

**New Revision of Publication
1544, *Reporting Cash
Payments of Over \$10,000*
(and Publication 1544SP,
*Informe de Pagos en
Efectivo en Exceso de
\$10,000*)**

Announcement 2002-57

Publication 1544, revised March 2002, is now available from the Internal Revenue Service. It replaces the August 1997 revision. The publication is also available in Spanish as Publication 1544SP.

The publication explains why, when, and how to report large cash payments. It also discusses the substantial penalties for not reporting them.

You can get either version of this publication by calling 1-800-TAX-FORM (1-800-829-3676). You can also write to the IRS Forms Distribution Center nearest you. Check your income tax package for the address. Both versions are also available on the IRS web site at www.irs.gov.