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The French government only asks Americans to declare the USA bank accounts with the USA account numbers, not the amount present in those USA accounts . There are no French taxes on USA bank accounts or interest . There should be reciprocity .All Americans pay taxes on world wide income. It is not fair that Americans need to declare more than the account numbers of the French bank accounts and pay taxes.

In addition there should be one form for both the FBAR and the IRS . At present there are two separate forms if the total amount in all the French bank accounts exceeds \$300,000.