

# East Stroudsburg University of Pennsylvania Reporting Cash Transactions in Excess of \$10,000

Policy Number: FA-2014-xx Review Date #: N/A

Effective Date: 10-31-2014 Division: Administration & Finance

Revised Date: Responsible Office: Business Office

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## A. Summary:

These procedures apply to reporting to the Internal Revenue Service (IRS) the receipt of cash in excess of \$10,000 in a single transaction (or two or more related transactions) that is received in the course of the University's trade or business.

### **B.** Process:

Generally, the University is required to report to the IRS the receipt of cash in excess of \$10,000 in a single transaction (or two or more related transactions) that is received in the course of the University's trade or business. Please refer to *General Rules of Reporting Cash Transactions over* \$10,000 for important information on reportable transactions.

Form 8300, *Report of Cash Payments Over \$10,000 Received in a Trade or Business*, must be filed with the IRS for each reportable transaction by the 15th day subsequent to the transaction. The following procedures have been established to ensure the University's compliance with the Form 8300 reporting requirements.

Timeline	Action Required	By Whom
At the time of the transaction	<ul> <li>Complete Form 8300         <ul> <li>Obtain the most recent version of Form 8300 from the IRS website at http://www.irs.gov/pub/irs-pdf/f8300.pdf</li> <li>Click here for Sample filled-out Form 8300</li> </ul> </li> <li>Memo for Payers of Cash to the University - This document, which offers a brief explanation of the Form 8300 reporting requirements, should be provided to individuals (payers) engaged in reportable transactions to notify them of the University's obligation to file this form with the IRS.</li> </ul>	University department representative that received the cash
By the end of the day during which the transaction takes place	<ul> <li>Send an email message to:         mshaffer@esu.edu to notify the Business Office that a reportable transaction has taken place and a Form 8300 has been completed.         o Include a phone number at which the department administrator can be reached if there are any questions.     </li> </ul>	University department representative that received the cash
By the end of the next business day following the date of the transaction	➤ Hand deliver the completed Form 8300 to the University Business Office located at:  Room xxx, 2 <sup>nd</sup> Floor, Rosenkrans West	University department representative that received the cash
By the 15th day subsequent to the transaction	<ul> <li>Review the Form 8300</li> <li>If the form appears to be incomplete or incorrect, contact the department which received the cash for additional information relating to the transaction.</li> </ul>	Business Office
By the 15th day subsequent to the transaction	File Form 8300 with the IRS.	Business Office
By January 31 of each year	Prepare and furnish end-of-year statements to all payers who were identified on Forms 8300 (and reported to the IRS) during the immediately preceding calendar year.	Business Office
For at least five years from the date of filing Form 8300	➤ Maintain a copy of the completed Form 8300.	Business Office

For further information pertaining to Form 8300 reporting requirements, please refer to IRS Publication 1544, Reporting Cash Payments over \$10,000 at <a href="http://www.irs.gov/pub/irs-pdf/p1544.pdf">http://www.irs.gov/pub/irs-pdf/p1544.pdf</a>.

If you have any questions regarding these procedures or the referenced documents, please contact the University Business Office at 570-422-3821.

Please note: The University may be subject to severe penalties for non-compliance by the IRS.

**A. Forms:** Internal Revenue Service Form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business

B. Related Procedures: N/A

C. Other Related Information: N/A

D. Authority: N/A

E. History: N/A

F. Appendices: N/A



To: Payers of Cash to East Stroudsburg University

Re: Cash Transaction Reporting Requirement

Pursuant to Internal Revenue Code Section 60501, East Stroudsburg University is required to report to the Internal Revenue Service (IRS) each transaction in which more than \$10,000 in cash is received by the University. Cash is defined as U.S. and foreign currency and in certain circumstances, cashier's checks, money orders, bank draft or traveler's checks. When the University receives in excess of \$10,000 in cash in a single transaction (or in two or more related transactions), it is required to obtain the following information from the payer and provide it, along with payment information, to the IRS:

- Payer's name
- Payer's address
- Payer's date of birth
- Payer's Social Security Number or Individual Taxpayer Identification Number
- Payer's occupation
- Identifying Documentation Used to verify identity, for example driver's license or passport
- If the transaction is conducted on behalf of another person, then the above information is required for that person as well. (If the person on whose behalf the transaction is conducted is not required to have a Social Security Number or Individual Taxpayer Identification Number, his/her alien identification information must be obtained and provided to the IRS.)

If you pay the University over \$10,000 in cash, providing the above information to the University is required by law and will expedite the processing of your transaction.

You will receive a statement from the University by January 31 following the calendar year the University received the cash from you. This statement will contain the name, address and phone number of the University department or office which received the reportable payment from you as well as the total amount of cash which was reported to the IRS during the calendar year.

We appreciate your cooperation. If you have questions regarding the IRS rules with respect to the required reporting of cash transactions, please contact the University Business Office at (570) 422-3821.

