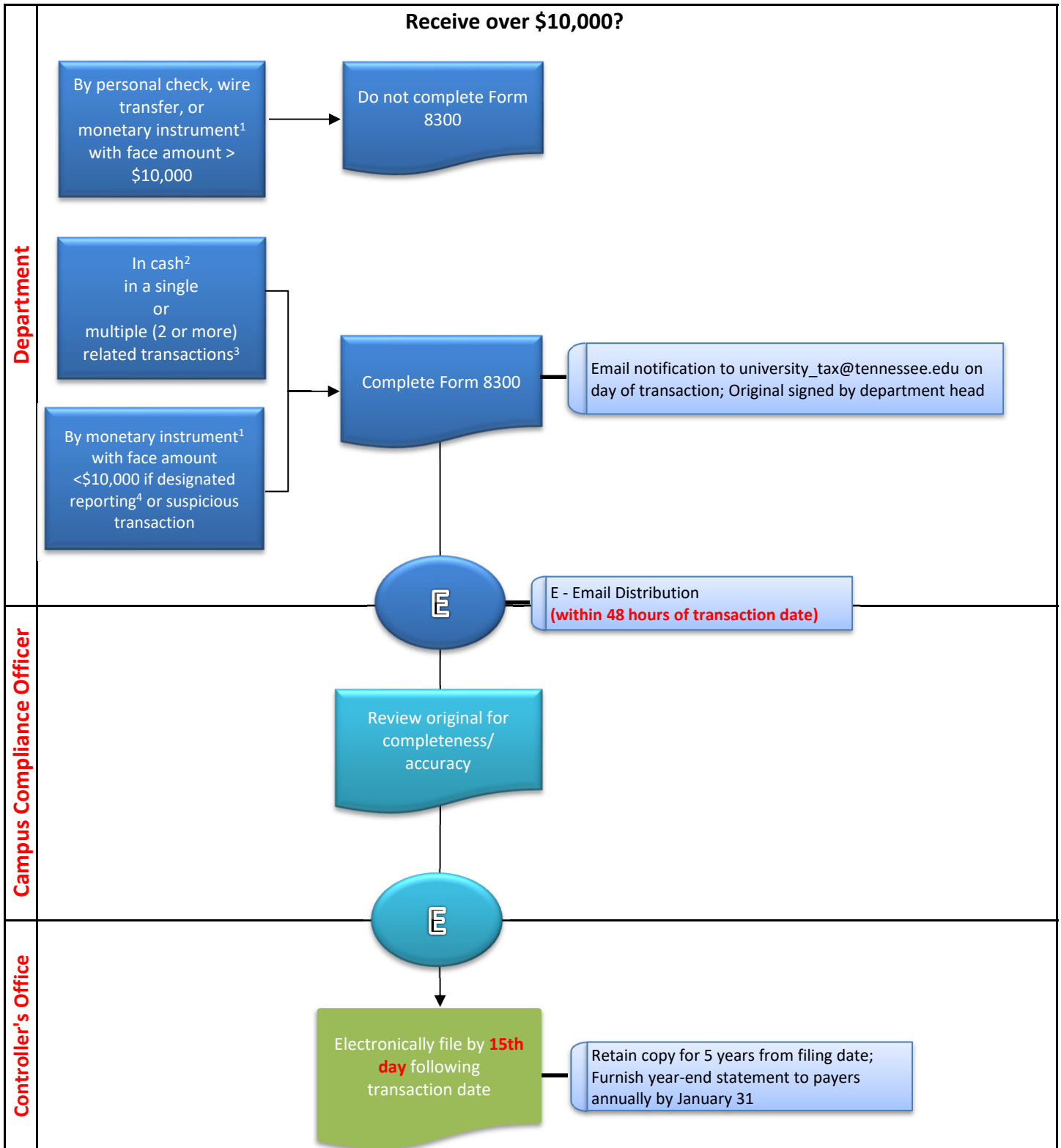


The University of Tennessee Form 8300 - Reporting Procedure Process Stream



Notes:

1. Cashier's checks, bank drafts, traveler's checks and money orders - when face amount > \$10,000, issuer (bank/financial institution) must report
2. U.S. or foreign currency
3. Payments for related transaction made within any consecutive 12 month period (e.g. payments for fall semester tuition)
4. Purchase of consumer durable (car), collectible (art), travel or entertainment activity or to avoid rules

Receipt of donations/contributions are excluded from reporting requirement.