

Form **4070**
(Rev. August 1985)
Department of the Treasury
Internal Revenue Service

Employee's Report of Tips to Employer

OMB No. 1545-0065

► For Paperwork Reduction Act Notice, see back of this form.

Employee's name and address

Social security number

Employer's name and address

Month or shorter period in which tips were received

from _____, 19____, to _____, 19____

Tips

\$

Signature

Date

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers 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.

Instructions

Use this form to report to your employer the tips you receive as an employee. This includes cash tips, tips customers designate for you on charge receipts, and tips you receive from other employees. You must report tips every month regardless of your total wages and tips for the year. However, you are not required to report tips to your employer for any month you received less than \$20 in tips while working for that employer. Also, reduce the amount reported for any tips you paid out to other employees.

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

See **Publication 531, Reporting Income From Tips**, for further information, including tip allocation rules for employees of certain large food or beverage establishments.

Internal Revenue Service offices and many employers have copies of **Publication 1244**, which you may find useful. It contains copies of Form 4070-A, which you may use for keeping daily records of your tips. It also contains copies of Form 4070.

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