

September 1991

MONEY LAUNDERING

The Use of Cash Transaction Reports by Federal Law Enforcement Agencies



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United States
General Accounting Office
Washington, D.C. 20548

General Government Division

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September 25, 1991

The Honorable Dan Rostenkowski
Chairman, Committee on Ways and Means
House of Representatives

The Honorable Lloyd Bentsen
Chairman, Committee on Finance
United States Senate

Any person engaged in a trade or business who receives over \$10,000 in cash payments in one transaction or two or more related transactions is required to report the transaction to the Internal Revenue Service (IRS). The information is used in investigations of tax evasion and in investigations of other criminal activity such as money laundering.

Sections 3302 and 3303 of the Crime Control Act of 1990 require us to report on (1) the use of the cash transaction reports by federal agencies for law enforcement purposes, (2) the number of cases in which a criminal penalty has been sought for willfully failing to file cash transaction reports, and (3) any change in the effectiveness of the penalty by reason of legislation enacted in 1990 that reclassified the offense from misdemeanor to felony. This report complies with that requirement.

Results in Brief

During the 1-year period ending with April 1991, federal law enforcement agencies accessed more than 15,000 cash transaction reports that had been filed with IRS. The information contained in the cash transaction report is used by federal law enforcement agencies to (1) identify suspicious transactions that might involve money laundering and (2) support ongoing investigations of other criminal activity. Law enforcement agencies may also use the reports when investigating the possibility of seizing goods purchased with the proceeds of illegal activity. In some cases, the reports can help identify and locate such goods.

Information on the specific contributions cash transaction reports make to law enforcement investigations is not systematically collected. However, law enforcement officials told us the reports are extremely useful. Compliance with the reporting requirements is essential in order to ensure that law enforcement agencies have access to complete and accurate information.

In the 18-month period ending with March 1991, 3,880 penalties were recommended by IRS for failure to file the cash transaction report or for

providing false or incomplete information on the report. All but 80 of these were civil penalties. IRS officials informed us that all of the 80 criminal penalties were for willfully failing to file a report.

In November 1990, willfully failing to file the cash transaction report was reclassified a felony rather than a misdemeanor. The maximum sentences for the offense, however, were not affected by the reclassification.

We could not determine what impact, if any, the reclassification had on the effectiveness of the penalty. Information on whether the reclassification might have created an additional incentive for compliance with the reporting requirement is not available. IRS officials told us that it is possible that the penalty might have been recommended more often had it been for a felony offense. However, information was not available to confirm this perception.

The number of reports filed each month has increased at a faster rate since the offense was classified a felony. IRS attributes the increase to a number of factors but primarily to substantial increases in the enforcement effort. IRS officials told us they do not believe the reclassification had any significant effect towards improving compliance with the reporting requirement.

Background

Section 6050I was added to the Internal Revenue Code (IRC) in 1984 and requires any person engaged in a trade or business who receives more than \$10,000 in cash payments in a single transaction or series of related transactions to file a report with IRS. The report is to be made on an IRS Form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business. On the form, the recipient of the cash must report, among other information, the name, address, and taxpayer identifying information (such as social security number or passport number) of the payer; the amount of cash received; and the date and nature of the transaction giving rise to the payment. The IRS Form 8300 is similar to reports required by the Bank Secrecy Act of 1970, such as the Currency Transaction Report (IRS Form 4789) filed by banks and other financial institutions. The Form 8300, however, is a tax return and therefore subject to various confidentiality rules.

Completed Forms 8300 are to be mailed to IRS' Detroit Computing Center or to any local IRS office, which will forward them to the computing center. At the computing center, the forms are entered into the Currency

and Banking Retrieval System, which can be accessed by authorized IRS employees from terminals located across the country. Magnetic tapes containing data from the forms are also sent to a Customs Service computer facility in Newington, Virginia, where the data are put on the Treasury Enforcement Communications System (TECS).

