

EPSTEIN - OPEN SOURCE

UNCLASSIFIED//FOUO

Filing and Security

Primary Case: 50D-NY-3027571
Case Title: (U) EPSTEIN, JEFFREY, CHILD SEX TRAFFICKING
Serial Number: 412
Serialized: 07/02/2020
Category: Full Investigation
Initiated: null

Referenced By: 50D-NY-3027571
 Accomplishment

Details

Document Title: (U//FOUO) Interview of Martin Anthony Jackson
Drafted Date: 07/02/2020
Type of Activity: Interview
Methods: In Person
Activity Date: 07/02/2020
At: Bradford, New Hampshire, United States

Details: (U//FOUO)
 Martin Anthony Jackson, date of birth (DOB) [REDACTED] of [REDACTED] Greenville, SC, cell phone [REDACTED] email address [REDACTED] was interviewed at [REDACTED] Bradford, NH. After being advised of the identity of the interviewing Agent and the nature of the interview, Jackson provided the following information:

Jackson, a former member of the British Army (retired ID [REDACTED]), had been contacted by Matthew Hellyer whom Jackson served in the British Army with about a body guard type position guarding Ghislaine Maxwell recently. Hellyer had been retained by Maxwell's brother (Kevin) to arrange for former British Army members (from his former unit) to provide a security service for Maxwell at her residence in Bradford, NH. Jackson would contact Matthew Hellyer, who is residing in Poole, United Kingdom, at telephone [REDACTED] related to the Maxwell assignment. Jackson is being paid \$350.00/day by Hellyer, who makes the deposits directly into Jackson's Lloyd's of London account [REDACTED]. Jackson's contract, like the others before him, was on an open ended monthly basis.

Jackson arrived at Maxwell's house in Bradford, from his South Carolina home, on or about 05/08/2020. Prior to Jackson's arrival, Marcus Wakefield (former British Army), telephone [REDACTED] was providing the security for Maxwell under the same arrangements as Jackson. Jackson, Wakefield, and Hellyer were at friends from their time together in the British Army, but only Hellyer is in contact with Kevin Maxwell for Bradford (NH) security detail. Before Wakefield providing security to Maxwell another person by the name of Steve (NFI) provided the security. Jackson was under the impression, from his conversations with Maxwell, that she had been at her current location since before Christmas 2019 without interruption.

Jackson advised that Maxwell does not leave the property, that he uses a 2019 Ford F-150 (black), bearing Massachusetts registration [REDACTED] to go into town to run errands. Maxwell provided Jackson with a business debit card from Citizen's Bank in the name of Granite Realty LLC, account [REDACTED] to pay for any items needed. Jackson has observed Scott Borgerson, to whom the above Ford F-150 is registered to, on several occasion at the Maxwell house. Jackson noted that the gate on the driveway has a combination lock and several times Jackson has had to go down to the gate and unlock the gate for Borgerson when he would forget the combination. Maxwell has chosen her current location to hide from the press and Jackson was fully aware of Maxwell's background and the allegations against her when taking this assignment.

Jackson provided not only the Citizen's account mentioned above, provided to him by Maxwell, but his own accounts which are:

- 1) Bank of Travelers Rest [REDACTED]
Bank of Travelers Rest [REDACTED]
- 2) American Express [REDACTED]
American Express [REDACTED]
- 3) First Citizen Bank [REDACTED]
- 4) Lloyd's Bank [REDACTED]

Jackson advised that to the best of his knowledge there were no weapons on the Maxwell property, although Jackson did provide the interviewing Agent(s) with a Concealed Weapons Permit [REDACTED] from South Carolina.

