



## Your GITCA Territory Contacts

### *East Territory*

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### *Mid-States Territory*

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### *West Territory*

AK AZ CA CO HI ID MT NV NM OK OR TX  
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## *National Tip Reporting Compliance*

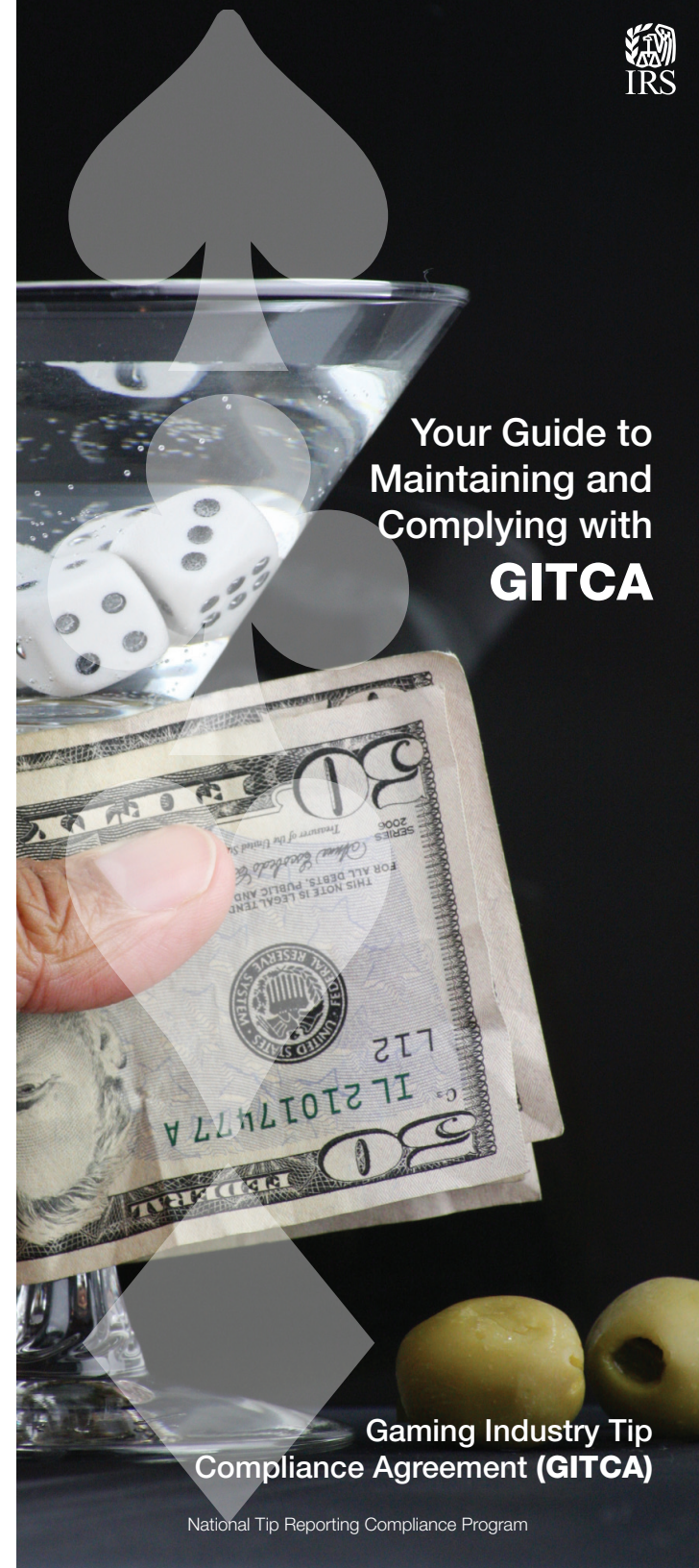
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## *For Indian Tribal Governments*

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## Your Guide to Maintaining and Complying with **GITCA**



## Gaming Industry Tip Compliance Agreement (GITCA)

## 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

