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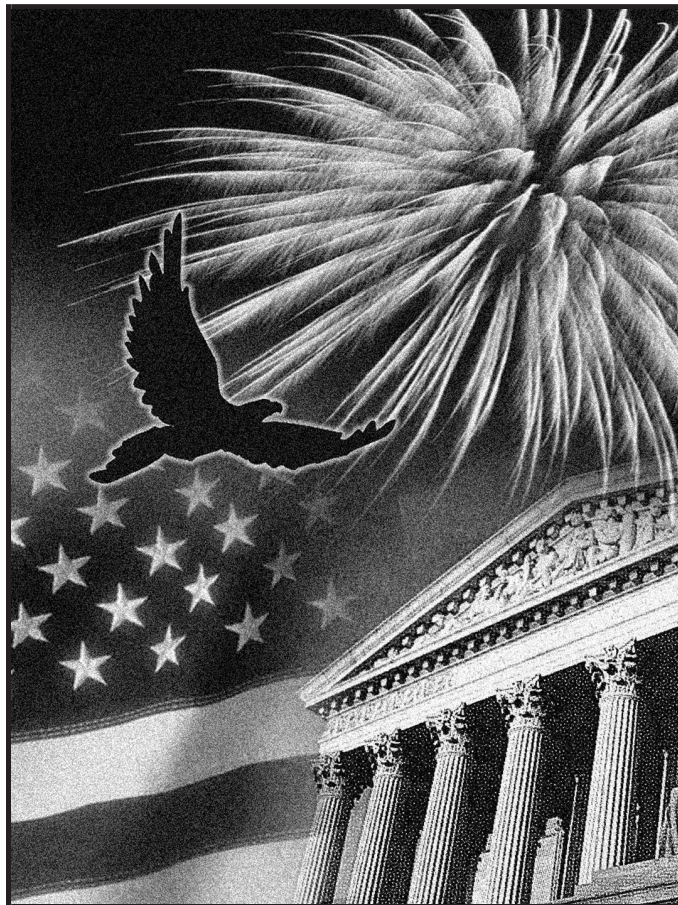
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Reporting Cash Payments of Over \$10,000

(Received in a Trade or Business)



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Introduction

If, in a 12-month period, you receive more than \$10,000 in cash from one buyer as a result of a transaction in your trade or business, you must report it to the Internal Revenue Service (IRS) and the Financial Crimes Enforcement Network (FinCEN) on Form 8300, *Report of Cash Payments Over \$10,000 Received in a Trade or Business*.

This publication explains why, when, and where to report these cash payments. It also discusses the substantial penalties for not reporting them.

Some organizations do not have to file Form 8300, including financial institutions who must file FinCEN Form 104 (formerly Form 4789), *Currency Transaction Report*, and casinos who must file FinCEN Form 103 (formerly Form 8362), *Currency Transaction Report by Casinos*. They are not discussed in this publication.

This publication explains key issues and terms related to Form 8300. You should also read the instructions attached to the form. They explain what to enter on each line.

Why Report These Payments?

Drug dealers and smugglers often use large cash payments to “launder” money from illegal activities. Laundering means converting “dirty” or illegally-gained money to “clean” money.

The government can often trace this laundered money through the payments you report. Laws passed by Congress require you to report these payments. Your compliance with these laws provides valuable information that can stop those who evade taxes and those who profit from the drug trade and other criminal activities.

The USA PATRIOT Act of 2001 increased the scope of these laws to help trace funds used for terrorism.

Who Must File Form 8300?

Generally, any person in a trade or business who receives more than \$10,000 in cash in a single transaction or in related transactions must file Form 8300.

For example, you may have to file Form 8300 if you are a dealer in jewelry, furniture, boats, aircraft, or automobiles; a pawnbroker; an attorney; a real estate broker; an insurance company; or a travel agency. Special rules for clerks of federal or state courts are discussed later under *Bail received by court clerks*.

However, you do not have to file Form 8300 if the transaction is not related to your trade or business. For example, if you own a jewelry store and sell your personal automobile for more than \$10,000 in cash, you would not submit a Form 8300 for that transaction.

Transaction defined. A “transaction” occurs when:

- Goods, services, or property are sold;
- Property is rented;
- Cash is exchanged for other cash;
- A contribution is made to a trust or escrow account;
- A loan is made or repaid; or
- Cash is converted to a negotiable instrument, such as a check or a bond.

