

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

OMB No. 1545-0892
Expires: 10-31-92

(Rev. January 1990)
Department of the Treasury
Internal Revenue Service

Failure to file this form or filing a false form may result in imprisonment.

▶ See instructions on back.
Please type or print.

1 Check appropriate boxes if: a amends prior report; b suspicious transaction.

Part I Identity of Individual From Whom the Cash Was Received

2 If more than one individual is involved, see instructions and check here ▶

3 Last name 4 First name 5 Middle initial 6 Social security number

7 Address (number and street) 8 Occupation, profession, or business

9 City 10 State 11 ZIP code 12 Country (if not U.S.) 13 Date of birth (see instructions)

14 Method used to verify identity: a Describe identification ▶ b Issued by c Number

Part II Person (See Definitions) on Whose Behalf This Transaction Was Conducted

15 If this transaction was conducted on behalf of more than one person, see instructions and check here ▶

16 This person is an: individual or organization 17 If funded by another party, see instructions and check here . . . ▶

18 Individual's last name or Organization's name 19 First name 20 Middle initial 21 Social security number

22 Alien identification: a Describe identification ▶ b Issued by c Number Employer identification number

23 Address (number and street) 24 Occupation, profession, or business

25 City 26 State 27 ZIP code 28 Country (if not U.S.) 29 Date of birth (see instructions)

Part III Description of Transaction and Method of Payment

30a personal property purchased d business services provided g exchange of cash
b real property purchased e intangible property purchased h escrow or trust funds
c personal services provided f debt obligations paid i other (specify) ▶

31 Specific description of property or service purchased. Give serial or registration number of car, boat, airplane, etc., address of real estate, etc.

32 Total price \$.00 33 Amount of cash received \$.00 34 Amount in \$100 bills or larger \$.00

35 If part of an installment sale, give information below and check box ▶ 36 Date of transaction

a Number of payments b Amount of each payment \$.00
c Frequency: monthly other (describe) d Balloon payment (amount) \$.00

37 Paid with U.S. currency Paid with foreign currency (country) Amount (U.S. dollar equivalent) \$.00

Part IV Business Reporting This Transaction

38 Name of reporting business 39 Employer identification number

40 Street address where transaction occurred Social security number

41 City 42 State 43 ZIP code 44 Nature of your business

45 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 signed) (Telephone number)

Paperwork Reduction Act Notice.—The requested information is useful in criminal, tax, and regulatory investigations, for instance by directing the Federal Government's attention to unusual or questionable transactions. Trades or businesses are required to provide the information under 26 U.S.C. 6050I.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 18 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, you can write to the Internal Revenue Service, Washington, DC 20224, Attention: IRS Reports Clearance Officer T:FP; or the Office of Management and Budget, Paperwork Reduction Project (1545-0892), Washington, DC 20503.

General Instructions

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. In addition, this form may voluntarily be filed for any suspicious transaction, even if it does not exceed \$10,000.

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

If the initial payment exceeds \$10,000, it must be reported within 15 days. 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, at which time the report must be filed within 15 days. If subsequent payments, singly or in the aggregate, received within any one-year period exceed \$10,000, they must be reported separately within 15 days of the date they exceed \$10,000 if they have not been previously reported. (If two or more separately reportable payments are received less than 15 days apart, they may be filed on a single report. In this case, the report is due within 15 days of receipt of the first payment.) If subsequent payments, singly or in the aggregate, received within one year do not exceed \$10,000, they need not be reported.

Exceptions.—Section 1.6050I-1 of the Treasury Regulations provides for exceptions to the reporting requirements, including:

(1) Financial institutions required to file **Form 4789**, Currency Transaction Report, are exempted from filing Form 8300 for the same transaction.

(2) Casinos required to file (or excepted from filing) **Form 8362** are exempted from filing Form 8300 for the same transaction. However, nongaming businesses (such as shops, restaurants, and hotels) at the casinos must report on Form 8300 receipt of cash in excess of \$10,000.

(3) Cash received 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 exempt from the reporting requirements. The United States includes the 50 states and the District of Columbia. However, if any part of the transaction occurs in Puerto Rico, or a possession or territory of the United States, and the recipient is subject to the general jurisdiction of the IRS under the Internal Revenue Code, the transaction must be reported by the recipient.

(5) An agent who: (a) receives cash from a principal, (b) uses all of the cash within 15 days in a cash transaction that is reportable on Form 8300 or 4789, and (c) discloses all of the information necessary to complete Part II of Form 8300 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, or with your local IRS office. Keep a copy of each Form 8300 for 5 years from the date you file it.

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

Statement To Be Provided.—A written statement must be provided to each person named in this form 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, the total amount of reportable cash received, and that the information was furnished to the IRS. Keep a copy for your records.

