

Downstream Authority of the Quapaw Tribe of Oklahoma Regular Meeting  
May 14, 2010

**Meeting Called to Order:** 11:00 am

<b>ROLL CALL:</b>	John Berrey, Chairman	Present
	Vice-Chairman	Vacant
	Larry Ramsey, Secretary	Present
	Ranny McWatters, Treasurer	Absent
	Marilyn Rogers, Member	Present

**DECLARATION OF QUORUM:** announced by Larry Ramsey

Prayer led by John Berrey

Motion by DDA member Marilyn Rogers to approve past minutes (1/20/2010-4/23/10) as presented. Seconded by DDA Secretary Larry Ramsey. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (3 yes, 0 no, 0 abstaining, 1 absent, 1 vacant) Motion Carries.

GM Items

- Policies (attached)
  - 1400.06.01 - General Cashiering Guidelines

Motion by DDA member Marilyn Rogers to approve policy as presented. Seconded by DDA Secretary Larry Ramsey. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (3 yes, 0 no, 0 abstaining, 1 absent, 1 vacant) Motion Carries.

- 1400.55.01 - Remote Deposit - Checks

Motion by DDA Secretary Larry Ramsey to approve policy as presented. Seconded by DDA Member Marilyn Rogers. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (3 yes, 0 no, 0 abstaining, 1 absent, 1 vacant) Motion Carries.

- 6320.02.01 – Files and Records Management

Motion by DDA Secretary Larry Ramsey to approve policy as presented. Seconded by DDA Member Marilyn Rogers. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (3 yes, 0 no, 0 abstaining, 1 absent, 1 vacant) Motion Carries.

- 6320.04.01 – Bank Transfers

Motion by DDA member Marilyn Rogers to approve policy as presented. Seconded by DDA Secretary Larry Ramsey. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (3 yes, 0 no, 0 abstaining, 1 absent, 1 vacant) Motion Carries.

- 1400.63.01 - Patron disputes – ATMs

Motion by DDA member Marilyn Rogers to approve policy as presented. Seconded by DDA Secretary Larry Ramsey. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (3 yes, 0 no, 0 abstaining, 1 absent, 1 vacant) Motion Carries.

- 1400.65.01 - Patron Disputes – TRU Machines

Motion by DDA member Marilyn Rogers to approve policy as presented. Seconded by DDA Secretary Larry Ramsey. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (3 yes, 0 no, 0 abstaining, 1 absent, 1 vacant) Motion Carries.

- 1400.03.01 – cage Cashier Drawer Placement and Design

Motion by DDA Secretary Larry Ramsey to approve policy as presented. Seconded by DDA Member Marilyn Rogers. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (3 yes, 0 no, 0 abstaining, 1 absent, 1 vacant) Motion Carries.

- 1400.52.01 – Chip Handling and Chip Payouts

Motion by DDA member Marilyn Rogers to approve policy as presented. Seconded by DDA Secretary Larry Ramsey. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (3 yes, 0 no, 0 abstaining, 1 absent, 1 vacant) Motion Carries.

- 1400.51.01 – Pre-Made Cashier Banks in the Main Bank

Motion by DDA Secretary Larry Ramsey to approve policy as presented. Seconded by DDA Member Marilyn Rogers. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (3 yes, 0 no, 0 abstaining, 1 absent, 1 vacant) Motion Carries.

- 1200.31.01 – Lucky Coin Mystery Promotional Prize policy

Motion by DDA member Marilyn Rogers to approve policy as presented. Seconded by DDA Secretary Larry Ramsey.  
Vote: JB: yes; LR: Yes; RM: absent; MR: yes (3 yes, 0 no, 0 abstaining, 1 absent, 1 vacant) Motion Carries.

- 1200.32.01 – Lucky Coin Promotional Prize Winner Jackpot

Motion by DDA Secretary Larry Ramsey to approve policy as presented. Seconded by DDA Member Marilyn Rogers.  
Vote: JB: yes; LR: Yes; RM: absent; MR: yes (3 yes, 0 no, 0 abstaining, 1 absent, 1 vacant) Motion Carries.

- 6310.08.01 – EGM Audit Procedures

Motion by DDA member Marilyn Rogers to approve policy as presented. Seconded by DDA Secretary Larry Ramsey.  
Vote: JB: yes; LR: Yes; RM: absent; MR: yes (3 yes, 0 no, 0 abstaining, 1 absent, 1 vacant) Motion Carries.

- 1400.44.01 - Issuing Casino Outlet Floats Through Main Bank

Motion by DDA Secretary Larry Ramsey to approve policy as presented. Seconded by DDA Member Marilyn Rogers.  
Vote: JB: yes; LR: Yes; RM: absent; MR: yes (3 yes, 0 no, 0 abstaining, 1 absent, 1 vacant) Motion Carries.

- 1200.18.01 - Machine Access Listing

Motion by DDA Secretary Larry Ramsey to approve policy as presented. Seconded by DDA Member Marilyn Rogers.  
Vote: JB: yes; LR: Yes; RM: absent; MR: yes (3 yes, 0 no, 0 abstaining, 1 absent, 1 vacant) Motion Carries.

- 1400.31.01 – Table Fills

Motion by DDA member Marilyn Rogers to approve policy as presented. Seconded by DDA Secretary Larry Ramsey.  
Vote: JB: yes; LR: Yes; RM: absent; MR: yes (3 yes, 0 no, 0 abstaining, 1 absent, 1 vacant) Motion Carries.

- 1400.64.01 – Toke Procedures for Poker Dealers

Motion by DDA member Marilyn Rogers to approve policy as presented. Seconded by DDA Secretary Larry Ramsey.  
Vote: JB: yes; LR: Yes; RM: absent; MR: yes (3 yes, 0 no, 0 abstaining, 1 absent, 1 vacant) Motion Carries.

- 1400.53.01 – Void Table fills and credits

Motion by DDA Secretary Larry Ramsey to approve policy as presented. Seconded by DDA Member Marilyn Rogers.  
Vote: JB: yes; LR: Yes; RM: absent; MR: yes (3 yes, 0 no, 0 abstaining, 1 absent, 1 vacant) Motion Carries.

- 1400.32.01 – Table Credits

Motion by DDA member Marilyn Rogers to approve policy as presented. Seconded by DDA Secretary Larry Ramsey.  
Vote: JB: yes; LR: Yes; RM: absent; MR: yes (3 yes, 0 no, 0 abstaining, 1 absent, 1 vacant) Motion Carries.

- 1400.12.01 – Currency Payouts

Motion by DDA Secretary Larry Ramsey to approve policy as presented. Seconded by DDA Member Marilyn Rogers.  
Vote: JB: yes; LR: Yes; RM: absent; MR: yes (3 yes, 0 no, 0 abstaining, 1 absent, 1 vacant) Motion Carries.

- 1400.25.01 – Counterfeit Bill Processing

Motion by DDA member Marilyn Rogers to approve policy as presented. Seconded by DDA Secretary Larry Ramsey.  
Vote: JB: yes; LR: Yes; RM: absent; MR: yes (3 yes, 0 no, 0 abstaining, 1 absent, 1 vacant) Motion Carries.

- Eggheart will be in next week to start the Audit
- IBC/First State Bank
  - Conference call with Steve Ward
  - Steve Ward will have final comments on the term sheet today
  - Steve will contact IBC after that to review
  - FSB – Docs are back dated to April and extend the notes to June 9 & June 18
    - 5.1 of ASARCO collateral for land
    - 400K of ASARCO collateral - Eagle Creek
    - Put money in CD
  - General discussion
    - Will require final approval from BC
- Vogal Property
  - MoDOT restrictions keeps land from being used (strip next to highway)
  - John will talk to Vogal
  - Possibly continue 11 acre purchase, but only after the title can be cleared

- Bus Marketing
  - Steve meets with Joe and Dave every two weeks
  - Interviewing coordinators this week
- Tribal Dinner
  - Discussion of incidents at the Tribal dinner
  - HR has made recommendations for discipline for the three Tribal members involved
- Table Tops in Suites
  - Put glass on wooden table tops on 11 & 12
  - Cost approx \$4000
  - Consensus of the DDA to proceed

Adjourn 12:36 pm

<b>Bank Transfers</b>	<b>Policy No:</b> 6320.04.01	<b>Issue Date:</b> 4/29/2010
<b>PURPOSE:</b> Establish procedures for bank transfers.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Issue Date	4/29/2010
QTGA Submission	06/03/2009
QTGA Return	12/02/2009
Compliance Review	02/23/2010
QTGA Submission	02/25/2010
QTGA Return	03/25/2010
Compliance Review	03/30/2010
QTGA Submission	04/01/2010
QTGA Return	4/12/2010
Compliance Review	4/16/2010
QTGA Submission	4/22/2010
GM Approval	4/20/2010
QTGA Final Approval	4/29/2010
DDA Final Approval	Pending

### **POLICY**

1. To provide for transfers between bank accounts through on-line access. Bank transfers should be treated with special care and accuracy to prevent loss to the Downstream Casino Resort (DCR).
2. The purpose of this policy is to explain the steps necessary to ensure proper procedures are followed when processing bank transfer requests.
3. This procedure applies to all transfers between bank accounts.

### **RESPONSIBILITIES**

1. General Manager, CFO, Accounting Manager or Director of Finance is responsible for approving all outgoing bank transfer requests.
2. Senior Accountant is responsible for initiating all bank transfers.

### **PROCEDURE**

#### **BANK TRANSFERS**

1. Bank transfers are processed at DCR for the following:

- a. Transfer of funds from the accounts payable account to the benefits account. The transfer is processed monthly based on an estimated total of benefit claims. The purpose of the transfer is to assure the benefits account will have enough funds to cover insurance benefit claims.
  - b. Transfer of funds from the benefits account to the claims account. These transfers are done weekly and are based on actual claims submitted by the insurance company to cover insurance benefit claims.
2. Transfer requests must be made on a Bank Transfer Form (pg. 4). The form requires the following:
  - a. Date
  - b. Bank account the transfer is drawn on (Payer)
  - c. Bank account the transfer is to be deposited in (Payee)
  - d. Amount of the transfer
  - e. Reason for the transfer
  - f. Required signatures and badge numbers
3. The individuals authorized to approve the bank transfers are:
  - a. General Manager
  - b. CFO
  - c. Director of Finance
  - d. Accounting Manager

If the bank transfer is less than \$20,000, only one signature is required. Two signatures are required for bank transfers over \$20,000. The authorized signers shall include their Badge number with signature.
4. The Senior Accountant shall have an authorized approval signature on the Bank Transfer Form prior to initiating the bank transfer.
5. The Senior Accountant is responsible for initiating the bank transfer on-line. Once the transfer is initiated, the Staff Accountant will email the authorized approvers and have one of

them provide their approval in the on-line transfer request, as well as on the hardcopy Bank Transfer Form.

6. Once the transfer is complete, a staff accountant shall transfer the journal entry into the general ledger.

7. The Casino utilizes a sweep account that will transfer amounts out of DCR's general operating account automatically to cover other accounts as needed daily. The general operating account is covered by a sweep from the deposit account. All remaining funds in the deposit account sweep daily to an overnight investment account and will automatically transfer money back the next day. Due to the automatic nature of these transactions, no transfer form will be required.



DOWNSTREAM DEVELOPMENT AUTHORITY  
of the Quapaw Tribe of Oklahoma (O-Gah-Pah)

**Transfer Number: #6562678-07-876**

Please wire \$130,518.10 as outlined below.

**WIRE INSTRUCTIONS**

**Payer:** Downstream Development Authority

**Institution:** IBC

**Account Number:**

**Date:** March 30, 2010

**Reason:** weekly check run ✓

**Amount:** \$

**Approved by:** Kent Jones, C.F.O.

**Payee:** Downstream Casino Claims Account

**Institution:**

**A.B.A. Number:**

**For Benefit of:**

**A.B.A. Number:**

**Account Number:**

*[Signature]*  
Signature and Title

*03/20/2010*  
Date

**Second Signature Required (over \$20K)**

*[Signature]*  
Signature and Title

*03/30/2010*  
Date

<b>Cage Cashier Drawer Placement and Design</b>	<b>Policy No:</b> 1400.03.01	<b>Issue Date:</b> 4/29/2010
<b>PURPOSE:</b> To establish policies and procedures for the correct placement of the Cage Cashier Window Bank Drawer and Currency placement.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Issue Date	4/29/2010
Compliance Review	4/22/2009
QTGA Submission	7/15/2009
QTGA Return	11/6/2009
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 Final Approval	4/29/2010
GM Approval	4/14/2010
DDA Final Approval	5/14/2010

### **POLICY**

All Cash drawers in the Cage are set up to ensure proper payouts and Surveillance coverage. A Cage Team Member must never change the drawer set up. Both left handed Team Members and right handed Team Members must follow the same drawer set up.

### **PROCEDURE**

1. All Currency is verified before it is placed in the cash drawer. The verified cash is kept in the top drawer and is set up from left to right beginning with the loose hundreds, loose twenties, loose tens, loose fives, and loose ones.
2. The fifties are clipped together and kept to the side in a clear container. All torn or mutilated money is also clipped together and placed in the clear container. All monetary instruments are organized by item and paper clipped and held in the clear box in the top drawer. These monetary instruments may include:
  - a. Coupons
  - b. Gift Card sold receipts
  - c. Gift Card redeemed receipts
  - d. Global personal checks



- e. Global E-Check receipts
  - f. Global Cash Advances on Credit Cards
  - g. EZ-Pay tickets
3. The Verified bundles of currency are placed in the back of the drawer by denomination left to right beginning with the hundreds, twenties, tens, fives and ones.

<b>CHIP HANDLING AND CHIP PAYOUTS</b>	<b>Policy No:</b> 1400.52.01	<b>Issue Date:</b> 4/29/2010
<b>PURPOSE:</b> To establish policy and procedures for chip handling and chip payouts in the Cage area.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Issue Date	4/29/2010
Compliance Review	3/15/2010
QTGA Submission	3/25/2010
QTGA Return	4/8/2010
Compliance Review	4/15/2010
QTGA Submission	4/22/2010
QTGA Final Approval	4/29/2010
GM Approval	4/16/2010
DDA Final Approval	5/14/2010

### **POLICY**

1. The Casino Cage Front Line windows and the Casino Poker Cage will exchange chips for currency. The Casino Poker Cage will also sell chips for currency.
2. The procedures for chips exchanged for currency, chip cutting (breakdown of chips in a specified manner for surveillance cameras) and payout procedures are as follows:
  - a. When sorting and cutting the chips, always start with the largest denomination and work down to the smallest, moving from left to right. (Left-handed Cashiers must also move from left to right.)
  - b. Chips are stacked by cutting small stacks and then bringing them up to a barrel. There are 20 chips of the same denomination to a barrel.
    - i. \$1000 chips are stacked five high for \$5,000 and a barrel is worth \$20,000.
    - ii. \$500 chips are stacked four high for \$2000 and a barrel is worth \$10,000.
    - iii. \$100 chips are stacked five high for \$500 and a barrel is worth \$2000.
    - iv. \$25 chips are stacked four high for \$100 and a barrel is worth \$500.
    - v. \$5 chips are stacked five high for \$25 and a barrel is worth \$100.
    - vi. \$3 chips are stacked five high for \$15 and a barrel is worth \$60.

- vii. \$1 chips are stacked 5 high for \$5 and a barrel is worth \$20.
- c. When the Cage Cashier arrives at a total, the Cage Cashier will, in a clear voice, verbalize that total to the patron. If the patron has any doubt as to the accuracy of the total, the Cage Cashier will re-cut the chips and verbalize the total of each barrel and stack. If the Cage Cashier is in doubt as to the total, the Cage Cashier will call a Cage Supervisor and ask the Cage Supervisor to verify the transaction.
- d. All cash outs of \$500 or greater require a Cage Supervisor or higher to verify.
- e. All monies will be counted three times before payout – once from the drawer, once in the hand, and once during the payout process.
- f. The Cage Cashier will pull the cash from the drawer starting with the largest bills, working down to the smallest (left to right) (Left handed cashiers will also work from left to right). The Cage Cashier will use the least number of bills as possible and recount silently to herself or himself before the payout.
- g. Before payout, the Cage Cashier will look again at the chips to ensure accuracy, verbalize the total to be paid to the patron, count the currency while in the hand, then count the currency out loud to the patron, placing it on the counter. The Cage Cashier will “fan” the currency from left to right in order for the Surveillance camera to verify that the payout is correct.
- h. If the payout involves a full strap, the strap will be counted to the patron as follows:
  - i. Fan \$100 bills on the counter in \$1000 increments (10) bills. Counting 1-2-3-4-5-6-7-8-9-1000. Then push the bills to one neat stack, drop down about two inches and begin again, counting 11-12-13-14-15-16-17-18-19-2000, etc. Proceed with the next stack of bills. At \$5000, the Cashier will scoop the \$5000 and make one neat stack and begin with the next stack.
- i. If a new denomination is part of the count out, drop down about two inches and count the new denomination out in this manner.
- j. All currency payouts will be from hand to counter. A Cage Cashier shall never pay directly into the hands of the patron.
- k. The verification from a Cage Shift Supervisor and/or Surveillance will be required as follows on all transactions that require a cash payout in the following amounts:
  - i. \$500 – \$4999 Supervisor.

- ii. \$5000 and above – Supervisor and Surveillance.
- l. It is the Cage Supervisor's responsibility to call Surveillance to make them aware of the payout.
- m. Verification means that the Cage Cashier has a pre-determined payout and a Cage Supervisor will verbalize their total without any prior knowledge as to what the Cage Cashier's pre-determined amount is. When both parties agree, the payout may proceed. If there is a disagreement, both parties must always recount the chips.
- n. The Cage Supervisor making the verification must stay and watch the payout process to ensure that the payout is correct. Each party will be held accountable in the event of an incorrect payout.
- o. If the payout is incorrect and the patron is paid incorrectly, both parties will split the variance and the disciplinary actions will be the same for both.
- p. All cash outs of \$3000 or greater (both single cash outs and aggregated cash outs) must be logged on the MTL log (Multiple Transaction Log). (Policy #1400.23.01)

<b>COUNTERFIET BILL PROCESSING</b>	<b>Policy No:</b> 1400.25.01	<b>Issue Date:</b> 5/13/2010
<b>PURPOSE:</b> To establish policies and procedures for processing of currency suspected or confirmed to be counterfeit.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Issue Date	5/13/2010
Compliance Review	2/1/2009
QTGA Submission	7/8/2009
QTGA Return to Compliance	11/6/2009
Compliance Review	11/20/2009
QTGA Submission	11/25/2009
QTGA Return	12/17/2009
Compliance Review	3/23/2010
QTGA Submission	4/1/2010
QTGA Return	4/12/2010
Compliance Review	4/19/2010
QTGA Submission	4/22/2010
QTGA Return	4/29/2010
Compliance Review	4/30/2010
QTGA Submission	5/6/2010
QTGA Final Approval	5/13/2010
GM Approval	4/30/2010
DDA Final Approval	5/14/2010

**POLICY:**

1. Upon receipt of currency that is suspected to be counterfeit, the Cage Cashier shall immediately notify a Cage Supervisor or above.
2. Currency will be defined as:
  - a. Cash – Secret Service has jurisdiction over
  - b. Coin – Secret Service has jurisdiction over
  - c. Checks – Local law enforcement has jurisdiction over
  - d. Travelers Checks – Local law enforcement has jurisdiction over
3. A Cage Supervisor shall then examine the currency and make a determination as to the authenticity of the currency. The Cage Supervisor may employ common

methods, such as a currency detector authenticator to identify counterfeit currency. During the examination, the examiner shall take every precaution not to destroy any remaining evidentiary value the currency may still have, such as fingerprints. The currency should only be handled using some type of glove or gripping device.

4. Upon determining the currency is counterfeit, a Cage Supervisor shall immediately notify Security and a Quapaw Tribal Gaming Agency (QTGA) Compliance Agent.
5. A Cage Supervisor shall begin an investigation as to the source of the counterfeit currency. Was the counterfeit bill found in the Cashier's bankroll or was the bill presented by a patron?
6. A Cage Supervisor shall notify the Surveillance Department to assist in determining the source of the counterfeit currency, if necessary.

