

20:18:12.01:26. Self-exclusion plan. ~~A licensee conducting gaming shall develop a self-exclusion plan or voluntary exclusion plan to prevent any person, who informs the licensee of that person's desire to participate in a self-exclusion or voluntary exclusion program, from participating in gaming. This plan must be submitted to the executive secretary for review and approval. The plan must include monthly reporting of voluntarily excluded persons.~~

The Commission shall develop a self-exclusion plan, also known as a voluntary exclusion plan, to notify licensees that the individuals on this list wish to be excluded from gaming license pursuant to chapter SDCL 42-7b. Any person who informs the Commission or a licensee that the individual desires to participate in a self-exclusion or voluntary exclusion program must be provided an application that will collect the individual's information so that it may be submitted to the Commission. All licensees are required to possess application forms and submit any completed form to the Commission within twenty-four (24) hours of receipt. The Commission will process all applications and disseminate the list to licensed operators in South Dakota. The compiled list of individuals who wish to be excluded from participating in gaming shall be maintained exclusively by the Commission and updated as information is received. The Commission will disseminate a new list to each licensee upon request or upon any change in the composition of the list.

Source: 49 SDR 9, effective August 9, 2022.

General Authority: SDCL 42-7B-7, 42-7B-11(13). **Law Implemented:** SDCL 42-7B-2.1(l), 42-7B-43.

20:18:35:41. Self-exclusion plan. ~~A licensee or sports wagering services provider conducting wagering on sports events shall develop a self-exclusion plan or voluntary exclusion plan to prevent any person, who informs the licensee of that person's desire to participate in a self-exclusion or voluntary exclusion program, from participating in wagering on sports events. This plan must be submitted to the executive secretary for review and approval. The plan must include monthly reporting of voluntarily excluded persons.~~

The Commission shall develop a self-exclusion plan, also known as a voluntary exclusion plan, to notify licensees that the individuals on this list wish to be excluded from gaming license pursuant to chapter SDCL 42-7b. Any person who informs the Commission or a licensee that the individual desires to participate in a self-exclusion or voluntary exclusion program must be provided an application that will collect the individual's information so that it may be submitted to the Commission. All licensees are required to possess application forms and submit any completed form to the Commission within twenty-four (24) hours of receipt. The Commission will process all applications and disseminate the list to licensed operators in South Dakota. The compiled list of individuals who wish to be excluded from participating in gaming shall be maintained exclusively by the Commission and updated as information is received. The Commission will disseminate a new list to each licensee upon request or upon any change in the composition of the list.

Source: 48 SDR 14, effective August 22, 2021.

General Authority: SDCL 42-7B-7, 42-7B-11(13).

20:18:35.01:02. Technical Standards. All equipment and systems integral to the conduct of sports wagering and advance deposit sports wagering must meet the specifications set forth in this chapter or other technical specifications as prescribed by the commission through internal control procedures. Failure to comply with the approved specifications, internal controls, or technical specifications may result in disciplinary action by the commission.

Licensees and sports wagering services providers must comply with, and the commission adopts and incorporates by reference, the Gaming Laboratories International, LLC Standard GLI-33: Standards for Event Wagering Systems, v1.1, and its Appendices. The GLI-33 standards are intended to supplement rather than supplant other technical standards and requirements under these rules. The most recent version of amendments of GLI-33 shall be applicable to licensees.

Source: 48 SDR 14, effective August 22, 2021. **General Authority:** SDCL 42-7B-7, 42-7B-11(13). **Law Implemented:** SDCL 42-7B-2.1(1), 42-7B-43.

Reference: **GLI-33 Standards for Event Wagering Systems**, v1.1, May 14, 2019, Gaming Laboratories International, LLC. Copies may be obtained without charge from Gaming Laboratories International, LLC, at 600 Airport Road, Lakewood, New Jersey, 08701. (732) 942-3999, and online at Gaminglabs.com/gli-standards.

20:18:35.01:10. Technical security controls. In addition to the technical security controls set out in Appendix B of GLI-33, additional technical security controls may be adopted by the commission through internal control procedures.

Source: 48 SDR 14, effective August 22, 2021. **General Authority:** SDCL 42-7B-7, 42-7B-11(13). **Law Implemented:** SDCL 42-7B-2.1(1), 42-7B-43.

