

# Currency Transaction Report by Casinos

▶ Please type or print.

(Complete all applicable parts—see instructions)

1 Check appropriate boxes if: a  amends prior report b  suspicious transaction

## Part I Identity of individual who conducted this transaction with the casino

2 If more than one individual is involved, see instructions and check here . . . . . ▶

3 If the casino was not required by law or regulation to obtain identifying information on this individual, see instructions and check here . . . . . ▶

4 Last name	5 First name	6 Middle initial	7 Social security number
8 Address (number, street, and apt. or suite no.)	9 Occupation, profession, or business		10 Date of birth (see instructions)
11 City	12 State	13 ZIP code	14 Country (if not U.S.)
			15 Customer's account number
16 Method used to verify identity: a (check applicable box) <input type="checkbox"/> Driver's license <input type="checkbox"/> Passport <input type="checkbox"/> Alien registration <input type="checkbox"/> Other ▶ (Specify)			
b Issued by ▶		c Number ▶	

## Part II Person for whom this transaction was conducted (See Definitions)

17 If this transaction was conducted on behalf of more than one person, see instructions and check here . . . . . ▶

18 Individual's last name or Organization's name	19 First name	20 Middle initial	21 Social security number
22 Alien identification: a Describe identification ▶			Employer identification number
b Issued by ▶		c Number ▶	
23 Address (number, street, and apt. or suite no.)	24 Occupation, profession, or business		25 Date of birth (see instructions)
26 City	27 State	28 ZIP code	29 Country (if not U.S.)
			30 Account number

## Part III Description of transaction. If more space is needed, attach a separate schedule and check this box . . . . .

<b>31 CASH IN:</b> (in U.S. dollar equivalent) Purchase of chips, tokens, and plaques \$ .00 Deposit (front money or safekeeping) .00 Payment on credit (including markers) .00 Bets of currency .00 For wire transfer .00 Purchase of casino check .00 Currency exchange .00 Other (specify) ▶ .00	<b>32 CASH OUT:</b> (in U.S. dollar equivalent) Redemption of chips, tokens, and plaques \$ .00 Withdrawal of deposit (front money or safekeeping) .00 Advance on credit .00 Payments on bets (including slot jackpots) .00 From wire transfer .00 Negotiable instrument cashed (including checks) .00 Currency exchange .00 Payment for customer's expenses .00 Other (specify) ▶ .00
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33 Total amount of currency transaction (round up) Cash in (from item 31) \$ .00 Cash out (from item 32) \$ .00	34 Amount of item 33 in U.S. \$100 bills or higher Cash in \$ .00 Cash out \$ .00 <input type="checkbox"/> Unknown	35 Date of transaction (see instructions)
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36 If other than U.S. currency is involved, please furnish the following information: a Exchange made  for, or  from U.S. currency  
 b Country c Amount of currency (in U.S. dollar equivalent) \$.00

37 If a negotiable instrument was involved in this transaction, furnish the following:  
 If more than one instrument was involved, see instructions and check here . . . . . ▶

a Identify instrument (Check applicable box): <input type="checkbox"/> Check <input type="checkbox"/> Money order <input type="checkbox"/> Traveler's check <input type="checkbox"/> Other (specify)			
b Date	c Amount (in U.S. dollars) \$ .00	d Payee of instrument	
e Maker of instrument		f Drawee or issuer and location	

## Part IV Casino reporting this transaction

38 Name	39 Employer identification number (EIN)
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40 Address (number, street, and apt. or suite no.) where transaction occurred

41 City	42 State	43 ZIP code	44 Telephone number of contact person ( )
45 Signature (preparer)		46 Title	47 Date
48 Type or print preparer's name		49 Approving official (signature)	50 Date

