

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

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

▶ See instructions.
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, street, and apt. or suite no.) 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 Doing business as (DBA) name (see instructions) Employer identification number

23 Alien identification: a Describe identification ▶
b Issued by c Number

24 Address (number, street, and apt. or suite no.) 25 Occupation, profession, or business

26 City 27 State 28 ZIP code 29 Country (if not U.S.) 30 Date of birth (see instructions)

Part III Description of Transaction and Method of Payment

31a 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) ▶

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

33 Total price \$.00 34 Amount of U.S. currency received \$.00 35 Amount in \$100 bills or larger \$.00

36a Amount of cash received in other than U.S. currency (see instructions) \$.00
b Specific description of cash received in other than U.S. currency

37 If part of an installment sale, give information below and check box ▶ 38 Date of transaction

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

Part IV Business Reporting This Transaction

39 Name of reporting business 40 Employer identification number

41 Street address (number and street) where transaction occurred Social security number

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

46 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 of business)
(Type or print signer's name below)

Multiple Parties

(Complete applicable parts below if box 2 or 15 on page 1 is checked)

Part I Continued—Complete if box 2 on page 1 is checked

3 Last name	4 First name	5 Middle initial	6 Social security number : : : : : : : : :
7 Address (number, street, and apt. or suite no.)		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	

3 Last name	4 First name	5 Middle initial	6 Social security number : : : : : : : : :
7 Address (number, street, and apt. or suite no.)		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 Continued—Complete if box 15 on page 1 is checked

16 This person is an: <input type="checkbox"/> individual or <input type="checkbox"/> organization		17 If funded by another party, see instructions and check here . ▶ <input type="checkbox"/>	
18 Individual's last name or Organization's name	19 First name	20 Middle initial	21 Social security number : : : : : : : : :
22 Doing business as (DBA) name (see instructions)			Employer identification number : : : : : : : : : : : : : : :
23 Alien identification: a Describe identification ▶			
b Issued by			c Number
24 Address (number, street, and apt. or suite no.)		25 Occupation, profession, or business	
26 City	27 State	28 ZIP code	29 Country (if not U.S.)
30 Date of birth (see instructions) : : : : : : : : : : : : : : :			

16 This person is an: <input type="checkbox"/> individual or <input type="checkbox"/> organization		17 If funded by another party, see instructions and check here . ▶ <input type="checkbox"/>	
18 Individual's last name or Organization's name	19 First name	20 Middle initial	21 Social security number : : : : : : : : :
22 Doing business as (DBA) name (see instructions)			Employer identification number : : : : : : : : : : : : : : :
23 Alien identification: a Describe identification ▶			
b Issued by			c Number
24 Address (number, street, and apt. or suite no.)		25 Occupation, profession, or business	
26 City	27 State	28 ZIP code	29 Country (if not U.S.)
30 Date of birth (see instructions) : : : : : : : : : : : : : : :			

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 27 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, you can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer T:FP, and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0892), Washington, DC 20503. DO NOT send this form to either of these offices. Instead, see **When and Where To File** below.

Changes You Should Note

Section 6050I of the Internal Revenue Code was revised by the Revenue Act of 1990 to provide that, to the extent provided by the regulations, the term "cash" includes any monetary instrument, whether or not in bearer form, with a face amount of not more than \$10,000 (other than certain checks). The regulatory change in the definition of cash is effective for cash amounts received on or after 02/03/92. See the **Definitions** section of these instructions and Regulations section 1.6050I-1 for more details.

General Instructions

Who Must File.—Each person engaged in a trade or business who, during that 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. Transactions are considered related even if they occur over 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. This form may be filed voluntarily for any suspicious transaction (see **Definitions**), 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 on 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 the initial payment and subsequent payments made within 1 year. When the total exceeds \$10,000, you must file Form 8300 within 15 days. If subsequent payments, alone or combined, received within any 1-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 more than one report is required to be filed within a 15-day period, a single, combined report may be filed

instead. The combined report must be filed no later than the due date for filing the first report.) If subsequent payments, alone or combined, received within 1 year do not exceed \$10,000, they need not be reported.

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

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

(2) Casinos required to file (or exempt from filing) **Form 8362**, Currency Transaction Report by Casinos, are exempt 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 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 hand carry it to 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.—You must provide a written statement to each person named in Form 8300 on or before January 31 of the year following the calendar year in which the cash is received. 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.

Definitions

Person.—The term person means 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.

Recipient.—The term recipient generally means the person receiving the cash. Each store, division, branch, department, headquarters, or office ("branch") (regardless of the physical location) comprising a portion of a person's trade or business shall be a separate recipient. However, a branch will not be considered a separate recipient if the branch (or a central unit linking such branch with other branches) would in the ordinary course of business have reason to know the identity of payers making cash payments to other branches of such person's trade or business.

Transaction.—The term transaction 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.

Cash—Amounts received before 02/03/92.—The term cash means 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.

Cash—Amounts received on or after 02/03/92.—The term cash means, in addition to the above definition, a cashier's check, bank draft, traveler's check, or money order having a face amount of not more than \$10,000 received in a Designated Reporting Transaction as defined below, or received in any transaction in which the recipient knows that such instrument is being used in an attempt to avoid the reporting of the transaction under section 6050I.

