



# Kenneth Ahl and Mark Oberstaedt Discuss Recent Supreme Court Decision in Law360 Tax Authority Article “Justices’ FBAR Ruling May Shift Feds’ Enforcement Approach”

In the News

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In the *Law360 Tax Authority* article, *Justices’ FBAR Ruling May Shift Feds’ Enforcement Approach*, Dylan Moroses writes about the Supreme Court’s recent decision limiting the penalty for a nonwillful failure to report foreign bank accounts to \$10,000 per year. Given the ruling, the government may become more aggressive in pursuing willful violations of the law, tax lawyers said, including Archer partners [Mark Oberstaedt](#) and [Kenneth Ahl](#), whose comments are featured in the article.

“Following the decision, there’s concern the government may choose to pursue greater penalties by making more claims of willful FBAR violations, for which the law allows for larger, account-specific penalties,” said Kenneth.

“The ruling almost certainly will encourage the government to reconsider how it approaches similar kinds of disputes, especially if it wants to continue seeking large FBAR penalties,” Mark said. As Mark put it: “If the intent of the service is going to be to continue to try to find ways to impose large penalties, it’s the only way they can go now.” U.S. citizens and their practitioners in disputes with the IRS over FBAR violations should be aware that examiners may be considering how to apply willful penalties, he warned.

To read the article, [click here](#).

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