1A/1C Packages

Package 1A154

Summary: (U//FOUO) Notes from Martin Jackson
Acquired By: [REDACTED]

Acquired On: 07/02/2020
Receipt Given: No

Attachments:  UNCLASSIFIED//FOUO
(U//FOUO) Jackson-notes.pdf /LavenderService/resources/Documents/192164518/Attachments/100613494?
fileName=Jackson-notes.pdf (748 kb)
(U//FOUO) Notes from Martin Jackson
Legal Return: No
Digital Record
Show Attachment Preview 'F'

Indexing

Display Name	Enterprise Role	Entity Role	Entity Type	US Person
Martin Anthony Jackson	ENTERPRISE INDEX	Reference	PERSON	Yes
Marcus Wakefield	ENTERPRISE INDEX	Reference	PERSON	Unknown
Kevin Maxwell	ENTERPRISE INDEX	Reference	PERSON	Unknown
Scott Borgerson	ENTERPRISE INDEX	Reference	PERSON	Yes

First Previous 1 Next Last 1 - 4 of 4 Entities

Accomplishments

Accomplishment: Interview or requested information from the public or private entities
Claimant: [REDACTED]
Date: 07/02/2020
Interview Type: Interview
Interviewees: Witness
Location of Investigative Method: United States (50 States and D.C.)
Task Force: None

Intelligence

Intelligence Value: No Intelligence Value
Potential IIR/SIR?: No
Sentinel Tags: No Sentinel Tags Selected
Can you identify the source of this information? No

Routing

Drafted By: [REDACTED]
Approved By: [REDACTED]



U.S. Department of Justice

*United States Attorney
Southern District of New York*

*The Silvio J. Mollo Building
One Saint Andrew's Plaza
New York, New York 10007*

December 11, 2019

USAA Federal Savings Bank / USAA Savings Bank
10750 McDermott Freeway
San Antonio, TX 78288

Re: Grand Jury Subpoena

Please be advised that the accompanying grand jury subpoena has been issued in connection with an official criminal investigation of a suspected felony being conducted by a federal grand jury. The Government hereby requests that you voluntarily refrain from disclosing the existence of the subpoena to any third party. While you are under no obligation to comply with our request, we are requesting you not to make any disclosure in order to preserve the confidentiality of the investigation and because disclosure of the existence of this investigation might interfere with and impede the investigation.

Thank you for your cooperation in this matter.

Very truly yours,

GEOFFREY S. BERMAN
United States Attorney

By:

[REDACTED]
Assistant United States Attorney
Southern District of New York

United States District Court
SOUTHERN DISTRICT OF NEW YORK

TO: USAA Federal Savings Bank / USAA Savings Bank
10750 McDermott Freeway
San Antonio, TX 78288

GREETINGS:

WE COMMAND YOU that all and singular business and excuses being laid aside, you appear and attend before the GRAND JURY of the people of the United States for the Southern District of New York, at the United States Courthouse, 40 Foley Square, Room 220, in the Borough of Manhattan, City of New York, New York, in the Southern District of New York, at the following date, time and place:

Appearance Date: December 27, 2019 Appearance Time: 10 a.m.

to testify and give evidence in regard to alleged violations of federal criminal law, including:
18 U.S.C. § 2423(a)

and not to depart the Grand Jury without leave thereof, or of the United States Attorney, and that you bring with you and produce at the above time and place the following:

SEE ATTACHED RIDER. **Personal appearance is not required** if the requested records are (1) produced by on or before the return date to Special Agent [REDACTED], Federal Bureau of Investigation, 26 Federal Plaza, New York, NY 10278, telephone [REDACTED]; and (2) accompanied by an executed copy of the attached Declaration of Custodian of Records. **Please contact Forensic Accountant [REDACTED] at [REDACTED] with any questions.**

Failure to attend and produce any items hereby demanded will constitute contempt of court and will subject you to civil sanctions and criminal penalties, in addition to other penalties of the Law.

DATED: New York, New York
December 11, 2019



GEOFFREY S. BERMAN
United States Attorney for the
Southern District of New York

[REDACTED]
Assistant United States Attorney
One St. Andrew's Plaza
New York, New York 10007
Telephone: [REDACTED]
[REDACTED]



RIDER

(Grand Jury Subpoena to USAA Federal Savings Bank / USAA Savings Bank,
dated December 11, 2019)

Please provide from inception to the present any and all records pertaining to the following accounts(s)/organization(s)/individuals(s), whether held jointly or severally or as trustee or fiduciary as well as custodian, executor, or guardian. Please provide all images of documents in Adobe PDF files on CDs.