Reference: **GLI-33 Standards for Event Wagering Systems** v1.1, May 14, 2019 Gaming Laboratories International, LLC. Copies may be obtained without charging Gaming Laboratories International, LLC, at 600 Airport Road, Lakewood, New Jersey, 08701. (732) 942-3999, and online at Gaminglabs.com/gli-standards.

20:18:17:25. Drop bucket. ~~The drop bucket of a slot machine must be housed in a locked compartment separate from other compartments of the slot machine.~~

Source: ~~16 SOR 57, effective October 1, 1989.~~

General Authority: ~~SDCL 42-7B-7.~~

Law Implemented: ~~SDCL 42-7B-1, 42-7B-2, 42-7B-3, 42-7B-4, 42-7B-7, 42-7B-14, 42-7B-17, 42-7B-43.~~

~~**20:18:17:26. Keys to drop bucket.** The key to the compartment securing the drop bucket must be maintained and controlled by the licensed operator. Removal of keys is permissible after entry is made into a log book maintained for this purpose. The log book must show the signature of the person to whom the key was issued, the signature of the person authorizing the issuance, the date and time issued, and the date and time replaced. The executive secretary may authorize other methods of key control that provide comparable security.~~

~~**Source:** 16 SDR 57, effective October 1, 1989; 19 SDR 21, effective August 20, 1992.~~

~~**General Authority:** SDCL 42-7B-7.~~

~~**Law Implemented:** SDCL 42-78-1, 42-7B-2, 42-7B-3, 42-7B-4, 42-7B-7, 42-7B-14, 42-7B-17, 42-7B-43.~~

20:18:17:28.01. Required tax record. When a retail licensee pays a jackpot exceeding \$1,199.99 the required limits set by the United States Internal Revenue Service for reporting of W-2 income, it must complete the form W-2G furnished by the United States Internal Revenue Service. A copy of this form must be maintained by the retail licensee. If the patron who won the jackpot refuses to provide the information necessary to complete the form, the licensee must withhold the sum required by the IRS.

Source: 18 SOR 9, effective July 23, 1991; 20 SOR 113, effective January 23, 1994.

General Authority: SOCL 42-78-7.

Law Implemented: SDCL 42-78-1, 42-78-2, 42-78-2.1, 42-78-3, 42-78-4, 42-78-7, 42-78-14, 42-78-17, 42-78-43.

20:18:20.01:03. Cashier's cage. A licensed gaming establishment must have a cashier's cage whose specifications are approved by the executive secretary.

All doors on the cashier's cage must be locked and all monies, to include cash, checks, coins, tokens, and chips, must be kept out of the reach of the public at all times. Only, licensed personnel authorized by the licensee may have access to the cage. Any non-licensed individuals entering the cashier's cage must be accompanied by a licensee and receive approval from the Commission prior to entry.

A common retail premises may have a common cashier's cage to serve the businesses in the separate buildings.

Source: 18 SDR 9, effective July 23, 1991; 19 SDR 21, effective August 20, 1992; transferred from § 20:18:21:21, 21 SDR 98, effective November 30, 1994; 22 SDR 95, effective January 18, 1996; 31 SDR 165, effective May 10, 2005.

General Authority: SDCL 42-7B-7.

Law Implemented: SDCL 42-7B-1, 42-7B-2, 42-7B-2.1, 42-7B-3, 42-7B-4, 42-7B-7, 42-7B-11.

Cross-Reference: Definitions, common retail premises, § 20:18:01:01.

~~**20:18:07:02. Qualifying licensee, manager, or agent.** The commission may not grant a license unless the applicant designates in the application at least one person who owns a substantial interest in the corporation, partnership, or association and who will represent the licensee as a qualifying licensee. In addition, the application must designate a person who will be the manager or agent for the licensee. The manager or agent is the person whom the commission or its agents may contact on behalf of the licensee.~~

~~**Source:** 16 SDR 57, effective October 1, 1989; 50 SDR 145, effective June 11, 2024.~~

~~**General Authority:** SDCL 42-7B-7.~~

~~**Law Implemented:** SDCL 42-7B-1, 42-7B-2, 42-7B-3, 42-7B-7, 42-7B-11, 42-7B-18, 42-7B-19, 42-7B-20, 42-7B-21, 42-7B-22, 42-7B-24, 42-7B-25.~~

