

**Effective:[See Text Amendments]**

United States Code Annotated Currentness

Title 31. Money and Finance (Refs &amp; Annos)

Subtitle IV. Money

Chapter 53. Monetary Transactions

Subchapter II. Records and Reports on Monetary Instruments Transactions (Refs &amp; Annos)

→ **§ 5314. Records and reports on foreign financial agency transactions**

(a) Considering the need to avoid impeding or controlling the export or import of monetary instruments and the need to avoid burdening unreasonably a person making a transaction with a foreign financial agency, the Secretary of the Treasury shall require a resident or citizen of the United States or a person in, and doing business in, the United States, to keep records, file reports, or keep records and file reports, when the resident, citizen, or person makes a transaction or maintains a relation for any person with a foreign financial agency. The records and reports shall contain the following information in the way and to the extent the Secretary prescribes:

- (1) the identity and address of participants in a transaction or relationship.
  - (2) the legal capacity in which a participant is acting.
  - (3) the identity of real parties in interest.
  - (4) a description of the transaction.
- (b) The Secretary may prescribe--
- (1) a reasonable classification of persons subject to or exempt from a requirement under this section or a regulation under this section;
  - (2) a foreign country to which a requirement or a regulation under this section applies if the Secretary decides applying the requirement or regulation to all foreign countries is unnecessary or undesirable;
  - (3) the magnitude of transactions subject to a requirement or a regulation under this section;
  - (4) the kind of transaction subject to or exempt from a requirement or a regulation under this section; and
  - (5) other matters the Secretary considers necessary to carry out this section or a regulation under this section.
- (c) A person shall be required to disclose a record required to be kept under this section or under a regulation under this section only as required by law.

CREDIT(S)

(Pub.L. 97-258, Sept. 13, 1982, 96 Stat. 997.)

HISTORICAL AND STATUTORY NOTES

Revision Notes and Legislative Reports

1982 Acts

[Revised Section](#)[Source \(U.S. Code\)](#)[Source \(Statutes at Large\)](#)

5314(a)	31:1121(a)	Oct. 26, 1970, Pub.L. 91-508, §§ 241, 242, 84 Stat. 1124.
5314(b)	31:1122	
<u>5314(c)</u>	<u>31:1121(b)</u>	

In subsection (a), before clause (1), the words “currency or other”, “legitimately”, “by regulation”, and “directly or indirectly” are omitted as surplus. The words “for any person” are substituted for “on behalf of himself or another” to eliminate unnecessary words.

The words “and to the extent” are substituted for “and in such detail” for clarity. In clauses (1) and (2), the words “participants” and “participant” are substituted for “parties” for consistency. In clause (2), the words “to the transaction or relationship” are omitted as surplus. In clause (3), the words “if one or more of the parties are not acting solely as principals” are omitted as surplus. In clause (4), the words “including the amounts of money, credit, or other property involved” are omitted as surplus.

In subsection (b), the words “or a regulation under this section” are added because of the restatement. The words “or does not apply” and “uniform” in clause (2) are omitted as surplus. In clause (5), the words “carry out” are substituted for “the application of” for consistency.

In subsection (c), the words “produce or otherwise . . . the contents of” and “in compliance with a subpoena or summons duly authorized and issued or . . . may otherwise be” are omitted as surplus. The words “under a regulation” are added because of the restatement.

House Report No. 102-760, House Conference Report No. 102-1017, and Statement by President, see 1992 U.S. Code Cong. and Adm. News, p. 3281.

#### Codifications

Pub.L. 102-550, Title XV, § 1517(b), Oct. 28, 1992, 106 Stat. 4059, which directed the amendment of this section was executed to section 5318 of this title to reflect the probable intent of Congress. See H. Report No. 102-1017, page 404.

#### Compliance with Reporting Requirements

Pub.L. 107-56, Title III, § 361(b), Oct. 26, 2001, 115 Stat. 332, provided that: “The Secretary of the Treasury shall study methods for improving compliance with the reporting requirements established in section 5314 of title 31, United States Code [this section], and shall submit a report on such study to the Congress by the end of the 6-month period beginning on the date of enactment of this Act [Oct. 26, 2001] and each 1-year period thereafter. The initial report shall include historical data on compliance with such reporting requirements.”

[Effective on and after the first day of fiscal year 2005, amendments by Title III (§§ 301 to 377) of Pub.L. 107-56 shall terminate if Congress enacts a joint resolution to that effect; such resolution shall be given expedited consideration, see Pub.L. 107-56, Title III, § 303, Oct. 26, 2001, 115 Stat. 298, set out as a note under 31 U.S.C.A. § 5311.]

## CROSS REFERENCES

Availability of reports filed under this section, see 31 USCA § 5319.

## FEDERAL SENTENCING GUIDELINES

See Federal Sentencing Guidelines § 2S1.3, 18 USCA.

## LAW REVIEW COMMENTARIES

Policing money laundering through funds transfers: A critique of regulation under the Bank Security Act. Sarah Jane Hughes, 67 Ind.L.J. 283 (1992).

“Ratzlaf” and the meaning of willfulness. Stanley S. Arkin, 211 N.Y.L.J. 3 (Feb. 10, 1994).

“Ratzlaf” revisited. Elkan Abramowitz, 211 N.Y.L.J. 3 (March 1, 1994).

## LIBRARY REFERENCES

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United States  34.

Key Number System Topic No. 393.

## Corpus Juris Secundum

CJS Banks and Banking § 8, Constitutional, Statutory, and Charter Provisions.  
CJS Banks and Banking § 27, Reports and Statements.

