

1990

Employer's Annual Information Return of Tip Income and Allocated Tips

▶ For Paperwork Reduction Act Notice, see the separate instructions.

Form **8027**
Department of the Treasury
Internal Revenue Service

Use IRS label. Make any necessary changes. Otherwise, please type or print.

Name of establishment

Address (number and street) Employer identification number

City, state, and ZIP code

Kind of establishment (check only one box)

1 evening meals only

2 evening and other meals

3 meals other than evening meals

4 alcoholic beverages

Employer's name

Establishment number (see instructions)

Address (number and street)

City, state, and ZIP code

If this is a Final Return, check here If this is an Amended Return, check here

- 1 Total charged tips for 1990
- 2 Total charged receipts (other than nonallocable receipts) on which there were charged tips
- 3 Total amount of service charges of less than 10% paid as wages to employees
- 4a Total tips reported by indirectly tipped employees
- 4b Total tips reported by directly tipped employees
- 4c Total tips reported. (Add lines 4a and 4b.)
- 5 Gross receipts from food or beverage operations (other than nonallocable receipts)
- 6 Multiply line 5 by 8% (.08) or the lower rate shown here ▶ _____ granted by the district director
Note: If you have allocated tips using other than the calendar year (semimonthly, biweekly, quarterly, etc.), put an X on line 6 and enter the amount of allocated tips from your records on line 7. If you have been granted a rate lower than 8%, attach a copy of the district director's determination letter to this return.
- 7 Allocation of tips. If line 6 is more than line 4c, enter the difference here
This amount must be allocated as tips to tipped employees working in this establishment. Check the box below that shows the method used for the allocation. (Show the portion, if any, attributable to each employee in box 6 of the employee's Form W-2.)
 - a Allocation based on hours-worked (see instructions for restriction)
 - b Allocation based on gross receipts
 - c Allocation based on good faith agreement (attach copy of agreement)
- 8 Total number of directly tipped employees at this establishment during 1990

1		
2		
3		
4a		
4b		
4c		
5		
6		
7		
8		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶ Title ▶ Date ▶