

The Ultimate FBAR Due Date Chart

IRS/FinCEN Guidance	Date Issued	US Persons Affected	Due Date
IRS Notice 2009-62	August 7, 2009	US persons with signature authority over, but no financial interest in, a foreign financial account, and persons with a financial interest in, or signature authority over, a foreign commingled fund (later modified by IRS Notice 2011-54 below and other guidance).	June 30, 2010
IRS Notice 2010-23	February 26, 2010	Persons with signature authority over, but no financial interest in, a foreign financial account for which an FBAR would otherwise have been due on June 30, 2010, or FBARs reporting foreign financial accounts over which the person has signature authority, but no financial interest, for the 2010 and prior calendar years (later modified by IRS Notice 2011-54 below and other guidance).	June 30, 2011
OVDI – Frequently Answered Question #17	Various	For taxpayers who reported and paid tax on all their taxable income for prior years but did not file FBARs, such taxpayers should file the delinquent FBAR reports and attach a statement explaining why the reports are filed late. The IRS will not impose a penalty for the failure to file the delinquent FBARs if there are no underreported tax liabilities and the FBARs are filed by August 31, 2011.	August 31, 2011
FinCEN Notice 2011-1	May 25, 2011	<p>US persons who are:</p> <ol style="list-style-type: none"> 1. An employee or officer of an entity under § 1010.350(f)(2)(i)-(v) who has signature or other authority over, but no financial interest in, a foreign financial account of a controlled person of the entity; or 2. An employee or officer of a controlled person of an entity under § 1010.350(f)(2)(i)-(v) who has signature or other authority over, but no financial interest in, a foreign financial account of the entity, the controlled person, or another controlled person of the entity. <p>The deadline applicable to such persons has been extended by FinCEN Notice 2012-1 to June 30, 2012 (see below).</p>	June 30, 2012
IRS Notice 2011-54	June 16, 2011	Persons having signature authority over, but no financial interest in, a foreign financial account in the 2009 or earlier calendar years for which the reporting deadline was extended by Notice 2009-62 or Notice 2010-23 have until November 1, 2011 to file FBARs with respect to those accounts.	November 1, 2011
FinCEN Notice 2011-2	June 17, 2011	An employee or officer of an investment adviser registered with the Securities and Exchange Commission who has signature or other authority over, but no financial interest in, a foreign financial account of persons that are not investment companies registered under the Investment Company Act of 1940 was given until June 30, 2012 to file FBARs for 2010 and prior calendar years. The deadline applicable to such persons has been extended by FinCEN Notice 2012-1 to June 30, 2012 (see below).	June 30, 2012
FinCEN Notice 2012-1	February 14, 2012	Note this new deadline with respect to persons who previously received extensions to June 30, 2012 in FinCEN Notices 2011-1 (issued May 25, 2011) and 2011-2 (issued June 17, 2011).	June 30, 2013

For more information, please contact the following attorneys:
 Richard S. Zarin (212.309.6879; richard.zarin@morganlewis.com)
 Barton W.S. Bassett (650.843.7567; barton.bassett@morganlewis.com)
 Gabriel A. Quihuis (213.612.7456; gabriel.quihuis@morganlewis.com)