Although originally intended primarily as a means of assisting IRS to identify individuals who might be attempting to evade taxes, the Form 8300 is used for both tax administration and law enforcement purposes. Under the terms of IRC 6103 (i)(8), which was added to the IRC by the Anti-Drug Abuse Act of 1988 (P.L. 100-690), the Secretary of the Treasury can disclose information from returns filed under section 6050I to officers and employees of any federal agency for the administration of federal criminal statutes not related to tax administration.

There are two civil penalty sections in the IRC that apply to the provisions of section 6050I. Section 6721 provides a penalty for failure to file an information return, such as the Form 8300, failure to include all of the information required, or failure to report correct information. Section 6722 provides a penalty for failure to give a correct statement to the person who paid in cash.

There are also two criminal penalties in the IRC that apply to the provisions of section 6050I. Section 7206 provides a criminal penalty for the willful filing of a false statement, such as a false Form 8300. Section 7203 provides a criminal penalty for the willful failure to file a return such as a Form 8300. The Anti-Drug Abuse Act of 1988 increased the maximum jail sentence of the penalty from 1 year to 5 years. The offense, however, was still classified as a misdemeanor. The Crime Control Act of 1990 reclassified the offense as a felony.

Objectives, Scope, and Methodology

Sections 3302 and 3303 of the Crime Control Act of 1990 (P.L. 101-647) require us to report on

- federal agencies' requesting disclosure of Form 8300 data under the provisions of IRC 6103 (i)(8),
- the use of the information so disclosed,
- the effect that using such information has on the administration of federal criminal statutes,
- the number of cases in which criminal penalties have been sought by IRS for willfully failing to file a Form 8300, and

- any change in the effectiveness of this penalty by reason of amending the IRC to make the offense a felony rather than a misdemeanor.

IRS and the Department of the Treasury have legislatively mandated reporting requirements very similar to ours. In preparing this report, we relied heavily upon unverified data that IRS and Treasury collected to meet their requirements. We supplemented these data with information we collected through interviews and discussions with IRS and Treasury officials and data provided by the IRS Detroit Computing Center.

We did our review from March through July 1991 in accordance with generally accepted government auditing standards.

Disclosure of Form 8300 Information for Law Enforcement Purposes

The Secretary of the Treasury has authorized five Treasury agencies access to Form 8300 data for law enforcement purposes: the Customs Service; IRS; the Bureau of Alcohol, Tobacco and Firearms (BATF); the Secret Service; and the Financial Crimes Enforcement Network (FinCEN).¹ Authorized personnel in these agencies can access the data directly through TECS.

As shown in table 1, in the 1-year period ending in April 1991, the five Treasury agencies made almost 50,000 searches of the Form 8300 data on TECS. The searches were initiated by using a name or taxpayer identification number. About 20 percent of these searches were successful in locating an individual with at least one Form 8300 on file. Data from over 15,000 Forms 8300 were retrieved for viewing.

Table 1: Treasury Agencies Accessing Form 8300 Data Through the Treasury Enforcement Communication System April 1990 Through April 1991

	Customs	IRS	BATF	FinCEN	Secret service	Totals
Number of searches ^a	23,146	18,749	150	7,198	218	49,461
Number of searches locating at least one Form 8300	6,052	2,718	19	1,178	37	10,004
Number of Forms 8300 viewed	9,916	4,223	28	964	39	15,170

^aOne individual may be the subject of a number of searches because of variations of a name and different spellings, e.g., John Smith, Jon Smith, J. Smith, John Smythe.

Source: IRS Disclosure Division.

¹FinCEN is a new and relatively small Treasury agency that supports law enforcement agencies by analyzing and coordinating financial intelligence. See Money Laundering: Treasury's Financial Crimes Enforcement Network (GAO/GGD-91-53, Mar. 18, 1991).

Until recently, non-Treasury federal agencies seeking Form 8300 information for law enforcement purposes could obtain it only by requesting it in writing from an IRS district office. A February 1991 poll of district offices by IRS showed that as of January 1991, IRS had received 42 requests for Form 8300 information from non-Treasury agencies since procedures had been implemented to log such requests in August 1989. All but six of these requests came from two of IRS' seven regions. IRS attributes the low number of requests to a general lack of awareness of the usefulness and availability of the data.