## RESEARCH REFERENCES

## ALR Library

87 ALR, Fed. 676, Discovery Of, or Compelled Access To, Records of Foreign Bank Accounts, in Federal Criminal Proceeding or Investigation.

## Treatises and Practice Aids

Mertens: Law of Federal Income Taxation § 55A:32, Title 31 Reporting Requirements--Foreign Financial Agency Transactions.

Securities Prac.: Fed. & State Enforcement, 2nd Ed § 8:56, Historical Background.

## NOTES OF DECISIONS

Constitutionality 1  
Foreign financial account 2  
Weight and sufficiency of evidence 3

### 1. Constitutionality

The foreign reporting requirements of former § 1051 et seq. of this title and implementing regulations were sufficiently tailored to single out transactions which were found to have the greatest potential for circumvention of laws of the United States and which involved substantial amounts of money and were therefore reasonable in light of that statutory purpose and consistent with U.S.C.A. Const. Amend. 4. *California Bankers Ass'n v. Shultz*, U.S. Cal. 1974, 94 S.Ct. 1494, 416 U.S. 21, 39 L.Ed.2d 812. *Banks And Banking* 16; *Searches And Seizures* 12

### 2. Foreign financial account

Because Swiss financial company was a financial institution and evidence established that it accepted credits to and transmitted sums from capital account of foreign corporation to defendant's other domestic and foreign accounts, the capital account fell within the definition of a "financial account" for purposes of the Bank Secrecy Act. *U.S. v. Clines*, C.A.4 (Md.) 1992, 958 F.2d 578, certiorari denied 112 S.Ct. 2994, 505 U.S. 1205, 120 L.Ed.2d 871. *United States* 34

### 3. Weight and sufficiency of evidence

Evidence that defendant had complete control over foreign corporation's capital account once his profit share was allocated to him and that others involved in the company were not consulted with regard to disbursement of the funds to him demonstrated that he had independent authority to direct payments and thus had an interest in the account requiring him to report it under the Bank Secrecy Act. *U.S. v. Clines*, C.A.4 (Md.) 1992, 958 F.2d 578, certiorari denied 112 S.Ct. 2994, 505 U.S. 1205, 120 L.Ed.2d 871. *United States* 34

There was sufficient evidence of defendant's willfulness to support his conviction of willfully failing to maintain records and file reports on foreign financial agency transactions, considering evidence of defendant's efforts to conceal his assets from federal government, his admitted knowledge of and failure to answer question on income tax return concerning signature authority at foreign banks, and reference in return to booklet further outlining responsibilities for reporting foreign bank transactions. *U.S. v. Sturman*, C.A.6 (Ohio) 1991, 951 F.2d 1466, rehearing denied, certiorari denied 112 S.Ct. 2964, 504 U.S. 985, 119 L.Ed.2d 586, post-conviction relief denied. *United States* 34

31 U.S.C.A. § 5314, 31 USCA § 5314

Current through P.L. 110-316 (excluding P.L. 110-234, 110-246, and 110-315) approved 8-14-08

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**KEYCITE**

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**2. Foreign financial account**

2§ U.S. v. Clines, 958 F.2d 578, 579+ (4th Cir.(Md.) Feb 27, 1992) (NO. 91-5382) 5314

**3. Weight and sufficiency of evidence**

3§ U.S. v. Clines, 958 F.2d 578, 579+ (4th Cir.(Md.) Feb 27, 1992) (NO. 91-5382) 5314



4§ U.S. v. Sturman, 951 F.2d 1466, 1466+, 34 Fed. R. Evid. Serv. 704, 704+ (6th Cir.(Ohio) Oct 24, 5314 1991) (NO. 90-3147, 90-3148, 90-3151, 90-3750)

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8§ U.S. v. Davis, 767 F.2d 1025, 1035, 18 Fed. R. Evid. Serv. 53, 53 (2nd Cir.(N.Y.) May 31, 1985) 5314 (NO. 84-1392, 11)



9§ U.S. v. Goldberg, 756 F.2d 949, 949+ (2nd Cir.(N.Y.) Mar 06, 1985) (NO. 261, 84-1226) 5314



10§ U.S. v. Shirk, 981 F.2d 1382, 1395+, 61 USLW 2406, 2406+ (3rd Cir.(Pa.) Dec 03, 1992) (NO. 5314 92-7123, 92-7174)



11§ U.S. v. Fawole, 785 F.2d 1141, 1142 (4th Cir.(Va.) Feb 26, 1986) (NO. 85-5025) 5314



