

**DATES:** Written comments should be received on or before April 7, 2003 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, Room 6411, 1111 Constitution Avenue, NW., Washington, DC 20224; and/or Office of Chief Counsel, Financial Crimes Enforcement Network, Department of the Treasury, PO Box 39, Vienna, Virginia 22183. *Attention:* PRA Comments—Form 8300. Comments also may be submitted by electronic mail to the following Internet address: [regcomments@fincen.treas.gov](mailto:regcomments@fincen.treas.gov) with the caption in the body of the text, “Attention: PRA Comments—Form 8300.”

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the form and instructions should be directed to Carol Savage, (202) 622-3945, [CAROL.A.SAVAGE@irs.gov](mailto:CAROL.A.SAVAGE@irs.gov), or Internal Revenue Service, room 6407, 1111 Constitution Avenue, NW., Washington, DC 20224; Russell Stephenson, Senior Compliance Administration Specialist, FinCEN, (800) 949-2732, or Laurence Levine, Attorney-Advisor, FinCEN, (703) 905-3590. A copy of the form may be obtained through the Internet at [www.irs.gov](http://www.irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Report of Cash Payments Over \$10,000 Received in a Trade or Business.

*OMB Numbers:* 1545-0892 (IRS) and 1506-0018 (FinCEN).

*Form Number:* 8300.

*Abstract:* Internal Revenue Code section 6050I requires any person in a trade or business who, in the course of the trade or business, receives more than \$10,000 in cash or foreign currency in one or more related transactions to report it to the IRS and provide a statement to the payer. Form 8300 is used for this purpose.

Section 365 of the USA Patriot Act of 2001 (Pub. L. 107-56), adding new section 5331 to title 31 of the United States Code, authorized the Financial Crimes Enforcement Network to collect the information reported on Form 8300. In a joint effort to develop a dual use form, IRS and FinCEN worked together to ensure that the transmission of the data collected to FinCEN on Forms 8300 does not violate the provisions of

section 6103. FinCEN makes the Forms 8300 available to law enforcement through its Bank Secrecy Act information sharing agreements.

*Current Actions:* There are no changes being made to the form at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations, farms, and the Federal government.

*Estimated Number of Respondents:* 46,800.

*Estimated Time Per Respondent:* 1 hr., 22 min.

*Estimated Total Annual Burden Hours:* 63,539.<sup>1</sup>

*The following paragraph applies to all of the collections of information covered by this notice:*

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

<sup>1</sup> The burden for the information collection in 31 CFR 103.30 (also approved under control number 1506-0018) relating to the Form 8300, is reflected in the burden of the form.

Approved: January 15, 2003.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

**William F. Baity,**

*Deputy Director Administration, Financial Crimes Enforcement Network.*

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

### Enhanced-Use Lease Development of Property at the Department of Veterans Affairs Medical Center, Butler, PA

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice of intent to designate.

**SUMMARY:** The Secretary of the Department of Veterans Affairs (VA) is designating the Department of Veterans Affairs Medical Center, Butler, Pennsylvania, for an enhanced-use leasing development. The Department intends to enter into a 50-year lease of real property with a competitively selected lessee/developer who will finance, design, develop, maintain and manage a mental health facility, all at no cost to VA.

**FOR FURTHER INFORMATION CONTACT:**

Vanessa Chambers, Capital Asset Management and Planning Service (182C), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 565-6554.

**SUPPLEMENTARY INFORMATION:** 38 U.S.C. section 8161 *et seq.* specifically provides that the Secretary may enter into an enhanced-use lease if he determines that at least part of the use of the property under the lease will be to provide appropriate space for an activity contributing to the mission of the Department; the lease will not be inconsistent with and will not adversely affect the mission of the Department; and the lease will enhance the property or result in improved services to veterans. This project meets these requirements.

Approved: January 31, 2003.

**Anthony J. Principi,**

*Secretary of Veterans Affairs.*

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