



Manager's Guide To Jackpot Payoffs



April 2012



Fortune Pai Gow Poker

A W2-G form or a 1042-S form will be issued if proceeds are [REDACTED] or more and payout is equivalent to [REDACTED] or greater. For Pai Gow Progressive this form will apply only to a **FIVE ACES** and a **SEVEN CARD STRAIGHT FLUSH**. If either of these hands hits, **the following steps must be taken:**

1. **Request the two forms of player identification. If player has no [REDACTED] initiate one.**
2. Check the rack balance and order a fill to cover the amount of jackpot.
3. Call Surveillance; identify the hand, seat number and the color of the deck for review of play
4. Account for every card by running down and sorting the remaining cards in the deck. * Offer deck to Surveillance for further inspection after the jackpot has been paid and change cards.
5. Once an ok has been given from Surveillance, the payoff can be made once customer's signature on all paperwork is obtained.

A W2-G form or a 1042-S form will be issued if proceeds are [REDACTED] or more and payout is equivalent to [REDACTED] or greater. W-9 should be requested for all payoffs in excess of [REDACTED] in an effort to expedite the customer's cash out. A W-9 is not however required to make the payoff and will only be required upon cash out.



Three Card Poker Progressive

A W2-G form or a 1042-S form will be issued if proceeds are [REDACTED] or more and payout is equivalent to [REDACTED] or greater. For Three Card Poker Progressive this form will apply only to a **A, K, Q of Spades**. If this hand hits, **the following steps must be taken:**

1. **Request the two forms of player identification. If player has no [REDACTED] initiate one.**
 2. Check the rack balance and order a fill to cover the amount of jackpot.
 3. Call Surveillance; identify the hand, seat number and the color of the deck for review of play.
 4. Account for every card by running down and sorting the remaining cards in the deck. * Offer deck to Surveillance for further inspection after the jackpot has been paid and change cards.
 5. Once an ok has been given from Surveillance a manager will insert jackpot key [REDACTED] then select the Jackpot to be paid and the corresponding seat number of the jackpot winner.* Follow keying instructions on following pages.
 6. Enter winner's information into Progressive Jackpot computer. See Page
- All other THREE CARD POKER BONUSES will follow the same guidelines as above but require no input into progressive computer.

A W2-G form or a 1042-S form will be issued if proceeds are [REDACTED] or more and payout is equivalent to [REDACTED] or greater. W-9 should be requested for all payoffs in excess of [REDACTED] in an effort to expedite the customer's cash out. A W-9 is not however required to make the payoff and will only be required upon cash out.



Let It Ride

A W2-G form or a 1042-S form will be issued if proceeds are [REDACTED] or more and payout is equivalent to [REDACTED] or greater. For Let It Ride this form will apply only to a Royal Flush (both the payout and the Bonus payout) and the Bonus payout on a Straight Flush. If either of these hands hits, the following steps must be taken:

1. **Request the two forms of player identification. If player has no [REDACTED] initiate one.**
2. Check the rack balance and order a fill to cover the amount of jackpot.
3. Call Surveillance; identify the hand, seat number and the color of the deck for review of play.
4. Call the Pit Manager on duty. He or she will inform the Shift Manager of your need for the corresponding key [REDACTED].
5. Account for every card by running down and sorting the remaining cards in the deck.
6. Offer deck to Surveillance for further inspection.

7. STRAIGHT FLUSH

- i. **Fill out the W2 form for the Bonus payouts (\$1000.00).**

8. ROYAL FLUSH

- i. **Fill out two W2 forms, one for the house payout and one for the Bonus payout.**
9. After you receive clearance from Surveillance pay the Customer.

A W2-G form or a 1042-S form will be issued if proceeds are [REDACTED] or more and payout is equivalent to [REDACTED] or greater. W-9 should be requested for all payoffs in excess of [REDACTED] in an effort to expedite the customer's cash out. A W-9 is not however required to make the payoff and will only be required upon cash out.



Ultimate Texas Hold'em

A W2-G form or a 1042-S form will be issued if proceeds are [REDACTED] or more and payout is equivalent to [REDACTED] or greater. For Let It Ride this form will apply only to a Royal Flush (both the payout and the Bonus payout) and the Bonus payout on a Straight Flush. If either of these hands hits, the following steps must be taken:

1. **Request the two forms of player identification. If player has no [REDACTED] initiate one.**
2. Check the rack balance and order a fill to cover the amount of jackpot.
3. Call Surveillance; identify the hand, seat number and the color of the deck for review of play.
4. Call a Manager to start the processing.
5. Account for every card by running down and sorting the remaining cards in the deck.
6. Offer deck to Surveillance for further inspection.

7. STRAIGHT FLUSH

a. Fill out the W2 form for the Blind payouts .

8. ROYAL FLUSH

a. Fill out the W2 form for the Blind payouts .

