



Do You Have a Foreign Financial Account?

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

The Law...

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

How to comply with the law...

- Check the block on Form 1040 Schedules A&B, Part III
- Complete Form TD F 90-22.1
- Mail the completed form to:
U.S. Dept. of Treasury
P.O. Box 32621
Detroit, MI 48232-0621
- The form is due June 30 of the following year

For assistance...

Visit www.irs.gov or www.fincen.gov to obtain the form and related information. The form can also be ordered by phone at 800-TAX-FORM. For assistance with completing the form, call 800-800-2877, option 2.

Small Business / Self-Employed Division

When it comes to working harder for you, consider it done.



