



Your GITCA Territory Contacts

Area by State

AR CT DC DE IA IL IN KS KY LA
MA MD ME MI MN MO MS NH NJ NY
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Area by State

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National Tip Reporting Compliance

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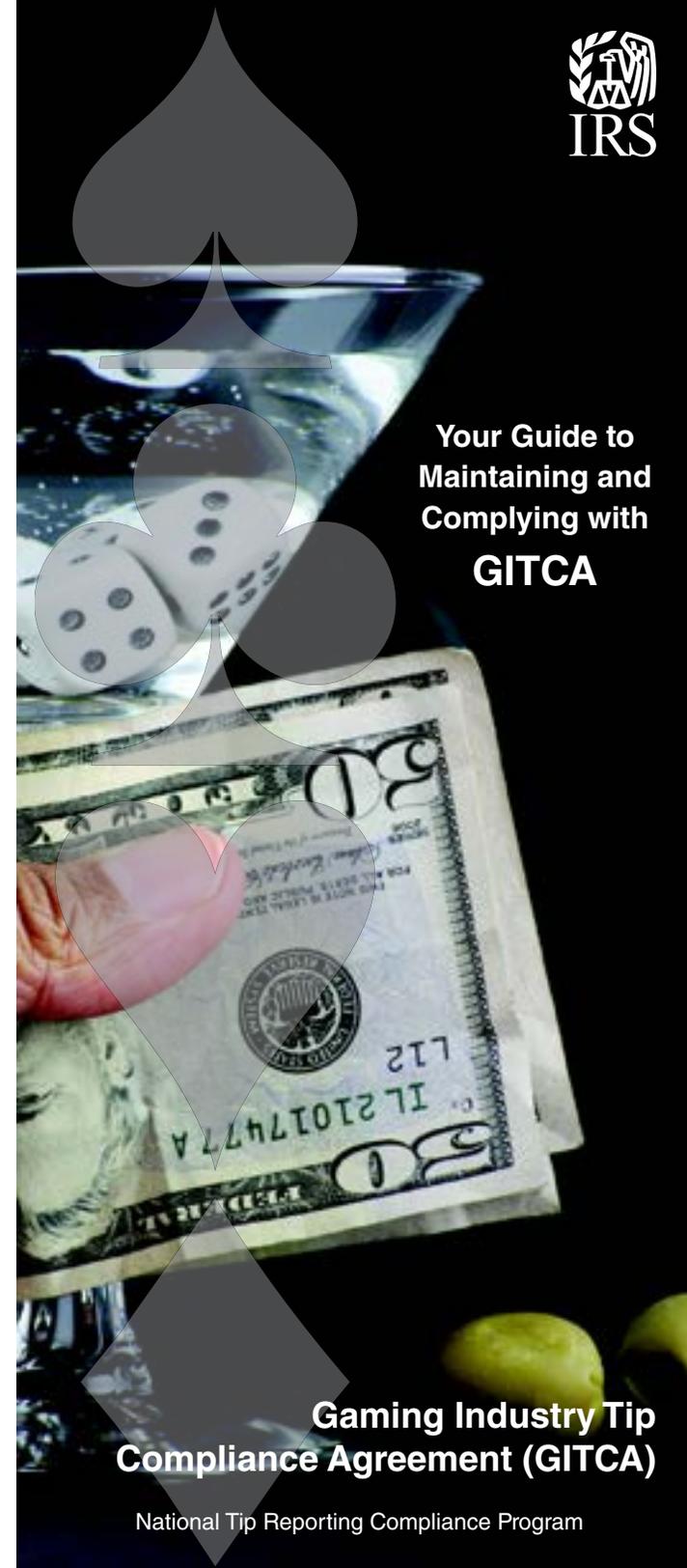
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Indian Tribal Governments

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Your Guide to
Maintaining and
Complying with
GITCA



**Gaming Industry Tip
Compliance Agreement (GITCA)**

National Tip Reporting Compliance Program

Your Tip Coordinator can assist you in...

...maintaining your GITCA

- Rates for new venues via comparables or actual financials
- Rates for new tipped positions
- Extensions and Addenda
- Rate Reduction Requests
- Rate Reviews to update rates
- Year-end Compliance Reports
- Elevate concerns to Program Manager

... securing a new GITCA

- Introduce GITCA Program to management and employees
- Discuss various rate review methods
- Provide technical support and workshops
- Conduct Employee Meetings to boost participation in the Program

... expanding the Program

- Coordinate meetings with the Agency and gaming industry
- Conduct educational outreach
- Develop educational materials about the many benefits

Our Streamlined Rate Review Process ...

... is less intrusive and limits

- IRS Presence
- Human Resources
- Information Document Requests

... offers you the opportunity to calculate tip rates using customized templates we provide. Some examples are...

- Restaurants
- Buffets/Brunch
- Poker Dealers
- Slots – Floor Attendants
- Cage
- Keno
- Baggage Handler
- Coat Check Attendants
- Valet Parking Attendants
- Bellman
- Shuttle/Limo
- Bars – Comp/Retail
- Salon/Spa
- Golf (all positions)

See www.IRSVideos.Gov/Webinars

Search: “Tip Reporting” for Webinars on tip agreement employers and completing year-end reports correctly.

- Employee Presentations for Tip Agreements with Tip Rates
- Employer-Computed Tip Reporting Process Certification for Gaming Industry Tip Compliance Agreement
- Form 8027 and Large Food and Beverage Establishments
- Tip Agreement Year-End Reporting Obligations
- Tip Information for General Audience
- Tip Information for the Cosmetology Industry



Annual Reporting....

Form 8027 and Form 14439 ...

Assist with preparing and filing annual reports

- Answer questions on format and data to include
- Facilitate with tip allocation computations for nonparticipating employees
- Help correctly report service charges as wages and not as tips
- Prepare and file Time and Attendance Report

GITCA Annual Reporting ...

- Refer to the GITCA for guidance
- IRS sends annual request and format for report preparation
- Due by March 31st
- Send report to:

SBSE.Tip.Compliance@irs.gov

or

NTRC Program
Internal Revenue Service
110 City Parkway
Las Vegas, NV 89106

Nonparticipating employees must ...

- Report all their tips
- Maintain daily records of all tips. See Publication 1244
- Report all tips that total \$20 or more to their employer in a written statement by the 10th of the month after the month they received the tips

