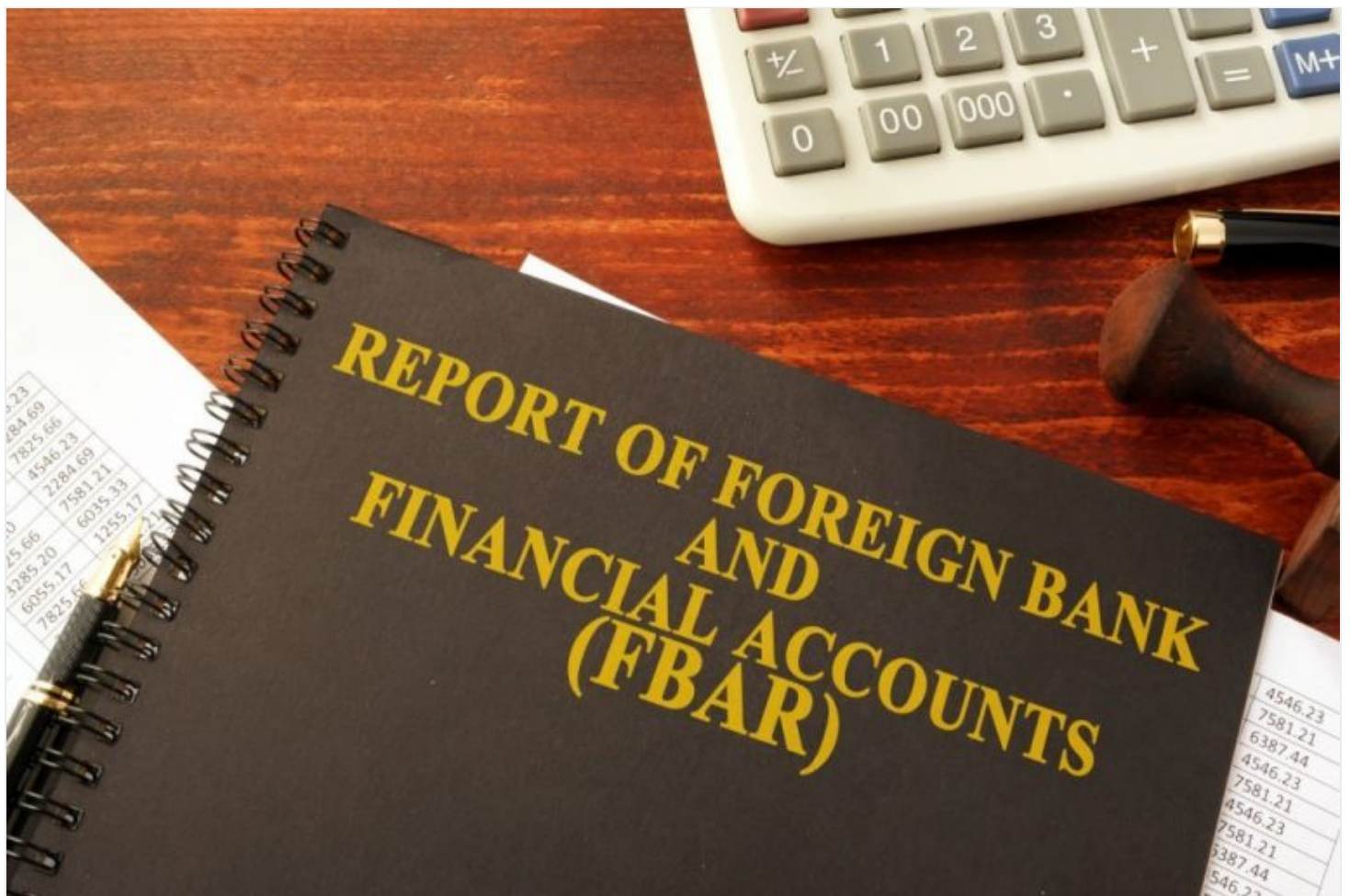


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15, 2022, to file the FBAR.

Oct. 07, 2022



The IRS is reminding U.S. citizens, resident aliens, and domestic legal entities that the extension deadline to file their annual Report of Foreign Bank and Financial Accounts (FBAR) is Oct. 15. For additional information about filing deadlines, filers should look to [Financial Crimes Enforcement Network's \(FinCEN\) website](#).

Filers who missed the April 15 annual due date earlier this year received an automatic extension until Oct. 15, 2022, to file the FBAR. They did not need to request the

extension.

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during the calendar year 2021.

Because of this threshold, the IRS encourages U.S. persons with foreign accounts, even relatively small ones, to check if this filing requirement applies to them. A U.S. person is a citizen or resident of the United States or a domestic legal entity such as a partnership, corporation, limited liability company, estate, or trust.

How to file

Filers do not file the FBAR with their federal income tax return. The 2021 FBAR must be filed electronically with FinCEN and is only available through the [BSA E-Filing System](#) website. Individuals who are unable to e-file their FBAR must contact FinCEN at 800-949-2732 or FRC@fincen.gov to request an alternative filing method. Callers from outside the U.S. can contact the helpline at 703-905-3975.

Avoid penalties

Those who don't file an accurate FBAR when required may be subject to significant civil and criminal penalties that can result in a fine and/or imprisonment, depending on the facts and circumstances.

FBAR resources on IRS.gov:

- [Report of Foreign Bank and Financial Accounts \(FBAR\)](#)
- [Details on reporting foreign bank and financial accounts \(FS-2022-24\)](#)
- [Publication 5569, Report of Foreign Bank & Financial Accounts \(FBAR\) Reference Guide](#)

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