In May 1991 FinCEN was given authority to disseminate Form 8300 information to non-Treasury federal agencies under the provision of IRC section 6103 (i)(8). Consequently, non-Treasury federal agencies can now request Form 8300 information directly from FinCEN, which will continue to obtain it from TECS. As of July 1991, FinCEN was implementing procedures necessary to account for disclosure of the data and had only just begun to release Form 8300 data to other agencies.

Use of Form 8300 Information for Law Enforcement Purposes

According to Treasury law enforcement officials, data from Forms 8300 serve a number of uses in law enforcement investigations. These include

- identifying suspicious transactions that might indicate possible criminal activity;
- evaluating the merits of potential criminal cases; and
- tracing, analyzing, or identifying the disposition of proceeds from illegal activity.

Form 8300 data are often used to support ongoing investigations by federal law enforcement agencies. It is Customs Service policy, for example, that agents routinely review Form 8300 information, as well as various other records, in all criminal cases it investigates. These include customs fraud, illegal exports of high technology, drug trafficking, and money laundering.

Although information is not systematically collected to determine the contributions made by Form 8300 data on individual cases, we were told by FinCEN officials that law enforcement personnel generally regard the data as extremely useful because the information can provide the missing link in tracing cash movements. While the reports required by the Bank Secrecy Act can be used to trace movements of cash into and out of financial institutions or across national borders, only Form 8300 provides information that can be used to (1) trace cash movements into

retail sectors of the economy and (2) link abnormal uses of cash to purchase goods or services with possible illicit sources of that cash.

In addition to using the data to support ongoing cases of other agencies, FinCEN also uses the data as a means of targeting suspicious financial activity. FinCEN regards the Form 8300 data as a valuable research tool and a critical part of financial analysis. Projects undertaken by FinCEN involving analysis of Form 8300 data include:

- Identifying businesses such as automobile dealerships and jewelry stores that had not filed Forms 8300 despite having made large cash deposits at banks.
- Identifying individuals and countries of origin of foreign nationals who have made large cash purchases.

Criminal and Civil Penalties for Failing to File a Form 8300

As shown by table 2, 6 IRS district offices (of a total of 64) recommended 61 criminal penalties for offenses associated with IRC section 6050I in fiscal year 1990 (Oct. 1989 through Sept. 1990). IRS officials told us that all of the recommended penalties were for willfully failing to file a Form 8300. In the first half of fiscal year 1991, four district offices had recommended a total of 19 criminal penalties.

Table 2: Criminal Penalties Associated With IRC Section 6050I Recommended by IRS

IRS region and district recommending penalties	Number of criminal penalties recommended	
	FY 1990	1st half FY 1991
Midwest Region		
St. Paul, Minn.	16	0
North Atlantic Region		
Boston, Mass.	1	0
Mid-Atlantic Region		
Baltimore, Md.	0	1
Southeast Region		
Birmingham, Ala.	41	16
Norfolk, Va.	1	0
Western Region		
Boise, Idaho	0	1
Laguna Niguel, Calif.	1	0
Central Region		
Detroit, Mich.	1	1
Total	61	19

Note: IRS has a total of 63 districts in 7 regions and 1 district, Puerto Rico, under the purview of the Assistant Commissioner for International Operations. None of the districts within the Southwest Region had recommended any criminal penalties during this time period. For a listing of all IRS districts, see app. II.

