



FinCEN NOTICE

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October 7, 2024

FinCEN Provides FBAR Filing Relief to Victims of Tropical Storm Francine; Filers Have Until February 3, 2025 to File

WASHINGTON, D.C. — FinCEN announced today that victims of Tropical Storm Francine have until February 3, 2025 to file Reports of Foreign Bank and Financial Accounts (FBARs) for the 2023 calendar year. FBAR filings for calendar year 2023 would otherwise be due on or before October 15, 2024.

FinCEN is offering this expanded relief to any area that is designated both by the Federal Emergency Management Agency (FEMA) as qualifying for individual or public assistance and by the Internal Revenue Service (IRS) as eligible for tax filing relief, as a result of Tropical Storm Francine. If, after the date of this announcement, the IRS designates other areas affected by this natural disaster as eligible for tax filing relief, the areas will receive FBAR relief from FinCEN automatically. Deadlines for FBAR filings will be the same as those set forth in IRS designations.

Information on actions that the IRS has taken in response to Tropical Storm Francine can be found at: <https://www.irs.gov/newsroom/tax-relief-in-disaster-situations>.

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>.