

The Ultimate FBAR Due Date Chart

IRS/FinCEN Guidance	Date Issued	U.S. Persons Affected	Due Date
IRS Notice 2009-62	August 7, 2009	U.S. 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, for 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	U.S. persons who are: <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. The deadline applicable to such persons has been extended by FinCEN Notice 2012-1 to June 30, 2012 (see below).	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 the 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). U.S. persons who are:	June 30, 2013

For more information, please contact the following attorneys:
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		<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 U.S. 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 Notice 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 U.S. 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; 	June 30, 2015

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		<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. 	

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