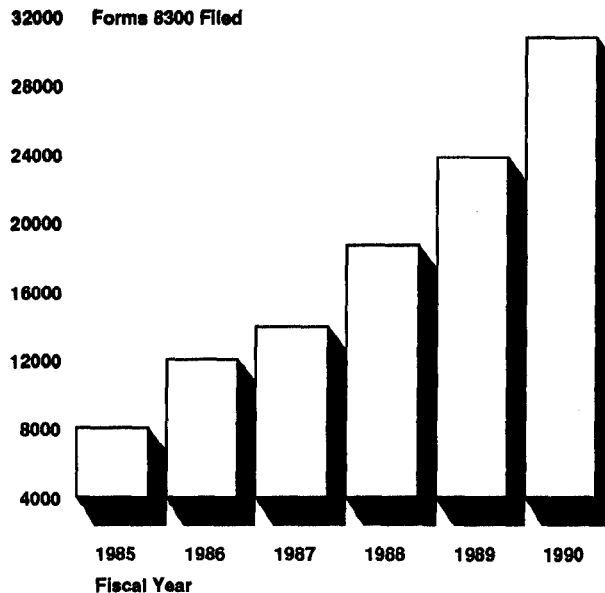
Source: IRS Examination Division.

The majority of penalties recommended by IRS involving Forms 8300 were civil penalties. In all, 26 district offices recommended a total of 1,759 civil penalties in fiscal year 1990. (See app. I.) For the first half of fiscal year 1991, 33 districts had recommended 2,041 civil penalties. IRS was not able to determine how many of the recommended civil penalties involved failure to file the Form 8300 or failure to file a complete or accurate report and how many of the penalties involved failure to provide a statement to the person who paid in cash.

More Forms 8300 Are Being Filed but Compliance Is Unknown

Since 1985, the number of Forms 8300 filed with IRS has increased by an average annual growth rate of 31 percent, as demonstrated by figure 1.

Figure 1: Volume of Forms 8300 Filed With IRS (FY 1985 - FY 1990)



Source: IRS' Detroit Computing Center.

Despite the steady increase in filings, IRS estimates that compliance with IRC section 6050I is low. While acknowledging that precise figures cannot be obtained, IRS bases its estimate on three factors:

- 1987 data from a limited survey of corporations with under \$10 million in assets that included an examination of compliance with IRC section 6050I,
- the disproportionate volume of Currency Transaction Reports (IRS Forms 4789) filed by banks and other financial institutions compared to the volume of Form 8300 filings, and
- the results of special Form 8300 compliance projects for different IRS districts across the country.

Hearings before the Subcommittee on Oversight, House Committee on Ways and Means, on September 20, 1990, also indicated a generally low level of compliance with the provisions of IRC section 6050I. Witnesses from IRS and the Department of Justice testified that compliance needed to be improved. Subcommittee investigators related how they had visited 79 business establishments in 9 cities across the country and offered to purchase with cash items priced in excess of \$10,000 provided the transaction would not be reported. Representatives from 76 of

the businesses indicated a willingness to accept the cash and not report the transaction to IRS.

