

Cash Bail Over \$10,000 (IRS Form 8300)

Resource:

- [See Link to Form 8300](#)
- [Example of completed Form 8300](#)

Policy:

1. Any clerk of a state court who:
 - a. Receives more than \$10,000 in cash as bail in a lump sum or an aggregate total within any 12-month period, and
 - b. The individual is charged with any of the following criminal offenses:
 - i. Any offense involving a controlled substance
 - ii. Racketeering (State equivalent UCA § 76-10-1603. Unlawful acts.)
 - iii. Money laundering and/or
 - iv. Any state offense substantially similar to (1), (2), or (3) above must file IRS "Report of Cash Payments Over \$10,000 Received in a Trade or Business" Form 8300 by the 15th day after the date the cash was received.
2. The term "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 (i.e., county jail), IRS law considers the court clerk received the bail and is responsible to file IRS Form 8300.
3. The term "cash" means the following:
 - a. U.S. and foreign coin and currency received in any transaction.
 - b. 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, 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 section 6050I or 31 U.S.C. 5331(i.e. multiple payments made with any combination of these tender types exceeding an aggregate total of \$10,000).

Note: Cash does not include a check drawn on the payer's own account, such as a personal check, regardless of the amount. Credit Cards are not considered Cash.

4. The court has responsibility to file IRS Form 8300 whether or not the cash bail was posted at a jail initially. The copies of the completed form should be mailed to the Internal Revenue Service, and the payer of cash bail by the 15th day after receipt.
5. If the court misses the deadline and does not file IRS Form 8300 by the 15th day of receipt, the form must be filed. The maximum penalty charged by the

IRS is \$50 per late form. If the IRS assesses a penalty, the court should request a waiver of the fee (government entity).

6. The court should keep a copy of each IRS Form 8300 for 5 years from the date of filing. The Accounting Clerk should maintain a copy of each completed IRS Form 8300 in a central file **NEVER** scanned to the case file. Due to the confidentiality of taxpayer information provided on the completed form, access to the file should be controlled.

Procedures:

Responsible Action

District Courts Clerk

1. CORIS is programmed to display a warning screen when any payment, cash or check, over \$10,000 is entered as “Cash Bail.” The warning screen alerts the cashier that IRS Form 8300 needs to be filed when cash or check is received for cash bail posted at any other office (i.e., county jail) authorized to receive bail if the individual is charged with one of the three criminal offenses. Cashier clerks need to notify the accountant clerk (e-mail, screen print, etc.) that IRS Form 8300 must be filed for the cash bail payment.

Accountant Clerk

2. At least once a week run the “Audit Bail and Cash Bond Totals > \$10,000.01” Report on CORIS.
3. Review the charges associated with each case listed on the CORIS report. Form 8300 must be completed for an individual charged with any of the criminal offenses noted in Policy 1b.
4. Complete and mail IRS Form 8300 within 15 days of receipt. The Utah State Courts Employer identification number 87-6000545 should be entered on line 36. If the court does not have all the information required on the form, contact the jail, county auditor/city recorder to obtain the information if possible. The form should be completed with the information available to the court, which may or may not be complete.
5. Mail the copies of the form to:

Internal Revenue Service
Detroit Computing Center
P. O. Box 32621
Detroit, MI 48232

And

Payer of cash bail

6. Maintain a copy of each completed IRS Form 8300 in a central file. Due to the confidentiality of taxpayer information provided on the completed form, access to the file should be controlled.