The Ultimate FBAR Due Date Chart

IRS/FinCEN Guidance	Date Issued	US Persons Affected	Due Date
		<p>US persons who are:</p> <ol style="list-style-type: none"> 1. An employee or officer of an entity under § 1010.350(f)(2)(i)-(v) who has signature or other authority over, but no financial interest in, a foreign financial account of a controlled person of the entity; 2. An employee or officer of a controlled person of an entity under § 1010.350(f)(2)(i)-(v) who has signature or other authority over, but no financial interest in, a foreign financial account of the entity, the controlled person, or another controlled person of the entity; or 3. An employee or officer of an investment adviser registered with the Securities and Exchange Commission who has signature or other authority over, but no financial interest in, a foreign financial account of persons that are not investment companies registered under the Investment Company Act of 1940. 	
FinCEN Notice	February 24, 2012	FinCEN announces a general exemption from mandatory electronic filing of the FBAR until July 1, 2013. As a result, mandatory electronic filing begins with the FBAR for the 2013 calendar year, due June 30, 2014.	June 30, 2014
FinCEN Notice 2012-2	December 26, 2012	<p>FinCEN further extends the FBAR filing due date until June 30, 2014 for individuals who previously received extensions pursuant to FinCEN Notice 2012-1 (issued February 14, 2012). The extension applies to the reporting of signature authority held during 2012, as well as all reporting deadlines previously extended in Notices 2011-1 and 2011-2.</p> <p>Again, persons qualifying for an extension under Notice 2012-2 include US persons who are:</p> <ol style="list-style-type: none"> 1. An employee or officer of an entity under § 1010.350(f)(2)(i)-(v) who has signature or other authority over, but no financial interest in, a foreign financial account of a controlled person of the entity; 2. An employee or officer of a controlled person of an entity under § 1010.350(f)(2)(i)-(v) who has signature or other authority over, but no financial interest in, a foreign financial account of the entity, the controlled person, or another controlled person of the entity; or 3. An employee or officer of an investment adviser registered with the Securities and Exchange Commission who has signature or other authority over, but no financial interest in, a foreign financial account of persons that are not investment companies registered under the Investment Company Act of 1940. 	June 30, 2014
FinCEN Notice 2013-1	December 17, 2013	<p>FinCEN further extends the FBAR filing due date until June 30, 2015 for individuals who previously received extensions pursuant to FinCEN Notices 2012-1 (issued February 14, 2012) and 2012-2 (issued December 26, 2012). The extension applies to the reporting of signature authority held during 2013, as well as all reporting deadlines previously extended in Notices 2011-1, 2011-2, 2012-1 and 2012-2.</p> <p>Again, persons qualifying for an extension under Notice 2013-1 include US persons who are:</p>	June 30, 2015

For more information, please contact the following attorneys:
 Richard S. Zarin (212.309.6879; richard.zarin@morganlewis.com)
 Barton W.S. Bassett (650.843.7567; barton.bassett@morganlewis.com)
 Gabriel A. Quihuis (213.612.7456; gabriel.quihuis@morganlewis.com)

The Ultimate FBAR Due Date Chart

IRS/FinCEN Guidance	Date Issued	US Persons Affected	Due Date
		<ol style="list-style-type: none"> 1. An employee or officer of an entity under § 1010.350(f)(2)(i)-(v) who has signature or other authority over, but no financial interest in, a foreign financial account of a controlled person of the entity; 2. An employee or officer of a controlled person of an entity under § 1010.350(f)(2)(i)-(v) who has signature or other authority over, but no financial interest in, a foreign financial account of the entity, the controlled person, or another controlled person of the entity; or 3. An employee or officer of an investment adviser registered with the Securities and Exchange Commission who has signature or other authority over, but no financial interest in, a foreign financial account of persons that are not investment companies registered under the Investment Company Act of 1940. 	
FinCEN Notice 2014-1	November 24, 2014	<p>FinCEN further extends the FBAR filing due date until June 30, 2016 for individuals who previously received an extension pursuant to FinCEN Notice 2013-1 (issued December 17, 2013). The extension applies to the reporting of signature authority held during 2014, as well as to all reporting deadlines previously extended in Notices 2011-1, 2011-2, 2012-1, 2012-2 and 2013-1.</p> <p>Again, persons qualifying for an extension under Notice 2014-1 include US persons who are:</p> <ol style="list-style-type: none"> 1. An employee or officer of an entity under § 1010.350(f)(2)(i)-(v) who has signature or other authority over, but no financial interest in, a foreign financial account of a controlled person of the entity; 2. An employee or officer of a controlled person of an entity under § 1010.350(f)(2)(i)-(v) who has signature or other authority over, but no financial interest in, a foreign financial account of the entity, the controlled person, or another controlled person of the entity; or 3. An employee or officer of an investment adviser registered with the Securities and Exchange Commission who has signature or other authority over, but no financial interest in, a foreign financial account of persons that are not investment companies registered under the Investment Company Act of 1940. 	June 30, 2016
FinCEN Notice 2015-1	December 8, 2015	<p>FinCEN further extends the FBAR filing due date until April 18, 2017 for individuals who previously received an extension pursuant to FinCEN Notice 2014-1 (issued November 24, 2014). The extension applies to the reporting of signature authority held during 2015, as well as to all reporting deadlines previously extended in Notices 2011-1, 2011-2, 2012-1, 2012-2, 2013-1 and 2014-1.</p> <p>Again, persons qualifying for an extension under Notice 2015-1 include US persons who are:</p> <ol style="list-style-type: none"> 1. An employee or officer of an entity under § 1010.350(f)(2)(i)-(v) who has signature or other authority over, 	April 18, 2017¹

