



UNIVERSITY
of HAWAII*
SYSTEM

Howard S Todo
Vice President

July 30, 2010

ADMINISTRATIVE PROCEDURE MEMORANDUM NO. 10-11

TO: University Administrators and Chancellors

FROM: Howard Todo *Howard Todo*
Vice President for Budget and Finance
Chief Financial Officer

SUBJECT: REVISION TO ADMINISTRATIVE PROCEDURE A.8760 – IRS
COMPLIANCE FOR REPORTING CASH PAYMENTS OVER \$10,000

Transmitted herewith is an updated Administrative Procedure A8.760 – IRS
Compliance for Reporting Cash Payments Over \$10,000:

The purpose of this revision is to define what a related transaction is for purposes
of this APM and to clarify the frequency with which the IRS Form 8300 must be filed.

A.8760 is available at <http://www.svpa.hawaii.edu/svpa/apm/treas/a8760.pdf>

Questions regarding this procedure can be directed to Barbara Kawamoto at
956-6295 or barkb@hawaii.edu.