Form **8027**

Department of the Treasury
Internal Revenue Service

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

See the separate instructions.
Go to *www.irs.gov/Form8027* for instructions and the latest information.

OMB No. 1545-0029

2025

Check **if**:
Amended Return ☐
Final Return ☐

Name of establishment

Number and street (don't enter a P.O. box). See instructions.

City or town | State | ZIP code

Employer identification number

Type 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 (see instructions)

Number and street (or P.O. box number, if mail isn't delivered to street address) | Apt. or suite no.

Establishment number (see instructions)

City | State or province | Country | ZIP or foreign postal code

Does this establishment accept credit cards, debit cards, or other charges? ☐ Yes (lines 1 and 2 **must** be completed) ☐ No

1	Total charged tips for calendar year 2025	**1**	
2	Total charge receipts showing charged tips (see instructions)	**2**	
3	Total amount of service charges of less than 10% paid as wages to employees	**3**	
4a	Total tips reported by indirectly tipped employees	**4a**	
b	Total tips reported by directly tipped employees	**4b**	
	Note: Complete the **Employer's Optional Worksheet for Tipped Employees** in the instructions to determine potential unreported tips of your employees.		
c	Total tips reported (add lines 4a and 4b)	**4c**	
5	Gross receipts from food and beverages (not less than line 2—see instructions)	**5**	
6	Multiply line 5 by 8% (0.08) or the lower rate shown here _____ granted by the IRS. If you use a lower rate, attach a copy of the IRS determination letter to this return	**6**	
	Note: If you have allocated tips using a period other than the calendar year (semimonthly, biweekly, quarterly, etc.), mark an "**X**" on line 6 and enter the amount of allocated tips from your records on line 7.		
7	Allocation of tips. If line 6 is more than line 4c, enter the excess here	**7**	
	This amount must be allocated as tips to directly tipped employees working in this establishment. Check the box below that shows the method used for the allocation. Show the portion, if any, allocated to each employee in box 8 of the employee's Form W-2.		
a	Allocation based on hours-worked method (see instructions for restriction) ☐		
	Note: If you marked the check box on line 7a, enter the average number of employee hours worked per business day during the payroll period. (see instructions) _____		
b	Allocation based on gross receipts method ☐		
c	Allocation based on good-faith agreement ☐		

8 Enter the total number of directly tipped employees at this establishment during 2025

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

Signature **Title** **Date**