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I'm a retired history professor, age 68, living off an €1850 pension accrued after 29 years of teaching in Belgium. And a meager additional \$200 Social Security, accrued after working on a US Army Base cafeteria for 10 years part time during my university days. That SS had originally been \$400, but was reduced by half through the utterly unfair and punitive windfall provision. Every year, pensioners like myself living abroad with a limited income and few savings for retirement (mine are €140k) must undergo the FBAR requirement, an undue and unreasonable burden for us. We are not the tax fraudsters trying to hide lots of money in foreign accounts the FBAR was presumably intended for! For us FBAR is an annual burden and an indignity. Given all the double taxation impositions already falling on us, it is adding insult to injury. It is high time the tax code is reformed in favor of the expat voters like myself.