

Form **4070**  
(Rev. March 1975)  
Department of the Treasury  
Internal Revenue Service

## Employee's Report of Tips to Employer

Social Security Number

Employee's name and address

Tips received  
directly from  
customers . \$

Employer's name and address

Tips received  
on charge  
receipts . . \$

Month or shorter period in which tips were received

from , 19 , to , 19

Total tips . \$

Signature

Date

## **Instructions**

If you are an employee receiving cash tips, including tips customers designate for you on charge receipts, you must report the tips to your employer on or before the 10th day of the month following the month in which you received the tips. If the 10th day falls on a Saturday, Sunday, or legal holiday, you may give your employer the report on the next succeeding day that is not a Saturday, Sunday, or legal holiday. Report only your share of any tips you split with other employees. You are not required to report tips for any month they were less than \$20 in the course of your work for any one employer; otherwise, you should report tips every month regardless of your total wages and tips for the year.

You must include all tips, including tips not reported to your employer, in gross income on your income tax return. Unreported tips of \$20 or more for any month, in the course of your work for any one employer, are also subject to social security (or railroad retirement) tax on your income tax return.

Any Internal Revenue Service office and many employers have copies of Document 5635 available for your use. This document contains Forms 4070A which you may use to keep a daily record of tips for your convenience in reporting them and for your own files. It also contains Forms 4070 which you may use to report your tips to your employer.