A. Please use the following identifiers:

NAME	GHISLAINE MAXWELL TERRAMAR PROJECT INC. ELLMAX LLC MAX FOUNDATION MAX HOTEL SERVICES CORP
DOB	[REDACTED]
SSN	[REDACTED]
ADDRESS	[REDACTED], BOSTON, MA [REDACTED] NEW YORK, NY
PHONE	[REDACTED]
EMAIL	[REDACTED]
ACCOUNT NUMBER	[REDACTED]

B. Records to be produced should include but are not limited to the items listed below:

1. Documents (checks, debit memos, cash in tickets, wires in, wires out, etc.) reflecting additions and/or subtractions to the account and how the account balances are being satisfied on a monthly basis;
2. Signature cards;
3. Proof of identification (including but not limited to copies of identification used to open the account);

4. Location of withdrawals
5. Opening account(s) documents with attachments, including any and all applications, internal documents generated to open account(s), and identification information or other documentation provided by Customer;
6. "Know your customer" documentation;
7. Wire transfer records (incoming and outgoing, and any and all applications and instructions);
8. Safe deposit records, including applications, signature cards, and sign-in records;
9. Trust accounts;
10. Monthly statements;
11. Credit card statements;
12. Bank, travelers, or cashier checks drawn on account or purchased with an account check;
13. Prepaid debit cards, certified checks, cashiers' checks, money orders, and traveler's checks;
14. Loan, lease, and/or mortgage application files (whether granted or denied) including credit reports, applications, and payments made on loans;
15. Any and all corporate resolutions, certifications of incorporation, business certificates and/or partnership agreements;
16. Online banking information- All information regarding the electronic use of banking systems to include the following: username, registration IP address, online account creation date, online account status and IP logs/history, MAC addresses and online session times and duration; and
17. Any and all correspondence, electronic or otherwise, including memoranda, emails and text messages, that reference or concern items (1) through (16), above, and/or any financial interests involving the individuals and/or entities identified in Section A.

N.B.: Personal appearance is not required if the requested records are (1) produced by on or before the return date to Special Agent [REDACTED], Federal Bureau of Investigation, 26 Federal Plaza, New York, NY 10278, telephone [REDACTED] and (2) accompanied by an executed copy of the attached Declaration of Custodian of Records. PLEASE PROVIDE IN ELECTRONIC FORMAT IF POSSIBLE.

Please contact Forensic Accountant [REDACTED] at [REDACTED] with any questions.

IMPORTANT: REQUEST FOR NON-DISCLOSURE

Due to the ongoing nature of the investigation, it is requested that you do not disclose any information relating to this Grand Jury subpoena request to any third party.

Declaration of Custodian of Records

Pursuant to 28 U.S.C. § 1746, I, the undersigned, hereby declare:

My name is _____
(name of declarant)

I am a United States citizen and I am over eighteen years of age. I am the custodian of records of the business named below, or I am otherwise qualified as a result of my position with the business named below to make this declaration.

I am in receipt of a Grand Jury Subpoena, dated December 11, 2019, and signed by Assistant United States Attorney Maurene Comey, requesting specified records of the business named below. Pursuant to Rules 902(11) and 803(6) of the Federal Rules of Evidence, I hereby certify that the records provided herewith and in response to the Subpoena:

- (1) were made at or near the time of the occurrence of the matters set forth in the records, by, or from information transmitted by, a person with knowledge of those matters;
- (2) were kept in the course of regularly conducted business activity; and
- (3) were made by the regularly conducted business activity as a regular practice.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on _____
(date)

(signature of declarant)

(name and title of declarant)

(name of business)

(business address)

Definitions of terms used above:

As defined in Fed. R. Evid. 803(6), "record" includes a memorandum, report, record, or data compilation, in any form, of acts, events, conditions, opinions, or diagnoses. The term, "business" as used in Fed. R. Evid. 803(6) and the above declaration includes business, institution, association, profession, occupation, and calling of every kind, whether or not conducted for profit.

~~ERSTEN~~
MAXWELL



Account Summary

Account Number [REDACTED]

Address change? Visit us at www.usaa.com or complete the form below and return it with your payment. The address change will update ALL USAA products and services associated with your household.

