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3 **Title 36 MARYLAND STATE LOTTERY AND GAMING CONTROL AGENCY**

4 **Subtitle 07 INSTANT BINGO MACHINES IN ANNE ARUNDEL AND CALVERT**
5 **COUNTIES**

6 **Chapter 04 Instant Bingo Minimum Internal Control Standards**

7 **Authority: Criminal Law Article, §§12-301.1 and 12-308; State Government Article, §9-**
8 **110; Annotated Code of Maryland**

9 **.14 Jackpot Payout.**

10 A. A facility operator shall develop and include in the internal controls submitted to and
11 approved by the Commission under Regulation .04 of this chapter, procedures addressing the
12 payment of a jackpot or credit meter payout not totally and automatically paid by an instant
13 bingo machine.

14 B. A facility operator shall prepare and timely file IRS Form W-2G, Certain Gambling
15 Winnings[, in connection with the payment of a jackpot of \$1,200 or more.] **as required by the**
16 **IRS.**

17 C. A facility operator shall pay a jackpot or credit meter payout of:

18 (1) \$10,000 or more by check; and

19 (2) Less than \$10,000 by:

20 (a) Cash or check; or

21 (b) Check on the request of a player.
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For October 23, 2025 Commission.

This amendment is proposed in response to IRS increasing the W-2G reporting requirement from \$1,200 to \$2,000, effective January 1, 2026. The proposed amendment removes the specific dollar amount set by the IRS that triggers the W2-G filing requirement. We would not need to again amend this regulation each time the IRS changes the dollar amount. This amendment is consistent with amendments proposed for several other regulations that will be presented to the Commission October 23.

Revised October 10, 2025