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For a person who has lived and worked abroad for 40 years and lives on limited means, filling out the FBAR form is a pain in the neck. It should be possible to distinguish between foreign accounts for people living and working in the U.S. and the accounts that people who are based abroad need to live in their local environments. Plus life would be much simpler for us if we didn't have to file tax declarations in the U.S. as well as in the country of residence.