¹ The December 16, 2016 FinCEN press release accompanying Notice 2016-1 notes that FBARs for the 2016 calendar year are due April 18, 2017, consistent with the Federal income tax due date.

For more information, please contact the following attorneys:
 Richard S. Zarin (212.309.6879; richard.zarin@morganlewis.com)
 Barton W.S. Bassett (650.843.7567; barton.bassett@morganlewis.com)
 Gabriel A. Quihuis (213.612.7456; gabriel.quihuis@morganlewis.com)

The Ultimate FBAR Due Date Chart

IRS/FinCEN Guidance	Date Issued	US Persons Affected	Due Date
		<p>but no financial interest in, a foreign financial account of a controlled person of the entity;</p> <ol style="list-style-type: none"> 2. An employee or officer of a controlled person of an entity under § 1010.350(f)(2)(i)-(v) who has signature or other authority over, but no financial interest in, a foreign financial account of the entity, the controlled person, or another controlled person of the entity; or 3. An employee or officer of an investment adviser registered with the Securities and Exchange Commission who has signature or other authority over, but no financial interest in, a foreign financial account of persons that are not investment companies registered under the Investment Company Act of 1940. 	
FinCEN Notice 2016-1	December 16, 2016	<p>FinCEN further extends the FBAR filing due date until April 15, 2018 for individuals who previously received an extension pursuant to FinCEN Notice 2015-1 (issued December 8, 2015). The extension applies to the reporting of signature authority held during 2016, as well as to all reporting deadlines previously extended in Notices 2011-1, 2011-2, 2012-1, 2012-2, 2013-1, 2014-1 and 2015-1.</p> <p>Again, persons qualifying for an extension under Notice 2016-1 include US persons who are:</p> <ol style="list-style-type: none"> 1. An employee or officer of an entity under § 1010.350(f)(2)(i)-(v) who has signature or other authority over, but no financial interest in, a foreign financial account of a controlled person of the entity; 2. An employee or officer of a controlled person of an entity under § 1010.350(f)(2)(i)-(v) who has signature or other authority over, but no financial interest in, a foreign financial account of the entity, the controlled person, or another controlled person of the entity; or 3. An employee or officer of an investment adviser registered with the Securities and Exchange Commission who has signature or other authority over, but no financial interest in, a foreign financial account of persons that are not investment companies registered under the Investment Company Act of 1940. <p>In addition, pursuant to P.L. 114-41, if an individual or entity does not file its FBAR by April 15 it will receive an automatic extension of six months to October 15 of the same calendar year.</p>	April 15, 2018
FinCEN Notice 2017-1	December 22, 2017	<p>FinCEN further extends the FBAR filing due date until April 15, 2019 for individuals who previously received an extension pursuant to FinCEN Notice 2016-1 (issued December 16, 2016). The extension applies to the reporting of signature authority held during 2017, as well as to all reporting deadlines previously extended in Notices 2011-1, 2011-2, 2012-1, 2012-2, 2013-1, 2014-1, 2015-1 and 2016-1.</p> <p>Again, persons qualifying for an extension under Notice 2017-1 include US persons who are:</p> <ol style="list-style-type: none"> 1. An employee or officer of an entity under § 1010.350(f)(2)(i)-(v) who has signature or other authority over, but no financial interest in, a foreign financial account of a controlled person of the entity. 2. An employee or officer of a controlled person of an entity under § 1010.350(f)(2)(i)-(v) who has signature or 	April 15, 2019