Willful Failure to File a Form 8300 Is Now a Felony

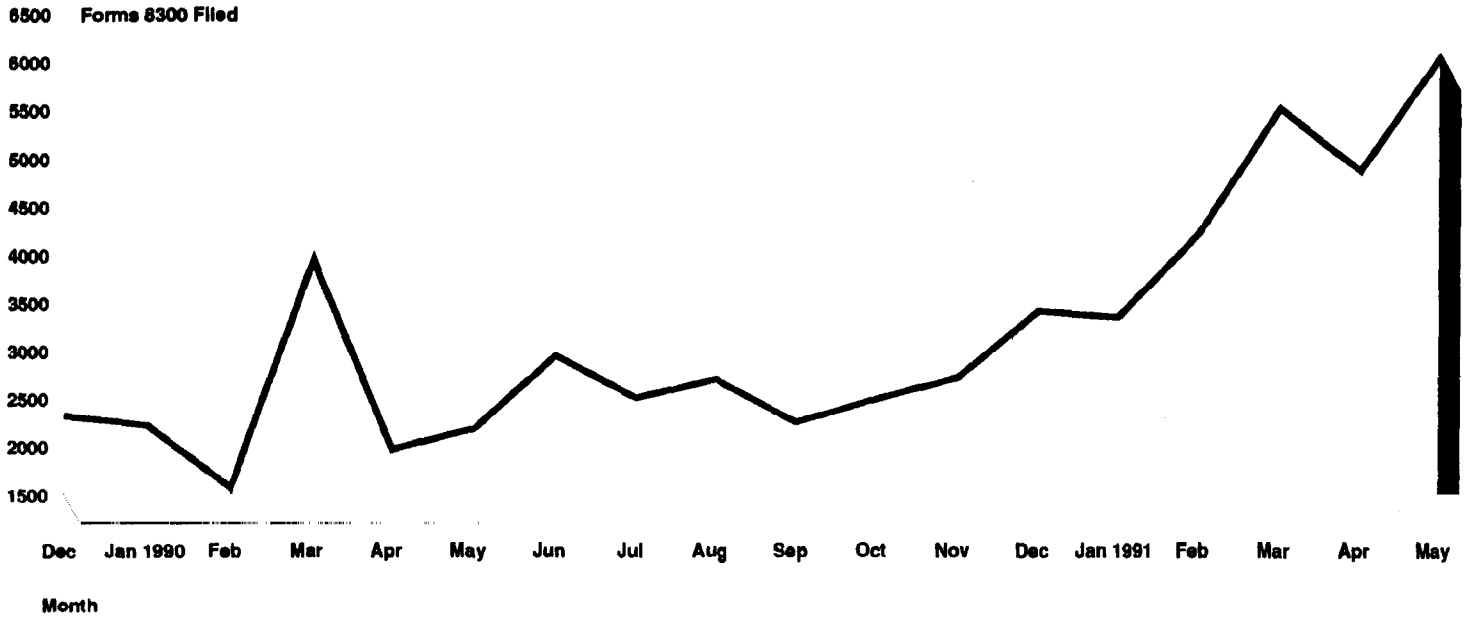
As previously discussed, IRC section 7203 provides a criminal penalty for the willful failure to file a Form 8300. The Crime Control Act of 1990 reclassified the offense from a misdemeanor to a felony—without affecting the maximum sentence—and also required us to evaluate any change in the effectiveness of the penalty due to the reclassification.

It is not possible to say if IRS would have sought more criminal penalties under IRC section 7203 had the offense been a felony rather than a misdemeanor. IRS officials told us that reclassifying the offense as a felony rather than a misdemeanor might have had an impact on the number of such penalties recommended by IRS agents. We were told that, given the limited number of resources available, agents might have been inclined to charge an individual with a felony offense rather than a misdemeanor. Information as to whether this might have occurred, and to what extent, is not available.

Whether or not the reclassification would provide any additional incentive for an individual to comply with filing requirements—and, if so, to what extent—would also be extremely difficult, if not impossible, to determine. In our opinion, changes in the maximum fines and prison sentence would have had more of an effect on individual compliance than classifying the offense a felony.

In order to evaluate whether the reclassification resulted in any increase in the number of Forms 8300 being filed, we examined the volume of returns filed for each IRS district for the 20-month period ending in May 1991. (See app. II.) As demonstrated by figure 2, the volume of returns has increased at a faster rate since November 1990. IRS officials attribute the increase to a number of factors such as stiffer civil and criminal penalties, as well as education programs that have increased taxpayer awareness of the filing requirements.

Figure 2: Forms 8300 Filed With IRS (Dec. 1989 - May 1991)



Source: IRS' Detroit Computing Center.

IRS officials told us they believe the primary reason for the increase in filings, however, is the increase in enforcement efforts in many of the IRS districts. An IRS action plan to combat money laundering called for enforcement efforts to be emphasized in fiscal year 1991, which began in October 1990.

We discussed the contents of this report with officials at IRS and FinCEN, who agreed with the information and data presented. We are sending copies of this report to other congressional committees, the Commissioner of Internal Revenue, and other interested parties.

The major contributors to this report are listed in appendix III. If you have any questions concerning the report, please contact me on (202) 566-0026.

A handwritten signature in black ink, reading "Harold A. Valentine". The signature is written in a cursive style with a long, sweeping horizontal line extending to the right.

