

Publications

IRS Extends FBAR Deadline Until October 15, 2009, For Certain Filers

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PUBLISHED

09/22/2009

SERVICES

On September 21, 2009, the Internal Revenue Service once again extended the deadline for certain U.S. persons to file a Report of Foreign Bank and Financial Accounts, Form TD F 90-22.1 (FBAR). The announcement provides that those otherwise required to file FBAR by September 23, 2009, are now permitted to file by October 15, 2009, without penalty. This extension is helpful for filers not already eligible for the deadline extension granted by the IRS in Notice 2009-62 (e.g., trusts, trustees, custodians and plan sponsors).

The announcement and our memorandum discussing the extension are available below.

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