



Financial Crimes Enforcement Network

A bureau of the U.S. Department of the Treasury

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For more information, please contact FinCEN's Office of Public Affairs at (703) 905-3770.

FinCEN Notice

07/29/2013

FinCEN Introduces New Form for Authorizing FBAR Filing by Spouses and Third Parties

Offers Enhanced FBAR and Batch Filing Capability for Testing by Filers

Responding to the needs of many filers who submit Reports of Foreign Bank and Financial Accounts (FBARs) jointly with spouses, or wish to submit them via third-party preparers, the Financial Crimes Enforcement Network (FinCEN) today introduced [FinCEN Form 114\(a\), Record of Authorization to Electronically File FBARs](#). A copy of this form would be maintained by the filer and the account owner, but not submitted to FinCEN. The form would be made available upon request by FinCEN or the Internal Revenue Service (IRS).

FinCEN is also making technical adjustments to ease FBAR filing and allow for enhancements such as introducing new space on the form for filers to provide reasons for late filing as well as the addition of third party preparer information. In addition, an FBAR batch filing capability is now available for testing. These new capabilities and the ability for filers to test their batch files are available on the [BSA E-Filing Test site](#). Updated FBAR Batch Filing Specifications are also located on the BSA E-Filing Test site. FinCEN anticipates the revised electronic FBAR and batch capability will be available for general use by September 30, 2013.

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