



## 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) 757-2320 x122

### *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  
(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  
(408) 817-6785

### *Indian Tribal Governments*

*All States with Indian Tribal Gaming*

Suzanne V. Perry  
Suzanne.V.Perry@irs.gov  
(602) 636-9181

### *East Territory:*

Terri L. Vrabel  
Internal Revenue Service  
2801 Eastern Blvd  
York, PA 17402

### *Mid-States Territory:*

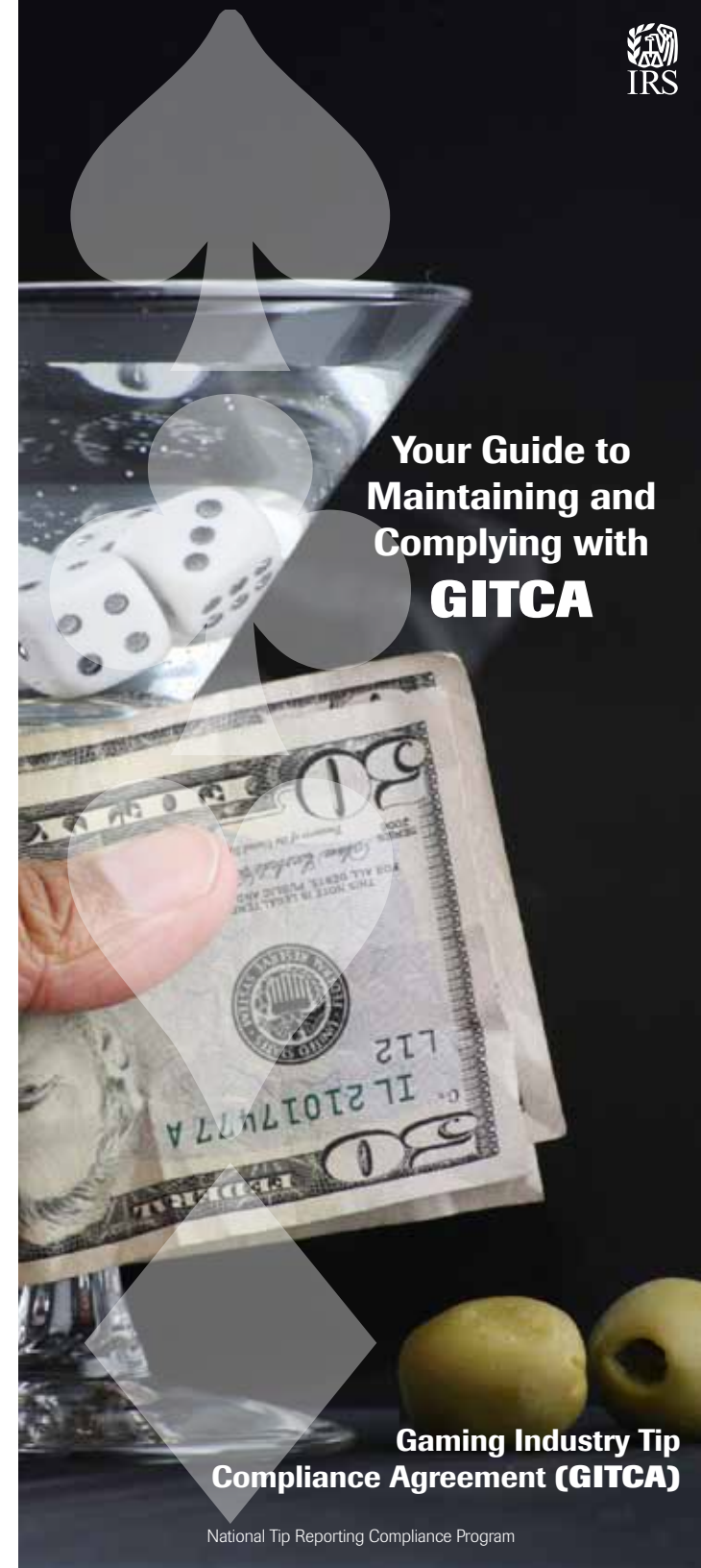
Jennifer L. Cunningham  
Internal Revenue Service  
150 Court Street  
Charleston, WV 25301

### *West Territory*

Sharon S. Huff  
Internal Revenue Service  
55 South Market Street, HQ-3882-SH  
San Jose, CA 95113

### *For Indian Tribal Governments*

Suzanne V. Perry  
Internal Revenue Service  
4041 N. Central Avenue  
Phoenix, AZ 85012



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:

Tammy G. Wise/ Senior Program Analyst  
Internal Revenue Service  
110 City Parkway  
Las Vegas, NV 89106  
Tammy.G.Wise@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