Person defined. A “person” includes an individual, a company, a corporation, a partnership, an association, a trust, or an estate.

Exempt organizations, including employee plans, are also “persons.” However, exempt organizations do not have to file Form 8300 for a more-than-\$10,000 charitable cash contribution they receive since it is not received in the course of a trade or business.

Foreign transactions. You do not have to file Form 8300 if the entire transaction (including the receipt of cash) takes place outside of:

- The 50 states,
- The District of Columbia,
- Puerto Rico, or
- A possession or territory of the United States.

However, you must file Form 8300 if any part of the transaction (including the receipt of cash) occurs in Puerto Rico or a possession or territory of the United States and you are subject to the Internal Revenue Code.

Bail received by court clerks. Any clerk of a federal or state court who receives more than \$10,000 in cash as bail for an individual charged with any of the following criminal offenses must file Form 8300:

1. Any federal offense involving a controlled substance,
2. Racketeering,
3. Money laundering, and
4. Any state offense substantially similar to (1), (2), or (3) above.

For more information about the rules that apply to court clerks, see Section 1.6050I-2 of the Income Tax Regulations.

What Payments Must Be Reported?

You must file Form 8300 to report cash paid to you if it is:

1. Over \$10,000,
2. Received as:
 - a. One lump sum of over \$10,000,
 - b. Installment payments that cause the total cash received within 1 year of the initial payment to total more than \$10,000, or

- c. Other previously unreportable payments that cause the total cash received within a 12-month period to total more than \$10,000,
3. Received in the course of your trade or business,
4. Received from the same buyer (or agent), and
5. Received in a single transaction or in related transactions (defined later).

What Is Cash?

Cash is:

1. The coins and currency of the United States (and any other country), and
2. A cashier’s check, bank draft, traveler’s check, or money order you receive, if it has a face amount of \$10,000 or less and you receive it in:
 - a. A designated reporting transaction (defined later), or
 - b. Any transaction in which you know the payer is trying to avoid the reporting of the transaction on Form 8300.



Cash may include a cashier’s check even if it is called a “treasurer’s check” or “bank check.”

Cash does not include a check drawn on an individual’s personal account.

A cashier’s check, bank draft, traveler’s check, or money order with a face amount of more than \$10,000 is not treated as cash. These items are not defined as cash and you do not have to file Form 8300 when you receive them because, if they were bought with currency, the bank or other financial institution that issued them must file a report on FinCEN Form 104.

Example 1. You are a coin dealer. Bob Green buys gold coins from you for \$13,200. He pays for them with \$6,200 in U.S. currency and a cashier’s check having a face amount of \$7,000. The cashier’s check is treated as cash. You have received more than \$10,000 cash and must file Form 8300 for this transaction.

Example 2. You are a retail jeweler. Mary North buys an item of jewelry from you for \$12,000. She pays for it with a personal check payable to you in the amount of \$9,600 and traveler’s checks totaling \$2,400. Because the personal check is not treated as cash, you have not received more than \$10,000 cash in the transaction. You do not have to file Form 8300.

Example 3. You are a boat dealer. Emily Jones buys a boat from you for \$16,500. She pays for it with a cashier’s check payable to you in the amount of \$16,500. The cashier’s check is not treated as cash because its face amount is more than \$10,000. You do not have to file Form 8300 for this transaction.

Designated Reporting Transaction

A designated reporting transaction is the retail sale of any of the following:

1. A consumer durable, such as an automobile or boat. A consumer durable is property, other than land or buildings, that:
 - a. Is suitable for personal use,
 - b. Can reasonably be expected to last at least 1 year under ordinary use,
 - c. Has a sales price of more than \$10,000, and
 - d. Can be seen or touched (tangible property).

For example, a \$20,000 car is a consumer durable, but a \$20,000 dump truck or factory machine is not. The car is a consumer durable even if you sell it to a buyer who will use it in a business.

2. A collectible (for example, a work of art, rug, antique, metal, gem, stamp, or coin).
3. Travel or entertainment, if the total sales price of all items sold for the same trip or entertainment event in one transaction (or related transactions) is more than \$10,000.

To figure the total sales price of all items sold for a trip or entertainment event, you include the sales price of items such as airfare, hotel rooms, and admission tickets.

