

# Currency Transaction Report by Casinos – Nevada

Previous editions will not be accepted after May 31, 2004.

**Please type or print.**

(Complete all applicable parts--See Instructions)



OMB No. 1506-0003

1 Check appropriate box(es) if: **a**  Amends prior report **b**  Supplemental report

## Part I Person(s) Involved in Transaction(s)

### Section A – Person(s) on Whose Behalf Transaction(s) Is Conducted (Patron)

2  Multiple persons

3 Individual's last name or Entity's name			4 First name			5 M.I.		
6 Permanent address (number, street, and apt. or suite no.)						7 SSN or EIN		
8 City	9 State	10 ZIP code		11 Country code (if not U.S.)	12 Date of birth			
13 Method used to verify identity: <b>a</b> <input type="checkbox"/> Examined identification credential/document <b>b</b> <input type="checkbox"/> Known Patron - information on file <b>c</b> <input type="checkbox"/> Organization <b>d</b> <input type="checkbox"/> Other _____								
14 Describe identification credential: <b>a</b> <input type="checkbox"/> Driver's license/State ID <b>b</b> <input type="checkbox"/> Passport <b>c</b> <input type="checkbox"/> Alien registration <b>d</b> <input type="checkbox"/> Other _____ <b>e</b> Issued by: _____ <b>f</b> Number: _____								
15 Customer's Account Number								

### Section B – Individual(s) Conducting Transaction(s) - If other than above (Agent)

16  Multiple agents

17 Individual's last name			18 First name			19 M.I.		
20 Permanent address (number, street, and apt. or suite no.)						21 SSN		
22 City	23 State	24 ZIP code		25 Country code (if not U.S.)	26 Date of birth			
27 Method used to verify identity: <b>a</b> <input type="checkbox"/> Examined identification credential <b>b</b> <input type="checkbox"/> Known patron - information on file <b>c</b> <input type="checkbox"/> Other _____								
28 Describe identification credential: <b>a</b> <input type="checkbox"/> Driver's license/State ID <b>b</b> <input type="checkbox"/> Passport <b>c</b> <input type="checkbox"/> Alien registration <b>d</b> <input type="checkbox"/> Other _____ <b>e</b> Issued by: _____ <b>f</b> Number: _____								

## Part II Amount and Type of Transaction(s) (Complete Box 31 or 32)

29  Multiple transactions 30  Dissimilar transactions

<b>31 CASH IN:</b> (in U.S. dollar equivalent) <b>a</b> Purchase of casino chips, tokens, and other gaming instrumentalities \$ _____ .00 <b>b</b> Deposit (front money or safekeeping) _____ .00 <b>c</b> Payments on credit (including markers) _____ .00 <b>d</b> Table game cash bet lost _____ .00 <b>e</b> Non-table game cash bet. _____ .00 <b>f</b> Other (specify) _____ .00 <b>g</b> Enter total amount of CASH IN transaction \$ _____ .00	<b>32 CASH OUT:</b> (in U.S. dollar equivalent) <b>a</b> Redemption of casino chips, tokens, and other gaming instrumentalities \$ _____ .00 <b>b</b> Withdrawal of deposit (front money of safekeeping) _____ .00 <b>c</b> Advance on credit (including markers) _____ .00 <b>d</b> Payment on bet (including slot jackpot) _____ .00 <b>e</b> Currency paid from wire transfer in _____ .00 <b>f</b> Negotiable instrument cashed (including checks) _____ .00 <b>g</b> Travel and complimentary expenses and gaming incentives _____ .00 <b>h</b> Payment for tournament, contest or other promotions _____ .00 <b>i</b> Other (specify) _____ .00 <b>j</b> Enter total amount of CASH OUT transaction \$ _____ .00	
33 Date of transaction (see instructions) MM/DD/YYYY	34 Time of transaction : _____ <input type="checkbox"/> A.M. <input type="checkbox"/> P.M.	35 Foreign currency used (country code)
36 Additional information		

