

Downstream Authority of the Quapaw Tribe of Oklahoma Regular Meeting
February 10, 2011

Meeting Called to Order: 11:05 am

ROLL CALL:	John Berrey, Chairman	Present
	Larry Ramsey, Secretary	Present
	Ranny McWatters, Treasurer	Present
	Marilyn Rogers, Member	Present
	Tamara Smiley, Member	Present

DECLARATION OF QUORUM: announced by Larry Ramsey
DCR - Steve Drewes/ Jani Cummings/ Kent Jones

Tribal Financial Advisors - Kristi Jackson/ Jeff Heimann

General discussion

- Current market conditions
- TFA as a company
- Refinance of Downstream Bonds
 - o \$65 million of additional cap
 - Gas station
 - Hotel rooms
 - Spa
 - o Future
 - Parking
 - 5-6,000 seat arena

BREAK 12:05pm

Investor call 1:00pm

Resume 1:21pm

Blizzard Heroes

- 133 team members
- \$50 cash to each person
- Consensus of the DDA to reward the “blizzard heroes” with \$50 cash

Policies

- See attached
- 1400.10.01 - Patron Withdrawals-Front Money-Safekeeping

Motion by DDA Secretary Larry Ramsey to approve the Policy as presented. Seconded by DDA Member Tamara Smiley. Vote: JB: yes; LR: Yes; RM: yes; MR: yes; TS: yes (5 yes, 0 no, 0 abstaining, 0 absent) Motion Carries.

- 1400.28.01 – TRU Testing

Motion by DDA Treasurer Ranny McWatters to approve the Policy as presented. Seconded by DDA Member Marilyn Rogers. Vote: JB: yes; LR: Yes; RM: yes; MR: yes; TS: yes (5 yes, 0 no, 0 abstaining, 0 absent) Motion Carries.

- 1400.770.01 – Cage Check Issued

Motion by DDA Member Marilyn Rogers to approve the Policy as presented. Seconded by DDA Member Tamara Smiley. Vote: JB: yes; LR: Yes; RM: yes; MR: yes; TS: yes (5 yes, 0 no, 0 abstaining, 0 absent) Motion Carries.

- 6230.05.02 – Winner’s ticket policy – Cash

Motion by DDA member Tamara Smiley to approve the Policy as presented. Seconded by DDA Secretary Larry Ramsey. Vote: JB: yes; LR: Yes; RM: yes; MR: yes; TS: yes (5 yes, 0 no, 0 abstaining, 0 absent) Motion Carries.

- 6320.09.01 – Travel and Entertainment

Motion by DDA Secretary Larry Ramsey to approve the Policy as presented. Seconded by DDA Treasurer Ranny McWatters. Vote: JB: yes; LR: Yes; RM: yes; MR: yes; TS: yes (5 yes, 0 no, 0 abstaining, 0 absent) Motion Carries.

- 6200.17.01 – Q-Club Reward Catalogue Program

Motion by DDA Treasurer Ranny McWatters to approve the Policy as presented. Seconded by DDA Member Marilyn Rogers. Vote: JB: yes; LR: Yes; RM: yes; MR: yes; TS: yes (5 yes, 0 no, 0 abstaining, 0 absent) Motion Carries.

- 6320.20.02 – Accounts Payable Policy

Motion by DDA Secretary Larry Ramsey to approve the Policy as presented. Seconded by DDA Member Tamara Smiley. Vote: JB: yes; LR: Yes; RM: yes; MR: yes; TS: yes (5 yes, 0 no, 0 abstaining, 0 absent) Motion Carries.

Social Media Policy – review

- Mgmt (Sups and above) are prohibited in “friendships” and “friend” requests between
- Remove from policy – per the DDA.
- See updated policy attached

Uniform Contract

- Expires in June with Clean
- 3 companies have replied to the RFP
 - o Armark (Springfield) - \$82,000
 - o Cintas - \$93,000
 - o Clean - \$100,00+
- Recommendation from Rex and Jeri - go with Armark
- Consensus of the DDA to go with Armark

Entertainment

- April 29th – Bellomy Brothers in the pavilion
- Outdoor – 6 shows June –Sept
 - o Sammy Hagar, June 3, offer made
 - o Miranda Lambert – July 3 – offer of 150 made – no, wants over 250
 - o Steve Miller Band, July 3 – offer made
 - o Styx – July 22 – offer made
 - o Trisha Yearwood – Sept 4 offer made
 - o Doobie Brothers – Sept 16 – offer made
 - o August – classic country, Charlie Daniels Band?

Jute Bags for promo

- Three options presented
- Consensus of the DDA to go with option 3



Dropbox for Highlimit cage

- \$2400 for safe
- Facilities will do installation
- Consensus of the DDA to install

1:45pm – BREAK

2:30pm – RESUME, meeting with Quapaw Casino

Kirk/Thomas/ Kenny/Fran
Steve/Shelly/Jani

- Play and Earns
 - o May beach towels – Quapaw will not participate, too expensive
 - o June – electronics – yes
- How to fix cross-marketing at both properties
 - o Customer bases
 - Quapaw/Downstream
 - o Increase cross play
 - Alternate play and earns (DCR T/F/S – Quapaw S/M/T)
- Quapaw Spanish push – TV/Radio commercials, full Spanish
- QClub reps – help “push” entries for alt property

Adjourn 3:20pm

Quapaw Tribal Gaming Agency



Date Received	12/16/10
Comments	
Reviewed By	JB 12/21/10 MC 12/27/10
Approved	Tentative
Not Approved	Final

Policy and Procedure Submission

Policy Name and Number: Downstream Casino Resort Cage Check Issued Policy #1400.70.01	Department: Cage	Submission Date: 12/13/2010
Narrative Description: To establish policy and procedures that outline how Downstream Casino Resort Cage checks are issued. This is a revised version based on QTGA comments provided to us on 10/19/2010.		DCR/QTGA Tracking: POLICIES & PROCEDURES DDA APPROVED FEB 10 2011

DCR Compliance Authorization

Signature: Stephanie Ball 2551

Date: 12/9/10

Department Director Authorization

Signature: [Signature]

Date: 12/9/10

General Manager Authorization

Signature: [Signature]

Date: 12/16/10

QTGA Authorization

Signature: Barbara Collins

Date: 1/4/11

DCR CAGE CHECK ISSUED	Policy No: 1400.70.01	Issue Date: 1/4/2011
PURPOSE: To establish policy and procedures that outline how Downstream Casino Resort Cage checks are issued.		

DCR Compliance – ITEM Tracking	Date
Issue Date	1/4/2011
Compliance Review	4/29/2010
QTGA Submission	5/6/2010
QTGA Return	5/13/2010
Compliance Review	6/25/2010
QTGA Submission	7/1/2010
QTGA Return	7/28/2010
Compliance Review	7/28/2010
QTGA Submission	7/29/2010
QTGA Return	8/4/2010
Compliance Review	8/4/2010
QTGA Submission	8/5/2010
QTGA Return	9/2/2010
Compliance Review	9/3/2010
QTGA Submission	9/9/2010
QTGA Return	9/16/2010
Compliance Review	9/30/2010
QTGA Submission	10/7/2010
QTGA Return	10/19/2010
Compliance Review	12/6/2010
QTGA Submission	12/13/2010
GM Approval	12/16/2010
QTGA Final Approval	1/4/2011
DDA Final Approval	2/10/2011

POLICY

1. Patrons may request a Cage check for the following monetary instruments:
 - a. Chips
 - b. EGM Jackpots
 - c. EZ-Pay Ticket In/Ticket Out (TITO) tickets
 - d. Suspected counterfeit currency returned from the Federal Government (found to not be counterfeit)

- e. Withdrawals of front money/safekeeping deposit
 - f. As needed for Downstream Casino Resort (DCR) approved business – As authorized by the General Manager, CFO or Gaming Operations Controller
2. Two signatures, including badge numbers, are required on a DCR check, a Cage Supervisor's signature and the CFO or above.
 3. The Cage Supervisors, CFO, and General Manager shall sign a signature control letter that documents the authorized signatures with DCR's depository bank.