**Multiple Parties**

*(Complete applicable parts below if box 2, 17, or 37 on page 1 is checked)*

**Part I Continued—Complete if box 2 on page 1 is checked**

<b>4</b> Last name	<b>5</b> First name	<b>6</b> Middle initial	<b>7</b> Social security number : : : : : : : : :
<b>8</b> Address (number, street, and apt. or suite no.)	<b>9</b> Occupation, profession, or business		<b>10</b> Date of birth (see instructions) : :   : :   : : : :   : :   : : : :   : :   : :
<b>11</b> City	<b>12</b> State : : : : : :	<b>13</b> ZIP code	<b>14</b> Country (if not U.S.)
			<b>15</b> Customer's account number
<b>16</b> Method used to verify identity: <b>a</b> (check applicable box) <input type="checkbox"/> Driver's license <input type="checkbox"/> Passport <input type="checkbox"/> Alien registration <input type="checkbox"/> Other ▶ (Specify) _____			
<b>b</b> Issued by ▶		<b>c</b> Number ▶	

<b>4</b> Last name	<b>5</b> First name	<b>6</b> Middle initial	<b>7</b> Social security number : : : : : : : : :
<b>8</b> Address (number, street, and apt. or suite no.)	<b>9</b> Occupation, profession, or business		<b>10</b> Date of birth (see instructions) : :   : :   : : : :   : :   : : : :   : :   : :
<b>11</b> City	<b>12</b> State : : : : : :	<b>13</b> ZIP code	<b>14</b> Country (if not U.S.)
			<b>15</b> Customer's account number
<b>16</b> Method used to verify identity: <b>a</b> (check applicable box) <input type="checkbox"/> Driver's license <input type="checkbox"/> Passport <input type="checkbox"/> Alien registration <input type="checkbox"/> Other ▶ (Specify) _____			
<b>b</b> Issued by ▶		<b>c</b> Number ▶	

**Part II Continued—Complete if box 17 on page 1 is checked**

<b>18</b> Individual's last name or Organization's name	<b>19</b> First name	<b>20</b> Middle initial	<b>21</b> Social security number : : : : : : : : :
<b>22</b> Alien identification: <b>a</b> Describe identification ▶ _____ <b>b</b> Issued by ▶			Employer identification number : : : : : : : : :
<b>c</b> Number ▶			
<b>23</b> Address (number, street, and apt. or suite no.)	<b>24</b> Occupation, profession, or business		<b>25</b> Date of birth (see instructions) : :   : :   : : : :   : :   : : : :   : :   : :
<b>26</b> City	<b>27</b> State : : : : : :	<b>28</b> ZIP code	<b>29</b> Country (if not U.S.)
			<b>30</b> Account number

<b>18</b> Individual's last name or Organization's name	<b>19</b> First name	<b>20</b> Middle initial	<b>21</b> Social security number : : : : : : : : :
<b>22</b> Alien identification: <b>a</b> Describe identification ▶ _____ <b>b</b> Issued by ▶			Employer identification number : : : : : : : : :
<b>c</b> Number ▶			
<b>23</b> Address (number, street, and apt. or suite no.)	<b>24</b> Occupation, profession, or business		<b>25</b> Date of birth (see instructions) : :   : :   : : : :   : :   : : : :   : :   : :
<b>26</b> City	<b>27</b> State : : : : : :	<b>28</b> ZIP code	<b>29</b> Country (if not U.S.)
			<b>30</b> Account number

**Part III Continued—Complete if box 37 on page 1 is checked**

<b>37a</b> Identify instrument (Check applicable box): <input type="checkbox"/> Check <input type="checkbox"/> Money order <input type="checkbox"/> Traveler's check <input type="checkbox"/> Other (specify) _____			
<b>b</b> Date : :   : :   : : : :   : :   : : : :   : :   : :	<b>c</b> Amount (in U.S. dollars) \$ .00	<b>d</b> Payee of instrument	
<b>e</b> Maker of instrument		<b>f</b> Drawee or issuer and location	

<b>37a</b> Identify instrument (Check applicable box): <input type="checkbox"/> Check <input type="checkbox"/> Money order <input type="checkbox"/> Traveler's check <input type="checkbox"/> Other (specify) _____			
<b>b</b> Date : :   : :   : : : :   : :   : : : :   : :   : :	<b>c</b> Amount (in U.S. dollars) \$ .00	<b>d</b> Payee of instrument	
<b>e</b> Maker of instrument		<b>f</b> Drawee or issuer and location	

**Paperwork Reduction Act Notice.**—The requested information is useful in criminal, tax, and regulatory investigations, for instance by directing the Federal Government's attention to unusual or questionable transactions. Casinos are required to provide the information under 31 CFR 103.22, 103.26, and 103.27.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 43 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Attention: Reports Clearance Officer, T:FP, Washington, DC 20224; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0906), Washington, DC 20503. **DO NOT** send this form to either of these offices. Instead, see **When and Where To File** below.

