



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

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MEMORANDUM FOR DIRECTOR, SPECIALTY EXAMINATION (FIELD); CHIEF, BSA EXAMINATION; BSA EXAMINATION TERRITORY MANAGERS, DEPARTMENT MANAGERS, GROUP MANAGERS AND BSA EXAMINERS

FROM:

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Date: 2019.11.19 12:28:28 -05'00'

SUBJECT:

Change to FBAR Filing Verification Submission Process

This memorandum issues interim guidance to update the process by which IRS accepts requests for confirmation (verification) that the government received a filed FinCEN Form 114 (formerly TD F 90-22.1), Report of Foreign Bank and Financial Accounts (FBAR), until IRM 4.26.16.4.13, FBAR Filing Verification, is revised. Please ensure this information is distributed to all affected employees within your organization.

Currently, IRM 4.26.16.4.13(4) allows a filer to call the IRS FBAR hotline (1-866-270-0733, option 1) for verbal verification of up to five FBAR filings at no charge. Written requests are required for more than five verifications, for paper copies of filed FBAR reports, and for any verification or copy requested by an authorized power-of-attorney. Written requests must be accompanied by payment in accordance with IRM 4.26.16.4.13(4)(b).

In response to written requests, IRS sends a letter stating whether the record shows that an FBAR was filed and if so, the date filed. If a copy of a paper-filed FBAR was requested, a copy is included with IRS' letter.

Effective as of the date of this memorandum, IRS will no longer accept verbal verification requests; all must be submitted in writing. This change is necessary to provide documentary evidence of all verification inquiries and IRS' response to them. As a result, the existing fee structure in IRM 4.26.16.4.13(4)(b) will apply to all verification requests. This guidance will be incorporated into [IRM 4.26.16](#), Report of Foreign Bank and Financial Accounts (FBAR), within two years of issuance.

Contact BSA Policy Analyst Rebecca Palm for questions regarding this memorandum at (636) 255-1358.

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