PROCEDURE

1. The patron presents one of the monetary instruments defined above and requests a DCR check.
2. The Cage Supervisor or above shall ask for and copy the patron's identification and social security card. (If no social security card, a W-9 shall be completed by the patron. Refer to Universal ID Policy #6320.15.01)
3. The Cage Supervisor shall go to the Main Bank, obtain the cage checkbook, complete and sign the check.
4. The Cage Supervisor shall write in the date, check amount and who the check was issued to in the checkbook register. The reason for the check shall be written on the memo line of the check.
5. The Cage Supervisor shall make a copy of the check for Title 31 Compliance and balancing purposes.
6. All Title 31 policies and procedures apply to DCR checks issued. See Title 31 Compliance with Cage Procedures, policy #1400.26.01 for detailed information on Title 31.
7. The monetary instrument (chips, jackpot, EZ-Pay TITO ticket, counterfeit currency return, etc.) shall be placed in the Cage Cashier's cash bank along with a copy of the DCR check so that it can be turned into the Main Bank at the end of shift for balancing purposes.
8. A copy of the patron's ID, Social Security card (or W-9), and monetary instrument shall be placed in the checkbook.

Quapaw Tribal Gaming Agency



Date Received	12/29/10
Comments	
Reviewed By	MMK 11/03/11 JB 1/5/11 BLC
Approved	Tentative
Not Approved	Final

Policy and Procedure Submission

Policy Name and Number: Patron Withdrawals Front Money/Safekeeping Policy #1400.10.01	Department: Cage	Submission Date: 12/30/2010
Narrative Description: To establish policy and procedures to control and monitor patron withdrawals of front money/safekeeping. This is a revised version based on QTGA's comments provided to us on 10/19/2010.		DCR/QTGA Tracking: POLICIES & PROCEDURES DDA APPROVED FEB 10 2011

DCR Compliance Authorization

Signature: Stephanie B. H. 2551

Date: 12/24/10

Department Director Authorization

Signature: [Signature]

Date: 12/28/10

General Manager Authorization

Signature: [Signature]

Date: 12/20/10

QTGA Authorization

Signature: Barbara Collins

Date: 1/7/11

Patron Withdrawals Front Money/Safekeeping	Policy No: 1400.10.01	Issue Date: 1/7/2011
PURPOSE: Establish adequate procedures to control and monitor Patron withdrawals of Front Money/Safekeeping.		

DCR Compliance – ITEM Tracking	Date
Issue Date	1/7/2011
QTGA Submission	5/21/2009
Compliance Review	3/19/2010
QTGA Submission	3/25/2010
QTGA Return	4/8/2010
Compliance Review	4/14/2010
QTGA Submission	4/15/2010
QTGA Return	4/29/2010
Compliance Review	5/4/2010
QTGA Submission	5/6/2010
QTGA Return	5/13/2010
Compliance Review	5/17/2010
QTGA Submission	5/20/2010
QTGA Return	5/27/2010
Compliance Review	6/2/2010
QTGA Submission	6/3/2010
QTGA Return	6/24/2010
Compliance Review	6/25/2010
QTGA Submission	7/1/2010
QTGA Return	7/28/2010
Compliance Review	7/29/2010
QTGA Submission	7/29/2010
QTGA Return	8/4/2010
Compliance Review	8/4/2010
QTGA Submission	8/5/2010
QTGA Return	9/2/2010
Compliance Review	9/3/2010
QTGA Submission	9/9/2010
QTGA Return	9/16/2010
Compliance Review	9/30/2010
QTGA Submission	10/7/2010
GM Approval	12/28/2010
QTGA Final Approval	1/7/2011
DDA Final Approval	2/10/2011

POLICY

Front Money shall be withdrawn from the Casino Cage in the form of a Front Money Withdrawal receipt. Front Money may also be withdrawn from Table Games in the form of a Marker. Safekeeping shall only be withdrawn from the Cage Cashier in the form of a Safekeeping Withdrawal.

PROCEDURES

1. The patron shall come to the Cage and request a withdrawal of his/her funds. The Cage Cashier or higher shall:
 - a. Request the patron's identification. (See Universal ID Policy #6320.15.01 for acceptable ID's.)
 - b. Call the Pit Boss and ensure that the patron does not have any outstanding markers.
 - c. Utilize Cage and Table Accounting (CTA) system and pull up the patron by name on the patron's identification, input the dollar amount of withdrawal that the patron has requested, and the method of payment. A Front Money Safekeeping receipt (pg. 9) will print. This is a three-part, pre-numbered form containing the following information:
 - i. Date
 - ii. Account Date
 - iii. Document number
 - iv. Cashier's name
 - v. Patron's name and Q-Club card number
 - vi. Patron's address
 - vii. Description of Withdrawal
 - viii. Amount of Withdrawal
 - ix. Total Withdrawal
 - x. Safekeeping Balance

- xi. Patron's signature
 - xii. Signature and badge number of Cage Cashier completing the transaction.
- d. Obtain the signature of the patron and sign with name and badge number on the Cashier line of the receipt.
 - e. Obtain the funds from the cash drawer using the cash handling procedures in the "Cashier Manual".
 - f. Follow the Anti-Money Laundering Program, Policy #6320.14.01.
 - g. Count the funds in clear view of Surveillance and request a Cage Supervisor to verify the funds during payout. If the patron requests a check for the funds, the Cage Supervisor or above may issue a Downstream Casino Cage check. Refer to DCR Cage Check issued policy (#1400.70.01) for details.
 - h. Give the triplicate (Pink) copy of the Front Money Withdrawal or Safekeeping withdrawal receipt to the patron.
 - i. Place the duplicate (yellow) copy in the patron's Front Money envelope maintained in the Marker Bank located in the Main Bank.
 - j. Place the original (white) copy with the Cage Cashier's paperwork, maintained in the Marker Bank drawer, to be used later for balancing purposes and forwarded to Income Audit with the shift's paperwork.
 - k. Decrease the patron's front money/safekeeping envelope by the amount of the withdrawal. If the patron is closing out his/her Front Money/Safekeeping account, the entire zeroed envelope shall be forwarded to Income Audit with the Marker Bank paperwork.
 - l. If cash of \$3000 or greater is paid out, enter the transaction on the Multiple Transaction Log (MTL) (Policy #1400.23.01) as an "OUT" transaction. Multiple withdrawals that total \$3000 must be included on the MTL as well.
 - m. Log the transaction on the Front Money/Safekeeping Shift log (pg. 8) for balancing purposes.
2. The Main Bank Cashier shall:
- a. Verify that the Front Money/Safekeeping amount is correct.
 - b. Log the withdrawal on the Front Money/Safekeeping Shift log (pg. 8).

- c. The Front Money/Safekeeping Shift Log contains the following:
 - i. Name
 - ii. Q-Club Card Number
 - iii. Safekeeping form number
 - iv. Type of withdrawal (FM or SK)
 - v. Form of withdrawal (cash, chips or check)
 - vi. Withdrawal Amount (alpha and numeric)
 - vii. Total deposits and withdrawals
 - viii. Date
 - ix. Shift
 - x. Outgoing/Incoming Main Bank Cashier's signature and badge number
 - xi. Opening balance
 - xii. Grand Total Deposits
 - xiii. Grand Total Withdrawals
 - xiv. Closing Balance
- d. The Main Bank Cashier will place the Duplicate (yellow) copy of the Front Money/safekeeping form in the patron envelope and send the original (white) copy to Income Audit with the Front Money/Safekeeping shift log.
- e. All deposit/withdrawal activity will be entered and tracked on a patron Front Money/Safekeeping activity envelope. The envelope contains:
 - i. Name
 - ii. Q-Club Card Number
 - iii. Date
 - iv. Cage Cashier's initials and badge number

- v. Safekeeping form number
 - vi. Type of deposit or withdrawal (cash, chips, check)
 - vii. Deposit Amount or Withdrawal Amount (alpha and numeric)
 - viii. Ending Total
- f. All Front Money/Safekeeping deposits and withdrawals are reconciled on a per shift basis. The deposits envelope contents are counted by both the incoming Main Bank Cashier and the outgoing Main Bank Cashier for comparison of accuracy and maintenance of individual accountability. All discrepancies will be researched and investigated by the Cage Supervisor or above.