#### **PROCEDURE FOR A COUNTERFEIT BILL FOUND IN THE CASHIER'S BANKROLL**

1. A Cage Supervisor shall complete a Counterfeit Note Report Form (pg. 6), identifying the following:
  - a. Date & Time of receipt
  - b. Amount
  - c. Source of counterfeit currency
    - i. Cage Cashier
    - ii. Electronic Gaming Attendant
    - iii. Table Games Drop
    - iv. Covered Games Drop
    - v. TRU/AJM
    - vi. Other – need a description
    - vii. Signature of Security Supervisor and badge number
    - viii. Signature of Cage Supervisor and badge number

2. A Cage Supervisor shall then place the counterfeit currency into a tamper proof evidence bag along with the form and contact Security Dispatch to pick up the evidence bag.
3. The Security Officer shall take possession of the sealed tamper proof evidence bag, log bag into evidence and place in an envelope and send to the Secret Service via certified mail with return receipt request.
4. The Security Officer shall enclose with the counterfeit currency a letter instructing the Secret Service that if they determine the currency is not counterfeit, to return the funds to the Director of Finance.
5. If the currency was part of the main bank inventory, a Cage Supervisor shall complete a "Paid Out" (pg. 7) Form which contains the following:
  - a. Date
  - b. Time
  - c. Shift
  - d. Denomination of Currency
  - e. Amount
  - f. Total Amount
  - g. Reason for the Paid Out
  - h. Signature and badge number of Cage Supervisor
  - i. Signature and badge number of Investigating Security Officer
6. The Main Banker shall attach the Counterfeit Note Report Form to the Paid Out Form (as back up for the paid out) and use the Paid Out Form as an accountability item for the purposes of balancing their shift.
7. The Paid Out Form shall be forwarded with all other shift paperwork to the Income Audit Department at the end of shift.
8. The Income Audit Department shall log the dollar value from the Paid Out Form on the Main Bank Summary for reconciliation purposes.

9. Upon receipt of currency from the Secret Service that is determined not be Counterfeit, the Director of Finance shall immediately take the funds to the Cage for deposit.
10. The Main Bank Cashier shall complete a Paid In Form (pg. 7) to bring the currency back into the bank accountability.
11. The paperwork shall be forwarded to Income Audit for processing.

#### **PROCEDURE FOR A COUNTERFEIT BILL RECEIVED FROM A PATRON**

1. A Cage Supervisor shall examine the currency and make a determination as to the authenticity of the currency. A Cage Supervisor may employ common methods, such as a currency detector authenticator to identify counterfeit currency.
2. Upon determining the currency is counterfeit, A Cage Supervisor shall immediately notify Security and a QTGA Compliance Agent. A Cage Supervisor shall begin an investigation as to the source of the counterfeit currency. A Cage Supervisor, the Security Investigating Officer and QTGA will take the patron to the investigating area of the casino and complete an investigation.
3. A Cage Supervisor will notify the Surveillance Department to assist in determining the source of the counterfeit currency, if necessary.
4. The Counterfeit Bill is taken into possession of the Casino Cage. The patron is instructed that if the bill is determined by the Secret Service as an authentic bill that the Casino will mail the currency back via a check.
5. A Cage Supervisor shall complete a Counterfeit Note Report Form (pg. 6), identifying the following:
  - a. Date & Time of receipt
  - b. Amount
  - c. Source of counterfeit currency
  - d. Cage Cashier
  - e. Electronic Gaming Machine Attendant
  - f. Table Games Drop



- g. Covered Games Drop
  - h. TRU/AJM
  - i. Other – need a description
  - j. Signature of Security Supervisor and badge number
  - k. Signature of Cage Supervisor and badge number
6. The Cage Supervisor shall then place the Counterfeit currency into a tamper proof evidence bag along with the original copy of the Counterfeit Note Report Form and provide to the Security Supervisor.
- a. Date
  - b. Time
  - c. Shift
  - d. Denomination of Currency
  - e. Amount
  - f. Total Amount
  - g. Reason for the Paid Out
  - h. Signature and badge number of Cage Supervisor
  - i. Signature and badge number of Investigating Security Officer
7. The Security Supervisor shall provide the tamper proof evidence bag, along with the Counterfeit Note Report Form directly to the Security Administrator if he/she is in the office.
8. If the Security Administrator is not in the office, the Security Supervisor shall place the tamper proof evidence bag, along with the original copy of the Counterfeit Note Report Form in the valuables box so it can remain locked up until the Security Administrator returns to the office. The Security Supervisor shall then notify the Security Administrator via email that a counterfeit bill has been reported and shall be mailed to the Secret Service.

9. The Security Administrator shall notify Surveillance that the Security Supervisor is getting the tamper proof evidence bag, along with the original copy of the Counterfeit Note Report Form out of the valuables box.
10. The Security Administrator shall make a photocopy of the counterfeit bill, Counterfeit Note Report Form and the Security Officer's report and place in a file in the Security Office.
11. The Security Administrator shall seal the envelope and address it to the Secret Service. The envelope shall be sent certified with return receipt requested.
12. The Security Administrator shall provide the QTGA and DCR Compliance Department, a copy of the return receipt certificate and keep a copy for the Security file.

## Counterfeit Note Report

1. Prepare two copies of this form for each suspected counterfeit note.
2. Submit copies of completed form with each suspected counterfeit note to your LOCAL SECRET SERVICE OFFICE.
3. If desired, an additional copy of this form should be prepared and retained for your records.

FROM: (Indicate Bank's Name and Mailing Address (include Zip Code))

DO NOT WRITE IN THIS SPACE

Point-of-Contact (include extension and e-mail address, if applicable)

Classification Number

## IMPORTANT NOTICE

FOLD HERE

DENOMINATION 20	FEDERAL RESERVE BANK (1990-1996 - Letter/Number) B2	CHECK LETTER/QUADRANT NO. C3
CHECK LETTER/FACE PLATE NO. C74	BACK PLATE NO. 91	SERIES 2006
		SERIAL NUMBER IB 93308261 C
COUNTERFEIT NOTE RECEIVED FROM		
NAME OF CUSTOMER / BUSINESS		DATE OF DEPOSIT 5-5-09
CUSTOMER'S HOME ADDRESS		CUSTOMER'S HOME PHONE NO.
		CUSTOMER'S BUSINESS PHONE NO.
NAME OF PERSON (IF DIFFERENT FROM ABOVE) AND JUSTIFYING NOTE		NAME OF (IF DIFFERENT FROM ABOVE) AND INITIALING NOTE

DOES THE CUSTOMER HAVE ANY INFORMATION AS TO THE SOURCE OF THE COUNTERFEIT? ☒ Yes ☐ No

WAS THERE ANY SUSPICIOUS ACTIVITY? ☐ Yes ☒ No

IS THIS A NON-CUSTOMER? ☐ Yes ☒ No

PER THE PATRON SHE RECEIVED THE BILL AT NEW-MAC  
ELECTRIC COMPANY

☐ Genuine note and SSF 1904 returned to bank (Receipt No. \_\_\_\_\_) ☐ Acknowledgement of Receipt returned to bank

☐ Other (Specify) \_\_\_\_\_

PLEASE SUBMIT TO THE LOCAL SECRET SERVICE JURISDICTIONAL FIELD OFFICE  
This form was electronically produced via CompuPrint by USIS/CDR/AMC/OW/MS

SSF 1604 (03/2003)  
(Previous Editions may not be used.)

Example of a Paid In and Paid Out Form used for Counterfeit bills.

**DOWNSTREAM**  
CASINO RESORT

*Paid out*

**MISCELLANEOUS**

Date: 3/5/10 Time: 9:58 AM

Amount \$ 100 Type: ☒ Cash ☐ Coin ☐ Chips ☐ Other

TYPE: AJM ☐ Found \$ ☐ ☒ Other

Location: Main Bank Asset # \_\_\_\_\_

Reason: Counterfeit bill  
found while verifying  
a strap of currency  
Paid out to Security to send  
to Secret Service

Returned by (Sig./Lic. #) S Security 9922

Received by (Sig./Lic. #) H Supervisor 5678

SP 20433

**DOWNSTREAM**  
CASINO RESORT

*Paid IN*

**MISCELLANEOUS**

Date: 3/26/10 Time: 3:10 PM

Amount \$ 100 Type: ☒ Cash ☐ Coin ☐ Chips ☐ Other

TYPE: AJM ☐ Found \$ ☐ ☒ Other

Location: Main Cage Asset # \_\_\_\_\_

Reason: Counterfeit Bill  
returned to Downstream  
Casino as good Bill

Returned by (Sig./Lic. #) J Cashier 1234

Received by (Sig./Lic. #) H Supervisor 5678

<b>Currency Payouts</b>	<b>Policy No:</b> 1400.12.01	<b>Issue Date:</b> 5/13/2010
<b>PURPOSE:</b> To establish policies and procedures for paying out Currency at the Cage Cashier window.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Issue Date	5/13/2010
Compliance Review	2/1/2009
QTGA Submission	7/15/2009
QTGA Return	11/6/2009
Compliance Review	3/22/2010
QTGA Submission	4/1/2010
QTGA Return	4/12/2010
Compliance Review	4/19/2010
QTGA Submission	4/22/2010
QTGA Return	4/29/2010
Compliance Review	5/3/2010
QTGA Submission	5/6/2010
QTGA Final Approval	5/13/2010
GM Approval	5/4/2010
DDA Final Approval	5/14/2010

### **POLICY**

All Cage Cashiers and above shall count and verify all currency before placing it into a window. Verified currency will be paid out of a Cage Window in a certain way in order to ensure consistency and for Surveillance review.

### **PROCEDURE**

1. All Currency is verified before it is placed in the cash drawer. The verified cash is kept in the top drawer and is set up from left to right beginning with the loose hundreds, loose twenties, loose tens, loose fives, and loose ones.
2. The fifties are clipped together and kept to the side in a clear container. All torn or mutilated money is also clipped together and placed in the clear container.
3. The verified bundles of currency are placed in the back of the drawer by denomination left to right beginning with the hundreds, twenties, tens, fives and ones.

4. The Currency Payout procedure is as follows:

- a. Place the redeemable item in the designated, marked off area on the Cage Window.
- b. Determine the amount of the payout.
- c. Verbalize the amount to the patron.
- d. All currency leaving the Cage Cashier's drawer will be counted three (3) times. Once as the Cashier pulls it from the drawer, once in the hand of the Cashier and once while paying the patron.
- e. Pull the currency from the cash drawer, starting with the highest bills, working down to the smallest (counting silently to self).
- f. Use the least amount of bills as possible (unless instructed otherwise by the patron).
- g. Count the currency again before payout. All bills are paid out face up. (The direction of the head on the bill does not matter.)
- h. Look again at the item being cashed out to ensure the count is accurate.
- i. Repeat the amount to the patron.
- j. Verbally, count out loud, to the patron. (Example: 1,2,3,4,5,6,7,8,9,1000-1100,12,13,14,15,16,17,18,19,2000-2100 etc. \$1900 is 1900 not one thousand nine hundred dollars.)
- k. Fan the bills from left to right and lay out as follows:
  - i. Hundreds (\$100) from left to right and stack in piles of \$1000 (If the payout is more than a \$1000 in hundreds, at the end of each \$1000 in bills, stack that row, drop down an inch and begin counting out your next \$1000 in bills.)
  - ii. At \$5000 the piles are combined to make one neat stack and begin with the next group. (Example if there is \$10,000 counted out, at the end, the Cashier will have two stacks at \$5000 each.)
  - iii. Drop down another inch and begin counting the twenties or next denomination of bills.

- iv. All other bills are counted in the same manner.
- l. Full straps should always be counted out to a Patron, unless instructed differently by a Cage Supervisor.
- m. Always pay on the counter in front of the Patron.
- n. Never place currency directly in the hands of the Patron.
- o. Never pay over the top of chips, EZ-Pay tickets, checks, etc. Place these items in the marker area on the counter.
- p. If redeeming multiple EZ-Pay tickets, hand count the number of tickets and compare this to the number in the computer system.
- q. If the Patron leaves the window, stop counting and begin the count again after the Patron returns.
- r. If the Cashier becomes confused while counting the currency, the Cashier is to stop, pull the currency back and begin the count out process again.
- s. Cash payouts for Front Line Cashiers of \$500 up to \$999.99 require a double verification by another Cashier or Supervisor.
- t. Cash payouts for Front Line Cashiers of \$1000 up to \$4999.99 require Supervisor verification.
- u. Cash payouts for High Limit Windows require a Supervisor verification at \$3000 or greater.
- v. Cash payouts of \$5000 and greater (regardless of the area worked) require a Supervisor verification and Surveillance notification.
- w. Cash payouts of \$3000 and greater are logged on the Multiple Transaction Log. (See policy #1400.23.01, Multiple Transaction Log)
- x. Cash payouts involving checks are logged on the Multiple Transaction Log and the Negotiable Instrument Log (pg. 4)(See policy #1400.24.01, Negotiable Instrument Log) along with a copy of the Patron's Driver's License and a copy of the check.
- y. Cash payouts of \$10,000.01, either single or accumulative, require a copy of the Patron's Driver's License, copy of Social Security card or W-9 completed

and the completion of a Currency Transaction Report (See policy 1400.22.01, Currency Reporting for Casinos).

- z. All Cash In transactions are treated in the same manner for Title 31 purposes. (See policy #1400.26.01, Title 31 Compliance with Cage Procedures)



DOWNSTREAM CASINO RESORT				TITLE 31 NEGOTIABLE INSTRUMENT LOG (NIL)			
From 6:00 am to 5:59 am		Gaming Date _____		Page ____ of ____			
Name (Last, First, M)	Time	Type of Instrument	Name of Bank	Check #	Dollar Amount	Transaction Type	Signature & #
Street Address							
City, State & Zip							
Name (Last, First, M)	Time	Type of Instrument	Name of Bank	Check #	Dollar Amount	Transaction Type	Signature & #
Street Address							
City, State & Zip							
Name (Last, First, M)	Time	Type of Instrument	Name of Bank	Check #	Dollar Amount	Transaction Type	Signature & #
Street Address							
City, State & Zip							
Name (Last, First, M)	Time	Type of Instrument	Name of Bank	Check #	Dollar Amount	Transaction Type	Signature & #
Street Address							
City, State & Zip							

<b>SUPERVISOR REVIEW:</b> Day Shift: _____ Signature &# Swing Shift: _____ Signature &# Grave Shift: _____ Signature &#	<b>CHECK TYPES</b> BC= Business Check PC= Personal Check OB = Official Bank Check MR = Marker EC = E-Check	CC= Cashier Check TC = Traveler's Check DS = Downstream Check BW = Bank Wire CA = Cash Advance  CA = Credit Card Advances MR = Marker BW = Bank Wire
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<b>Lucky Coin Promotional Prize Winner Jackpot</b>	<b>Policy No:</b> 1200.32.01	<b>Issue Date:</b> 4/30/2010
<b>PURPOSE:</b> To establish a policy for processing a Lucky Coin Jackpot where a patron wins a promotional prize.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Issue Date	4/30/2010
Compliance Review	3/29/2010
QTGA Submission	4/1/2010
QTGA Return	4/22/2010
Compliance Review	4/26/2010
QTGA Submission	4/26/2010
QTGA Final Approval	4/30/2010
GM Approval	4/26/2010
DDA Final Approval	5/14/2010

### **POLICY**

1. It is the policy of the Downstream Casino Resort (DCR) to mandate that EGM (Electronic Gaming Machine) Team Members utilize and properly follow the procedures for Jackpot Payouts of a promotional prize.

### **PROCESSING JACKPOTS**

1. When arriving at an EGM, the EGM Attendant or above will look to see the Lucky Coin Controller notification of a promotional prize win.
2. The EGM Attendant shall verify the win as the top prize. The EGM Attendant will request for an EGM Shift Manager to verify the jackpot prior to the EGM Attendant processing the win in the system.
3. The EGM Attendant or above will insert their attendant card in the card slot and perform the following using the keypad on the screen:
  - a. Enter their personal system user PIN (4 digit code) and push enter.
  - b. A menu option should appear. Press 1 for jackpot. It should then state that win amount is available at FJP (Fill Jackpot) Station. Press enter.
  - c. Wait until the screen says remove card and remove the system card.
  - d. Verify the screen says "Awaiting Attendant Return".

4. Where a promotional prize is displayed as the top Jackpot prize, the patron shall be issued a Promotional Prize Voucher (pg. 7) as a receipt for the prize. No later than the next business day, a marketing representative will contact the jackpot winner and provide details on collecting the prize. The Promotional Prize Voucher will include the following information:
  - a. Name of prize
  - b. Date/Time
  - c. Name of Patron
  - d. Value of prize (both alpha and numeric)
  - e. Signature and badge number of preparer
  - f. Signature and badge number of verifier(s)
5. The EGM Attendant and EGM Shift Manager shall proceed to the FJP Station at the Main Banker to prepare the jackpot ticket and taxable forms. The taxable forms cannot be issued to the patron without the EGM Shift Manager present.
6. Prior to processing the jackpot in the system, an EGM Attendant must fill out the manual Jackpot Log (pg.16) located at the FJP. The EGM Attendant shall indicate on the Jackpot Log that the jackpot is a Lucky Coin Promotion win.
7. The EGM Attendant shall complete a pre-numbered Jackpot Request Form (pg. 8) including the following information:
  - a. Type of payout (Lucky Coin)
  - b. Date/Time
  - c. Shift
  - d. Denomination of EGM
  - e. EGM, asset number, and location
  - f. Amount of payout (both alpha and numeric)
  - g. Signature and badge number of preparer
  - h. Signature and badge number of verifier(s)
  - i. Coin(s) played

- j. Line(s) played
  - k. Game Outcome (Winning Reel Combination including reel symbols, card values, suits) as applicable
  - l. Lucky Coin Promotional Win (as applicable)
8. Verify that the government issued photo identification provided by the winning Patron is valid by inspecting the following:
- a. It is current (the expiration date has not passed).
  - b. When a social security card is provided, the name on the Social Security card matches the identification provided.
9. The EGM Attendant must contact an EGM Shift Manager or above immediately if the ID provided by a winning Patron has the following issues:
- a. An expired date
  - b. Appears invalid
  - c. Appears fake
  - d. Possibly for the wrong person
  - e. Inconsistent with standards outlined in the Downstream Casino Resort Anti-Money Laundering and IRS Reporting Guide (See policy #6320.10.01)
10. When a social security card is not provided, a W-9 (pg. 18-21) Form must be completed. The W-9 Form is located on the reverse side of the Jackpot Request form:
- a. Social security number
  - b. Their name (last, first, middle)
  - c. Correct address (no PO boxes allowed)
  - d. Signature of Patron
  - e. Current date
11. By signing the W-9 Form, the winning Patron is attesting that the social security number and included information is correct. The W-9 substitutes as the second form of identification required to alleviate taxation on a jackpot win.

12. When a Foreign ID, such as an Alien Registration or Green Card, is presented, the EGM Attendant must call an EGM Shift Manager. The EGM Shift Manager will explain to the Patron that a 1042-S (pg. 9-15) will be required and 30% mandatory withholdings must be deducted from the value of the promotional prize. The EGM Shift Manager will then fill out the 1042-S. The 1042-S is only to be used if a foreign ID is given.
13. Swipe your system ID card to access the On-Line Accounting System (IGT Advantage). Enter your password.
14. While logged in the On-Line Accounting System (IGT Advantage), the Jackpot will show up on the first screen. Click on Jackpot.
15. Input the following Patron information for the W2G processing:
  - a. Name;
  - b. Address;
  - c. Social Security number;
  - d. Government issued ID number and expiration; and
  - e. Tax withholding amount if applicable.
16. After completing the W2G data click “print”. The W2G (pg. 17) will print at the Cage cashier window.
17. Return the Patron’s ID, Social Security card (if applicable) and a copy of the W2G to the winning Patron. Have the Patron sign and date the audit copy of the W2G.
18. Remove EGM attendant card.
19. Verify all documents are complete prior to leaving the winning Patron. Proceed to the FJP room. Staple the completed documents together and place them in the clear Income Audit box next to the EGM workstations.
20. The EGM Shift Manager will forward the jackpot winner’s contact information to the Special Events/Promo Supervisor (SES) or above. The SES will contact the winner by the end of the next business day with the details on claiming the promotional prize. (See Promotional Prize Payout – Material Prize, Policy #6230.06.01)
21. If a tip is given, place the tip in the tip box next to the EGM workstations. (See EGM – Tokes, Policy #1200.03.01)

### **SYSTEM OFFLINE (IGT INOPERABLE)**

1. In the event that the On-Line Accounting System (IGT Advantage) is inoperable, the Jackpot Request Form (pg. 10) will be utilized.
2. Each series of System Offline Slips shall be a two-part serially pre-numbered form. Blue ink ONLY will be used when completing the System Offline Slip. All slips shall be distributed to the EGM staff on duty by the EGM Supervisor or above when the system is down and the decision to utilize the slips is made by the EGM Shift Manager.
3. Complete a System Offline Form including the following information:
  - a. Date/Time
  - b. Shift
  - c. Denomination of EGM
  - d. EGM asset number and location
  - e. Amount of payout (both alpha and numeric)
  - f. Signature and badge number of preparer
  - g. Signature and badge number of verifier
  - h. Coin(s) played
  - i. Line(s) played
  - j. Game Outcome (Winning Reel Combination) if applicable
  - k. Lucky Coin Promotional Win (if applicable)
4. When the System Offline Slip is complete, the credits are cleared, and the EGM is ready to play, the original copy of the System Offline Slip will be issued to the Patron. The System Offline Slip shall be redeemed by the Patron at the redemption cashier within 4 hours of the time of issuance.
5. The verifier can be another EGM Attendant or above, casino hosts, players club reps, EGM technicians or a security department Team Member.
6. The EGM Attendant will continue to service the machines that need the System Offline Slips in an expedient manner to provide the best guest service. The EGM Attendant shall provide all department copies of the System Offline Slips to the EGM Shift Manager on duty at the FJP station in the Cage. At the conclusion of the system offline, the EGM Shift Manager will prepare a

package for Income Audit Department which will include the tickets and a memo describing the system offline problem. This package will be deposited in the Income Audit box, which will be accessible by the members of the Income Audit Department only or be hand delivered to the Income Audit Department.

