

FinCEN Notice 2013-1 FBAR Filing Requirement-

Extended Filing Date Related to Notice 2012-2

The Financial Crimes Enforcement Network (FinCEN) is announcing a further extension of time for certain Report of Foreign Bank and Financial Accounts (FBAR) filings in light of ongoing consideration of questions regarding the filing requirement and its application to individuals with signature authority over but no financial interest in certain types of accounts.

On December 26, 2012, FinCEN issued Notice 2012-2 to extend the filing date for Form TD F 90-22.1, FBAR, for certain individuals with signature authority over but no financial interest in one or more foreign financial accounts to June 30, 2014. This Notice was preceded by three earlier extensions that applied to similarly situated individuals.¹ FinCEN continues to receive questions that require additional consideration with respect to the exceptions addressed in these Notices, therefore, FinCEN is further extending the filing due date to June 30, 2015, for individuals whose filing due date for reporting signature authority was previously extended by Notice 2012-2. This extension applies to the reporting of signature authority held during the 2013 calendar year, as well as all reporting deadlines extended by previous Notices 2012-1 and 2012-2, along with Notices 2011-1 and 2011-2. For all other individuals with an FBAR filing

¹ On May 31, 2011, FinCEN issued Notice 2011-1 (revised on June 2, 2011), to extend to June 30, 2012, the due date for filing the FBAR, for certain individuals with signature authority over but no financial interest in one or more foreign financial accounts, specifically individuals whose FBAR filing requirements may be affected by the signature authority filing exceptions in 31 CFR § 1010.350(f)(2)(i)-(v). On June 17, 2011, FinCEN issued Notice 2011-2 similarly extending the FBAR filing due date to June 30, 2012, for certain employees or officers of investment advisers registered with the Securities and Exchange Commission who have signature authority over but no financial interest in certain foreign financial accounts. On February 14, 2012, FinCEN further extended the FBAR due date to June 30, 2013 via FinCEN Notice 2012-1, for filers that met the requirements of Notice 2011-1 or 2011-2.

obligation, the filing due date remains unchanged. Questions or comments regarding the contents of this notice should be addressed to the FinCEN Regulatory Helpline at 800-949-2732.

Dated: DEC. 17, 2013

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