

# Currency Transaction Report by Casinos

▶ Previous editions will not be accepted after February, 2009.  
▶ Please type or print. Items marked with an asterisk\* are considered critical. (See instructions.)  
(Complete all applicable parts--See instructions)



OMB No. 1506-0005

1 If this is an amended report check here:  and attach a copy of the original CTRC to this form.

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

### Section A--Person(s) on Whose Behalf Transaction(s) Is Conducted (Customer)

2  Multiple persons

\*3 Individual's last name or Organization's name \*4 First name 5 M.I.

6 Doing business as (DBA)

\*7 Permanent address (number, street, and apt. or suite no.) \*8 SSN or EIN

\*9 City \*10 State \*11 ZIP code \*12 Country code (if not U.S.) \*13 Date of birth

\*14 Method used to verify identity: a  Examined identification credential/document b  Known Customer - information on file c  Organization

\*15 Describe identification credential: a  Driver's license/State ID b  Passport c  Alien registration z  Other  
Issued by: \_\_\_\_\_ Number: \_\_\_\_\_

16 Customer's Account Number

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

17  Multiple agents

18 Individual's last name 19 First name 20 M.I.

21 Address (number, street, and apt. or suite no.) 22 SSN

23 City 24 State 25 ZIP code 26 Country code (if not U.S.) 27 Date of birth

28 Method used to verify identity: a  Examined identification credential/document b  Known Customer - information on file

29 Describe identification credential: a  Driver's license/State ID b  Passport c  Alien registration z  Other  
Issued by: \_\_\_\_\_ Number: \_\_\_\_\_

## Part II Amount and Type of Transaction(s). Complete all items that apply.

30.  Multiple transactions

<p>*31 CASH IN: (in U.S. dollar equivalent)</p> <p>a Purchase(s) of casino chips, tokens, and other gaming instruments \$ <u>          .00</u></p> <p>b Deposit(s) (front money or safekeeping) <u>          .00</u></p> <p>c Payment(s) on credit (including markers) <u>          .00</u></p> <p>d Currency wager(s) including money plays <u>          .00</u></p> <p>e Currency received from wire transfer(s) out <u>          .00</u></p> <p>f Purchase(s) of casino check(s) <u>          .00</u></p> <p>g Currency exchange(s) <u>          .00</u></p> <p>h Bills inserted into gaming devices <u>          .00</u></p> <p>z Other (specify): _____ <u>          .00</u></p> <p>Enter total of CASH IN transaction(s) \$ <u>          .00</u></p>	<p>*32 CASH OUT: (in U.S. dollar equivalent)</p> <p>a Redemption(s) of casino chips, tokens, TITO tickets, and other gaming instruments \$ <u>          .00</u></p> <p>b Withdrawal(s) of deposit (front money of safekeeping) <u>          .00</u></p> <p>c Advance(s) on credit (including markers) <u>          .00</u></p> <p>d Payment(s) on wager(s) (Including race book and OTB or sports pool) <u>          .00</u></p> <p>e Currency paid from wire transfer(s) in <u>          .00</u></p> <p>f Negotiable instrument(s) cashed (including checks) <u>          .00</u></p> <p>g Currency exchange(s) <u>          .00</u></p> <p>h Travel and complimentary expenses and gaming incentives <u>          .00</u></p> <p>i Payment for tournament, contest or other promotions <u>          .00</u></p> <p>z Other (specify): _____ <u>          .00</u></p> <p>Enter total of CASH OUT transaction(s) \$ <u>          .00</u></p>
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\*33 Date of transaction (see instructions)       /      /       34 Foreign currency used: \_\_\_\_\_ (Country)

## Part III Casino Reporting Transactions

\*35 Casino's trade name \*36 Casino's legal name \*37 Employer Identification Number (EIN)

\*38 Address where transaction occurred (See instructions) \*39 City

\*40 State \*41 ZIP code \*42 Type of gaming Institution (Check only one) a  State licensed casino b  Card club c  Tribal authorized casino z  Other (specify) \_\_\_\_\_

<b>Sign Here</b> ▶	43 Title of approving official	44 Signature of approving official	45 Date of signature
	46 Type or print preparer's name	47 Type or print name of person to contact	48 Contact telephone number

**Multiple Persons or Multiple Agents**

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

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

**Section A--Person(s) on Whose Behalf Transaction(s) Is Conducted (Customer)**

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

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

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

**General Instructions**

**Form 103.** Use this revision of Form 103 for filing on reportable transactions.

**Suspicious Transactions.** If a transaction is greater than \$10,000 in currency as well as suspicious, casinos must file a Form 103 and must report suspicious transactions and activities on 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 funds. **Do not** use Form 103 to (a) report suspicious transactions involving \$10,000 or less in currency or (b) indicate that a transaction of more than \$10,000 is suspicious.

