

Employee's Report of Tips to Employer

Employee's name and address	Social security number : :
Employer's name and address (include establishment name, if different)	1 Cash tips received
	2 Credit and debit card tips received
	3 Tips paid out
Month or shorter period in which tips were received from _____, _____, to _____, _____	4 Net tips (lines 1 + 2 - 3)
Signature _____	Date _____

For Paperwork Reduction Act Notice, see the instructions on the back of this form.

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Form **4070** (Rev. 8-2005)

Purpose. Use this form to report tips you receive to your employer. This includes cash tips, tips you receive from other employees, and debit and credit card tips. You must report tips every month regardless of your total wages and tips for the year. However, you do not have to report tips to your employer for any month you received less than \$20 in tips while working for that employer.

Report tips by the 10th day of the month following the month that you receive them. If the 10th day is a Saturday, Sunday, or legal holiday, report tips by the next day that is not a Saturday, Sunday, or legal holiday.

See Pub. 531, Reporting Tip Income, for more details.

You can get additional copies of Pub. 1244, Employee's Daily Record of Tips and Report to Employer, which contains both Forms 4070A and 4070, by calling 1-800-TAX-FORM (1-800-829-3676) or by downloading the pub from the IRS website at www.irs.gov.

Paperwork Reduction Act Notice. We ask for the information on these forms to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Instructions *(continued)*

Unreported Tips. If you received tips of \$20 or more for any month while working for one employer but did not report them to your employer, you must figure and pay social security and Medicare taxes on the unreported tips when you file your tax return. If you have unreported tips, you must use Form 1040 and Form 4137, Social Security and Medicare Tax on Unreported Tip Income, to report them. You may not use Form 1040A or 1040EZ. Employees subject to the Railroad Retirement Tax Act cannot use Form 4137 to pay railroad retirement tax on unreported tips. To get railroad retirement credit, you must report tips to your employer.

If you do not report tips to your employer as required, you may be charged a penalty of 50% of the social security and Medicare taxes (or railroad retirement tax) due on the unreported tips unless there was reasonable cause for not reporting them.

Additional Information. Get Pub. 531, Reporting Tip Income, and Form 4137 for more information on tips. If you are an employee of certain large food or beverage establishments, see Pub. 531 for tip allocation rules.

Recordkeeping. If you do not keep a daily record of tips, you must keep other reliable proof of the tip income you received. This proof includes copies of restaurant bills and credit card charges that show amounts customers added as tips.

Keep your tip income records for as long as the information on them may be needed in the administration of any Internal Revenue law.