9. After you receive clearance from Surveillance pay the Customer.

A W2-G form or a 1042-S form will be issued if proceeds are [REDACTED] or more and payout is equivalent to [REDACTED] or greater. W-9 should be requested for all payoffs in excess of [REDACTED] in an effort to expedite the customer's cash out. A W-9 is not however required to make the payoff and will only be required upon cash out.



1. Request the two forms of player identification. If player has no [REDACTED] initiate one.
2. Check the rack balance and order a fill to cover the amount of jackpots if needed.
3. Call Surveillance; notify them of a Fire Bet winner, spot number and base for review of play.
4. Examine the all dice before continuing the game report and abnormalities to a manager immediately!
5. Once an ok has been given from Surveillance, the payoff can be made once customer's signature on all paperwork is obtained.

A W2-G form or a 1042-S form will be issued if proceeds are [REDACTED] or more and payout is equivalent to [REDACTED] or greater. W-9 should be requested for all payoffs in excess of [REDACTED] in an effort to expedite the customer's cash out. A W-9 is not however required to make the payoff and will only be required upon cash out.

Keying instruction for Three Card Poker Progressive.

The dealer reconciles the standard wager, side bet wager, and progressive wagers at the same time. Follow the procedure in the next section for reconciling percentage pays from the progressive meter.

Progressive winners:

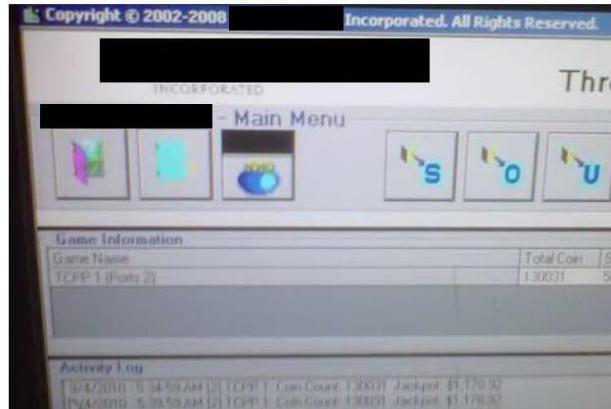
- a. The percentage pays are paid from the progressive jackpot shown on the progressive meter.
- b. Other hands are paid from the tray; they do not come off the meter.
- c. In the event more than one progressive meter pay hits during the same round, see Appendix A attached for resolution of the progressive hands.
- d. When a player has a progressive winner, the dealer shall press the appropriate hand button on the keypad. (If the hand button is pressed by accident, pressing it again will turn it off.)
- e. The dealer shall then contact a supervisor.
- f. Once the casino verifies the progressive win, the supervisor shall insert the key and rotate it to "JPH" and then press "J-pot" button. This records the win onto the Game Manager. House procedures are then followed for paying the prize. (Reviewing the monitor connected to the Game Manager will show the prize amount to be paid, and pressing the "money bag" icon will print a win page, which can be used to help record the payout for accounting.)
- g. Returning the supervisor key to the "Run" position will restore normal operation of the table, and adjust the meter appropriately for the prize won.
- h. When the dealer reconciles all action, he presses "Game Over." This resets the system to begin the next hand.
- i. Once the "J-pot" button is pressed, the prize is logged into Game Manager. If the progressive pay needs to be backed out at this point, the award will need to be manually backed out using the Game Manager manual adjustment feature.

Envy Bonus:

- a. A player making the progressive side wager also qualifies to win an envy payout. If another player at the table hits a hand associated with an envy pay, all other players who made the progressive side bet win the envy pay. The player hitting the hand receives the normal prize pay only, but does NOT receive the envy pay.

Three Card Poker Progressives Only.

After clearing the jackpot with SR. Correctly filling out the W-2 or 1042s * and keying and paying the patron the next step needs to be followed. (*information available on filling out forms on Table Games Portal Manager's guide to Jackpot payouts)



On the display screen you will notice the following flashing button.

You will need to then sign in and click the flashing icon. Next the following screen will pop up.

A screenshot of a 'Process Jackpot' dialog box. It contains fields for 'Reference #:' (270) and 'Amount:' (\$1,590.50). Below this is a 'SUBMITTED FROM' section with fields for 'Game:' (TCP-1), 'Table #:' (1), 'Jackpot:' (AKQ Spades), 'Date:' (9/3/2010), 'Time:' (12:37:40 PM), and 'User:'. The 'WINNER'S INFORMATION' section has fields for 'Name:', 'SSN:', 'Address:', 'City:', and 'Zip:'. At the bottom are 'OK', 'Cancel', and 'Delete' buttons. The background shows a list of transactions with 'Count: 13003' repeated many times.

Enter all the information for the winning patron then click ok, then logout by clicking the second light blue Icon button. A copy of the entry will then print and can be stapled to the W2 G and be sent to the Cage for them to drop in the audit box. **This will record the winner's information if we ever need to produce it for Audit, SR, Gaming etc.**

Detailed instructions: for filling out tax forms.

