



# KPMG AEOI Updates & Tracking Service FATCA Alert



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## France: Updated FATCA Technical Guidance

On 20 February 2026, France issued an updated version (v5.2) of its FATCA technical guidance for Reporting Financial Institutions (RFIs), providing technical specifications regarding FATCA reporting and related deadlines.

The FATCA technical guidance indicates that the extension of temporary relief granted under IRS Notice 2024-78 (found [here](#)) for foreign financial institutions (FFIs) regarding the reporting of U.S. Tax Identification Numbers (TINs) will apply from the 2026 reporting cycle (covering the 2025 reportable period) and remaining in effect until 2028 (see [here](#) for a detailed KPMG alert on the extension of temporary relief under Notice 2024-78).

Additionally, the revised calendar for the 2026 Reporting Campaign states that the specialized online service for third-party declarants (Télé-TD) used for filing FATCA files is scheduled to close on 15 November 2026 (i.e., significantly earlier than the previous usual mid-December closure).

Reference (French): [FATCA Technical Guidance](#) [PDF 1,384KB]

For information on KPMG's global AEOI network professionals, please email [GO-FM AEOI Program Support](#).

For more information on KPMG AEOI Updates & Tracking Service, please see [here](#).

For additional summaries of the latest AEOI developments, please visit KPMG's TaxNewsFlash-FATCA/IGA/CRS Insights page, [here](#).

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