



## Do You Have a Foreign Financial Account?

*You may be required to report the account to the Department of the Treasury.*

### The Law...

Any United States person who has a financial interest in or signature authority over any financial account(s) located outside of the United States is required to file a Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts (FBAR), if the aggregate value of these accounts exceeds \$10,000 at any time during the calendar year.

### How to comply with the law...

- Answer FBAR-related questions on federal tax and information returns. For example: Check the block on Form 1040 Schedule B, Part III.
- Complete Form TD F 90-22.1.
- Mail the completed form to:  
U.S. Dept. of the Treasury  
P.O. Box 32621  
Detroit, MI 48232-0621
- The form must be received by June 30 of the year following the calendar year being reported.

### For assistance...

Visit [www.IRS.gov](http://www.IRS.gov) or [www.fincen.gov](http://www.fincen.gov) to obtain the form and related information. The form can also be ordered by phone at 800-TAX-FORM (800-829-3676). For assistance with completing the form, call 866-270-0733 (for callers within the U.S.) or 313-234-6146 (for callers outside the U.S.)

**Small Business / Self-Employed Division**