In situations involving suspicious transactions requiring immediate attention, such as when a reportable transaction is ongoing, the casino or card club shall immediately notify, by telephone, appropriate law enforcement and regulatory authorities in addition to filing a timely suspicious activity report.

**Who must file.** Any organization duly licensed or authorized to do business as a casino, gambling casino, or card club in the United States and having gross annual gaming revenues in excess of \$1 million must file Form 103. This includes the principal headquarters and every domestic branch or place of business of the casino or card club. The requirement includes state-licensed casinos (both land-based and riverboat), tribal casinos, and state-licensed and tribal card clubs. Since card clubs are subject to the same reporting rules as casinos, the term "casino" as used in these instructions refers to both a casino and a card club.

**What to file.** A casino must file Form 103 for each transaction involving either currency received (Cash

In) or currency disbursed (Cash Out) of more than \$10,000 in a gaming day. A gaming day is the normal business day of the casino by which it keeps its books and records for business, accounting, and tax purposes. Multiple transactions must be treated as a single transaction if the casino has knowledge that: (a) they are made by or on behalf of the same person, and (b) they result in either Cash In or Cash Out by the casino totaling more than \$10,000 during any one gaming day. Reportable transactions may occur at a casino cage, gaming table, and/or slot machine/video lottery terminal. The casino should report both Cash In and Cash Out transactions by or on behalf of the same customer on a single Form 103. **Do not** use Form 103 to report receipts of currency in excess of \$10,000 by non-gaming businesses of a casino (e.g., a hotel); instead, use **Form 8300**, Report of Cash Payments Over \$10,000 Received in a Trade or Business.

**Exceptions.** A casino does **not** have to report transactions with:

- domestic banks; or
  - currency dealers or exchangers, or check cashers, as defined in 31 C.F.R. § 103.11(uu), and which are conducted pursuant to a contractual or other agreement covering the financial services in 31 C.F.R. §§ 103.22(b)(2)(i)(H), 103.22(b)(2)(ii)(G), and 103.22(b)(2)(ii)(H).
- Also, a casino does **not** have to report the following types of transactions:
- Cash ins when it is the same physical currency previously wagered in a money play on the same table game without leaving the table;
  - Bills inserted into electronic gaming devices in multiple transactions (unless a casino has knowledge pursuant to 31 C.F.R. 103.22(c)(3));
  - Cash outs won in a money play when it is the same physical currency wagered, (**Note:** However, when a customer increases a subsequent cash bet (i.e., money play), at the same table game without departing, the

increase in the amount of the currency bet would represent a new bet of currency and a transaction in currency.) or, • Jackpots from slot machines or video lottery terminals.

**Identification requirements.** All individuals (except employees conducting transactions on behalf of armored car services) conducting a reportable transaction(s) for themselves or for another person must be identified by means of an official or otherwise reliable record.

Acceptable forms of identification include a driver's license, military or military dependent identification card, passport, alien registration card, state issued identification card, cedular card (foreign), or a combination of other unexpired documents that contain an individual's name and address and preferably a photograph and are normally acceptable by financial institutions as a means of identification when cashing checks for persons other than established customers.

For casino customers granted accounts for credit, deposit, or check cashing, or on whom a CTRC containing verified identity has been filed, acceptable identification information obtained previously and maintained in the casino's internal records may be used as long as the following conditions are met. The customer's identity is reverified periodically, any out-of-date identifying information is updated in the internal records, and the date of each reverification is noted on the internal record. For example, if documents verifying an individual's identity were examined and recorded on a signature card when a deposit or credit account was opened, the casino may rely on that information as long as it is reverified periodically.