For more information, please contact the following attorneys:

Richard S. Zarin (212.309.6879; richard.zarin@morganlewis.com)

Barton W.S. Bassett (650.843.7567; barton.bassett@morganlewis.com)

Gabriel A. Quihuis (213.612.7456; gabriel.quihuis@morganlewis.com)

The Ultimate FBAR Due Date Chart

IRS/FinCEN Guidance	Date Issued	US Persons Affected	Due Date
		<p>other authority over, but no financial interest in, a foreign financial account of the entity, the controlled person, or another controlled person of the entity; or</p> <p>3. An employee or officer of an investment adviser registered with the Securities and Exchange Commission who has signature or other authority over, but no financial interest in, a foreign financial account of persons that are not investment companies registered under the Investment Company Act of 1940.</p> <p>In addition, pursuant to P.L. 114-41, if an individual or entity does not file its FBAR by April 15 it will receive an automatic extension of six months to October 15 of the same calendar year.</p>	
FinCEN Notice 2018-1	December 4, 2018	<p>FinCEN further extends the FBAR filing due date until April 15, 2020 for individuals who previously received an extension pursuant to FinCEN Notice 2017-1 (issued December 22, 2017). The extension applies to the reporting of signature authority held during 2018, as well as to all reporting deadlines previously extended in Notices 2011-1, 2011-2, 2012-1, 2012-2, 2013-1, 2014-1, 2015-1, 2016-1 and 2017-1.</p> <p>Again, persons qualifying for an extension under Notice 2018-1 include US persons who are:</p> <ol style="list-style-type: none"> 1. An employee or officer of an entity under § 1010.350(f)(2)(i)-(v) who has signature or other authority over, but no financial interest in, a foreign financial account of a controlled person of the entity. 2. An employee or officer of a controlled person of an entity under § 1010.350(f)(2)(i)-(v) who has signature or other authority over, but no financial interest in, a foreign financial account of the entity, the controlled person, or another controlled person of the entity; or 3. An employee or officer of an investment adviser registered with the Securities and Exchange Commission who has signature or other authority over, but no financial interest in, a foreign financial account of persons that are not investment companies registered under the Investment Company Act of 1940. <p>In addition, pursuant to P.L. 114-41, if an individual or entity does not file its FBAR by April 15 it will receive an automatic extension of six months to October 15 of the same calendar year.</p>	April 15, 2020
FinCEN Notice 2019-1	December 20, 2019	<p>FinCEN further extends the FBAR filing due date until April 15, 2021 for individuals who previously received an extension pursuant to FinCEN Notice 2018-1 (issued December 4, 2018). The extension applies to the reporting of signature authority held during 2019, as well as to all reporting deadlines previously extended in Notices 2011-1, 2011-2, 2012-1, 2012-2, 2013-1, 2014-1, 2015-1, 2016-1, 2017-1 and 2018-1.</p> <p>Again, persons qualifying for an extension under Notice 2019-1 include US persons who are:</p> <ol style="list-style-type: none"> 1. An employee or officer of an entity under § 1010.350(f)(2)(i)-(v) who has signature or other authority over, but no financial interest in, a foreign financial account of a controlled person of the entity. 2. An employee or officer of a controlled person of an entity under § 1010.350(f)(2)(i)-(v) who has signature or 	April 15, 2021

For more information, please contact the following attorneys:
 Richard S. Zarin (212.309.6879; richard.zarin@morganlewis.com)
 Barton W.S. Bassett (650.843.7567; barton.bassett@morganlewis.com)
 Gabriel A. Quihuis (213.612.7456; gabriel.quihuis@morganlewis.com)

The Ultimate FBAR Due Date Chart

IRS/FinCEN Guidance	Date Issued	US Persons Affected	Due Date
		<p>other authority over, but no financial interest in, a foreign financial account of the entity, the controlled person, or another controlled person of the entity; or</p> <p>3. An employee or officer of an investment adviser registered with the Securities and Exchange Commission who has signature or other authority over, but no financial interest in, a foreign financial account of persons that are not investment companies registered under the Investment Company Act of 1940.</p> <p>In addition, pursuant to P.L. 114-41, if an individual or entity does not file its FBAR by April 15 it will receive an automatic extension of six months to October 15 of the same calendar year.</p>	
FinCEN Notice 2020-1	December 9, 2020	<p>FinCEN further extends the FBAR filing due date until April 15, 2022 for individuals who previously received an extension pursuant to FinCEN Notice 2019-1 (issued December 20, 2019). The extension applies to the reporting of signature authority held during 2020, as well as to all reporting deadlines previously extended in Notices 2011-1, 2011-2, 2012-1, 2012-2, 2013-1, 2014-1, 2015-1, 2016-1, 2017-1, 2018-1 and 2019-1.</p> <p>Again, persons qualifying for an extension under Notice 2020-1 include US persons who are:</p> <ol style="list-style-type: none"> 1. An employee or officer of an entity under § 1010.350(f)(2)(i)-(v) who has signature or other authority over, but no financial interest in, a foreign financial account of a controlled person of the entity. 2. An employee or officer of a controlled person of an entity under § 1010.350(f)(2)(i)-(v) who has signature or other authority over, but no financial interest in, a foreign financial account of the entity, the controlled person, or another controlled person of the entity; or 3. An employee or officer of an investment adviser registered with the Securities and Exchange Commission who has signature or other authority over, but no financial interest in, a foreign financial account of persons that are not investment companies registered under the Investment Company Act of 1940. <p>In addition, pursuant to P.L. 114-41, if an individual or entity does not file its FBAR by April 15 it will receive an automatic extension of six months to October 15 of the same calendar year.</p>	April 15, 2022
FinCEN Notice 2021-1	December 9, 2021	<p>FinCEN further extends the FBAR filing due date until April 15, 2023 for individuals who previously received an extension pursuant to FinCEN Notice 2020-1 (issued December 9, 2020). The extension applies to the reporting of signature authority held during 2021, as well as to all reporting deadlines previously extended in Notices 2011-1, 2011-2, 2012-1, 2012-2, 2013-1, 2014-1, 2015-1, 2016-1, 2017-1, 2018-1, 2019-1 and 2020-1.</p> <p>Again, persons qualifying for an extension under Notice 2021-1 include US persons who are:</p> <ol style="list-style-type: none"> 1. An employee or officer of an entity under § 1010.350(f)(2)(i)-(v) who has signature or other authority over, but no financial interest in, a foreign financial account of a controlled person of the entity. 2. An employee or officer of a controlled person of an entity under § 1010.350(f)(2)(i)-(v) who has signature or 	April 15, 2023

For more information, please contact the following attorneys:

Richard S. Zarin (212.309.6879; richard.zarin@morganlewis.com)

Barton W.S. Bassett (650.843.7567; barton.bassett@morganlewis.com)

Gabriel A. Quihuis (213.612.7456; gabriel.quihuis@morganlewis.com)

The Ultimate FBAR Due Date Chart

IRS/FinCEN Guidance	Date Issued	US Persons Affected	Due Date
		<p>other authority over, but no financial interest in, a foreign financial account of the entity, the controlled person, or another controlled person of the entity; or</p> <p>3. An employee or officer of an investment adviser registered with the Securities and Exchange Commission who has signature or other authority over, but no financial interest in, a foreign financial account of persons that are not investment companies registered under the Investment Company Act of 1940.</p> <p>In addition, pursuant to P.L. 114-41, if an individual or entity does not file its FBAR by April 15 it will receive an automatic extension of six months to October 15 of the same calendar year.</p>	

For more information, please contact the following attorneys:
 Richard S. Zarin (212.309.6879; richard.zarin@morganlewis.com)
 Barton W.S. Bassett (650.843.7567; barton.bassett@morganlewis.com)
 Gabriel A. Quihuis (213.612.7456; gabriel.quihuis@morganlewis.com)