note: The Cayman Islands is a Model 1 jurisdiction. Return submissions must therefore be completed and submitted via the Cayman AEOI Portal. Upon reviewing a notification(s) and the IRS ICMM User Guide, the reader will observe that there are references therein advising that FATCA Report files (“Returns”) must be submitted via IDES or by filing a paper submission Form 8966. There are also references advising of 120 days for completion or that an extension may be requested. These references are specific to FIs that report directly to the IRS and not to Reporting Cayman Islands Financial Institutions.

It is imperative that the Cayman AEOI Portal User Guide instructions are read in conjunction with the IRS produced instructions.


All required action must be successfully completed via the Cayman AEOI Portal by 8 July 2016.

US FATCA submissions that were transmitted by the TIA via IDES generated IRS notifications. These are attached by the Cayman AEOI Portal Team to the associated FI Return in the AEOI Portal. A notification may require further action (the submission of a Corrected Return or Void Return via the Cayman AEOI Portal). Note that some notifications state within the XML file that no further action is required; multiple errors may however be highlighted within the XML file so care must be taken when reviewing.

Once an IRS notification is available for a User to download from the AEOI Portal, the PPoC and associated Secondary User(s) will receive a system-generated email from the AEOI Portal or an advisory email from CaymanAEOIportal@gov.ky.

9.1 Downloading an IRS notification

If a User is unable download the IRS notification following the steps outlined below, the AEOI Portal Team should be contacted at CaymanAEOIportal@gov.ky.

A User will need to provide their name, the FI name, FI number, associated Return name and brief details of the issue being experienced. The Cayman AEOI Portal Team can only correspond with an FI’s PPoC or a Secondary User (i.e. the person sending the correspondence must have authorisation to access the FI information or the AEOI Portal Team will be unable to assist).

1. Log in to the AEOI Portal.
   a. If a User has access to multiple FI’s, they should select the FI which relates to the email received.

2. Using the menu bar navigate to Submission > Submission History.
3. Review the Transmission Progress column.

![Cayman Islands AEOI Portal](image)

**Figure 1 – Transmission progress explained**

<table>
<thead>
<tr>
<th>Transmission progress</th>
<th>Next Step</th>
</tr>
</thead>
<tbody>
<tr>
<td>Received</td>
<td>The Return has been validated by the IRS and no errors have been identified. <strong>No further action is required</strong></td>
</tr>
<tr>
<td>Waiting</td>
<td>The Return has been submitted to the IRS for validation, but the IRS <strong>has not yet sent a notification to the TIA</strong>. If an IRS notification that is relevant to a User is received in the future, it will be posted in the AEOI Portal. The PPoC and Secondary Users will then receive an email from the AEOI Portal instructing next steps.</td>
</tr>
<tr>
<td>Invalid MessageRefID</td>
<td><strong>Action is required</strong> Select the Return from the Return name column of the table (see below for steps)</td>
</tr>
<tr>
<td>Duplicate MessageRefID</td>
<td></td>
</tr>
<tr>
<td>Invalid DocRefID</td>
<td></td>
</tr>
<tr>
<td>Record level errors</td>
<td></td>
</tr>
<tr>
<td>Field level errors</td>
<td></td>
</tr>
</tbody>
</table>
4. Select **Portal User Return**

![Portal User Return Screenshot](image1)

5. In the **View Return** page select the **Form icon** next to View Comments.

![View Return Screenshot](image2)

6. Right click on the file **000000.00000.TA.840_Payload.xml**

![Return Comments Screenshot](image3)
a. Select **Save**…
b. The IRS notification should be automatically downloaded to the default Downloads folder of the computer.
c. Navigate to the default **Downloads folder** of the computer and locate the IRS notification. It will be saved as 000000.00000.TA.840_Payload.xml.
d. **Right click** on the file.
e. Select **Open with**.
f. Select **Choose default programme**.
g. Select **Internet Explorer**.
h. Select **OK**.

The Internet Explorer window will open displaying the 000000.00000.TA.840_Payload.xml file.