New Balance	Minimum Payment Due	Payment Due Date	Amount Enclosed
\$5,958.67	\$0.00	12/21/19	\$

To ensure proper credit, please return this portion with your Check or Money Order payment made payable to USAA Savings Bank. DO NOT SEND CASH.

Address		
City	State	Zip
H Phone ()	W Phone ()	

SCOTT G BORGERSON

MANCHESTER MA 01944-1540



USAA CREDIT CARD PAYMENTS
10750 MCDERMOTT FWY
SAN ANTONIO TX 78288-0570



Please detach and mail the coupon above with your payment.



Statement Closing Date

11/26/19

Account Number [REDACTED]
Credit limit \$35,000.00
Available credit \$28,993.00

Questions? Visit us at www.usaa.com
Questions? Call Customer Service (800) 531-9762
Lost or Stolen Card (800) 531-9762

Or write us at:
PO BOX 66020, SAN ANTONIO, TX 78265-5020

Remit payment to: USAA CREDIT CARD PAYMENTS
10750 MCDERMOTT FWY
SAN ANTONIO TX 78288-0570

USAA Documents Online

Get statements faster, save paper, and reduce your risk of identity theft with USAA Documents Online. It's free, convenient, and helps us save you money. Log on to usaa.com and sign up today.

Summary of Account Activity	
Previous Balance	\$2,151.71
Payments	- \$6,548.15
Other Credits	- \$0.00
New Purchases	+ \$10,355.11
New Cash Advances	+ \$0.00
New Balance Transfers	+ \$0.00
Fees Charged	+ \$0.00
Interest Charged	+ \$0.00
New Balance	\$5,958.67
Credit Limit	\$35,000.00
Available Credit	\$28,993.00
Days in Billing Cycle	30

Payment Information	
New Balance	\$5,958.67
Minimum Payment Due	\$0.00
Payment Due Date	12/21/19

Late Payment Warning: If we do not receive your minimum payment by the date listed above, you may have to pay a late fee up to \$35.00.

Minimum Payment Warning: If you make only the regular minimum payment* each period, you will pay more in interest and it will take you longer to pay off your balance. For example:

If you make no additional charges using this card and each month you pay ...	You will pay off the balance shown on this statement in about ...	And you will end up paying an estimated total of ...
Only the minimum payment	23 years	\$11,773.00
\$200.00	3 years	\$7,191.00 (Savings = \$4,582.00)

Important Reminder: The variable Annual Percentage Rates (APRs) on your Account are determined each billing period based on the Prime Rate plus a margin. Due to the recent change in the Prime Rate, your variable APRs decreased this billing period by 0.25%. Your new variable APRs are shown in the "Interest Charge Calculation" section below. Variable rates are identified on the statement with a "(V)" next to the name of the balance type.

If you would like information about credit counseling services, call 1-800-531-1291.

*See Important Account Information at end of statement. You may repay the total balance at any time.

Rewards Summary

USAA REWARDS PROGRAM

FOR MORE INFORMATION ABOUT YOUR USAA REWARDS PROGRAM, GO TO YOUR ACCOUNT SUMMARY PAGE ON USAA.COM OR CALL (800) 980-USAA (8722), 9 AM - 8 PM (ET), 7 DAYS A WEEK.



SCOTT BORGERSON
 OR GHISLAINE MAXWELL
 MANCHESTER MA 01944-1540

0
16

ACCOUNT NUMBER	ACCOUNT TYPE	STATEMENT PERIOD
[REDACTED]	USAA CLASSIC CHECKING	11/15/19 - 12/17/19

BALANCE LAST STATEMENT	NO OF DEBITS PAID	TOTAL AMOUNT OF DEBITS PAID	NO. OF DEP	TOTAL AMOUNT OF DEPOSITS MADE	SERVICE CHARGES	BALANCE THIS STATEMENT
7,532.27	9	2,337.74	2	615.06	.00	5,809.59

Please examine immediately and report if incorrect. If no report is received within 90 days, the account will be considered correct.

	TOTAL NONSUFFICIENT FUNDS (NSF) FEES	TOTAL OVERDRAFT (OD) FEES
THIS STATEMENT	0.00	0.00
THIS YEAR'S STATEMENTS	0.00	0.00

Note: Fee reversals/refunds made by USAA will not reduce the totals on this chart.

