



Do You Have a Foreign Financial Account?

You may be required to report the account to the Department of the Treasury.

The Law...

A United States person who has a financial interest in or signature or other authority over financial account(s) located outside the United States is required to file a Report of Foreign Bank and Financial Accounts (FBAR) if the aggregate value of these accounts exceeds \$10,000 at any time during the calendar year.

How to comply with the law...

- Answer FBAR-related questions on federal tax and information returns. For example: Check the block on Form 1040 Schedule B, Part III.
- File a complete and accurate FBAR using FinCEN's electronic filing system for Bank Secrecy Act forms available at www.fincen.gov. Contact FinCEN's Regulatory Support Section (800-949-2732 or 703-905-3975) with questions on how to file the FBAR.
- File the FBAR by April 15 of the year following the calendar year being reported.

For assistance...

Visit www.irs.gov or www.fincen.gov to view FBAR information, instructions, filing extensions, and other resources. For general questions about FBAR filing requirements or filing methods, call the IRS FBAR hotline (866-270-0733 or 313-234-6146). For technical questions about the e-filing system, contact FinCEN (866-346-9478 or BSAEFilingHelp@fincen.gov).