Specific Instructions

Item 1.—If you are reporting a suspicious transaction (see *Definitions*), check Box 1b. For a suspicious transaction, you are also encouraged to telephone the local Internal Revenue Service Criminal Investigation Division. If you do not know the number, please call toll-free 1-800-BSA-CTRS.

Part I.—This part must always be completed.

Item 2.—Check the box if two or more individuals conducted the transaction you are reporting. Enter identifying information in Part I for one of the individuals. Provide information on the other individual(s) on additional sheets of paper and attach them to this report.

Item 6.—Enter the social security number of the individual named in Part I. If the individual has no number, enter "None."

Item 8.—In identifying the occupation, profession, or business of the individual named in Part I, use fully descriptive terms such as plumber, attorney, etc., and not nondescriptive terms such as merchant, businessman, self-employed, etc.

Item 13.—Enter six numerals for the date of birth of the individual named in Part I. For example, if the individual's birth date was July 6, 1960, enter 07 06 60.

Item 14.—You must verify the name and address of the individual identified in Part I. Verification must be made by examination of a document normally acceptable as a means of identification when cashing checks (for example, a driver's license, passport, or other official document). In Item 14a, enter the type of document used to verify the identification. In Item 14b, identify the issuer of that document. In Item 14c, enter the document's number. For example, if the individual has a Utah driver's license, enter "driver's license" in Item 14a, "Utah" in Item 14b, and its number in Item 14c.

Part II.—If the individual in Part I is conducting the transaction for himself or herself only, do not complete Part II. In all other cases, complete Part II.

Item 15.—If the transaction is being conducted on behalf of more than one person (e.g., 2 persons are jointly purchasing a vehicle), check the box and complete Part II on any one of the persons. Provide the same information requested in Part II on the other person(s) on additional sheets of paper and attach them to this report.

Item 16.—If the person identified in Part II is an individual, check the "individual" box. For any person other than an individual, check the "organization" box. Check both boxes if the transaction is on behalf of both an individual and an organization.

Item 17.—Check the box if any of the cash received is from a party or parties not identified in Part I or II. Provide the same information requested in Part II on that party or parties on additional sheets of paper and attach them to this report.

Items 18, 19, and 20.—If the person on whose behalf the transaction was conducted was an individual, put his or her last name in Item 18, first name in Item 19, and middle initial in Item 20. If the person is an organization, put its name in Item 18 and leave Items 19 and 20 blank.

Item 21.—If the person is an individual, enter his or her social security number; if not an individual, enter its employer identification number. If the person does not have a social security or employer identification number, enter "None."

Item 22.—If the person is an alien without a social security number, complete this item. Enter a general description of the type of official document issued to that person in Item 22a (e.g., "passport"), the country that issued the document in Item 22b, and the document's number in Item 22c.

Item 29.—Refer to Item 13.

Part III.—This part must always be completed.

Item 30.—Check the appropriate box(es) that describe the transaction. If the transaction is not specified in Boxes a – h, check Box i and briefly describe it (e.g., car lease).

Items 32, 33, and 34.—Provide the total price of the goods purchased, services provided, amount of cash exchanged, etc. (e.g., the total cost of a vehicle purchased, cost of catering service, exchange of currency) in Item 32. Enter the total amount of cash received reportable on this return (see *Multiple Payments* for reporting requirements) in Item 33 and the amount of \$100 (and larger) bills in Item 34. Show only nearest dollar amounts. Round 50 cents or more to the next whole dollar.

Item 35.—If the transaction is part of an installment sale, check the box. In Item 35a, enter the number of payments agreed upon; in Item 35b, enter the amount of each installment payment; in Item 35c, check the "monthly" box if the payments are to be made monthly, or the "other" box if the payments are made at any other intervals and describe the intervals (e.g., weekly, semi-annually, etc.). If the installments are for different amounts, attach a schedule.

Item 36.—If the aggregate amount of cash received in two or more installment payments exceeds \$10,000, enter the payment date that causes the aggregate amount to exceed \$10,000. Also, see *Multiple Payments*.

Item 37.—Check the appropriate box(es). If foreign currency is used, provide the country of issuance and the amount (in U.S. dollar equivalent) in the spaces provided. If currency of more than one foreign country is used, enter the information required by Item 37 on an additional sheet of paper and attach it to this report.

Part IV.—This part must always be completed.

Item 39.—Enter the employer identification number (EIN) of the reporting business. Enter the owner's social security number only if the business has no EIN.

Item 44.—Describe the nature of the business filing the report. Use descriptive terms (auto dealer, jewelry dealer) rather than nondescriptive terms (business, store).

Item 45.—This report must be signed by an authorized individual. Also type or print the name of the 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.

Suspicious Transaction.—A transaction in which it appears that a person is attempting to cause this report not to be filed or a false or incomplete report to be filed; or where there is an indication of possible illegal activity.

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 (e.g., a receipt of cash from a person in exchange for a check); and the receipt of cash to be held in escrow or trust.