

Thresholds - Asset values which require filing

| Filing Status | December 31 aggregate value of all specified Foreign Financial Assets in Excess of: | Aggregate maximum balance of all specified Foreign Financial Assets in Excess of: |
|--|---|---|
| Taxpayers Living in the U.S. | | |
| Single | \$50,000 | \$100,000 |
| Married, filing a joint return | \$100,000 | \$200,000 |
| Married, filing separate returns | \$50,000 | \$100,000 |
| Taxpayers Living Abroad | | |
| Single or Married, filing separate returns | \$200,000 | \$400,000 |
| Married, filing a joint return | \$400,000 | \$600,000 |