

## **AEOI Update**

31 January 2022

## **United States**

## FATCA: 1 July 2022 Deadline for Responsible Officer Certifications

This month, the U.S. Internal Revenue Service (IRS) issued a reminder that the FATCA Responsible Officer (RO) certifications are due by **1 July 2022** for the certification period ending 31 December 2021. Entities that are required to certify will be deemed to be non-compliant if they fail to meet the submission deadline. Consequently, non-compliant entities may have their FATCA status revoked and their GIIN being removed from the FFI list.