

## CRITICAL INFORMATION ELEMENTS ON THE CURRENCY TRANSACTION REPORT

The IRS Data Center may correspond with a financial institution to obtain correct information when the following data elements are illegible, incorrect or not provided on the CTR.

### Part I.

- If none of the items in Part I are completed and there is no indication that the transaction was a night deposit, mail deposit/shipment or a multiple transaction.
- If name, address, city, state or zip code is incomplete, illegible or not provided.
- If a nine-digit social security number is not provided, is incomplete or illegible and the individual is conducting the transaction for himself or herself. (A SSN is not required if the individual is conducting the transaction for another person).
- If the method of verifying identification is illegible, incomplete or not provided. Statements such as "known customer" or "known to us" are not sufficient. Financial institution should obtain the required data on known customers from account records, signature cards, etc.
- If the Part I person is other than an individual. (Exception: Names of armored car service companies are acceptable).

Part II.

- If name, and address is incomplete, illegible or not provided, except when the individual in Part I is conducting the transaction for himself or herself.
- If a nine-digit TIN (employer's identification number or social security number) is not provided, or is illegible. The box for TIN should contain the word "NONE" if the customer is a foreign person who has no TIN.

Part III.

- If the nature of the transaction in Part IV effects a customer's account (e.g. deposit, withdrawal) and account number is illegible or not provided.

Part IV.

- If an appropriate box in item 1 is not checked.
- If item 2, 3, or 4 is not completed or is illegible.
- If the nature of the transaction is a check purchased or check cashed and the information in item 6 is incomplete, illegible or not provided.

- If the TIN (EIN or SSN) is not nine digits or is otherwise incorrect or not provided.
  
- Central compliance office addresses are not acceptable.

Note: An amended form requiring the change of only this element should not be submitted. However, if an amended form is required for one of the other critical elements, this element should also be corrected.