Form **8300**
(Rev. January 1989)
Department of the Treasury
Internal Revenue Service

Report of Cash Payments Over $10,000 Received in a Trade or Business

▶ **Please type or print.**

OMB No. 1545-0892
Expires: 12-31-89

Check here if amended report ▶ ☐

Part I Identity of Individual From Whom the Cash Was Received

1 Last name	2 First name	3 M.I.	4 Birth date mo. da. yr.	5 Social security number

6 Number and street	7 Passport number	8 Country	9 Alien registration number	10 Country

11 City	12. State	13 ZIP code	14 Country (if not U.S.)	15 Business or Occupation	16 Other identifying data (specify) Type	Number

Part II Individual or Organization for Whom This Transaction Was Conducted

17 Individual's last name	18 First name	19 M.I.	20 Birth date mo. da. yr.	21 Social security number

22 Name of organization	23 Employer identification number	24 Passport number	25 Country

26 Number and street	27 Business or occupation	28 Alien registration number	29 Country

30 City	31 State	32 ZIP code	33 Country (if not U.S.)	34 Other identifying data (specify) Type	Number

Part III Description of Transaction and Method of Payment

35 Amount of cash received . .. $

36 Amount in item 35 in $100 bills or higher . . $

37 Nature of transaction: ☐ Check here if part of multiple or installment sale.

Specific description of property or service (Serial or registration no., address, etc.)

- **a** ☐ personal property purchased . . . . . .
- **b** ☐ real property purchased . . . . . .
- **c** ☐ personal services provided . . . . . .
- **d** ☐ business services provided . . . . . .
- **e** ☐ intangible property purchased . . . . . .
- **f** ☐ debt obligation paid . . . . . .
- **g** ☐ exchange of cash . . . . . .
- **h** ☐ escrow or trust funds . . . . . .
- **i** ☐ other (specify) ▶

38 Method of Payment by Customer:

- **a** ☐ Paid with U.S. currency or coin
- **b** ☐ Paid with foreign currency (describe) .....

39 Date paid mo. da. yr.

Part IV Business Reporting This Transaction

40 Name of reporting business

41 Identification number
EIN
SSN

42 Street address

43 City	44 State	45 ZIP code	46 Nature of your business

47 Under penalties of perjury, I declare that to the best of my knowledge the information I have furnished above is true, correct, and complete.

Sign Here ▶

(Authorized Signature—See Instructions) (Title) (Date)

For Paperwork Reduction Act Notice, see page 2.

Reports Clearance Officer, TR:FP; or the **Office of Management and Budget,** Paperwork Reduction Project, Washington, DC 20503.

Who Must File.—Each person engaged in a trade or business who, in the course of such trade or business, receives more than $10,000 in cash in one transaction or two or more related transactions must file Form 8300. Any transactions conducted between a payer (or its agent) and the recipient in a 24-hour period are related transactions and must be aggregated and reported as a single transaction if the total amount exceeds $10,000. Also, a transaction is related even though it occurs during a period of more than 24 hours if the recipient knows, or has reason to know, that each transaction is one of a series of connected transactions.

Multiple Payments.—How and when you must report receipt of cash deposits, cash installment payments, or other similar payments or prepayments depends upon the dollar amounts of the initial and subsequent payments.

If the initial payment exceeds $10,000 and any subsequent payment exceeds $10,000, each payment that exceeds $10,000 must be reported separately. (If the payments are received less than 15 days apart, the recipient may elect to make a single report of the payments. The return is due within 15 days of receipt of the initial payment.)

If the initial payment exceeds $10,000 but no subsequent payment exceeds $10,000, the recipient must report the initial payment within 15 days. The subsequent payments need not be reported.

If the initial payment does not exceed $10,000, the recipient must add together the initial payment and subsequent payments made within one year until the total exceeds $10,000. Any subsequent payment that itself exceeds $10,000 must be separately reported.

Exceptions.—Section 1.6050I-1 of the Regulations provides for a number of exceptions to the reporting requirements. They include:

(1) Financial institutions required to file **Form 4789,** Currency Transaction Report, for a cash transaction do not have to file Form 8300 for the same transaction.