Harold A. Valentine
Associate Director, Administration
of Justice Issues

Civil Penalties Recommended by IRS Associated With Section 6050I of the Internal Revenue Code

IRS region and district	Number of civil penalties recommended	
	FY 1990	1st half FY 1991
Midwest Region		
Aberdeen, S.D.	1	0
Chicago, Ill.	0	0
Des Moines, Iowa	2	1
Fargo, N.D.	0	0
Helena, Mont.	0	0
Milwaukee, Wis.	0	0
Omaha, Neb.	0	0
St. Louis, Mo.	0	0
St. Paul, Minn.	0	5
Springfield, Ill.	5	0
Southeast Region		
Atlanta, Ga.	181	162
Birmingham, Ala.	111	45
Columbia, S.C.	22	2
Ft. Lauderdale, Fla.	748	0
Greensboro, N.C.	0	5
Jackson, Miss.	0	0
Jacksonville, Fla.	63	0
Little Rock, Ark.	162	101
Nashville, Tenn.	0	0
New Orleans, La.	75	0
Central Region		
Cincinnati, Ohio	64	0
Cleveland, Ohio	35	71
Detroit, Mich.	3	39
Indianapolis, Ind.	0	0
Louisville, Ky.	0	98
Parkersburg, W.V.	0	0
Western Region		
Anchorage, Alaska	0	1
Boise, Idaho	2	0
Honolulu, Hawaii	0	0
Laguna Niguel, Calif.	22	0
Las Vegas, Nev.	0	0
Los Angeles, Calif.	0	2
Portland, Ore.	3	32
Sacramento, Calif.	0	25
San Francisco, Calif.	0	15

(continued)

**Appendix I
Civil Penalties Recommended by IRS
Associated With Section 6050I of the Internal
Revenue Code**

IRS region and district	Number of civil penalties recommended	
	FY 1990	1st half FY 1991
San Jose, Calif.	0	126
Seattle, Wash.	16	11
North Atlantic Region		
Albany, N.Y.	0	57
Augusta, Me.	0	0
Boston, Mass.	5	4
Brooklyn, N.Y.	2	20
Buffalo, N.Y.	0	302
Burlington, Vt.	0	0
Hartford, Conn.	0	0
Manhattan, N.Y.	0	394
Portsmouth, N.H.	7	14
Providence, R.I.	0	0
Mid-Atlantic Region		
Baltimore, Md.	24	33
Newark, N.J.	57	204
Philadelphia, Pa.	0	0
Pittsburgh, Pa.	0	0
Richmond, Va.	0	2
Wilmington, Del.	0	0
Southwest Region		
Albuquerque, N.M.	0	0
Austin, Tex.	39	163
Cheyenne, Wy.	0	0
Dallas, Tex.	0	0
Denver, Colo.	0	51
Houston, Tex.	13	1
Oklahoma City, Okla.	12	14
Phoenix, Ariz.	0	28
Salt Lake City, Utah	0	11
Wichita, Kans.	85	2
International Operations		
Puerto Rico	0	0
IRS Total	1,759	2,041

Source: IRS Examination Division.