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- 13§ In re Grand Jury Proceedings, 40 F.3d 959, 963+ (9th Cir.(Ariz.) Nov 07, 1994) (NO. 94-15781) 5314
- C** 14§ U.S. v. Retherford, 208 Fed.Appx. 611, 612, 98 A.F.T.R.2d 2006-7631, 2006-7631 (10th 5314 Cir.(Colo.) Nov 02, 2006) (Table, text in WESTLAW, NO. 06-1008)
- 15§ U.S. v. Dashney, 117 F.3d 1197, 1201, 97 CJ C.A.R. 1130, 1130 (10th Cir.(Colo.) Jul 01, 1997) 5314 (NO. 95-1408)
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- 449§ The UNITED STATES OF AMERICA, Plaintiff-Appellee, v. Miguel MORALES-VASQUEZ,  
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- 450§ UNITED STATES OF AMERICA, Plaintiff-Appellee, v. Mamoun AL-JAMMAL, Defendant-App-  
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**Opening Brief** (NO. 05-10719)
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5314 lant., 2005 WL 3568673, \*3568673 (Appellate Brief) (9th Cir. Sep 29, 2005) **Brief of Plaintiff-**  
**Appellee United States** (NO. 05-10220)
- 452§ Robert KAHRE, Plaintiff- Appellant, v. Thomas BIGGAR;Lionel Sawyer & Collins; Nevada  
5314 State Bank; R. Gardner Jolley; James C. Mahan; Seven Circles Gaming Corporation; Swiss Casi-  
nos Holding AG; Swiss Casinos of Merica, Inc.; the Resort at Summerlin, Inc.; the Resort at  
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\*3128080 (Appellate Brief) (9th Cir. Aug 30, 2005) **Appellant's Combined Reply Brief** (NO.  
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- 453§ UNITED STATES OF AMERICA, Plaintiff-Appellee, v. Nathan H. SUZUKI, Defendant-Appel-  
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**zuki's Opening Brief** (NO. 05-10220)
- 454§ UNITED STATES OF AMERICA, Plaintiff and Appellee, v. Howard M. VOGEL, Defendant  
5314 and Appellant., 2004 WL 3493925, \*3493925 (Appellate Brief) (9th Cir. Nov 08, 2004) **Opening**  
**Brief of Appellant Vogel** (NO. 04-10234)
- 455§ UNITED STATES OF AMERICA, Plaintiff-Appellee, v. William Roger REAVES, Defendant-  
5314 Appellant., 1997 WL 34626481, \*34626481 (Appellate Brief) (9th Cir. Mar 12, 1997) **Appellee's**  
**Brief** (NO. 96-55794)
- 456§ William Roger REAVES, Petitioner-Appellant, v. UNITED STATES OF AMERICA, Respond-  
5314 ent-Appellee., 1997 WL 33575177, \*33575177+ (Appellate Brief) (9th Cir. Jan 02, 1997) **Ap-**  
**pellee's Brief** (NO. 96-56058)
- 457§ UNITED STATES OF AMERICA, Plaintiff & Respondent, v. Gary TIPTON, Defendant & Ap-  
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**of Appellant** (NO. 94-50201)
- 458§ UNITED STATES OF AMERICA, Appellee, v. Martin J. BRADLEY Jr. et al, Appellants., 2007  
5314 WL 4540776, \*4540776 (Appellate Brief) (11th Cir. Oct 10, 2007) **Martin j. Bradley Jr.'s Brief**  
(NO. 06-14934-CC, 06-15555-CC, 07-12370-CC)
- 459§ UNITED STATES OF AMERICA, Appellee, v. Martin J. BRADLEY Jr. et al, Appellants., 2007  
5314 WL 4791364, \*4791364 (Appellate Brief) (11th Cir. Oct 10, 2007) **Martin J. Bradley Jr.'s**  
**Brief** (NO. 06-14934-CC, 06-15555-CC, 07-12370-CC)
- 460§ UNITED STATES OF AMERICA, Appellee, v. Norma J. BRADLEY, Appellant., 2007 WL  
5314 2477909, \*2477909+ (Appellate Brief) (11th Cir. Jul 25, 2007) **Initial Brief of Appellant**  
**Norma J. Bradley** (NO. 06-15557-CC, 07-12370-CC)

- 461§ UNITED STATES OF AMERICA, Appellee, v. Norma J. BRADLEY, Appellant., 2007 WL 5314 1189599, \*1189599 (Appellate Brief) (11th Cir. 2007) **Initial Brief of Appellant Norma J. Bradley** (NO. 07-10023-CC)
- 462§ UNITED STATES OF AMERICA, Appellee, v. Norma J. BRADLEY, Appellant., 2006 WL 5314 5309713, \*5309713+ (Appellate Brief) (11th Cir. 2006) **Initial Brief of Appellant Norma J. Bradley** (NO. 06-15557-CC, 07-12370-CC)
- 463§ UNITED STATES of America, Plaintiff-Appellee, v. Glee D. GUNBY and Chester L. Gunby 5314 Defendants-Appellants., 1994 WL 16511628, \*16511628+ (Appellate Brief) (11th Cir. Jul 13, 1994) **Brief of Appellant Glee D. Gunby** (NO. 94-8324)
- 464§ UNITED STATES OF AMERICA, Plaintiff-Appellee, v. Glee D. GUNBY, and Chester L. 5314 Gunby Defendants-Appellants., 1994 WL 16051905, \*16051905+ (Appellate Brief) (11th Cir. Jul 11, 1994) **Brief of Appellant Glee D. Gunby** (NO. 94-8324)
- 465§ UNITED STATES OF AMERICA, Appellee, v. Rafael PEREZ, Appellant., 1992 WL 12134711, 5314 \*12134711+ (Appellate Brief) (11th Cir. Mar 09, 1992) **Brief of Appellant Rafael Perez** (NO. 91-5562)
- 466§ UNITED STATES OF AMERICA, Appellee, v. \$6,976,934.65, Appellant, Soulbury Limited, 5314 Appellant., 2008 WL 2756234, \*2756234+ (Appellate Brief) (D.C.Cir. May 05, 2008) **Brief of Appellee** (NO. 07-5383)
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- 468§ UNITED STATES OF AMERICA, Plaintiff-Appellee, v. Denis M. NEILL, Defendant-Appel- 5314 lant., 1997 WL 34643672, \*34643672+ (Appellate Brief) (D.C.Cir. Oct 24, 1997) **Brief for Defendant-Appellant** (NO. 97-3087)
- 469§ Elisa Simmons PINIGIS, as Executrix of the Estate of Doris Porter Coyle, Plaintiff-Appellant, v. 5314 REGIONS BANK, Defendant, Appellee., 2006 WL 5441130, \*5441130+ (Appellate Brief) (Ala. Mar 03, 2006) **Brief of the Appellee, Regions Bank** (NO. 1041905)
- 470§ Corinn MEDINA, Cheryl Dalton, Sundi Lyons, Cynthia Walden, Kathy Robillard, Amarissa Dill- 5314 hyon, and Elizabeth Ward, all individually and on behalf of all others similarly situated, Plaintiffs-Appellants, v. Thunder Valley CASINO, United Auburn Indian Community, Defend- ants-Respondents., 2006 WL 3447046, \*3447046 (Appellate Brief) (Cal.App. 3 Dist. Oct 04, 2006) **Opening Brief on the Merits** (NO. C052826)
- 471§ YODER GRAIN, INC., an Indiana Corporation, Edward C. Springer, Ruth E. Springer, and 5314 Gregg S. Springer, Appellants, v. Gregory M. ANTALIS, Appellee., 1999 WL 34767016, \*34767016 (Appellate Brief) (Ind.App. Feb 26, 1999) **Brief of Appellant** (NO. 02A03-9905-CV-186)
- 472§ P.S. MARCATO ELEVATOR CO., INC., Plaintiff-Appellant, v. J.P. MORGAN CHASE BANK 5314 & CO., doing business as JP Morgan Chase Bank, Defendant-Respondent., 2005 WL 5950624, \*5950624+ (Appellate Brief) (N.Y.A.D. 1 Dept. Oct 12, 2005) **Brief for Plaintiff-Appellant** (NO. 8161)

