



Notice

October 5, 2021

FinCEN Provides FBAR Relief to Victims of Recent Natural Disasters; Filers Affected by Recent Natural Disasters Have Until December 31, 2021 to File

WASHINGTON, D.C. — FinCEN announced today that victims of Hurricane Ida, the California Wildfires, Tennessee Severe Storm and Flooding, Michigan Severe Storms, Flooding, and Tornadoes, and Tropical Storm Fred have until December 31, 2021, to file Reports of Foreign Bank and Financial Accounts (FBARs) for the 2020 calendar year.

The FBAR for calendar year 2020 otherwise would be due on or before October 15, 2021.

FinCEN is offering this expanded relief to any area designated by the Federal Emergency Management Agency ([FEMA](#)) as qualifying for individual assistance as a result of Hurricane Ida,¹ the California Wildfires,² Tennessee Severe Storm and Flooding,³ Michigan Severe Storms, Flooding, and Tornadoes,⁴ and Tropical Storm

¹ Currently, individuals and households who reside or have a business in Ascension, Assumption, East Baton Rouge, East Feliciana, Iberia, Iberville, Jefferson, Lafourche, Livingston, Orleans, Plaquemines, Pointe Coupee, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. Martin, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Washington, West Baton Rouge, and West Feliciana parishes in Louisiana qualify for the FBAR extension as a result of Hurricane Ida, because FEMA designated those parishes as qualifying for individual assistance. See <https://www.fema.gov/disaster/4611/designated-areas>. In addition, individuals and households who reside or have a business in the following counties in New Jersey, New York, and Pennsylvania qualify for the FBAR extension as a result of remnants of Hurricane Ida, because FEMA designated these counties as qualifying for individual assistance: Bergen (NJ); Essex (NJ); Gloucester (NJ); Hudson (NJ); Hunterdon (NJ); Mercer (NJ); Middlesex (NJ); Morris (NJ); Passaic (NJ); Somerset (NJ); Union (NJ); Warren (NJ); Bronx (NY); Kings (NY); Nassau (NY); Queens (NY); Richmond (NY); Suffolk (NY); Westchester (NY); Bucks (PA); Chester (PA); Delaware (PA); Montgomery (PA); Philadelphia (PA); and York (PA). See <https://www.fema.gov/disaster/4614/designated-areas>, <https://www.fema.gov/disaster/4615/designated-areas>, and <https://www.fema.gov/disaster/4618/designated-areas>.

² Currently, individuals and households who reside or have a business in Lassen, Nevada, Placer, Plumas, Tehama, and Trinity counties in California qualify for the FBAR extension as a result of the California Wildfires, because FEMA designated those counties as qualifying for individual assistance. See <https://www.fema.gov/disaster/4610/designated-areas>.

³ Currently, individuals and households who reside or have a business in Dickson, Hickman, Houston, and Humphreys counties in Tennessee qualify for the FBAR extension as a result of Tennessee Severe Storm and Flooding, because FEMA designated those counties as qualifying for individual assistance. See <https://www.fema.gov/disaster/4609/designated-areas>.

⁴ Currently, individuals and households who reside or have a business in Washtenaw and Wayne counties in Michigan qualify for the FBAR extension as a result of Michigan Severe Storms, Flooding, and Tornadoes, because



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Fred⁵ (the “affected areas”). Should FEMA designate other localities affected by these natural disasters as eligible for individual assistance at a later date, FBAR filers in those additional localities will receive the same filing relief automatically.

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 in order to meet the deadline. FBAR filers who live outside the affected areas 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>.

FEMA designated those counties as qualifying for individual assistance. *See* <https://www.fema.gov/disaster/4607/designated-areas>.

⁵ Currently, individuals and households who reside or have a business in Buncombe, Haywood, and Transylvania counties in North Carolina qualify for the FBAR extension as a result of remnants of Tropical Storm Fred, because FEMA designated those counties as qualifying for individual assistance. *See* <https://www.fema.gov/disaster/4617/designated-areas>.