



JOB DESCRIPTION

Job Title: Tax Reporting Specialist

Department: Casino Accounting
Reports To: Supervisor, Revenue Audit
FLSA Status: Non-Exempt

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HR Approval/Date: E. Lopez 03.06.20

SUMMARY

Under the direction of the Supervisor, Revenue Audit, the Tax Reporting Specialist will ensure that the San Manuel Entertainment Authority is in compliance with the Internal Revenue Code (IRC) in regards to the filing of Form(s) W-2G, Certain Gambling Winnings, Form(s) 5754, Statement By Person(s) Receiving Gambling Winnings, 1042-S, Foreign Person’s U.S. Source Income Subject to Withholding, and Form(s) 1099 related to reportable gambling winnings, awards, prizes and/or contest winnings with the Internal Revenue Service (IRS). In addition, the Tax Reporting Specialist will have a general awareness of the Bank Secrecy Act [31 CFR §1021.320], the Patriot Act and requirements of the Office of Foreign Asset Control in the performance of duties as needed in support the overall mission of the Casino Accounting Department.

<u>Essential Duties & Responsibilities</u>	Estimated % of Time
1. The Tax Reporting Specialist will conduct a daily reconciliation of all Form(s) W-2G, 5754 and 1042-S in regards to reportable gambling winnings per the IRC as reported in San Manuel Casino (SMC’s) transaction monitoring software as well as documentation received from Cage Operations.	15%
2. Ensures the correct coding of Form(s) W-2G, 5754 and 1042-S filed by SMC with the IRS in regards to the income tax withholding rate as well as the EIN, country, recipient name and amount of tax withheld, if any. Makes accurate corrections as necessary based on the above review.	15%
3. Applies the taxation regulations and rules associated with foreign persons with U.S. sources of income subject to withholding in regards to reportable gambling winnings, awards, prizes and/or contest winnings. This includes the determination of the foreign person status for a patron per a review of available information maintained by SMC.	15%
4. Provides Accounts Payable with federal tax liability information according to payment schedules set by the IRS.	15%
5. Responds accordingly with accurate information to inquiries from other departments within SMC.	10%

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| 6. | Tracks patron prize winnings daily throughout the year and ensures that the reporting of all applicable winnings to each winning patron is sent via the U.S. Mail by filing deadlines established by the IRS. This also includes ensuring the reporting of income on a Form 1099 via the U.S. Mail to vendors of SMC. | 5% |
| 7. | Reconciles totals for all Form(s) W-2G and 1042S on a weekly and monthly basis and provides the reconciliation to the Accounting Department. | 5% |
| 8. | Assists in the processing of customer requests for copies of Forms W-2G and 1042-S from Cage Operations or website. | 5% |
| 9. | Assists in locating and providing necessary files for internal and outside auditors. | 5% |
| 10. | Maintains up to date procedures for the Tax Reporting function. | 5% |
| 11. | Accurately prepares, conducts and timely transmits all Form(s) W-2G, 1042-S and 1099 complied by SMC to the IRS by filing deadlines established by the IRS. | 5% |
| 12. | Perform other duties as assigned to support the efficient operation of the department. | 100% |

EDUCATION/EXPERIENCE/QUALIFICATIONS

- High school diploma or GED required; some college coursework preferred.
- Minimum two (2) years of general office experience.
- Intermediate experience with general office equipment required, including but not limited to 10-key calculator, computer spreadsheets and word processing programs. This includes the use of pivot tables and some conditional formatting tasks in Excel.

CERTIFICATES/LICENSES/REGISTRATIONS

- At the discretion of the San Manuel Tribal Gaming Commission you may be required to obtain and maintain a gaming license.
- A qualified candidate/employee must have a valid driver's license with an acceptable driving record as determined by the San Manuel's insurance carrier.

PHYSICAL REQUIREMENTS/ WORKING CONDITIONS – ENVIRONMENT

The physical demands and working environment described here are representative of those that an employee encounters and must be met by an employee to successfully perform the essential functions of this job.

- Primary work environment is in a climate-controlled office setting.
- Work requires travel to attend meetings, trade shows, and conferences.
- May be required to work evening, weekend and holiday shifts.
- Must be able to work in a fast paced, high demand environment.
- Strength sufficient to exert up to 10 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects and/or move up to 40 pounds occasionally.
- Sedentary work; involves sitting most of the time. Constantly operates a computer and other office productivity machinery, such as a calculator, copy machine, and computer printer.
- Physical activities that apply to the essential functions of the position are: Balancing, stooping, kneeling, crouching, reaching, pushing, pulling, lifting, grasping, talking, hearing, repetitive motions.
- Hearing sufficient to hear conversational levels in person and over the telephone.
- Speech sufficient to make oneself heard and understood in person, in front of groups, in meetings, and over the telephone.
- Visual Acuity that best describes the requirements of the position: The worker is required to have close visual acuity to perform an activity such as: preparing and analyzing data and figures; transcribing; viewing a computer terminal; expansive reading; visual inspection of employees, visitors or facility.
- Mobility sufficient to safely move in an office environment, walk, stoop, bend, kneel, and enter, exit and operate a motor vehicle in the course of travel to promotional events, meetings, conferences, trade shows and San Manuel properties.
- Endurance sufficient to sit, walk and stand for extended periods, and maintain efficiency throughout the entire work shift and during extended work hours.
- The employee may be exposed to fumes or airborne particles including secondhand smoke.

San Manuel Band of Mission Indians and San Manuel Casino will make reasonable accommodations in compliance with the Americans with Disabilities Act of 1990.