(2) Casinos required to file **Form 8362,** Currency Transaction Report by Casinos, are exempted from filing Form 8300 for the same transaction. However, nongaming businesses (such as shops, restaurants, entertainment, and hotels) at casino hotels and resorts must report on Form 8300 receipt of cash in excess of $10,000.

(3) Receipt of currency in excess of $10,000 by a person other than in the person's trade or business is not reportable.

(4) Cash transactions that occur entirely outside the United States are generally 4789, and (c) discloses the name, address, and taxpayer identification number of the principal to the recipient of the cash in the second transaction does not have to file Form 8300 for the initial receipt of the cash.

When and Where To File.—File this form by the 15th day after the date of the transaction with the Internal Revenue Service Detroit Computing Center, P.O. Box 32621, Detroit, MI 48232 ATTN: RCP, or hand carry it to your local IRS office. Keep a copy of each Form 8300 for 5 years from the date you file it.

Identifying Number.—For individuals this is the social security number. For others it is the Federal employer identification number (EIN), which has 9 digits. For aliens or other non-U.S. individuals, use the passport number or alien registration number and indicate the country.

Penalties.—Civil and criminal penalties including up to 5 years imprisonment are provided for failure to file a report or to supply information, and for filing or causing the filing of a false or fraudulent report.

Statement To Be Provided.—A written statement must be provided to each person named in this form. The statement must be provided on or before January 31 of the year following the calendar year in which this report is made. The statement must show the name and address of the business receiving the cash and the total amount of reportable cash received during the year from the payer and that the information is being furnished to the IRS. Keep a copy for your records. A copy of the Form 8300 that was filed with the Internal Revenue Service may be used as the statement if the payer had a single transaction for the year.

Specific Instructions

Part I.—This part must always be completed. If the individual conducts the transaction for another person, be sure to complete Part II also.

In the address section, enter the permanent street address of the individual conducting the transaction. Use the 2-letter postal state abbreviation in items 12, 31, and 44.

In box 5, enter the social security number of the individual conducting the transaction. If the individual has no number, write "None."

If the individual is an alien or foreign national, enter the alien registration number or passport number and country or other official documents evidencing nationality or residence in the boxes provided.

Complete box 16 for individuals other than aliens and foreign nationals. Other identifying information includes documents normally acceptable as a means of identification when cashing checks (e.g., a driver's license or credit card number may be entered in the "Other identifying data" box provided).

national, enter the alien registration number or passport number and country or other official documents evidencing nationality or residence in the boxes provided.

Complete box 34 for individuals other than aliens and foreign nationals. Other identifying information includes documents normally acceptable as a means of identification when cashing checks (e.g., a driver's license or credit card number may be entered in the "Other identifying data" box provided).

Part III.—Enter in box 36 the amount of U.S. currency included in box 35 that is in $100 bills or higher. (For example, if the amount is $30,000 and $25,000 of it was paid in $100 bills, enter $25,000 in box 36.)

Check the applicable boxes that describe the nature of the transaction. Briefly describe the kind of property or service for which the customer paid cash.

If the aggregate amount of cash received in two or more installment payments exceeds $10,000, the date entered in box 39 should be the date the payment is made that causes the aggregate amount of cash to exceed $10,000.

Part IV—Signature.—This report must be signed by an authorized individual. Also type or print the name of the authorized signer below the signature.

Definitions

Person.—An individual, corporation, partnership, trust or estate, joint stock company, association, syndicate, joint venture, or other unincorporated organization or group, and all entities treated as legal personalities, including organizations that are exempt from tax.

Cash.—The coin and currency of the United States or of any other country, which circulate in and are customarily used and accepted as money in the country in which issued. It includes United States notes and Federal Reserve notes, but does not include bank checks or drafts, travelers checks, wire transfers, or other negotiable or monetary instruments not customarily accepted as money.

Transaction in Cash.—A transaction involving the physical receipt of cash from a person. A transaction in cash does not include a receipt of funds by means of bank check, bank draft, wire transfer, or other written order that does not include the physical transfer of cash.

Transaction.—It includes (but is not limited to) the purchase of goods, services, personal or real property, and intangible property by a customer; a debt obligation paid for with cash; the receipt and conversion of cash to a negotiable instrument (for instance, a receipt of cash from a person in exchange for a check); and the receipt of cash to be held in escrow or trust.

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