



FinCEN NOTICE

FIN-2024-NTC5

October 11, 2024

FinCEN Provides FBAR Relief to Filers Affected by the Terroristic Action in the State of Israel; Filers Have Until September 30, 2025 to File

WASHINGTON, D.C. — FinCEN announced today that certain individuals and businesses affected by the terroristic action in the State of Israel throughout 2023 and 2024 that are required to file Reports of Foreign Bank and Financial Accounts (FBARs) have until September 30, 2025, to file 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 individuals or businesses that have been provided tax relief pursuant to IRS Notice 2024-72, as described in the [IRS announcement dated October 1, 2024](#). This expanded relief is separate from the [expanded relief FinCEN provided on October 16, 2023](#) based on IRS Notice 2023-71, which originally provided relief to taxpayers affected by the October 7, 2023, attacks in Israel. Consistent with the IRS announcement, FinCEN is extending FBAR filing relief to taxpayers who, due to the terrorist attacks, may be unable to meet a tax-filing or tax-payment obligation, or may be unable to perform other time-sensitive tax-related actions, including FBAR filings. Should the IRS offer tax relief to additional individuals and businesses covered by IRS Notice 2023-71 or 2024-72, those individuals and businesses will automatically receive the same FBAR filing relief from FinCEN.

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.