

➤ **Q15. What should I do if my Renewal of FFI Agreement Information has a status of “Overdue?”**

➤ **Q16. I am a participating FFI with an FFI agreement, but the current FFI agreement in Revenue Procedure 2017-16 expires on December 31, 2018. How do I renew my FFI agreement?**

➤ **Q17. Why has my FATCA Registration account been placed in “Registration Rejected/Denied” status?**

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## Reporting

➤ **Q1. Are filers of Form 8966 required to file a nil report?**

➤ **Q2. When is Form 8966 due for reporting with respect to calendar year 2014 for participating FFIs and Reporting Model 2 FFIs?**

➤ **Q3. We are a Model 1 FFI and the TIN relief provided under Notice 2017-46 regarding treatment of pre-existing accounts will expire with the reporting of the 2019 data. Do we need to report all required TINs when we provide 2020 and future tax year data?**

✓ **Q4. Due to the COVID-19 virus, will foreign financial institutions (FFI) filing the FATCA Report (Form 8966) to the IRS pursuant to the terms of a Model 2 IGA or the FFI agreement (i.e., a Reporting Model 2 FFI or Participating FFI) be granted an extension of time to file the FATCA Report which is generally due on March 31?**

Yes. In response to the COVID-19 virus, the Internal Revenue Service will provide an extension of time for a Reporting Model 2 FFI or a Participating FFI to file the FATCA Report (Form 8966) to the IRS. The filing deadline for the FATCA Report (Form 8966) will be extended from March 31, 2020 to July 15, 2020. Form 8809-I, Application for Extension of Time to File FATCA Form 8966 will not be required for this extension.

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