MANUAL FRONT MONEY/SAFEKEEPING WITHDRAWAL

1. In the event of computer system failure, the use of a manual Front Money/Safekeeping form (pg. 7) and a shift log will be in effect (pg. 8).
2. All manual customer withdrawals shall be entered into the computer system as soon as the system is available.
3. The Patron will come to the cage and request a withdrawal of his/her funds. The Cage Cashier or above shall:
 - g. Request the patron's Identification. (See Universal ID Policy #6320.15.01 for acceptable ID's.)
 - a. Call the Pit Boss and ensure that the patron does not have any outstanding markers.
 - b. Obtain the patron's Front Money/Safekeeping envelope to determine the balance of the deposit. The envelope is maintained in the Marker Bank located in the Main Bank.
 - c. Complete a manual Front Money/Safekeeping form. The manual Front Money/Safekeeping form is a three-part form that contains the following information:
 - i. Patrons Name and Q-Club card number
 - ii. Date of withdrawal
 - iii. Amount of withdrawal (including alpha and numeric)

- iv. Method of withdrawal (chips, cash, check or other)
 - v. Patron's signature
 - vi. Signature and badge number of Cage Cashier completing the transaction.
 - vii. Signature and badge number of Cage Supervisor verifying the transaction.
- d. Obtain the signature of the patron and sign on the Cashier line with signature and badge number.
 - e. Obtain the funds from the cash drawer using the cash handling procedures in the "Cashier Manual".
 - f. Follow the Anti-Money Laundering Program, Policy #6320.14.01.
 - g. Count the funds in clear view of Surveillance and request a Cage Supervisor to verify the funds during payout.
 - h. Give the triplicate (pink) copy of the withdrawal receipt to the patron.
 - i. Retain the duplicate (yellow) copy in the Patron's Front Money envelope for signature verification upon withdrawal of funds.
 - j. Keep the original (white) copy with the Cage Cashier's paperwork in the Marker Bank drawer to be used later for balancing purposes and sent to Income Audit with the shift's paperwork.
 - k. Decrease the Patron's front money/safekeeping envelope by the amount of the withdrawal. If the Patron is closing out his/her Front Money/Safekeeping account, the entire envelope shall be forwarded to Income Audit with the Marker Bank paperwork.
 - l. If cash of \$3000 or greater is paid out, enter the transaction on the Multiple Transaction Log (MTL) (Policy #1400.23.01) as an "OUT" transaction. Multiple withdrawals that total \$3000 must be included on the MTL as well.
 - m. Log the transaction on the Front Money/Safekeeping Shift log (pg. 8) for balancing purposes.

Sample of the Manual Safekeeping and Front Money Deposit/Withdrawal Form

		FRONT MONEY SAFEKEEPING	
☐ WITHDRAWAL		☐ DEPOSIT	
DATE:	SHIFT: D S G	LOCATION	
PATRON NAME			
ACCOUNT NUMBER		MMN	
TYPE OF REFUND	AMOUNT		
CASH			
CASINO CHEQUE			
TOTAL DEPOSIT			
TOTAL WITHDRAWAL			
Written Amount			
Patron Signature:			
Cashier Signature:		Lic #	
Chip Bank Signature:		Lic #	
Supervisor Signature:		Lic #	

[illegible]

Example of Safekeeping Withdrawal receipt that prints out of CTA

Safe Keeping Deposit		Withdrawal (S Withdrawal)	
Downstream Casino Resort		Downstream Casino Resort	
Date:	03/19/2010 16:01:47	Date:	03/19/2010 16:06:58
Acct. Date:	03/19/2010	Acct. Date:	03/19/2010
Doc No:	110000011	Doc No:	130000013
Cashier:	Shannon Tarvin	Cashier:	Shannon Tarvin
Player ID: 1431		Player ID: 1431	
MICKY MOUSE		MICKY MOUSE	
8875309		8875309	
JOPLIN, MO 64801		JOPLIN, MO 64801	
Description	Amount	Description	Amount
11.00	\$1	11.00	\$1
Total Deposit	\$1	Total Withdraw	
Safe Keeping Balance	\$1	Safe Keeping Balance	
Player: MICKY MOUSE		Player: MICKY MOUSE	
Cashier: Shannon Tarvin		Cashier: Shannon Tarvin	
			
"MP0110000011"		*MP0130000013*	

Quapaw Tribal Gaming Agency



Date Received	1/14/11
Comments	
Reviewed By	BFC
Approved	Tentative
Not Approved	Final

Policy and Procedure Submission

Policy Name and Number: Q-Club Rewards Catalog Program Policy #6200.17.01	Department: Q-Club	Submission Date: 1/14/2011
Narrative Description: To establish policy and procedures for the Q-Club Rewards Catalog Program. This is a revised version based on QTGA comments provided to us on 1/6/2011.		DCR/QTGA Tracking: POLICIES & PROCEDURES DDA APPROVED FEB 10 2011

DCR Compliance Authorization

Signature: Stephan B. H. 2551

Date: 1/14/11

Department Director Authorization

Signature: [Signature]

Date: 1/14/11

General Manager Authorization

Signature: [Signature]

Date: 1/14/11

QTGA Authorization

Signature: Barbara Collins

Date: 1/14/11

Q-Club Rewards Catalog Program	Policy No: 6200.17.01	Issue Date: 1/14/2011
PURPOSE: To establish policy and procedures for the Q-Club Rewards Catalog Program.		

DCR Compliance – ITEM Tracking	Date
Issue Date	1/14/2011
Compliance Review	12/21/2010
QTGA Submission	1/4/2011
QTGA Return	1/6/2011
Compliance Review	1/11/2011
QTGA Submission	1/14/2011
CFO Approval	1/14/2011
QTGA Final Approval	1/14/2011
DDA Final Approval	2/10/2011

The Downstream Casino Resort (DCR) Q-Club will offer Q-Club members the option to redeem points earned on their Q-Club card for items offered in a catalog program that is serviced by an outside vendor, Incentive Solutions.

PROCEDURES FOR THE Q CLUB REWARDS CATALOG PROGRAM

1. The items available for Q-Club card point redemption can be viewed by the Q-Club members via their home computer, catalog or the computer in the business center at the DCR hotel.
 - a. If the Q-Club member chooses an item in exchange for Q-Club card points via the computer, then the Q-Club member shall print out the information listed for the item. The Q-Club member shall provide the item information to the Q-Club representative so that the order can be placed.
2. The Q- Club Representative will check the Q-Club member's ID and points available to ensure the Q-Club member has enough points for redemption. In order to process the Q-Club member's order, the Q-Club Representative will do the following:
 - a. Go to the DCR website and place the order.
 - i. Comment section is for sizes, colors, etc.
 - b. Inform the Q-Club member that the item/items will be received in 3-4 weeks.

- c. Verify the Q-Club member's mailing address, shipping address and phone number they can be reached at in case there are any problems with the order. Get two phone numbers if possible.
- d. Input purchase order number on the order form
 - i. Look on the order spreadsheet (pg. 6) provided daily for the next PO # to be used.
- e. Print out order form.
- f. Review order form to confirm addresses and items ordered.
- g. Have Q-Club member sign the order form.
- h. Sign the order form and badge number.
- i. Log in to Patron Management and issue a comp while the Q-Club member is at the Q-Club desk by entering the following information:
 - i. Q-Club member's account number
 - ii. Comp
 - iii. Issue
 - iv. Type: Points
 - v. Category: All
 - vi. Property: Downstream Casino Resort
 - vii. Catalog option
 - viii. Add
 - ix. Quantity (dollar amount)

1. Example: Quantity of 200 is \$200.00 (20,000 points), 450 is \$450.00 (45,000 points)
 2. When putting the quantity in, note that the deduction amount changes
- x. Printed section: PO #
 - xi. Restricted section: LEAVE BLANK
3. The Q-Club Representative shall print out the comp receipt.
4. The Q-Club Representative shall photocopy the order form and the comp receipt.
 - a. Attach photocopy of the comp receipt to the photocopy of the order form for the Q-Club Representative's audit bag that will be sent to Income Audit.
 - b. Attach original comp sheet to the original order form.
 - c. Give photocopy of the order form ONLY to the Q-Club member and remind them that the items will be delivered in 3-4 weeks.
5. The Q-Club Representative shall fill out information on the spreadsheet (pg. 6) that is attached to the clipboard box:
 - a. Day/Date
 - b. Q-Club member's name
 - c. Q-Club member's card number
 - d. Number of items ordered
 - e. Number of points redeemed
 - f. Time
6. Place the original order form that has the original comp sheet in the clipboard box.