US Residents: A W2-G form will be used

(Available from slots)

A W2-G form or a 1042-S form will be issued if proceeds are [REDACTED] or more and payout is equivalent to [REDACTED] or greater. IRS requires no withholding for Customers with a Social Security number and [REDACTED] for those Customers that refuse to provide ID and Social Security number. Customers with proper ID and Social Security information may request taxes be withheld at a rate of 25 %.

ID: A picture ID (driver's license, passport or military ID) and Social Security number must be provided. Make two copies of the ID. One for cage the other for Jackpot folder in manager's office.

SSN: A Social Security card or other ID with the Social Security number printed or W-9 only.

If the Customer would like to present ID at a later date, the entire payoff can be held at the Cage until the ID is presented. The Cage will notify the Shift Manager when the ID has been received.

If the guest does not provide ID, withhold [REDACTED] and make the payout. Indicate "Refused Name" on all forms.

If a Guest appears to be under-age, place the jackpot on Customer Deposit with the Cage and hold until ID is provided.

Any withholdings should be given to the Cage. Request a receipt upon delivery of the checks to the cage. A Manager will scan the receipt in the appropriate jackpot scan folder on the I drive.

Fill out the W2-G form as completely and legibly as possible and obtain the Customer's signature.

W2-G PROCEDURES:

BOX 1- Enter the amount of jackpot, payouts of [REDACTED] or greater.

BOX 2- Enter the amount of tax withheld, if any.

BOX 3- Enter "CSP" or "LR".

BOX 4- Enter current date.

BOX 5- Enter pit and table number.

BOX 6 & BOX 7- Blank

BOX 8- Enter the employee # and Signature

BOX 9- Enter Customer's Social Security number.

BOX 10- N/A

BOX 11 & 12 Enter the Customer identification numbers (it is recommended that at least one form of identification be obtained that includes the Customer's SS number). Two forms of ID are not required, but are preferable.

BOX 13- Blank

BOX 14- Blank

Signature- Have the Customer sign and date the W2-G. Instruct the Dealer to pay out the net amount listed in Box 8.

Distribution- W2-G give the center copies (copies 1, B & C) to Guest. If taxes are withheld, give the original and copy D to the Cage Supervisor to be sent to Casino Accounting. If no taxes are withheld, give the original and copy D to the Table Games office to be sent to Casino Accounting.

Sample of W-2G form

3232 ☐ VOID ☐ CORRECTED		OMB No. 1545-0238	
PAYER'S name [REDACTED] Street address [REDACTED] City, state, and ZIP code [REDACTED] Federal identification number Telephone number [REDACTED] [REDACTED]		1 Gross winnings [REDACTED]	2 Federal income tax withheld 0
		3 Type of wager TCP	4 Date won 4-1-2012
		5 Transaction TCP 404	6 Race X
		7 Winnings from identical wagers X	8 Cashier [REDACTED]
WINNER'S name John Doe Street address (including apt. no.) 123 Main St City, state, and ZIP code Kansas City, KS, 11115		9 Winner's taxpayer identification no. 222-22-2222	10 Window X
		11 First I.D. D.L.#	12 Second I.D. [REDACTED]
		13 State/Payer's state identification no.	14 State 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		Cat. No. 10138V Department of the Treasury - Internal Revenue Service	

2012

Form W-2G

Certain Gambling Winnings

For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.

File with Form 1096.

Copy A
For Internal Revenue Service Center

Reminder

* Make copies of all jackpot documents and scan them to [REDACTED] to be electronically filed.
If you have any further questions regarding the completing these documents please contact the slot supervisor on duty. They fill out these documents daily basis and you can rely on their expertise. Also during regular business hours [REDACTED] is available at ext. [REDACTED].

Please put copies of all payoff data in the Jackpot folder located in the file box in the manager's office.

CHECKLIST

- ☐ 1. Personally verify the winning hand.
- ☐ 2. Call Surveillance for review.
- ☐ 3. Order a fill to cover the amount of jackpot
- ☐ 4. Retrieve key [REDACTED] from [REDACTED] if necessary for payout *LIR ONLY. [REDACTED] on jackpot key ring will pay all jackpots on TCP.
- ☐ 5. Have the dealer begin to run down the remaining cards. (Floor examines dice on craps)
- ☐ 6. Ask patron for ID.
- ☐ 7. Begin the computer data entry and IRS paperwork.
- ☐ 8. After review is finished and paperwork completed pay customer.
- ☐ 9. Player must be paid in cheques at the game and then may be escorted to the cage for a check
- ☐ 10. Enter winners information in progressive computer. Pai – Gow and Three Card Only!
- ☐ 11. Take copies to the cage for Audit department. Make department copies to scan to [REDACTED] use send button on office scanner

Non-US Residents: A 1042-S form will be used

(Available from the cage or slots)

The next several pages include forms and instructions for all taxes form necessary for all payoffs. W-2, 1042s. Both 1042s with and without SS# are included a foreign patron that has as SS# will not have foreign withholding as the have a US tax status.

Reminder

* Make copies of all jackpot documents and scan them to [REDACTED] to be electronically filed.

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