



TaxNewsFlash

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FBAR filings: Extended deadline is April 15, 2024, for individuals with signature authority

The U.S. Treasury Department's Financial Crimes Enforcement Network (FinCEN) issued a notice extending the filing date for the "Report of Foreign Bank and Financial Accounts (FBAR)" for certain U.S. individuals who have only signature or other authority over certain foreign financial accounts to **April 15, 2024**.

[FinCEN Notice 2022-1](#) [PDF 242 KB] (December 9, 2022) provides—for the thirteenth time since 2011—an extension to U.S. employees and officers of specified regulated entities (including U.S. publicly traded companies and financial institutions) who have only signature or other authority over, but no financial interest in, certain foreign financial accounts during the 2022 calendar year. The extension also applies with respect to reporting deadlines extended by previous FinCEN notices, beginning in 2011.

This further extension of the FBAR deadline is being granted because proposed regulations (March 2016) that proposed, in part, to revise the application of the filing requirements to U.S. individuals with signature or other authority over foreign financial accounts, have not yet been finalized.

For all other U.S. individuals with an FBAR filing obligation, the filing due date for calendar year 2022 FBARs remains April 17, 2023 (as the 15th falls on a Saturday), with an automatic extension of six months to October 16, 2023 (as the 15th falls on a Sunday).

For background information, read [TaxNewsFlash](#)

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