Designated Reporting Transaction.—A designated reporting transaction is a retail sale (or the receipt of funds by a broker or other intermediary in connection with a retail sale) of:

- A *consumer durable*, which is an item of tangible personal property of a type suitable under ordinary usage for personal consumption or use that can reasonably be expected to be useful for at least 1 year under ordinary usage, and that has a sales price of more than \$10,000.
- A *collectible*, which is any work of art, rug, antique, metal, gem, stamp, or coin as described in section 408(m)(2)(A) through (D) without regard to section 408(m)(3).
- A *travel or entertainment activity*, which is an item of travel or entertainment that pertains to a single trip or event if the combined sales price of the item and all other items relating to the same trip or event that are sold in the same transaction (or related transactions) exceeds \$10,000.

Retail Sale.—The term retail sale means any sale (whether or not the sale is for resale or for any other purpose) made in the course of a trade or business if that trade or business principally consists of making sales to ultimate consumers.

Exceptions.—Unless the recipient knows that it is being used in an attempt to avoid

the reporting of the transaction, a cashier's check, bank draft, traveler's check, or money order received in a designated reporting transaction is not treated as cash if—

- The instrument constitutes the proceeds of a loan from a bank (as defined in 31 CFR 103). The recipient may rely on a copy of the loan document, a written statement from the bank, or similar documentation (such as a written lien instruction from the issuer of the instrument) to substantiate that the instrument constitutes loan proceeds.
- The instrument is received in payment on a promissory note or an installment sales contract (including a lease that is considered a sale for Federal income tax purposes). However, the exception only applies if the notes or contracts with the same or substantially similar terms are used in the ordinary course of your trade or business in connection with sales to the ultimate consumers and the total amount of payments on the note or contract that are received on or before the 60th day after the date of the sale does not exceed 50% of the purchase price.
- The instrument is received under payment plans requiring one or more down payments and the payment of the balance of the purchase price by the time of the sale (in the case of an item of travel or entertainment, the earliest date that any item of travel or entertainment pertaining to the same trip or event is furnished). However, this only applies if you use plans with the same or substantially similar terms in the ordinary course of your trade or business in connection with sales to ultimate consumers; and the instrument is received more than 60 days before the date of sale (in the case of an item of travel or entertainment, the date the final payment is due).

Suspicious Transaction.—The term suspicious transaction means a transaction in which it appears that a person is attempting to cause Form 8300 not to be filed, or a false or incomplete form to be filed, or where there is an indication of possible illegal activity.

Specific Instructions

Complete all parts. Skip Part II if the individual in Part I is conducting the transaction on his or her behalf only.

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 1-800-800-2877.

Part I

Item 2.—If two or more individuals conducted the transaction you are reporting, check the box and complete Part I on any one of the individuals. Provide the same information on the other individual(s) on the back of the form. If more than three individuals are involved, provide the same information on additional sheets of paper and attach them to this form.

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

Item 8.—Use fully descriptive terms such as plumber or attorney, and not nondescriptive terms such as merchant, businessman, or self-employed.

Item 13.—Enter six numerals for the date of birth of the individual named. 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. 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

Item 15.—If the transaction is being conducted on behalf of more than one person (for example, if the individual in Part I is buying a vehicle on behalf of two persons), 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 the back of the form. If more than three persons are involved, provide the same information on additional sheets of paper and attach them to this form.

Item 16.—If the person named 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 on that party or parties on additional sheets of paper and attach them to this form.

Items 18 through 21.—If the person on whose behalf the transaction was conducted is an individual, complete items 18, 19, and 20. Enter his or her social security number (SSN) in item 21 (enter "None" if the person does not have one). If the individual is a sole proprietor and has an employer identification number (EIN), enter both the SSN and EIN in item 21. If the person is an organization, put its name in item 18 and its EIN in item 21. If it does not have an EIN, enter "None" in item 21.

Item 22.—If a sole proprietor or other organization named in items 18–20 is doing business as (DBA) under a name other than that entered in items 18–20, enter the DBA name here.

Item 23.—If the person is an alien without an SSN, complete this item. Enter a general description of the type of official document issued to that person in item 23a (e.g., "passport"), the country that

issued the document in item 23b, and the document's number in item 23c.

Item 30.—See item 13 instructions.

Part III

Item 31.—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 33 through 36b.—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 33. Enter the total amount of U.S. currency received reportable on this return (see **Multiple Payments** for reporting requirements) in item 34 and the amount of \$100 (and larger) bills in item 35. Show only nearest dollar amounts. Round 50 cents or more to the next whole dollar.

Enter in item 36a the amount of all cashier's check(s), bank draft(s), traveler's check(s), and/or money order(s) each having a face amount of not more than \$10,000 and any currency and/or coin of another country received. See the definitions of **Cash**. Provide a specific description of these items in 36b. This should include the name of the issuer, date issued, amount and number of each cashier's check, bank draft, traveler's check, and/or money order plus the country of issuance and amount (in U.S. dollar equivalent) of any currency and/or coin of another country. If more space is required enter the information required by item 36b on additional sheets of paper and attach them to this form.

Item 37.—If the transaction is part of an installment sale, check the box. In item 37a, enter the number of payments agreed upon; in item 37b, enter the amount of each installment payment; in item 37c, 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 or semi-annually). If the installments are for different amounts, attach a schedule.

Item 38.—If the combined amount of cash received in two or more installment payments exceeds \$10,000, enter the payment date that causes the combined amount to exceed \$10,000. Also, see **Multiple Payments**.

Part IV

Item 40.—Enter the EIN of the reporting business. Enter your SSN only if your business has no EIN.

Item 45.—Describe the nature of the business filing the report. Use descriptive terms (auto dealer, jewelry dealer) rather than nondescriptive terms (business, store).

Item 46.—This report must be signed by an authorized individual. Also type or print the name of the signer below the signature and enter the telephone number of the business filing the report.