



FinCEN NOTICE

FIN-2023-NTC4

October 16, 2023

FinCEN Provides FBAR Relief to Filers Affected by the Terroristic Action in the State of Israel; Filers Have Until October 7, 2024, to File

WASHINGTON, D.C. — FinCEN announced today that certain individuals and businesses affected by the terroristic action in the State of Israel that are required to file Reports of Foreign Bank and Financial Accounts (FBARs) have until October 7, 2024, to file FBARs for the 2022 calendar year. The FBARs for calendar year 2022 otherwise would be due on or before October 16, 2023.

FinCEN is offering this expanded relief to any individuals or businesses that have been provided tax relief pursuant to the [IRS announcement on October 13, 2023](#). Should the IRS offer tax relief to additional individuals and businesses impacted by the terroristic action in the State of Israel, those FBAR filers will receive the same filing relief automatically.

In addition, FinCEN will work with any FBAR filer who lives outside the areas directly impacted by the terroristic action in the State of Israel, 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.