## Part III Casino Reporting Transaction(s)

37 Casino's trade name		38 Casino's legal name		39 Employer identification number (EIN)	
40 Address (number, street, and apt. or suite no.) where transaction occurred				41 Contact Telephone Number ( )	
42 City	43 State	44 ZIP code		45 Country code (if not U.S.)	
<b>Sign Here</b> ▶	46 Name and title of recorder/handler		47 Signature of recorder/handler		48 Date of signature
	49 Name and title of reviewer		50 Signature of reviewer		51 Date of signature

<b>Multiple Persons or Multiple Agents</b>					
<i>(Complete applicable parts below if box 2 or box 16 on page 1 is checked.)</i>					
<b>Part I (Continued)</b>					
<b>Section A – Person(s) on Whose Behalf Transaction(s) Is Conducted (Patron)</b>					
3 Individual's last name or Entity's name			4 First name		5 M.I.
6 Permanent address (number, street, and apt. or suite no.)				7 SSN or EIN 	
8 City	9 State	10 ZIP code	11 Country code (if not U.S.)	12 Date of birth MM / DD / YYYY	
13 Method used to verify identity: a <input type="checkbox"/> Examined identification credential/document b <input type="checkbox"/> Known Patron - information on file c <input type="checkbox"/> Organization d <input type="checkbox"/> Other _____					
14 Describe identification credential: a <input type="checkbox"/> Driver's license/State ID b <input type="checkbox"/> Passport c <input type="checkbox"/> Alien registration d <input type="checkbox"/> Other _____ e Issued by: _____ f Number: _____					
15 Customer's Account Number					
<b>Section B – Individual(s) Conducting Transaction(s) - If other than above (Agent)</b>					
17 Individual's last name			18 First name		19 M.I.
20 Permanent address (number, street, and apt. or suite no.)				21 SSN 	
22 City	23 State	24 ZIP code	25 Country code (if not U.S.)	26 Date of birth MM / DD / YYYY	
27 Method used to verify identity: a <input type="checkbox"/> Examined identification credential b <input type="checkbox"/> Known patron - information on file c <input type="checkbox"/> Other _____					
28 Describe identification credential: a <input type="checkbox"/> Driver's license/State ID b <input type="checkbox"/> Passport c <input type="checkbox"/> Alien registration d <input type="checkbox"/> Other _____ e Issued by: _____ f Number: _____					

**CTRC-N INSTRUCTIONS**

**General Instructions**

**Who Must File.** Any Nevada casino that qualifies as a 6A licensee pursuant to Nevada Gaming Commission Regulation 6A (Reg. 6A), generally casinos with greater than \$10,000,000 in annual gross gaming revenue and with over \$2,000,000 of table games statistical win.

**Exceptions.** Certain persons are not considered patrons pursuant to Reg. 6A. Transactions with these persons are not reportable. See Reg. 6A for details.

**Identification Requirements.** Before completing a reportable transaction with a patron, a 6A licensee must obtain a valid, reliable identification credential from the patron. See Reg. 6A for details.

**What to File.** A 6A licensee must file a Form 103-N for a reportable transactions with a patron as outlined in Reg. 6A. A reportable transaction is a transaction that involves more than \$10,000 in cash. Also, smaller transactions occurring within a

designated 24-hour period that aggregate to more than \$10,000 in cash are reportable if the transactions are the same type transactions within the same monitoring area or if different type transactions occur within the same visit at one location. Do not use Form 105 to report receipts of cash in excess of \$10,000 that occur at non-gaming areas; instead use **Form 8300**, Report of Cash Payments Over \$10,000 Received in a Trade or Business.

**When and Where to File.** File each Form 103-N by the 15th calendar day after the day of the transaction with the:

**IRS Detroit Computing Center  
ATTN: CTRC-N  
P. O. Box 32621  
Detroit, MI 48232-5604**

Keep a copy of each form filed for five years from the date of filing.

