

NEWS BULLETIN

Maine Automobile Dealers Association

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2021-1

DISTRIBUTION

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HAPPY NEW YEAR

Calendar Year 2021 has begun. A new year brings a new beginning, presents new challenges, and offers fresh opportunities in all aspects of one's life. Your Association thanks you for your cooperation and participation in past MADA activities. It has been our privilege and our pleasure to address your questions, concerns and needs over the past year. We look forward to working with you into the future as we, together, meet the challenges and opportunities of 2021. Good luck and best wishes for a happy, healthy and prosperous New Year.

MAINE LAW RE: SEXUAL HARASSMENT IN THE WORKPLACE

In 1991, the Maine Legislature enacted a law requiring Sexual Harassment Education and Training in the Workplace. All employers, and thus all MADA members, must do three things at their business. First, they must "post in a prominent and accessible location in the workplace" a notice about the law. Second, they "shall provide annually all employees with individual written notice" concerning the provisions of the law as well as where to obtain assistance. Third, they must develop a training program for new employees, and an annual training session for managers and supervisory personnel.

The poster required by the law is included in the laminated poster containing required employee notices, which poster MADA makes available to its members. **An annual notice to all employees is included with this bulletin.** Your obligation is to provide a copy to all employees, whether full or part-time. To ensure that all employees receive such notice, it is suggested that distribution be included with payroll.

If you employ 15 or more, your business is also required to "conduct an education and training program" for all employees, as well as additional training for supervisory and managerial employees. This training is required within one year of initial employment for new employees, and managers must receive their training within one year of the start of their managerial /supervisory functions. Training records containing the agenda, date and list of attendees must be retained for three years.

In addition to the inclusion of a sample employee notice, we have included a Training Checklist produced by the Maine Department of Labor (DOL). This checklist should be used to assist your dealership in the development of the required education and training program for managers, supervisors and new employees.

Significant penalties have recently been enacted for non-compliance with workplace posting of the required notice, as well as for lack of education and training.

CASH REPORTING RULE

Any business that received more than \$10,000 as a payment for goods is required to report that payment to the IRS by filing Form 8300. You are not required to tell the buyer at the time of purchase that the form will be filed. However, you are required to obtain the information necessary to complete the form including the buyer's birth date and social security number.

IMPORTANT: If you filed any Form 8300s during calendar year 2020, YOU ARE REQUIRED BY FEDERAL LAW to advise your customers in writing by January 31, 2021 that the form was filed. The instructions to the form say that a written statement must be provided 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. Remember, the law requires written notification. Merely informing the customer at the time of sale that you will be filing a Form 8300 is not sufficient.

This written notification requirement could be fulfilled by sending your customer a letter on your dealership letterhead. As stated above, this notification can be provided at any time following the transaction, or as late as January 31 of the next calendar year. The following represents sample wording for the statement:

Dear (customer):

We are required by the Internal Revenue Service to report all transactions involving more than \$10,000 in cash or monetary instrument (cashier's check, bank draft, travelers check, or money order) as defined in 26 U.S.C. 60501.

(name and address of dealership) filed Form 8300 with the IRS on (date) indicating you gave us (amount) in connection with your purchase of (make, model, VIN).

Sincerely,

(your name)

MADA suggests you check your files, and if you haven't already given a "written notice" to any customer who has paid you more than \$10,000 cash in 2020, you should do so immediately. If you are audited by the IRS, there are penalties for failure to file the Form 8300 and for failure to provide written notification.

Based on audits conducted by IRS at Maine dealerships as well as those in other states, the following are a few tips to help your audit experience:

- 1) Keep a separate file for 8300s, in chronological order by date of sale;
- 2) Keep a copy of 8300, and a copy of the notification letter, in each customer's deal jacket;
- 3) File 8300 on transactions with an even \$10,000 cash even though the law says "more than \$10,000".

REMINDER --- POST OSHA 300A BY FEBRUARY 1

All dealerships are required to complete and post OSHA Form 300A, the Summary of Work-Related Injuries and Illnesses, from February 1 through April 30. This summary is prepared using the OSHA 300 Log which you were required to maintain during the calendar year. Additional information, instructions and the Forms 300 and 300A are available online at www.osha.gov/recordkeeping.