7. Each morning (Monday through Friday) the Q-Club Manager or Q-Club Supervisor will collect the order forms and the spreadsheet for review and will replace the spreadsheet with a new one daily.
8. Q-Club Manager or Q-Club Supervisor will review the spreadsheet to verify that all points have been removed from the Q-Club member's account and that order forms were completed properly.
9. Q-Club Manager or Q-Club Supervisor will transfer all spreadsheet information to a spreadsheet on the computer.
10. Q-Club Manager or Q-Club Supervisor will scan the order forms and send them electronically to Incentive Solutions for processing.
11. Incentive Solutions will confirm the orders were received by contacting the Q-Club Manager or Q-Club Supervisor via e-mail.
 - a. If an item is back ordered or out of stock, Incentive Solutions will contact the Q-Club Manager Q-Club Supervisor via e-mail.
 - b. If an item is back ordered or out of stock, the Q-Club Manager or Q-Club Supervisor will contact the Q-Club member informing them of the situation and inform them that they will be receiving an item of higher value as a replacement.
12. Incentive Solutions will contact the Q-Club Manager or Q-Club Supervisor when tracking has been sent to DCR for the order.
13. Incentive Solutions will process invoices on a daily basis. The Q-Club Manager or Q-Club Supervisor will confirm that the invoices Incentive Solutions processes match up with the electronic version of the spreadsheet.
14. Once everything is confirmed, the invoice will be photocopied and the original will be turned in to Accounts Payable for payment.

DAY/DATE

Q CLUB CATALOG REWARD ORDERS

PO #	Q CLUB MEMBER'S NAME	CARD NUMBER	# ITEMS	# POINTS REDEEMED	TIME
------	----------------------	-------------	---------	-------------------	------

PLEASE PRINT NEATLY & ACCURATELY

DCR					
DCR					
DCR					
DCR					
DCR					
DCR					
DCR					
DCR					
DCR					
DCR					
DCR					
DCR					
DCR					
DCR					
DCR					
DCR					
DCR					
DCR					
DCR					
DCR					
DCR					

Quapaw Tribal Gaming Agency



Date Received	1/3/11
Comments	
Reviewed By	MK 1/03/11
Approved	Tentative
Not Approved	Final

Policy and Procedure Submission

Policy Name and Number: <i>Travel, Entertainment and Other Reimbursable Expenses</i> <i>Policy #6320.09.01</i>	Department: Finance	Submission Date: 1/4/2011
Narrative Description: To establish procedures for handling travel, entertainment, and other business related expenses by Downstream Development Authority and Downstream Casino Resort. This is a revised version based on QTGA comments provided to us on 12/29/2010.		DCR/QTGA Tracking: POLICIES & PROCEDURES DDA APPROVED FEB 10 2011

DCR Compliance Authorization

Signature: _____

Stephanie Ball 2551

Date: _____

12/29/10

Department Director Authorization

Signature: _____

M. Kim

Date: _____

12/29/10

General Manager Authorization

Signature: _____

Steve Jones

Date: _____

12/30/10

QTGA Authorization

Signature: _____

Barbara Collins

Date: _____

1/4/11

Travel, Entertainment & Other Reimbursable Expenses	Policy No: 6320.09.01	Issue Date: 1/4/2011
PURPOSE: To establish procedures for handling travel, entertainment, and other business related expenses by Downstream Development Authority (DDA) and Downstream Casino Resort (DCR) Team Members.		

DCR Compliance – ITEM Tracking	Date
Issue Date	1/4/2011
Compliance Review	3/30/2010
QTGA Submission	4/1/2010
QTGA Return	4/12/2010
Compliance Review	6/21/2010
QTGA Submission	6/24/2010
Compliance Review	9/20/2010
QTGA Submission	9/30/2010
QTGA Return	10/6/2010
Compliance Review	10/11/2010
QTGA Submission	10/28/2010
QTGA Return	11/19/2010
Compliance Review	11/24/2010
QTGA Submission	11/29/2010
QTGA Return	12/3/2010
Compliance Review	12/9/2010
QTGA Submission	12/13/2010
QTGA Return	12/29/2010
Compliance Review	12/29/2010
QTGA Submission	1/4/2011
QTGA Final Approval	1/4/2011
GM Approval	12/30/2010
DDA Final Approval	2/10/2011

POLICY

1. Downstream Casino Resort (DCR) recognizes that from time to time, Team Member travel in the furtherance of DCR business is necessary and desirable. Accordingly, the following rules shall apply to travel related costs incurred on behalf of DCR.
2. The purpose of this policy is to provide guidelines for travel and entertainment expenses as they were actually spent, account for all advances promptly and accurately and to communicate the procedures for reimbursement.
3. This procedure applies to all departments and individuals, including all Downstream Development Authority (DDA) members, who travel or entertain for DCR.

Pre Authorization of All Business Related Travel Is Required

1. Prior to any travel for company business, signed pre-authorization is required by the Department Director and/or the General Manager. (See the Travel Request Form on pg. 9)
2. Please note that the DDA will also be held in adherence to the content and structure of this policy and procedure and pre-authorization approved by the General Manager and CFO.
3. Please note that the General Manager's travel will be approved by the DDA and will not be subject to the Pre Authorization Form process, as he is the Travel Approver and reports directly to the DDA.
4. Expenses incurred within the parameters set forth in this policy and the Quapaw Code shall be reimbursed with proper documentation.
5. All DCR/DDA Team Members are expected to spend DCR's money carefully and judiciously.
6. DCR recognizes that Team Members who travel far from home to represent DCR's business interests must forego their living accommodations and may forfeit personal time. Accordingly, the Company will make efforts to provide reasonable, comfortable and secure accommodations for lodging, meals and travel for all Team Members. However, these items are not intended to be perks and DCR reserves the right to deny reimbursement of expenses that are considered lavish or extravagant.
7. This procedure applies to all departments and individuals, including all DDA members who travel or entertain for DCR.

Travel Arrangements - Flights, Automobile Rentals and Hotel Accommodations

1. In the absence of a formal arrangement with a professional travel agency that has been approved by the CFO or designee, and licensed by the Quapaw Tribal Gaming Agency (QTGA) all flights, automobile rentals and hotel accommodations shall be booked by the DCR Purchasing Department. Costs associated with flights, hotels and auto rentals shall be charged to a DCR corporate credit card subject to the approved Corporate Credit Card Usage Policy #6320.06.
2. The approved Travel Request Form should be forwarded to the Purchasing Department in order for travel to be booked. For maximum savings on airfare, all travel arrangements should be booked least 15 days in advance of the dates of travel, if possible.
3. DCR/DDA Team Members are required to travel using "coach" class accommodations unless the use of first class airline accommodations is authorized or approved by the General Manager when it is necessary to accommodate a Team Member's disability or physical impairment. Team Members may use, at their own expense, their personal funds or

personal mileage credits to upgrade to a different class of airfare or lodging; DCR will not reimburse the Team Member for any personal expenses or mileage credit expenditures incurred in the upgrade. DCR Corporate Credit Cards shall not be used to upgrade flights or any other accommodations pursuant to the Corporate Credit Card Usage Policy, #6320.06.01.