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473§ Inyo County v. Paiute-Shoshone Indians of Bishop Community of Bishop County, 2003 WL 5314 21691974, \*21691974+ (Joint Appendix) (U.S. Jan 23, 2003) (NO. 02-281)

### Trial Court Documents (U.S.A.)

#### Trial Pleadings

474§ UNITED STATES OF AMERICA, Plaintiff, v. John That LUONG, aka ""Ah Sing"", aka ""That 5314 Luong"", aka ""Ah Sinh"", aka ""Thanh"", aka ""Duong"", aka ""John Dao"", aka ""Cuong Quoc Dao"", aka ""Thang"", aka ""Johnny"", aka ""Tony"", aka ""Tony Anderson""; Ping Sherry Chan, aka ""Sau Luong""; Paul Minh Chan, aka ""Ung Luong""; Lisa Le Chan, aka ""Sy Luong""; Mady Chan, aka ""Manny"", aka ""Maddy"", aka ""Mandy""; Linda Chan, aka ""Lien Luong"", aka ""Linda Chen""; 1998 WL 35250513, \*35250513 (Trial Pleading) (E.D.Cal. Jul 16, 1998) **Superseding Indictment** (NO. S96-350-WBS)

475§ UNITED STATES OF AMERICA, Plaintiff, v. John That LUONG, aka ""Ah Sing"", aka ""That 5314 Luong"", aka ""Ah Sinh"", aka ""Thanh"", aka ""Duong"", aka ""John Dao"", aka ""Cuong Quoc Dao"", aka ""Thang"", aka ""Johnny"", aka ""Tony"", aka ""Tony Anderson""; Ping Sherry Chan, aka ""Sau Luong""; Paul Minh Chan, aka ""Ung Luong""; Lisa Le Chan, aka ""Sy Luong""; Mady Chan, aka ""Manny"", aka ""Maddy"", aka ""Mandy""; Linda Chan, aka ""Lien Luong"", aka ""Linda Chen""; 1996 WL 34430025, \*34430025 (Trial Pleading) (E.D.Cal. Aug 08, 1996) **Indictment** (NO. CR-S-96-350WBS)

476§ UNITED STATES OF AMERICA, Plaintiff, v. Phillip CHIANG, Myong Suk Kim, a/k/a Sunny, 5314 Defendants., 2006 WL 4863207, \*4863207+ (Trial Pleading) (N.D.Cal. Jun 23, 2006) **Information** (NO. CR060449MHP)

477§ UNITED STATES OF AMERICA, Plaintiff, v. Milton H. GASTER, Defendant., 2007 WL 5314 483851, \*483851+ (Trial Pleading) (M.D.Fla. 2007) **Complaint** (NO. 07CV00072B)

478§ UNITED STATES OF AMERICA, Plaintiff, v. Mark R. VOGT, Lori A. Vogt, First Franklin Fin- 5314 ancial Corporation, and Judy A. Davis, Defendants., 2006 WL 5127326, \*5127326+ (Trial Plead- ing) (N.D.Ind. Nov 09, 2006) **Complaint** (NO. 306CV0755PS)

479§ UNITED STATES OF AMERICA, v. Ishan Sharif KHWAJA, Defendant., 2006 WL 4793054, 5314 \*4793054 (Trial Pleading) (S.D.N.Y. Mar 15, 2006) (NO. S105830, HB)

480§ UNITED STATES OF AMERICA, v. Robert MARTIRE, Defendant., 2005 WL 5930153, 5314 \*5930153 (Trial Pleading) (S.D.N.Y. Feb 02, 2005) **Information** (NO. 05131)

481§ UNITED STATES OF AMERICA, v. Robert MARTIRE, Defendant., 2005 WL 5930155, 5314 \*5930155 (Trial Pleading) (S.D.N.Y. Feb 02, 2005) **Waiver of Indictment** (NO. 05CR00131)