7. In the event the On-Line Accounting System (IGT Advantage) is verified to be offline, QTGA must be notified immediately by the EGM Shift Supervisor or above.



## Promotional Prize Voucher

DATE:		Shift / Time:	
Name of Guest:			
Q Club # (if applicable) :			
Value of Prize:			
Prize Description:			
EGM Shift Manager:		TM#	
Guest Signature:			

White: Acct.

Yellow: EGM

Pink: Guest



☐ Cancel CreditSP 20043

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[illegible]

State: \_\_\_\_\_ Zip: \_\_\_\_\_

\_\_\_\_\_ % withholding  
\_\_\_\_\_ % withholding  
\_\_\_\_\_ % withholding

Patron Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Form **1042-S**Department of the Treasury  
Internal Revenue Service**Foreign Person's U.S. Source Income  
Subject to Withholding**☐ **AMENDED**☐ **PRO-RATA BASIS REPORTING****2008**

OMB No. 1545-0096

**Copy A** for  
Internal Revenue Service

<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Withholding allowances	<b>4</b> Net income	<b>5</b> Tax rate	<b>6</b> Exemption code	<b>7</b> Federal tax withheld
						<b>8</b> Withholding by other agents
						<b>9</b> Total withholding credit
<b>10</b> Amount repaid to recipient				<b>14</b> Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN		
<b>11</b> Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				<b>15</b> Recipient's foreign tax identifying number, if any		<b>16</b> Country code
<b>12a</b> WITHHOLDING AGENT'S name				<b>17</b> NQI's/FLOW-THROUGH ENTITY'S name		<b>18</b> Country code
<b>12b</b> Address (number and street)				<b>19a</b> NQI's/Entity's address (number and street)		
<b>12c</b> Additional address line (room or suite no.)				<b>19b</b> Additional address line (room or suite no.)		
<b>12d</b> City or town, province or state, country, ZIP or foreign postal code				<b>19c</b> City or town, province or state, country, ZIP or foreign postal code		
<b>13a</b> RECIPIENT'S name			<b>13b</b> Recipient code	<b>20</b> NQI's/Entity's U.S. TIN, if any ▶		
<b>13c</b> Address (number and street)				<b>21</b> PAYER'S name and TIN (if different from withholding agent's)		
<b>13d</b> Additional address line (room or suite no.)				<b>22</b> Recipient account number (optional)		
<b>13e</b> City or town, province or state, country, ZIP or foreign postal code				<b>23</b> State income tax withheld	<b>24</b> Payer's state tax no.	<b>25</b> Name of state

For Privacy Act and Paperwork Reduction Act Notice, see page 16 of the separate instructions.

Cat. No. 11386R

Form **1042-S** (2008)Form **1042-S**Department of the Treasury  
Internal Revenue Service**Foreign Person's U.S. Source Income  
Subject to Withholding**☐ **AMENDED**☐ **PRO-RATA BASIS REPORTING****2008**

OMB No. 1545-0096

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						<b>9</b> Total withholding credit
<b>10</b> Amount repaid to recipient				<b>14</b> Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN		
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<b>13a</b> RECIPIENT'S name			<b>13b</b> Recipient code	<b>20</b> NQI's/Entity's U.S. TIN, if any ▶		
<b>13c</b> Address (number and street)				<b>21</b> PAYER'S name and TIN (if different from withholding agent's)		
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Cat. No. 11386R

Form **1042-S** (2008)

Form **1042-S**Department of the Treasury  
Internal Revenue Service**Foreign Person's U.S. Source Income  
Subject to Withholding**☐ **AMENDED**☐ **PRO-RATA BASIS REPORTING****2008**

OMB No. 1545-0096

**Copy B**  
for Recipient

<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Withholding allowances	<b>4</b> Net income	<b>5</b> Tax rate	<b>6</b> Exemption code	<b>7</b> Federal tax withheld
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OMB No. 1545-0096

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Cat. No. 11386R

Form **1042-S** (2008)

## U.S. Income Tax Filing Requirements

Generally, every nonresident alien individual, nonresident alien fiduciary, and foreign corporation with United States income, including income that is effectively connected with the conduct of a trade or business in the United States, must file a United States income tax return. However, no return is required to be filed by a nonresident alien individual, nonresident alien fiduciary, or a foreign corporation if such person was not engaged in a trade or business in the United States at any time during the tax year and if the tax liability of such person was fully satisfied by the withholding of United States tax at the source. (Corporations file Form 1120-F; all others file Form 1040NR (or Form 1040NR-EZ if eligible).) You may get the return forms and instructions at any United States Embassy or consulate or by writing to: National Distribution Center, P.O. Box 8903, Bloomington, IL 61702-8903, U.S.A.

En règle générale, tout étranger non-résident, tout organisme fideicommissaire étranger non-résident et toute société étrangère percevant un revenu aux Etats-Unis, y compris tout revenu dérivé, en fait, du fonctionnement d'un commerce ou d'une affaire aux Etats-Unis, doit soumettre aux Etats-Unis, une déclaration d'impôt sur le revenu. Cependant aucune déclaration d'impôt sur le revenu n'est exigée d'un étranger non-résident, d'un organisme fideicommissaire étranger non-résident, ou d'une société étrangère s'ils n'ont pris part à aucun commerce ou affaire aux Etats-Unis à aucun moment pendant l'année fiscale et si les impôts dont ils sont redevables, ont été entièrement acquittés par une retenue à la source, de leur montant. (Les sociétés doivent faire leur déclaration d'impôt en remplissant le formulaire 1120-F; tous les autres redevables doivent remplir le formulaire 1040NR (ou 1040NR-EZ si éligible).) On peut se procurer formulaires de déclarations d'impôts et instructions dans toutes les Ambassades et tous les Consultats des Etats-Unis. L'on peut également s'adresser pour tous renseignements a: National Distribution Center, P.O. Box 8903, Bloomington, IL 61702-8903, U.S.A.

## U.S. Income Tax Filing Requirements

Generally, every nonresident alien individual, nonresident alien fiduciary, and foreign corporation with United States income, including income that is effectively connected with the conduct of a trade or business in the United States, must file a United States income tax return. However, no return is required to be filed by a nonresident alien individual, nonresident alien fiduciary, or a foreign corporation if such person was not engaged in a trade or business in the United States at any time during the tax year and if the tax liability of such person was fully satisfied by the withholding of United States tax at the source. (Corporations file Form 1120-F; all others file Form 1040NR (or Form 1040NR-EZ if eligible).) You may get the return forms and instructions at any United States Embassy or consulate or by writing to: National Distribution Center, P.O. Box 8903, Bloomington, IL 61702-8903, U.S.A.

En règle générale, tout étranger non-résident, tout organisme fideicommissaire étranger non-résident et toute société étrangère percevant un revenu aux Etats-Unis, y compris tout revenu dérivé, en fait, du fonctionnement d'un commerce ou d'une affaire aux Etats-Unis, doit soumettre aux Etats-Unis, une déclaration d'impôt sur le revenu. Cependant aucune déclaration d'impôt sur le revenu n'est exigée d'un étranger non-résident, d'un organisme fideicommissaire étranger non-résident, ou d'une société étrangère s'ils n'ont pris part à aucun commerce ou affaire aux Etats-Unis à aucun moment pendant l'année fiscale et si les impôts dont ils sont redevables, ont été entièrement acquittés par une retenue à la source, de leur montant. (Les sociétés doivent faire leur déclaration d'impôt en remplissant le formulaire 1120-F; tous les autres redevables doivent remplir le formulaire 1040NR (ou 1040NR-EZ si éligible).) On peut se procurer formulaires de déclarations d'impôts et instructions dans toutes les Ambassades et tous les Consultats des Etats-Unis. L'on peut également s'adresser pour tous renseignements a: National Distribution Center, P.O. Box 8903, Bloomington, IL 61702-8903, U.S.A.

Por regla general, todo extranjero no residente, todo organismo fideicomisario extranjero no residente y toda sociedad anónima extranjera que reciba ingresos en los Estados Unidos, incluyendo ingresos relacionados con la conducción de un negocio o comercio dentro de los Estados Unidos, deberá presentar una declaración estadounidense de impuestos sobre ingreso. Sin embargo, no se requiere declaración alguna a un individuo extranjero, una sociedad anónima extranjera u organismo fideicomisario extranjero no residente, si tal persona no ha efectuado comercio o negocio en los Estados Unidos durante el año fiscal y si la responsabilidad con los impuestos de tal persona ha sido satisfecha plenamente mediante retención del impuesto de los Estados Unidos en la fuente. (Las sociedades anónimas envían la Forma 1120-F; todos los demás contribuyentes envían la Forma 1040NR (o la Forma 1040NR-EZ si le corresponde).) Se podrán obtener formas e instrucciones en cualquier Embajada o Consulado de los Estados Unidos o escribiendo directamente a: National Distribution Center, P.O. Box 8903, Bloomington, IL 61702-8903, U.S.A.

Im allgemeinen muss jede ausländische Einzelperson, jeder ausländische Bevollmächtigte und jede ausländische Gesellschaft mit Einkommen in den Vereinigten Staaten, einschliesslich des Einkommens, welches direkt mit der Ausübung von Handel oder Gewerbe innerhalb der Staaten verbunden ist, eine Einkommensteuererklärung der Vereinigten Staaten abgeben. Eine Erklärung, muss jedoch nicht von Ausländern, ausländischen Bevollmächtigten oder ausländischen Gesellschaften in den Vereinigten Staaten eingereicht werden, falls eine solche Person während des Steuerjahres kein Gewerbe oder Handel in den Vereinigten Staaten ausgeübt hat und die Steuerschuld durch Einbehaltung der Steuern der Vereinigten Staaten durch die Einkommensquelle abgegolten ist. (Gesellschaften reichen den Vordruck 1120-F ein; alle anderen reichen das Formblatt 1040NR oder wenn passend das Formblatt 1040NR-EZ ein.) Einkommensteuererklärungen und Instruktionen können bei den Botschaften und Konsulaten der Vereinigten Staaten eingeholt werden. Um weitere Informationen wende man sich bitte an: National Distribution Center, P.O. Box 8903, Bloomington, IL 61702-8903, U.S.A.

Por regla general, todo extranjero no residente, todo organismo fideicomisario extranjero no residente y toda sociedad anónima extranjera que reciba ingresos en los Estados Unidos, incluyendo ingresos relacionados con la conducción de un negocio o comercio dentro de los Estados Unidos, deberá presentar una declaración estadounidense de impuestos sobre ingreso. Sin embargo, no se requiere declaración alguna a un individuo extranjero, una sociedad anónima extranjera u organismo fideicomisario extranjero no residente, si tal persona no ha efectuado comercio o negocio en los Estados Unidos durante el año fiscal y si la responsabilidad con los impuestos de tal persona ha sido satisfecha plenamente mediante retención del impuesto de los Estados Unidos en la fuente. (Las sociedades anónimas envían la Forma 1120-F; todos los demás contribuyentes envían la Forma 1040NR (o la Forma 1040NR-EZ si le corresponde).) Se podrán obtener formas e instrucciones en cualquier Embajada o Consulado de los Estados Unidos o escribiendo directamente a: National Distribution Center, P.O. Box 8903, Bloomington, IL 61702-8903, U.S.A.

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Form <b>1042-S</b>		<b>Foreign Person's U.S. Source Income Subject to Withholding</b>			<b>2008</b>		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		<input type="checkbox"/> <b>AMENDED</b>			<input type="checkbox"/> <b>PRO-RATA BASIS REPORTING</b>		<b>Copy C</b> for Recipient Attach to any Federal tax return you file	
1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 Federal tax withheld		
						8 Withholding by other agents		
						9 Total withholding credit		
10 Amount repaid to recipient				14 Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				
11 Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				15 Recipient's foreign tax identifying number, if any			16 Country code	
12a WITHHOLDING AGENT'S name				17 NQI's/FLOW-THROUGH ENTITY'S name			18 Country code	
12b Address (number and street)				19a NQI's/Entity's address (number and street)				
12c Additional address line (room or suite no.)				19b Additional address line (room or suite no.)				
12d City or town, province or state, country, ZIP or foreign postal code				19c City or town, province or state, country, ZIP or foreign postal code				
13a RECIPIENT'S name			13b Recipient code		20 NQI's/Entity's U.S. TIN, if any ▶			
13c Address (number and street)				21 PAYER'S name and TIN (if different from withholding agent's)				
13d Additional address line (room or suite no.)				22 Recipient account number (optional)				
13e City or town, province or state, country, ZIP or foreign postal code				23 State income tax withheld		24 Payer's state tax no.		25 Name of state

For Privacy Act and Paperwork Reduction Act Notice, see page 16 of the separate instructions. Cat. No. 11386R Form **1042-S** (2008)

Form <b>1042-S</b>		<b>Foreign Person's U.S. Source Income Subject to Withholding</b>			<b>2008</b>		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		<input type="checkbox"/> <b>AMENDED</b>			<input type="checkbox"/> <b>PRO-RATA BASIS REPORTING</b>		<b>Copy C</b> for Recipient Attach to any Federal tax return you file	
1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 Federal tax withheld		
						8 Withholding by other agents		
						9 Total withholding credit		
10 Amount repaid to recipient				14 Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				
11 Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				15 Recipient's foreign tax identifying number, if any			16 Country code	
12a WITHHOLDING AGENT'S name				17 NQI's/FLOW-THROUGH ENTITY'S name			18 Country code	
12b Address (number and street)				19a NQI's/Entity's address (number and street)				
12c Additional address line (room or suite no.)				19b Additional address line (room or suite no.)				
12d City or town, province or state, country, ZIP or foreign postal code				19c City or town, province or state, country, ZIP or foreign postal code				
13a RECIPIENT'S name			13b Recipient code		20 NQI's/Entity's U.S. TIN, if any ▶			
13c Address (number and street)				21 PAYER'S name and TIN (if different from withholding agent's)				
13d Additional address line (room or suite no.)				22 Recipient account number (optional)				
13e City or town, province or state, country, ZIP or foreign postal code				23 State income tax withheld		24 Payer's state tax no.		25 Name of state

For Privacy Act and Paperwork Reduction Act Notice, see page 16 of the separate instructions. Cat. No. 11386R Form **1042-S** (2008)

## Explanation of Codes

### Box 1. Income code.

Code	Types of Income
Interest	01 Interest paid by U.S. obligors—general
	02 Interest paid on real property mortgages
	03 Interest paid to controlling foreign corporations
	04 Interest paid by foreign corporations
	05 Interest on tax-free covenant bonds
	29 Deposit interest
	30 Original issue discount (OID)
Dividend	31 Short-term OID
	33 Substitute payment—interest
	06 Dividends paid by U.S. corporations—general
	07 Dividends qualifying for direct dividend rate
Other	08 Dividends paid by foreign corporations
	34 Substitute payment—dividends
	09 Capital gains
	10 Industrial royalties
	11 Motion picture or television copyright royalties
	12 Other royalties (for example, copyright, recording, publishing)
	13 Real property income and natural resources royalties
	14 Pensions, annuities, alimony, and/or insurance premiums
	15 Scholarship or fellowship grants
	16 Compensation for independent personal services <sup>1</sup>
	17 Compensation for dependent personal services <sup>1</sup>
	18 Compensation for teaching <sup>1</sup>
	19 Compensation during studying and training <sup>1</sup>
	20 Earnings as an artist or athlete <sup>2</sup>
	24 Real estate investment trust (REIT) distributions of capital gains
	25 Trust distributions subject to IRC section 1445
	26 Unsevered growing crops and timber distributions by a trust subject to IRC section 1445
	27 Publicly traded partnership distributions subject to IRC section 1446
	28 Gambling winnings <sup>3</sup>
	32 Notional principal contract income <sup>3</sup>
	35 Substitute payment—other
	36 Capital gains distributions
	37 Return of capital
	50 Other income

<sup>1</sup> If compensation that otherwise would be covered under Income Codes 16–19 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 20 instead.

<sup>2</sup> If Income Code 20 is used, Recipient Code 09 (artist or athlete) should be used instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership other than withholding foreign partnership).

<sup>3</sup> Use appropriate Interest Income Code for embedded interest in a notional principal contract.

<sup>4</sup> Non-U.S. source income received by a nonresident alien is not subject to U.S. tax. Use Exemption Code 03 when entering an amount for information reporting purposes only.

<sup>5</sup> May be used only by a qualified intermediary.

<sup>6</sup> Subject to 30% withholding rate unless the recipient is from one of the treaty countries listed under *Gambling winnings* (Income Code 28) in Pub. 515.

### Box 6. Exemption code (applies if the tax rate entered in box 5 is 00.00).

Code	Authority for Exemption
01	Income effectively connected with a U.S. trade or business
02	Exempt under an Internal Revenue Code section (income other than portfolio interest)
03	Income is not from U.S. sources <sup>4</sup>
04	Exempt under tax treaty
05	Portfolio interest exempt under an Internal Revenue Code section
06	Qualified intermediary that assumes primary withholding responsibility
07	Withholding foreign partnership or withholding foreign trust
08	U.S. branch treated as a U.S. person
09	Qualified intermediary represents income is exempt

### Box 12. Recipient code.

Code	Type of Recipient
01	Individual <sup>2</sup>
02	Corporation <sup>2</sup>
03	Partnership other than withholding foreign partnership <sup>2</sup>
04	Withholding foreign partnership or withholding foreign trust
05	Trust
06	Government or international organization
07	Tax-exempt organization (IRC section 501(a))
08	Private foundation
09	Artist or athlete <sup>2</sup>
10	Estate
11	U.S. branch treated as U.S. person
12	Qualified intermediary
13	Private arrangement intermediary withholding rate pool—general <sup>5</sup>
14	Private arrangement intermediary withholding rate pool—exempt organizations <sup>5</sup>
15	Qualified intermediary withholding rate pool—general <sup>5</sup>
16	Qualified intermediary withholding rate pool—exempt organizations <sup>5</sup>
17	Authorized foreign agent
18	Public pension fund
20	Unknown recipient

## Explanation of Codes

### Box 1. Income code.

Code	Types of Income
Interest	01 Interest paid by U.S. obligors—general
	02 Interest paid on real property mortgages
	03 Interest paid to controlling foreign corporations
	04 Interest paid by foreign corporations
	05 Interest on tax-free covenant bonds
	29 Deposit interest
	30 Original issue discount (OID)
Dividend	31 Short-term OID
	33 Substitute payment—interest
	06 Dividends paid by U.S. corporations—general
	07 Dividends qualifying for direct dividend rate
Other	08 Dividends paid by foreign corporations
	34 Substitute payment—dividends
	09 Capital gains
	10 Industrial royalties
	11 Motion picture or television copyright royalties
	12 Other royalties (for example, copyright, recording, publishing)
	13 Real property income and natural resources royalties
	14 Pensions, annuities, alimony, and/or insurance premiums
	15 Scholarship or fellowship grants
	16 Compensation for independent personal services <sup>1</sup>
	17 Compensation for dependent personal services <sup>1</sup>
	18 Compensation for teaching <sup>1</sup>
	19 Compensation during studying and training <sup>1</sup>
	20 Earnings as an artist or athlete <sup>2</sup>
	24 Real estate investment trust (REIT) distributions of capital gains
	25 Trust distributions subject to IRC section 1445
	26 Unsevered growing crops and timber distributions by a trust subject to IRC section 1445
	27 Publicly traded partnership distributions subject to IRC section 1446
	28 Gambling winnings <sup>3</sup>
	32 Notional principal contract income <sup>3</sup>
	35 Substitute payment—other
	36 Capital gains distributions
	37 Return of capital
	50 Other income

<sup>1</sup> If compensation that otherwise would be covered under Income Codes 16–19 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 20 instead.

<sup>2</sup> If Income Code 20 is used, Recipient Code 09 (artist or athlete) should be used instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership other than withholding foreign partnership).

<sup>3</sup> Use appropriate Interest Income Code for embedded interest in a notional principal contract.

