

## 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 <http://www.irs.gov/pub/irs-pdf/f8300.pdf> or contact the University Tax Department at 432-5530 if you have any questions with respect to completing this form.*

**Scenario:** On August 15, 2009, Jane Smith pays \$11,000 in cash to the Office of Student Financial Services. The payment is to be applied to the account of her son, Joseph Smith, a Yale College 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 2009 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 number or individual taxpayer identification number), date of birth and occupation. In addition, the payer's identity must be verified, for example, by a photo driver's license. This identity verification must be documented in Part I of the form.

#### **Part II**

Because, in this example, the payment is 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  
 Received in a Trade or Business**

▶ See instructions for definition of cash.  
 ▶ Use this form for transactions occurring after March 31, 2008. Do not use prior versions after this date.  
 For Privacy Act and Paperwork Reduction Act Notice, see page 5.

1 Check appropriate box(es) if: a  Amends prior report; b  Suspicious transaction.

**Part I Identity of Individual From Whom the Cash Was Received**

2 If more than one individual is involved, check here and see instructions

3 Last name: **Smith** 4 First name: **Jane** 5 M.I.: **J** 6 Taxpayer identification number: **0; 1; 2; 3; 4; 5; 6; 7; 8**

7 Address (number, street, and apt. or suite no.): **7 Main Street** 8 Date of birth (see instructions): **M M D D Y Y Y Y 1; 2; 3; 1; 9; 5; 1**

9 City: **Anywhere** 10 State: **C; T** 11 ZIP code: **06000** 12 Country (if not U.S.): 13 Occupation, profession, or business: **Restaurant Owner**

14 Identifying document (ID): a Describe ID ▶ **Driver's License** b Issued by ▶ **Connecticut**  
 c Number ▶ **01234567890**

**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: **Smith** 17 First name: **Joseph** 18 M.I.: **J** 19 Taxpayer identification number: **1; 2; 3; 4; 6; 7; 8; 9**

20 Doing business as (DBA) name (see instructions): Employer identification number: **;**

21 Address (number, street, and apt. or suite no.): **One Main Street** 22 Occupation, profession, or business: **Student**

23 City: **Anywhere** 24 State: **C; T** 25 ZIP code: **06000** 26 Country (if not U.S.):

27 Alien identification (ID): a Describe ID ▶ b Issued by ▶

**Part III Description of Transaction and Method of Payment**

28 Date cash received: **M M D D Y Y Y Y 0; 8; 1; 5; 2; 0; 0; 9** 29 Total cash received: **\$ 11,000.00** 30 If cash was received in more than one payment, check here  31 Total price if different from item 29: **\$ 18,000.00**

32 Amount of cash received (in U.S. dollar equivalent) (must equal item 29) (see instructions):  
 a U.S. currency \$ **11,000.00** (Amount in \$100 bills or higher \$ **11,000.00**)  
 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) ▶ **Educational services**

34 Specific description of property or service shown in 33. Give serial or registration number, address, docket number, etc. ▶ **Tuition, room, board and fees- fall semester 2009**

**Part IV Business That Received Cash**

35 Name of business that received cash: **Yale University** 36 Employer identification number: **0; 6; 0; 6; 4; 6; 9; 7; 3**

37 Address (number, street, and apt. or suite no.): **246 Church Street** Social security number: **;**

38 City: **New Haven** 39 State: **C; T** 40 ZIP code: **06520** 41 Nature of your business: **Education**

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 ▶ *John Jones* Title ▶ **Director of Student Accounts**  
 Authorized official

43 Date of signature: **M M D D Y Y Y Y 0; 8; 1; 5; 2; 0; 0; 9** 44 Type or print name of contact person: **John Jones** 45 Contact telephone number: **( 203 ) 432-000**

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, entries 3-14. Includes fields for Last name, First name, M.I., Taxpayer identification number, Address, Date of birth, City, State, ZIP code, Country, Occupation, Identifying document (ID), Describe ID, and Issued by.

Form section for Part I, entries 3-14. Includes fields for Last name, First name, M.I., Taxpayer identification number, Address, Date of birth, City, State, ZIP code, Country, Occupation, Identifying document (ID), Describe ID, and Issued by.

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

Form section for Part II, entries 16-27. 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, Alien identification (ID), Describe ID, and Issued by.

Form section for Part II, entries 16-27. 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, Alien identification (ID), Describe ID, and Issued by.

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

Comments section with multiple horizontal lines for text entry.