SEXUAL HARASSMENT IS ILLEGAL

SEXUAL HARASSMENT IS A FORM OF EMPLOYMENT DISCRIMINATION AND IS ILLEGAL UNDER MAINE LAW.

Sexual Harassment is defined as: Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when:

- a) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment;
- b) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or
- c) such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

Section 3.061 1, Maine Human Rights Regulations.

Examples of sexual harassment include, but are not limited to:

- * Display of sexually suggestive objects or pictures.
- * Flirtations, propositions and comments which are unwelcome and unsolicited.
- * Comments about appearance, clothing, anatomy which are graphic or degrading.
- * Sexual jokes and gestures.
- * Physical contact which is unwanted and inappropriate such as touching, hugging, kissing or fondling.
- * Retaliation for complaining about sexual harassment.

If you believe you are being sexually harassed you should notify your immediate supervisor, or if you cannot notify your immediate supervisor notify the person in your company designated to handle personnel or human resources problems.

If you believe you are being sexually harassed, Maine law allows you to file a complaint with the Human Rights Commission, within 6 months of the unlawful act or unlawful discrimination. The Human Rights Commission shall provide an opportunity to resolve the matter. If the matter cannot be resolved, the Human Rights Commission will investigate to determine whether there are reasonable grounds to believe that unlawful discrimination has occurred. If the Commission finds reasonable grounds to believe that unlawful discrimination has occurred it will try to eliminate the discrimination by informal means. If informal means of resolving the matter have not succeeded the Human Rights Commission will file a complaint with the Superior Court.

You may contact the Commission at its office in Augusta or by telephone at 624-6290.

Your employer cannot discharge or otherwise punish or penalize you because of any action you have taken to assert your rights under the Maine Human Rights Act or because you assisted in the enforcement of the Act.

This notice is provided to you pursuant to Maine Revised Statutes 26-807

Prevention of Winter Slip & Fall Accidents

Winter slip and falls are the leading cause of work injuries for a good part of the year and also one of the most preventable with a little training on how to reduce and avoid the common hazards. According to BLS (Bureau of Labor Statistics), the average lost time for these injuries in the state of Maine is 7 to 9.9 days out of work. The average winter slip-and-fall lost-time claim estimate is between \$40,000 and \$45,000. The costs—direct and indirect—mount quickly and can't be ignored.

If you have already experienced a slip and fall claim, NOW would be the time to analyze what happened and what you can do to prevent another accident of this type. Questions to ask—1. What kind of shoes were worn, 2. Was it because of rushing, 3. Was something missed from being salted, 4. etc. and so on. If you haven't had a winter slip and fall claim yet, this doesn't mean that you are out of the woods—we all need to stay vigilant and continue to monitor our areas to reduce or eliminate hazards.

Where do we start? TRAINING, IMPLEMENTATION, and FOLLOW-THROUGH!! The information needs to get out to EVERYONE in your facility and it needs to be EVERYONE's responsibility to wear the proper footwear, watch for changing conditions, and do something or say something if there is an area that needs to be addressed. We also recommend having a gatekeeper, someone who is going to be the one to monitor those conditions and take action if needed.

Problem areas include:

- Parking lots—the walk to and from employee parking as well as customer parking areas
- Ice & snow build-up between vehicles (It may be time-consuming, but always move and plow between vehicles.)
- Walkways (remind people to stay on marked walkways and not to cut across un-shoveled areas)
- Door entry areas (These areas may be cleaned, but need to be checked regularly for melting and refreezing in this area creating hazardous conditions.)

Train employees to:

- Wear appropriate winter footwear that is well-insulated; waterproof; has a non-slip, thick sole and a wide, low heel. Ice grippers can also improve walking on ice and snow.
- Use walkways that have been salted or shoveled. Discourage taking shortcuts over snow piles and in areas where snow and ice removal is not feasible.
- Test your travel path for slickness by sliding your shoe or boot on it before proceeding.
- Do a penguin shuffle
 - Walk flat footed.
 - Take short steps to maintain your center of balance over your feet.
 - Keep your head up and don't lean forward
 - Walk slowly.
 - Do not put your hands in your pockets. Use arms and hands for balance. Wear gloves.
 - Do not multitask while walking.
 - Merge or reduce items that need to be carried.
- When entering or exiting vehicles, use the vehicle for support.
- When entering a building, remove as much snow and water from footwear as possible so as not to create wet, slippery surfaces indoors.
- Spread salt or sand when you see icy spots. You can help reduce the number of falls by taking action.