## General Instructions

**Filing Requirements.**—Casinos must file a Form 8362 for each transaction in currency, involving either cash in or cash out, of more than \$10,000. Casinos may report both cash in and cash out transactions by or on behalf of the same customer on a single Form 8362.

Multiple transactions must be treated as a single transaction if the casino has knowledge that (1) they are by or on behalf of any person, and (2) result in either cash into or cash out of the casino totaling more than \$10,000 during any one gaming day. A gaming day is the casino's normal business day. If the casino offers 24-hour gaming, its gaming day is the 24-hour period by which it keeps its books and records for business, accounting, and tax purposes.

If the transaction involves less than a full dollar amount, round that figure to the next higher dollar. For example, if the cash in totaled \$10,000.05, show the figure as \$10,001.00.

In addition, this form may be filed for any suspicious transaction, even if it does not exceed \$10,000, or to amend a previously filed Form 8362. Casinos do not have to file this form for transactions with domestic banks.

**When and Where To File.**—File this form by the 15th day after the date of the transaction. File it with the Internal Revenue Service Detroit Computing Center, ATTN: CTRC, P.O. Box 32621, Detroit, MI 48232-5604 or hand carry it to your local IRS office. Keep a copy of each Form 8362 for 5 years from the date you file it.

**Penalties.**—Civil and criminal penalties (up to \$500,000 and 10 years imprisonment) are provided for failure to file a report or to supply information or for filing a false or fraudulent report. See 31 U.S.C. 5321 and 5322.

**Identification Requirements.**—All individuals conducting certain large currency transactions for themselves or for another person must be positively identified by obtaining the name, address, social security or other identifying number, and date of birth. In addition, the regulations require that the individual's name and permanent address be verified and recorded.

Transactions that require the casino to obtain identifying information are:

1. Purchases (buy-ins) of chips, tokens, or plaques of \$3,000 or more, by one or more transactions in currency during a gaming day;
2. Cash bets or wagers of \$3,000 or more, by one or more transactions in currency during a gaming day;
3. Transactions involving personal checks, business (including casino) checks, official bank

checks, cashier's checks, third-party checks, promissory notes, traveler's checks, and money orders having a face value of \$3,000 or more;

4. Purchases or redemptions of slot machine tokens of \$3,000 or more, by one or more transactions in currency during a gaming day;
5. All other customer transactions of \$3,000 or more in currency; and
6. The opening of any type of deposit account, credit account, credit line, or other account by or on behalf of a customer.

Statements such as "known customer" or "signature card on file" do not meet the requirements for verifying identities. For a U.S. citizen, a driver's permit or any other written identification document acceptable to a domestic bank in normal check cashing operations for nonaccountholders is acceptable for verification. For a nonresident alien, his or her passport, alien ID card, or other official document showing nationality or residence must be examined for verification.

## Definitions

**Casino.**—Any organization licensed to do business as a casino or gambling casino in the United States and having gross annual gaming revenues in excess of \$1 million. It includes the principal headquarters and every domestic branch or other place of business of the casino.

**Currency.**—The coin and currency of the United States or any other country that circulates in and is customarily used and accepted as money in the country it is issued. It includes United States silver certificates, United States notes, Federal Reserve notes and official foreign bank notes, but does not include bank checks and notes or other negotiable instruments not customarily accepted as money.

**Customer.**—Any person involved in a transaction in currency, whether or not that person participates in the casino's gaming activities.

**Person.**—An individual, corporation, partnership, trust or estate, joint stock company, association, syndicate, joint venture, or other unincorporated organization or group, and all entities treated as legal personalities.