<sup>4</sup> Non-U.S. source income received by a nonresident alien is not subject to U.S. tax. Use Exemption Code 03 when entering an amount for information reporting purposes only.

<sup>5</sup> May be used only by a qualified intermediary.

<sup>6</sup> Subject to 30% withholding rate unless the recipient is from one of the treaty countries listed under *Gambling winnings* (Income Code 28) in Pub. 515.

### Box 6. Exemption code (applies if the tax rate entered in box 5 is 00.00).

Code	Authority for Exemption
01	Income effectively connected with a U.S. trade or business
02	Exempt under an Internal Revenue Code section (income other than portfolio interest)
03	Income is not from U.S. sources <sup>4</sup>
04	Exempt under tax treaty
05	Portfolio interest exempt under an Internal Revenue Code section
06	Qualified intermediary that assumes primary withholding responsibility
07	Withholding foreign partnership or withholding foreign trust
08	U.S. branch treated as a U.S. person
09	Qualified intermediary represents income is exempt

### Box 12. Recipient code.

Code	Type of Recipient
01	Individual <sup>2</sup>
02	Corporation <sup>2</sup>
03	Partnership other than withholding foreign partnership <sup>2</sup>
04	Withholding foreign partnership or withholding foreign trust
05	Trust
06	Government or international organization
07	Tax-exempt organization (IRC section 501(a))
08	Private foundation
09	Artist or athlete <sup>2</sup>
10	Estate
11	U.S. branch treated as U.S. person
12	Qualified intermediary
13	Private arrangement intermediary withholding rate pool—general <sup>5</sup>
14	Private arrangement intermediary withholding rate pool—exempt organizations <sup>5</sup>
15	Qualified intermediary withholding rate pool—general <sup>5</sup>
16	Qualified intermediary withholding rate pool—exempt organizations <sup>5</sup>
17	Authorized foreign agent
18	Public pension fund
20	Unknown recipient

Form <b>1042-S</b>		<b>Foreign Person's U.S. Source Income Subject to Withholding</b>			<b>2008</b>		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		<input type="checkbox"/> <b>AMENDED</b>			<input type="checkbox"/> <b>PRO-RATA BASIS REPORTING</b>		<b>Copy D</b> for Recipient Attach to any state tax return you file	
1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 Federal tax withheld		
						8 Withholding by other agents		
						9 Total withholding credit		
10 Amount repaid to recipient				14 Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				
11 Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				15 Recipient's foreign tax identifying number, if any			16 Country code	
12a WITHHOLDING AGENT'S name				17 NQI's/FLOW-THROUGH ENTITY'S name			18 Country code	
12b Address (number and street)				19a NQI's/Entity's address (number and street)				
12c Additional address line (room or suite no.)				19b Additional address line (room or suite no.)				
12d City or town, province or state, country, ZIP or foreign postal code				19c City or town, province or state, country, ZIP or foreign postal code				
13a RECIPIENT'S name			13b Recipient code	20 NQI's/Entity's U.S. TIN, if any ▶				
13c Address (number and street)				21 PAYER'S name and TIN (if different from withholding agent's)				
13d Additional address line (room or suite no.)				22 Recipient account number (optional)				
13e City or town, province or state, country, ZIP or foreign postal code				23 State income tax withheld	24 Payer's state tax no.	25 Name of state		

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Form <b>1042-S</b>		<b>Foreign Person's U.S. Source Income Subject to Withholding</b>			<b>2008</b>		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		<input type="checkbox"/> <b>AMENDED</b>			<input type="checkbox"/> <b>PRO-RATA BASIS REPORTING</b>		<b>Copy D</b> for Recipient Attach to any state tax return you file	
1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 Federal tax withheld		
						8 Withholding by other agents		
						9 Total withholding credit		
10 Amount repaid to recipient				14 Recipient's U.S. TIN, if any ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				
11 Withholding agent's EIN ▶ <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				15 Recipient's foreign tax identifying number, if any			16 Country code	
12a WITHHOLDING AGENT'S name				17 NQI's/FLOW-THROUGH ENTITY'S name			18 Country code	
12b Address (number and street)				19a NQI's/Entity's address (number and street)				
12c Additional address line (room or suite no.)				19b Additional address line (room or suite no.)				
12d City or town, province or state, country, ZIP or foreign postal code				19c City or town, province or state, country, ZIP or foreign postal code				
13a RECIPIENT'S name			13b Recipient code	20 NQI's/Entity's U.S. TIN, if any ▶				
13c Address (number and street)				21 PAYER'S name and TIN (if different from withholding agent's)				
13d Additional address line (room or suite no.)				22 Recipient account number (optional)				
13e City or town, province or state, country, ZIP or foreign postal code				23 State income tax withheld	24 Payer's state tax no.	25 Name of state		

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**Foreign Person's U.S. Source Income  
Subject to Withholding**

**2008**

OMB No. 1545-0096

**Copy E**  
for Withholding Agent

<b>1</b> Income code		<b>2</b> Gross income		<b>3</b> Withholding allowances		<b>4</b> Net income		<b>5</b> Tax rate		<b>6</b> Exemption code		<b>7</b> Federal tax withheld	
												<b>8</b> Withholding by other agents	
												<b>9</b> Total withholding credit	
<b>10</b> Amount repaid to recipient								<b>14</b> Recipient's U.S. TIN, if any ▶ <input type="text"/> SSN or ITIN <input type="text"/> EIN <input type="text"/> QI-EIN					
<b>11</b> Withholding agent's EIN ▶ <input type="text"/> EIN <input type="text"/> QI-EIN								<b>15</b> Recipient's foreign tax identifying number, if any				<b>16</b> Country code	
<b>12a</b> WITHHOLDING AGENT'S name								<b>17</b> NQI's/FLOW-THROUGH ENTITY'S name				<b>18</b> Country code	
<b>12b</b> Address (number and street)								<b>19a</b> NQI's/Entity's address (number and street)					
<b>12c</b> Additional address line (room or suite no.)								<b>19b</b> Additional address line (room or suite no.)					
<b>12d</b> City or town, province or state, country, ZIP or foreign postal code								<b>19c</b> City or town, province or state, country, ZIP or foreign postal code					
<b>13a</b> RECIPIENT'S name						<b>13b</b> Recipient code		<b>20</b> NQI's/Entity's U.S. TIN, if any ▶					
<b>13c</b> Address (number and street)								<b>21</b> PAYER'S name and TIN (if different from withholding agent's)					
<b>13d</b> Additional address line (room or suite no.)								<b>22</b> Recipient account number (optional)					
<b>13e</b> City or town, province or state, country, ZIP or foreign postal code								<b>23</b> State income tax withheld		<b>24</b> Payer's state tax no.		<b>25</b> Name of state	

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Cat. No. 11386R

Form **1042-S** (2008)

**Foreign Person's U.S. Source Income  
Subject to Withholding**

**2008**

OMB No. 1545-0096

**Copy E**  
for Withholding Agent

<b>1</b> Income code		<b>2</b> Gross income		<b>3</b> Withholding allowances		<b>4</b> Net income		<b>5</b> Tax rate		<b>6</b> Exemption code		<b>7</b> Federal tax withheld	
												<b>8</b> Withholding by other agents	
												<b>9</b> Total withholding credit	
<b>10</b> Amount repaid to recipient								<b>14</b> Recipient's U.S. TIN, if any ▶ <input type="text"/> SSN or ITIN <input type="text"/> EIN <input type="text"/> QI-EIN					
<b>11</b> Withholding agent's EIN ▶ <input type="text"/> EIN <input type="text"/> QI-EIN								<b>15</b> Recipient's foreign tax identifying number, if any				<b>16</b> Country code	
<b>12a</b> WITHHOLDING AGENT'S name								<b>17</b> NQI's/FLOW-THROUGH ENTITY'S name				<b>18</b> Country code	
<b>12b</b> Address (number and street)								<b>19a</b> NQI's/Entity's address (number and street)					
<b>12c</b> Additional address line (room or suite no.)								<b>19b</b> Additional address line (room or suite no.)					
<b>12d</b> City or town, province or state, country, ZIP or foreign postal code								<b>19c</b> City or town, province or state, country, ZIP or foreign postal code					
<b>13a</b> RECIPIENT'S name						<b>13b</b> Recipient code		<b>20</b> NQI's/Entity's U.S. TIN, if any ▶					
<b>13c</b> Address (number and street)								<b>21</b> PAYER'S name and TIN (if different from withholding agent's)					
<b>13d</b> Additional address line (room or suite no.)								<b>22</b> Recipient account number (optional)					
<b>13e</b> City or town, province or state, country, ZIP or foreign postal code								<b>23</b> State income tax withheld		<b>24</b> Payer's state tax no.		<b>25</b> Name of state	

For Privacy Act and Paperwork Reduction Act Notice, see page 16 of the separate instructions.

Cat. No. 11386R

Form **1042-S** (2008)





# JACKPOT LOG

Business Date: \_\_\_\_\_  
(Business day is from 6:00am to 5:59am)

Location	Machine #	Time	Jackpot Amount	Team Member Signature	TM#
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					

1 Gross winnings	2 Federal income tax withheld
3 Type of wager	4 Date won
5 Transaction	6 Slots
7 Winnings from identical wagers	8 Cashier
PAYER's name, address and zip code	
Federal identification number Telephone number	
9 Winner's taxpayer I.D. Number	10 Window
11 First I.D.	12 Second I.D.
13 State-Payer's state ID number	14 State income tax withheld
WINNER's name and address	15 City income tax withheld
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.	
Signature	Date

**Form W-2G Certain Gambling Winnings 2009**  
**Copy B**

This information is being furnished to the Internal Revenue Service. Report this income on your FEDERAL tax return. If the form shows Federal Income Tax withheld in box 2, attach this copy to your return.

1 Gross winnings	2 Federal income tax withheld
3 Type of wager	4 Date won
5 Transaction	6 Slots
7 Winnings from identical wagers	8 Cashier
PAYER's name, address and zip code	
Federal identification number Telephone number	
9 Winner's taxpayer I.D. Number	10 Window
11 First I.D.	12 Second I.D.
13 State-Payer's state ID number	14 State income tax withheld
WINNER's name and address	15 City income tax withheld
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.	
Signature	Date

**Form W-2G Certain Gambling Winnings 2009**  
**Copy C For Winner's Records**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

## W-2G 2009

### Instructions to Winner

**Box 1.** The Payer must furnish the Form W-2G to you if you receive:

- \$600 or more in gambling winnings and the payout is at least 300 times the amount of the wager (except winnings from bingo, keno and slot machines);
- \$1,200 or more in gambling winnings from bingo or slot machines;
- \$1,500 or more in proceeds (the amount of winnings less the amount of the wager) from keno; or
- Any gambling winnings subject to Federal income tax withholding.

Generally, report all gambling winnings on the "Other income" line of Form 1040. You can deduct gambling losses as an itemized deduction, but you cannot deduct more than your winnings. Keep and accurate record of your winnings and losses, and be able to prove those amounts with receipts, tickets, statements, or similar items that you have saved.

**Box 2.** Any Federal income tax withheld on these winnings is shown in this box. Federal Income tax must be withheld at the rate of 25% on certain winnings less the wager.

If you did not provide your social security number to the payer, the amount in this box may be backup withholding at a 28% rate.

Include the amount shown in box 2 on your tax return as Federal Income Tax withheld.

**Signature.** You must sign Form W-2G if you are the only person entitled to the winnings and the winnings are subject to regular gambling withholding.

**Other winners.** Prepare Form 5754, Statement by person(s) Receiving Gambling Winnings, if another person is entitled to any part of these winnings.

1 Gross winnings	2 Federal income tax withheld
3 Type of wager	4 Date won
5 Transaction	6 Slots
7 Winnings from identical wagers	8 Cashier
PAYER's name, address and zip code	
Federal identification number Telephone number	
9 Winner's taxpayer I.D. Number	10 Window
11 First I.D.	12 Second I.D.
13 State-Payer's state ID number	14 State income tax withheld
WINNER's name and address	15 City income tax withheld
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.	
Signature	Date

**Form W-2G Certain Gambling Winnings 2009**  
**Copy A For Internal Revenue Service Center**

For privacy and paperwork reduction Act Notice and instructions for completing this form, see the 2014 instructions for Forms 1099, 1098, 5498 and W-2G. File with form 1099.

1 Gross winnings	2 Federal income tax withheld
3 Type of wager	4 Date won
5 Transaction	6 Slots
7 Winnings from identical wagers	8 Cashier
PAYER's name, address and zip code	
Federal identification number Telephone number	
9 Winner's taxpayer I.D. Number	10 Window
11 First I.D.	12 Second I.D.
13 State-Payer's state ID number	14 State income tax withheld
WINNER's name and address	15 City income tax withheld
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.	
Signature	Date

**Form W-2G Certain Gambling Winnings 2009**  
**Copy D For Payer**

For privacy and paperwork reduction Act Notice and instructions for completing this form, see the 2014 instructions for Forms 1099, 1098, 5498, and W-2G.

SP 2009S

**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: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ ..... <input type="checkbox"/> Other (see instructions) ▶	<input type="checkbox"/> 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.

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

Social security number
or
Employer identification number

**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.

<b>Sign Here</b>	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 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

<sup>1</sup>See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup>However, 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](http://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](http://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](http://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 <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act) <sup>2</sup>	The minor <sup>3</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>4</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
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 <sup>4</sup>
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

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> 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.

### 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.

### 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](mailto: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](mailto:spam@uce.gov) or contact them at [www.consumer.gov/idtheft](http://www.consumer.gov/idtheft) or 1-877-IDTHEFT(438-4338).

Visit the IRS website at [www.irs.gov](http://www.irs.gov) to learn more about identity theft and how to reduce your risk.



Date:		Time:	
Slot Machine Number:		Shift:      Days      Swing      Grave	
Location Number:		Booth Window Number:	
<b>DENOMINATION</b>			
01	02	.05	.25
		1.00	5.00
Other _____			
<b>WINNING REEL COMBINATION</b>			
Amount of Payout \$ - NOT VALID OVER \$50 (Fifty dollars)			
(PRINT AMOUNT - ALPHA)			
Cashier		License Number	
Slot Att./Tech.		License Number	
Slot Shift Supervisor		License Number	
Slot Shift Manager		License Number	
Security		License Number	
Cage Supervisor		License Number	

**\*\* Not valid for more than 24 hours of issuance\*\***

White-Guest

Yellow-Audit

Pink-Slots

SP 2007B

<b>EGM – MACHINE ACCESS LISTING</b>	<b>Policy No:</b> 1200.18.01	<b>Issue Date:</b> 5/8/2009 <b>Revised Date:</b> 11/18/2009
<b>PURPOSE:</b> To establish a policy for maintaining access listing by Team Member to gaming devices.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Issue Date	5/8/2009
QTGA Submission	6/3/2009
QTGA Final Approval	6/3/2009
Compliance Review & Revision to Final	11/18/2009
QTGA Submission	11/25/2009
QTGA Final Approval	5/10/2010
GM Approval	5/12/2010
DDA Final Approval	5/14/2010

### **PERSONNEL MACHINE ACCESS LISTING**

1. The Director of the EGM (Electronic Gaming Machine) department shall be responsible for compiling and maintaining a current personnel EGM access listing (pg. 2). This listing shall include Team Member Name, Badge Number and a listing of functions that the Team Member can perform. A copy of this listing shall be forwarded to QTGA quarterly and upon request.



Machine Access Listing  
1-Sep-09[illegible]

<b>EGM Lucky Coin- Mystery Promotional Prize Control Policy</b>	<b>Policy No: 1200.31.01</b>	<b>Issue Date: 4/30/2010</b>
<b>PURPOSE:</b> To establish a process for selection and implementation of Promotional Prizes for Lucky Coin Promotional Prize Mystery Win.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Issue Date	DRAFT
Compliance Review	3/29/2010
QTGA Submission	4/1/2010
QTGA Return	4/22/2010
Compliance Review	4/26/2010
QTGA Submission	4/26/2010
QTGA Final Approval	4/30/2010
GM Approval	4/26/2010
DDA Final Approval	5/14/2010

### **POLICY**

Lucky Coin Mystery Promotional Prizes and Lucky Coin System Configurations selected for use with the Lucky Coin Promotional Prize linked games will be controlled and approved.

### **PROCEDURES**

#### **Promotional Prize Selection**

1. The Electronic Gaming Machine (EGM) Director, Marketing Director, and Special Events Supervisor shall work together to propose the prizes selected for the Lucky Coin Promotional Prize Mystery Bank.
2. The EGM Director shall present the proposed prizes to the General Manager (GM) for approval.
3. Once the GM approves the proposed prizes for the Mystery Bank, they are provided to the Downstream Casino Resort (DCR) Compliance Department for submittal to the Quapaw Tribal Gaming Agency (QTGA) for approval.

#### **Promotional Prize Value**

1. The EGM Director, with the approval of the GM, shall determine the promotional prize value for all prizes selected to be awarded in the Lucky Coin Promotional Prize Mystery Bank.

2. The Purchasing Department will research the proposed prizes and determine cost in terms of fair market value and report that value to the EGM Department.
3. The fair market value will be used for tax purposes and jackpot reporting.

### **Promotional Prize Submission**

1. As mentioned above, the proposed prizes approved by the GM shall be submitted to QTGA for approval prior to the prizes being eligible to be awarded in the Lucky Coin Mystery Jackpot. The EGM Director shall compile a submission package and provide it to the DCR Compliance Department for review. The submission package will contain the following for each prize:
  - a. A promotion authorization submission (pg. 4), which details the fair market value and description of prize;
  - b. A GMARA (pg. 5) requesting EGM moves (if applicable) for the purpose of removing and placing prizes on the platform.
  - c. A Prize Configuration Form (pg. 6), which includes the data to configure the Lucky Coin System. This form is prepared by the EGM Director.
2. The DCR Compliance Department shall submit the submission package, provided by the EGM Director, to QTGA for approval. The DCR Compliance Department shall ensure the EGM Director, DCR Compliance Department, and General Manager signatures are on the submission form prior to submitting to QTGA.

### **Promotional Prize Configuration**

1. The Director of Electronic Gaming will provide the Director of Information Technology (IT) and/or Business Analyst, the settings for the reward.
2. The DCR Compliance Officer will provide a copy of the approved Promotion Submission to the Director of IT and/or Business Analyst for verification of the settings of the reward.
3. The configuration will be entered into the Lucky Coin Bonus Controller by one of the following Team Members. On the Bonusing Server, the information will be entered into the Configuration Work Station, in the bonus pool.
  - a. Director of IT
  - b. Sr. Business Analyst
  - c. Business Analyst
  - d. Application Specialist

4. The IT Team Member responsible for entering the Lucky Coin Settings will sign a copy of the approved Promotion Submission denoting the acceptance of the Lucky Coin Bonus Controller and provide to the Director of IT.
5. The Director of IT will maintain a file of signed approvals which will be available to DCR Compliance Department, Internal Audit, or QTGA upon request.

### **Promotional Prize Changes**

When a promotional prize is verified and awarded with a Promotional Prize Voucher (pg.7) (See Policy #1200.14.01, EGM – Promotional Prize Winner Jackpot for additional information), the EGM Shift Manager will do the following:

1. Review the promotional prize timeline information and identify the next prize to be awarded.
2. Place the appropriate “Now Playing For” banners around the platform.
3. Contact an IT Team Member, if applicable, to conduct the configuration changes on the Advantage System. Obtain the appropriate Prize Configuration Form if applicable. The IT Team Member must confirm with the EGM Shift Manager the correct Prize Configuration Form. If the prize value does not warrant a change in configuration, it is not necessary.
  - a. IT does not need to be contacted if the value of the next prize does not warrant configuration changes, for example, the average jackpot configurations have the same parameters as the previous jackpot prize.
4. Contact the on duty EGM Lead Slot Technician (If none available, the EGM Shift Manager will substitute) to witness the configuration changes if applicable.
  - a. IT will change the Lucky Coin server configuration for the appropriate prize if applicable.

### **Promotional Prize Exchange**

1. The EGM Shift Manager shall notify the EGM Director, Marketing Director, GM, Special Events Supervisor, and DCR Compliance Department of the promotional prize win awarded.
2. The Special Events Supervisor in Marketing will complete an Activity Request Form (pg. 8) requesting approval from QTGA for the exchange of the promotional prizes. The Activity Request Form will include the date of the promotional prize exchange and EGM numbers that will be temporarily moved to allow for the removal of the previous promotional prize won and the installation of the next approved promotional prize.
3. The Special Events Supervisor will provide the DCR Compliance Department the Activity Request Form.
4. DCR Compliance Department shall submit the Activity Request Form to QTGA for approval.

5. Once the Activity Request Form is approved by QTGA, DCR Compliance Department will email the EGM Director, Marketing Director, Special Events Supervisor, and Facilities Director the QTGA approved Activity Request Form.

