

99102099261000

Meldungen nach dem FATCA-Abkommen (Foreign Account Tax Compliance Act) Entgegennahme

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/102554750/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102099261000
Leistungsbezeichnung I	Meldungen nach dem FATCA-Abkommen (Foreign Account Tax Compliance Act) Entgegennahme
Leistungsbezeichnung II	File reports on financial account information under the FATCA agreement
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	

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Verrichtungskennung	Entgegennahme (261)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	29.04.2021
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerecht/Staatenbezogene_Informationen/Laender_A_Z/Verein_Staaten/2013-10-15-USA-Abkommen-FATCA-Gesetz.pdf?__blob=publicationFile&v=3 https://www.gesetze-im-internet.de/fatca-usa-umsv/___8.html
Teaser	Financial institutions must report financial account information to the extent that there is a reportable connection to United States tax liability.
Volltext	<p>The FATCA agreement requires financial institutions (e.g. banks or insurance companies) to report financial account information with the aim of improving the completeness and accuracy of the tax bases of investment income. The information required to be reported includes, but is not limited to:</p> <ul style="list-style-type: none"> • Name and address of the account holder • US tax identification number • Address • Date of birth • Account number • Account Balance • Income • Name and identification number of the reporting German financial institution <p>Financial institutions are required to comply with certain due diligence requirements to identify financial accounts subject to reporting requirements. This includes obtaining self-disclosure information. By</p>

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obtaining a self-disclosure, financial institutions want to determine the tax residency of their customers. Account holders must complete and sign the self-assessment form and send it to their financial institution. If the financial institution has possible indications of a reportable account and the customer does not provide the necessary information after the request for a self-disclosure, the financial institution should also report this data.

The financial institutions report annually in electronic form the accounts identified as reportable to the Federal Central Tax Office (BZSt). An online form or a mass data interface is available for the transmission of the data. The transmission can also be carried out by a service provider.

The data collected is exchanged between the United States of America (USA) and Germany. In Germany, the BZSt is responsible for receiving and forwarding the financial account data. The data collected from German financial institutions subject to reporting requirements is sent directly to the US Internal Revenue Service (IRS) by the BZSt.

Erforderliche Unterlagen

none

Voraussetzungen

A U.S. reportable account is a financial account maintained by a reporting German financial institution whose account holder is

- a specified person of the United States of America, or
- a non-U.S. entity that is controlled by at least one specified person of the United States within the meaning of the Convention.

Financial institutions must comply with the reporting and due diligence requirements defined in the Agreement when identifying and reporting U.S. reportable accounts.

Kosten

none

Verfahrensablauf

Reporting financial institutions are required to review their financial account data against specified criteria to determine whether the account holders or controlling

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persons are tax residents of a reporting country.

- If a financial institution has information in the existing customer data that indicates a customer's possible U.S. tax liability, the financial institution is required to initiate a report to the Federal Central Tax Office accordingly. Possible indications may be: a US citizenship a US address a US telephone number
- By requesting a self-disclosure, the financial institution wishes to give clients the opportunity to either confirm or refute the indicia and to demonstrate, by means of meaningful evidence, in which state the tax residency exists.
- The financial account data determined in accordance with the due diligence requirements must be transmitted annually in electronic form by the financial institution subject to the reporting obligation to the Federal Central Tax Office (BZSt).
- Prior to the first transmission, the reporting financial institution must register with the IRS and the data sender (financial institution or commissioned service provider) must register with the BZSt for the FATCA specialist procedure.
- The reports are submitted via the BZSt online portal (BOP) or the mass data interface (ELMA). This requires a certificate issued by the BZSt (BOP and ELMA) or a certificate issued by the Elster procedure (only possible with BOP). The exact procedure is described in manuals and videos on the BZSt website.
- The data reported and transmitted by the financial institutions to the BZSt are forwarded by the BZSt to the US federal tax authority "Internal Revenue Service (IRS)".
- For each transmission, the reporting financial institution or the reporting service provider receives technical feedback on the processing results of the BZSt and the IRS. If data was rejected, the errors must be corrected and the data retransmitted.

Bearbeitungsdauer

- for processing the notification: usually up to 2 days

Frist

The report shall be submitted annually, by 31 July of each calendar year for the previous year.

weiterführende

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Informationen	https://www.bzst.de/DE/Privatpersonen/Selbstauskuenfte/FATCA/fatca_node.html https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/FATCA/fatca_node.html
Hinweise	
Rechtsbehelf	none
Kurztext	<ul style="list-style-type: none"> • Reporting under the Foreign Account Tax Compliance Act (FATCA) Acceptance • The Foreign Account Tax Compliance Act (FATCA) is an agreement between the Federal Republic of Germany and the United States of America for the promotion of tax honesty in international matters. • Data collection serves to improve the completeness and accuracy of the taxation basis of capital income • German financial institutions are obliged to comply with reporting and due diligence obligations for the identification of accounts subject to reporting requirements in accordance with Annex I of the Agreement and the FATCA-USA-Umsetzungsverordnung (FATCA-USA-UmsV) (FATCA Implementation Ordinance) • in order to comply with the due diligence obligation, the financial institutions send, among other things, so-called self-disclosures to their customers in order to determine their tax residency • the data collected is exchanged between the United States of America and Germany • A reportable account is a financial account held by a reporting German financial institution whose account holder is a specified person of the United States of America or is a non-U.S. entity controlled by at least one specified person of the United States of America within the meaning of the Convention. • among others, the following data are to be reported: Name, address and U.S. tax identification number Account Number Name and identification number of the reporting German financial institution Account balance • Financial institutions must report reportable accounts to the BZSt annually; • Information provided by: Federal Central Tax Office (BZSt); for questions regarding self-reporting: the

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	<p>financial institution.</p> <ul style="list-style-type: none"> • Submission of the report to the Federal Central Tax Office (BZSt): by the responsible financial institution via the BZSt online portal or a mass data interface • responsible: Federal Central Tax Office (BZSt).
Ansprechpunkt	https://www.bzst.de/SiteGlobals/Kontaktformulare/DE/FATCA/FATCA/kontakt_node.html
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> • Forms: yes • Online procedure possible: yes • Written form required: no • Personal appearance required: no <p>You will receive the self-disclosure from your financial institution.</p>
Ursprungsportal	Meldungen nach dem FATCA-Abkommen (Foreign Account Tax Compliance Act) Entgegennahme, Meldungen nach dem FATCA-Abkommen (Foreign Account Tax Compliance Act) Entgegennahme