The image below shows how the IRS notification will look once opened.

9.2 **Understanding an IRS notification Code**

Once the IRS notification is downloaded from the AEOI Portal, it must be examined to determine what further action is required.

Each IRS notification contains a specific FATCA notification code, which represents the status of the submitted Return.

A User must search through the downloaded IRS notification to determine what further action is required.

The IRS have produced a User Guide to explain the error codes within their notifications. Please have this User Guide to hand for the next steps.


1. Open the downloaded IRS notification as per **Section 9.1 Downloading an IRS notification**.
2. Navigate to the search function by holding ‘Ctrl’ and ‘F’ at the same time.

3. In the search window, type **FATCANotificationCd** to locate the 3 letter FATCA notification code.
### Figure 2 – Understanding IRS notification codes

<table>
<thead>
<tr>
<th>IRS notification code</th>
<th>1st Step</th>
<th>2nd Step</th>
<th>3rd Step</th>
</tr>
</thead>
<tbody>
<tr>
<td>NMR</td>
<td>Refer to ICMM User Guide Section 3.8 Page 21*&lt;br&gt;The <strong>cause of problem</strong> section will explain the error.&lt;br&gt;&lt;br&gt;&lt;b&gt;Note:&lt;/b&gt; Any corrections must be made within the AEOI Portal and not directly to IDES.</td>
<td>These errors occur in the core references used to identify the file. Therefore, the IRS state that Users must resubmit their Return via a new data Return rather than a corrected or void data Return. Users are not required to delete their original Return from the AEOI Portal.</td>
<td>n/a</td>
</tr>
<tr>
<td>NDM</td>
<td>Refer to ICMM User Guide Section 3.9 Page 23*&lt;br&gt;The <strong>cause of problem</strong> section will explain the error.&lt;br&gt;&lt;br&gt;&lt;b&gt;Note:&lt;/b&gt; Any corrections must be made within the AEOI Portal and not directly to IDES.</td>
<td>To submit a <strong>New Data Return</strong> via the AEOI Portal, see Section 5 Creating and Submitting US FATCA Returns.</td>
<td>n/a</td>
</tr>
<tr>
<td>NDR</td>
<td>Refer to ICMM User Guide Section 3.10 Page 25*&lt;br&gt;The <strong>cause of problem</strong> section will explain the error.&lt;br&gt;&lt;br&gt;&lt;b&gt;Note:&lt;/b&gt; Any corrections must be made within the AEOI Portal and not directly to IDES.</td>
<td>To submit a <strong>Corrected Data Return</strong> via the AEOI Portal, see Section 10 Creating Corrected Returns in response to an IRS notification.</td>
<td>n/a</td>
</tr>
<tr>
<td>NVF</td>
<td>Refer to ICMM User Guide Section 4.3 Page 32*&lt;br&gt;Use the search function again to find the related 4 digit error code.&lt;br&gt;Search <strong>ErrorCd</strong>.&lt;br&gt;The result will be a code from 8001 to 8012.&lt;br&gt;Refer to ICMM User Guide Table 4-1 Page 35* for a further explanation.&lt;br&gt;If the 4 digit error code is not displayed please contact the AEOI Portal Team at <a href="mailto:CaymanAEOIPortal@gov.ky">CaymanAEOIPortal@gov.ky</a></td>
<td>Use the search function again to find the specific field/record level error.&lt;br&gt;Search <strong>FieldErrorGrp</strong>.&lt;br&gt;Refer to ICMM User Guide Table 4-2 Page 37* for a further explanation.</td>
<td>To submit a <strong>Void Data Return</strong> via the AEOI Portal, see Section 11 Creating Void Returns in response to an IRS notification.</td>
</tr>
</tbody>
</table>

Users must replace the voided Return with a New Data Return, correcting all fields as requested in the IRS notification.
10 Creating Corrected Returns in Response to an IRS notification

10.1 Creating Corrected Manual Entry Returns
Before a User creates the Corrected Data Return it is recommended they first view the original Return to take note of some required information.

