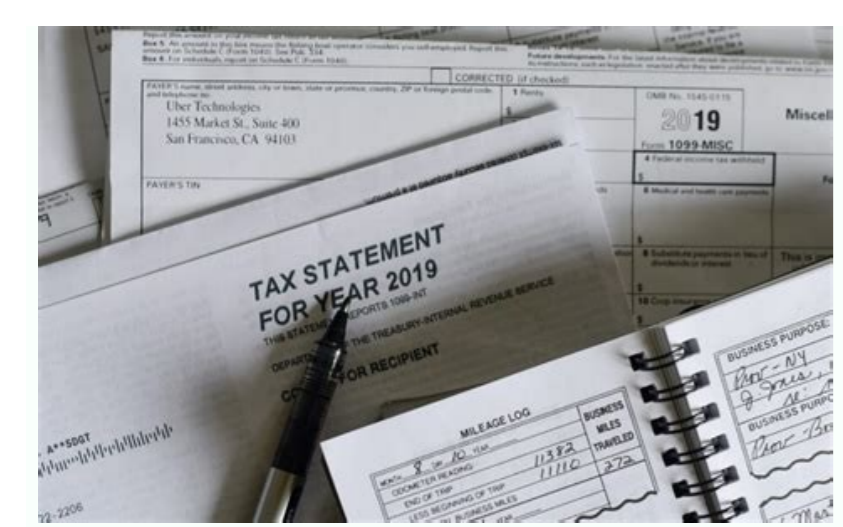


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When was frc established.