Sexual Harassment Education and Training

Training Checklist

Sexual harassment is a form of sex discrimination that violates Title 5. Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when this conduct explicitly or implicitly affects an individual's employment, unreasonably interferes with an individual's work performance, or creates an intimidating, hostile, or offensive work environment.

Sexual harassment can occur in a variety of circumstances, including but not limited to the following:

- The victim as well as the harasser may be a woman or a man. The victim does not have to be of the opposite sex.
- The harasser can be the victim's supervisor, an agent of the employer, a supervisor in another area, a co-worker, or a non-employee.
- The victim does not have to be the person harassed but could be anyone affected by the offensive conduct.
- Unlawful sexual harassment may occur without economic injury to or discharge of the victim.
- The harasser's conduct must be unwelcome.

Prevention is the best tool to eliminate sexual harassment in the workplace. Employers are encouraged to take steps necessary to prevent sexual harassment from occurring. They should clearly communicate to employees that sexual harassment will not be tolerated. They can do so by providing sexual harassment training to their employees and by establishing an effective complaint or grievance process and taking immediate and appropriate action when an employee complains.

It is also unlawful to retaliate against an individual for opposing employment practices that discriminate based on sex or for filing a discrimination charge, testifying, or participating in any way in an investigation, proceeding, or litigation under Title 5.

Additional Resources:

Office of Attorney General's Guidance:

http://www.maine.gov/ag/about/harrassment_policy.html

Maine Human Rights Commission Guidance:

http://www.maine.gov/mhrc/guidance/sexual_harrassment.htm

Federal Equal Employment Opportunity Commission Guidance:

<https://www.eeoc.gov/eeoc/publications/upload/fs-sex.pdf>

Federal Statutes:

<https://www.eeoc.gov/laws/statutes/titlevii.cfm>

State of Maine Statutes:

<http://legislature.maine.gov/legis/statutes/5/title5sec4553.html>

Title 26 M.R.S.A. §807 requires employers with 15 or more employees in the workplace to conduct an education and training program for all new employees within one year of commencement of employment that includes a written notice of the illegality of sexual harassment; the definition of sexual harassment under state law; a description of sexual harassment, utilizing examples; the internal complaint process available to the employee; the legal recourse and complaint process available through the Maine Human Rights Commission; directions on how to contact the Commission; and the protection against retaliation as provided pursuant to Title 5, section 4553, subsection 10, paragraph D. Employers shall conduct additional training for supervisory and managerial employees within one year of commencement of employment that includes, at a minimum, the specific responsibilities of supervisory and managerial employees and methods that these employees must take to ensure immediate and appropriate corrective action in addressing sexual harassment complaints.

MAINE
DEPARTMENT OF
LABOR

Bureau of Labor Standards

*The Maine Department of Labor provides equal opportunity in employment and programs.
Auxiliary aids and services are available to individuals with disabilities upon request.*

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

Department of the Treasury
Internal Revenue Service

▶ See instructions for definition of cash.
▶ Use this form for transactions occurring after August 29, 2014. Do not use prior versions after this date.

For Privacy Act and Paperwork Reduction Act Notice, see the last page.

OMB No. 1506-0018
Department of the Treasury
Financial Crimes
Enforcement Network

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 4 First name 5 M.I. 6 Taxpayer identification number

7 Address (number, street, and apt. or suite no.) 8 Date of birth (see instructions) M M D D Y Y Y Y

9 City 10 State 11 ZIP code 12 Country (if not U.S.) 13 Occupation, profession, or business

14 Identifying document (ID) a Describe ID c Number b Issued by

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 29 Total cash received \$.00 30 If cash was received in more than one payment, check here 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 \$.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 Personal property purchased f Debt obligations paid
b Real property purchased g Exchange of cash
c Personal services provided h Escrow or trust funds
d Business services provided i Bail received by court clerks
e Intangible property purchased j Other (specify in item 34)
34 Specific description of property or service shown in 33. Give serial or registration number, address, docket number, 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.

Signature _____ Authorized official Title _____

43 Date of signature M M D D Y Y Y Y 44 Type or print name of contact person 45 Contact telephone number

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

Form section for Part I, entry 1. Includes fields for Last name, First name, M.I., Taxpayer identification number, Address, Date of birth, City, State, ZIP code, Country, Occupation, and Identifying document details.

