

## **Cash/Form 8300**

The University is required by law to report receipt of more than \$10,000 in cash (in one or more payments) over the course of a calendar year to the Internal Revenue Service by filing an IRS Form 8300.

Under this IRS regulation, money orders, cashier's checks, and traveler's checks are considered cash payments.

Effective immediately, all cash transactions in the amount of \$2,000 or more will be evaluated for applicability and payers may be required to complete a Cash Payment Transmittal Form at the time of payment.

Personal and corporate checks are not considered cash payments.

Students will be notified by the University Cashiers & Receivables Management office once a Form 8300 has been filed.

For additional information, contact Kristen Garcia at 302-831-3675 or via email at [krisaber@udel.edu](mailto:krisaber@udel.edu).