**When and where to file: This form can be e-filed through the Bank Secrecy Act E-filing System.** Go to <http://bsaeifiling.fincen.treas.gov/index.jsp> to register. This form is also available for download on the Web at [www.fincen.gov](http://www.fincen.gov), or may be ordered by calling the IRS Forms Distribution Center at (800) 829-3676.

File each Form 103 by the 15th calendar day after the day of the transaction with the:

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

A casino must retain a copy of each Form 103 filed for 5 years from the date of filing.

**Penalties.** Civil and/or criminal penalties may be assessed for failure to file a CTRC or supply information, or for filing a false or fraudulent CTRC. See 31 U.S.C. 5321, 5322, and 5324.

**Definitions.** For purposes of Form 103, the terms below have the following meanings:

**Agent.** Any individual who conducts a currency transaction on behalf of another individual or organization.

**Currency.** The coin and paper money of the United States or of any other country that is circulated and customarily used and accepted as money.

**Customer.** Any person involved in a currency transaction 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 any other unincorporated organization or group.

**Organization.** Person other than an individual.

**Transaction In Currency (Currency Transaction).** The **physical** transfer of currency from one person to another.

**Negotiable Instruments.** All checks and drafts (including business, personal, bank, cashier's, and third-party), traveler's checks, money orders, and promissory notes, whether or not they are in bearer form.

## Specific Instructions

**Note:** Items marked with an asterisk (3, 4, 7 – 12, 13, 14, 15, 31- 33 and items 35-42 in Part III) are considered critical and must be completed as required by line item instruction. Social Security Number, Item 8, must be completed unless: Country Code, Item 12, is recorded (as long as it is **not** the U.S.), Passport Number, Item 15 b, issued by, and number are recorded, or Nonresident Alien Registration Number, Item 15 c, issued by, and number, are recorded.

**Item 1. Amends prior report.**—Check Item 1 if this Form 103 amends a previously filed report. Staple a copy of the original report behind the amended one. Complete Part III in its entirety, but complete only those other entries that are being amended.

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

**Note:** Section A **must** be completed in all cases. If an individual conducts a transaction on his/her own behalf, complete only section A. If a transaction is conducted by an individual **on behalf of** another person(s), complete Section A for each person on whose behalf the transaction is conducted; complete Section B for the individual conducting the transaction.

### Section A. Person(s) on Whose Behalf Transaction(s) Is Conducted (Customer)

**Item 2. Multiple persons.**—Check Item 2 if this transaction is being conducted on behalf of more than one person. For example, if John and Jane Doe cash a check made out to them jointly at the casino, more than one individual has conducted the transaction. Enter information in Section A for one of the individuals; provide information for the other individual on page 2, Section A. Attach additional sheets as necessary.

**Items \*3, \*4, and 5. Individual/Organization name.**—If the person on whose behalf the transaction(s) is conducted is an individual, put his/her last name in Item 3, first name in Item 4 and middle initial in Item 5. If there is no middle initial, leave Item 5 BLANK. If the transaction is conducted on behalf of an organization, enter the name in Item 3, enter XX in item 4, and identify the individual conducting the transaction in Section B.

**Item 6 Doing business as (DBA) name.**—If an organization has a separate "doing business as" (DBA) name, first enter in Item 3 the organization's legal name (e.g., Smith Enterprises, Inc.) and then enter here in Item 6 the DBA name of the business (e.g., Smith Casino Tours). If no DBA name leave item 6 BLANK.

**Items \*7, \*9, \*10, \*11, and \*12. Address.**—Enter the permanent street address, city, two-letter state abbreviation used by the U.S. Postal Service, and ZIP code of the person identified in Item 3. Also, enter in Item 7 the apartment or suite number and road or route number. Do not enter a P. O. box number unless the person has no street address. If the person is from a foreign country, enter any state/territory code (Canada/Mexico only) as well as the appropriate two-letter country code (For state/country code list go to [www.fincen.gov/reg\\_bsaforms.html](http://www.fincen.gov/reg_bsaforms.html) or call 1-800-949-2732 option 5). If country is U. S., leave Item 12 BLANK. Enter XX in any item that is unknown/not applicable.

