

# Currency Transaction Report by Casinos—Nevada

▶ Please type or print. ▶ Use this form for transactions occurring after April 30, 1997.

(Complete all applicable parts—see instructions)

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 Organization'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 (if not U.S.) 12 Date of birth M M D D Y Y Y Y

13 Method used to verify identity: a  Examined identification credential b  Known patron - information on file c  Organization d  Other

14 Describe identification credential: a  Driver's license/State I.D. b  Passport c  Alien registration d  Other e Issued by: f Number:

15 Customer 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 (if not U.S.) 26 Date of birth M M D D Y Y Y Y

27 Method used to verify identity: a  Examined identification credential b  Known patron - information on file c  Other

28 Describe identification credential: a  Driver's license/State I.D. b  Passport c  Alien registration d  Other e Issued by: f Number:

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

29  Multiple transactions 30  Dissimilar transactions

31 CASH IN: (in U.S. dollar equivalent) a Purchase of casino chips, tokens, and other gaming instrumentalities \$ b Deposit (front money or safekeeping) c Payment on credit (including markers) d Table game cash bet lost e Non-table game cash bet f Other (specify) g Enter Total Amount of CASH IN transaction \$

32 CASH OUT: (in U.S. dollar equivalent) a Redemption of casino chips, tokens, and other gaming instrumentalities \$ b Withdrawal of deposit (front money or safekeeping) c Advance on credit (including markers) d Payment on bet (including slot jackpot) e Currency paid from wire transfer in f Negotiable instrument cashed (including checks) g Travel and complimentary expenses and gaming incentives h Payment for tournament, contest, or other promotions i Other (specify) j Enter Total Amount of CASH OUT transaction \$

33 Date of transaction M M D D Y Y Y Y 34 Time of transaction  A.M.  P.M. 35 Foreign currency used (country)

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 (if not U.S.)

46 Name and title of recorder/handler 47 Signature of recorder/handler 48 Date of signature M M D D Y Y Y Y

49 Name and title of reviewer 50 Signature of reviewer 51 Date of signature M M D D Y Y Y Y

**Sign Here** ▶

**Multiple Persons or Multiple Agents**

(Complete applicable parts below if box 2 or box 16 on page 1 is checked.)

**Part I (Continued)**

**Section A—Person(s) on Whose Behalf Transaction(s) Is Conducted (Patron)**

3 Individual's last name or Organization'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 (if not U.S.)		12 Date of birth		
13 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"/> Organization d <input type="checkbox"/> Other											
14 Describe identification credential: a <input type="checkbox"/> Driver's license/State I.D. b <input type="checkbox"/> Passport c <input type="checkbox"/> Alien registration d <input type="checkbox"/> Other e Issued by: f Number:											
15 Customer account number											

**Section B—Individual(s) Conducting Transaction(s)—If other than above (Agent)**

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 (if not U.S.)		26 Date of birth		
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 I.D. b <input type="checkbox"/> Passport c <input type="checkbox"/> Alien registration d <input type="checkbox"/> Other e Issued by: f Number:											

**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 Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send a completed form to this address. Instead, see **When and Where to File** below.

**General Instructions**

**Form 8852, Currency Transaction Report by Casinos-Nevada (CTRC-N).**—Use the May 1997 version of Form 8852 for reportable transactions occurring after April 30, 1997. Use the Nevada Gaming Control Board Currency Transaction Report and Currency Transaction Incident Report for reportable transactions occurring before May 1, 1997.

**Who Must File.**—Any Nevada casino that qualifies as a 6A licensee pursuant to 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 Form 8852 for a reportable transaction 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 8852 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 8852 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 a Form 8852 as well as a **Form TDF 90-22.49, Suspicious Activity Report by Casinos (SARC)**. **Do not** complete

a Form 8852 for suspicious transactions of \$10,000 or less. When a suspicious transaction requires immediate attention, contact the Nevada Gaming Control Board.

**Definitions.**—Certain terms, such as the terms “patron,” “designated 24-hour period,” “same type 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 does not fit on the front and back of the Form 8852 must be submitted along with the item number associated with the additional information on plain paper attached to the Form 8852.*

*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 8852.*

**Item 1a. 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 1b. 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 8852 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/Organization’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 organization, 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 country (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, enter any province name and the two-letter country code (e.g., JA for Japan). 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 “U/A” in Item 12. Enter the date in an eight-digit number format with each month and day being a two-digit number (zero must precede any single-digit number) and the year being a four-digit number (e.g., September 19, 1963 is written as 09191963).

**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 the Form 8852 was taken from the 6A licensee’s records. If box **a** or **b** is checked, Item 14 must be completed. If the patron is an organization, check box **c** and complete Section B and do not complete Item 14. If an agent is involved in the transaction for a patron other than an organization and the patron’s identification credential was unavailable or information for the patron was not available from the 6A licensee’s records, check box **d** and indicate “U/A” in the space provided.

**Item 14. Describe Identification Credential.**—Check box **a**, **b**, **c**, or **d** as applicable. If box **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**. 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 "U/A" 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 8852 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, and 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. If more than one country of issue is involved, indicate the country associated with the 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, zip code, and country (if not United States) of where the transaction occurred (e.g., casino address, branch office address). Use two-letter abbreviations and codes for state and country. Include province name, if any, for foreign countries.

**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.