1. Follow Section 7 Viewing Submitted Returns and navigate to the original Return.

2. Take note of the following information from the General Information form.
   a. Message Reference ID.
   b. GIIN.

3. Select Back then select the Reporting FI Information form.
   a. Take note of the Document Reference ID.

4. Select Back then select the Account Information form(s).
   a. Take note of the Document Reference ID.
   b. This must be completed for each Account Information form within the Return, which the IRS notification references.

5. Follow Section 5.1 Creating US FATCA Returns to create a new Return.
   a. The Period End Date entered on the new Return must match the Period End Date on the original Return which is to be corrected.
6. Once the new Return is created, select it from the Draft Return menu.
   a. See Section 5.3 Completing US FATCA Manual Entry Returns.
   b. Follow steps 1-3.
   c. In the General Information form, set Document type to Corrected Data.
   
   ![Image of Cayman Islands AEOI Portal showing General Information with Document Type set to Corrected Data]

   d. The Message Reference is prepopulated and does not require User input.

   ![Image of Cayman Islands AEOI Portal showing Message Reference prepopulated]

   e. For the GIIN enter the GIIN noted from the original Return.
   f. For the Corresponding Message Reference ID enter the Message Reference noted from the original Return.

   ![Image of Cayman Islands AEOI Portal showing GIIN and Message Reference]

   g. Select Validate & Save.
7. Select the **Add Section** icon beside the US FATCA Return folder.

8. Expand the US FATCA Return folder.

9. Select the **Reporting Financial Information** form.
   a. Set the Document Type to **Corrected Data**.
   b. Insert a **Document Reference ID**
      i. There must be no spaces between, before or after the reference. The FI’s specific GIIN must be used to avoid duplicating a DocRefID that has been used in another Return.
      ii. For example: XXXXXX.99999.SL.136.001
   c. For the Corresponding Document Reference ID enter the **Document Reference ID noted from the original Return**.

   ![Image of Cayman Islands AEOI Portal](image)

   d. Complete all input fields as applicable to the FI.
      i. All fields identified in the IRS notification must be corrected.
      ii. All mandatory fields are marked with an asterisk and must be completed for the form to successfully validate and save.

   **Note:** If you are creating a Void Data Return; ensure that the information included in the Void Data Return matches the original data Return.

8. Select **Validate & Save** once the form is complete.

9. Select the **Account Information** form.
   a. Set the Document Type to **Corrected Data**.
   b. The **Document Reference ID** is prepopulated and does not require User input.
   c. For the Corresponding Document Reference ID enter the **Document Reference ID noted from the original Return**.

   ![Image of Cayman Islands AEOI Portal](image)
d. Complete all input fields as applicable to the FI.
   i. All fields identified in the IRS notification must be corrected.
   ii. All mandatory fields are marked with an asterisk and must be completed for the form to successfully validate and save.

**Note:** If you are creating a Void Data Return; ensure that the information included in the Void Data Return matches the original data Return.

10. Repeat step 11 for each **Account Information** form(s) within the Return, which the IRS notification references.

11. Select **Validate & Save** once all updates are complete.

12. Once all updates are complete, **submit the Return** following **Section 5.4 Submitting US FATCA Manual Entry Returns**.

### 10.2 Creating Corrected XML Returns

1. Follow **Section 7 Viewing Submitted Returns** and navigate to the original Return.
   a. Download and save the XML file so it can be edited.

2. Follow **Section 5.1 Creating US FATCA Returns** to create a new Return.
   a. Please note that submitting a Corrected Data Return is different than submitting a New Data Return.
   b. The **Period End Date** entered on the new Return must match the Period End Date on the original Return which is to be corrected.

3. To submit a Corrected Return in response to an IRS notification, changes must be made within the **DocSpec element** of the XML file.
   a. **DocTypeIndic element** must be **FATCA2** to denote a corrected record.
   b. **CorrMessageRefID element** must be **set equal to the MessageRefID for the original file** in which the record being corrected was contained.
   c. **CorrDocRefID element** must be **set equal to the DocRefID for the original record being corrected**.
   d. All fields identified in the IRS notification must be corrected.

