



## Internal Revenue Service Webinar

### ***Tips vs. Service Charges:*** ***What are they and how are they reported?***

Sub Total:	37.40
Service Charge:	3.74
Sub Total:	41.14
Tax:	1.87
Total:	43.01
Food:	0.01
Tax:	43.00
Payment:	45.00
Change Due:	2.00

Presented by: Internal Revenue Service

**February 11, 2015**

**This FREE one-hour webinar is for:**

- Tax Professionals and Organizations
- Small Businesses and Organizations
- Payroll Professionals

**Topics include:**

- Tips – Employee and Employer Responsibilities
- Tips vs. Service Charges
- Revenue Ruling 2012-18
- Form 8027 – Employer's Annual Information Return of Tip Income & Allocated Tips
- Additional Medicare Tax on Tips
- Plus a live Q&A session

**Earn One Continuing Education (CE) credit: Category – Federal Tax**

To receive a certificate of completion, you must:

- View the live presentation on February 11, 2015 for at least 50 minutes from the start of the program for one CE credit.
- View the presentation while signed in using the same email address that you used to register (you will not receive credit by watching on someone else's computer). This will confirm your attendance and generate your certificate of completion.
- Groups cannot register with one e-mail address and then receive separate certificates.
- If certificates are needed, each person *must* register separately.
- Look for your Certificate of Completion by e-mail approximately **three weeks** after the broadcast. If you have met all requirements, you will receive your certificate automatically.

If you are an Enrolled Agent or an Other Tax Return Preparer, attending for education on a voluntary basis, you must register with your 8-number PTIN, First Name and Last Name as shown on your PTIN card or letter. If you don't have a PTIN, you will receive a certificate; however, your credit will not be reported to the IRS. Other tax professionals will be sent a certificate and may receive credit if the broadcast meets their organization's or state's CPE requirements.

**Register & Attend:**

Click on the link below to register for the session

<http://www.visualwebcaster.com/event.asp?id=101225>

**EASTERN**

**2 p.m.**

**CENTRAL**

**1 p.m.**

**MOUNTAIN**

**Noon**

**PACIFIC**

**11 a.m.**

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