

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

(Rev. August 1994)
Department of the Treasury
Internal Revenue Service

▶ See instructions for definition of cash.

OMB No. 1545-0892

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 M.I. | 6 Social security number : : : : : : : : : |
| 7 Address (number, street, and apt. or suite no.) | | | 8 Date of birth (see instructions) : : : : : : : : : |
| 9 City | 10 State : | 11 ZIP code | 12 Country (if not U.S.) |
| 13 Occupation, profession, or business | | | |

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

Part III Description of Transaction and Method of Payment

| | | | |
|---|----------------------------------|---|--|
| 28 Date cash received : : : : : : | 29 Total cash received \$.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) (see instructions):

| | | |
|-----------------------|--------|---|
| a U.S. currency | \$.00 | (Amount in \$100 bills or higher \$.00) |
| b Foreign currency | .00 | (Country ▶) |
| c Cashier's check(s) | .00 | } Issuer's name(s) and serial number(s) of the monetary instrument(s) ▶ |
| d Money order(s) | .00 | |
| e Bank draft(s) | .00 | |
| f Traveler's check(s) | .00 | |

| | |
|---|---|
| 33 Type of transaction a <input type="checkbox"/> personal property purchased b <input type="checkbox"/> real property purchased c <input type="checkbox"/> personal services provided 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"/> other (specify) ▶ | 34 Specific description of property or service shown in 33. (Give serial or registration number, address, etc.) ▶ : : : |
|---|---|

Part IV Business That Received Cash

| | | | |
|--|--|-------------|----------------------------|
| 35 Name of business that received cash | 36 Employer identification number : : : : : : : : : | | |
| 37 Address (number, street, and apt. or suite no.) | Social security number : : : : : : : : : | | |
| 38 City | 39 State : | 40 ZIP code | 41 Nature of your business |

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.

Sign Here

| | | | |
|---|---------|---------------|--------------------------------|
| _____ | _____ | _____ | () |
| (Authorized signature of business that received cash) | (Title) | (Date signed) | (Telephone number of business) |

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 M.I. | 6 Social security number : : : : : : : : |
| 7 Address (number, street, and apt. or suite no.) | | | 8 Date of birth (see instructions) : : : : : : |
| 9 City | 10 State : | 11 ZIP code | 12 Country (if not U.S.) |
| 13 Occupation, profession, or business | | | |
| 14 Method used to verify identity: | | a Describe identification ▶ | |
| b Issued by | | c Number | |

| | | | |
|--|----------------------|--|--|
| 3 Last name | 4 First name | 5 M.I. | 6 Social security number : : : : : : : : |
| 7 Address (number, street, and apt. or suite no.) | | | 8 Date of birth (see instructions) : : : : : : |
| 9 City | 10 State : | 11 ZIP code | 12 Country (if not U.S.) |
| 13 Occupation, profession, or business | | | |
| 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 Individual's last name or Organization's name | 17 First name | 18 M.I. | 19 Social security number : : : : : : : : |
| 20 Doing business as (DBA) name (see instructions) | | | Employer identification number : : : : : : : : |
| 21 Alien identification: a Describe identification ▶ | | | : : : : : : : : |
| b Issued by c Number | | | |
| 22 Address (number, street, and apt. or suite no.) | | | 23 Occupation, profession, or business |
| 24 City | 25 State : | 26 ZIP code | 27 Country (if not U.S.) |

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

Item You Should Note

The term "cash" includes cashier's checks, bank drafts, traveler's checks, and money orders under certain circumstances. 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.

Exceptions.—Cash is not required to be reported if it is received:

- By a financial institution required to file **Form 4789**, Currency Transaction Report.
- By a casino required to file (or exempt from filing) **Form 8362**, Currency Transaction Report by Casinos, (except for cash received in nongaming businesses).
- By an agent who receives the cash from a principal, if the agent uses all of the cash within 15 days in a second transaction that is reportable on Form 8300 or on Form 4789, and discloses all the information necessary to complete Part II of Form 8300 or Form 4789 to the recipient of the cash in the second transaction.
- In a transaction that occurs entirely outside the United States. See **Pub. 1544**, Reporting Cash Payments Over \$10,000 (Received in a Trade or Business), regarding transactions occurring in Puerto Rico, the Virgin Islands, and territories and possessions of the United States.
- In a transaction that is not in the course of a person's trade or business.

When and Where To File.—File Form 8300 by the 15th day after the date the cash was received. If that date falls on a Saturday, Sunday, or legal holiday, you may file the form on the next business day. File the form 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.

Statement To Be Provided.—You must provide a written statement to each person named in a required 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 of the statement for your records.

Multiple Payments.—If you receive more than one cash payment on a single transaction or on related transactions, you must report the multiple payments any time you receive a total amount in cash payments that exceeds \$10,000 within any 12-month period. Report the amount received within 15 days of the date you receive the payment that causes the total amount to exceed \$10,000. (If more than one report is required within 15 days, you may file a combined report. File the combined report no later than the date the earliest report, if filed separately, would be required to be filed.)