**Transaction in Currency.**—A transaction involving the physical transfer of currency from one person to another. A transaction in currency does not include a transfer of funds by means of bank check, bank draft, wire transfer, or other written order that does not include the physical transfer of currency.

**Negotiable Instruments.**—For purposes of this form, negotiable instruments are all checks (including personal, business, bank, cashier's, and third-party checks), money orders, traveler's checks, certificates of deposit, and promissory notes.

## Specific Instructions

If you need more space on the form, attach separate sheets. Be sure to reference the additional paper so that if it becomes separated, it can be reassociated.

**Item 1—Report filed for exceptional reason.**—Check the appropriate box(es) in item 1 to amend a previously filed report or for a suspicious transaction. For an amended report, attach a copy of the previously filed report to this report and complete Part IV and only the entries that you are amending.

For a suspicious transaction, you should telephone as soon as possible the local office of the Internal Revenue Service, Criminal Investigation Division, in addition to submitting this form. If you do not know the telephone number, call 1-800-800-CTRS, which will put

you in contact with an IRS employee. This toll-free number is operational Monday through Friday, during normal business hours (Eastern time).

**Part I—Identity of Individual(s) Who Conducted the Transaction.**—You must complete this part.

**Item 2—Multiple individuals.**—Check the box if two or more individuals conducted the transaction you are reporting. Enter information in Part I for one of the individuals. Enter information on the back of the form for the remaining individuals. For example, if John and Jane Doe cash a check which is made out to both, more than one individual has conducted the transaction. Provide information on either John or Jane in Part I on the front of the form, and information on the other individual in Part I on the back. If more than three individuals are involved, provide identifying information on separate sheets and attach them to this report.

**Item 3—Incomplete identifying information.**—Check the box if the casino was not required by law or regulation to obtain complete identifying information on this individual (e.g., an individual with chips purchases of less than \$3,000 each that exceed \$10,000 for the gaming day about which the casino did not know until the end of the day). See **Identification Requirements** under **General Instructions**.

**Items 4, 5, and 6—Name of individual who conducted the transaction.**—Complete these items with the name of the individual who actually conducted the transaction with your casino. Enter the individual's last name in item 4, first name in item 5, and middle initial in item 6.

**Item 7—Social security number.**—Enter the social security number of the individual whose name you entered in items 4, 5, and 6. If that individual is an alien who does not have a social security number, write "NONE" in the space and complete item 16.

**Items 8, 11, 12, 13, and 14—Address.**—Enter the permanent street address, including ZIP code, of the individual whose name you entered in items 4, 5, and 6. A P.O. box number may never be used. Enter the street name, apartment or suite number, road, or route number in item 8. In item 12 enter the two-letter state abbreviation used by the Postal Service. If the address is outside the United States, provide the city, province or state, postal code, and the name of the country.

**Item 9—Occupation, profession, or business.**—Fully identify the occupation, profession, or business (e.g., secretary, insurance salesperson, carpenter, or attorney) of the individual whose name was entered in items 4, 5, and 6. Do not use nondescriptive terms such as merchant, self-employed, businessman, or salesperson.

**Item 10—Date of birth.**—Enter the date of birth of the individual whose name you entered in items 4, 5, and 6. Six numerals must be entered for each date. The first two numerals reflect the month of birth, the second two numerals the calendar day of birth, and the last two numerals the year of birth. Zero (0) should precede any single-digit number. For example, if the individual's birth date was April 3, 1948, enter "04 03 48" in item 10.

**Item 15—Customer's account number.**—Enter the principal account number that the casino has assigned to the individual whose name was entered in items 4, 5, and 6. If that individual has not been assigned an account number, write "NONE" in the space.

**Item 16—Method used to verify identity.**—In item 16a, check the appropriate box showing the type of document used to verify the individual's identity. If you check the **Other** box, be sure to

specify the type of document. In item 16b, write the name of the issuer of the document you entered in item 16a. For example, if a driver's license was used to verify the individual's identity, enter the name of the state that issued the license in item 16b. Enter the number of the license, passport, etc., in item 16c.