Forms 8300 Filed by IRS District for the 20-Month Period Ending May 1991

	1989						
	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Southeast Region							
Atlanta, Ga.	23	22	14	26	19	52	24
Birmingham, Ala.	10	16	19	13	25	32	19
Columbia, S.C.	17	10	18	17	8	27	17
Ft. Lauderdale, Fla.	178	140	233	126	192	351	195
Greensboro, N.C.	36	18	34	21	21	33	27
Jackson, Miss.	23	20	20	5	8	25	13
Jacksonville, Fla.	31	41	41	43	21	63	38
Little Rock, Ark.	7	43	20	8	4	31	7
Nashville, Tenn.	26	25	20	21	11	42	17
New Orleans, La.	25	29	35	19	18	129	76
Midwest Region							
Aberdeen, S.D.	4	0	0	1	0	0	1
Chicago, Ill.	30	37	44	34	26	37	41
Des Moines, Iowa	4	5	5	7	3	10	1
Fargo, N.D.	4	1	0	0	1	1	0
Helena, Mont.	0	3	0	3	0	7	0
Milwaukee, Wis.	12	14	25	19	7	19	9
Omaha, Nebr.	1	1	3	5	1	9	2
St. Louis, Mo.	60	270	163	158	46	149	86
St. Paul, Minn.	11	6	15	6	6	7	5
Springfield, Ill.	2	7	5	1	5	10	2
Central Region							
Cincinnati, Ohio	14	27	32	25	5	48	25
Cleveland, Ohio	31	29	19	18	11	24	28
Detroit, Mich.	58	53	44	78	17	132	53
Indianapolis, Ind.	31	23	22	15	9	45	16
Louisville, Ky.	4	7	12	7	4	19	5
Parkersburg, W.V.	5	4	4	6	3	13	13
Southwest Region							
Albuquerque, N.M.	2	4	6	3	5	12	6
Austin, Tex.	130	109	134	160	107	185	107
Cheyenne, Wyo.	1	2	1	3	0	3	2
Dallas, Tex.	38	41	81	181	133	117	57
Denver, Colo.	5	16	15	7	5	19	11
Houston, Tex.	28	23	29	54	15	67	39
Oklahoma City, Okla.	10	9	7	5	8	12	3
Phoenix, Ariz.	14	20	21	21	11	45	14
Salt Lake City, Utah	6	1	1	3	1	7	1

**Appendix II
Forms 8300 Filed by IRS District for the 20-
Month Period Ending May 1991**

1990								1991				
May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
34	42	44	68	32	52	29	60	57	81	83	112	68
10	10	17	22	119	72	17	42	26	26	51	47	31
6	12	21	12	7	17	16	23	25	24	26	30	63
191	285	165	269	202	238	260	316	317	421	470	297	451
26	31	25	35	38	22	72	329	61	75	96	50	75
3	9	16	13	13	11	14	14	15	20	24	24	23
44	48	29	51	32	86	52	56	81	81	117	102	102
18	3	29	25	10	12	22	59	20	22	26	26	136
19	27	22	22	19	17	23	30	31	24	41	32	62
116	74	42	38	45	34	31	50	71	56	101	128	147
0	2	2	2	1	1	0	1	2	3	1	1	1
43	49	38	50	41	38	39	44	71	76	144	104	101
4	5	3	8	5	6	10	5	8	8	13	8	4
0	2	1	0	1	2	2	0	1	3	3	7	2
0	4	2	5	0	1	2	2	1	0	5	3	1
15	20	11	20	39	16	29	20	17	36	41	24	30
6	5	4	0	1	1	2	6	5	4	5	5	8
120	114	118	125	102	92	104	103	87	112	127	153	97
10	11	12	10	9	12	16	6	23	12	19	25	35
5	8	6	7	6	5	5	5	5	13	17	12	14
20	19	25	21	13	11	16	15	28	31	35	44	38
19	21	13	33	9	18	45	17	34	49	69	45	76
82	124	75	56	58	58	61	88	127	168	221	225	195
18	40	16	38	27	21	33	28	35	44	79	47	59
1	3	18	10	7	12	14	20	57	130	41	36	33
5	5	5	11	8	9	10	13	22	22	28	28	41
5	4	9	15	10	16	14	10	25	14	28	23	21
111	147	153	144	77	116	130	221	206	209	287	188	512
0	1	4	1	0	0	3	0	2	3	4	0	3
42	90	188	79	112	98	53	73	55	107	158	88	125
12	15	6	18	8	24	37	28	67	54	46	45	106
41	51	47	40	34	90	49	45	78	93	99	64	81
8	25	9	19	13	20	22	16	24	19	23	29	31
15	23	14	36	26	43	52	44	35	53	76	49	73
10	10	1	7	5	2	2	2	7	9	18	14	17

(continued)

