

**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

2026

Check if: Amended Return ☐ Final Return ☐	Name of establishment			Employer identification number
	Number and street (don't enter a P.O. box). See instructions.			Type of establishment (check only one box)
	City or town	State	ZIP code	☐ 1 Evening meals only ☐ 2 Evening and other meals ☐ 3 Meals other than evening meals ☐ 4 Alcoholic beverages
	Employer's name (see instructions)			Establishment number (see instructions)
Number and street (or P.O. box number, if mail isn't delivered to street address)			Apt. or suite no.	
City		State or province	Country	ZIP or foreign postal code
A Does this establishment accept credit cards, debit cards, or other charges? ☐ Yes (lines 1 and 2 must be completed) ☐ No				
B Did this establishment participate in a voluntary tip reporting program with the IRS during the calendar year? ☐ Yes ☐ No				

1	Total charged tips for calendar year 2026	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	
4b	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.			
4c	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 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.	7	
7a	Allocation based on hours-worked method (see instructions for restriction) 7a ☐		
7b	Allocation based on gross receipts method 7b ☐		
7c	Allocation based on good-faith agreement 7c ☐		
8	Enter the total number of directly tipped employees at this establishment during 2026	8	

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.