4. It is preferable that all DCR/DDA Team Members travel during non-working hours to maximize efficiency.
5. The Purchasing Department will make arrangements for the trip as required and will provide a travel itinerary and any tickets or reservation forms to the DCR/DDA Team Member.
6. Please Note: In the event that a DCR/DDA Team Member must personally book and/or pay for travel and other accommodations in an emergency situation, DCR will reimburse only those travel costs that are ordinary, reasonable and necessary to accomplish the official business purpose of the trip. No alcohol purchases will be paid for or reimbursed to the DDA/DCR Team Member during travel. This will be a non-reimbursable personal expense of the DDA/DCR Team Member. Travel expenses will be reimbursed based on the most economical mode of transportation available for the date of travel and the most direct and usually traveled route consistent with the authorized purpose of the trip.

Travel Advances

1. Cash advances for travel related expenses should be requested by using the Travel Request Form. Travel advances normally will be dispersed not more than one week prior to departure date.
2. Upon returning from a business-related trip, a Travel and Expense Report (pg. 10) must be completed, approved and signed by the Department Director or designee and submitted to the Accounts Payable Department for processing within 30 days. Should out of pocket expenses incurred by the traveler for business expenses in accordance with this policy be greater than the cash advance amount, the traveler shall be reimbursed for the excess amount upon submission of detailed documentation and explanation of DCR related business purpose and CFO approval. Should the cash advance be greater than out of pocket expenses incurred by the traveler, a personal check or money order payable to DCR, in the amount of the overage must be submitted to the Accounts Payable Department along with the Travel and Expense Report within 30 days of return from travel. Advances not settled within 30 days of return date may, at the discretion of the CFO, be converted to payroll advances and deducted from payroll checks.

ALLOWABLE/REIMBURSABLE EXPENSES

1. DCR allows reasonable meals and reasonable incidental expenses while a DCR/DDA Team Member is away from home and on a business-related trip. Certain limitations apply and are regulated by the “reasonableness” of the expenses. Authorization for these expenses comes from the Department Director, General Manager, or CFO under the guidelines in this policy.
2. The term “meal” refers to food and drink – either as formal meals or as snacks or refreshments. The term “meal” does not refer to entertainment, i.e., amusement, diversion, social activities, bands, entertainers, tickets to shows or sports events. For any of these types of expenses to be reimbursable, they must be fully documented by receipt and DCR business related purpose, and authorized by the Department Director, General Manager or CFO.
3. Reasonable gratuities of the bill before taxes (not to exceed 20%) are allowable expenses, as they apply to restaurant wait persons, hotel bellmen, cab drivers, and other normally tipped employees. If tipping is perceived to be excessive by the approver, it shall become the personal responsibility of the DDA/DCR Team Member unless approved by the General Manager or CFO and the reason for approval fully documented on the expense receipt by the approver.

REIMBURSEMENT OF TRAVEL RELATED EXPENSES

Meals and Incidental (M & I) Expenses

1. Please note that DCR/DDA Team Members which incur expenses on DCR/DDA Corporate Credit Cards, as well as all Team Members that are Director Level and above, will be subject to reimbursement only for reasonable and DCR business related expenses incurred in excess of M & I Per Diem Policy noted below.
2. DCR reimburses travel expenses based off the Meals and Incidental Expense Per Diem (“M&I”). Meals and incidental expenses incurred and paid for out of pocket during the course of business travel on behalf of DCR/DDA will be reimbursed according to the M&I per diem rates established by the US Government’s General Services Administration (“GSA”). Alcoholic purchases are subject to the DCR General Manager’s approval and subject to QTGA review. GSA establishes per diem rates for destinations within the Continental United States (CONUS). Please visit www.gsa.gov/perdiem to find the rates. Click on the state so you can view that state's rates. Even though some cities are listed for your lookup convenience, not all cities can or will be listed, so look for the county where you will be staying. To look up the county, visit www.naco.org. If the city or county you are looking for is not listed on the GSA per diem rate page, then the standard CONUS rate of \$46 for meals and incidentals applies.

3. The M&I per diem is intended to cover:
 - a. Meals and tips, and other incidental expenses such as ATM fees, fees and tips given to porters, baggage carriers, bellhops, hotel maids and hotel servants.
 - b. Reasonable transportation between places of lodging or business and places where meals are taken, if suitable meals cannot be obtained at the temporary duty site will be reimbursed upon approval by the DCR General Manager or CFO.
 - c. Mailing costs associated with filing travel vouchers and payment of DCR/DDA charge card billings.
4. Receipts are NOT required for the M&I per diem, unless a DCR/DDA Corporate Credit Card is used and then the terms and conditions are subject to the Corporate Credit Card Usage policy #6320.06.01. However the following general rules shall apply affecting entitlement to the M&I Per Diem:
 - a. No M&I Per Diem shall be given for travel of 12 hours or less.
 - b. On the first and last travel day, DCR/DDA Team Members are only eligible for 75 percent of the total M&I per diem for their temporary duty travel location (not the official duty station location). The per diem website, www.gsa.gov/perdiem has a column showing the calculated amount for the "First and Last Day of Travel (75% of the total M&I for those days)." Lodging with friends or relatives with or without charge is not reimbursable or allowable as an authorized travel expense.

Transportation Related Costs

1. Travel by reasonable common carrier (air, rail, bus) generally results in the most efficient use of energy resources and is the least costly and most expeditious performance of travel.
2. The use of a privately owned vehicle, if no other reasonable and cost effective method of transportation will be reimbursed at the current Federal rate per mile. In addition, DCR will reimburse road tolls and parking fees incurred when using a privately owned or rental vehicle in connection with DCR/DDA business only. DCR will not reimburse costs associated with out of pocket fuel purchases in connection with the use of a privately owned vehicle as fuel, oil and wear and tear are intended to be covered by the reimbursement mileage rate. DCR shall not be responsible for parking fines, traffic violations, or any other fines assessed during the Team Member's course of travel, or the theft, loss, or damage of DCR/DDA Team Member's personal luggage and effects.
3. The calculation of mileage for travel reimbursement shall begin from the time the DCR/DDA Team Member leaves his/her home or work station and ends when the DCR/DDA Team Member returns back to his/her home or work station. Trips to and from the Team

Member's home to the person's regular work station are not considered travel expenses and shall not be reimbursed.

4. Automobiles may be rented only when the reasonable cost will be advantageous to DCR. Automobiles should not be rented for convenience. Team Members are expected to rent mid-size or smaller vehicles unless a larger vehicle is necessary to accommodate a larger group. DCR will reimburse for costs associated with out of pocket fuel purchases for a rental vehicle used for official DCR related business travel only.
5. Any promotional benefits (Airline Miles, Frequent Stay points or other related program) or material received from a travel service provider in connection with official travel may be retained for personal use, so long as these items obtained under the same conditions as those offered to the general public are at no additional cost to DCR.
6. DCR will also reimburse out of pocket costs associated with local transportation during out of town travel such as cabs, limos and local/city busses and trains if detailed receipts are provided and the expense is reasonable.

Business Meals and Entertainment

1. DCR recognizes that from time to time and in the ordinary course of business, that business meals and/or entertainment may be purchased for fellow Team Members and for those with whom DCR does business. Business meals and entertainment are not subject to the M&I per diem noted above, but will be charged to the business unit of the DDA/DCR Team Member. Requests for reimbursement for the cost of reasonable business meals and entertainment must be accompanied by an original detailed receipt. Additional information as to who was in attendance and the nature of business discussed or reason for the entertainment expense incurred must be provided.
2. For all reimbursements of expenses over and above the allowable "Meals and Incidental Expense Per Diem" allocation, receipts must accompany the Travel and Expense Report for any incurred expenses over \$5.00 and will be approved at the discretion of the General Manager and/or CFO. Expenses incurred for less than \$5.00 will be reimbursed at the discretion of the CFO and/or General Manager, and will be determined by the necessity of the expense incurred. Personal and/or non-business related expenses will not be reimbursed. It will be the personal responsibility of the DCR General Manager and/or CFO to determine the validity of any expenditure over and above the allotted Per Diem.