~~**20:18:07:03. Termination of qualifying licensee, manager, or agent.** Upon the termination of a qualifying licensee's, manager's, or agent's affiliation with the licensee, the licensee must name at least one new qualifying licensee, manager, or agent and notify the executive secretary in writing within seven days.~~

~~**Source:** 16 SDR 57, effective October 1, 1989; 50 SDR 145, effective June 11, 2024.~~

~~**General Authority:** SDCL 42-7B-7.~~

~~**Law Implemented:** SDCL 42-7B-1, 42-7B-2, 42-7B-3, 42-7B-7, 42-7B-11, 42-7B-18, 42-7B-19, 42-7B-20, 42-7B-21, 42-7B-22, 42-7B-24, 42-7B-25.~~

20:18:16:15.22. The play -- Cover All Bonus. Cover All Bonus is an optional side bet for select poker games. The Cover All Bonus may be used in conjunction with Caribbean Stud, Four Card Poker, Let it Ride, Mississippi Stud, Three Card Poker, and Ultimate Texas Hold'em. The wager pays if the wagering player, another player, or the dealer (if applicable: Caribbean Stud, Four Card Poker, Three Card Poker and/or Ultimate Texas Hold'em) receives one of the qualifying hands. Payouts are based on the highest hand only. Payouts are against a payable. Additional requirements are:

- (1) The i-Deal Shuffler must be set to the appropriate game being played;
- (2) Each player making a Cover All Bonus wager must place the player's wager before the start of the round;

(3) The bet wins if the highest hand at the table (if applicable: Caribbean Stud, Four Card Poker, Three Card Poker and/or Ultimate Texas Hold'em) is a qualifying hand based on the payable associated with the game;

(4) Payouts are dynamic. The payouts must change based on the number of players in a round, including the dealer's (if applicable: Caribbean Stud, Four Card Poker, Three Card Poker and/or Ultimate Texas Hold'em);

(5) After the dealer removes the last hand (the dealer's if Caribbean Stud, Four Card Poker, Three Card Poker and/or Ultimate Texas Hold'em) from the shuffler and presses the green button, the i-Deal Plus must determine the number of players in the round and displays the payouts on its front screen;

(6) Only the highest qualifying hand pays;

(7) The dealer resolves the game according to the house procedures with a few changes:

(a) When the dealer comes across a qualifying hand, even if it's the dealer's hand (if applicable: Caribbean Stud, Four Card Poker, Three Card Poker and/or Ultimate Texas Hold'em) the dealer shall leave the cards exposed on the table; and

(b) If the dealer comes to a higher qualifying hand, the dealer shall leave those cards exposed and remove any previous cards left on the table;

(8) After the dealer has finished reconciling all player bets, any Cover All Bonus wagers must be reconciled; and

(9) A Cover All Bonus wager must be paid in accordance with one of the following paytables:

Cover All Bonus for use with Caribbean Stud Poker							
Highest Hand Rank	8 Total Hands	7 Total Hands	6 Total Hands	5 Total Hands	4 Total Hands	3 Total Hands	2 Total Hands
Royal Flush	100	125	150	200	250	300	500
Straight Flush	40	70	80	90	100	125	200
Four of a Kind	7	15	17	20	30	40	60
Full House	6	9	12	15	20	30	40
Flush	5	7	9	10	15	20	35
Straight	4	5	7	8	10	17	25
Three of a Kind	3	3	3	4	5	6	9

All pays are TO 1

Cover all Bonus for use with Four Card Poker						
Highest Hand Rank	7 Total Hands	6 Total Hands	5 Total Hands	4 Total Hands	3 Total Hands	2 Total Hands
Four Aces	100	100	125	150	200	250
Royal Flush	50	50	80	90	100	125
Four of A Kind (Other)	35	30	50	60	80	90
Straight Flush	20	15	30	30	50	70
Three of a Kind	3	4	4	5	6	8

All pays are TO 1

Cover All Bonus for use with Let It Ride (Dealer's Hand included)							
Highest Hand Rank	7 Total Hands	6 Total Hands	5 Total Hands	4 Total Hands	3 Total Hands	2 Total Hands	1 Total Hand
Royal Flush	90	100	150	200	250	300	00 500
Straight Flush	40	50	60	70	80	100	200
Four of a Kind	20	30	35	40	50	80	150
Full House	10	15	17	20	25	40	100
Flush	7	10	11	15	20	30	70
Straight	4	5	6	8	10	15	30
Three of a Kind	3	3	4	5	7	11	20

