

## **FinCEN E-Filing FAQ**

### ***Can an attorney or CPA submit an FBAR via the BSA E-Filing System on behalf of a client?***

An attorney or CPA always may assist its clients in the preparation of electronic BSA forms for BSA E-Filing, including the FBAR. Consistent with FinCEN's recent proposal to provide for approved third-party filing of the FBAR, if an attorney or CPA has been provided documented authority by the legally obligated filers to sign and submit FBARs on their behalf through the BSA E-Filing System, that attorney or CPA can do so through a single BSA E-Filing account established for the attorney or CPA. If such authority is not provided, the filings must be signed and submitted through a BSA E-Filing account unique to each client.

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