**Item \*8. Social security number (SSN) or Employer identification number (EIN).**—Enter the SSN (if an individual) or EIN (if other than an individual) of the person identified in Items 3 through 5. If that individual is a nonresident alien individual who does not have an SSN, enter "XX" in this space

**Item \*13. Date of birth.**—Enter the customer's date of birth (DOB) if it is known to the casino through an existing internal record or reflected on an appropriate identification document or credential presented to the casino to verify the customer's identity (see **Identification Requirements** above). Internal casino records can include those for casino customers granted accounts for credit, deposit, or check cashing, or on whom a CTRC containing verified identity has been filed. If such records do not indicate the DOB, a casino should ask the customer for the DOB. If the DOB is not available from any of these sources, the casino should enter "XX" in the "mm" month position of the date field. Eight numerals must be inserted for each date. Enter the date in the format "mm/dd/yyyy", where "mm" is the month, "dd" is the day, and "yyyy" is the year. Zero (0) should precede any single-digit number. For example, if the individual's birth date is June 1, 1948, enter "06/01/1948" in Item 13.

**Item \*14. Method used to verify identity.**—If an individual conducts the transaction(s) on his/her own behalf, his/her name and address **must** be verified by examination of an official credential/document or internal record containing identification information on a known customer (see **Identification Requirements** above). Check box **a** if you examined an official identification

credential/document. Check box **b** if you examined an acceptable internal casino record (i.e., credit, deposit, or check cashing account record, or a CTRC worksheet) containing previously verified identification information on a "known customer." Check box **c** if the transaction is conducted on behalf of an organization. If box **a** or **b** is checked, you **must** complete Item 15. If box **c** is checked, do not complete Item 15.

**Item \*15. Describe identification credential.**—If item 14c above is checked, leave item 15 blank. If a driver's license, passport, or alien registration card was used to verify the individual's identity, check as appropriate box **a**, **b**, or **c**. If you check box **z**, you must specifically identify the type of document used (e.g., enter "military ID" for a military or military/dependent identification card). A statement such as "known customer" in box **z** is **not** sufficient for completion of Form 103. Enter in Item 15, issued by, the two-letter state postal code, two-letter country code, or the name of the issuer for that document, and enter in Item 15 the number shown on that official document in the space provided. If item 15 information is unknown, check box "z" other, and enter XX in the text field provided.

**Item 16. Customer account number.**—Enter the account number which corresponds to the transaction being reported and which the casino has assigned to the person whose name is entered in Item 3. If the person has more than one account number affected by the transaction, enter the account number that corresponds to the majority of currency being reported. If the transaction does not involve an account number, enter "XX" in the space.

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

Complete Section B if an individual conducts a transaction on behalf of another person(s) listed in Section A. If an individual conducts a transaction on his/her own behalf, leave Section B BLANK.

**Item 17. Multiple agents.**—If, during a gaming day, more than one individual conducts transactions on behalf of an individual or organization listed in Section A, check this box and complete Section B. List one of the individuals on the front of the form and the other individual(s) on page 2, Section B. Attach additional sheets as necessary.

**Items 18, 19, and 20. Name of individual.**—Refer to and follow instructions for completing items 3, 4, and 5.

**Items 21, 23, 24, 25, and 26. Address.**—Refer to and follow instructions for completing items 7, 9, 10, 11, and 12.

**Item 22. Social security number (SSN).**—Refer to and follow instructions for completing item 8.

**Item 27. Date of birth.**—Enter the individual's date of birth. For proper format, see the instructions under **Item 13** above.

**Item 28. Method used to verify identity.**—Any individual listed in Items 18 through 20 must present an official document to verify his/her name and address. See the instructions under **Item 14** above for more information. After completing Item 28, you must also complete Item 29.

**Item 29. Describe identification credential.**—Describe the identification credential used to verify the individual's name and address. See the instructions under **Item 15** above for more information.

**Part II. Amount and Type of Transaction(s)**

Part II identifies the type of transaction(s) reported and the amount(s) involved. You must complete all items that apply.

**Item 30. Multiple transactions.**—Check this box if multiple currency transactions, none of which individually exceeds \$10,000, comprise this report.

**Items \*31 and \*32. Cash in and cash out.**—Enter in the appropriate spaces provided in Items 31 and/or 32, the specific currency amount for each “type of transaction” for a reportable Cash In or Cash Out. If the casino engages in a Cash In or a Cash Out transaction that is not listed in Items 31a through 31h or Items 32a through 32i, specify the type of transaction and the amount of currency in Item 31z or 32z, respectively. Enter the total amount of the reportable Cash In transaction(s) in Item 31 in the space provided. Enter the total amount of the reportable Cash Out transaction(s) in Item 32 in the space provided.