Example. You are a travel agent. Ed Johnson asks you to charter a passenger airplane to take a group to a sports event in another city. He also asks you to book hotel rooms and admission tickets for the group. In payment, he gives you two money orders, each for \$6,000. You have received more than \$10,000 cash in this designated reporting transaction. You must file Form 8300.

Retail sale. The term “retail sale” means any sale made in the course of a trade or business that consists mainly of making sales to ultimate consumers.

Thus, if your business consists mainly of making sales to ultimate consumers, all sales you make in the course of that business are retail sales. This includes any sales of items that will be resold.

Broker or intermediary. A designated reporting transaction includes the retail sale of items (1), (2), or (3) of the preceding list, even if the funds are received by a broker or other intermediary, rather than directly by the seller.

Exceptions to Definition of Cash

A cashier’s check, bank draft, traveler’s check, or money order you received in a designated reporting transaction is not treated as cash if one of the following exceptions applies.

Exception for certain bank loans. A cashier’s check, bank draft, traveler’s check, or money order is not treated as cash if it is the proceeds from a bank loan. As proof that it is from a bank loan, you may rely on a copy of the loan document, a written statement or lien instruction from the bank, or similar proof.

Example. You are a car dealer. Mandy White buys a new car from you for \$11,500. She pays you with \$2,000 of U.S. currency and a cashier's check for \$9,500 payable to you and her. You can tell that the cashier's check is the proceeds of a bank loan because it includes instructions to you to have a lien put on the car as security for the loan. For this reason, the cashier's check is not treated as cash. You do not have to file Form 8300 for the transaction.

Exception for certain installment sales. A cashier's check, bank draft, traveler's check, or money order is not treated as cash if it is received in payment on a promissory note or an installment sales contract (including a lease that is considered a sale for federal tax purposes). However, this exception applies only if:

1. You use similar notes or contracts in other sales to ultimate consumers in the ordinary course of your trade or business, and
2. The total payments for the sale that you receive on or before the 60th day after the sale are 50% or less of the purchase price.

Exception for certain down payment plans. A cashier's check, bank draft, traveler's check, or money order is not treated as cash if you received it in payment for a consumer durable or collectible, and all three of the following statements are true.

1. You receive it under a payment plan requiring:
 - a. One or more down payments, and
 - b. Payment of the rest of the purchase price by the date of sale.
2. You receive it more than 60 days before the date of sale.
3. You use payment plans with the same or substantially similar terms when selling to ultimate consumers in the ordinary course of your trade or business.

Exception for travel and entertainment. A cashier's check, bank draft, traveler's check, or money order received for travel or entertainment is not treated as cash if all three of the following statements are true.

1. You receive it under a payment plan requiring:
 - a. One or more down payments, and
 - b. Payment of the rest of the purchase price by the earliest date that any travel or entertainment item (such as airfare) is furnished for the trip or entertainment event.
2. You receive it more than 60 days before the date on which the final payment is due.
3. You use payment plans with the same or substantially similar terms when selling to ultimate consumers in the ordinary course of your trade or business.

Taxpayer Identification Number (TIN)

You must furnish the correct TIN of the person or persons from whom you receive the cash. If the transaction is conducted on the behalf of another person or persons, you must furnish the TIN of that person or persons. If you do not know a person's TIN, you have to ask for it. You may be subject to penalties for an incorrect or missing TIN.

There are three types of TINs.

1. The TIN for an individual, including a sole proprietor, is the individual's social security number (SSN).
2. The TIN for a nonresident alien individual who needs a TIN but is not eligible to get an SSN is an IRS individual taxpayer identification number (ITIN). An ITIN has nine digits, similar to an SSN.
3. The TIN for other persons, including corporations, partnerships, and estates, is the employer identification number (EIN).

Exception. A nonresident alien individual or a foreign organization does not have to have a TIN, and you do not have to furnish a TIN for them, if all the following are true.

1. The individual or organization does not have income effectively connected with the conduct of a trade or business in the United States, or an office or place of business or fiscal or paying agent in the United States, at any time during the year.
2. The individual or organization does not file a federal tax return.
3. In the case of a nonresident alien individual, the individual has not chosen to file a joint federal income tax return with a spouse who is a U.S. citizen or resident.

What Is a Related Transaction?

Any transactions between a buyer (or an agent of the buyer) and a seller that occur within a 24-hour period are related transactions. If you receive over \$10,000 in cash during two or more transactions with one buyer in a 24-hour period, you must treat the transactions as one transaction and report the payments on Form 8300.