482§ UNITED STATES OF AMERICA, v. Ishan Sharif KHWAJA, Defendant., 2005 WL 5960724, 5314 \*5960724 (Trial Pleading) (S.D.N.Y. 2005) **Information** (NO. S105830, HB)

483§ YODER GRAIN INC, an Indiana Corporation; Edward C. Springer, Ruth E. Springer, and Gregg 5314 S. Springer, Plaintiffs, v. BAYSINGER AUTOMOTIVE, INC., Lee Wayne Baysinger d/b/a Bay- singer Automotive, Inc., a/k/a Wayne Baysinger, et al., Defendants., 2001 WL 36013414, \*36013414+ (Trial Pleading) (Ind.Super. 2001) **Amended Complaint** (NO. 02D01-9507-CP-1077)

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- 484§ UNITED STATES OF AMERICA, Plaintiff, v. Luke Anthony SCARMAZZO, Defendant., 2007  
5314 WL 4626276, \*4626276 (Trial Motion, Memorandum and Affidavit) (E.D.Cal. Oct 23, 2007)  
**Memorandum Regarding in Limine Motions** (NO. CR-F-06-0342LJO)
- 485§ USA, v. SCHAFER et al., 2005 WL 5866462, \*5866462 (Trial Motion, Memorandum and Affi-  
5314 davit) (E.D.Cal. Dec 05, 2005) **Notice of Motion and Motion to Dismiss** (NO. S-05-0238FCD)
- 486§ USA, v. NGO, et al., 2005 WL 6072589, \*6072589+ (Trial Motion, Memorandum and Affidavit)  
5314 (E.D.Cal. Sep 08, 2005) **Government's Sentencing Memorandum** (NO. 204CR00220)
- 487§ UNITED STATES OF AMERICA, Plaintiff, v. Kirby Ward BLACKMON, Defendant., 2008 WL  
5314 576191, \*576191 (Trial Motion, Memorandum and Affidavit) (N.D.Cal. Jan 10, 2008) **The  
United States' Sentencing Memorandum** (NO. CR06-00713SBA)
- 488§ Jeffrey-Gene: SCIBA, Plaintiff, v. BOARD OF GOVERNORS OF THE FEDERAL RESERVE  
5314 SYSTEM, Defendant., 2004 WL 3334401, \*3334401 (Trial Motion, Memorandum and Affidavit)  
(D.D.C. Oct 08, 2004) **Defendant's Motion for Summary Judgment and ...** (NO.  
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- 489§ Jeffrey-Gene: SCIBA, Plaintiff, v. BOARD OF GOVERNORS OF THE FEDERAL RESERVE  
5314 SYSTEM, Defendant., 2004 WL 3334402, \*3334402 (Trial Motion, Memorandum and Affidavit)  
(D.D.C. Oct 08, 2004) **Defendant's Motion for Summary Judgment and ...** (NO.  
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- 490§ UNITED STATES OF AMERICA, Plaintiff, v. Jose Miguel BATTLE, Jr., Defendant., 2007 WL  
5314 2707547, \*2707547 (Trial Motion, Memorandum and Affidavit) (S.D.Fla. Feb 02, 2007) **United  
States' Supplemental Sentencing Memorandum ...** (NO. 04-20159-CR-GOLD)
- 491§ UNITED STATES OF AMERICA, in the matter of the tax liabilities of: John Does, United States  
5314 taxpayers, who During the years ended December 31, 1998 and 1999, had signatory authority  
over American Express or MasterCard credit, Charge, or debit cards issued by or through, Or for  
which payment was received from, Banks or other financial institutions in Antigua and Barbuda,  
the Bahamas or the Cayman Islands, or issued to persons or entities in Antigua and Barbuda, the,  
2002 WL 32734691, \*32734691+ (Trial Motion, Memorandum and Affidavit) (S.D.Fla. Sep 04,  
2002) **Movant Kilpatrick's Reply to Opposition of United ...** (NO. 00-CIV-3919-JORDAN)
- 492§ UNITED STATES OF AMERICA, In the matter of the tax liabilities of: John Does, United  
5314 States taxpayers, who During the years ended December 31, 1998 and 1999, had signatory au-  
thority over American Express or MasterCard credit, Charge, or debit cards issued by or through,  
Or for which payment was received from, Banks or other financial institutions in Antigua and  
Barbuda, the Bahamas or the Cayman Islands, or issued to persons or entities in Antigua and Bar-  
buda, the, 2002 WL 32734677, \*32734677+ (Trial Motion, Memorandum and Affidavit)  
(S.D.Fla. Jun 12, 2002) **Motion to Quash Irs Summons Directed to American ...** (NO.  
00-CIV-3919-JORDAN)
- 493§ UNITED STATES OF AMERICA, Plaintiff, v. Luis BORDON, Jr., and Adel Bordon, Defend-  
5314 ants., 2001 WL 36037756, \*36037756 (Trial Motion, Memorandum and Affidavit) (S.D.Fla. Jun  
15, 2001) **Luis Bordon Jr.'s and Adel Bordon's Reply to the ...** (NO. 98-00427-CR-KING)
- 494§ UNITED STATES OF AMERICA, Plaintiff, v. Luis BORDON, Jr., and Adel Bordon, Defend-  
5314 ants., 2001 WL 36037759, \*36037759 (Trial Motion, Memorandum and Affidavit) (S.D.Fla. Jun

