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I am a U.S. citizen retired in Norway, and the FBAR is a burdensome tax requirement that may have been intended to catch money laundering, but basically seems to ensnare ordinary citizens who are basically simply transferring money from the U.S. to do little more than pay household expenses. The basic amount for filing requirement is \$10,000, unchanged for more than half a century. One cannot reside in another country without having a basic bank account to live everyday lives. I have no problems paying taxes to the U.S. It is every citizen's duty. Nevertheless, it seems as though the month of February (for me at least) is my most dreaded month of the year anticipating the burdensome reporting of income.