**Note:** If you are creating a Void Data Return; ensure that the information included in the Void Data Return matches the original data Return.

Please refer to **Section IVb Account Report** of the IRS FATCA XML v1.1 User Guide

Please see the **ICMM User Guide Section 4.4 Page 42** for details on how to correct XML files.

The ICMM User Guide can be found here:

4. Complete the XML file Return submission as per **Section 5.3 Uploading and Submitting a US FATCA XML Return**.

* ICMM User Guide Page numbers correct as at 04/04/16
11 Creating Void Returns in Response to an IRS notification

A Void Return should be created at the request of the IRS notification. E.g. "If the record has an error in the Reporting FI GIIN, the original record must be voided and a new record submitted to correct the GIIN."

Users must replace the voided Return with a New Data Return, correcting all fields as requested in the IRS notification.

11.1 Creating a Manual Entry Void Return

1. To create a Void Return follow the steps in Section 10.1 Creating Corrected Manual Entry Returns.
   a. Follow the steps 1-12
      i. Ensure the Document Type (where required) is set to Void Data.
      ii. Ensure that the information included in the Void Data Return matches the original data Return.

2. Once all fields are complete, submit the Return following Section 5.4 Submitting US FATCA Manual Entry Returns.

11.2 Creating an XML Void Return

1. Follow Section 7 Viewing Submitted Returns and navigate to the original Return.
   a. Download and save the XML file.

2. Follow Section 5.1 Creating US FATCA Returns to create a new Return.
   a. Please note that submitting a Void Data Return is different than submitting a New Data Return.
   b. The Period End Date entered on the new Return must match the Period End Date on the original Return which is to be void.

3. To submit a Void Return, changes must be made within the DocSpec element of the XML file.
   a. DocTypeIndic element must be FATCA3 to denote Void Data.
   b. CorrMessageRefID element must be set equal to the MessageRefID for the original file in which the record to be void was contained.
   c. CorrDocRefID element must be set equal to the DocRefID for the original record to be void.

4. Complete the XML file Return submission as per Section 5.2 Uploading and Submitting US FATCA XML Returns.
12 Creating and Submitting UK CDOT Returns

In order to submit data to the AEOI Portal to meet reporting obligations, a Return must be created.

12.1 Creating UK CDOT Returns

1. Using the menu bar, navigate to Manage Returns > Create Return.

2. Complete the Create Return page.
   a. Enter a Return name.
      i. Entities should indicate whether they are Sponsored (Sponsoring Entity) at the end of the Return name
   b. Select the Return type.
      i. To submit a XML Return, UK CDOT XML Upload.
      ii. To submit a Return manually in the web form, select UK CDOT Manual Entry.
   c. Enter a Period end date for the Return.
      i. The period end date is the last day of the reporting period (the calendar year).
      ii. This date must always be 31 December for any given reporting period e.g. 31/12/2015.
   d. Select Create to complete the creation of the Return and make it available to enter or upload data.

Note: In the event a User submits an incorrect or incomplete Return, contact the AEOI Portal Team at CaymanAEOfportal@gov.ky who will advise on the best remedial action.
12.2 Uploading and Submitting a UK CDOT XML Return

By selecting the Return type as UK CDOT XML Upload (see Section 12.1 Creating UK CDOT Returns) a User may submit data by uploading an XML file into the Return.

Note the following differences between the US FATCA Schema and UK CDOT:

- **MessageRefID = GIIN / FI Reference number**
- **SendingCompanyIN = GIIN / FI Reference number**
- **DocRefID = Please refer to page 50**
- **TIN (Illa. TIN_Type page 11, of IRS FATCA XML Schema) = GIIN / FI Reference number**
- **ReceivingCountry = GB**
- **For the purposes of reporting for UK CDOT, any references to US owner(s) and US person should be interpreted as UK persons and UK owner(s).**


1. Using the menu bar, navigate to **Draft Returns** to view the Returns that have been created.

2. Select the **name of the Return** from the Return name column of the Draft Returns table to open that Return.

3. Select **Upload data** within the Return table.
4. Select **Browse** and choose the XML file to be uploaded. Only files in XML format will be accepted.