For example, if you sell two products for \$6,000 each to the same customer in 1 day and the customer pays you in cash, these are related transactions. Because they total \$12,000 (more than \$10,000), you must file Form 8300.

More than 24 hours between transactions. Transactions are related even if they are more than 24 hours apart if you know, or have reason to know, that each is one of a series of connected transactions.

For example, you are a travel agent. A client pays you \$8,000 in cash for a trip. Two days later, the same client pays you \$3,000 more in cash to include another person on the trip. These are related transactions, and you must file Form 8300 to report them.

What About Suspicious Transactions?

If you receive \$10,000 or less in cash, you may voluntarily file Form 8300 if the transaction appears to be suspicious.

A transaction is suspicious if it appears that a person is trying to cause you not to file Form 8300 or is trying to cause you to file a false or incomplete Form 8300, or if there is a sign of possible illegal activity.

If you are suspicious, you are encouraged to call the local IRS Criminal Investigation Division as soon as possible. Or, you can call toll free 1-866-556-3974.

When, Where, and What To File

The amount you receive and when you receive it determine when you must file. Generally, you must file Form 8300 within 15 days after receiving a payment. If the Form 8300 due date (the 15th or last day you can timely file the form) falls on a Saturday, Sunday, or legal holiday, it is delayed until the next day that is not a Saturday, Sunday, or legal holiday.

More than one payment. In some transactions, the buyer may arrange to pay you in cash installment payments. If the first payment is more than \$10,000, you must file Form 8300 within 15 days. If the first payment is not more than \$10,000, you must add the first payment and any later payments made within 1 year of the first payment. When the total cash payments are more than \$10,000, you must file Form 8300 within 15 days.

After you file Form 8300, you must start a new count of cash payments received from that buyer. If you receive more than \$10,000 in additional cash payments from that buyer within a 12-month period, you must file another Form 8300. You must file the form within 15 days of the payment that causes the additional payments to total more than \$10,000.

If you are already required to file Form 8300 and you receive additional payments within the 15 days before you must file, you can report all the payments on one form.

Example. On January 10, you receive a cash payment of \$11,000. You receive additional cash payments on the same transaction of \$4,000 on February 15, \$5,000 on March 20, and \$6,000 on May 12. By January 25, you must file a Form 8300 for the \$11,000 payment. By May 27, you must file an additional Form 8300 for the additional payments that total \$15,000.

Where to file. Mail the form to the address given in the Form 8300 instructions.

Required statement to buyer. You must give a written or electronic statement to each person named on any Form 8300 you must file. You can give the statement electronically only if the recipient agrees to receive it in that format. The statement must show the name and address of your business, the name and phone number of a contact person, and the total amount of reportable cash you received from the person during

the year. It must state that you are also reporting this information to the IRS.

You must send this statement to the buyer by January 31 of the year after the year in which you received the cash that caused you to file the form.



You must keep a copy of every Form 8300 you file for 5 years.

Examples

Example 1. Pat Brown is the sales manager for Small Town Cars. On January 7, 2007, Jane Smith buys a new car from Pat and pays \$18,000 in cash. Pat asks for identification from Jane to get the necessary information to complete Form 8300. A filled-in form is shown in this publication.

Pat must mail the form to the address shown in the form's instructions by January 22, 2007. He must also send a statement to Jane by January 31, 2008.

Example 2. Using the same facts given in *Example 1*, suppose Jane had arranged to make cash payments of \$6,000 each on January 9, February 9, and March 9. Pat would have to file a Form 8300 by February 26 (17 days after receiving total cash payments within 1 year over \$10,000 because February 24, 2007, is a Saturday). Pat would not have to report the remaining \$6,000 cash payment because it is not more than \$10,000. However, he could report it if he felt it was a suspicious transaction.

Penalties

There are civil penalties for failure to:

- File a correct Form 8300 by the date it is due, and
- Provide the required statement to those named in the Form 8300.

If you intentionally disregard the requirement to file a correct Form 8300 by the date it is due, the penalty is the larger of:

1. \$25,000, or
2. The amount of cash you received and were required to report (up to \$100,000).

There are criminal penalties for:

- Willful failure to file Form 8300,
- Willfully filing a false or fraudulent Form 8300,
- Stopping or trying to stop Form 8300 from being filed, and
- Setting up, helping to set up, or trying to set up a transaction in a way that would make it seem unnecessary to file Form 8300.