Form section for Part I, entry 2. Includes fields for Last name, First name, M.I., Taxpayer identification number, Address, Date of birth, City, State, ZIP code, Country, Occupation, and Identifying document details.

Part II Continued—Complete if box 15 on page 1 is checked

Form section for Part II, entry 1. Includes fields for Individual's last name or organization's name, First name, M.I., Taxpayer identification number, Doing business as (DBA) name, Employer identification number, Address, Occupation, City, State, ZIP code, Country, and Alien identification details.

Form section for Part II, entry 2. Includes fields for Individual's last name or organization's name, First name, M.I., Taxpayer identification number, Doing business as (DBA) name, Employer identification number, Address, Occupation, City, State, ZIP code, Country, and Alien identification details.

Comments - Please use the lines provided below to comment on or clarify any information you entered on any line in Parts I, II, III, and IV

Five horizontal lines provided for entering comments.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8300 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8300.

Important Reminders

- Section 6050I (26 United States Code (U.S.C.) 6050I) and 31 U.S.C. 5331 require that certain information be reported to the IRS and the Financial Crimes Enforcement Network (FinCEN). This information must be reported on IRS/FinCEN Form 8300.
- Item 33, box i, is to be checked only by clerks of the court; box d is to be checked by bail bondsmen. See *Item 33* under *Part III*, later.
- The meaning of the word “currency” for purposes of 31 U.S.C. 5331 is the same as for the word “cash” (See *Cash* under *Definitions*, later).

General Instructions

Who must file. Each person engaged in a trade or business who, in the course of that trade or business, receives more than \$10,000 in cash in one transaction or in 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.

Keep a copy of each Form 8300 for 5 years from the date you file it.

Clerks of federal or state courts must file Form 8300 if more than \$10,000 in cash is received as bail for an individual(s) charged with certain criminal offenses. For these purposes, a clerk includes the clerk’s office or any other office, department, division, branch, or unit of the court that is authorized to receive bail. If a person receives bail on behalf of a clerk, the clerk is treated as receiving the bail. See *Item 33* under *Part III*, later.

If multiple payments are made in cash to satisfy bail and the initial payment does not exceed \$10,000, the initial payment and subsequent payments must be aggregated and the information return must be filed by the 15th day after receipt of the payment that causes the aggregate amount to exceed \$10,000 in cash. In such cases, the reporting requirement can be satisfied by sending a single written statement with the

aggregate Form 8300 amounts listed relating to that payer. Payments made to satisfy separate bail requirements are not required to be aggregated. See Treasury Regulations section 1.6050I-2.

Casinos must file Form 8300 for nongaming activities (restaurants, shops, etc.).

Voluntary use of Form 8300. Form 8300 may be filed voluntarily for any suspicious transaction (see *Definitions*, later) for use by FinCEN and the IRS, even if the total amount does not exceed \$10,000.

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

- By a financial institution required to file FinCEN Report 112, BSA Currency Transaction Report (BCTR);
- By a casino required to file (or exempt from filing) FinCEN Report 112, if the cash is received as part of its gaming business;
- 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 FinCEN Report 112, and discloses all the information necessary to complete Part II of Form 8300 or FinCEN Report 112 to the recipient of the cash in the second transaction;
- In a transaction occurring entirely outside the United States. See Publication 1544, Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business), regarding transactions occurring in Puerto Rico and territories and possessions of the United States; or
- In a transaction that is not in the course of a person’s trade or business.

When 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, file the form on the next business day.

Where to file. File the form with the Internal Revenue Service, Detroit Computing Center, P.O. Box 32621, Detroit, MI 48232.



You may be able to electronically file Form 8300 using FinCEN’s Bank Secrecy Act (BSA) Electronic Filing (E-Filing) System as an alternative method to filing a paper Form 8300. To get more information, visit the BSA E-Filing System, at <http://bsaefiling.fincen.treas.gov/main.html>.

Statement to be provided. You must give a written or electronic statement to each person named on 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, telephone number, and address of the information contact for the business, the aggregate 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 for a single transaction or for related transactions, you must report the multiple payments any time you receive a total amount that exceeds \$10,000 within any 12-month period. Submit the report 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 have to be filed.

