



## Do You Have a Foreign Financial Account?

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

### **The Law...**

Any United States person who has a financial interest in or signature authority over any financial account(s) located outside of the United States is required to electronically file a Form TD F 90-22.1, 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.
- Complete electronic version of Form TD F 90-22.1.
- E-file the completed form using the [FinCEN electronic filing system](http://www.fincen.gov) available at [www.fincen.gov](http://www.fincen.gov)
- The FBAR must be e-filed by June 30 of the year following the calendar year being reported.

### **For assistance...**

Visit [www.IRS.gov](http://www.IRS.gov) or [www.fincen.gov](http://www.fincen.gov) to view the electronic version of the FBAR and related information. For assistance with completing the FBAR, call 866-270-0733 (for callers within the U.S.) or 313-234-6146 (for callers outside the U.S.). Questions regarding the FBAR can be sent to [FBARquestions@irs.gov](mailto:FBARquestions@irs.gov).

