



# TaxNewsFlash

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## **FBAR filing deadline relief for persons affected by certain natural disasters (Hawaii wildfires and Hurricane Idalia)**

The U.S. Treasury Department's Financial Crimes Enforcement Network (FinCEN) issued a notice announcing that persons affected by certain natural disasters have until February 15, 2024, to file the "Report of Foreign Bank and Financial Accounts" (FBAR) for the 2022 calendar year.

The FBAR for calendar year 2022, otherwise, would be due on or before October 16, 2023.

As explained in the [FinCEN notice](#) [PDF 307 KB] (September 8, 2023), this filing relief is being provided to persons in any area designated by the Federal Emergency Management Agency (FEMA) as qualifying for individual assistance as a result of the Hawaii wildfires and Hurricane Idalia in parts of Florida (with those counties in Hawaii and Florida that currently qualify for relief identified in the notice). The notice further states that if FEMA were to designate other localities affected by these natural disasters as eligible for individual assistance at a later date, FBAR filers in those additional localities would receive the same filing relief automatically.

FinCEN will also work with any FBAR filer who lives outside the disaster areas but who must consult records located in the affected areas to meet the deadline. FBAR filers who live outside the affected areas and who are seeking assistance in meeting their filing obligations may contact the FinCEN Regulatory Support Section at 800-767-2825 or electronically at [frc@fincen.gov](mailto:frc@fincen.gov).

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