All pays are TO 1

Cover All Bonus for use with Mississippi Stud Poker (Dealer's Hand included)						
Highest Hand Rank	6 Total Hands	5 Total Hands	4 Total Hands	3 Total Hands	2 Total Hands	1 Total Hand
Royal Flush	100	125	150	200	250	500
Straight Flush	50	60	70	80	100	200
Four of a Kind	30	35	40	50	80	150

Full House	20	20	25	35	50	100
Flush	10	11	15	20	30	60
Straight	6	8	10	12	20	40
Three of a Kind	3	4	5	7	10	20

All pays are TO 1

Cover All Bonus for use with Three Card Poker							
Highest Hand Rank	8 Total Hands	7 Total Hands	6 Total Hands	5 Total Hands	4 Total Hands	3 Total Hands	2 Total Hands
Royal Flush	40	50	60	70	80	90	100
Straight Flush	12	15	20	25	30	40	60
Three of a Kind	9	12	15	20	25	35	50
Straight	1	1	1	1.5	2	3	5

All pays are TO 1

Cover All Bonus for use with Ultimate Texas Hold'em						
Highest Hand Rank	7 Total Hands	6 Total Hands	5 Total Hands	4 Total Hands	3 Total Hands	2 Total Hands
Royal Flush	70	80	100	125	150	200
Straight Flush	30	40	40	70	80	100
Four of a Kind	20	30	35	40	50	70
Full House	4	4	5	6	8	12

All pays are TO 1

Source: 44 SDR 65, effective October 16, 2017.

General Authority: SDCL 42-7B-7.

Law Implemented: SDCL 42-7B-4(18), 42-7B-7, 42-7B-15.

20:18:12.01:11. Use of counting device prohibited. No individual ~~A player~~ may not use a device to record or count the cards played.

Source: 16 SDR 57, effective October 1, 1989; transferred from § 20:18:21:19, 21 SDR 98, effective November 30, 1994.

General Authority: SDCL 42-7B-7.

Law Implemented: SDCL 42-7B-1, 42-7B-2, 42-7B-3, 42-7B-4, 42-7B-7, 42-7B-14, 42-7B-15.

20:18:12.01:27. Use of recording device prohibited. A individual or player may not record a gaming table, device, or machine unless authorized by the Executive Secretary.

General Authority: SDCL 42-7B-7.

Law Implemented: SDCL 42-7B-1, 42-7B-2, 42-7B-3, 42-7B-4, 42-7B-7, 42-7B-14, 42-7B-15.

20:18:18:15. Maintenance of slot machines. Except as provided in this section, a licensee may not alter the operation of approved slot machines. A licensee must maintain the slot machines. Operators must purchase parts that affect game outcome and associated equipment from a manufacturer, distributor, or operator licensed by the South Dakota Commission on Gaming. If in the discretion of the executive secretary it is determined that valid reasons exist for a manufacturer of associated equipment to not be licensed in South Dakota, the executive secretary may allow a licensee to purchase associated equipment from such manufacturer if the manufacturer is lawfully licensed by a gaming regulatory agency which has an agreement with the Commission regarding the exchange of information concerning licensees and applicants. The licensee must keep a written record of the use of all parts listed in this section and of maintenance performed on them. The record must include the name of the part manufacturer, the date purchased, the date the part was installed, and the name of the person who performed the installation. The licensee must retain the record for a period of three years from the date of purchase and make the record available for inspection by the executive secretary or a designee.

Parts and associated equipment that affect game outcome or revenue reporting are the following:

(1) Parts include the following:

(a) Central Processing Unit (C.P.U.) board, together with components of the C.P.U. board;

(b) Erasable Programmable Read Only Memory (E.P.R.O.M.), which contains programming that affects game outcome and any other hardware device that contains programming that affects game outcome;

(c) Wiring harness;

(d) Reels and reel strips;

(e) Pay glass;

(f) Coin acceptors;

(g) Power supply components; and

(h) Outside cabinet; and

(i) Third-party software applications that interface with the casino management system of a licensee;

(2) Associated equipment includes the following:

- (a) Bill acceptors;
- (b) Hoppers;
- (c) Redemption kiosks;
- (d) On-line monitoring and control systems, including promotional and bonusing systems and cashless systems, when relied on by the licensee for compliance reporting required by the commission;
- (e) Shufflers;
- (f) Radio frequency identification (RFID) chips;
- (g) Craps dice;
- (h) Roulette wheels;
- (i) Roulette balls; ~~and~~
- (j) Electronic bonusing systems;
- (k) Playing cards
- (l) Chips;
- (m) Tokens;
- (n) Controllers; and
- (o) Progressive components.