**Appendix II
Forms 8300 Filed by IRS District for the 20-
Month Period Ending May 1991**

	1989						
	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Wichita, Kans.	5	5	4	6	1	7	4
North Atlantic Region							
Albany, N.Y.	33	37	33	20	0	43	47
Augusta, Me.	6	2	6	1	0	2	4
Boston, Mass.	21	17	28	33	46	27	9
Brooklyn, N.Y.	78	103	57	149	56	223	61
Buffalo, N.Y.	25	33	48	24	20	35	24
Burlington, Vt.	4	0	2	2	1	1	0
Hartford, Conn.	15	17	10	8	1	172	63
Manhattan, N.Y.	203	76	176	178	194	156	78
Portsmouth, N.H.	8	1	1	3	7	9	11
Providence, R.I.	1	2	2	4	2	2	1
Mid-Atlantic Region							
Baltimore, Md.	34	36	39	34	26	56	31
Newark, N.J.	80	123	96	165	67	122	87
Philadelphia, Pa.	37	38	49	34	39	83	34
Pittsburgh, Pa.	28	22	39	24	4	291	30
Richmond, Va.	33	31	30	23	16	48	29
Wilmington, Del.	4	1	2	2	1	2	0
Western Region							
Anchorage, Alaska	10	4	6	5	7	4	6
Boise, Idaho	1	1	3	1	0	3	10
Honolulu, Hawaii	9	5	14	5	11	8	9
Laguna Niguel, Calif.	145	66	74	103	61	126	84
Las Vegas, Nev.	23	45	19	14	8	17	16
Los Angeles, Calif.	511	178	264	156	148	270	218
Portland, Ore.	14	3	10	9	10	23	16
Sacramento, Calif.	22	22	28	23	20	44	15
San Francisco, Calif.	25	12	24	11	15	28	15
San Jose, Calif.	31	29	34	25	17	22	18
Seattle, Wash.	26	34	25	19	26	33	38
International Operations							
Puerto Rico	10	28	48	12	1	295	37

Source: IRS' Detroit Computing Center.

**Appendix II
Forms 8300 Filed by IRS District for the 20-
Month Period Ending May 1991**

1990								1991				
May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
3	10	7	11	19	15	25	6	6	7	8	25	25
26	301	252	86	38	33	57	49	28	52	77	66	85
4	4	2	0	2	4	5	3	1	6	10	10	5
18	48	15	29	21	28	33	53	120	172	243	189	303
70	91	68	232	111	105	94	102	142	217	404	303	260
21	36	43	39	21	17	25	22	43	128	136	89	81
1	3	3	3	0	1	0	1	0	5	7	0	2
67	147	76	54	178	106	121	125	82	72	193	60	150
93	89	45	34	69	125	82	324	111	111	121	461	309
9	7	10	13	3	6	8	6	13	22	18	15	9
3	2	5	1	5	1	10	3	6	11	17	5	6
27	40	31	33	19	30	37	67	88	67	62	62	102
125	103	149	127	90	148	146	144	210	226	312	342	415
56	92	59	70	53	59	42	52	57	69	99	53	74
15	23	19	13	11	22	22	21	23	21	36	33	57
21	45	37	36	32	35	60	54	63	74	94	90	104
5	4	5	4	6	5	5	5	3	4	7	4	11
4	5	6	1	6	10	11	9	3	7	11	15	21
9	12	8	6	4	2	4	1	1	2	6	6	9
17	17	9	21	10	26	15	13	16	13	16	11	13
83	101	72	96	77	82	193	141	104	134	323	172	205
15	12	17	23	12	20	24	23	17	17	51	18	24
308	279	247	313	187	194	245	236	262	442	338	321	505
15	8	6	19	7	12	19	16	14	24	36	57	67
27	21	19	25	34	30	49	53	26	39	43	63	71
13	35	29	32	23	24	23	30	48	75	66	116	128
25	32	15	32	23	42	39	20	54	49	99	118	86
19	21	18	24	25	25	19	33	32	30	44	31	38
9	9	36	5	25	12	14	9	41	7	14	19	11

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