### **Promotional Prize Pending**

The EGM Director shall use the vacation packages that are approved by QTGA as a contingency prize. The contingency prize will be awarded when all the previously approved promotional prizes in the Mystery Bank are awarded and there are no other prizes approved by QTGA at the time of the win.

TGA Office Use Only

Date Received: \_\_\_\_\_

Action: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

☐ Approved

☐ Not Approved



## QUAPAW TRIBAL GAMING AGENCY

### PROMOTIONAL ACTIVITY REVIEW FORM



<p>Type/Name of Promotion: (e.g. Lucky Duck, Mother's Day, etc.)</p> <p>One-time Event <input type="checkbox"/> On-going Event</p>	<p>Sponsoring Department:</p> <p>Contact: Shelly Thomas</p> <p>Extension: 6290</p>	<p>Submission Date:</p> <hr/> <p>Date/Time/ Place</p>
<p>Narrative Description: (Attach Rules to this Form)</p>          		<p>Prize(s):</p> <p><b>Monetary Award(s):</b></p> <p>Non-Monetary Awards:</p>
<p>Eligibility Criteria:</p>		
<p>Associated Advertising:</p> <p style="text-align: center;">Direct Mail    Print    Radio <input type="checkbox"/>    Television <input type="checkbox"/>    Other <input type="checkbox"/></p>		
<p>Procedure for Redeeming Prizes:</p>   		

Compliance Officer: \_\_\_\_\_ Date: \_\_\_\_\_

General Manager: \_\_\_\_\_ Date: \_\_\_\_\_

QTGA Authorization: \_\_\_\_\_ Date: \_\_\_\_\_

## Example of GMARA


**Quapaw Tribal Gaming Agency**  
**Gaming Machine Activity Request Authorization**


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This is submitted to insure proper notification and to seek the authorization and/or approval for the described gaming activity. It is understood that the facility must obtain the approval of the QTGA prior to any activity and that this form shall be completed in a timely manner.  
Incomplete forms will be sent back and the activity will be rescheduled.

**(Please Print)**

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Requested by: \_\_\_\_\_ Title: \_\_\_\_\_

Proposed Activity Date: \_\_\_\_\_ Facility: \_\_\_\_\_

Expected Completion Date: \_\_\_\_\_ Vendor: \_\_\_\_\_

Activity Performed By: \_\_\_\_\_

Description of Activity: (for machines, the Machine #s, Serial #s, Version #s, are required to be listed)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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Approval Routing and Initials of the following must be obtained before submission to QTGA.

<b>Action:</b>	<small>Comments</small>	
<input type="checkbox"/> Vendor-Removal	<input type="checkbox"/> Upgrade Software	_____
<input type="checkbox"/> Denomination Change	<input type="checkbox"/> DBA-Bill Acceptor	_____
<input type="checkbox"/> Delivery/Installation	<input type="checkbox"/> Approved Game Change	_____
<input type="checkbox"/> Logic Area Work	<input type="checkbox"/> Other as described	_____

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**Approval:**

☐ General Manager\* \_\_\_\_\_

**Notification:** Initials Date \_\_\_\_\_

☐ Surveillance/Security \_\_\_\_\_

**Final Approval:** Initials Date \_\_\_\_\_

☐ Gaming Commission \_\_\_\_\_

Initials Date	Commission Action
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**Note:** The GMAR shall be retained by the Compliance Department at the Commission. Copies may be distributed to the following parties for record retention upon request.  
**FINAL approval must be signed prior to activities taking place.**

(1) Compliance Manager (2) General Manager (3) Gaming Machine Department

*\*Any Designee by the General Manager for Machine Activity.*

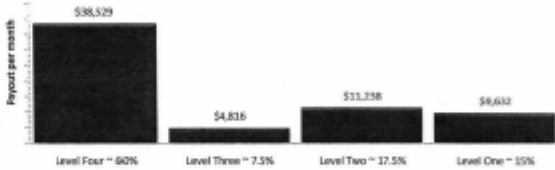
Example of a Promotional Prize Configuration Form



Casino Name:	Downstream Casino
Jackpot Name:	Mystery Jackpot
Date:	Tuesday, December 15, 2009

Link Parameters - (in blue)

Casino business hours	24
Denomination	\$0.01
Total number of machines	26
Number of jackpot levels	<input type="radio"/> 1 <input type="radio"/> 2 <input type="radio"/> 3 <input checked="" type="radio"/> 4
Total jackpot contribution	4.00%
Avg Coin-in per machine per day	\$1,450
Estimated increase in Coin-in	60%
Adjusted Coin-in per machine per day	\$2,030
Coin-in per machine per month	\$61,746
Total monthly Coin-in for link	\$1,605,392



Level	Contribution %	Payout per month
Level Four	90%	\$38,529
Level Three	7.5%	\$4,816
Level Two	17.5%	\$11,238
Level One	15%	\$9,632

Jackpot Level	Jackpot contribution	Jackpot Minimum	Jackpot Maximum	Average Jackpot	Average Hits/day	Average Frequency	Total Payout per month	Seed %	Level Pct.	Coins to increment meter
Level Four	2.400%	\$0	\$20	\$10.00	326.67	11 Mins	\$38,529	0.000%	2.40000%	41.67
Level Three	0.300%	\$50	\$100	\$75.00	2.11	13 Hours	\$4,816	0.200%	0.10000%	1000.00
Level Two	0.700%	\$200	\$500	\$350.00	3.06	23 Hours	\$11,238	0.400%	0.30000%	333.33
Level One	0.600%	\$1,000	\$6,000	\$3,500.00	0.09	11 Days	\$9,632	0.171%	0.42500%	233.10
TOTAL	4.000%				129.93	11 Mins	\$64,216	0.771%	3.22500%	

Hits per machine per day 5.00

Base RTP without JP 91.00%

Revised Base RTP with JP 87.00%

Total JP % 4.00%

Overall 91.00%

Hold % 9.00%

Total Proposal Cost \$76,833

Incremental Win Per Day \$1,357

Payback in months 1.86

Customer signature of acceptance \_\_\_\_\_

Date \_\_\_\_\_

IGT representative signature \_\_\_\_\_

Date \_\_\_\_\_

\*\* IGT Service Technician Signature \_\_\_\_\_

Date \_\_\_\_\_

\*\* The technician signature is only for the technician who is configuring the system. This must be signed.

IGT 0000 818 v10.00 00000000



The logo for Downstream Casino Resort features the word "DOWNSTREAM" in a large, bold, serif font. Below it, "CASINO RESORT" is written in a smaller, sans-serif font. A stylized, wavy line representing a river or stream flows beneath the text.

## Promotional Prize Voucher

DATE:	Shift / Time:
Name of Guest:	
Q Club # (if applicable) :	
Value of Prize:	
Prize Description:	
EGM Shift Manager:	TM#
Guest Signature:	

White: Acct.

Yellow: EGM

Pink: Guest



# Quapaw Tribal Gaming Agency

Date Rcvd	
Action	
Reviewed By	
Approved	Tentative
Not Approved	Final

## ACTIVITY REVIEW FORM

<b>Type/Name of Activity:</b>  <i>One-time Event    On-going Event</i>	<b>Department:</b>	<b>Submission Date:</b>
		<b>Date/Time/ Place</b>
<b>Narrative Description:</b>		<b>Policy and Activity Approval:</b>
<b>Departments Impacted:</b>		

Department Director Authorization

\_\_\_\_\_

Date: \_\_\_\_\_

Compliance Manager/Officer

\_\_\_\_\_

Date: \_\_\_\_\_

QTGA Authorization

\_\_\_\_\_

Date: \_\_\_\_\_

<b>EGM AUDIT PROCEDURE</b>	<b>Policy No:</b> 6310.08.01	<b>Issue Date:</b> 5/6/2010
<b>PURPOSE:</b> To establish policies and procedures that outline how Income Auditors are to audit the EGM revenue for the prior gaming day of the Casino.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Issue Date	DRAFT
QTGA Submission	8/26/2009
QTGA Return	11/6/2009
Compliance Review	2/18/2010
QTGA Submission	3/4/2010
QTGA Return	3/25/2010
Compliance Review	3/18/2010
QTGA Submission	3/18/2010 & 3/25/2010
QTGA Return	3/25/2010
Compliance Review	3/30/2010
QTGA Submission	4/1/2010
QTGA Return	4/8/2010
Compliance Review	4/20/2010
QTGA Submission	4/22/2010
QTGA Final Approval	5/6/2010
GM Approval	4/21/2010
DDA Final Approval	5/14/2010

### **POLICY**

Income Auditors are to audit the EGM revenue for the prior gaming day of the Casino and do this on a daily basis.

### **PROCEDURE**

1. Progressive Readings
  - a. Print a list of the progressive Electronic Gaming Machines (EGM).
  - b. Record the progressive jackpot amount for all the progressive machines then key that amount into the spreadsheet being compiled each month.
  - c. Note instances where the jackpot amount has decreased and verify a jackpot was paid out of that machine.
2. IVS (Integrated Voucher System)/EZPay

- a. Go to Session Reconciliation and close all sessions not closed.
  - b. Freeze all sessions that are in balance.
3. Advantage – Machine Accounting (Reminder - Never hit Soft Drop buttons until you have paperwork from Softcount.)
- a. Open the current audit gaming day.
  - b. Select the Gaming Day and hit OK. If there are issues opening the gaming day call IT. **IMPORTANT NOTE: If opening a prior gaming day is required for investigation, then it is imperative that you do not reopen the current gaming day. Select “OK” and view the day only. Only select “ReOpen” when there is a change to a previous day that cannot be fixed by adjusting the current day.**
  - c. Verify Machine Adds list - Add only if initial meter says “yes.” If a machine is an “Add Yes” then it must be added because you cannot go back to fix it. If it is an “Add No” then defer it until the next day. When adding a game you should be checking the information it says in Advantage against a GMARA sheet given to you by the EGM Technical Manager. It will also be necessary for the auditor to walk out on the Casino floor to verify the machine location and serial number. Once you have verified the information, you will write the asset number on the GMARA sheet used for verification, initial it, and scan it to Quapaw Tribal Gaming Agency (QTGA). Also, scan a copy to yourself and save in a folder called “GMARAs to QTGA” within the EGM folder. This will ensure that QTGA gets proper machine number documentation because the GMARA sheets will no longer include machine numbers. **However, DO NOT HIT REJECT - All machines will need to be re-entered by the EGM department.** Deferred machines cannot be seen until the next gaming day in the screen. Note: You can look at deferred or pending Add Machines by going to the 777 list & checking on status.
  - d. Defer Machines – If the meter says “Add No” then wait until you are ready to close the gaming day in Machine Accounting before you defer machines. At the end of the audit when deferring machines highlight all machines to defer them at one time. Deferred machines are scheduled to be added by the EGM department but the process is not yet complete on their end.
  - e. Machine Moves – This is one of the most difficult machine statuses to apply correctly. First of all, regardless if income audit accepts the move or not, the location in Machine Accounting will show the new location and not the old location. Income Audit only updates the status, not the location itself. Before you accept the location change, walk to the floor and verify that the machine is

in the new location. If it is, continue to accept the move. **IMPORTANT NOTE:** Do not select the “L” meter, or location change meter. Doing this forces the end of day meter to change to the location change. You do not want this. You have to wait several days before that meter disappears, then you must accept the 6AM meter of the current day (the last meter of the gaming day you are on.) This will update the status and meter the machine correctly.

- f. Machine Retirements – Retire machines only at the end of the gaming day right before you close. This will be after Soft Count has dropped their paperwork off to Income Audit and the audit is almost complete. Ignore the Yes/No Meter. It means nothing.
  - i. Use 777 button to verify that a machine should be retired.
  - ii. Highlight all “Pending Retires”.
  - iii. Hit the “Check Current Meters” button.
  - iv. Verify whether or not each machine is still metering. If the machine is not metering and its replacement is active (verify this from the pending adds sheets provided by the EGM Tech Manager) then retire the machine. If the machine is still metering or its replacement is not active then defer the machine.
- g. Correct Meter Variances. Investigate meter variances. Use current meters button or 777 button. Hints follow:
  - i. Hint 1. You can expect to see the variances reflected by the Coin-In line highlighted in red, various lines over tolerance, and negative today values indicating ram clears.
  - ii. Hint 2. All dollar amounts are in pennies i.e. 67,654= \$676.54. The only items not in pennies are the number of games played and the number of individual bills and tickets.
  - iii. Hint 3. All calculations are 6:00 to 6:00 except “Bills In”, the individual bills making up the total and ‘Vouchers In’. They are calculated 6:00 to softdrop or softdrop to 6:00 or softdrop to softdrop.
  - iv. Hint 4. Remember that not all variances are errors. A lot of them will just be over tolerance. Investigate the meters to look for improbably meter jumps or anything that appears odd (Odd ratios of coin in to coin out, or large cash or voucher meters, and low coin in). If the overage is legit, just accept it. Do not adjust it to under tolerance.

- v. Hint 5. Use Calculate meters for ram clears. It is much faster than manually calculating it or using excel. It helps to do it in Excel until you are familiar with the concept. This makes sure that you are not blindly picking lines in the Calculate Meters screen. Once you understand this screen, it is very useful.
- vi. Hint 6. To calculate a rollover, you take \$1,000,000.00 (for most items however some may rollover at 100,000) minus the prior ending meter. Add to balance what it accumulated so far. Example: If the previous day 6:00 'Coin In' meter amount was 95,985,987 and the current day 6:00 'Coin In' meter amount is 3,245,974 then current day's value is calculated as follows:  $\$1,000,000 - (95,985,987) + \$32,459.74 = \$72,599.87$ .
- vii. Hint 7. Open Correct Meter Variances. Highlight all machines – Select View Meters.
- viii. Hint 8. Correct Coin In line highlighted in red: Verify the change on highlighted Coin-In red line by checking the current meters. If prior meter, current meter & today's meter are correct then today's value is correct. Correct the issue by double clicking on the line to see the pay tables. The top line read shows the difference that needs to be adjusted. Next double click one of the lines below with amounts in the Today's Value field and enter the difference needed to get the machine in balance. You must key in "+" or "-" before the adjustment (i.e. + 15 if 15 needs to be added). You can also just enter the value if you know it without a + or – sign. After making the adjustment verify that the differences to adjust has zeroed out then go to the next machine.
- ix. Hint 9. Ram Clears/Negative Variance – Negative variances occur when there is a Ram Clear or when the meter has rolled over (i.e. the meter maximum is 1,000,000 and the machine meter goes over that). If it is a rollover, refer to Hint 6. The Ram Clear causes the Prior Meter reading to be higher than the Today's Meter reading and a negative variance is created. To correct this in Machine Accounting, highlight the line and hit the Calculate Meters button. In the Calculate Meters screen hit the Select Meters button and find the column for the item you are looking for (i.e. Voucher In. It will almost always be the same line for all fields. If it is not, you will repeat this step as many times as necessary to get the correct last good meter for all fields.). It will first ask for a Last Good Meter. This meter is the last meter before it ram clears (the biggest one). If it is a ram clear, that means the meters start over at zero, so do not pick a first good meter. If there is a definitive line of zeros after the

Last Good Meter, you could pick it, but it is recommended to skip this step because it will make it calculate the rest starting at zero. "Accept" the change but do not apply the change to all meters. The change applies only to the line(s) selected. Note: General Information on the concept of calculating a ram clear: take the Last meter before the ram clear and subtract- first meter of the day then add the Last meter of the day. This can be done in Excel, but Machine accounting has a module that will make it much easier. Note about Carded Wager: When a machine is ram cleared, usually everything but carded wager gets ram cleared. It is recommended that Carded Wager not be selected to avoid erroneous errors. There are instances (very rarely) when the meter starts over at a large number or just rolls backwards a little bit. In this case you do select a First Good Meter. You pick the smallest line after the meters go backwards.

- x. Hint 10. Carder Wager - If variance is less than the current day's Coin In value, accept the variance and do not adjust. Then go to the next machine. If variance is more than Coin In today's value check current meters to determine correct readings.
- xi. Hint 11. Bill In - Do not recalculate Bill In. Bill In will calculate when you adjust denomination amounts on other lines.

#### 4. Sort EGM Paperwork

- a. Sort Hand Pay Vouchers, EGM Receipts, Cash Out & Jackpot Vouchers, & W2G Tax Forms.
- b. Set aside W2G Tax Forms for the W2G audit.
- c. Sort Hand Pay Vouchers (i.e. FJP (Fixed Jackpot Station) slips and AJM (Automated Jackpot Machine) slips) numerically.
- d. Verify all Hand Pay Voucher numbers have been accounted for by comparing the starting and ending numbers to machine accounting. Any hand pay vouchers associated with the next gaming day are to be put into a file for the next day's audit.
- e. Add any vouchers from previous day's paperwork associated with the current audit to the pile.
- f. Bundle hand pay vouchers and verify that no voided voucher numbers need adjustments made within Machine Accounting. Pay close attention to Jackpot,

Progressive, and Cancel Credit variances in Machine Accounting. These are your best clues to make sure that all voiding issues are taken care of.

5. EZPay – Cash Out Voucher/Ticket Void

- a. Open EZPay.
- b. Go to Session Reconciliation and start the session.
- c. Stop the session.
- d. Enter 0,0,0,0 then void the tickets. Note: Do not void an expired ticket.

6. Machine Accounting/Advantage – Handpays

- a. Locate Missing FJP slips.
  - i. Check the cage paperwork to see if they have a copy.
  - ii. For jackpot amounts call the cage and see if they have a held jackpot.
  - iii. For small amounts that are nowhere to be found talk to the EGM department personnel and see if they have any details.
  - iv. If an FJP or an AJM slip cannot be located and it is not in the cage, then the slip will need to be voided in Advantage. Note: Voiding a missing AJM jackpot when that machine had no jackpot or progressive handpay variance is not recommended. This is especially true if there is W2G information in the system for the slip number. If this is the case then check with the EGM Department and the Income Audit Manager prior to voiding. This is so that the EGM jackpot will agree to the amount verified by the cage. If it is said that the Jackpot has been paid out by the cage then a copy of the slip will be included with the Main bank paperwork as backup.
- b. Locate Missing AJM slips
  - i. Missing AJM slips can turn up in the cage if the AJM malfunctions. Look through the cage paperwork for them. If you cannot find an AJM slip then you need to go to the Casino floor and ask an EGM manager or supervisor to find someone who might know what happened.
- c. Investigate Variances



- i. In Machine Accounting click each of the following variances buttons, Jackpot, Progressive, Cancel Credit and Bonus Jackpot. It is easiest to investigate variances with 777s in Machine Accounting.
  - ii. Verify that a ticket printed right before or after the handpay for the same amount. If so it needs to be looked up in EZPay under “ticket viewer”. For unpaid tickets - verify it corresponds to the handpay. Then void that ticket. To do this write down the asset number, validation code, and amount and void the ticket under the damaged ticket function where tickets are normally voided. Tickets paid externally may cause a situation where an attendant double paid. If this is the case, then an exception form is to be completed if the amount is \$10 or more. Machine Link Down can be utilized to find this also as most machines will spit out a ticket when the machine comes up. This ticket should also be voided. It is the auditor’s responsibility to make sure attendants are paying out only what should be paid out so watch closely
  - iii. Zero (0) meters with actual handpays issued – Sort by type and locate the FJP Ticket Printed. Once found, highlight it and sort by date to determine what happened earlier to affect the meter.
  - iv. The meter shows handpays issued and there was zero (0) actual dollars played – Look for a cancel credit reset code.
  - v. Two (2) machines with opposite variances – The most likely problem is that the attendant processed the jackpot or cancel credit under the wrong machine. To correct this, void the handpay and create a new one with the correct machine number. If the variance is jackpot, then it is recommended that it be left alone if it is the same manufacturer and denom, as it is difficult to void the W2G and create a new one. Also there will be no customer’s signature on the newly created W2G.
  - vi. Jackpot and Progressive variances generally wash with each other or are timing issues where either it meters before 6AM and the slip prints after 6AM, or the slip prints before 6AM and the meters roll after 6AM. If it is not one of these issues, you might be looking at a ticket that forgot to get voided in the system. Carefully verify this and make adjustments and voids carefully. It could possibly be a meter malfunction or an audit meter calculation error as well.
- d. Comment on variances and accept
- i. After determining the cause of the variance, add the appropriate comment and accept the variance.