Source: 16 SDR 57, effective October 1, 1989; 19 SDR 177, effective May 27, 1993; 20 SDR 113, effective January 23, 1994; 23 SDR 227, effective July 1, 1997; 30 SDR 115, effective February 1, 2004; 31 SDR 165, effective May 10, 2005; 36 SDR 22, effective August 18, 2009; 38 SDR 213, effective June 18, 2012; 40 SDR 121, effective January 6, 2014; 41 SDR 218, effective July 1, 2015; 47 SDR 137, effective June 28, 2021.

General Authority: SDCL 42-7B-7.

Law Implemented: SDCL 42-7B-7, 42-7B-11(13).

0:18:12.01:07.01. Entitlement to slot machine credits or payouts and to abandoned monies. ~~A patron must be actively engaged in playing a slot machine to be entitled to any credits or payouts from the slot machine. If a patron leaves a slot machine with credits on the machine, the patron waives any right to claim these credits.~~ Any credits removed from a slot machine or tickets found shall be taken to the cage, if the value of the ticket is in excess of \$50.00, while any investigation for the owner of the credits or tickets is conducted. Upon completion of an investigation, the credits or tickets will either be returned to the owner or dropped in the accounting lockbox to be treated as an unclaimed ticket. No unclaimed ticket may remain in the cage for more than 48 hours.

~~If a patron abandons chips, tokens or cash in a licensed gaming establishment or on a licensed gaming table, the patron waives any right to claim the chips, tokens or cash.~~ Any chips, tokens or cash found in a licensed gaming establishment including chips, tokens or cash abandoned on a licensed gaming table shall be taken to the cage, if the value of the ticket is in excess of \$50.00, while an any investigation for the owner of the chips, tokens or cash is conducted. Upon completion of an investigation, the monies will be returned to the owner or recorded as found money on the daily cash summary at the end of the shift.

~~This rule does not require that an investigation be conducted.~~

Source: 36 SDR 112, effective January 11, 2010; 44 SDR 151, effective April 30, 2018.

General Authority: SDCL [42-7B-7](#).

Law Implemented: SDCL [42-7B-4\(21\)](#), [42-7B-7](#), [42-7B-11\(13\)](#).

Second copy (yellow) retained by licensee

SOUTH DAKOTA COMMISSION ON GAMING

120 Industrial Drive, Suite 1-696 Main Street, 2nd Fl
Spearfish, SD 57783-Deadwood, SD 57732

GAMING REVENUE COLLECTION AND COUNT SCHEDULE

ARSD 20:18:12.01:12 states that gaming revenue shall only be collected and counted at the times designated on the schedule previously submitted to the executive secretary. This form is provided for the purpose of reporting revenue collection, counting schedules, hours of operation, and changes to such schedules. Any unscheduled drop, count, or change in hours of operation MUST be reported in advance, by calling the South Dakota Commission on Gaming office in Deadwood, Monday through Friday (8:00 a.m. - 5:00 p.m.) at 578-3074. Follow-up notices must be mailed to the Deadwood office within 24 hours after telephone notification.

Location _____

Name: _____

Address: _____

City: _____

Effective Date: _____

HOURS _____

OF _____

OPERATION: _____

COUNT AND REMOVAL TIMES:

SOFT COUNT

Day/Date

Drop Box Removal Time

Count Time

Graveyard Shift

Day Shift

Swing Shift

HARD COUNT

Day/Date

Drop Box Removal Time

Count Time

Machines

CAGE COUNT

Day/Date

Count Time

Graveyard Shift

SLOTS
SECTION 420 - JACKPOT PAYOUTS (continued)

