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Since the US government already has complete and constant access to our foreign bank accounts through FATCA, it is absurd that US citizens living overseas are required to file FBAR. In fact - the US government has more access to our account balances than the account holders do! It's practically impossible to find the highest balance of the year information - it's inaccessible online, not a search function offered by my bank in Spain or Belgium. So please do away with this ridiculous waste of time forcing people to report information that you already have!