



## 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](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. 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.*