- 15, 2001) **Luis Bordon Jr.'s and Adel Bordon's Reply to the ...** (NO. 98-00427-CR-KING)
- 495§ Chris DIEDOARDO, Plaintiff, v. Paul O'NEILL, Secretary of the Treasury, James F, Sloan,  
5314 Christine Schuetz, Alana Johnson, Department of the Treasury and Does I-XX, Defendants.,  
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2001) **Defendant United States Department of the ...** (NO. CV-S-01-0775-PMP-(RJ)
- 496§ William T. WULIGER, Receiver, Plaintiff, v. KEYBANK NATIONAL ASSOCIATION, et al.,  
5314 Defendants., 2003 WL 25682578, \*25682578 (Trial Motion, Memorandum and Affidavit)  
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- 497§ UNITED STATES OF AMERICA, v. Charles Gilman LOWRY, Defendant., 2005 WL 5867033,  
5314 \*5867033+ (Trial Motion, Memorandum and Affidavit) (W.D.Va. 2005) **Memorandum in Sup-  
port of Defendant Lowry's Motion ...** (NO. 605CR00010)
- 498§ UNITED STATES OF AMERICA, v. Charles Gilman LOWRY and Charles Monroe Grooms, Jr.,  
5314 2005 WL 5867036, \*5867036 (Trial Motion, Memorandum and Affidavit) (W.D.Va. 2005)  
**United States's Response to Defendant Lowry's ...** (NO. 605CR00010)

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- 499§ UNITED STATES OF AMERICA, Plaintiff, v. Mark R. VOGT, Lori A. Vogt, First Franklin Fin-  
5314 ancial Corporation, and Judy A. Davis, Defendants., 2007 WL 4460930, \*4460930 (Trial Filing)  
(N.D.Ind. Feb 28, 2007) **United States' Written Status Report** (NO. 306-CV-0755-PS)

### Jury Instructions

- 500§ UNITED STATES OF AMERICA, Plaintiff, v. Andy S.S. YIP, Brenda M. O. Chung, Defend-  
5314 ants., 2007 WL 2478216, \*2478216 (Jury Instruction) (D.Hawai'i Aug 02, 2007) **Government's  
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- 501 UNITED STATES OF AMERICA, Plaintiff, v. Andy S.S. YIP, Brenda M.O. Chung, Defend-  
ants., 2007 WL 2478215, \*2478215 (Jury Instruction) (D.Hawai'i Feb 07, 2007) **Defendants  
Andy S.S. Yip's Jury Instructions** (NO. CR02-00225DAE)
- 502 UNITED STATES OF AMERICA, v. Andy S. S. YIP et al., 2002 WL 34247168, \*34247168+  
(Jury Instruction) (D.Hawai'i 2002) **Jury Instruction (Actual)** (NO. 102CR00225)

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- 503 UNITED STATES OF AMERICA, Plaintiff, v. Mohammed ANVARI-HAMEDANI, Defendant.,  
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**Plea Agreement** (NO. 304CR786)

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- 504 The Effects of Domestic Money-Laundering Countermeasures on the Banker's Duty of Confiden-  
tiality, 13 Banking and Finance Law Review (Canada) 25 (1998)

#### Statutes and Court Rules (U.S.A.)



505 31 USCA s 5321; s 5321. Civil penalties



506 CA BUS & PROF s 19841; s 19841. Content requirements of regulations

- C** 507 CA PENAL s 14162; s 14162. Records of transactions involving currency of more than \$10,000; filing of reports; ...
- C** 508 NM ST s 11-13-1; s 11-13-1. Indian gaming compact entered into

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- C** 509 12 CFR s 208.63; s 208.63 Procedures for monitoring Bank Secrecy Act compliance.
- 510 CFR T. 12, Ch. III, Subch. B, Pt. 326, Refs & Annos;
- C** 511 12 CFR s 326.0; s 326.0 Authority, purpose, and scope.
- C** 512 12 CFR s 326.1; s 326.1 Definitions.
- C** 513 12 CFR s 326.2; s 326.2 Designation of security officer.
- C** 514 12 CFR s 326.3; s 326.3 Security program.
- C** 515 12 CFR s 326.4; s 326.4 Reports.
- C** 516 12 CFR s 326.8; s 326.8 Bank Secrecy Act compliance.
- C** 517 12 CFR s 748.0; s 748.0 Security program.
- C** 518 12 CFR s 748.1; s 748.1 Filing of reports.
- C** 519 12 CFR s 748.2; s 748.2 Procedures for monitoring Bank Secrecy Act (BSA) compliance.
- 520 CFR T. 17, Ch. I, Pt. 42, Refs & Annos;
- C** 521 17 CFR s 42.2; s 42.2 Compliance with Bank Secrecy Act.
- C** 522 17 CFR s 270.38a-1; s 270.38a-1 Compliance procedures and practices of certain investment companies.
- C** 523 17 CFR s 275.204A-1; s 275.204A-1 Investment adviser codes of ethics.
- 524 CFR T. 31, Subt. B, Ch. I, Pt. 103, Refs & Annos;
- C** 525 31 CFR s 103.11; s 103.11 Meaning of terms.
- C** 526 31 CFR s 103.12; s 103.12 Determination by the Secretary.
- C** 527 31 CFR s 103.15; s 103.15 Reports by mutual funds of suspicious transactions.
- C** 528 31 CFR s 103.16; s 103.16 Reports by insurance companies of suspicious transactions.
- C** 529 31 CFR s 103.17; s 103.17 Reports by futures commission merchants and introducing brokers in commodities of...
- C** 530 31 CFR s 103.18; s 103.18 Reports by banks of suspicious transactions.
- C** 531 31 CFR s 103.19; s 103.19 Reports by brokers or dealers in securities of suspicious transactions.
- C** 532 31 CFR s 103.20; s 103.20 Reports by money services businesses of suspicious transactions.
- C** 533 31 CFR s 103.21; s 103.21 Reports by casinos of suspicious transactions.
- C** 534 31 CFR s 103.23; s 103.23 Reports of transportation of currency or monetary instruments.
- C** 535 31 CFR s 103.24; s 103.24 Reports of foreign financial accounts.
- C** 536 31 CFR s 103.25; s 103.25 Reports of transactions with foreign financial agencies.
- C** 537 31 CFR s 103.26; s 103.26 Reports of certain domestic coin and currency transactions.
- C** 538 31 CFR s 103.27; s 103.27 Filing of reports.
- C** 539 31 CFR s 103.28; s 103.28 Identification required.