Other Business Related Expenses

1. On occasion, and in the conduct of business on behalf of DCR, a DCR/DDA Team Member may incur reasonable miscellaneous out of pocket expenses. Such expenses, as long as in connection with a legitimate casino related business purpose, shall be reimbursed by DCR with detailed documentation for expenses of \$5.00 and over. Examples of such

reimbursable costs might include emergency purchases on behalf of a department (food items, supplies, etc.), professional license fees (CPA, CIA, etc.), as well as relocation costs and expenses.

2. In order to claim reimbursement for other business related expenses, the DCR/DDA Team Member should complete the Travel and Expense Report (pg. 10) which must be accompanied by an original detailed receipt or invoice. Additional information as to the nature of the business expense incurred must be documented and provided along with the claim for reimbursement.

Other General Rules Affecting Travel

1. One personal phone call within the United States for up to 30 minutes is allowed to be billed to the traveler's hotel room for each day of travel. Additional "personal" phone calls are at the personal expense of the DCR/DDA Team Member.
2. Laundry, cleaning and pressing of clothing expenses at the travel destination are reimbursable as a miscellaneous expense, as long as the DCR/DDA Team Member has incurred a minimum of four consecutive nights lodging on official travel.
3. Lost or destroyed receipts for reasonable and customary business travel or entertainment expenses that are less than \$5.00 or for those expenses where receipts are impractical to obtain, such as toll roads, local train or bus fares, and parking fees shall be authorized at the discretion of the CFO or General Manager.

Receipts

1. It is the responsibility of the DCR/DDA Team Member to obtain receipts for all expenses incurred. Failure to provide receipts may result in delayed or denial of reimbursement for the expenditure.
2. The DCR/DDA Team Member must turn the original receipts in with the Travel and Expense Report (pg. 10) when it is sent to Accounts Payable for processing.
3. The DCR/DDA Team Member shall retain a copy of the signed Travel and Expense Report and copies of all receipts.

Personal Extension

1. If the Director of the Team Member's department has approved a personal extension to official business travel for a day or more than the business trip requires, the DCR/DDA Team Member's method of transportation and all transportation costs between the period official

business travel ended and the period on which official business travel resumed shall be paid for by the DCR/DDA Team Member individually and shall not be reimbursable.

2. During any personal extension of travel, the DCR/DDA Team Member shall not receive M&I or lodging reimbursements and any transaction by a DCR/DDA Team Member with a DCR Corporate Credit Card will be the personal responsibility of the DCR/DDA Team Member and shall be reimbursed to DCR.
3. The DCR/DDA Team Member shall be required to reimburse the company for the difference in price of reasonable transportation incurred due to the personal extension. Failure to reimburse the company within 30 days of the date of return from the personal extension of travel may result in adverse employment action, up to and including termination.
4. All travel and entertainment and other reimbursable expense documentation, reports and approvals shall be made available to the Quapaw Tribal Gaming Agency (QTGA) upon request.

Travel Request Form

EXHIBIT A

Downstream Casino Resort

Travel Request Form

Date: 24-Feb-10

Team Member Name: UB Travelin

Travel to/From: Quapaw - Las Vegas - Quapaw

Purpose of Travel: Attend Gaming Conference

Dates of Travel: May 19-22, 2010

Estimated Cost of Travel:

		Comments
Airfare:	400.00	Tulsa - LV - Tulsa
Hotel:	750.00	3 nights @ \$250
Meals:	200.00	4 days @ \$50
Milage:	100.00	200 miles @ .50 - Home to Tulsa Airport to Home
Conference fees:	650.00	Gaming Conference
Other	150.00	Cabs, tips, etc.
Total Estimate	<u>2,250.00</u>	

Travel Advance Requested: 300.00

Team Member Signature: _____

Department Director Signature: _____

General Manager Signature: _____

Notes:

Once travel has been approved, all airfare and hotel reservations should be booked via the Purchasing Department, contact Dianna Johnston at X6276.

Other check requests associated with travel (conference fees, etc.) along with this approved form should be forwarded to Accounts Payable for check processing.

Travel advance requests should be forwarded to Accounts Payable for check processing.

Within 30 business days from travel completion, a travel expense form shall be completed, signed by the Director of the Department and forwarded to Accounts Payable for processing.

Provide copies to the Executive Office, Accounts Payable and the Team Member.

Travel and Expense Report

DOWNSTREAM CASINO EXPENSE REPORT

Employee Name:		U. B. Travellin						
Purpose of Trip or Expenditure:		Gaming Conference - Las Vegas						
DATE	19-May	20-May	21-May	22-May	23-May	24-May		
CITY	LV, NV	LV, NV	LV, NV	LV, NV	STL, MO	JOP, MO		
MEALS AND ENTERTAINMENT EXPENSES								
								\$ -
								\$ -
M&I Per Diem	\$ 53.25	\$ 71.00	\$ 71.00	\$ 53.25				\$ 248.50
Business Meals - Attach Receipts						\$ 675.00		\$ 675.00
Entertainment - Attach Receipts					\$ 350.00			\$ 350.00
Subtotal	\$ 53.25	\$ 71.00	\$ 71.00	\$ 53.25	\$ 350.00	\$ 675.00	\$ -	\$ 1,273.50
OTHER REIMBURSABLE TRAVEL EXPENSES								
Lodging (only)								\$ -
Telephone								\$ -
Bus/Taxi/Limo	\$ 25.00			\$ 25.00				\$ 50.00
Mileage - Home - Tulsa Apt - Home	\$ 50.00			\$ 50.00				\$ 100.00
Parking, Tolls	\$ 3.50			\$ 3.50				\$ 7.00
Laundry	\$ -			\$ -				\$ -
	\$ -			\$ -				\$ -
	\$ -			\$ -				\$ -
	\$ -			\$ -				\$ -
Subtotal	\$ 78.50			\$ 78.50				\$ 157.00
REIMBURSABLE AIRFARE EXPENSES								
Airfare								\$ -
Subtotal								\$ -
OTHER REIMBURSABLE EXPENSES								
Gaming Conference Attendance Fee		\$ 650.00						\$ 650.00
								\$ -
Subtotal		\$ 650.00						\$ 650.00
					TOTAL EXPENSES			\$ 2,080.50
					CASH ADVANCE			\$ 300.00
					TOTAL Due To (From)			\$ 1,780.50
EXPLANATION OF BUSINESS MEALS AND ENTERTAINMENT EXPENSES								
Date	Amount	Nature of Expense	Guest(s) Name, Title Company and Expense Purpose					
5/23/2010	\$ 350.00	St. Louis Cards Baseball	UB, Travellin, S. Drewes, K. Jones, C. Riddle - Reward for Greas					
5/24/2010	\$ 675.00	Dinner	UB Travellin, D. Brees, B. Favre, P. Manning - Discuss celebrity					

Employee Signature _____ U.B. Travellin Sr.VP/CFO Signature _____ Date 5/30/2010

VP/Director Signature _____ G.M. Signature _____ Date _____

Quapaw Tribal Gaming Agency



Date Received	12/16/10
Comments	
Reviewed By	JB 12/21/10 MK 12/27/10
Approved	Tentative
Not Approved	Final

Policy and Procedure Submission

Policy Name and Number: TRU Testing Policy #1400.28.01	Department: Cage	Submission Date: 12/13/2010
Narrative Description: To establish policy and procedures for testing the Ticket Redemption Units (TRUs). This is a revised version based on QTGA comments provided to us on 10/14/2010.		DCR/QTGA Tracking: POLICIES & PROCEDURES DDA APPROVED FEB 10 2011

DCR Compliance Authorization

Signature: Stephanie B. H. 2551

Date: 12/16/10

Department Director Authorization

Signature: [Signature]

Date: 12/9/10

General Manager Authorization

Signature: [Signature]

Date: 12/16/10

QTGA Authorization

Signature: Barbara Clavin

Date: 1/4/11

TRU TESTING	Policy No: 1400.28.01	Issue Date: 3/5/2009 Revised Date: 1/4/2011
PURPOSE: To establish policy and procedures for testing the Ticket Redemption Units (TRUs).		