Taxpayer identification number (TIN). You must furnish the correct TIN of the person or persons from whom you receive the cash and, if applicable, the person or persons on whose behalf the transaction is being conducted. You may be subject to penalties for an incorrect or missing TIN.

The TIN for an individual (including a sole proprietorship) is the individual’s social security number (SSN). For certain resident aliens who are not eligible to get an SSN and nonresident aliens who are required to file tax returns, it is an IRS Individual Taxpayer Identification Number (ITIN). For other persons, including corporations, partnerships, and estates, it is the employer identification number (EIN).

If you have requested but are not able to get a TIN for one or more of the parties to a transaction within 15 days following the transaction, file the report and use the comments section on page 2 of the form to explain why the TIN is not included.

Exception. You are not required to provide the TIN of a person who is a nonresident alien individual or a foreign organization if that person or foreign organization:

- Does not have income effectively connected with the conduct of a U.S. trade or business;
- Does not have an office or place of business, or a fiscal or paying agent in the U.S.;
- Does not furnish a withholding certificate described in §1.1441-1(e)(2) or (3) or §1.1441-5(c)(2)(iv) or (3)(iii) to the extent required under §1.1441-1(e)(4)(vii); or
- Does not have to furnish a TIN on any return, statement, or other document as required by the income tax regulations under section 897 or 1445.

Penalties. You may be subject to penalties if you fail to file a correct and complete Form 8300 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 timely a correct and complete statement to each person named in a required report. A minimum penalty of \$25,000 may be imposed if the failure is due to an intentional or willful disregard of the cash reporting requirements.

Penalties may also 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 of up to 5 years or fines of 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; or
- A cashier’s check, money order, bank draft, or traveler’s check having a face amount of \$10,000 or less that is received in a designated reporting transaction (defined below), or that is received in any transaction in which the recipient knows that the instrument is being used in an attempt to avoid the reporting of the transaction under either section 6050I or 31 U.S.C. 5331.

Note. Cash does not include a check drawn on the payer’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 that, under ordinary usage, can reasonably be expected to remain useful for at least 1 year, and that has a sales price of more than \$10,000.

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

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, money order, bank draft, or traveler’s check is not considered 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 Publication 1544 for more information.

Person. An individual, corporation, partnership, trust, estate, association, or 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), knows or 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 cash for a negotiable instrument, 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. A suspicious transaction is a transaction in which it appears that a person is attempting to cause Form 8300 not to be filed, or to file a false or incomplete form.

Specific Instructions

You must complete all parts. However, you may skip Part II if the individual named in Part I is conducting the transaction on his or her behalf only. For voluntary reporting of suspicious transactions, see *Item 1*, next.

Item 1. If you are amending a report, check box 1a. Complete the form in its entirety (Parts I-IV) and include the amended information. Do not attach a copy of the original report.

To voluntarily report a suspicious transaction (see *Suspicious transaction* above), check box 1b. You may also telephone your local IRS Criminal Investigation Division or call the FinCEN Financial Institution Hotline at 1-866-556-3974.

Part I

Item 2. If two or more individuals conducted the transaction you are reporting, check the box and complete Part I on page 1 for any one of the individuals. Provide the same

information for the other individual(s) by completing Part I on page 2 of the form. If more than three individuals are involved, provide the same information in the comments section on page 2 of the form.

Item 6. Enter the taxpayer identification number (TIN) of the individual named. See *Taxpayer identification number (TIN)*, earlier, for more information.

Item 8. Enter eight 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” “1960.”

Item 13. Fully describe the nature of the occupation, profession, or business (for example, “plumber,” “attorney,” or “automobile dealer”). Do not use general or nondescriptive terms such as “businessman” or “self-employed.”

Item 14. You must verify the name and address of the named individual(s). 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, alien registration card, or other official document). In item 14a, enter the type of document examined. In item 14b, identify the issuer of the 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 the number appearing on the license in item 14c.

Note. You must complete all three items (a, b, and c) in this line to make sure that Form 8300 will be processed correctly.

Part II

Item 15. If the transaction is being conducted on behalf of more than one person (including husband and wife or parent and child), check the box and complete Part II for any one of the persons. Provide the same information for the other person(s) by completing Part II on page 2. If more than three persons are involved, provide the same information in the comments section on page 2 of the form.