- C 540 31 CFR s 103.29; s 103.29 Purchases of bank checks and drafts, cashier's checks, money orders and traveler's checks.
- C 541 31 CFR s 103.30; s 103.30 Reports relating to currency in excess of \$10,000 received in a trade or business.
- C 542 31 CFR s 103.31; s 103.31 Determination by the Secretary.
- C 543 31 CFR s 103.32; s 103.32 Records to be made and retained by persons having financial interests in foreignnessesich...
- C 544 31 CFR s 103.33; s 103.33 Records to be made and retained by financial institutions.
- C 545 31 CFR s 103.34; s 103.34 Additional records to be made and retained by banks.
- C 546 31 CFR s 103.35; s 103.35 Additional records to be made and retained by brokers or dealers in securities.
- C 547 31 CFR s 103.36; s 103.36 Additional records to be made and retained by casinos.
- C 548 31 CFR s 103.37; s 103.37 Additional records to be made and retained by currency dealers or ex-changers.
- C 549 31 CFR s 103.38; s 103.38 Nature of records and retention period.
- C 550 31 CFR s 103.39; s 103.39 Person outside the United States.
- C 551 31 CFR s 103.41; s 103.41 Registration of money services businesses.
- C 552 31 CFR s 103.51; s 103.51 Dollars as including foreign currency.
- C 553 31 CFR s 103.52; s 103.52 Photographic or other reproductions of Government obligations.
- C 554 31 CFR s 103.53; s 103.53 Availability of information.
- C 555 31 CFR s 103.54; s 103.54 Disclosure.
- C 556 31 CFR s 103.55; s 103.55 Exceptions, exemptions, and reports.
- C 557 31 CFR s 103.56; s 103.56 Enforcement.
- C 558 31 CFR s 103.57; s 103.57 Civil penalty.
- C 559 31 CFR s 103.58; s 103.58 Forfeiture of currency or monetary instruments.
- C 560 31 CFR s 103.59; s 103.59 Criminal penalty.
- C 561 31 CFR s 103.60; s 103.60 Enforcement authority with respect to transportation of currency or monetary instruments.
- C 562 31 CFR s 103.61; s 103.61 Access to records.
- C 563 31 CFR s 103.62; s 103.62 Rewards for informants.
- C 564 31 CFR s 103.63; s 103.63 Structured transactions.
- C 565 31 CFR s 103.64; s 103.64 Special rules for casinos.
- C 566 31 CFR s 103.71; s 103.71 General.
- C 567 31 CFR s 103.72; s 103.72 Persons who may issue summons.
- C 568 31 CFR s 103.73; s 103.73 Contents of summons.
- C 569 31 CFR s 103.74; s 103.74 Service of summons.
- C 570 31 CFR s 103.75; s 103.75 Examination of witnesses and records.
- C 571 31 CFR s 103.76; s 103.76 Enforcement of summons.

- C 572 31 CFR s 103.77; s 103.77 Payment of expenses.
- C 573 31 CFR s 103.80; s 103.80 Scope.
- C 574 31 CFR s 103.81; s 103.81 Submitting requests.
- C 575 31 CFR s 103.82; s 103.82 Nonconforming requests.
- C 576 31 CFR s 103.83; s 103.83 Oral communications.
- C 577 31 CFR s 103.84; s 103.84 Withdrawing requests.
- C 578 31 CFR s 103.85; s 103.85 Issuing rulings.
- C 579 31 CFR s 103.86; s 103.86 Modifying or rescinding rulings.
- C 580 31 CFR s 103.87; s 103.87 Disclosing information.
- C 581 31 CFR s 103.90; s 103.90 Definitions.
- C 582 31 CFR s 103.100; s 103.100 Information sharing between Federal law enforcement agencies and financial institutions.
- C 583 31 CFR s 103.110; s 103.110 Voluntary information sharing among financial institutions.
- C 584 31 CFR Pt. 103, Subpt. H, App. A;
- C 585 31 CFR s 103.120; s 103.120 Anti-money laundering program requirements for financial institutions regulated by a...
- C 586 31 CFR s 103.121; s 103.121 Customer Identification Programs for banks, savings associations, credit unions, and...
- C 587 31 CFR s 103.122; s 103.122 Customer identification programs for broker-dealers.
- C 588 31 CFR s 103.123; s 103.123 Customer identification programs for futures commission merchants and introducing brokers.
- C 589 31 CFR s 103.125; s 103.125 Anti-money laundering programs for money services businesses.
- C 590 31 CFR s 103.130; s 103.130 Anti-money laundering programs for mutual funds.
- C 591 31 CFR s 103.131; s 103.131 Customer identification programs for mutual funds.
- C 592 31 CFR s 103.135; s 103.135 Anti-money laundering programs for operators of credit card systems.
- C 593 31 CFR s 103.137; s 103.137 Anti-money laundering programs for insurance companies.
- C 594 31 CFR s 103.140; s 103.140 Anti-money laundering programs for dealers in precious metals, precious stones, or jewels.
- C 595 31 CFR s 103.170; s 103.170 Exempted anti-money laundering programs for certain financial institutions.
- C 596 31 CFR s 103.175; s 103.175 Definitions.
- C 597 31 CFR s 103.177; s 103.177 Prohibition on correspondent accounts for foreign shell banks; records concerning...
- C 598 31 CFR s 103.178; s 103.178 Due diligence programs for private banking accounts.
- C 599 31 CFR s 103.185; s 103.185 Summons or subpoena of foreign bank records; Termination of correspondent relationship.
- C 600 31 CFR s 103.186; s 103.186 Special measures against Burma.
- C 601 31 CFR s 103.187; s 103.187 Special measures against Myanmar Mayflower Bank and Asia

