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 OH PA RI TN VA VT WI WV

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**Area by State**

AK AL AZ CA CO FL GA HI ID  
MT NC ND NE NV NM OK OR  
SC SD TX UT WA WY

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National Tip Reporting Compliance

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Indian Tribal Governments

Laurie Brunette  
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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)

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
  - 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

See [www.IRSVideos.Gov/Webinars](http://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

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