

IRS Form **8300**  
(Rev. August 2014)

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

FinCEN Form **8300**  
(Rev. August 2014)

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 <b>Smith</b>		4 First name <b>Robin</b>		5 M.I. <b>Whom</b>	6 Taxpayer identification number <b>B: H: y   Y: C   p: p: F: 7</b>		
7 Address (number, street, and apt. or suite no.) <b>123 Main St #234</b>				8 Date of birth (see instructions) <b>the</b>		9 City <b>San Francisco</b>	
9 City <b>San Francisco</b>		10 State <b>CA ;</b>	11 ZIP code <b>94106</b>	12 Country (if not U.S.) <b>U.S.</b>		13 Occupation, profession, or business <b>Whom the Cash Was</b>	
14 Identifying document (ID)	a Describe ID ▶ <b>Whom the Cash Was Received Describe</b>			b Issued by ▶ <b>Received On the Cash</b>		c Number ▶ <b>Identifying Document</b>	

## 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 <b>Smith</b>		17 First name <b>Robin</b>		18 M.I. <b>Whose</b>	19 Taxpayer identification number <b>8: R: J   o: w   V: 1: 3: E</b>			
20 Doing business as (DBA) name (see instructions) <b>Whose Behalf This Transaction Was Conducted Business as Name</b>				21 Address (number, street, and apt. or suite no.) <b>123 Main St #234</b>		22 Occupation, profession, or business <b>Whose Behalf This Transaction Was</b>		
23 City <b>San Francisco</b>		24 State <b>CA ;</b>	25 ZIP code <b>94106</b>	26 Country (if not U.S.) <b>U.S.</b>		27 Alien identification (ID)		
27 Alien identification (ID)		a Describe ID ▶ <b>Whose Behalf This Transaction Was</b>			b Issued by ▶ <b>Whose Behalf This</b>		c Number ▶ <b>Conducted Alien</b>	

## Part III Description of Transaction and Method of Payment

28 Date cash received M M D D Y Y Y Y <b>M: B   0: W   0: 8: 3: H</b>	29 Total cash received \$ <b>12,345.67</b> .00	30 If cash was received in more than one payment, check here <input checked="" type="checkbox"/>	31 Total price identified from item 29 \$ <b>12,345.67</b> .00
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32 Amount of cash received (in U.S. dollar equivalent) (must equal item 29) (see instructions):

a U.S. currency	\$ <u>12,345.67</u> .00	(Amount in \$100 bills or higher \$ <u>12,345.67</u> .00 )
b Foreign currency	\$ <u>12,345.67</u> .00	(Country ▶ <u>Country</u> )
c Cashier's check(s)	\$ <u>12,345.67</u> .00	} Issuer's name(s) and serial number(s) of the monetary instrument(s) ▶ <u>Robin W. Smith</u> <u>Robin W. Smith</u> <u>Robin W. Smith</u>
d Money order(s)	\$ <u>12,345.67</u> .00	
e Bank draft(s)	\$ <u>12,345.67</u> .00	
f Traveler's check(s)	\$ <u>12,345.67</u> .00	

33 Type of transaction		34 Specific description of property or service shown in 33. Give serial or registration number, address, docket number, etc. ▶ <u>Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor.</u>	
a <input checked="" type="checkbox"/> Personal property purchased	f <input type="checkbox"/> Debt obligations paid		
b <input type="checkbox"/> Real property purchased	g <input type="checkbox"/> Exchange of cash		
c <input type="checkbox"/> Personal services provided	h <input type="checkbox"/> Escrow or trust funds		
d <input type="checkbox"/> Business services provided	i <input type="checkbox"/> Bail received by court clerks		
e <input type="checkbox"/> Intangible property purchased	j <input type="checkbox"/> Other (specify in item 34) ▶		