- e. Balance with the cage – See Balance with Cage sheet for hints
  - i. Locate and copy the Bank Settlement Sheets.
  - ii. Export the Balance with Cage screen to Excel. Use Sheet 1 of the spreadsheet to balance AJMs. Sort them by booth. These amounts will be entered onto a spreadsheet in the same folder.
  - iii. Use Sheet 2 of the spreadsheet to balance to the cage. Don't sort these booths by order; it only makes it harder to verify shift totals.
  - iv. Use Sheet 3 to save a print screen of the balance with cage screen in Machine Accounting.
  - v. Add handpays when you are voiding a handpay made in error and a new one is needed. Watch for employee bank payouts for EGM starter tickets that do not have an Fill/Jackpot (FJP) slip. You will need to manually add these. One last thing is that the system may go offline creating many system offline slips. These need to be added to MA and balanced with the Main Bank and not the EGM copies.
  - vi. Add any timing issues, held jackpots, held jackpots paid, and any other adjustments necessary to balance with the cage. Remember, that some adjustments you need to make within Machine Accounting, and some of them are just timing issues that will be either on the next or previous gaming days. Don't adjust those in the current Machine Accounting day.
- f. Integrated Voucher System/EZPay Reports
  - i. Run Reports – six(6) in total, but run only after the voids are complete. If a ticket is voided after these are run then items ii–Ticket Liability & vi–Void Ticket below again.
  - ii. Ticket Issuance – Summary, cashouts only.
  - iii. Ticket Liability – Summary, cashouts only, as of 6:00:00 a.m. on the current date which is the end of the audit gaming day.
  - iv. Ticket Redemption – Summary, cashouts only
  - v. Expired Ticket – Summary, cashouts only
  - vi. Expired Paid – Summary, cashouts only

- vii. Void Ticket – Summary, cashouts only, Date range = 1 day ahead. Pick from the current day at 6:00 a.m. until the next day at 6:00 a.m. to catch the day the void took place.
- g. Advantage Machine Accounting
  - i. Go to Voucher Drop - IVS.
  - ii. Click Import Voucher Information.
  - iii. Click Audit Voucher Meters, Select - Vouchers Out and All Machines.
  - iv. Confirm Cashout Issuance equals the Vouchers Out total from Advantage. Note that only cash out issuance is to be used. Purchase tickets have nothing to do with Vouchers Out. If the two do not equal you may have a serious problem. It is possible you have communication issues between EZPay and Machine accounting or that you have games that needed to be added that you did not add. You may have to make manual adjustments to get them to tie.
  - v. Look up positive variances in 777s. Most will be timing issues and will wash with a previous or next day audit. These are usually positive variances and can be found easier using 6:15 instead of 6:00. A "Ticket Printed Cashable Voucher" signal at 6:00 for the amount you are off should be easily found and it will wash with the next day's audit.
- h. Advantage Machine Accounting – Meter EGM Win Troubleshooting. Perform this step during the middle of the day prior to running the Softcount Batch Exception Report and at the end of the day prior to closing the day. This is only a check to catch some runaway meters not caught by Machine Accounting variances.
  - i. Export to Excel – Do not print.
  - ii. Right Click and copy to Sheet 3 then Paste Special Value.
  - iii. Sort & Filter - Custom Sort Column I (Coin in) - Smallest to Largest; Look for machines with zero value in column I (Coin In) and a value in the columns on the right. It's OK if there is cash or tickets inserted with no play with the same amount of tickets issued.

- iv. Sort Column W (Hold %) – Largest to Smallest and look for anything over 100%. Large gaps of time with heavy play between 6AM and the drop signal can cause a false alarm here.
- i. IVS/EZPay – Softcount Batch Exception Report
  - i. Run the Softcount Batch Exception Report after Softcount has posted and closed.
  - ii. Change the date to the Gaming Day.
  - iii. Enter the ticket number for all “Pending Validation” and “Unpaid Tickets” into the Paid Ticket Update utility and select a date after issuance but still on the audit day. Ignore “Paid Externally” and “Ticket Not Found” tickets.
  - iv. Open the Softcount Session.
  - v. Enter the manual softcount validation code again.
  - vi. Close the Softcount Session.
  - vii. Enter the override.
  - viii. Print the Softcount Report – Using the Gaming Day as the start and end date.
- j. Advantage Machine Accounting – Soft Drop – Prior to bringing the cash over verify Softcount has brought all the paperwork. If not then the electronic file may not come in clearly, which would require that the drop be hand keyed in for the gaming day.
  - i. Click Actual Softdrop to bring cash over.
  - ii. VERY IMPORTANT: Any ram clears or manual adjustments to any drop related meters need to be done again after the drop. Before the drop all calculations will be 6AM – 6AM. After the drop, all drop related items are calculated using a softdrop signal if one is available.
  - iii. Only use the Correct Soft Drop Errors screen to gather a list of orphan cans, both fake (from pending retirees) and real. Other than this, this page is broken. Only use this screen to get the list. Do not apply anything through this screen.

- iv. Try closing the day early to apply zero cash to all machines with vouchers in and zero vouchers in to all machines with cash.
- v. Use the excel sheet called Softdrop Assist to locate all machines on the drop schedule but with no drop. Apply zeros to all of these machines. Do this with a Soft Drop Manual Entry. These will wash later when they are finally dropped.
- vi. Manually add cash to all of the machines from the orphan cans from the list that you got from the Correct Soft Drop Errors screen.
- vii. Soft Drop Variances Hints – 777 and the Drop Report and are very useful tools. The cash drop is always softdrop to softdrop and covers multiple days. It is best to use 777 and the 13279500 event code to find your meter change from drop to drop. This will let you know if there was an audit error on a drop meter for one of the days between drops, instead of looking at every gaming day's correct meter variances. Your daily value is the one that is either softdrop to softdrop, 6:00 to softdrop, softdrop to 6:00, or 6:00 to 6:00 depending on the drop frequency for the day.
- viii. Accept any "Washes from the Previous Day".
- ix. Correct machines that have opposite meters and actuals by highlighting both machines, right clicking, and hitting swap actual drop.
- x. If there is a matching negative drop and a positive drop variance on two (2) machines, then check the actual on both machines with the "Actual" button. Example: If one is short \$15 in \$1 bills, \$20 in \$5 bills, \$360 in \$20 bills, and \$500 in \$100 bills, and the other one is over the same amount of each denomination, then highlight both of them, and click actual and change them both to what the meters say they should be. The money was comingled in softcount.
- xi. Investigate other variances using 777s and Drop Report. If a machine has metered amount less than what is actually reported, then check the drop report to see if the drop was missed some time ago.
- xii. If a machine has a metered amount less than the actual, then check the meters for correctness in 777 and correct the meter variances. It could be comingled money or it could be a wrong meter. It could also be a jammed bill. Use 777 to check for any FJP tickets created for bill acceptor errors.

- xiii. Negative variances can occur with multiple softdrop signals. This is very common. Use correct meter variances button and current meters to see this. Calculate the difference between the last softdrop signal (Bill In or Voucher In depending on what you looking for) and the first one. It should equal the amount showing up short and it will wash with the next day. Comment = Multiple Soft Drops.
- xiv. If a machine has a zero actual amount and a metered amount, look to see if in fact there was a softdrop signal in correct meter variances and 777. If there was then look to see if Vouchers In was applied to that machine, if there was not, then Softcount pulled the can and didn't count it. Comment it and accept it. It should wash later. Make note of the difference in case a machine in a later day's audit has the same variance in an overage so it can applied to the correct machine. If there is a voucher drop and no cash has been applied to the machine then the cash has been co-mingled with another machine. The cash needs to be found and applied to the correct machine.
- xv. \*\*\*MAKE SURE THAT WHAT ADVANTAGE SAYS CASH DROP WAS = THE SOFT DROP CURRENCY DROP REPORT. If it doesn't then you have to add or subtract to/from a machine to get them to equal. Use the Actuals button to do this and add or subtract the amount you are off from the drop report to a game.
- xvi. Sometimes softcount forgets a can. If this happens expect to get two (2) drop reports. Correct this by manually entering that missed can's tickets and cash. Add the two drop summary reports together to get your total cash to balance. Add the tickets by reopening softcount in IVS and using the manual softcount button. Close it and rerun Softcount Report and Export Actuals again. Add cash by using Soft Drop Manual Entry in Advantage. This is a very infrequent occurrence.
- xvii. Make sure that Vouchers in Total equals the Soft Count Report.
- xviii. Vouchers are easier to figure out than cash because they cannot be applied to a wrong machine or get comingled.
- xix. Positive variance – Check in the Drop Report going back about a week or two (2) and see if it will wash with some negative variance. Often times it is also a result of a rejected ticket.
- xx. Overages that do not offset are 90% of the time Ticket Rejected Signals. That is an appropriate comment. A machine may not meter if it accepts a rejected ticket.

- xxi. Negative variance – Often these occur due to multiple softdrop signals. Use the correct meter variances button and current meters to see this. Calculate the difference between the last softdrop signal and the first one. This should equal the amount it shows you are short and it will wash with the next day's work.
  - xxii. Larger negative variance but the actual is not zero – These are most likely due to a prior meter issue. Also search for this in the Drop Report. If it offsets any other variance with anything, then make the comment and move on. If it does not offset, then check your current meters (Vouchers In). If they are ok then the only other reason for the variance is that the prior meter is incorrect. In this case you cannot open up a prior day to change it. If it appears as though Softcount has missed entire machines or most of a machine's tickets and they have definitely been dropped then print proof (i.e. the ticket redemption for the specific machine number for a specified drop range). These will then need to be applied manually. Apply them manually only through EZPay. You will need to keep backup for these tickets, and it is time consuming, but it will be accurate afterwards.
  - xxiii. Important Note: If you are stuck trying to match cash, sometimes it is easier to look at vouchers in. 99% of the time variances flow the same direction for vouchers in and cash. If a machine is over in tickets and cash, and the tickets wash, but the cash didn't have a prior variance, chances are cash was misapplied last drop and it needed to be short, but somebody matched it to the meter instead.
- k. Audit CEP Meters - Import CEP Meters. Investigate variances. Comment on the reasons for the difference between the meters and information imported from Patron. This is almost always a timing issue. Track these variances daily.
- l. Wrapping it Up – Almost done.
- i. Run a new Metered EGM Win Detail Report as identified above and perform a scan of it to see if anything has changed since earlier in the audit. Even if you changed the Vouchers In or cash amounts on the list earlier in the audit they can change when the drop is imported to Advantage.
  - ii. Close the Period.
  - iii. Save the following reports:

1. Actual EGM Win (ASW) Summary and Detail as an Excel file.
  2. Meter EGM Win (MSW) Summary as an Excel and PDF file. Print and email this file.
  3. Machine Drop (MD) Summary as a PDF file and Excel file. Print and email this file.
  4. Gaming Meter Report (GMR) Summary as a PDF file. Print and email this file.
  5. Drop Reconciliation. Save and email this to the Softcount Manager.
- iv. Complete the Daily entries from the MSW and ASW Excel files.
1. Calculate Coin In from the MSW.
  2. Calculate Coin Out from the MSW.
  3. Calculate Total Adjusted Drop from the MSW.
  4. Calculate Vouchers Issued from the MSW.
  5. Calculate Metered win from the MSW.
  6. Calculate Bill Drop from the ASW.
  7. Calculate Ticket Drop from the ASW.
  8. Calculate Actual Win from the ASW.



<b>Files and Records Management</b>	<b>Policy No:</b> 6320.02.01	<b>Issue Date:</b> 4/29/2010
<b>PURPOSE:</b> Establish procedures for retaining files and disposing of business records.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Issue Date	4/29/2010
QTGA Submission	7/8/2009
QTGA Return	11/6/2009
Compliance Review	2/22/2010
QTGA Submission	2/25/2010
QTGA Return	3/25/2010
Compliance Review	3/30/2010
QTGA Submission	4/01/2010
QTGA Return	4/12/2010
Compliance Review	4/16/2010
QTGA Submission	4/22/2010
GM Approval	4/20/2010
QTGA Final Approval	4/29/2010
DDA Final Approval	5/14/2010

### **POLICY**

1. Downstream Casino Resort (DCR) will retain records in an orderly fashion for time periods that comply with legal and governmental requirements and as needed for general business requirements. According to the the Minimum Internal Control Standards (MICS) identified in the Code of Federal Regulations Title 25 Part 542.19, DCR shall maintain and preserve books, records, and documents.
2. All books, records, and documents pertaining to the conduct of wagering activities shall be retained by a gaming operation. See "Records Retention" Policy #6000.01.01 for additional information on the MICS for retaining records.
4. The purpose of this policy is to outline the methods for filing, retaining and disposing of business records.
5. This procedure applies to all business documents generated by DCR.

### **RESPONSIBILITIES**

1. The Finance Department will be responsible for categorizing and maintaining a listing of records maintained and their location.

2. The Director of Finance is responsible for overseeing the execution of DCR policy for Record Retention, Storage and Destruction of obsolete Casino records.

### **FILING SYSTEM**

1. To ensure efficient access, all excess filing will be stored in DCR's central storage building. To reduce the amount of duplicate and unnecessary record retention, individual desk files should be avoided unless they are used in daily operations.
2. The following filing guidelines should be adhered to optimize filing efficiency and records access:
  - a. All storage containers should follow recognized rules of order, such as Left to Right, Top to Bottom, Front to Back, and in the case of chronological records, Newest to Oldest.
  - b. Extra care should be used for sensitive or private information. DCR financial data or personnel records that contain performance reviews, salary information, and any health related information should be kept in a secure area within Human Resources with limited access to only those that have a "need to know" such as the Director of Human Resources or the CFO and Quapaw Tribal Gaming Agency (QTGA).
  - c. Documents may be scanned or directly stored to an unalterable storage medium under the following conditions:
    - i. The storage medium shall contain the exact duplicate of the original document.
    - ii. All documents stored on the storage medium shall be maintained with a detailed index containing the gaming operation department and date. This index shall be available upon request by the QTGA.
    - iii. Controls shall exist to ensure the accurate reproduction of records up to and including the printing of stored documents used for auditing purposes.
    - iv. The storage medium shall be retained for a minimum of seven (7) years.
    - v. Original documents must be retained for a period of five (5) years, with the following exceptions:

1. Tickets/Vouchers redeemed and counted in Soft Count shall be retained at least 90 days;
2. Tickets/Vouchers redeemed by the Cage Department must be maintained for at least two (2) years.

### **RECORD RETENTION AND LONG-TERM STORAGE**

1. Non-permanent files will be stored in record return boxes. Each storage container will be labeled on the front with the contents, dates covered, and destruction date if applicable.
2. Permanent records will be maintained in separate retention boxes or metal file cabinets and they will include the dates covered and the destruction dates.
3. Records should be stored only in boxes with similar items, dates and retention periods. This will allow easier access and purging of records. A general rule to keep in mind is that it is better to only half-fill a storage container than to file dissimilar types of files in the same box.
4. The Finance Department shall be responsible for categorizing and maintaining a listing of records maintained and their location.
5. Maintain all files for as long as is necessary but only to the extent they serve a useful purpose or satisfy business or legal requirements. See pgs. 4 and 5 for records retention periods.
6. Copies of critical records that are vital to the daily operations of DCR should be kept off site in case of possible disasters. This may include information needed to file insurance claims (assets lists, insurance contacts, policy numbers), financial data for tax purposes (wages paid, income and expenses), contacts lists to inform or restart the business (vendors, customers, investors and team members), and other data that would assist in rebuilding the business (business plans, intellectual property, or proprietary information).

### **RECORD DESTRUCTION**

1. Three to six months after each fiscal year-end, the Finance staff will proceed with destruction of all files that have exceeded their recognized holding period.
2. A listing of file categories to be destroyed will be circulated to the General Manager, Downstream Development Authority and QTGA thirty days prior to destruction for review and comment. The actual listing of records destroyed will be maintained permanently for future reference by the Finance Department.

3. Destruction of the files will be performed by following the policy titled, "Control of Controlled Forms", policy #6310.02.01.

#### **RECORDS RETENTION PERIODS**

Accident reports and claims (settled cases) -----	7 years
Accounts payable ledgers, schedules and trial balances -----	5 years
Accounts receivable ledgers, schedules and trial balances -----	5 years
Audit reports of accountants -----	Permanently
Bank reconciliations -----	5 years
Bank statements, cancelled checks, and deposit slips -----	5 years
Cash receipts and disbursements -----	5 years
Chart of accounts -----	Permanently
Contracts and leases (expired) -----	5 years
Contracts and leases still in effect -----	Expiration +5 years
Corporate records and minutes -----	Permanently
Correspondence (legal and important matters only) -----	Permanently
Correspondence general -----	5 years
Daily Reconciliation & Supporting Documentation -----	5 years
Deeds, mortgages, and bills of sale -----	Permanently
Depreciation schedules -----	Permanently
Duplicate deposit slips -----	5 years
Electronic fund transfer documents -----	5 years
Employee personnel records (after termination) -----	7 years
Employment applications -----	1 year
Federal, state and local tax returns -----	Permanently
Financial statements (end-of-year trial balances) -----	Permanently
Fixed asset records and appraisals -----	Permanently
Forms W-4 -----	7 years
Garnishments -----	5 years
General Ledgers (end-of-year trial balances) -----	Permanently
I-9s (after termination) -----	1 year
Insurance records, current accident reports, claims, policies, etc -----	Permanently
Interim and year-end financial statements and trial balances -----	Permanently
Inventories of products, materials, and supplies -----	7 years
Invoices -----	5 years
Licenses -----	Permanently
Loan documents, notes -----	Permanently
Minute books of directors and stockholders, including bylaws and charter -----	Permanently
Monthly trial balances -----	Permanently
Paid bills and vouchers -----	5 years
Payroll records and summaries -----	5 years
Payroll reports (federal & state) -----	5 years

Petty cash vouchers -----	5 years
Physical inventory records -----	5 years
Physical inventory tags -----	5 years
Property appraisals by outside appraisers -----	Permanently
Property records including costs, depreciation schedules, blueprints, plans -----	Permanently
Property titles and mortgages -----	Permanently
Purchase orders -----	5 years
Sales records -----	5 years
Tax returns and worksheets, revenue agents' reports and other documents -----	Permanently
Time books/cards -----	5 years
W-4 forms -----	5 years
Workman's comp documents -----	11 years

<b>General Cashiering Guidelines</b>	<b>Policy No:</b> 1400.06.01	<b>Issue Date:</b> 3/30/09 <b>Revised Date:</b> 3/19/2010 4/19/2010
<b>PURPOSE:</b> To establish general policies and procedures for Cage Cashiers while working in the Cage Area.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Issue Date	3/30/2009
QTGA Submission	7/08/2009
QTGA Return	11/6/2009
Compliance Review	3/19/2010
QTGA Submission	3/25/2010
QTGA Return	4/8/2010
Compliance Review	4/19/2010
QTGA Submission	4/22/2010
QTGA Final Approval	4/29/2010
GM Approval	4/21/2010
DDA Final Approval	5/14/2010

### **POLICY**

1. The Casino Cage is a “Money Sensitive, Restricted Area” of the Casino. The Cage maintains a policy of personal security and is monitored by Surveillance cameras at all times.
2. It is necessary for all Cage Team Members to move and behave in a manner which always leaves them free of suspicion of any fraudulent activity in a manner that allows for the ultimate gaming experience for the patrons.

### **PROCEDURE**

1. The following are necessary skills that all Cage Team Members must achieve while working in the Casino Cage.
  - a. Before entering the cage:
    - i. Personal appearance is very important. As a representative of Downstream Casino Resort (DCR), the Team Member’s appearance helps ensure that patrons receive a good impression of DCR.

- ii. Team Members must be neatly dressed and well groomed at all times.
- iii. The Casino Cage shall follow the appearance standards of the Human Resources Handbook.
- iv. Uniforms are required to be worn in the Cage. When entering or leaving work, uniforms must be worn properly.
- v. Pants pockets must be sewn shut (closed).
- vi. Shirt tails shall be tucked in and top buttons of the uniform shirt must be buttoned.
- vii. All personal belongings must be locked in the Team Member's locker prior to entering the cage. (Cage Supervisors are allowed to bring in a clear purse, coats, umbrella's etc. to the cage offices only.)
- viii. Enter the Cage in full uniform. A full uniform includes the following:
  - 1. Uniform shift
  - 2. Black uniform pants (pockets sewn shut – if pockets are not sewn shut, the pants must be taken to Wardrobe to have them sewn.)
  - 3. Solid, black, closed heel, closed toe shoes
  - 4. Black socks or hosiery
  - 5. Team Member Badge
- b. Clearing your hands – “Washing your hands” – The process of turning your hands, palms up, fingers spread, out in front of you to the camera in one quick motion. You will clear your hands after:
  - i. Cashing out a patron.
  - ii. Verifying money.
  - iii. Adjusting attire.
  - iv. Before and after tying shoes.
  - v. After locking cash drawer and leaving for breaks.

