



# TaxNewsFlash

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## IRS practice unit: “Report of Foreign Bank and Financial Accounts” (FBAR)

The IRS Large Business and International (LB&I) division publicly released a “practice unit”—part of a series of IRS examiner “job aids” and training materials intended to describe for IRS agents leading practices about tax concepts in general and specific types of transactions.

The title of the “concept unit” (as referred to by the IRS) is: *FinCEN Form 114 – Report of Foreign Bank and Financial Accounts (FBAR)*

Read the concept unit on the [IRS practice unit webpage](#) (posting date of October 18, 2022).

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