

Availability of Publication 1544, Reporting Cash Payments of Over \$10,000 (Revised Aug. 1997)

Announcement 97-80

Publication 1544, recently updated, is now available from the Internal Revenue Service. This publication is also available in Spanish as Publication 1544SP.

The publication is for persons who may receive large cash payments in the course of their business. Generally, any person in a trade or business who receives more than \$10,000 in cash in a single transaction or in related transactions must file Form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business.

You can get a copy of Publication 1544 (or Publication 1544SP) by calling 1-800-829-3676. You can also write to the IRS Forms Distribution Center nearest you.

If you have access to a personal computer and modem, you can also get the publication electronically. You can get the publication at:

- 1) World Wide Web - www.irs.ustreas.gov,
 - 2) FTP - [ftp.irs.ustreas.gov](ftp://ftp.irs.ustreas.gov), and
 - 3) Direct Dial (by Modem) - IRIS at FEDWORLD - (703)321-8020.
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