



FinCEN NOTICE

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October 13, 2023

FinCEN Provides FBAR Relief to Victims of the Hawaii Wildfires and Hurricane Idalia in Parts of Florida and Georgia; Filers Have Until February 15, 2024, to File (Revised)

WASHINGTON, D.C. —FinCEN is re-issuing this Notice, dated September 8, 2023 and later updated on September 14, 2023,¹ which provides FBAR-filing relief to victims of the Hawaii Wildfires and Hurricane Idalia, to expand the relief to include victims of Hurricane Idalia in certain counties in Georgia. FinCEN announced on September 8, 2023 and September 14, 2023, that victims of the Hawaii Wildfires, in parts of Hawaii, and Hurricane Idalia, in parts of Florida, have until February 15, 2024 to file Reports of Foreign Bank and Financial Accounts (FBARs) for the 2022 calendar year. That FBAR-filing relief is now being expanded to victims of Hurricane Idalia in parts of Georgia.

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

FinCEN is offering this expanded relief to any area designated by the Federal Emergency Management Agency (FEMA) as qualifying for individual assistance, and to any area designated by the IRS as eligible for tax relief, as a result of the Hawaii Wildfires² and Hurricane Idalia in Florida³

1. On September 14, 2023, FinCEN re-issued this Notice to expand the relief to include victims of Hurricane Idalia in the following counties in Florida: Brevard, Orange, and Osceola.
2. As of September 8, 2023, individuals and households who reside or have a business anywhere in Maui County in Hawaii qualify for the FBAR extension as a result of the Hawaii Wildfires, because FEMA designated this county as qualifying for individual assistance. See [President Joseph R. Biden, Jr. Approves Major Disaster Declaration for Hawaii | FEMA.gov](#). In addition, to comport with [the IRS announcement regarding tax relief for those impacted by Hawaii Wildfires](#), individuals and households who reside or have a business anywhere in Maui and Hawaii counties in Hawaii qualify for the FBAR extension as a result of the Hawaii Wildfires.
3. As of September 8, 2023, individuals and households who reside or have a business anywhere in Citrus, Dixie, Hamilton, Lafayette, Levy, Suwannee, and Taylor counties in Florida qualify for the FBAR extension as a result of Hurricane Idalia, because FEMA designated these counties as qualifying for individual assistance. See [President Joseph R. Biden, Jr. Approves Major Disaster Declaration for Florida | FEMA.gov](#). In addition, to comport with [the IRS announcement regarding tax relief for those impacted by Idalia in Florida](#), individuals and households who reside or have a business anywhere in Alachua, Baker, Bay, Bradford, Brevard, Calhoun, Charlotte, Citrus, Clay, Collier, Columbia, DeSoto, Dixie, Duval, Flagler, Franklin, Gadsden, Gilchrist, Gulf, Hamilton, Hardee, Hernando, Hillsborough, Jefferson, Lafayette, Lake, Lee, Leon, Levy, Liberty, Madison, Manatee, Marion, Nassau, Orange, Osceola, Pasco, Pinellas, Polk, Putnam, Sarasota, Seminole, St. Johns, Sumter, Suwannee, Taylor, Union, Volusia, and Wakulla counties in Florida qualify for the FBAR extension as a result of Hurricane Idalia.

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and Georgia.⁴ If, after the date of this announcement, FEMA or the IRS designate other localities affected by these natural disasters as eligible for individual assistance or tax relief, the localities will receive relief from FinCEN automatically.

In addition, FinCEN will 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 (including workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization) should contact the FinCEN Regulatory Support Section at 800-767-2825 or electronically at frc@fincen.gov.

FBAR relief is part of a coordinated federal response to the damage caused by natural disasters and is based on local damage assessments by FEMA. For information on disaster recovery, please visit: <https://www.disasterassistance.gov/>.

For information on government-wide efforts related to recent natural disasters, please visit: <https://www.usa.gov/disasters-and-emergencies>.

4. Individuals and households who reside or have a business anywhere in Berrien, Brooks, Cook, Glynn, and Lowndes counties in Georgia qualify for the FBAR extension as a result of Hurricane Idalia, because FEMA designated these counties as qualifying for [individual assistance](#). To comport with [the IRS announcement regarding tax relief for those impacted by Idalia in Georgia](#), individuals and households who reside or have a business anywhere in Appling, Atkinson, Bacon, Berrien, Brantley, Brooks, Bulloch, Burke, Camden, Candler, Charlton, Clinch, Coffee, Colquitt, Cook, Echols, Emanuel, Glynn, Jeff Davis, Jenkins, Lanier, Lowndes, Montgomery, Pierce, Screven, Tattnall, Thomas, Tift, Toombs, Treutlen, Ware, and Wayne counties in Georgia qualify for the FBAR extension as a result of Hurricane Idalia.