

Form **4070**
(Rev. November 1981)
Department of the Treasury
Internal Revenue Service

Employee's Report of Tips to Employer

OMB No. 1545-0065
Expires 12-31-83

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

For Paperwork Reduction Act Notice, see back of this page.

Instructions

Use this form to report to your employer the tips you receive as an employee. This includes cash tips and tips customers designate for you on charge receipts. Report only your share of any tips you split with other employees. You do not have to report tips for any month they were less than \$20 in the course of your work for any one employer. Otherwise, report tips every month regardless of your total wages and tips for the year.

Report the tips by the 10th day of the month following the month in which you received them. If the 10th day is a Saturday, Sunday, or legal holiday, you have until the next day that is not a Saturday, Sunday, or legal holiday to report them.

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, while working for any one employer, are also subject to social security (or railroad retirement) tax on your income tax return.

Internal Revenue Service offices and many employers have copies of Document 5635, which you may find useful. It contains Forms 4070A, which is a daily record of tips for your convenience in reporting them and for your own files. It also contains Forms 4070, which you can use to report your tips to your employer.

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says we must tell you why this information is being collected, how it will be used, and whether you have to provide it. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to provide this information.