

Form **4070**  
(Rev. March 1989)  
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.

The time needed to complete Forms 4070 and 4070-A will vary depending on individual circumstances. The estimated average times are: recordkeeping – Form 4070, 7 min.; and Form 4070-A, 3 hrs. and 23 min.; learning about the law – each form, 2 min.; preparing Form 4070, 8 min.; and Form 4070-A, 69 min.; and copying and providing Form 4070, 10 min.

If you have comments concerning these time estimates or suggestions for simplifying these forms, you can write to the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, TR:FP; or the **Office of Management and Budget**, Paperwork Reduction Project (OMB No. 1545-0065), Washington, DC 20503.

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.

See **Pub. 531**, Reporting Income From Tips, for further information, including tip allocation rules for employees of certain large food or beverage establishments and the requirements for unreported tips of \$20 or more.

Internal Revenue Service offices and many employers have copies of **Pub. 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.