

FinCEN Form 103-N (Rev. 12-03) (Formerly Form 8852)

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Multiple Persons or Multiple Agents <i>(Complete applicable parts below if box 2 or box 16 on page 1 is checked.)</i>					
Part I (Continued)					
Section A—Person(s) on Whose Behalf Transaction(s) Is Conducted (Patron)					
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 identify: 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					
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 code (if not U.S.)	26 Date of birth	
				MM / DD / YYYY	
27 Method used to verify identify: 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