If you willfully fail to file Form 8300, you can be fined up to \$250,000 (\$500,000 for corporations)

or sentenced to up to 5 years in prison, or both. These dollar amounts are based on Section 3571 of Title 18 of the U.S. Code.

The penalties for failure to file may also apply to any person (including a payer) who attempts to interfere with or prevent the seller (or business) from filing a correct Form 8300. This includes any attempt to structure the transaction in a way that would make it seem unnecessary to file Form 8300. Structuring means breaking up a large cash transaction into small cash transactions.

How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

Contacting your Taxpayer Advocate. The Taxpayer Advocate Service is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

You can contact the Taxpayer Advocate Service by calling toll-free 1-877-777-4778 or TTY/TTD 1-800-829-4059 to see if you are eligible for assistance. You can also call or write to your local taxpayer advocate, whose phone number and address are listed in your local telephone directory and in Publication 1546, The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems. You can file Form 911, Application for Taxpayer Assistance Order, or ask an IRS employee to complete it on your behalf. For more information, go to www.irs.gov/advocate.

Low income tax clinics (LITCs). LITCs are independent organizations that provide low income taxpayers with representation in federal tax controversies with the IRS for free or for a nominal charge. The clinics also provide tax education and outreach for taxpayers with limited English proficiency or who speak English as a second language. Publication 4134, Low Income Taxpayer Clinic List, provides information on clinics in your area. It is available at www.irs.gov or at your local IRS office.

Free tax services. To find out what services are available, get Publication 910, IRS Guide to Free Tax Services. It contains a list of free tax publications and describes other free tax information services, including tax education and assistance programs and a list of TeleTax topics.



Internet. You can access the IRS website at www.irs.gov 24 hours a day, 7 days a week to:

- **E-file** your return. Find out about commercial tax preparation and e-file services available free to eligible taxpayers.
- Check the status of your refund. Click on *Where's My Refund*. Wait at least 6 weeks from the date you filed your return (3

weeks if you filed electronically). Have your tax return available because you will need to know your social security number, your filing status, and the exact whole dollar amount of your refund.

- Download forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using our withholding calculator.
- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.



Phone. Many services are available by phone.

- **Ordering forms, instructions, and publications.** Call 1-800-829-3676 to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.
- **Asking tax questions.** Call the IRS with your tax questions at 1-800-829-1040.
- **Solving problems.** You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts or look in the phone book under *United States Government, Internal Revenue Service*.
- **TTY/TDD equipment.** If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.
- **TeleTax topics.** Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.
- **Refund information.** To check the status of your refund, call 1-800-829-4477 and press 1 for automated refund information or call 1-800-829-1954. Be sure to wait at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). Have your tax return available because you will need to know your social security number, your filing status, and the exact whole dollar amount of your refund.

Evaluating the quality of our telephone services. To ensure IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate the quality of our telephone services. One method is for a

second IRS representative to listen in on or record random telephone calls. Another is to ask some callers to complete a short survey at the end of the call.



Walk-in. Many products and services are available on a walk-in basis.

- **Products.** You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of products available to print from a CD or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.
- **Services.** You can walk in to your local Taxpayer Assistance Center every business day for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you're more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your

records and talk with an IRS representative face-to-face. No appointment is necessary, but if you prefer, you can call your local Center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. To find the number, go to www.irs.gov/localcontacts or look in the phone book under *United States Government, Internal Revenue Service*.



Mail. You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 business days after your request is received.

National Distribution Center
P.O. Box 8903
Bloomington, IL 61702-8903



CD for tax products. You can order Publication 1796, IRS Tax Products CD, and obtain:

- A CD that is released twice so you have the latest products. The first release ships in late December and the final release ships in late February.
- Current-year forms, instructions, and publications.

- Prior-year forms, instructions, and publications.
- Bonus: Historical Tax Products DVD - Ships with the final release.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax Topics from the IRS telephone response system.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.

Buy the CD from National Technical Information Service (NTIS) at www.irs.gov/cdorders for \$35 (no handling fee) or call 1-877-CDFORMS (1-877-233-6767) toll free to buy the CD for \$35 (plus a \$5 handling fee). *Price is subject to change.*



CD for small businesses. Publication 3207, The Small Business Resource Guide, is an interactive CD that contains information important to small businesses. An updated version of this CD is available each year in early April. You can get a free copy by calling 1-800-829-3676 or by visiting www.irs.gov/smallbiz.