## Wealth Bank.

- C 602 31 CFR s 103.188; s 103.188 Special measures against Commercial Bank of Syria.
- C 603 31 CFR s 103.192; s 103.192 Special measures against VEF Bank.
- 604 31 CFR Pt. 103, Subpt. I, App. A;
- 605 31 CFR Pt. 103, Subpt. I, App. B;
- C 606 31 CFR Pt. 103, App. A;
- C 607 31 CFR Pt. 103, App. B;
- C 608 31 CFR Pt. 103, App. C;
- 609 4 CA ADC s 12404; s 12404. Records and Reports of Monetary Instrument Transactions.
- 610 11 CA ADC s 650; s 650. Compliance with Penal Code Sections 14126(a) and (b).

**50 State Surveys**

- 611 State Stat. Surveys Record Ret.; Records Retention
- 612 State Stat. Surveys Anti-Money; Anti-Money Laundering Statutes
- 613 State Stat. Surveys Privacy Req.; Privacy Requirements



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31 U.S.C.A. § 5314

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### Proposed Legislation

- 1 2007 CONG US, 110th CONGRESS, 1st Session, (May 03, 2007), Introduced in House, PROPOSED ACTION: Amended.
- 2 2007 CONG US, 110th CONGRESS, 1st Session, (Feb 17, 2007), Introduced in Senate, PROPOSED ACTION: Amended.

### Reports and Related Materials

Pub.L. 97-258

#### Joint Committee Prints

APPENDIX D.--MATERIALS PROVIDED BY THE CONGRESSIONAL RESEARCH SERVICE TO THE JOINT COMMITTEE IN CONNECTION WITH THE STUDY OF THE OVERALL STATE OF THE FEDERAL TAX SYSTEM, JCS-3-01 No. 11, April 01, 2001

#### Reports

P.L. 97-258, MONEY AND FINANCE, CODIFICATION, H.R. REP. 97-651, July 21, 1982

#### → § 5314. Records and reports on foreign financial agency transactions

CREDIT(S)

(Pub.L. 97-258, Sept. 13, 1982, 96 Stat. 997.)

HISTORICAL AND STATUTORY NOTES

Revision Notes and Legislative Reports

1982 Acts

In subsection (a), before clause (1), the words "currency or other", "legitimately", "by regulation", and "directly or indirectly" are omitted as surplus. The words "for any person" are substituted for "on behalf of himself or another" to eliminate unnecessary words.

The words "and to the extent" are substituted for "and in such detail" for clarity. In clauses (1) and (2), the words "participants" and "participant" are substituted for "parties" for consistency. In clause (2), the words "to the transaction or relationship" are omitted as surplus. In clause (3), the words "if one or more of the parties are not acting solely as principals" are omitted as surplus. In clause (4), the words "including the amounts of money, credit, or other property involved" are omitted as surplus.

In subsection (b), the words "or a regulation under this section" are added because of the restatement. The

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words "or does not apply" and "uniform" in clause (2) are omitted as surplus. In clause (5), the words "carry out" are substituted for "the application of" for consistency.

In subsection (c), the words "produce or otherwise . . . the contents of" and "in compliance with a subpoena or summons duly authorized and issued or . . . may otherwise be" are omitted as surplus. The words "under a regulation" are added because of the restatement.

House Report No. 102-760, House Conference Report No. 102-1017, and Statement by President, see 1992 U.S. Code Cong. and Adm. News, p. 3281.

#### Codifications

Pub.L. 102-550, Title XV, § 1517(b), Oct. 28, 1992, 106 Stat. 4059, which directed the amendment of this section was executed to section 5318 of this title to reflect the probable intent of Congress. See H. Report No. 102-1017, page 404.

#### Compliance with Reporting Requirements

Pub.L. 107-56, Title III, § 361(b), Oct. 26, 2001, 115 Stat. 332, provided that: "The Secretary of the Treasury shall study methods for improving compliance with the reporting requirements established in section 5314 of title 31, United States Code [this section], and shall submit a report on such study to the Congress by the end of the 6-month period beginning on the date of enactment of this Act [Oct. 26, 2001] and each 1-year period thereafter. The initial report shall include historical data on compliance with such reporting requirements."

[Effective on and after the first day of fiscal year 2005, amendments by Title III (§§ 301 to 377) of Pub.L. 107-56 shall terminate if Congress enacts a joint resolution to that effect; such resolution shall be given expedited consideration, see Pub.L. 107-56, Title III, § 303, Oct. 26, 2001, 115 Stat. 298, set out as a note under 31 U.S.C.A. § 5311.]

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