- vi. Before and after retrieving a form that you have dropped on the floor.
  - vii. Before and after retrieving cash or coin dropped on the floor.
  - viii. Before and after being counted out.
  - ix. Any other time your hands are out of view of Surveillance while in and around the Cage and cash handling areas.
- c. Cashier Workstation – Each Cage Cashier is assigned to a certain workstation. While standing at the workstation:
- i. Stand in a professional manner.
  - ii. Verify and re-strap your cash bank, in the countdown area of the cage, not at your work station.
  - iii. Keep workstation clean and organized.
  - iv. Do not lean on the counter.
  - v. Do not leave your workstation to talk to another Team Member.
  - vi. Lock your workstation drawers before leaving the area and put all monies away before leaving the window.
  - vii. Never turn your back on any exposed monies.
  - viii. Verify your monies in your cash drawer and then leave the money alone. (Do not constantly go in and out of your drawer unnecessarily.)
  - ix. Never work out of another Cashier's bank or allow anyone (including Supervisors) to work out of your bank.
  - x. Never place monies directly into the hands of the patron. Money is placed on the counter and slid over to the patron after cash out.
  - xi. Never bring any items over the front counter or pass any items over the front counter.
  - xii. Conduct one transaction at a time.
  - xiii. Make all your movements and actions clear and visible.



- xiv. At the end of a shift, a Cage Cashier shall count out his or her bank and a Cage Supervisor or other Cage Verifier shall conduct a second count in front of the Cage Cashier. At other times, a Cage Cashier may not under any circumstances, conduct trial balance, or pre-balance his/her own impressed bank. At the end of a shift, all Cage personnel (including Supervisors) shall be counted down by another Cashier from the outgoing shift.
  - xv. Cashiers are not permitted to conduct transactions among themselves.
  - xvi. All cash outs are counted out loud to the patron.
  - xvii. Do not conduct inappropriate conversations with patrons or other Team Members concerning cage security. Do not discuss possibilities or probabilities of committing fraud or theft.
  - xviii. Chewing gum is not allowed in any Cage area. (Cough Drops are allowed.)
  - xix. No food, candy, chips, soda, coffee, power drinks, or fruit drinks are allowed in Cage areas. Water is provided. (Cage Supervisors may bring drinks into the Cage offices only.)
  - xx. You will not pass items over the counter to patrons or to other Team Members except if you are giving directions in writing or using a map.
  - xxi. Should a power failure occur, lock your cash drawer immediately, step back from the window until the power is restored. (Do not serve any patron during the power failure.)
  - xxii. Solicitation items are prohibited in all cage areas. (Avon books, Girl Scout cookies, etc.)
  - xxiii. Cage Cashiers may never take their bank keys out of the Cage. When going on break, the Cashier shall bring his or her keys to the Main Bank roll up window leave the bank keys with the Cage Supervisor who will lock them in the Main Bank key box.
- d. Transport of funds – The transport of funds is monitored by Surveillance across the casino floor. If it becomes necessary to transport funds the following procedures will apply:
- i. All transfers will be completed in a locked cart.
  - ii. A Main Bank Cashier or above may transport up to \$499.99 across the casino floor with notification of Surveillance.

- iii. If the transfer is \$500 or greater, a Cage Supervisor shall contact Security for an escort across the floor.
  - iv. Once the Security escort arrives, Surveillance shall be called to make them aware that a transfer is about to occur.
  - v. The Main Bank Cashier or above will then be escorted to the designated area.
- e. Trash removal from the Cage area:
- i. Due to the potential for sensitive materials or assets being deposited into trash receptacles, the Security department representative will escort the Environmental Services (Housekeeping) department representative to the cage areas.
  - ii. The Security department representative will inspect and wand (for metal objects) all trash bags prior to authorizing the removal from sensitive areas.
  - iii. Trash or disposable items which may contain metal objects should be disposed of in a separate container (receptacle), which will be checked independently by Security anytime the container is removed from the cage area. The metal objects may include staples, paper clips, foil, etc.
- f. Patron service standards – The most important part of a Cage Team Member’s job is to “be responsive” to patrons so that each patron has a memorable and enjoyable experience based on their personal interactions.
- i. Interacting with patron
    - 1. We never get a second chance to make a good first impression.
    - 2. SMILE – make eye contact and always use positive body language.
    - 3. Use appropriate greetings: Hello! Good Morning! Good Afternoon! Good Evening! Welcome to Downstream Casino Resort!
  - ii. Positive phrases – Always use positive phrases.
    - 1. How are you?
    - 2. It’s so nice to see you again!

3. I hope you have a lucky day!
  4. Congratulations!
  5. Welcome back!
  6. Have a great evening!
  7. Come see us again, soon!
- iii. Professionalism – Team Members shall always display a positive attitude and project confidence in their ability to provide exceptional service.
1. Pay attention and concentrate on the patron's needs.
  2. Be positive; never speak negatively about DCR or other individuals.
  3. Be approachable and take pride in representing DCR.
- iv. Cage Team Members may not:
1. Assume a negative attitude, verbally or physically. (If a patron requests something that is difficult to provide, contact your Shift Supervisor.)
  2. Talk to another Team Member, while assisting a patron.
  3. Talk about a patron in front of another. (Voices carry through the Cage windows and the patron can hear your comments.)
  4. Close cashier window when a patron is standing in front of you. (Help the patron, then, close your window after the patron has left.)
  5. Engage in any type of conflict with a patron or co-worker.
  6. Chew gum in the Cage. It is unprofessional and could cause your speech patterns to be difficult for the patron to understand.
- v. Assisting Patrons – Always be prepared to offer information or directions to patrons. If you are unable to answer a question or give directions, locate someone who can. The worst possible statement a Team member can make to a patron is "I don't know."
1. Be thorough when giving directions.

2. Use maps or put directions in writing.
3. Anticipate the patron's needs; exceed the patron's expectations.

vi. Difficult Situations

1. Remain calm when handling a difficult situation with a patron. After the patron expresses his/her concern, always offer an apology; do not offer excuses.
2. Assure the patron that you will look into the situation immediately and thank the patron for his/her understanding and patience.
3. If you are unable to resolve the issue, locate someone who can, or contact your Supervisor for assistance. Remember to follow-up; be certain the patron is satisfied.

vii. Problem gambling – For most people, gambling is entertainment that can be enjoyed without harmful effects. But for some, it's not just a game, it's a serious problem. Some warning signs of a gambling problem are:

1. Gambling to escape worries.
2. Gambling to solve financial problems.
3. Missing work or school due to gambling.
4. Neglecting one's self or family due to gambling.
5. Promising to stop but being unable to do so.
6. If you or someone you know has a gambling problem, confidential help is available. Contact the Problem Gamblers Help Line: 1-800-522-4700 (7 days a week/ 24 hours a day).

viii. Confidentiality

1. As a Cage Team Member, you will encounter information about DCR and about our patrons that is confidential in nature. By accepting employment at DCR, you are responsible for keeping all this information private.
2. Confidentiality is a very serious matter and should be treated as such. Team Members may not:

- a. Discuss a patron's behavior patterns, check cashing lines, or gambling patterns unless the information is given out as part of normal duties.
  - b. Discuss internal policies and procedures and banking information, unless the information is given out as part of their normal duties.
  - c. Discuss the amount of currency in their cash drawer or the amount of currency held in DCR.
- 3. The Confidentiality policy also applies to discussions with your family and friends.

<b>ISSUING CASINO OUTLET FLOATS THROUGH THE MAIN BANK</b>	<b>Policy No:</b> 1400.44.02	<b>Issue Date:</b> 5/6/2010
<b>PURPOSE:</b> To establish policy and procedures for issuing Casino outlet floats from the Main Bank.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Issue Date	DRAFT
QTGA Submission	7/08/2009
QTGA Return	11/6/2009
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	4/22/2010
Compliance Review	4/22/2010
QTGA Submission	4/26/2010
QTGA Final Approval	5/6/2010
GM Approval	4/26/2010
DDA Final Approval	5/14/2010
Revisions to Final	6/9/2010
QTGA Submission	6/10/2010
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 Approval	Pending
GM Approval	Pending
DDA Approval	Pending

### **POLICY**

In order to operate efficiently, the casino outlet floats shall be issued, dropped and counted through the Main Bank. The float bags are green in color and have a designated number labeled on the side of the bag, large enough for a Surveillance review.

### **ISSUING PROCEDURE**

1. The Casino Outlet Cashier consists of the following departments:

- a. Food and Beverage

b. Hotel Front Desk

c. Hotel Retail (Gift Shop)

2. Each Outlet Cashier shall come to the Main Bank to request a “float” to be issued, during their shift to service a patron.

3. The Main Bank Cashier shall issue a float in one of the following amounts depending on which department the outlet Cashier is assigned to:

a. \$200 Floats (assigned to Legends, Buffalo Grille, and Portable Bar)

i.  $2 \times \$10 = \$20$

ii.  $20 \times \$5 = \$100$

iii.  $60 \times \$1 = \$60$

iv.  $80 \times \$0.25 = \$20$

b. \$500 Floats (assigned to WNBD, Service Bar, Buffalo Grille, Hotel Front Desk, and Gift Shop)

i.  $20 \times \$10 = \$200$

ii.  $33 \times \$5 = \$165$

iii.  $100 \times \$1 = \$100$

iv.  $120 \times \$0.25 = \$30$

v.  $80 \times \$0.05 = \$4$

vi.  $100 \times \$0.01 = \$1$

c. \$ 750 Floats (assigned to WNBD, Service Bar, Buffalo Grille, Hotel Front Desk, and Gift Shop)

i.  $15 \times \$20 = \$300$

ii.  $17 \times \$10 = \$170$

iii.  $30 \times \$5 = \$150$

iv.  $100 \times \$1 = \$100$

v.  $120 \times \$0.25 = \$30$

d. \$1000 Floats (assigned to Spring River, Bartenders, Red Oak, and Service Bar)

i.  $30 \times \$10 = \$300$

ii.  $93 \times \$5 = \$465$

iii.  $200 \times \$1 = \$200$

iv.  $120 \times \$0.25 = \$30$

v.  $80 \times \$0.05 = \$4$

vi.  $100 \times \$0.01 = \$1$

e. \$1500 Floats (Weekend Bartenders – Weekends)

i.  $25 \times \$20 = \$500$

ii.  $25 \times \$10 = \$250$

iii.  $100 \times \$5 = \$500$

iv.  $200 \times \$1 = \$200$

v.  $200 \times \$0.25 = \$50$

4. The Main Bank Cashier shall go into the computerized system and find the outlet Cashier's name and issue the corresponding float to the outlet Cashier. A two part float assignment form shall print (pg. 5). The form contains the following:

a. Shift

b. Time

c. Location

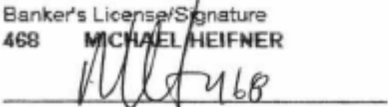
d. Float Amount

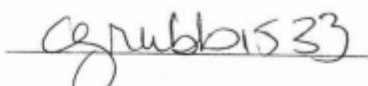

e. Outlet Cashier's Name and badge number



- f. Main Bank Cashier's Name and badge number
  - g. Each denomination issued amount
  - h. Main Bank Cashier's Signature line, including badge number
  - i. Outlet Cashier's Signature line, including badge number
5. The Outlet Cashier shall receive the original copy (white) of the ABACUS assignment form along with the funds and the Main Bank Cashier shall receive the Duplicate (yellow) copy. The Main Bank Cashier shall place the green float bag flat with the number and dollar amount "up" in clear view of Surveillance before issuing out the float.

Example of Float Assignment is on the right side

DownStream Casino	
Float Receive	
Shift: SWING	<b>FL</b>
Date: 03/14/2010	
Time: 18:31:37	
Assigned To: 2445 Miller Dusty	
Received From: Float #3 (HOTEL FRONT DESK)	
<b>Item Description</b>	<b>Amount</b>
<Float Credit Slip>	-500.00
Currency \$100	400.00
Currency \$ 10	20.00
Currency \$ 5	150.00
Currency \$ 1	95.00
Quarters \$ 0.25 Loose	20.25
Dimes \$ 0.10 Loose	10.00
Nickels \$ 0.05 Loose	3.70
Pennies \$ 0.01 Loose	1.00
Hotel Revenue (+/-)	-199.95
<b>NET TOTAL:</b>	<b>0.00</b>
Banker's License/Signature 468 MICHAEL HEIFNER 	
Employee Signature/Lic. # 2445 Miller Dusty	

DownStream Casino	
FLOAT ASSIGNMENT	
Shift: GRAVE	<b>FL</b>
Date: 03/14/2010	
Time: 07:02:54	
Location: HOTEL FRONT DESK	
Float Amount: 500.00	
Employee Lic. # / Name: 2445 Dusty Miller	
Banker: 1533 CHRISTINA GRUBB	
<b>Item Description</b>	<b>Amount</b>
Tens	200.00
Fives	100.00
Ones	100.00
Quarters (Loose)	20.00
Dimes (Loose)	10.00
Nickies (Loose)	4.00
Pennies (Loose)	1.00
Banker's Signature/Lic. # 1533 CHRISTINA GRUBB 	
Employee Signature/Lic. # 2445 Dusty Miller 	
Supervisor / Licence #	

<b>PATRON DISPUTES - ATMs</b>	<b>Policy No:</b> 1400.63.01	<b>Issue Date:</b> 4/29/2010
<b>PURPOSE:</b> To establish policy and procedures relating to patron disputes at the Cage with the ATM machines.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Issue Date	4/29/2010
Compliance Review	3/17/2010
QTGA Submission	3/25/2010
QTGA Return	4/8/2010
Compliance Review	4/14/2010
QTGA Submission	4/15/2010
QTGA Return	4/22/2010
Compliance Review	4/22/2010
QTGA Submission	4/26/2010
QTGA Final Approval	4/29/2010
GM Approval	4/26/2010
DDA Final Approval	5/14/2010

### **POLICY**

ATM patron disputes shall be resolved by request of the patron through the bank that maintains the ATM machines. Patron disputes are always handled in a professional manner by all Team Members.

### **PROCEDURES**

1. ATMs at Downstream Casino Resort (DCR) are owned by U.S. Bank and serviced by Diebold. DCR is responsible for maintaining the ATM's and ensuring that currency is credited back to the ATMs.
2. The procedures for patron disputes regarding ATM transactions include the following:
  - a. Patron comes to the Cage stating that the ATM did not either pay the full amount requested by the patron or pay at all.
  - b. The Cage Supervisor shall apologize for the problem and give the patron the US Bank telephone number, which is 1-800-444-5657. Inform the patron that DCR ATM's are owned by US Bank, so the patron shall notify US Bank of the problem.

- c. Ask the patron to keep his/her receipt. Inform the patron that the ATM number is listed in the upper right hand corner of the receipt, across from the date and time. This number is needed when the patron calls US Bank.
- d. Inform the patron that he/she will need to go to their bank and request that their bank complete a "Cardholder Dispute Form". The patron's bank will dispute the transaction with US Bank. The patron will need their receipt to attach to the dispute form.
- e. The patron will need to speak to a Supervisor or Manager at their bank if they are instructed to return to DCR to dispute the transaction. The dispute is the responsibility of the patron's bank.

<b>PATRON DISPUTE- TRU MACHINES</b>	<b>Policy No:</b> 1400.65.01	<b>Issue Date:</b> 4/29/2010
<b>PURPOSE:</b> To establish policy and procedures that outline how patron disputes are handled by the Cage Department for TRU Machines and maintain accountability for the funds of the Casino.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Issue Date	4/29/2010
Compliance Review	3/15/2010
QTGA Submission	3/25/2010
QTGA Return	4/8/2010
Compliance Review	4/15/2010
QTGA Submission	4/22/2010
QTGA Final Approval	4/29/2010
GM Approval	4/16/2010
DDA Final Approval	5/14/2010

### **POLICY**

At times a TRU (Ticket Redemption Unit) will malfunction and fail to payout a patron or short pay a patron during ticket redemption. Cage personnel shall handle these disputes.

### **PROCEDURE**

A Main Bank Cashier or above shall:

1. Check the back office of the TRU system to determine the last ticket redeemed in the malfunctioning TRU and the amount of the last transaction.
  - a. If the TRU back office system does not show a ticket redeemed for the amount of the dispute, an EGM Supervisor or above shall be called to help with the dispute. Surveillance shall also be called to determine if the patron put a ticket into the machine and if anything was dispensed. Surveillance will verify whether the patron has already been paid.
2. If the last transaction was the amount of the dispute, the Main Bank Cashier shall prepare a Miscellaneous Form (pg. 4) for paying out the patron. The Miscellaneous Form contains the following information:
  - a. Date

- b. Time
  - c. Amount
  - d. Type of payout (Cash, Coin, Chips, Other)
  - e. Type of transaction ( AJM, found, Other) \*Note: For TRU disputes, select Other
  - f. Location and Asset number
  - g. Reason
  - h. Returned by (Name, Signature, and Badge Number)
  - i. Received by (Name, Signature, and Badge Number)
3. Gather the funds for the hand pay.
  4. Check out the keys to the TRU's from the Keywatcher.
  5. Call Security dispatch and request an officer to accompany them to the TRU.
  6. With the Security escort, go out to the TRU machine with the dispute.
  7. Upon arrival to each TRU, the Main Bank Cashier will:
    - a. Apologize to the patron for the problem.
    - b. Pay the patron. (Surveillance shall verify whether the patron was already paid.)
    - c. Unlock the unit with keys that are maintained and controlled by the Main Cage using existing key control procedures (See EGM-Keys Policy #1200.23.01 for the key controls).
    - d. Sign a log indicating the time, date, cashier's initials and Badge number and the reason for entry.
    - e. Check the TRU for any currency stuck in the machine.
    - f. Lock the TRU.

g. Tell the Security Escort that you are finished.

h. If money was stuck in the machine, bring back to the Main Bank and complete a Miscellaneous Paid In form. (Same form, just write "Paid In" at top.)

\*\* On tickets or bills not crediting, where the decision is made to pull the cash can for verification, refer to EGM policy #1200.10.01 for details.

Example of the Miscellaneous Form



## MISCELLANEOUS

Date: \_\_\_\_\_ Time: \_\_\_\_\_

Amount \$ \_\_\_\_\_ Type:    Cash    Coin    Chips    Other

TYPE:            AJM        /        Found \$        /        Other

Location: \_\_\_\_\_ Asset # \_\_\_\_\_

Reason: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Returned by (Sig./Lic. #) \_\_\_\_\_

Received by (Sig./Lic. #) \_\_\_\_\_



<b>Pre-Made Cashier Banks in the Main Bank Process</b>	<b>Policy No:</b> 1400.51.01	<b>Issue Date:</b> 4/30/2010
<b>PURPOSE:</b> To establish policies and procedures for Main Bank Cashiers to Prepare Pre-Made Imprest Banks for Front Line windows, Jackpot Windows and High Limit Windows.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Issue Date	4/30/2010
Compliance Review	03/15/2010
QTGA Submission	03/25/2010
QTGA Return	4/8/2010
Compliance Review	4/14/2010
QTGA Submission	4/15/2010
QTGA Return	4/28/2010
Compliance Review	4/28/2010
QTGA Submission	4/29/2010
QTGA Final Approval	4/30/2010
GM Approval	4/28/2010
DDA Final Approval	5/14/2010

### **POLICY**

Main Bank Cashiers shall prepare imprest banks for the front line windows, jackpot windows, and the High Limit windows. These banks shall be sealed in a tamper resistant sealed or locked bag until ready for use.

### **PROCEDURE**

1. The imprest banks are prepared on the Main Bank counter in clear view of Surveillance. Each imprest pre-made bank shall have a total imprest value, which may be changed to meet business demands with written approval from the Director of Finance.
2. The Main Bank Cashier shall prepare one bank at a time, verified by a Cage Supervisor and then placed into a tamper resistant bag, lock the bag with a zip tie, and create a small brown tag which includes:
  - a. Date
  - b. Main Bank Cashier's initials and Badge number

- c. The total amount in the bag
  - d. Cage Supervisor's initials and Badge number
- 3. The Main Bank Cashier shall complete a window assignment sheet (pg. 3) and place inside the bag. The window assignment sheet shall denote each denomination total and the total amount of the imprest bank.
- 4. The Cage Supervisor shall instruct the Main Bank Cashier as to how many pre-made imprest banks are to be prepared per shift. The Cage Supervisor shall make this determination by the number of Front Line Cage Cashiers, Jackpot Window Cashiers and High Limit Room Cashiers are scheduled for the next shift plus one bank for the Cage Supervisor.
- 5. Example:
  - a. Swing shift might have three, one Front Line Cashier, one Jackpot Window Cashier and one High Limit Window Cashier scheduled. The day shift Main Bank Cashier shall prepare six banks for the Cashiers and one for the Cage Supervisor.
  - b. A total of seven banks shall be prepared. If all seven banks are not issued out, these non issued banks will be the first issued out on the next shift.

