Your Guide to Maintaining and Complying with GITCA

Gaming Industry Tip Compliance Agreement (GITCA)

National Tip Reporting Compliance
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Your GITCA Territory Contacts

East Territory
CT DC DE MA MD ME NC NH NJ NY PA RI SC VA VT
Terri L. Vrabel
Terri.L.Vrabel@irs.gov
(717) 840-6035
2670 Industrial Highway
York, PA 17402

Mid-States Territory
AL AR FL GA IA IL IN KS KY LA MI MN MO MS ND NE OH SD TN WI WV
Jennifer L. Cunningham
Jennifer.Cunningham@irs.gov
150 Court Street
Charleston, WV 25301
(304) 561-3011

West Territory
AK AZ CA CO HI ID MT NV NM OK OR TX UT WA WY
Sharon S. Huff
Sharon.S.Huff@irs.gov
55 South Market Street, HW 3882-SH
San Jose, CA 95113
(408) 283-1534
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 Territory 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 new 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)

Annual Reporting....
Form 8027...
Assist you with filing Form 8027, Employer’s Annual Information Return of Tip Income and Allocated Tips
◆ Answer any questions you may have on Form 8027 and GITCA
◆ Facilitate with tip allocation computations for nonparticipating employees
◆ Help you correctly report service charges as wages and not as tips

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:
  Walter Budzinski/ Senior Program Analyst
  Internal Revenue Service
  110 City Parkway
  Las Vegas, NV 89106
  SBSE.Tip.Compliance@IRS.Gov

Nonparticipating employees must ...
◆ Report all their tips
◆ Maintain daily records of all tips received
◆ 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