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This is a ridiculous ask every year that is unclear how to complete accurately when only one spouse is American and accounts are shared, and is unclear how my regular checking account used for my payslip and bills while living abroad is of any interest to the IRS when I already pay taxes to the country I earn the money in. It is a blatant over reach looking for a tax evasion "boogie man" that has a lower threshold of 10k which essentially means anyone not a student in today's day and age. Please review this report requirement using a cost benefit analysis and see this is not worth the time and expenditure by submitters or the IRS to continue requiring.