DCR Compliance – ITEM Tracking	Date
Issue Date	3/5/2009
QTGA Submission	7/8/2009
QTGA Return	11/6/2009
Compliance Review	11/20/2009
QTGA Submission	11/25/2009
QTGA Return	12/21/2009
Compliance Review	6/21/2010
QTGA Submission	6/24/2010
QTGA Return	7/28/2010
Compliance Review	7/29/2010
QTGA Submission	8/5/2010
QTGA Return	9/2/2010
Compliance Review	9/10/2010
QTGA Submission	9/16/2010
QTGA Return	10/14/2010
Compliance Review	11/24/2010
QTGA Submission	12/13/2010
GM Approval	12/16/2010
QTGA Final Approval	1/4/2011
DDA Final Approval	2/10/2011

POLICY

The TRU machines must be tested once every shift to ensure they are taking tickets, dispensing properly and that the cassettes contain the correct denomination of currency.

PROCEDURE

1. A Cage Supervisor or above shall complete a Miscellaneous Paid Out (Pg. 6) form for test tickets and a TRU Machine Test Log (Pg. 5). The Cage Supervisor shall obtain the funds from the jackpot window of the Main Bank. The Miscellaneous Paid Out form shall be given to the Jackpot window to offset the cash going out.
2. The Miscellaneous form (Pg. 6) contains the following information:
 - a. The words "Paid Out" hand written on the top for the form

- b. Date
 - c. Time
 - d. Type (circle other)
 - e. Reason (Test tickets for TRU machines)
 - f. Returned by Signature and badge number (Main Bank Cashier shall sign here)
 - g. Received by Signature and badge number (Cage Supervisor shall sign here)
3. The machines shall be tested by a Cage Supervisor after fills have been completed on the shift or at the end of the shift, if no fills were completed. When machines are fully dropped, the Cage Supervisor shall test the TRU machines immediately following bringing them back on line.
4. Once the machines have been tested by the Cage Supervisor, the Cage Supervisor shall log the testing information on the TRU Machine Test log (page 5). The log contains the following:
- a. Date
 - b. Time
 - c. TRU #
 - d. Shift
 - e. Test Results
 - f. Both BV's working
 - g. Was Cummings or Glory called?
 - h. Comments
 - i. The ticket number of any tickets not redeemed in the TRU machine and were redeemed by the Cage Supervisor and turned in to Audit. (if any)
 - j. Main Bank Supervisor initials and badge number
 - k. Front Line Supervisor initials and badge number (if unredeemed tickets are returning)

5. One copy of the original shall be made. The original shall be attached to the Miscellaneous form when the cash returns. This will be sent to Income Audit with the end of shift paperwork. The copy shall be placed in the TRU machine test log book for future reference by other Cage Supervisors.
6. If tickets are not redeemed in the TRU and they are coming into inventory, the Cage Supervisor assigned to the front line shall sign off on the original copy indicating that the tickets were redeemed via ticket redemption in the Front Line Cage Supervisor's window. A copy of the TRU Machine Testing Log will be attached to the ticket returned at the Cage Supervisor's window.
7. The test tickets shall be printed in \$126 increments. The machines will be tested as follows:
 - a. Insert \$126 ticket in the TRU being tested (a \$100 bill, a \$20, a \$5 and a \$1 should be dispensed in the Cummins TRU) (6 \$20's, a \$5 and a \$1 should be dispensed in the Glory TRU).

PROCEDURES FOR PRINTING TEST TICKETS:

1. The Cage Supervisor shall call for a Security Escort to a pre-determined EGM machine that is monitored by Surveillance.
2. Before going out to the EGM, Security shall call Surveillance to make them aware the test tickets will be printed on the casino floor. A Security Officer shall be present when test tickets are printed.
3. Once printed, the Cage Supervisor shall be escorted by the Security officer to each TRU machine to test the machines. The TRU machines shall be tested once per shift, regardless as to whether any fills were completed or not. When complete the Cage Supervisor shall be escorted back to the Main Bank with the currency and/or tickets.
4. The Cage Supervisor shall complete a Miscellaneous (Page 6) form and the TRU Machine Test log for the returned currency and give the form and the currency to the Jackpot Main Bank Cashier. The Miscellaneous form contains the following information:
 - a. The words "Paid In" hand written on the top for the form
 - b. Date
 - c. Time
 - d. Type (circle other)
 - e. Reason (Cash returned from testing TRU machines)

- f. Returned by Signature and badge number (Supervisor shall sign here)
 - g. Received by Signature and badge number (Main Bank Cashier shall sign here)
- 5. If any tickets are returned, the Cage Supervisor must take them to the Front Line Supervisor who shall redeem the tickets, sign off on the TRU Machine Test log and attached the duplicate copy with his/her EZ-pay ticket tally report at the end of the shift.

TRU MACHINE TEST LOG

[illegible]



MISCELLANEOUS

Date: _____ Time: _____

Amount \$ _____ Type: Cash Coin Chips Other

TYPE: A.M. / Found \$ / Other

Location: _____ Asset # _____

Reason: _____

Returned by (Sig./Lic. #) _____

Received by (Sig./Lic. #) _____

SP 20438

Quapaw Tribal Gaming Agency



Date Received	1/3/11
Comments	
Reviewed By	MK 1/3/11 JS 1/6/11 BCC
Approved	Tentative
Not Approved	Final

Policy and Procedure Submission

Policy Name and Number: Winners Ticket Policy – Cash Policy #6230.05.02	Department: Marketing	Submission Date: 1/4/2011
Narrative Description: To establish policy and procedures for controls for winners tickets. This is a revised version to reflect QTGA's comments provided to us on 12/29/2010.		DCR/QTGA Tracking: POLICIES & PROCEDURES DDA APPROVED FEB 10 2011

DCR Compliance Authorization

Signature: Stephani Batts 2551

Date: 12/30/10

Department Director Authorization

Signature: [Signature]

Date: 12/30/10

General Manager Authorization

Signature: [Signature]

Date: 12/30/10

QTGA Authorization

Signature: Barbara Collins

Date: 1/7/11

WINNERS TICKET POLICY - CASH	Policy No: 6230.05.02	Issue Date: 12/2/2010 Revised Date: 1/7/2011
PURPOSE: To establish policy and procedures for Winners Tickets.		

DCR Compliance – ITEM Tracking	Date
Issue Date	12/2/2010
Compliance Review	5/20/2010
QTGA Submission	5/25/2010
QTGA Return	6/3/2010
Compliance Review	6/28/2010
QTGA Submission	7/1/2010
QTGA Return	7/28/2010
Compliance Review	8/2/2010
QTGA Submission	8/5/2010
QTGA Return	9/2/2010
Compliance Review	11/3/2010
QTGA Submission	11/8/2010
QTGA Return	11/19/2010
Compliance Review	11/22/2010
QTGA Submission	11/24/2010
GM Approval	11/24/2010
QTGA Final Approval	12/2/2010
DDA Final Approval	12/6/2010
Revisions to DDA Final Approved	12/15/2010
QTGA Submission	12/16/2010
QTGA Return	12/29/2010
Compliance Review	12/30/2010
QTGA Submission	1/4/2011
GM Approval	12/30/2010
QTGA Final Approval	1/7/2011
DDA Final Approval	2/10/2011

POLICY

Cash Winners Vouchers (pg. 8) are used to record prize winnings resulting from a promotional event. The promotional event submission (Policy #6230.04.01, Promotions Submission Procedures) shall outline the event and type of payout. Listed below is the process that shall be followed if the payout is paid in cash.

PROCEDURES

Marketing:

1. Form Control:

- a. The Cash Winners Voucher forms will be maintained in the Cage. The Marketing/Promotions Supervisor shall request the Cash Winners Voucher form (pg. 8) from the Cage when they are needed for a promotion.
- b. There are three (3) copies of the Cash Winners Voucher and they are as follows:
 - i. White – Cage
 - ii. Yellow – Patron
 - iii. Pink – Marketing

2. Prize Control:

- a. Marketing shall conduct the promotional event in accordance with the rules and procedures submitted and approved by the Quapaw Tribal Gaming Agency (QTGA). See Promotions Submission Policy and Procedure #6230.04.01 for details on the QTGA approval process.

