



FinCEN NOTICE

FIN-2023-NTC2

September 8, 2023

FinCEN Provides FBAR Relief to Victims of the Hawaii Wildfires and Hurricane Idalia in Parts of Florida; Filers Have Until February 15, 2024, to File

WASHINGTON, D.C. — FinCEN announced today that victims of the Hawaii Wildfires and Hurricane Idalia, in parts of Florida, have until February 15, 2024, to file Reports of Foreign Bank and Financial Accounts (FBARs) for the 2022 calendar year.

The FBARs for calendar year 2022 otherwise would be due on or before October 16, 2023.

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 the Hawaii Wildfires¹ and Hurricane Idalia.² Should FEMA designate FBAR filers in other localities affected by these natural disasters as eligible for individual assistance at a later date, they 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 to meet the deadline. FBAR filers who live outside the affected areas and who are 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>.

1. Currently, individuals and households who reside or have a business anywhere in Maui County in Hawaii qualify for the FBAR extension as a result of the Hawaii Wildfires, because FEMA designated this county as qualifying for individual assistance. See [President Joseph R. Biden, Jr. Approves Major Disaster Declaration for Hawaii | FEMA.gov](#). In addition, to comport with [the IRS announcement regarding tax relief for those impacted by Hawaii Wildfires](#), individuals and households who reside or have a business anywhere in Hawaii County in Hawaii qualify for the FBAR extension as a result of the Hawaii Wildfires.
2. Currently, individuals and households who reside or have a business anywhere in Citrus, Columbia, Dixie, Gilchrist, Hamilton, Hernando, Jefferson, Lafayette Levy, Madison, Pasco, Pinellas, Suwannee, and Taylor counties in Florida qualify for the FBAR extension as a result of Hurricane Idalia, because FEMA designated these counties as qualifying for individual assistance. See [President Joseph R. Biden, Jr. Approves Major Disaster Declaration for Florida | FEMA.gov](#). In addition, to comport with [the IRS announcement regarding tax relief for those impacted by Idalia in Florida](#), individuals and households who reside or have a business anywhere in Alachua, Baker, Bay, Bradford, Calhoun, Charlotte, Clay, Collier, DeSoto, Duval, Flagler, Franklin, Gadsden, Gulf, Hardee, Hillsborough, Lake, Lee, Leon, Liberty, Manatee, Marion, Nassau, Polk, Putnam, Sarasota, Seminole, St. Johns, Sumter, Union, Volusia, and Wakulla counties in Florida qualify for the FBAR extension as a result of Hurricane Idalia.