TRANSACTIONS OCCURRING ON THE FIRST DATE OF THE STATEMENT PERIOD WERE INCLUDED ON THE PREVIOUS STATEMENT.

DEPOSITS AND OTHER CREDITS

DATE.....AMOUNT.TRANSACTION DESCRIPTION
 12/09 615.00 DEPOSIT @ MOBILE
 12/17 0.06 INTEREST PAID

CHECKS

DATE..CHECK NO.....AMOUNT DATE..CHECK NO.....AMOUNT
 12/09 995395 10.00

OTHER DEBITS

DATE.....AMOUNT.TRANSACTION DESCRIPTION
 11/19 49.99 ACH DEBIT 111919
 USAA.COM PAY INT LIFE *****1739
 11/19 113.34 ACH DEBIT 111919
 COMCAST ONLINE PMT *****4POS
 11/19 245.90 ACH DEBIT 111919
 NATIONAL GRID ONLINE PMT *****4POS
 11/19 266.05 ACH DEBIT 111919
 COMCAST ONLINE PMT *****4POS
 12/09 755.65 USAA INSURANCE PAYMENT
 12/10 59.88 ACH DEBIT 121019
 EVERSOURCE ONLINE PMT *****4POS
 12/10 786.94 ACH DEBIT 121019
 EASTERN PROPANE ONLINE PMT *****4POS
 12/17 49.99 ACH DEBIT 121719
 USAA.COM PAY INT LIFE *****1739



*AMEX		10-91	\$19,504-H		PAID	CURR ACCT
[REDACTED]	1	1 10-02-10		10-10	(1) B	

** ACCOUNT CLOSED AT CONSUMER'S REQUEST **

*AMEX		5-91	\$19,184-H		PAID	CURR ACCT
[REDACTED]	1	1 7-02-10		7-10	(1) B	

** ACCOUNT CLOSED AT CONSUMER'S REQUEST **

*CAP1/SAKS		6-15	\$40,000-L	\$3,292-H	OPEN	CUR WAS 30
[REDACTED]	1	8-15-19	\$0	2-16	(50)	000000000000
		5-19	\$31		1-16/1	000000000000

AMEX		7-91	\$102,243-H		OPEN	CURR ACCT
[REDACTED]	1	1 8-18-19	\$102,243	8-19	(99)	000000000000
			UNK			000000000000

*USBA SAVINGS BANK		4-12	\$35,000-L	\$32,899-H	OPEN	CURR ACCT
[REDACTED]	3	7-26-19	\$5,892	7-19	(88)	000000000000
		7-19	\$22,307-A			000000000000

** ACCOUNT PREVIOUSLY IN DISPUTE - INVESTIGATION COMPLETE, REPORTED BY DATA FURNISHER **

----- INQUIRIES -----

CITIBANK NA., BEST BUY 2-17-19 2145203 BB

CONSUMER ASSISTANCE CONTACT: EXPERIAN
701 EXPERIAN PARKWAY, PO BOX 2002, ALLEN, TX 75013 888.397.3742

END -- EXPERIAN

DIRECT CHECK

SUBCODE	SUBSCRIBER	TELEPHONE	ADDRESS	CITY	ST	ZIP
1229200	AMEX	800.874.2717	PO BOX 297871	FORT LAUDER	FL	33329
1230206	BANK OF AMERICA	800.421.2110	PO BOX 982238	EL PASO	TX	79998
1195162	CAP1/SAKS	800.221.8340	3455 HIGHWAY 80 W	JACKSON	MS	39209
2145203	CITIBANK NA., BES	BYMAILONLY	701 E 60TH ST N	SIOUX FALLS	SD	57104
2205270	ELAN FINANCIAL SE	800.755.4080	PO BOX 108	SAINT LOUIS	MO	63166
3182310	JPMCB CARD	800.945.2000	PO BOX 15298	WILMINGTON	DE	19850
1922551	UBS BANK USA	801.741.0310	299 S MAIN ST STE 2	SALT LAKE C	UT	84111
3271200	USBA SAVINGS BANK	BYMAILONLY	PO BOX 47504	SAN ANTONIO	TX	78265

END -- EXPERIAN DIRECT CHECK

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EXPAT TAX SERVICES (/EXPAT-TAX-PREPARATION/)

Expat tax resources (/expat-tax-preparation/resource-center/) : **Forms (/expat-tax-preparation/resource-center/forms/)**

FBAR Filing: How (and When) to Report Money in Foreign Accounts

If you're a U.S. citizen with money in offshore accounts, understanding the basics behind FBAR filing is key to having an easy tax season. Our experts tell you what you should know below.

