



AARO NEWS & VIEWS



A SCOTUS Decision on [Bittner v. United States](#)

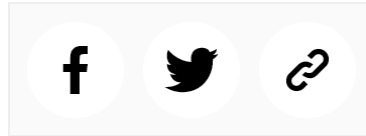
AARO is pleased that, on February 28, 2023, the Supreme Court held in favor of Alexandru Bittner in a much watched FBAR case ([Bittner v. United States](#)). The Court decided 5-4 that FBAR fines should not be calculated on a cascading “per account” basis (which is what led the U.S. Government to assess \$2.72 million in fines and penalties against Bittner) but on a “per form” basis, which means that the maximum penalty for Bittner would be \$50,000, or \$10,000 for each of the 5 years in which he did not file FBAR reports.

Justice Neil Gorsuch wrote the opinion for the Court and was joined in full by Justice Ketanji Brown Jackson and, except for Part II-C, by Justices John Roberts, Samuel Alito and Brett Kavanaugh. Justice Amy Coney Barrett wrote a dissenting opinion in which Clarence Thomas, Sonya Sotomayor and Elena Kagan joined.

AARO applauds this decision as a “nice win,” a step in the right direction towards the elimination of draconian penalties for mistakes in financial reporting of foreign accounts, but stresses that the Court was closely divided and that more fundamental battles need to

be fought. In the meantime, AARO will continue to update its members of their obligations via seminars and other communications, and we remind those with reporting obligations to comply with law. AARO will continue the fight to provide relief to overseas Americans from these burdens.

More on this topic to come...



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