

# Currency Transaction Report by Casinos

File a separate Form 8362 for each transaction. Please type or print.

(Complete all applicable parts—see instructions)

## Part I Individual or Organization for Whom This Transaction Was Completed

|   |       |                                      |                       |                                     |         |
|---|-------|--------------------------------------|-----------------------|-------------------------------------|---------|
| Individual's last name                          |       | First name                           | Middle initial        | Social security number              |         |
| Organization's name                             |       | Employer identification number (EIN) |                       | Passport number                     | Country |
| Address (number, street, and apt. or suite no.) |       | Occupation, profession, or business  |                       | Alien registration number           | Country |
| City  | State | ZIP code                             | Country (if not U.S.) | Driver's license (number and state) |         |

## Part II Identity of Individual Conducting the Transaction (Complete only if an agent conducts a transaction for the person in Part I)

|   |       |                 |                       |                                     |         |
|---|-------|-----------------|-----------------------|-------------------------------------|---------|
| Last name                                       |       | First name      | Middle initial        | Social security number              |         |
| Address (number, street, and apt. or suite no.) |       | Passport number | Country               | Alien registration number           | Country |
| City  | State | ZIP code        | Country (if not U.S.) | Driver's license (number and state) |         |

## Part III Patron's Account or Receipt Number ►

## Part IV Description of Transaction

If more space is needed, attach a separate schedule and check this box

### 1 Type of transaction. Check the applicable boxes to describe transaction.

- a**  Currency exchange (currency for currency)
- b CASH IN:**
- (1)  Deposit (front and safekeeping)    (3)  Check purchased (see item 6 below)    (5)  Collection on account
- (2)  Chips purchased    (4)  Wire transfer of funds    (6)  Other cash in ..... (specify)
- c CASH OUT:**
- (1)  Withdrawal of deposit (front and safekeeping)    (3)  Chips redeemed    (5)  Other cash out ..... (specify)
- (2)  Check cashed (see item 6 below)    (4)  Credit advance

|   |  |   |
|---|--|---|
| <b>2</b> Total amount of currency transaction (in U.S. dollars) | <b>3</b> Amount in item 2 in \$100 bills or higher | <b>4</b> Date of transaction (month, day, and year) |
| \$ .....00  | \$ .....00   |   |

**5** If other than U.S. currency is involved, please furnish the following information:

|               |         |   |
|---------------|---------|---|
| Currency name | Country | Total amount of each foreign currency (in U.S. dollars) |
|               |         | \$ .....00  |

**6** If a check was involved in this transaction, please furnish the following information (see instructions):

|                |                                   |                |
|----------------|-----------------------------------|----------------|
| Date of check  | Amount of check (in U.S. dollars) | Payee of check |
|                | \$ .....00                        |                |
| Maker of check | Drawee bank and city              |                |

## Part V Casino Reporting the Financial Transaction

|  |                                      |          |
|--|--------------------------------------|----------|
| Name   | Employer identification number (EIN) |          |
| Address (number, street, and apt. or suite no.) where transaction occurred |                                      |          |
| City   | State                                | ZIP code |

**Sign Here**

|  |                  |                 |
|--|------------------|-----------------|
| .....<br>(Casino employee who handled the transaction)           | .....<br>(Title) | .....<br>(Date) |
| .....<br>(Casino official reviewing and approving the Form 8362) | .....<br>(Title) | .....<br>(Date) |

## General Instructions

**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, 103.25, and 103.36.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 38 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**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; 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.

**Who Must File.—**Each casino must file a Form 8362 for each deposit, withdrawal, exchange of currency or gambling tokens or chips, or other payment or transfer, by, through, or to such casino, which involves a transaction in currency of more than \$10,000. Multiple transactions by or for any person which in any one day total more than \$10,000 should be treated as a single transaction, if the casino is aware of them.

**Exception.** Casinos do not have to file Form 8362 for transactions with domestic banks.

**When and Where To File.—**File this form by the 15th day after the date of the transaction. Send it to the Internal Revenue Service Data Center, P.O. Box 32621, Detroit, MI 48232, Attn: CTRC, 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) are provided for failure to file a report or to supply information, and for filing a false or fraudulent report. See 31 CFR 103.47 and 103.49.

## Specific Instructions

### Part I

You must complete this part. Record information about patrons and other individuals who conduct transactions in person for their own benefit.

If an agent (see **Definitions**) conducts a transaction with the casino for a patron or other person, show in Part I the patron's or other person's identity and show in Part II the agent's identity.

Use a passport, alien ID card, or other official document showing nationality to

verify the identity of an alien or nonresident of the United States. Use a driver's license or other document, normally accepted as identification when cashing checks, to verify the identity of anyone else. Record the information from the document in the appropriate block.

In the address section, enter the permanent street address. If the address is outside the United States, provide the city, province or state, postal code, and the name of the country.

### Part II

Complete this part only when an agent (see **Definitions**) conducts a transaction for a patron or other person.

The identity of the agent must be verified. Use a passport, alien ID card, or other official document showing nationality to verify the identity of an alien or nonresident of the United States. Use a driver's license or other document, normally accepted as identification when cashing checks, to verify the identity of anyone else.

In the address section, enter the permanent street address of the agent conducting the transaction. If the address is outside the United States, provide the city, province or state, postal code, and the name of the country.

In the social security number block, enter the social security number of the agent conducting the transaction. If the agent has no number, write "None" in this block.

### Part III

If the patron has an account relationship with the casino, enter the account number. If a receipt has been issued for a front or safekeeping deposit, enter the number.

### Part IV

If less than a full dollar amount is involved, 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.

**Item 1.—**Check the boxes that describe the exact nature of the transaction.

**Item 6.—**Complete this if a check is cashed or a check is purchased with currency.

### Part V

Enter the full legal name of the casino and the street address of the casino, office, or branch where the actual currency transaction was conducted. Enter the casino's employer identification number (EIN) in the block provided.

**Signature.—**This report must be signed by the casino employee or official who handled the transaction and also by the casino official who reviewed and approved Form 8362.

## Definitions

**Agent.—**An individual who conducts a transaction in currency at a casino or gambling casino for or on behalf of another person.

**Casino.—**An organization licensed as a casino or gambling casino by a state or local government and having gross annual gaming revenue in excess of \$1 million. It includes the principal headquarters, branch location, or other place of business of the casino or gambling casino.

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

**Domestic Bank.—**Each agent, agency, branch, or office in the United States of a foreign bank and each agency, branch, or office in the United States of any person doing business in one or more of the capacities listed below:

1. A commercial bank or trust company organized under the laws of any state or of the United States;
2. A private bank;
3. A savings and loan association or a building and loan association organized under the laws of any state or of the United States;
4. An insured institution as defined in section 401 of the National Housing Act;
5. A savings bank, industrial bank, or other thrift institution;
6. A credit union organized under the laws of any state or of the United States; and
7. Any other organization chartered under the banking laws of any state and subject to the supervision of the bank supervisory authorities of a state.

**Identifying Number.—**For individuals, this is the social security number. For others, it is the employer identification number (9 digits).

**Patron.—**An individual who engages in gaming activities at a casino.

**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.