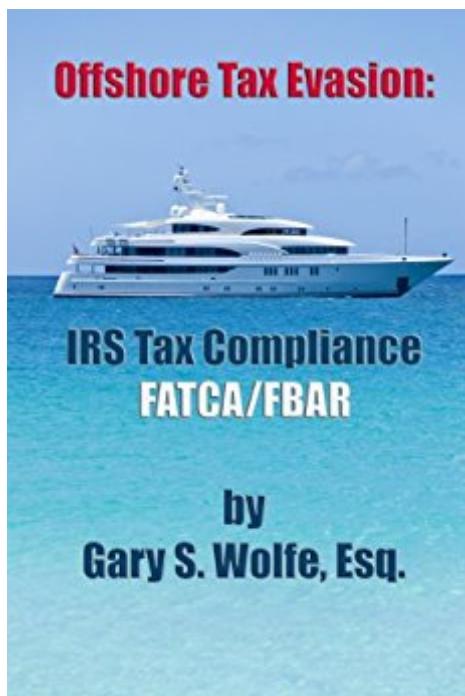


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# Offshore Tax Evasion: IRS Tax Compliance FATCA/FBAR



## Synopsis

On March 18, 2010, President Obama signed the Hiring Incentives to Restore Employment (HIRE) Act, which included the Foreign Account Tax Compliance Act (FATCA). Under the Act, new reporting and disclosure requirements for foreign assets will be phased in between 2010 â€“ 2014. FATCA targets tax non-compliance by U.S. taxpayers with foreign accounts. A FBAR filing is a Report of Foreign Bank and Financial Account (Form TD F 90-22.1). If you fail to file a FBAR (due June 30th of each year), you may be subject to penalties of up to 50% of the account balance (annually) and a felony (up to 10 years in jail). Offshore Tax Evasion: IRS Tax Compliance FATCA/FBAR will answer many of your questions regarding the who, what, when, where and why of FATCA/FBAR reporting requirements. It is specifically geared for those U.S. taxpayers with foreign financial accounts who seek more information regarding U.S. tax compliance.

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