As an American living abroad, it's no surprise that you may have a financial account (banking, pension, investment, etc.) located outside of the U.S. But you may be surprised to know that just by keeping your money in a foreign account, you might have special reporting requirements, known as an FBAR (Foreign Bank and Financial Accounts Reporting). The form you fill out is FinCEN Form 114.

Below we'll run through everything you need to know about filing, including:

- What an FBAR is
- Who files
- Deadlines for 2019 and 2020
- Filing instructions
- Penalties for not filing

Ready to file? Start with **online U.S. expat tax prep (/expat-tax-preparation/)** today!

What is an FBAR?

An FBAR is your Foreign Bank Account Report, also known as **FinCEN Form 114**. If you're in the reporting threshold, you submit it yearly.

The Foreign Bank Account Report exists to combat tax evasion, specifically reporting money and assets in foreign banks. Rather than filing with the IRS, you submit an FBAR with **FinCEN** (<https://bsaefiling.fincen.treas.gov/main.html>), the U.S. Treasury Department's Financial Crimes and Enforcement Network. Failing to file means facing heavy penalties, so it's always in your best interest to stay up to date.

Most expat tax filers will just report the balance in their foreign bank accounts, but you may also have to report:

- Foreign assets like stock that's held by foreign financial institution

- Assets in a foreign branch of a U.S. financial institution
- Foreign mutual funds, life insurance or annuity contract

Who files an FBAR? When you should report money in foreign accounts



Wondering who files an FBAR? Whether you live in the U.S. or abroad, every U.S. person (U.S. citizens, green card holders, resident aliens) is required to file FinCEN Form 114 if they are an owner, nominee, or can control the distribution of the account's funds. **If the combined balance of all your foreign accounts is more than \$10,000 at any point during the calendar year, you must file FinCEN Form 114.**

For example, suppose you are a U.S. citizen living in Brazil and you have two checking accounts and a poupança account at a Brazilian bank that together held \$15,000 during 2019. In this case, you must **[file an FBAR \(/expat-tax-preparation/resource-center/tax-law-and-policy/tax-acts/fbar-fatca-filing-requirements/\)](#)** for 2019 even if each account only held \$5,000.

Foreign financial accounts include bank accounts, securities accounts, and certain foreign retirement arrangements. Accounts located outside of the 50 states, D.C., the U.S. possessions, and tribal territory are considered "foreign" accounts. Certain correspondent or nostro accounts, and accounts held by governmental entities generally are not subject to the FBAR filing requirement.

What else should you know?

This website uses cookies and other web technologies to enhance your browsing experience. By continuing to use this site you agree to the use of these technologies as described in our Privacy Statement ([/universal/digital-online-mobile-privacy-principles.html](#)).

What else should you know? If you're a U.S. expat, you may need to file more forms than just FinCEN Form 114. You will need to complete Schedule B, Part III of your tax return and possibly Form 8938. **[Form 8938 \(/expat-tax-preparation/resource-center/forms/form-8938/\)](#)** and

Schedule B are part of your tax return, unlike the FBAR, which is filed separately.

Generally, U.S. citizens and resident aliens report all worldwide income, including income from foreign trusts and foreign bank and securities accounts, such as interest income. To do this you'll need to complete and attach **Schedule B** (<https://www.irs.gov/pub/irs-pdf/f1040sb.pdf>) (Form 1040) to their tax returns. Part III of Schedule B asks about the existence of foreign accounts, such as bank and securities accounts, and also requires U.S. citizens to report the country in which each account is located. If that describes you, you'll answer "yes."