If less than a full dollar amount is involved increase the figure to the next higher dollar. For example, if the currency total is \$20,500.25, show it as \$20,501.00.

If there is a currency exchange, list it separately with both the Cash In and Cash Out totals. If foreign currency is exchanged, use the U.S. dollar equivalent on the day of the transaction.

Payment(s) on credit, Item 31c, 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. Currency received from wire transfer(s) out, Item 31e, applies to cash received from a customer when the casino sends a wire transfer on behalf of a customer.

Bills inserted into gaming devices (Item 31h), includes the amount of all paper currency inserted into a bill validator on a slot machine, video lottery terminal, or other electronic gaming device, used in conjunction with a customer’s “slot club account” (magnetic strip card), aggregated by that account and which is posted to a casino’s slot monitoring system.

Redemptions of chips, tokens, TITO tickets and other gaming instruments, Item 32a, includes all cash redemptions of slot machine or video lottery tickets to a customer. Payments on wagers, Item 32d, includes all cash paid on race book or sports pool betting tickets to a customer. Currency paid from wire transfer(s) in, Item 32e, applies to cash paid to a customer when the casino receives a wire transfer on behalf of a customer. Travel and complimentary expenses and gaming incentives, Item 32h, includes reimbursements for a customer’s travel and entertainment expenses and cash complementaries (“comps”).

**Determining Whether Transactions Meet The Reporting Threshold**

Only cash transactions that, alone or when aggregated, exceed \$10,000 should be reported on Form 103. A casino must report multiple currency transactions when it has knowledge that such transactions have occurred. This includes knowledge gathered through examination of books, records, logs, information retained on magnetic disk, tape or other machine-readable media, or in any manual system, and similar documents and information that the casino maintains pursuant to any law or regulation or within the ordinary course of its business.

Cash In and Cash Out transactions for the same customer are to be aggregated separately and must not be offset against one another. If there are both Cash In and Cash Out transactions which **each** exceed

\$10,000, enter the amounts in Items 31 and 32 and report on a single Form 103.

**Example 1.** Person A purchases \$11,000 in chips with currency (one Cash In entry); and later receives currency from a \$6,000 redemption of chips and a \$2,000 credit card advance (two Cash Out entries). Complete Form 103 as follows:

Cash In of “\$11,000” is entered in Item 31a (purchase of chips) and also in the Total Cash In entry at the bottom of Item 31. No entry is made for Cash Out. The two Cash Out transactions equal only \$8,000, which does not meet the BSA reporting threshold.

**Example 2.** Person B deposits \$5,000 in currency to his front money account and pays \$10,000 in currency to pay off an outstanding credit balance (two Cash In entries); receives \$7,000 in currency from a wire transfer (one Cash Out entry); and presents \$2,000 in small denomination U.S. Currency to be exchanged for an equal amount in U.S. \$100 bills. Complete Form 103 as follows:

Cash In of “\$5,000” is entered in Item 31b (deposit), “\$10,000” is entered in Item 31c (payment on credit), “\$2,000” is entered in Item 31g (currency exchange), and Cash In Total of “\$17,000” is entered in Item 31 in the space provided for “total Cash-in.” In determining whether the transactions are reportable, the currency exchange is aggregated with both the Cash In and the Cash Out amounts. The result is a reportable \$17,000 Cash In transaction. No entry is made for Cash Out. The total Cash Out amount only equals \$9,000, which does not meet the BSA reporting threshold.

**Example 3.** Person C deposits \$7,000 in currency to his front money account and pays \$9,000 in currency to pay off an outstanding credit balance (two Cash In entries); receives \$2,500 in currency from a withdrawal from a safekeeping account, \$2,500 in currency from a wire transfer and cashes a personal check of \$7,500 (three Cash Out entries); and presents Canadian dollars which are exchanged for \$1,500 in U.S. Dollar equivalent. Complete Form 103 as follows:

Cash In of “\$7,000” is entered in Item 31b (deposit), “\$9,000” is entered in Item 31c (payment on credit), “\$1,500” is entered in Item 31g (currency exchange), and a Cash In total of “\$17,500” is entered in Item 31 in the space provided for “total Cash-in.” Cash Out of “\$2,500” is entered in Item 32b (withdrawal of deposit), “\$2,500” is entered in Item 32e (wire transfer), “\$7,500” is entered in Item 32f (negotiable instrument cashed), “\$1,500” is entered in Item 32g (currency exchange) and a Cash Out Total of “\$14,000” is entered in Item 32 in the space provided for “total Cash-out.” In this example, both the Cash In and Cash Out totals exceed \$10,000, and each must be reflected on Form 103.