**Suspicious Transactions.** If a suspicious transaction involves more than \$10,000 in cash, complete Form 103-N as well as a FinCEN Form 102, Suspicious Activity Report by Casinos (SARC). Also, casinos are required to use the SARC form to report suspicious activities

involving or aggregating at least \$5,000 in cash. **Do not** use Form 103-N to (a) report suspicious transactions of \$10,000 or less or (b) indicate that a transaction of more than \$10,000 is suspicious.

When a suspicious transaction requires immediate attention, telephone 1-800-800-2877 between 9:00 a.m. and 6:00 p.m. Eastern Standard Time (EST). An Internal Revenue Service (IRS) agent will direct the call to the local office of the IRS Criminal Investigation Division (CID). In an emergency, consult directory assistance for the local IRS Criminal Investigation Division (CID) office.

**Definitions.** Certain terms, such as the terms "patron," "designated 24-hour period," "same type of transactions" and "6A licensee," are defined in Reg. 6A.

**Penalties.** Civil and/or criminal penalties may be assessed for failure to comply with Reg. 6A. See Nevada Revised Statutes 463.125, 463.360 and 207.195.

**Specific Instructions**

**Note:** Additional information that cannot fit on the front and back of the Form 103-N must be submitted along with the item number associated with the additional

information on plain paper attached to the Form 103-N. Type or print the patron's name, social security number (or EIN), date of the transaction, licensee's name and licensee's EIN (i.e., Items 3, 4, 5, 7, 33, 37, 38 and 39) on all additional sheets so that, if the sheets become separated, they may be associated with the Form 103-N.

**Item 1 a. Amends Prior Report.** Check box **a** if the report corrects an error in a previously filed report or provides information for a previously filed report. Staple a copy of the original report behind the amended one. Complete Part III in its entirety, but only complete those other entries on the form that are being amended.

**Item 1 b. Supplemental Report.** Check box **b** if the report is for additional same type transactions occurring subsequent to a same type transaction that was reported on a Form 103-N during the same designated 24-hour period. See Reg. 6A for details.

### Part I - Person(s) Involved in Transaction(s)

**Note:** Section A must be completed. If an individual conducts a transaction on his or her own behalf (i.e., a patron), complete Section A and leave Section B blank. If an individual conducts a transaction on behalf of another individual (i.e., an agent conducts a transaction for a patron), complete Section B for the agent and Section A for the patron.

### Section A - Person(s) on Whose Behalf Transaction is Conducted (Patron)

**Item 2. Multiple Persons.** Check Item **2** if the transaction is for the benefit of two or more patrons or if the transaction is conducted by two or more patrons who are benefiting from the transaction. Complete Section A on both page 1 and on page 2 for all patrons benefiting from the transaction.

**Items 3, 4 and 5. Individual's/Entity's Name.** Enter the patron's last name in Item **3**, first name in Item **4** and middle initial in Item **5** (if no middle initial leave Item **5** blank). If the patron is an entity, enter both the legal name (name used in Federal tax filings) and any "DBA" name in Item **3** (Item **4** may also be used if more space is required.).

**Items 6, 8, 9, 10 and 11. Address.** Enter the permanent street address including apartment or suite number, road or route number, city, state, zip code and two letter country code (if not United States) of the patron. Use two-letter postal abbreviations for the state (e.g., NV for Nevada, CA for California). If the patron is from a foreign country use the required two-letter country code (e.g., JA for Japan) found at the FinCEN web site at [www.fincen.gov/req\\_bsaforms.html](http://www.fincen.gov/req_bsaforms.html) or call the FinCEN Help Line at 1-800-949-2732 and select option 5.

If the patron has no residence street address, the patron refuses to provide a residence street address or only provides a post office box for an address, indicate "NONE," "REFUSED" or the post office box number in Item 6 as applicable.

**Item 7. Social Security Number (SSN) or Employer Identification Number (EIN).** Enter the patron's SSN or EIN. If a patron refuses to provide an SSN or EIN indicate "REFUSED" in Item 7. If a patron does not have an SSN or EIN indicate "NONE" in Item 7.