After a misworded posting caused confusion about the 2020 deadline to file FBARs (i.e., FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)), Treasury's Financial Crimes Enforcement Network (FinCEN) has extended the deadline to Oct. 31. Last Wednesday, FinCEN posted a notice to its website saying that this year's deadline to e-file calendar year 2019 FBARs on the Bank Secrecy Act (BSA) E-Filing System had been extended from Oct. 15, 2020, to Dec. 31, 2020 (all FBARs must be e-filed). However, on Thursday that notice was no longer available on the FinCEN website and FinCEN had posted a notice clarifying that the extension is only available to victims of recent natural disasters (an extension that had been announced Oct. 6). On Friday, FinCEN apologized for Wednesday's mistaken posting and, because some filers may have missed the Oct. 15 deadline due to the notice, announced that it is extending the deadline for calendar year 2019 FBARs to Oct. 31, 2020. (Victims of natural disasters covered by the Oct. 6 notice continue to have a Dec. 31 deadline.) — Alistair M. Nevius, J.D., (Alistair.Nevius@aicpa-cima.com) is the JoFA's editor in chief, tax. Per the Bank Secrecy Act, every year you must report certain foreign financial accounts, such as bank accounts, brokerage accounts and mutual funds, to the Treasury Department and keep certain records of those accounts. You report the accounts by filing a Report of Foreign Bank and Financial Accounts (FBAR) on Financial Crimes Enforcement Network (FinCEN) Form 114. Who Must File A U.S. person, including a citizen, resident, corporation, partnership, limited liability company, trust and estate, must file an FBAR to report: a financial interest in or signature or other authority over at least one financial account located outside the United States if the aggregate value of those foreign financial accounts exceeded \$10,000 at any time during the calendar year reported. Generally, an account at a financial institution located outside the United States is a foreign financial account. Whether the account produced taxable income has no effect on whether the account is a foreign financial account for FBAR purposes. But, you don't need to report foreign financial accounts that are: Correspondent/Nostrro accounts, Owned by a governmental entity, Owned by an international financial institution, Maintained on a U.S. military banking facility, Held in an individual retirement account (IRA) of which you're an owner or beneficiary, or Part of a trust of which you're a beneficiary, if a U.S. person (trust, trustee of the trust or agent of the trust) files an FBAR reporting these accounts. You don't need to file an FBAR for the calendar year if: All your foreign financial accounts are reported on a consolidated FBAR, or You jointly own all your foreign financial accounts with your spouse and: You completed and signed FinCEN Form 114a authorizing your spouse to file on your behalf, and your spouse reports the jointly owned accounts on a timely-filed signed FBAR. Note: Income tax filing status, such as married-filing-jointly and married-filing-separately, has no effect on your qualification for this exception. The FBAR resources below provide more detailed information. When to File The FBAR is an annual report, due April 15 following the calendar year reported. You're allowed an automatic extension to October 15 if you fail to meet the FBAR annual due date of April 15. You don't need to request an extension to file the FBAR. See FinCEN's websitePDF for further information. If you're affected by a natural disaster, the government may further extend your FBAR due date. It's important that you review relevant FBAR relief notices for complete information. The government continues to extend the FBAR due date for certain employees or officers with signature or other authority over, but no financial interest in, certain foreign financial accounts. Review important details about this extension in the most recent notice for certain financial professionals. How to File You must file the FBAR electronically through FinCEN's BSA E-Filing System. You don't file the FBAR with your federal tax return. If you want to paper-file your FBAR, you must call FinCEN's Resource Center to request an exemption from e-filing. See Contact Us below to reach this resource center. If FinCEN approves your request, FinCEN will send you the paper FBAR form to complete and mail to the IRS at the address in the form's instructions. IRS will not accept paper filings on TD F 90-22.1 (obsolete) or a printed FinCEN Form 114 (for e-filing only). If you want someone to file your FBAR on your behalf, use FinCEN Report 114a, Record of Authorization to Electronically File FBARsPDF, to authorize that person to do so. You don't submit FinCEN Report 114a when filing the FBAR; just keep it for your records and make it available to FinCEN or IRS upon request. Keeping Records For each account you must report on an FBAR, you must keep records with this information: Name on the account, Account number, Name and address of the foreign bank, Type of account, and Maximum value during the year. The law doesn't specify the type of document to keep with this information. Documents may include bank statements or a copy of a filed FBAR if they have the required information. Generally, you must keep these records for five years from the due date of the FBAR. Exception: An officer or employee who files an FBAR to report signature authority over an employer's foreign financial account doesn't need to personally keep records on these accounts. The employer must keep the records for these accounts. Penalties You may be subject to civil monetary penalties and/or criminal penalties for FBAR reporting and/or recordkeeping violations. Assertion of penalties depends on facts and circumstances. Civil FBAR penalty maximums in Title 31 of the United States Code are adjusted annually for inflation. Publication 5569, Report of Foreign Bank & Financial Accounts (FBAR) Reference GuidePDF contains information about criminal penalties. Filing an FBAR late or not at all is a violation and may subject you to penalties. If the IRS hasn't contacted you about a late FBAR and you're not under civil or criminal investigation by the IRS, you should file late FBARs as soon as possible to keep potential penalties to a minimum. Follow these instructions to explain your reason for filing late. If you're using a compliance option, such as the Streamlined Filing Compliance Procedures, follow the instructions for the specific compliance option. Representation for FBAR Issues You can file Form 2848, Power of Attorney and Declaration of Representative, if the IRS begins an FBAR examination as a result of an examination under the Internal Revenue Code, such as an income tax exam. Complete Line 3, Acts Authorized, as follows: Under Description of Matter - Matters relating to Report of Foreign Bank and Financial Accounts or "FBAR Examination" Under Tax Form Number - FinCEN Form 114 Under Year(s) or Period(s) - applicable calendar year(s) (Note: Disregard previous guidance to complete Line 5a, additional acts authorized.) Don't use Form 2848 if a related examination under the Internal Revenue Code doesn't apply. You may use a general power of attorney form executed under applicable state law. FBAR Resources Note: Civil penalty maximums in these materials may not be current, as the amounts are adjusted annually for inflation. Contact Us Can't find the answer to your question in online information? Contact us. Resource Contact Business Hours Help Offered IRS FBAR Hotline 866-270-0733; or if calling from outside the United States, 313-234-6146 Monday - Friday, 8 a.m. to 4:30 p.m. EST General questions: FBAR filing requirements Filing methods FinCEN's BSA E-Filing Help Desk See FinCEN's website for contact information Monday - Friday, 8 a.m. to 6 p.m. EST Technical questions about BSA's E-Filing System FinCEN's Resource Center See FinCEN's website for contact information Leave a message for a return call E-filing exemptions to allow FBAR paper-filing Questions about BSA regulations On December 20, 2019, the U.S. Treasury Department's Financial Crimes Enforcement Network (FinCEN) issued FinCEN Notice 2019-1, further extending the filing deadline to April 15, 2021, for certain individuals who have to file a "Report of Foreign Bank and Financial Accounts (FBAR). This is the 10th time an extension has been provided to 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 2019 calendar year. © 2022 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. For more detail about the structure of the KPMG global organization please visit. GMS Flash Alert is a Global Mobility Services publication of the KPMG LLP Washington National Tax practice. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization. KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm. The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.



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