



FinCEN NOTICE

October 6, 2022

FinCEN Provides FBAR Relief to Victims of Hurricane Fiona in Puerto Rico; Hurricane Ian in Florida, North Carolina, and South Carolina; and Storms and Floods in Parts of Alaska; Filers Have Until February 15, 2023 to File

WASHINGTON, D.C. — FinCEN announced today that victims of Hurricane Fiona in Puerto Rico; Hurricane Ian in Florida, North Carolina, and South Carolina; and storms and floods in parts of Alaska have until February 15, 2023 to file Reports of Foreign Bank and Financial Accounts (FBARs) for the 2021 calendar year.

The FBAR for calendar year 2021 otherwise would be due on or before October 15, 2022.

FinCEN is offering this expanded relief to any area designated by the Federal Emergency Management Agency ([FEMA](#)) as qualifying for individual assistance as a result of Hurricane Fiona;¹ Hurricane Ian;² or storms and floods in parts of Alaska.³ Should FEMA designate FBAR filers in other localities affected by these natural disasters as eligible for individual assistance at a later date, they will receive the same filing relief 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 in order 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.

-
1. Currently, individuals and households who reside or have a business anywhere in the Commonwealth of Puerto Rico qualify for the FBAR extension as a result of Hurricane Fiona, because FEMA has designated all 78 municipalities of the Commonwealth of Puerto Rico as qualifying for individual assistance. See [President Joseph R. Biden, Jr. Approves Emergency Declaration for Puerto Rico | FEMA.gov](#).
 2. Currently, individuals and households who reside or have a business anywhere in the state of Florida, North Carolina, or South Carolina, or in tribal territories located within those states, qualify for the FBAR extension as a result of Hurricane Ian, because FEMA has designated these areas as qualifying for individual assistance. See [President Joseph R. Biden, Jr. Approves Major Disaster Declaration for Florida | FEMA.gov](#); [President Joseph R. Biden, Jr. Approves Emergency Declaration for North Carolina | FEMA.gov](#); and [President Joseph R. Biden, Jr. Approves Emergency Declaration for South Carolina | FEMA.gov](#).
 3. Currently, individuals and households that reside or have a business in the Regional Education Attendance Areas of Bering Strait, Kashunamit, Lower Kuskokwim or Lower Yukon, in Alaska, qualify for the FBAR extension as a result of storms and flooding that began on September 15. See [President Joseph R. Biden, Jr. Approves Major Disaster Declaration for Alaska | FEMA.gov](#).

F I N C E N N O T I C E

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>.