**Item 12. Date of Birth.** Enter the patron's date of birth if it is indicated on the patron's identification credential or contained in the 6A licensee's records. If the date of birth is unavailable indicate "NA" in Item 12. Enter the date in MM/DD/YYYY format, with a zero preceding any single digit number (e.g., September 19, 1963 must be entered as 09/19/1963).

**Item 13. Method Used to Verify Identity.** Check box **a** if the patron's identification credential was examined. Check box **b** if, in accordance with Reg. 6A, the patron was a "known patron" and the information needed to complete Form 103-N was taken from the 6A licensee's records. If Item **a** or **b** is checked, Item **14** must be completed. If the patron is an entity, check Item **c**, complete Section B and do not complete Item **14**. If an agent is involved in the transaction for a patron other than an entity and the patron's identification credential was unavailable or information for the patron was not available from the 6A licensee's records, check Item **d** and indicate "U/A" in the space provided.

**Item 14. Describe Identification Credential.** Check box **a**, **b**, **c** or **d** as applicable. If Item **d** is checked, specifically indicate the credential examined (e.g., Military ID). For all types of credentials, enter the issuer of the credential such as the state or country (using two-letter abbreviations or codes) in the space provided for box **e** (see instructions for items **10** and **11**). Enter the identification number contained on the credential in the space provided for box **f**.

**Item 15. Customer Account Number.** Enter the patron's account number associated with the transaction. If no account number exists, indicate "N/A."

### Section B - Individual(s) Conducting Transaction(s) If Other Than Above (Agent)

**Note:** Complete Section B if an agent is involved in the transaction. If an agent is not involved in the transaction, leave Section B blank.

**Item 16. Multiple Agents.** Check Item **16** if more than one agent was involved in the transaction(s) for the same patron. Complete Section B on both page 1 and on page 2 for all agents conducting the transaction(s).

**Items 17, 18, and 19. Individual's Name.** Enter the agent's last name in Item **17**, first name in Item **18** and middle initial in Item **19** (if no middle initial leave Item **19** blank).

**Items 20, 22, 23, 24 and 25. Address.** Enter the agent's permanent address. Refer to instructions for Items **6**, **8**, **9**, **10** and **11**.

**Item 21. Social Security Number (SSN).** Enter the agent's SSN. If an agent refuses to provide an SSN indicate "REFUSED" in Item **21**. If an agent does not have an SSN indicate "NONE" in Item **21**.

**Item 26. Date of Birth.** Enter the agent's date of birth if it is indicated on the agent's identification credential or contained in the 6A licensee's records. If the date of birth is unavailable indicate "NA" in Item **26**. Refer to instructions for Item **12** for format of date entry.

**Item 27. Method Used to Verify Identity.** Check box **a** if the agent's identification credential was examined. Check box **b** if, in accordance with Reg.

6A, the agent was a “known patron” and the information needed to complete Form 103-N was taken from the 6A licensee’s records.

**Item 28. Describe Identification Credential.** Complete for agent’s identification credential. Refer to instructions for Item 14.

## Part II - Amount and Type of Transaction(s)

**Item 29. Multiple Same Type Transactions.** Check this item if the reportable transaction consisted of multiple, same type transactions aggregated pursuant to Reg. 6A.

**Item 30. Dissimilar Transactions.** Check this item if the reportable transaction consists of different types of transactions aggregated pursuant to Reg. 6A.

**Note:** Complete either Item 31 or 32; do not complete both items.

**Item 31. CASH IN.**—Enter the dollar or United States dollar equivalent amount of the cash-in transaction on the appropriate line, **a, b, c, d, e** or **f**, and repeat the amount on line **g**. If the reportable cash-in transaction involved more than one type of transaction, enter the amount associated with each different transaction type on the appropriate lines, **a, b, c, d, e** and **f**, and enter the total of the cash-in transactions on line **g**. If any dollar amount entry is made on line **f**, specify the type of transaction in the space provided. Round amounts up to whole dollars (e.g., \$10,220.12 must be entered as \$10,221).