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

▶ See instructions for definition of cash.
 ▶ Use this form for transactions occurring after December 31, 2004. Do not use prior versions after this date.
 For Privacy Act and Paperwork Reduction Act Notice, see page 5.

1 Check appropriate box(es) 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, check here and see instructions

| | | | |
|--|---------------------------------|--|---|
| 3 Last name Smith | 4 First name Jane | 5 M.I. A | 6 Taxpayer identification number 3:3:3 0:0 3:3:3:3 |
| 7 Address (number, street, and apt. or suite no.) 100 Main Street | | 8 Date of birth (see instructions) M M D D Y Y Y Y 1:0 0:6 1:9:6:3 | |
| 9 City Hometown | 10 State P : A | 11 ZIP code 10101 | 12 Country (if not U.S.) |
| 13 Occupation, profession, or business Cosmetic Distributor | | | |
| 14 Identifying document (ID) | a Describe ID c Number PA | | b Issued by Driver's License 333-00-3333 |

Part II Person on Whose Behalf This Transaction Was Conducted

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

| | | | |
|--|---------------------------|--|-----------------------------------|
| 16 Individual's last name or Organization's name | 17 First name | 18 M.I. | 19 Taxpayer identification number |
| 20 Doing business as (DBA) name (see instructions) | | | Employer identification number |
| 21 Address (number, street, and apt. or suite no.) | | 22 Occupation, profession, or business | |
| 23 City | 24 State | 25 ZIP code | 26 Country (if not U.S.) |
| 27 Alien identification (ID) | a Describe ID c Number | | b Issued by |

Part III Description of Transaction and Method of Payment

| | | | |
|---|---|--|--|
| 28 Date cash received M M D D Y Y Y Y 0:1 0:7 2:0:0:3 | 29 Total cash received \$ 18,000 .00 | 30 If cash was received in more than one payment, check here <input type="checkbox"/> | 31 Total price if different from item 29 \$.00 |
| 32 Amount of cash received (in U.S. dollar equivalent) (must equal item 29) (see instructions): | | | |
| a U.S. currency \$ 18,000 .00 (Amount in \$100 bills or higher \$.00) | | | |
| b Foreign currency \$.00 (Country ▶) | | | |
| c Cashier's check(s) \$.00 | | | |
| d Money order(s) \$.00 | | | |
| e Bank draft(s) \$.00 | | | |
| f Traveler's check(s) \$.00 | | | |
| } Issuer's name(s) and serial number(s) of the monetary instrument(s) ▶ | | | |
| 33 Type of transaction | | 34 Specific description of property or service shown in 33. Give serial or registration number, address, docket number, etc. ▶ | |
| a <input checked="" type="checkbox"/> Personal property purchased | | Go - Fast | |
| b <input type="checkbox"/> Real property purchased | | 4 - door sedan serial no xx - | |
| c <input type="checkbox"/> Personal services provided | | ABCDEFG - 1234567 | |
| d <input type="checkbox"/> Business services provided | | | |
| e <input type="checkbox"/> Intangible property purchased | | | |
| f <input type="checkbox"/> Debt obligations paid | | | |
| g <input type="checkbox"/> Exchange of cash | | | |
| h <input type="checkbox"/> Escrow or trust funds | | | |
| i <input type="checkbox"/> Bail received by court clerks | | | |
| j <input type="checkbox"/> Other (specify in item 34) ▶ | | | |

Part IV Business That Received Cash

| | | | |
|--|--|-----------------------|--|
| 35 Name of business that received cash Small Town Cars | | | 36 Employer identification number 1:0 1:2:3:4:5:6:7 |
| 37 Address (number, street, and apt. or suite no.) 5000 Industrial Avenue | | | Social security number : : : : : : : : : |
| 38 City Hometown | 39 State P : A | 40 ZIP code 10101 | 41 Nature of your business Car Dealership |
| 42 Under penalties of perjury, I declare that to the best of my knowledge the information I have furnished above is true, correct, and complete. | | | |
| Signature ▶ Pat Brown | | Title ▶ Sales Manager | |
| Authorized official | | | |
| 43 Date of signature M M D D Y Y Y Y 0:1 0:8 2:0:0:3 | 44 Type or print name of contact person Pat Brown | | 45 Contact telephone number (999) 555 - 0555 |