3. On the day of the event, the Marketing/Promotions Representative shall have the patron fill out the Cash Winners voucher (pg. 8) with the following information:

- a. Date
- b. Time
- c. Winner Name
- d. Q-Club Card Number
- e. Card Status (Gold, Silver, Bronze)
- f. Valid ID Number (See Universal ID Policy #6320.15.01 for details on acceptable ID's)
- g. Address (No P. O. Boxes)
- h. City

- i. State and Zip Code
 - j. Promotion Name
 - k. Amount Won with value
 - l. Winner Signature and Date
4. Once the patron completes the Cash Winners Voucher, the Marketing/Promotions Representative shall ensure completeness and then sign the form with signature and badge number.
 5. The Marketing Representative shall verify that a valid copy of the patron's ID is in the Patron Management System.
 6. The Marketing Representative shall attach a copy of the patron's W-9 (pg. 9-12) to the White/Cage copy and provide this to the Cage to be sent to Income Audit for accounting purposes.
 7. The Promotions/Marketing Representative shall provide the patron the yellow copy.
 8. The pink copy shall be maintained by the Marketing/Promotions Department and available for review upon request.
 9. The patron shall be instructed to proceed to the cage for payment.
 10. For any prize over \$1,000.00, the Marketing Representative shall call the Cage Cashier's desk and notify the Cage Supervisor or above on duty that the prize winner is in route.
 11. For any prize over \$5,000, the Marketing Representative shall escort the patron to the Cage Cashier's desk and notify the Cage Supervisor on duty of the prize payout and provide the Cage the white copy of the Cash Winner Voucher.

Cage:

1. The Cage Cashier or above shall review the Cash Winners Voucher form to assure the following items are complete:
 - a. Date
 - b. Time
 - c. Winner's Name

- d. Q-Club Card Number
 - e. Q-Club Card Status
 - f. Valid ID Number (See Universal ID Policy #6320.15.01 for details on acceptable ID's)
 - g. Address (No P. O. Boxes)
 - h. City
 - i. State
 - j. Zip Code
 - k. Promotion Name
 - l. Amount Won (alpha and numeric)
 - m. Winner Signature and Date
 - n. Marketing Representative Signature and Badge Number
 - o. Cashier Signature and Badge Number
2. The Cage Cashier or above shall review the attached W-9 for completeness.
 3. 30% taxes shall be withheld on all foreign patrons
 4. If a patron refuses to supply their social security number, the prize winnings will be placed in Safekeeping until the patron can provide their social security number. (See "No ID Jackpots Processed in the Cage" policy #1400.71.01 for additional safekeeping information.)
 5. The yellow copy of the Cash Winners Voucher shall be given to the patron.
 6. The white copy of the Cash Winners Voucher shall be dropped in the daily paperwork, to be included as part of the daily reconciliation at the end of the shift in the Main Bank.

Income Audit- Cage:

1. The white copy of the Cash Winner Voucher shall remain with the Cage and forwarded to Income Audit at the end of the shift.
2. If any of the above information is missing or incorrect, Income Audit shall issue an exception to the Marketing/Promotions department.

Cash Winner Voucher Reconciliation:

1. Each Cash Winners Voucher shall be:
 - a. Accounted for
 - b. Verified for correct information
 - c. Filed in the Finance Department with the daily Main Bank income audit paperwork.
2. The Income Auditor completing the Marketing Audit shall review and tic mark line by line, the white originals of the Cash Winners Voucher looking for incorrect information and exception either by the Marketing/Promotions Department or the Cage.
3. Also make sure the patron's name is the same one on the Cash Winners Voucher.
4. Put the white copies in numerical order and enter into the promotions tracking worksheet.
5. Attach copies of the report to the Cash Winners Voucher.
6. On the white copy enter the following information:
 - a. Date of payout voucher
 - b. Date of promotion
 - c. Amount (alpha and numeric)

Promotions-Winners List

1. A Winners List shall be maintained for tax purposes. Any patron who receives \$600 or more in cash shall receive a 1099 at the end of the year.
2. In order to reconcile a list of each Cash Winners Voucher with a Miscellaneous Form, a list shall be maintained for each patron.
3. Also, any non-cash prize such as automobiles, a Super Bowl trip, or tickets to sports events winners shall be added to the winners list.
4. All Foreign persons shall have 30% taxes withheld at the time of the payout. If a Foreign person receives \$600 or more in cash or value of prizes, a 1042-S shall be submitted to the Department of the Treasury, Internal Revenue Service.
5. From the white copy of the Cash Winners Voucher, the following information is entered:

- a. Payout date
- b. Event date
- c. Ticket Number (Cash Winners Voucher)
- d. Event Name
- e. Patron's First Name
- f. Patron's Last Name
- g. Patron's Q-Club Number
- h. Social Security Number
- i. Birth date
- j. Street (No P. O. boxes)
- k. City/Town/Providence
- l. State
- m. Zip Code
- n. Total Prize
- o. Taxes withheld
- p. Collected Prize
- q. Valid ID number (See Universal ID Policy #6320.15.01 for details on acceptable ID's)

Reconciling the Event

1. Income Audit shall do the following when reconciling the event:
 - a. Compare the Winner list from promotions to the Winner Reconciliation.
 - b. From the Winner Reconciliation, ensure that all copies of the Cash Winner Vouchers pertaining to the event are provided.
 - c. Sign and include badge number and date.

2. File in monthly Income Audit box.



Downstream Casino Resort

Cash Winners Voucher

Date: _____ Time: _____

Winner's Name: _____

Q-Club Card #: _____ Q-Club Card Status: _____

ID #: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Promotion Name _____

Amount Won (Alpha and Numeric): _____

Please Note: Identify yourself as the winner. Proper identification and Q-Club Card are required. Prize is non-transferable, non-refundable and non-negotiable. Winner must be 18 year of age or older. The Downstream Development Authority, dba Downstream Casino Resort reserves all the rights regarding interpretation of rules and eligibility. All decisions are final. If you have any question or concerns, please direct them to the Marketing Department at Downstream Casino Resort 918.919.6290.

Winner(s) are responsible for all applicable taxes. Winner(s) will receive a W2-G and/or a 1099 tax form, when applicable provided by Downstream Development Authority, dba Downstream Casino Resort, both as governmental enterprises of the Quapaw Tribe of Oklahoma (O-Ga-Pah). Cumulative winnings over \$600 will be reported to the IRS as required by Federal Regulations.

Acceptance of prize constitutes winner(s) permission for Downstream Development Authority, dba Downstream Casino Resort to use his/her likeness or name for publicity or promotional uses without compensation. If you have questions about this promotional prize please contact Casino Promotions at 918.919.6290.

Any situation not covered by the Official Rules will be resolved by the Downstream Development Authority, dba Downstream Casino Resort in a manner deemed by the Downstream Development Authority, dba Downstream Casino Resort to be fairest to all concerned. Downstream Development Authority, dba Downstream Casino Resort reserves the right to void any entry, and/or change, cancel or modify any promotion at any time without notice. Upon any dispute resulting from game play, patrons may file Prize Claim with the Quapaw Tribal Gaming Agency following the process outlined in brochures available at the Downstream Casino Resort Cashiers Desk.

Signature of Winner: _____ Date: _____

Marketing Signature: _____ Badge #: _____

Cashier Signature: _____ Badge #: _____

White – Cage (Cash)

Yellow - Patron

Pink – Marketing

**Request for Taxpayer
Identification Number and Certification**

Give form to the
requester. Do not
send to the IRS.

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name, if different from above

Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶
☐ Other (see instructions) ▶

☐ Exempt
payee

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

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number

OR

Employer identification number

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

**Sign
Here**

Signature of
U.S. person ▶

Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity.

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7

¹See Form 1099-MISC, Miscellaneous Income, and its instructions.

²However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act) ²	The minor ³
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ⁴
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.



Printed on recycled paper

GPO U.S. GOVERNMENT PRINTING OFFICE: 2007-339-891/60063