Report Foreign Bank and Financial Accounts

FBAR Filing Due Date

- Additional Extension Due to Hurricane Milton (10/11/2024)
- Additional Extension Due to the Terroristic Action in the State of Israel (10/11/2024)
- Additional Extension Due to Hurricane Helene (10/07/2024)
- Additional Extension Due to Tropical Storm Francine (10/07/2024)
- Additional Extension Due to Hurricane Debby (10/07/2024)
- Additional Extension Due to Hurricane Beryl (10/07/2024)
- Extension due to the Terroristic Action in the State of Israel (10/16/2023)
- Additional Extension Due to Natural Disasters (09/08/2023)
- Additional Extension Due to Natural Disasters (10/06/2022)
- Additional Extension Due to Natural Disasters (10/05/2021)
- Additional Extension Due to Natural Disasters (10/06/2020)
- FinCEN Further Extends FBAR Deadline for Certain Financial Professionals (12/09/2022)
- FinCEN Further Extends FBAR Deadline for Certain Financial Professionals (12/13/2021)
- FinCEN Further Extends FBAR Deadline for Certain Financial Professionals (12/11/2020)
- FinCEN Further Extends FBAR Deadline for Certain Financial Professionals (12/20/2019)
- New Due Date for FBARs (03/06/2019)
- Hurricane Florence affected filers (09/26/2018)
- Hurricane Harvey affected filers (10/03/2017)
- Hurricane Irma and Hurricane Maria affected filers (10/03/2017)
- FBAR Filing Requirement for Virtual Currency (12/31/2020)

Who Must File the FBAR?

A United States person that has a financial interest in or signature authority over foreign financial accounts must file an FBAR if the aggregate value of the foreign financial accounts exceeds $10,000 at any time during the calendar year. The full line item instructions are located at FBAR Line Item Instructions.

Which FBAR Filer Are You?

An FBAR filer is considered an individual when he/she personally owns (or jointly owns with a spouse) a reportable foreign financial account that requires the filing of an FBAR for the reportable year. Individuals may electronically file their FBAR through the BSA E-Filing System without registering for an BSA E-Filing account.

If you are an attorney, CPA, or an enrolled agent filing the FBAR on behalf of a client, you must register to Become a BSA E-Filer and file as an institution rather than an individual.

Information For

System Requirements

Adobe Reader

Purpose of the FBAR | PDF

Individuals vs CPA, Attorney and Paid Tax Preparers | PDF

Who is a United States Person | PDF

How Do I File the FBAR? | HTML

Most Requested

Filing For Spouse | PDF

Reporting Jointly Held Accounts | PDF

Filing for Child | PDF

Reporting Maximum Account Value | PDF

Batch Filing

Reporting a Financial Interest in 25 or More Foreign Financial Accounts | PDF

Reporting Corporate Accounts | PDF

Filing Late | PDF

FBAR Reference Guide

FBAR Guidance page

Important Information

BSA E-Filing

Exchange Rate

FBAR Batch Specifications

Record Keeping | PDF

Regulatory Help | HTML

Technical Help | HTML

QUICK LINKS

How to Efile-Please Read

Line Item Instructions for Completing the FBAR

3rd Party Authorization Form