In addition, you may also have to complete and attach Form 8938 to your return. Generally, U.S. citizens, resident aliens and certain nonresident aliens must report specified foreign financial assets on this form if the aggregate value of those assets exceeds certain thresholds. See the **instructions** (<https://www.irs.gov/uac/form-8938-statement-of-foreign-financial-assets>) of this form for details.

Note that filing the Form 8938 does not replace or otherwise affect your requirement to file **FinCEN Form 114** ([/expat-tax-preparation/resource-center/forms/fincen-114/](https://www.irs.gov/efile/efile-8938)).

FBAR deadlines for 2019 and 2020

If you want to avoid penalties, make sure to file FinCEN Form 114 timely. Normally, the FBAR deadline is April 15 following the calendar year you're reporting. However, the filing deadline for 2019 taxes is July 15 (due to the **stimulus package tax deadline extension** ([/tax-center/irs/deadlines-and-extensions/coronavirus-taxes-expats/](https://www.irs.gov/efile/efile-8938))). You can get an extension to October 15 as well.

If you're required to file, you must file one every year.

Not sure whether you must file one for 2019 or 2020? We can help determine once we've looked over all your tax documents. You can start uploading them today by beginning your U.S. expat tax return with **H&R Block Expat Tax Services** (<https://expat.hrblock.com/s/login/SelfRegister>).

How to file an FBAR: Instructions for FinCEN Form 114

Your FBAR filing instructions for 2019 and 2020 are the same as the filing instructions in 2018. It must be filed electronically through **FinCEN's BSA e-filing system** (<https://bsaefiling.fincen.treas.gov/NoRegFBARFiler.html>) or with a preparation service, such as H&R Block Expat Tax Services.

Married taxpayers should take note: In very few situations are you able to submit a joint FBAR. If you own accounts jointly with your spouse, and either none or only one of you own a separate account, you are able to file a single report. Otherwise, each spouse must file their own. If you are filing prior year or an amended form, you must still use FinCEN's website to do so and you must file separate accounts. [/universal/digital-online-mobile-privacy-principles.html](https://www.irs.gov/efile/efile-8938)).

- When you work with H&R Block Expat Tax Services, your expat tax advisor will guide you in each step of the filing process.

Why should I file an FBAR? Penalties for not filing

What happens if you don't file when you're supposed to? In short, the answer here is penalties. Not filing costs you—under the current rules, if you're required to file but either you do not file on time or if you do not correctly report your foreign accounts, you can be subject to a penalty of up to \$10,000 per violation. This is true even if you did not know you were required to file.

The FBAR penalties are much steeper if you knowingly fail to file. If you're aware of your requirement and do not file accurately, or if you don't file it on time, you could get hit with a \$100,000 penalty per violation or an even higher penalty, depending on your account balances at the time of the violation.

Get help with your FBAR filing with the expat tax pros at H&R Block

Have questions about filing? Ready to file FinCEN Form 114? No matter how complicated your U.S. tax return is, there's an expat tax expert ready to help.

Get started with H&R Block's [Expat Tax Services \(/expat-tax-preparation/\)](#) today.

Related resources

How to Pay & File Taxes for Expats

Learn how to file taxes as an expat with the experts at H&R Block. We explain the expat tax filing process with step by step instructions for new and experienced filers.

Tax Deadlines for Expats

Find out what the expat tax filing deadline is this year. The tax experts at H&R Block breakdown other deadlines and extensions for U.S. expats.

Catching Up: What You Need to Know About Streamlined Filing Compliance Procedures and FBAR Penalties

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- For expats who need to file past returns, learn more about delinquent FBAR submission procedures and streamlined filing compliance with the tax experts at H&R Block.

Ready to file your U.S. expat taxes?