This notice is for your information only; you do NOT have to complete or send any additional information.

You can find the Internal Revenue Service's Form 8300 and instructions at <a href="http://www.irs.gov/pub/irs-pdf/f8300.pdf">http://www.irs.gov/pub/irs-pdf/f8300.pdf</a>



#### Sample Filled-Out Form 8300

The filled-out Form 8300 below is based on the following fictitious transaction and is for illustrative purposes only. Additional or different parts of the form may need to be completed based on the facts of each transaction. Refer to the Form 8300 instructions at <a href="http://irs.gov/pub/irs-pdf/f8300.pdf">http://irs.gov/pub/irs-pdf/f8300.pdf</a> or contact the University Business Office at 570-422-3821 if you have any questions with respect to completing the form.

**Scenario**: On August 15, 2014, Jane Smith pays \$11,000 in cash at the Student Enrollment Center. The payment is applied to the account of her son, Joseph Smith, an East Stroudsburg University student. The unpaid charges in Joseph's account prior to the \$11,000 payment include tuition, room, board, and fees totaling \$18,000 for the Fall 2014 semester.

#### Filling out Form 8300:

#### Part I

To complete Part I, the person who receives the payment must obtain the payer's name, address, taxpayer identification number (i.e. social security or individual taxpayer identification number), date of birth and occupation. In addition, the payer's identification must be verified, for example, by a photo driver's license. This identification must be documented in Part I of the form.

#### Part II

Because, in this example, the payments were made by one person (Jane Smith) on another person's behalf (Joseph Smith), Part II must be completed. The information required by Part II may be in the University's records or may need to be provided by the payer.

If the payer is conducting a transaction on his/her own behalf, Part II need not be completed. In this example, if Jane Smith were a student making a payment on her own student account (instead of her son's), Part II would not need to be completed.

#### Part III

The information required to complete Part III must be determined at the time of the transaction (e.g., form of "cash" payment, amount in \$100 bills or higher) or obtained from the University's records (e.g., total price and type of transaction).

#### Part IV

The address of the actual physical location where the cash was received (not a central University address) is required to be disclosed. Form 8300 must be reviewed by the department supervisor or other person who authorized the transaction; this person must then sign and date the form and indicate his/her University title and phone number.

#### Note:

Page two of Form 8300 must be completed when there are multiple parties to the transaction. Part I on page two must be completed if the reportable payment is received from more than one person. Part II on page two must be completed if the reportable payment is made on behalf of more than one person.

Report of Cash Payments Over \$10,000
Rev. August 2014)

Department of the Treasury Internal Revenue Service

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

See instructions for definition of cash.

See instructions fo

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# Page 2 Multiple Parties

Par	Continue	d-Complete		-			130	on page 1 i	3 CHECKE	<i>u.,</i>			
3	Last name					4 First name			5 M.I.	6 Taxpayer identification number			
7	Address (number, street, and apt. or suite no.)								f birth ▶ M M D D Y Y Y structions)				
9	City		10 State	, , ,				not U.S.)	13 Occupation, profession, or business				
14	Identifying document (ID)	a Describe ID c Number ▶							b Is	ssued by ►			
3	Last name				4	First name	<b>.</b>		5 M.I.	6 Taxpayer identification number			
7	Address (number,	street, and apt. or	suite no.)	suite no.)				8 Date of (see inst	birth tructions)	. • M M D D Y Y Y Y			
9	City		10 State	11 ZIP c	ode	12 Cour	itry (if	not U.S.)	13 Occi	upation, profession, or business			
14	Identifying a Describe ID ► c Number ►									ssued by ►			
Par	Continue	d-Complete	if box 15	on page	1 is	checked			'				
16	Individual's last na	me or organizatio	s name	n	17	First name	7	7	18 M.I.	19 Taxpayer identification number			
20	Doing business as	(DBA) name (see	instri iti ns			P	7			Employer identification numbe			
21	Address (number,	street, and apt. or	suite no.)						22 Occi	upation, profession, or business			
23	City			24 State	25 ZI	P code	26 (	Country (if no	ot U.S.)				
27	Alien identification (ID)	a Describe ID ▶ c Number ▶							b Is	ssued by ►			
16	Individual's last na	me or organizatio	n'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.)						<b>22</b> Occi	upation, profession, or business			
23	City			24 State	<b>25</b> ZI	P code	26 (	Country (if no	ot U.S.)				
27	Alien a Describe ID ► c Number ►							b Issued by ▶					
Comn	nents - Please use t	he lines provided	below to co	mment on	or clari	fy any infor	matio	n you entere	d on any I	ine in Parts I, II, III, and IV			
IRS Fo	rm <b>8300</b> (Rev. 8-2014	4)								FinCEN Form <b>8300</b> (Rev. 8-2014			