**Part II—Person for whom this transaction was conducted.**—See the definition of "Person" on page 3. If the individual in Part I conducted the transaction for himself or herself only, do not complete Part II. If the individual in Part I conducted the transaction for another person, Part II must be completed. If the individual in Part I conducted the transaction for himself or herself and another person, Part II must be completed. (See the instructions for item 17.)

**Item 17—Multiple individuals or organizations.**—If this transaction was conducted for more than one individual (including the individual described in Part I) or organization, check the box, enter the identifying information on one of the persons, and complete the applicable entries on the back of the form. If there are more than three individuals, enter the additional information on separate sheets and attach them to this report.

**Items 18, 19, and 20—Name of person for whom the transaction was conducted.**—If the person for whom the transaction was conducted is an individual, complete these items. If the person is an organization, put its name in item 18 and leave items 19 and 20 blank.

**Items 21 and 22—Identifying number; alien identification.**—If the person whose name you entered in items 18, 19, and 20 is a U.S. citizen or an alien with a social security number, enter his or her social security number in item 21. If that person is an organization, enter the employer identification number. If the person is an alien who does not have a social security number, you must complete item 22. Enter in item 22a a general description of the type of official document issued to that person (e.g., "passport"), the country that issued it in item 22b, and its number in item 22c.

**Items 23, 26, 27, 28, and 29—Address.**—Enter the permanent street address of the person whose name you entered in items 18, 19, and 20. Follow the instructions for items 8 and 11-14.

**Item 24—Occupation, profession, or business.**—Fully identify the occupation, profession, or business of the person whose name you entered in items 18, 19, and 20. See the instructions for item 9.

**Item 25—Date of birth.**—If an individual is named in items 18, 19, and 20, complete item 25. Follow the instructions in item 10 for furnishing this six-figure date.

**Item 30—Account number.**—Enter the principal account number that the casino has assigned to the person whose name was entered in items 18, 19, and 20. If that person has not been assigned an account number, write "NONE" in the space.

### Part III—Description of Transaction

**Item 31—Cash in.**—Item 31 contains a list of common cash in transactions which a casino may engage in with its customers. Enter the total amount of currency involved in each type of cash in transaction listed. If the casino engages in a cash in transaction which is not listed, specify that transaction on the "Other" line. For foreign currency, enter the amount in U.S. dollar equivalent.

A "Payment on credit" includes all forms of cash payments made by a customer on a credit account or line of credit, or in redemption of markers or counter checks.

If the casino has received cash from a customer for a wire transfer, enter the total amount on the "For wire transfer" line.

A "Currency exchange" is both a cash in and cash out transaction. A currency exchange includes exchanging foreign currency for U.S. currency, U.S. currency for foreign currency, and U.S. currency for other U.S. currency. A transaction including both a negotiable instrument and currency is a currency exchange, as long as currency is both received and paid out by the casino. See item 33.

**Item 32—Cash out.**—Item 32 contains a list of common cash out transactions which a casino may engage in with its customers. Enter the total amount of currency involved in each type of cash out transaction listed. If the casino engages in a cash out transaction which is not listed, specify that transaction on the "Other" line. For foreign currency, enter the amount in U.S. dollar equivalent.

If the casino has received a wire transfer on behalf of a customer and pays that customer in cash, enter the total amount on the "From wire transfer" line.

A "Currency exchange" is both a cash in and cash out transaction. See instructions for items 31 and 33.

"Payment for customer's expenses" includes reimbursements for that customer's travel and entertainment expenses and cash complementaries (comps).

**Item 33—Total amount of currency transaction.**—In the spaces provided, enter the total amounts of cash in and cash out. In some cases, such as a currency exchange, both the cash in and cash out areas must be filled in. For example, assume an individual physically transferred Japanese yen, amounting to \$27,000 in U.S. currency, to your casino. He paid off an outstanding credit balance of \$11,000 (U.S. equivalent), made a safekeeping deposit of \$5,000 (U.S. equivalent), and received back the remaining \$11,000 in U.S. currency. In item 31, you would enter \$5,000 on the line "Deposit (front money and safekeeping)," \$11,000 on the line "Payment on credit (including markers)," and \$11,000 on the line "Currency exchange." In item 32, enter \$11,000 on the line "Currency exchange." Then, in item 33, enter \$27,000 on the line "Cash in (from item 31)" and enter \$11,000 on the line "Cash out (from line 32)."