**Item 32. CASH OUT.** Enter the dollar or United States dollar equivalent amount of the cash-out transaction on the appropriate line, **a, b, c, d, e, f, g, h** or **i**, and repeat the amount on line **j**. If the reportable cash-out transaction involved more than one type of transaction, enter the amount associated with each different transaction type on the appropriate lines, **a, b, c, d, e, f, g, h** or **i**, and enter the total of the cash-out transactions on line **j**. If any dollar amount entry is made on line **i**, specify the type of transaction in the space provided. Round amounts up to whole dollars (e.g., \$10,220.12 must be entered as \$10,221).

**Item 33. Date of Transaction.** Enter the date of the transaction. Refer to instructions for Item 12 for format of date entry.

**Item 34. Time of Transaction.** Enter the time of the transaction and check either **AM** or **PM** (for midnight transactions check **AM**, for noon transactions check **PM**). For multiple same type transactions or dissimilar transactions enter the time of the last transaction.

**Item 35. Foreign Currency.** If foreign currency is involved, identify the country of issue using a two-letter country code. Refer to instructions for Item 11. If more than one country of issue is involved indicate the country associated with largest amount of United States dollar equivalent.

**Item 36. Additional Information.** Use this space for any additional comments that need to be made regarding the transaction or the persons involved in the transaction.

## Part III - Casino Reporting Transaction(s)

**Item 37. Casino’s Trade Name.** Enter the “DBA” name of the 6A licensee as indicated on the casino’s Nevada gaming license.

**Item 38. Casino’s Legal Name.** Enter the legal name of the 6A licensee as indicated on the casino’s Nevada gaming license.

**Item 39. Employer Identification Number (EIN).** Enter the casino’s EIN.

**Items 40, 42, 43, 44, and 45. Address.** Enter the street address, city, state, and zip code of the location where the transaction occurred (e.g., casino address, branch office address). If the transaction occurred outside the United States, include the country code. Use two-letter abbreviations and codes for state and country. Include province code, if any, for foreign countries. Refer to instructions for item 11 for information about abbreviations.

**Item 41. Contact Telephone Number.** Enter the business telephone number, including area code, of an individual that is to be contacted regarding questions about this report.

**Item 46, 47 and 48. Name, Title and Signature of the Recorder/Handler and Date of Signature.** Print or type the name and title of the person who handled/recorded the transaction in Item 46. The handler/recorder signs the form in Item 47 and the date the form was signed is recorded in Item 48. Refer to instructions for Item 12 for format of date entry.

**Item 49, 50 and 51. Name, Title and Signature of the Reviewer and Date of Signature.** Print or type the name and title of the person who performed the accounting department review of the form in Item 49. The reviewer signs the form in Item 50 and the date the form was signed is recorded in Item 51. Refer to instructions for Item 12 for format of date entry.

**Paperwork Reduction Act Notice.** The requested information is useful in criminal, tax, and regulatory investigations and proceedings. Pursuant to Nevada Gaming Commission Regulation 6A (Reg. 6A), Nevada casinos classified as “6A licensees” are required to provide the requested information. Reg. 6A is administered by the Nevada Gaming Control Board and Nevada Gaming Commission. Nevada casinos comply with Reg. 6A in lieu of 31 U.S.C. 5313 and 31 CFR Part 103 based upon an exemption granted to the state of Nevada by the U.S. Department of the Treasury.

You are not required to provide the requested information unless the form displays a valid OMB number. The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 19 minutes. If you have comments concerning the accuracy of this time estimate or suggestions to improve this form, you may write to the Financial Crimes Enforcement Network, Attn: Office of Regulatory Programs, Post Office Box 39, Vienna, VA 22183-0039.

**Do not** send a completed form to this address. Instead, see **When and Where to File** above.