#### **ACCOUNTABILITY OF PRE-MADE BANKS**

- 1. The pre-made imprest banks shall be held in the Main Bank inventory as "Banks on Hold" until issued out to a Cage Cashier. A copy of each original window assignment sheet will be included in the shift's paperwork and forwarded to Income Audit as back up for the "Banks on Hold".
- 2. All Banks that are issued are carried on the Main Bank Inventory as "Banks Issued" and a copy of the signed window assignment sheet will be sent to Income Audit at the end of shift as back up for the "Banks Issued".

Downstream Casino

## WINDOW ASSIGNMENT

Shift: SA/NG

Date: 03/21/2009

Time: 09:45:41

**A**

Location: Cage Window # 3

Till Amount: 3000.00

Cashier:

000333-33 THREE CASHIER

Banker:

000011-11 ZZZCURRENCY

Item Description	Amount
Hundreds	1,300.00
Twenties	500.00
Tens	500.00
Fives	500.00
Ones	175.00
Quarters (Rolls)	20.00
Nickels (Rolls)	4.00
Pennies (Rolls)	1.00

Banker's Signature/Lic. #

000011-11 ZZZCURRENCY

Cashier's Signature/Lic. #

000333-33 THREE CASHIER

Supervisor / License #

Original - Main B. Cashier Duplicate - Main B. Cashier

<b>Remote Deposit- Checks</b>	<b>Policy No:</b> 1400.55.01	<b>Issue Date:</b> 4/29/2010
<b>PURPOSE:</b> To establish policy and procedures for depositing checks using Remote Deposit for Electronic Check Deposits.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Issue Date	4/29/2010
Compliance Review	11/12/2009
QTGA Submission	11/12/2009
QTGA Return	11/25/2009
Compliance Revisions based on QTGA Review	11/26/2009
QTGA Submission	12/2/2009
QTGA Return	12/21/2009
Compliance Review	3/23/2010
QTGA Submission	4/01/2010
QTGA Return	4/12/2010
Compliance Review	4/16/2010
QTGA Submission	4/22/2010
GM Approval	4/21/2010
QTGA Final Approval	4/29/2010
DDA Final Approval	5/14/2010

## **POLICY**

Remote Deposit is a method of depositing checks into the bank by scanning all checks to be deposited for that day and transmitting the checks to the bank. Once the checks have been transmitted, the deposit report can be printed and each check and/or deposit ticket can be viewed or printed. The procedures for processing a remote deposit are as follows:

### **Preparing and Loading Checks**

1. Main Bank cashiers will be responsible for submitting checks for deposit at the end of each shift. All checks \$500 or greater require a “Double” verification from a Cage Supervisor or above.
  - a. Log on to the Bank Cash Management Department central web site by using your Login Name and Password.
  - b. Prepare the checks before scanning to prevent paper jams inside the scanner by removing all rubber band, paperclips, staples, etc. from the checks.

- c. Align the bottom edges by repeatedly tapping the bottom edge of the checks on a hard surface.
- d. Tap the leading edge of the checks on a hard, flat surface.
- e. Check the bottom and leading edges once more to ensure the checks are aligned.
- f. Checks can be fed one at a time into the scanner or in batches of up to 30.
- g. Insert the checks facing outward from the scanner with the Magnetic Ink Character Recognition (MICR) toward the bottom.
- h. Be sure the leading edge fits between the two raised white lines on the scanner cover.

### **Scanning the Deposit**

1. To scan the checks, click on **“Capture Deposits”**
2. Verify and select the:
  - a. Location – DCR (Downstream Casino Resort)
  - b. Account – (Account number of the deposit)
  - c. Processing Date - (Date deposit is to be processed)
  - d. Amount – (Total amount of the deposit in dollars and cents)
3. Click on **“Create Deposit”**
  - a. At this point a deposit ticket will appear with the total amount of the deposit and the checks are ready to be placed into the scanner.
4. Click the **“Scanning”** button to begin scanning. While scanning, an image of each check will appear.
  - a. Either a green check mark or a red X will appear which determines whether the item was scanned correctly or not.
  - b. Items with a red X will need to be corrected.
  - c. If the deposit is in balance, a message in green will appear stating **“Deposit is balanced and ready to be released”**.

- d. If the deposit amount is out of balance, verify the dollar amount for each check by clicking on each amount.
- e. If you had to make any changes, the following edit code will appear once you are done editing, **“There are no more errors in the transaction. Do you want to edit the transaction amount?”**
- f. At this point click on the **“YES”** button and the total deposit amount will be corrected automatically.

### **Deposit Amount**

1. The deposit amount will appear on the screen. Verify that the amount is correct and click **“OK”**.
2. The total deposit slip will appear on the screen and the message will appear **“Deposit is balanced and ready to release”**.
3. Click the **“Close”** button to transmit the deposit.

### **Transmitting the Deposit**

1. At the close batch screen, choose the **“Release”** option to transmit and click **“OK”**.
2. A screen will appear with a report that contains all scanned checks. Verify that the deposit amount is correct before transmitting.
3. If the deposit is **incorrect**, click the **“Delete”** key.
4. If the deposit is correct, click on **“Transmit”**.
5. **Important: An acknowledgement will appear once you transmit correctly.**

### **Transmitted Deposit**

1. The depositing bank operations department will review the deposit and post the deposit to the account via ACH (Automated Clearing House) credit. This should take place daily, on working bank days.
2. The IBC Bank system shall automatically send a report of the transmitted deposit to Accounting.

### **Storing of Checks**

1. Checks will be stored in the daily accounting boxes in record retention.

### **User Management- Administrator**

1. The Accounting Manager will be responsible for maintaining requests for access with the bank. All terminations/new hire access etc. will be communicated by Information Technology to the Accounting Manager for updating. Each user shall have a unique sign on, which is their individual sign on and password.
2. The Banking administrator will be able to complete the following, with IBC Bank approval.
  - a. Add a user
  - b. Delete a user
  - c. Edit a user
  - d. Change a password - Passwords will be valid for one quarter
  - e. Lock an account
  - f. Unlock an account
  - g. Assign specific tasks to a user

<b>TABLE CREDITS</b>	<b>Policy No:</b> 1400.32.02	<b>Issue Date:</b> 6/1/2008 <b>Revised Date:</b> 7/30/2010
<b>PURPOSE:</b> To establish policy and procedures for Table Games Credits in the Cage area.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Issue Date	6/1/2008
Compliance Review	2/1/2009
QTGA Submission	7/8/2009
QTGA Return	11/6/2009
Compliance Review	3/19/2010
QTGA Submission	3/25/2010
QTGA Return	4/20/2010
Compliance Review	4/20/2010
QTGA Submission	4/22/2010
QTGA Return	4/29/2010
Compliance Review	4/30/2010
QTGA Submission	5/6/2010
QTGA Final Approval	5/13/2010
GM Approval	5/4/2010
DDA Final Approval	5/14/2010
Compliance Revision to Final	5/21/2010
QTGA Submission	5/21/2010
QTGA Return	6/3/2010
Compliance Review	6/3/2010
QTGA Submission	6/4/2010
QTGA Return	6/18/2010
Compliance Review	6/21/2010
QTGA Submission	6/24/2010
QTGA Return	7/28/2010
Compliance Review	7/30/2010
QTGA Submission	8/5/2010
QTGA Final Approval	Pending
GM Approval	Pending
DDA Final Approval	Pending



## **POLICY**

1. A CREDIT is a removal of Casino chips from the gaming tables to the Main Bank Cage.
2. A computer requested CREDIT is generated in the Table Games area of Downstream Casino Resort by a Table Games Supervisor or above. A three part form is generated from the computer system and prints automatically in the Main Bank. There is also a "copy" that stays on the computer screen in the Main Bank until the Main Bank Cashier accepts the credit.

### **PROCESSING A TABLE GAMES CREDIT IN THE MAIN BANK**

1. The request for a credit prints in the Main Bank (pg. 4).
2. The Cage Cashier, Main Bank Cashier, Cage Shift Supervisor or above tears off the credit slip.
3. The Main Bank Cashier determines the number of racks needed for the credit.
4. Security dispatch is notified of the need for a credit back from the gaming tables.
5. Upon arrival of a Security Officer, the three part credit slip is placed on the counter on the marked off area of the Main Bank for Surveillance review.
6. All credits are called into Surveillance before the Security Officer is sent out to the table. Surveillance is told the Pit number, the table number and the total amount of the credit/chips.
7. After Surveillance has been notified, the Cashier shall place the empty chip racks and credit slips into a birdcage and the Security Officer will take the birdcage to the Table games area to pick up the credit.
8. The Dealer and the Table Games Supervisor or above will display the credit (chips) on the table for the Security Officer and sign the credit slip with their names and badge numbers.
9. The Security Officer will review the credit slip for accuracy and sign it with their name and badge number.
10. The credit (chips) shall be placed into the birdcage.
11. The Triplicate (Pink) copy of the CREDIT slip is dropped by the Table Games Dealer in the Table Games locked drop box.
12. The Security Officer shall notify Surveillance that the credit is in the birdcage and is coming in from table number and pit number and will be taken to the Main Bank.

13. The Security Officer transports the original (white) and the duplicate (yellow) credit slip and the chips in the birdcage to the Main bank. The control series (computer copy) remains in the computer until accepted. Once accepted, it rolls into audit status.
14. The Main Bank Cashier will place the chips on the counter, break each denomination down for the Surveillance camera, place the credit slip on the marked off surveillance area and call Surveillance.
15. Once Surveillance agrees, the Main Bank Cashier will sign the credit slip with their name and badge number and put the chips back into inventory.
16. The Main Bank Cashier shall give the yellow copy of the credit slip back to the Security Officer.
17. The Security Officer shall transport the yellow copy of the credit slip back to the Table Games Dealer.
18. The yellow copy of the credit slip is dropped by the Table Games Dealer in the Table Games locked drop box.
19. The Main Bank Cashier will go to the Cage and Table Accounting (CTA) system and click on the "CREDIT NUMBER SUBMITTED". A new screen will appear and the Main Bank Cashier will click on "ACCEPT".
20. The completed CREDIT slip, the white copy is then used for balancing purposes and later forwarded to Internal Audit with the end of shift paperwork.

### Example of Credit Slip

## ORDER FOR CREDIT

Downstream Casino Resort

Doc ID: 20004510

Station: Emp Bank 2

Location: Main Cage

Cage: Main Cage

Date: 03/17/2010 14:38

Acct. Date: 03/17/2010

Game:

Cage Shift: Day

\$500.00	-	\$12,000.00	Cage-Chip
2,000.00	-	\$1,000.00	Cage-Chip
625.00	-	\$5,750.00	Cage-Chip
\$6.00	-	\$2,000.00	Cage-Chip
\$3.00	-	\$2,000.00	Cage-Chip
\$1.00	-	\$5,000.00	Cage-Chip
10.00	-	250.00	Cage-Chip
10.00	-	\$50.00	Cage-Chip
\$0.25	-	\$50,000.00	Cage-Chip
\$0.25	-		

**\$ 56,501.50**

*[Signature]*  
 \_\_\_\_\_  
 N.B.

By: Manager

<b>TABLE FILLS</b>	<b>Policy No:</b> 1400.31.02	<b>Issue Date:</b> 5/12/2010 <b>Revised Date:</b> 7/1/2010
<b>PURPOSE:</b> To establish policy and procedures for Table Fills in the Cage area.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Issue Date	5/12/2010
QTGA Submission	7/8/2009
QTGA Return	11/6/2009
Compliance Review	3/18/2010
QTGA Submission	3/25/2010
QTGA Return	4/8/2010
Compliance Review	4/20/2010
QTGA Submission	4/22/2010
QTGA Return	4/29/2010
Compliance Review	4/30/2010
QTGA Submission	5/6/2010
QTGA Final Approval	5/12/2010
GM Approval	5/4/2010
DDA Final Approval	5/14/2010
Revisions to Final	7/1/2010
QTGA Submission	7/8/2010
QTGA Final Approval	7/21/2010
GM Approval to Final	7/1/2010
DDA Approval to Final	7/22/2010

### **POLICY**

1. A fill is when chips are transferred from the Main Bank to the gaming table.
2. A computer requested Fill (pg. 4) is generated by a Table Games Supervisor or above. A three part form is generated from the computer system and prints automatically in the Chip bank.

### **PROCESSING A FILL IN THE CHIP BANK**

1. The request for a fill prints in the Chip bank.
2. The Cage Cashier, Cage Shift Supervisor or above, tears off the fill and assembles the requested chips.
3. The Main Bank Cashier recounts the fill chips to ensure accuracy.

4. The Main Bank Cashier signs, including badge number, the fill slip in the area marked "Cash Desk". Their signature must be legible and must match their signature control card which was completed during orientation.
5. Security dispatch is notified of the prepared fill by the Main Bank Cashier or above. If the Pit has indicated that the fill is a "RUSH" fill, the Main Bank Cashier will indicate this to the dispatcher.
6. Upon arrival of a Security Officer, the assembled fill is placed on the counter and the fill slip is placed on the counter of the Main Bank for Surveillance review.
7. All fills are called into Surveillance by the Main Bank Cashier processing the fill. Surveillance is told the Pit number, the table number and the total amount of the fill.
8. The Main Bank Cashier will break down one barrel of each denomination in the fill and take one chip and slide down the side of each same denomination to indicate that the barrel is full. All barrels of \$500 chips are broken down for the camera.
  - a. Example 1: The fill calls for \$40 in white; \$300 in red. The Cashier will break down for the camera one barrel of the white and one barrel of the red and run a chip down the side of the full rack to indicate that each barrel is full.
  - b. Example 2: The fill calls for \$10,000 in black chips. The Cashier will break down one barrel of the black chips and run one chip down the side of the rack, indicating a full rack.
9. The Security Officer reviews the fill slip for accuracy, counts the fill and signs their name and badge number on the fill slip indicating agreement.
10. Upon signing the fill slip, the Security Officer retains the Original (White) copy and the Duplicate copy (yellow) and gives the Triplicate copy (Pink) to the Main Bank Cashier.
11. The Main Bank Cashier places the completed fill in a clear container called a "Birdcage". Fills can only leave the Main Bank if they are placed in a Birdcage.
12. The Security Officer takes possession of the fill and delivers the fill to the table game number indicated on the fill slip.
13. The Main Bank Cashier will go to the CTA (Cage and Table Accounting) system and click on the "FILL NUMBER SUBMITTED". A new screen will appear and the Main Bank Cashier will click on "ACCEPT".
14. The Dealer and Table Games Supervisor or above will break down the fill in public view on the table, count the fill, examine the fill slip for completeness and sign with their name and badge number.

15. The chips are taken into the inventory of the table. The original (white) copy of the fill is dropped by the Dealer in the Table Games locked drop box, which is later picked up during the Soft Count process.
16. The Tables Games Supervisor or above will go into the CTA system and click on the "FILL NUMBER" and accept the fill.
17. The Security Officer returns the duplicate (yellow) copy to the Main bank. The Duplicate (yellow) copy and the triplicate (pink) copy are stapled together.
18. The completed fill is then used for balancing purposes and later forwarded to accounting in the end of shift paperwork.
19. If a fill is returned to the Main Bank from table games due to an overage or a shortage, the Cage Cashier will contact his/her Cage Shift Supervisor who will contact Surveillance to verify if the fill went out incorrectly. At no time will a Cage Cashier correct the fill without a Cage Supervisor present and Surveillance called.

Example of Table Fill

SM 489

# FILL

Downstream Casino Resort  
Doc ID: 10029029  
Station: B1108+3  
Location: Pit 1  
Cage:  
Date: 03/17/2010 05:41  
Acct Date: 03/17/2010  
Pit Shift: Day  
Game: BlackJack  
Cage Shift: Grave

\$25.00	--	\$700.00	Chips-Chips
15.00	--	\$300.00	Chips-Chips
11.00	--	\$20.00	Chips-Chips

**\$ 820.00**

C. M. C. 54  
Cash Desk

Tom Kraft 881  
Runner

7/8/11/18/4  
Pit Manager

ADP 88

<b>Token Procedures for Poker Dealers</b>	<b>Policy No:</b> 1400.64.01	<b>Issue Date:</b> 5/13/2010
<b>PURPOSE:</b> To establish token procedures for Poker Dealers.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Issue Date	5/13/2010
QTGA Submission	6/3/2009
QTGA Return	11/6/2009
Compliance Revisions based on QTGA Review	3/15/2010
QTGA Submission	3/25/2010
QTGA Return	4/12/2010
Compliance Review	4/16/2010
QTGA Submission	4/22/2010
QTGA Return	4/29/2010
Compliance Review	4/30/2010
QTGA Submission	5/6/2010
GM Approval	4/30/2010
QTGA Final Approval	5/13/2010
DDA Final Approval	5/14/2010

### **POLICY**

To establish token procedures for Poker Dealers. Tokens shall be provided to the Main Bank for accountability purposes and not be given directly to the Poker Dealers at the end of their shift.

### **TOKE PROCEDURES**

1. All tokens received by Poker Dealers will be placed into a locking token box. All token box keys will be controlled by the Main Bank Cashiers.
2. Poker Dealers will proceed to the Main Bank located in the Cage at the end of their shifts.
3. Each Poker Dealer will hand his/her token box over to the Main Bank Cashier to be opened and emptied by the Main Bank Cashier.
4. All monies will be verified by both the Poker Dealer and the Main Bank Cashier and the amount will then be entered on the Poker Dealer Tip Worksheet (pg. 3) by the Main Bank Cashier.



5. After verification of monies, the Poker Dealer and the Main Bank Cashier will both sign and include their badge number on the Poker Dealer Tip Worksheet.
6. The Poker Dealer will retain the pink copy of the Tip Worksheet. The white copy will be forwarded to Income Audit and the yellow copy will be forwarded to Poker via Income Audit so that all Dealers may have their tips credited to their paychecks.
7. At no time will any Poker Dealer retain any part of his/her tips as a form of take home pay.

#### Distribution Tokes

1. Tokes will be allocated by payroll to the Poker Dealers listed on the Poker Dealer Tip Worksheet.
2. All tokes will be disbursed on the Poker Dealer's normal pay check.
3. Tokes may never be accepted as cash, any failure to comply with this policy will be considered an attempt to circumvent reporting and be subject to Team Member discipline up to and including termination.
4. Nothing in this policy prevents the Management of Downstream Casino Resort, the Downstream Development Authority, Quapaw Tribal Gaming Agency, Internal Revenue Service, or any other applicable agency from taking further action as may be deemed necessary.



## POKER DEALERS TIP WORKSHEET

Name: \_\_\_\_\_ ID Number: \_\_\_\_\_

Date: \_\_\_\_\_ Total Amount of Tokens: \_\_\_\_\_

Amount to the Supervisors Pool: \_\_\_\_\_

Amount to Dealer: \_\_\_\_\_

Total Amount: \_\_\_\_\_

Dealers Signature: \_\_\_\_\_ ID# \_\_\_\_\_

Cashiers Signature: \_\_\_\_\_ ID# \_\_\_\_\_

White - Cage

Yellow - Accounting

Pink - Employee

SP 20066

<b>VOID TABLE FILLS AND CREDITS</b>	<b>Policy No:</b> 1400.53.01	<b>Issue Date:</b> 11/20/2009
<b>PURPOSE:</b> To establish policy and procedures for voiding Table Games Fills and Credits in the Cage area.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Issue Date	11/20/2009
Compliance Review	11/23/2009
QTGA Submission	11/25/2009
Compliance Review	3/19/2010
QTGA Submission	3/25/2010
QTGA Return	4/8/2010
Compliance Review	4/20/2010
QTGA Submission	4/22/2010
QTGA Return	4/29/2010
Compliance Review	4/30/2010
QTGA Submission	5/6/2010
QTGA Final Approval	5/13/2010
GM Approval	5/4/2010
DDA Final Approval	5/14/2010

**POLICY:**

When a VOID is required on a Table Games Credit or Fill, the Table Games Supervisor or above will call the Cage and make them aware that the VOID is needed and the computerized fill/credit number that needs to be voided. All voids shall be voided out of the computer system.

**PROCEDURE:**

1. All voided documents require two signatures with badge numbers, one of which must always be a Cage Supervisor or above, and the reason for the void. The Cage Supervisor's badge number must also be included with their signatures.
2. The Cage Supervisor shall draw a diagonal line across the front of all three copies of the fill/credit slip that is to be voided, and write the word "VOID" across the diagonal line. The voided fill/credit slip must contain the following:
  - a. The document number
  - b. The time
  - c. The total amount

- d. Draw a diagonal line across the slip
  - e. Clearly write the word "VOID" across the line
  - f. Write the reason for the void. Example: "Pit did not need"
  - g. Cage Supervisor signs with badge number on the bottom of the diagonal line
  - h. Security Officer Supervisor signs with badge number on the top of the diagonal line
3. The voided slips are sent to accounting daily, where they are reviewed and filed with the other fill/credit slips.

**Fill Number 1234**

**Pit does not want**

**VOID**

**Sam Security 2228**

**Jane Cage 2335**

**\$2500**