**Example 4.** Person D purchases \$10,000 in chips with currency and places a \$10,000 cash bet (two Cash In entries); and later receives currency for an \$18,000 redemption of chips and \$20,000 from a payment on a cash bet (two Cash Out entries). Complete Form 103 as follows:

Cash In of “\$10,000” is entered in Items 31a and 31d and a Cash In total of “\$20,000” is entered in Item 31 in the space provided for “total Cash-in.” Cash Out of “\$18,000” is entered in Item 32a (redemption of chips), “\$20,000” is entered in Item 32d (payment on bets) and a Cash Out Total of “\$38,000” is entered in Item 32 in the space provided for “total Cash-out.” In this example, both the Cash In and Cash Out totals exceed \$10,000, and each must be reflected on Form 103.

**Item \*33. Date of transaction.**—Enter the gaming day on which the transaction occurred (see **What To**

**File** above). For proper format, see the instructions for **Item 13** above.

**Item 34. Foreign currency.**—If foreign currency is involved, identify the country of issuance by entering the appropriate two-letter country code. If multiple foreign currencies are involved, identify the country for which the largest amount in U.S. Dollars is exchanged.

**Part III. Casino Reporting Transaction(s)**

**Item \*35. Casino’s trade name.**—Enter the name by which the casino does business and is commonly known. Do not enter a corporate, partnership, or other entity name, unless such name is the one by which the casino is commonly known.

**Item \*36. Casino’s legal name.**—Enter the legal name as shown on required tax filings. This name will be defined as the name indicated on a charter or other document creating the entity, and which is identified with the casino’s established EIN.

**Item \*37. Employer identification number (EIN).**—Enter the casino’s EIN.

**Items \*38, \*39, \*40, and \*41. Address.**—Enter the street address, city, state, and ZIP code of the casino (or branch) where the transaction occurred. **Do not** use a P.O. box number.

**Item \*42. Type of gaming institution.**—Check the appropriate box to indicate the type of gaming institution. Check box “a” for a land-based or riverboat casino that is duly licensed by a state, territory or insular possession of the United States; check box “c” to indicate a tribal casino (e.g., a Class III gaming operation or a Class II gaming operation using video lottery terminals). Check box “b” for a card club, gaming club, and card room or gaming room (including one operating on Indian lands). If you check box “z” for “other” specify the type of gaming institution (e.g., racino).

**Items 43 and 44. Title and signature of approving official.**—The official who is authorized to review and approve Form 103 must indicate his/her title and sign the form.

**Item 45. Date the form is signed.**—The approving official must enter the date the Form 103 is signed. For proper format, see the instructions for **Item 13** above.

**Item 46. Preparer’s name.**—Type or print the full name of the individual preparing Form 103. The preparer and the approving official may be different individuals.

**Items 47 and 48. Contact person/telephone number.**—Type or print the name and commercial telephone number of a responsible individual to contact concerning any questions about this Form 103.

**Paperwork Reduction Act Notice.**—The requested information is useful in criminal, tax, and regulatory investigations and proceedings. Financial institutions are required to provide the information under 31 U.S.C. 5313 and 31 CFR Part 103, commonly referred to as the Bank Secrecy Act (BSA). The BSA is administered by the U.S. Department of the Treasury’s Financial Crimes Enforcement Network (FinCEN). You are not required to provide the requested information unless a form displays a valid OMB control number. The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 30 minutes. Send comments regarding this burden estimate, including suggestions for reducing the burden, to the Office of Management and Budget, Paperwork Reduction Project, Washington, DC 20503 and to the Financial Crimes Enforcement Network, Attn.: Paperwork Reduction Act, P.O. Box 39, Vienna VA 22183-0039.