If the transaction involves a negotiable instrument (see **Definitions**), as well as currency, enter only the amount of currency. For example, if an individual transfers both a check in the amount of \$6,000 and Mexican pesos in the amount of \$7,000 (U.S. equivalent) in exchange for \$13,000 in U.S. currency, you should enter \$7,000 on the line "Currency exchange" in item 31, \$7,000 on the line "Currency exchange" in item 32, and \$6,000 on the line "Negotiable instrument cashed (including checks)" in item 32. In item 33, enter \$7,000 on the line "Cash in (from item 31)" and \$13,000 on the line "Cash out (from item 32)."

**Item 34—Amount in \$100 bills or higher.**—Enter the amount of the transaction(s) reported in item 33 that is in denominations of U.S. currency of \$100 bills or higher. For example, if the currency transaction includes cash in of \$100,000 and \$50,000 is in U.S. currency of \$100 bills or higher, enter \$100,000 in the cash in portion of item 33, and \$50,000 in the cash in portion of item 34. If none of the denominations of currency are \$100 bills or higher, enter zero. If the casino does not know the amount of total currency that is in U.S. currency of \$100 bills or higher (e.g., because there are multiple transactions), check "Unknown." Do not leave this item blank.

**Item 35—Date.**—Enter the gaming day (see **General Instructions**) on which the transaction occurred. See item 10 for instructions in furnishing this six-figure date.

**Item 36—Foreign currency.**—If the currency transaction includes a foreign currency, enter the information in the appropriate spaces. Check the appropriate box in item 36a if foreign currency was exchanged for or exchanged from U.S. currency. Enter the country in item 36b, and the amount of the foreign currency in U.S. dollar equivalent in item 36c. For example, a deposit of Italian lire would have "Italy" entered in item 36b and the amount, converted into U.S. dollars, entered in item 36c. Because currency was not exchanged, no entry is made in item 36a. If currency of more than one foreign country is included in the transaction, attach a separate sheet of paper that clearly identifies the individual or organization for whom the transaction was completed and report the information for each foreign currency required by item 36.

**Item 37—Negotiable instrument included.**—If multiple negotiable instruments (see **Definitions**) are included in the transaction, check the box and enter the information for one negotiable instrument on the front of the form and for one or two additional negotiable instruments on the back of the form in the spaces provided. If you have to report more than three negotiable instruments, provide additional information on additional sheets of paper and attach them to this report.

In item 37a, check the appropriate box showing the type of instrument in this transaction. If you check the "Other" box, be sure to specify the type of instrument. Enter the date shown on the instrument in item 37b. See item 10 for instructions on furnishing this six-figure date. Enter the amount of the negotiable instrument in item 37c. Show the amount in U.S. dollar equivalent. Enter the name of the individual or organization to whom the negotiable instrument is made payable in item 37d. Enter the name of the individual or organization that wrote the negotiable instrument in item 37e. Enter the name of the bank or other financial institution on which the negotiable instrument was drawn, or which issued the negotiable instrument in item 37f. Also enter the city and state in which the drawee is located. If located in a foreign country, enter that country.

### Part IV—Casino Reporting This Transaction

**Items 38, 40, 41, 42, and 43—Name and address.**—Enter the full legal name, street address, city, state, and ZIP code of the casino (or branch) where the transaction occurred. A P.O. box number is not a street address.

**Item 39—Identification number.**—Enter the casino's employer identification number.

**Item 44—Telephone number.**—Enter the commercial telephone number of a contact person who can answer any questions about this form.

**Items 45, 46, 47, and 48—Preparer's signature, title, and date.**—Form 8362 must be signed in item 45 by an individual authorized or designated by the casino. His or her title should be shown in item 46 and the date of signature entered in item 47. This signer's name should be typed or printed legibly in item 48.

**Items 49 and 50—Signature and date.**—The official who reviews and approves the information on the form must sign in item 49 and enter the date signed in item 50.