



# TaxNewsFlash

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## FATCA responsible officer certifications due July 1, 2026

The IRS announced that responsible officer certifications are due by July 1, 2026, for the FATCA certification period ending December 31, 2025.

Read the [IRS transmittal message](#) (January 23, 2026)

If an entity that is required to certify does not submit its certifications by the due date, the entity will not be in compliance with its obligations under FATCA. The consequences of being non-compliant may include the revocation of an entity's FATCA status and, ultimately, the entity's global intermediary identification number (GIIN) being removed from the foreign financial institutions list.

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