

FBAR Late Filing Penalty Guidelines

Taxpayer Name:

Date FBAR Filed:

Reason for Late Filing:

Penalty Type:

Penalty Amount (USD):

Additional Notes:

Reference: FBAR Penalty Guidelines

- Non-willful Violations: Up to \$10,000 per violation
- Willful Violations: The greater of \$100,000 or 50% of the balance in the account at the time of the violation