The AEOI Portal will begin the validation of the XML file against the IRS XML Schema immediately.

- If the file is in XML format it will be accepted for processing.
- If the file is not in XML format the upload will not be successful and an error message will be displayed. The User must upload a file in the correct format.

![Cayman Islands AEOI Portal](image)

- The User will receive a system-generated email when the processing is complete, indicating whether the submission was successful, or unsuccessful.
  - If unsuccessful due to validation errors, the file must be amended and resubmitted.
  - This is explained in **Section 5.5. Reviewing and Correcting Validation Issues**.

### 12.3 Completing a UK CDOT Manual Entry Return

By selecting the Return type as UK CDOT Manual Entry (see **Section 12.1 Creating UK CDOT Returns**) a User may submit data by manually entering it into a web form.

1. Using the menu bar, navigate to **Draft Returns** to view the Returns that have been created.

2. Select the **name of the Return** created from the Return name column of the Draft Returns table to open that Return.
3. Select **Edit** beside the General Information form.

4. In the **General Information** form complete all input fields as applicable to the FI. All mandatory fields are marked with an asterisk and must be completed for the form to successfully validate and save.
   a. **Document Type**
      i. Select **New Data** from the drop down menu.
   b. **Message Reference**
      i. Insert the FI Reference number.
   c. **GIIN**
      i. A User can enter the GIIN as provided by the IRS following registration.
      ii. In the absence of a GIIN the FI Reference can be used.
      iii. Accepted GIIN categories within the AEOI Portal: ‘LE’, ‘SL’, ‘ME’, ‘BR’, ‘SP’

5. Select **Save as Draft** to save the Return in a draft format and continue entering data at a later time.

6. Select **Validate & Save** once complete.
7. Select the **Add Section** icon beside a repeatable folder to add an instance of that form to the Return for completion.
   a. Sponsoring Entities should use this facility to add each of their Sponsored Entity’s account data

8. Expand the UK CDOT Return folder and select **Edit** beside the Reporting FI Information form.

9. In the **Reporting FI Information form**, complete all input fields as applicable to the FI. All mandatory fields are marked with an asterisk and must be completed for the form to successfully validate and save.

   **Document Reference ID**
   - There must be no spaces between, before or after the reference.
   - The GIIN or FI Reference number must be used to avoid duplicating a DocRefID that has been used in another Return.
   - For example: XXXXXX.99999.SL.136.001 or FIXXXXXX.001
In the instance where a Sponsoring Entity is applicable. Users must populate the DocRefID field with a new unique value (not mentioned above.)

For example: XXXXXX.99999.SL.136.002 or FIXXXXXX.002

Example Reporting FI Information form completed by a Sponsoring Entity.
Note: Nil Return Only
The image below shows a sample Nil Return.
A Nil Return (non-mandatory) will only contain data in the General Information and Reporting FI Information forms.
No Account Information or Pooled Reporting Type folders should be added.

10. Select the Add Section icon next to the Account Information folder to add to an Account Information form.

Up to fifty (50) Account Information forms may be added to each Account Information folder. Multiple UK CDOT Return folders may be added to accommodate more forms.
11. In the Account Information form complete all input fields as applicable to the FI. All mandatory fields are marked with an asterisk and must be completed for the form to successfully validate and save.

**Note:** The Account Holder Type field includes three options that reference to US persons or US owners. For the purposes of reporting for UK CDOT, these options should be interpreted as UK persons and UK owners.
12. Repeat steps 10 and 11 for all forms that should be submitted as part of the US FATCA Manual Entry Return. **Pooled Reporting Type** should not be completed for UK CDOT reporting.

12.4 Submitting UK CDOT Manual Entry Returns

See Section 5.4 Submitting US FATCA Manual Entry Returns