REF	NARRATIVE
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9.	The Slot Supervisor then observes customer playoff machine and forwards the original (white) of "Jackpot Payout/Fill" to accounting or drops immediately inside a paperwork lock box located outside the cage.
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420.2	If a jackpot is \$1,200 or more, an <u>An</u> IRS form W-2G Statement of Gambling Winnings is <u>must be</u> completed by the cashier <u>for all wins in excess of the reporting limits set by the Internal Revenue Code.</u>
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CASHIER

SECTION 520 - DETAIL PROCEDURES (continued)

REF

NARRATIVE

520.1

- f. Fill and credit dispensing machines are located in the cashier area. When the dispensing machine is empty, the cashier notifies one of the following licensees, Owner/Operator, Gaming Manager, Controller/Bookkeeper, or Key Employee on duty who has access to the key to the stored forms. This person obtains the next numerical sequence from the secured location, completes the prenumbered forms control log, proceeds to the cashier's cage, and refills the dispensing machine.
 - g. Maintains requests for fill/credits and issues them to the pit on request.
 - h. Maintains opener/closer table inventory forms in the cashier area and issues them to the pit in numerical sequence.
 - i. Maintains table cards in the cashier area and issues them to the pit.
5. Slot Transactions:
- a. Accrues all requests for jackpot payouts or fills, prepares and signs the jackpot payout/fill slip, and gives payouts to the Slot Supervisor.
 - b. Prepares W2-G for all slot winnings in excess of the reporting limits set by the Internal Revenue Code \$1,200.
 - c. Retains second (yellow) copy of jackpot payout/fill slip for daily accountability, gives original copy (white) to the Slot Supervisor who immediately forwards it to accounting or drops it immediately inside a paperwork lock box located outside the cage. The third copy (pink) is dropped immediately into the accounting paperwork lock box or if not dispensed retained in locked dispensing machine.
 - d. Maintains the hard count and slot machine/cabinet keys and a slot access key log containing the names of individuals receiving keys, date, time out, and time brought back in.
 - e. Follows the same procedures for the slot jackpot payout/fill slip dispensing machine as outlined in steps 4f and 4g.
 - f. Verifies and accepts all funds from hard counts. Records the amount of these counts on the daily cash summary.

CASHIER

SECTION 520 - DETAIL PROCEDURES (continued)

REF

NARRATIVE

520.1

- g. When a patron or slot attendant brings a paper token, casino script, or a hopper ticket to the cage, the cashier shall validate the voucher; if it is a paper token or casino script, the cashier shall sign it; and give the amount of money found on the validation receipt to the patron or slot attendant. The cashier shall maintain each voucher for accountability.
 - h. If the paper token, hopper ticket, or casino script is the result of a jackpot, proper jackpot procedures are followed and the cashier will staple the voucher to the yellow jackpot slip for accounting use. If the retail premises is routed then the voucher is attached to the white jackpot fill slip for the routeperson to take and forward to accounting.
 - i. At the time of redemption, the cashier making the payment must sign all paper tokens, hopper tickets, and casino scripts, and record the amount of these redemption amounts on the daily cash summary.
 - j. NOTE: A W-2G Statement of Gambling Winnings must be completed in accordance with IRS regulations for single award payments in excess of the reporting limits set by the Internal Revenue Code of \$1,200 or more. ~~Single win award paper tokens, hopper tickets, and casino script of \$1,200 or more fall under this requirement. These tickets will actually state that they are jackpots.~~
6. Poker Transactions:
- a. Receives money from the Pit Boss and issues the appropriate amount of chips to the Pit Boss.
 - b. Signs the poker shill check out form initiated by the Pit Boss. Remits funds to the shill and retains the form. Upon receipt of residual funds from the shill, calculates win/loss on the poker shill check out form and posts it to the daily cash summary.
 - c. Maintains opener/closer table inventory forms in the cashier area and issues them to the poker tables in numerical sequence.
 - d. Maintains table cards in the cashier area and issues them to the pit.
7. Transfers to/from vault:

SLOT ROUTE OPERATORS

SECTION 620 - JACKPOT PAYOUTS AND HANDPAYS (continued)

REF	NARRATIVE
620.0	9. The Routeman then observes customer play off machine and includes the original copy (white) of "Jackpot Payout/Fill" with the imprest bank.
620.2	If a jackpot is \$1,200 or more, an <u>An</u> IRS form W-2G Statement of Gambling Winnings is completed by the cashier or routeman <u>for all wins in excess of the reporting limits set by the Internal Revenue Code.</u>