

WHERE DO I SEND...

Related Statute Memorandum (RSM) FBAR Monitoring Document (FMD) Consent to Extend FBAR Statute

Email: *SBSE BSA Compliance-FBAR Penalty Coordinator

Fax: 313-234-2278

NOTE: Email is preferred/most reliable, so use RSMs and FMDs with electronic signatures. For handwritten signatures, consider scanning the document or E-Faxing it to yourself - then forward the pdf file via email.

Checks to Pay for FBAR Penalties

If sent by USPS	If sent by UPS [Overnight for priority items]
Internal Revenue Service Attention: FBAR Coordinator Nancy Beasley P.O. Box 33115 Detroit, MI 48232-0115	Internal Revenue Service Attention: FBAR Coordinator Nancy Beasley 985 Michigan Ave, 4th floor Detroit, MI 48226

Procedures:

Make a copy of the check. Make copy of Form 13449.

Send the following to Detroit:

- **Copy of Form 13449** (Keep the original in the case file).
- **Original Check** (Keep copy of check in the case file).
- **Form 3210** describing ALL documents attached, including the case name and TIN.

NOTE #1: Do NOT use Form 3244 to process the payment.

NOTE #2: If you use USPS, please note that the address for sending checks is NOT the same as the address used for sending closed FBAR-Agreed cases.

Closed FBAR Case Files – Agreed

If file weighs 13 oz. or less [use USPS]	If file weighs more than 13 oz. [use UPS]
Internal Revenue Service Attention: FBAR Coordinator Nancy Beasley P.O. Box 33113 Detroit, MI 48232-0113	Internal Revenue Service Attention: FBAR Coordinator Nancy Beasley 985 Michigan Ave, 4th floor Detroit, MI 48226

Closed FBAR Case Files - Unagreed

If NO Appeal [FBAR Only or FBAR w/1040]		If Appeal [FBAR Only or FBAR w/1040]			
<table border="1"> <thead> <tr> <th>FBAR Case</th> <th>1040 Case</th> </tr> </thead> <tbody> <tr> <td> <ul style="list-style-type: none"> • Close FBAR Case directly to Detroit for assessment. • Do NOT send FBAR Case to Tech Services • See IRM 4.26.17.4.6 </td> <td> <ul style="list-style-type: none"> • Close 1040 Case to Tech Services for issuance of SNOD. </td> </tr> </tbody> </table>	FBAR Case	1040 Case	<ul style="list-style-type: none"> • Close FBAR Case directly to Detroit for assessment. • Do NOT send FBAR Case to Tech Services • See IRM 4.26.17.4.6 	<ul style="list-style-type: none"> • Close 1040 Case to Tech Services for issuance of SNOD. 	<ul style="list-style-type: none"> • Close FBAR <u>and</u> related case file (if applicable) to Tech Services. • Tech Services will review as required. Reviewer will forward FBAR and related case file (if applicable) to International Appeals East (Houston) or West (San Francisco). • Email FMD to Detroit (check the box "Case Closed With Penalty to Appeals") • See IRM 4.26.17.4.7(3)(d)
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Other Reminders

Note: FBARs (and delinquent FBARs) must be filed electronically with FinCEN effective July 1, 2013.