

Filing Requirements Job Aid

IF	And	Include Unreported Foreign Income on 906	Include Unreported Foreign Income on 4549*
The Taxpayer has unreported Foreign Income	The Taxpayer does not have a 1040 Filing Requirement** nor a FBAR Filing Requirement ***	NO	NO
	The Taxpayer does not have a 1040 Filing Requirement** however does have an FBAR Filing Requirement***	YES	YES

*The tax year must be controlled (5345D) if the amounts are included on the RAR.

**1040 Filing Requirement- Taxpayers who fall below the minimum filing requirements as described in Pub 17 even when unreported offshore-related income is considered. Filing requirements will vary by year, filing status and type of income.

***FBAR Filing Requirements- Taxpayer does not meet the FBAR filing requirement (a U.S. person that has a financial interest in, or signature or other authority over, foreign financial accounts, the aggregate value of which exceeded \$10,000 at any time during the calendar year) or has timely filed a correct FBAR for all accounts.