

# Publication 4261

## Do You Have a Foreign Financial Account?



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# **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](http://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](http://www.IRS.gov) or [www.fincen.gov](http://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](mailto:BSAEFilingHelp@fincen.gov)).