Taxpayer Identification Number (TIN).—You are required to furnish the correct TIN of the person or persons from whom you receive the cash and the person or persons on whose behalf the transaction is being conducted, if the transaction is being conducted on behalf of another person or persons. You may be subject to penalties for an incorrect or missing TIN. The TIN for an individual is the individual's social security number. For other persons, including corporations, partnerships, and estates, it is the employer identification number. (See Pub. 1544 regarding exceptions for furnishing TINs of certain nonresident alien individuals and foreign organizations.)

Penalties.—If you are required to file a return, you may be subject to penalties if you fail to file a correct and complete return on time and you cannot show that the failure was due to reasonable cause. You may also be subject to penalties if you fail to furnish a correct and complete statement to each person named in a required report on time. More severe penalties (minimum \$25,000) may be imposed if the failure is due to an intentional disregard of the cash reporting requirements. In addition, penalties may be imposed for causing (or attempting to cause) a trade or business to fail to file a required report, for causing (or attempting to cause) a trade or business to file a required report containing a material omission or misstatement of fact, or for structuring (or attempting to structure) transactions to avoid the reporting requirements. These violations may also be subject to criminal prosecution which, upon conviction, may result in imprisonment (up to 5 years) or fines (up to \$250,000

for individuals and \$500,000 for corporations) or both.

Definitions

Cash.—The term "cash" means the following:

- U.S. and foreign coin and currency received in any transaction.
- 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.

Note: *Cash does not include a check drawn on the payor's own account, such as a personal check, regardless of the amount.*

Designated Reporting Transaction.—A retail sale (or the receipt of funds by a broker or other intermediary in connection with a retail sale) of a consumer durable, a collectible, or a travel or entertainment activity.

Retail sale.—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.

Consumer durable.—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.

Collectible.—Any work of art, rug, antique, metal, gem, stamp, or coin.

Travel or entertainment activity.—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.

Exceptions.—A cashier's check, bank draft, traveler's check, or money order is not considered to be received in a designated reporting transaction if it constitutes the proceeds of a bank loan or if it is received as a payment on certain promissory notes, installment sales contracts, or down payment plans. See Pub. 1544 for more information.

Person.—Includes an individual, a corporation, a partnership, a trust, an estate, an association, or a company.

Recipient.—The person receiving the cash. Each branch or other unit of a person's trade or business is considered a separate recipient unless the branch

receiving the cash (or a central office linking the branches) has reason to know the identity of payers making cash payments to other branches.

Transaction.—Includes the purchase of property or services, the payment of debt, the exchange of a negotiable instrument for cash, and the receipt of cash to be held in escrow or trust. A single transaction may not be broken into multiple transactions to avoid reporting.

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 amending a prior report, check box 1a. Complete the appropriate items with the amended or correct information only. Complete all of Part IV. Staple a copy of the original report to the amended report.

To voluntarily report a suspicious transaction (see **Definitions**), check box 1b. For a suspicious transaction, you may also telephone the local IRS 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. See **Taxpayer Identification Number (TIN)** above.

Item 8.—Enter six numerals for the date of birth of the individual named. For example, if the individual's birth date is July 6, 1960, enter 07 06 60.

Item 13.—Use fully descriptive terms such as plumber or attorney instead of nondescriptive terms such as merchant, businessman, or self-employed.

Item 14.—You must verify the name and address of the individual identified. Verification must be made by examination of a document normally accepted 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.

Items 16 Through 19.—If the person on whose behalf the transaction was conducted is an individual, complete items 16, 17, and 18. Enter his or her social security number (SSN) in item 19. If the individual is a sole proprietor and has an employer identification number (EIN), enter both the SSN and EIN in item 19. If the person is an organization, put its name in item 16 and its EIN in item 19.

Item 20.—If a sole proprietor or other organization named in items 16 through 18 is doing business under a name other than that entered in items 16-18, enter the doing business as (DBA) name here.

Item 21.—If the person is not required to furnish a TIN (see **Taxpayer Identification Number (TIN)**), complete this item. Enter a general description of the type of official document issued to that person in item 21a (e.g., “passport”), the country that issued the document in item 21b, and the document's number in item 21c.

Part III

Item 28.—Enter the date you received the cash. If you received the cash in more than one payment, enter the date you received the payment that caused the combined amount to exceed \$10,000. Also, see **Multiple Payments**.

Item 30.—Check the box if the amount shown in item 29 was received in more than one payment, e.g., as installment payments (see **Multiple Payments**) or payments on related transactions.

Item 31.—Enter the total price of the property, services, amount of cash exchanged, etc. (e.g., the total cost of a vehicle purchased, cost of catering service, exchange of currency) if the total price is different from the amount shown in item 29.

Item 32.—Enter the dollar amount of each form of cash received (see the definition of **Cash**). Show amount of foreign items in U.S. dollars. (For cashier's check, bank draft, traveler's check, and/or money order, provide the name of the issuer and the serial number of each instrument.) The sum of the amounts must equal item 29.

Item 33.—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, boat lease, house lease, aircraft rental).

Part IV

Item 36.—Enter the EIN of your business. Enter your SSN only if your business has no EIN.

Item 41.—Describe the nature of your business. Use descriptive terms (attorney, auto dealer, jewelry dealer) rather than nondescriptive terms (business, store).

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. 60501.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 21 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**, Attention: Reports Clearance Officer PC:FP, Washington, DC 20224; 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** on page 3.

