

Part III

Administrative, Procedural, and Miscellaneous

26 CFR 31.6053-1: Report of tips by employee to employer.

Rev. Proc. 2009-53

SECTION 1. PURPOSE

The purpose of this revenue procedure is to extend the Attributed Tip Income Program (ATIP) for two additional years. The requirements for participating in ATIP are set forth in Rev. Proc. 2006-30, 2006-2 CB 110.

SECTION 2. BACKGROUND

.01 ATIP is a reporting alternative for employers in the food and beverage industry designed to promote compliance by employers and employees with the provisions of the Internal Revenue Code governing tip income, to reduce disputes on audit, and to reduce filing and recordkeeping burdens.

02. Rev. Proc. 2006-30 established ATIP as a pilot program available for the three calendar years beginning on or after January 1, 2007. The Service has determined that the ATIP pilot program should be extended.

SECTION 3. EXTENSION OF ATIP

Section 11.02 of Rev. Proc. 2006-30 provides that ATIP will sunset on December 31, 2009. This revenue procedure extends ATIP for two additional years. ATIP will now terminate on December 31, 2011, unless the Service issues further guidance extending the term. Notwithstanding the foregoing, the Commissioner of Internal Revenue may

terminate ATIP at any time.

SECTION 4. EFFECT ON OTHER DOCUMENTS

Rev. Proc. 2006-30 is modified to extend ATIP for two additional years. With the exception of this extension, requirements for ATIP as set forth in Rev. Proc. 2006-30 remain unchanged.

SECTION 5. EFFECTIVE DATE

This revenue procedure is effective immediately.

SECTION 6. PAPERWORK REDUCTION ACT

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. This revenue procedure does not impose any new information collection. The Office of Management and Budget (OMB) previously approved the information collection requirements contained in Rev. Proc. 2006-30 under control number 1545-2005.

The collection of information is in Rev. Proc. 2006-30, section 4, titled Employer Participation in ATIP. This information is required to evaluate the suitability of the Reporting Program for the particular taxpayer. The collection of information is required to obtain the benefits described in Rev. Proc. 2006-30. The likely respondents are businesses or other for-profit institutions.

SECTION 7. CONTACT INFORMATION

The principal author of this revenue procedure is Linda L. Conway of the Office of the Division Counsel/Associate Chief Counsel (Tax Exempt & Government Entities). For further information regarding ATIP, contact the IRS Business and Specialty Tax

Line at (800) 829-4933 or e-mail Tip.Program@irs.gov.