

## NEW FBAR FORM AND INSTRUCTIONS RELEASED

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Earlier this month, we discussed [here](#) the new FinCEN regulations that revise the rules applicable to FBAR/Form TD F 90-22.1 filings. The Treasury Department has now issued a March 2011 revision to the FBAR form and instructions, which incorporate the new provisions of the regulations.

The new instructions generally track the revised regulations, with some minor modifications. The form and instructions can be downloaded [here](#).

I have written a journal article that provides a detailed analysis of the new rules in context of trusts and foreign accounts. After it is published, I'll be able to share its content here.

*Form TD F 90-22.1 (March 2011 version)*, available at <http://www.irs.gov/pub/irs-pdf/f90221.pdf>

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