## Part IV Business That Received Cash

35 Name of business that received cash <b>Robin W. Smith</b>				36 Employer identification number <b>c: b   J: N: s: 6: 1: J: z</b>	
37 Address (number, street, and apt. or suite no.) <b>123 Main St #234</b>				38 City <b>San Francisco</b>	
38 City <b>San Francisco</b>		39 State <b>CA ;</b>	40 ZIP code <b>94106</b>	41 Nature of your business <b>Nature of Your Business That Receives Cash</b>	

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 \_\_\_\_\_ Title \_\_\_\_\_  
Authorized official

43 Date of signature M M D D Y Y Y Y <b>3: v   W: B   7: 5: P: K</b>	44 Type or print name of contact person <b>Robin W. Smith</b>	45 Contact telephone number <b>(555) 444-3333</b>
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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 Smith		4 First name Robin		5 M.I. M.I. 1	6 Taxpayer identification number t : K : L   W : q   C : x : 2 : I	
7 Address (number, street, and apt. or suite no.) 123 Main St #234				8 Date of birth (see instructions) M M D D Y Y Y Y 0 : U   O : x   d : I : j : A		
9 City San Francisco		10 State CA ;	11 ZIP code 94106	13 Occupation, profession, or business Occupation 1 Complete if box 2 on page 1 is checked		
14 Identifying document (ID)	a Describe ID ▶ c Number ▶	Identifying Document Describe ID 1 Identifying Document Number 1 Complete if box 2 on page 1 is checked		b Issued by ▶ Document Issued 1 Complete if box 2 on page 1 is checked		

3 Last name Smith		4 First name Robin		5 M.I. M.I. 2	6 Taxpayer identification number C : j : Y   C : k : T : u	
7 Address (number, street, and apt. or suite no.) 123 Main St #234				8 Date of birth (see instructions) M M D D Y Y Y Y m : 3   n : J   x : g : 8 : p		
9 City San Francisco		10 State CA ;	11 ZIP code 94106	13 Occupation, profession, or business Occupation 2 Complete if box 2 on page 1 is checked		
14 Identifying document (ID)	a Describe ID ▶ c Number ▶	Identifying Document Describe ID 2 Identifying Document Number 2 Complete if box 2 on page 1 is checked		b Issued by ▶ Document Issued 2 Complete if box 2 on page 1 is checked		

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

16 Individual's last name or organization's name Smith		17 First name Robin		18 M.I. M.I. 1	19 Taxpayer identification number a : h : k   w : W   6 : 2 : w : l	
20 Doing business as (DBA) name (see instructions) DBA Name 1 Complete if box 15 on page 1 is checked				Employer identification number x : P   w : b : c : A : N : N : Q		
21 Address (number, street, and apt. or suite no.) 123 Main St #234				22 Occupation, profession, or business Occupation 1 Complete if box 15 on page 1 is checked		
23 City San Francisco		24 State CA ;	25 ZIP code 94106	26 Country (if not U.S.) is		
27 Alien identification (ID)	a Describe ID ▶ c Number ▶	Alien ID Describe ID 1 Complete if box 15 on page 1 is checked		b Issued by ▶ Alien ID Issued 1 Complete if box 15 on page 1 is checked		

16 Individual's last name or organization's name Smith		17 First name Robin		18 M.I. M.I. 2	19 Taxpayer identification number u : O : R   c : G   p : 2 : e : x	
20 Doing business as (DBA) name (see instructions) DBA Name 2 Complete if box 15 on page 1 is checked				Employer identification number Q : r   y : d : s : l : E : P : 5		
21 Address (number, street, and apt. or suite no.) 123 Main St #234				22 Occupation, profession, or business Occupation 2 Complete if box 15 on page 1 is checked		
23 City San Francisco		24 State CA ;	25 ZIP code 94106	26 Country (if not U.S.) is		
27 Alien identification (ID)	a Describe ID ▶ c Number ▶	Alien ID Describe ID 2 Complete if box 15 on page 1 is checked		b Issued by ▶ Alien ID Issued 2 Complete if box 15 on page 1 is checked		

Comments – Please use the lines provided below to comment on or clarify any information you entered on any line in Parts I, II, and III.  
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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](http://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](http://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.