Items 16 through 19. If the person on whose behalf the transaction is being conducted is an individual, complete items 16, 17, and 18. Enter his or her TIN in item 19. If the individual is a sole proprietor and has an employer identification number (EIN), you must enter both the SSN and EIN in item 19. If the person is an organization, put its name as shown on required tax filings in item 16 and its EIN in item 19.

Item 20. If a sole proprietor or organization named in items 16 through 18 is doing business under a name other than that entered in item 16 (for example, a “trade” or “doing business as (DBA)” name), enter it here.

Item 27. If the person is not required to furnish a TIN, complete this item. See *Taxpayer identification number (TIN)*, earlier. Enter a description of the type of official document issued to that person in item 27a (for example, a "passport"), the country that issued the document in item 27b, and the document's number in item 27c.

Note. You must complete all three items (a, b, and c) in this line to make sure that Form 8300 will be processed correctly.

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. See *Multiple payments*, earlier, for more information.

Item 30. Check this box if the amount shown in item 29 was received in more than one payment (for example, as installment payments or payments on related transactions).

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

Item 32. Enter the dollar amount of each form of cash received. Show foreign currency amounts in U.S. dollar equivalent at a fair market rate of exchange available to the public. The sum of the amounts must equal item 29. For cashier's check, money order, bank draft, or traveler's check, provide the name of the issuer and the serial number of each instrument. Names of all issuers and all serial numbers involved must be provided. If necessary, provide this information in the comments section on page 2 of the form.

Item 33. Check the appropriate box(es) that describe the transaction. If the transaction is not specified in boxes a–i, check box j and briefly describe the transaction (for example, "car lease," "boat lease," "house lease," or "aircraft rental"). If the transaction relates to the receipt of bail by a court clerk, check box i, "Bail received by court clerks." This box is only for use by court clerks. If the transaction relates to cash received by a bail bondsman, check box d, "Business services provided."

Part IV

Item 36. If you are a sole proprietorship, you must enter your SSN. If your business also has an EIN, you must provide the EIN as well. All other business entities must enter an EIN.

Item 41. Fully describe the nature of your business, for example, "attorney" or "jewelry dealer." Do not use general or nondescriptive terms such as "business" or "store."

Item 42. This form must be signed by an individual who has been authorized to do so for the business that received the cash.

Comments

Use this section to comment on or clarify anything you may have entered on any line in Parts I, II, III, and IV. For example, if you checked box b (Suspicious transaction) in line 1 above Part I, you may want to explain why you think that the cash transaction you are reporting on Form 8300 may be suspicious.

Privacy Act and Paperwork Reduction Act Notice.

Except as otherwise noted, the information solicited on this form is required by the IRS and FinCEN in order to carry out the laws and regulations of the United States. Trades or businesses and clerks of federal and state criminal courts are required to provide the information to the IRS and FinCEN under section 6050I and 31 U.S.C. 5331, respectively. Section 6109 and 31 U.S.C. 5331 require that you provide your identification number. The principal purpose for collecting the information on this form is to maintain reports or records which have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings, or in the conduct of intelligence or counter-intelligence activities, by directing the federal government's attention to unusual or questionable transactions.

You are not required to provide information as to whether the reported transaction is deemed suspicious. Failure to provide all other requested information, or providing fraudulent information, may result in criminal prosecution and other penalties under 26 U.S.C. and 31 U.S.C.

Generally, tax returns and return information are confidential, as stated in section 6103. However, section 6103

allows or requires the IRS to disclose or give the information requested on this form to others as described in the Internal Revenue Code. For example, we may disclose your tax information to the Department of Justice, to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions, to carry out their tax laws. We may disclose this information to other persons as necessary to obtain information which we cannot get in any other way. We may disclose this information to federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also provide the records to appropriate state, local, and foreign criminal law enforcement and regulatory personnel in the performance of their official duties. We may also disclose this information to other countries under a tax treaty, or to federal and state agencies to enforce federal nontax criminal laws and to combat terrorism. In addition, FinCEN may provide the information to those officials if they are conducting intelligence or counter-intelligence activities to protect against international terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any law under 26 U.S.C. or 31 U.S.C.

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 simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formspubs. Click on *More Information* and then click on *Give us feedback*. Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 8300 to this address. Instead, see *Where to file*, earlier.