START FOR FREE
([HTTPS://EXPAT.HRBLOCK.COM/S/LOGIN/SELFREGISTER](https://expat.hrblock.com/s/login/selfregister))

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ME ABOUT THE

1 Hours



SCHEDULE OF PAYMENTS MADE FROM J EPSTEIN VIRGIN ISLANDS FOUNDATION INC CHECKNG ACCT AT FBPR TO [REDACTED] (this is not a payroll acct)

Bank	Account	Check #	Posting Date	Payee	Amount
FBPR	[REDACTED]	2509	10/7/2015	[REDACTED]	8,333.33
FBPR	[REDACTED]	2510	11/7/2015	[REDACTED]	8,333.33
FBPR	[REDACTED]	2511	12/8/2015	[REDACTED]	8,333.33
FBPR	[REDACTED]	2512	1/13/2016	[REDACTED]	8,333.33
FBPR	[REDACTED]	2513	2/8/2016	[REDACTED]	8,333.33
FBPR	[REDACTED]	2514	3/9/2016	[REDACTED]	8,333.33
FBPR	[REDACTED]	2515	4/11/2016	[REDACTED]	8,333.33
FBPR	[REDACTED]	2517	5/10/2016	[REDACTED]	8,333.33
FBPR	[REDACTED]	2518	6/13/2016	[REDACTED]	8,333.33
FBPR	[REDACTED]	2519	8/8/2016	[REDACTED]	8,333.33
FBPR	[REDACTED]	2520	8/8/2016	[REDACTED]	8,333.33
FBPR	[REDACTED]	2521	9/8/2016	[REDACTED]	8,333.33
FBPR	[REDACTED]	2522	10/11/2016	[REDACTED]	8,333.33
FBPR	[REDACTED]	2523	11/3/2016	[REDACTED]	8,333.33
FBPR	[REDACTED]	2524	12/29/2016	[REDACTED]	8,333.33
FBPR	[REDACTED]	2525	2/23/2017	[REDACTED]	8,333.33
FBPR	[REDACTED]	2526	2/23/2017	[REDACTED]	8,333.33
FBPR	[REDACTED]	2527	3/7/2017	[REDACTED]	8,333.33
FBPR	[REDACTED]	2528	4/10/2017	[REDACTED]	8,333.33
FBPR	[REDACTED]	2529	5/3/2017	[REDACTED]	8,333.33
FBPR	[REDACTED]	2530	6/13/2017	[REDACTED]	8,333.33
FBPR	[REDACTED]	2531	7/5/2017	[REDACTED]	8,333.33
FBPR	[REDACTED]	2532	9/19/2017	[REDACTED]	8,333.33
FBPR	[REDACTED]	2533	9/19/2017	[REDACTED]	8,333.33
FBPR	[REDACTED]	2534	10/10/2017	[REDACTED]	8,333.33
FBPR	[REDACTED]	2535	11/16/2017	[REDACTED]	8,333.33
FBPR	[REDACTED]	2610	12/6/2017	[REDACTED]	8,333.00
FBPR	[REDACTED]	2534	1/29/2018	[REDACTED]	8,333.00
FBPR	[REDACTED]	2535	2/8/2018	[REDACTED]	8,333.00
FBPR	[REDACTED]	2536	3/8/2018	[REDACTED]	8,333.00
FBPR	[REDACTED]	2538	4/16/2018	[REDACTED]	8,333.00
FBPR	[REDACTED]	2539	5/14/2018	[REDACTED]	8,333.00
FBPR	[REDACTED]	2592	6/8/2018	[REDACTED]	8,333.00
FBPR	[REDACTED]	2656	7/3/2018	[REDACTED]	8,333.00
FBPR	[REDACTED]	2657	8/10/2018	[REDACTED]	8,333.00
FBPR	[REDACTED]	2658	9/17/2018	[REDACTED]	8,333.00
FBPR	[REDACTED]	2664	10/9/2018	[REDACTED]	8,333.00
FBPR	[REDACTED]	2665	11/13/2018	[REDACTED]	8,333.00
FBPR	[REDACTED]	2666	12/10/2018	[REDACTED]	8,333.00
FBPR	[REDACTED]	2632	1/14/2019	[REDACTED]	8,333.00
FBPR	[REDACTED]	2659	2/19/2019	[REDACTED]	8,333.00
FBPR	[REDACTED]	2626	3/14/2019	[REDACTED]	8,333.00
FBPR	[REDACTED]	2661	4/12/2019	[REDACTED]	8,333.00
FBPR	[REDACTED]	2663	5/8/2019	[REDACTED]	8,333.00
FBPR	[REDACTED]	2667	6/25/2019	[REDACTED]	8,333.00
				TOTAL	374,993.58