



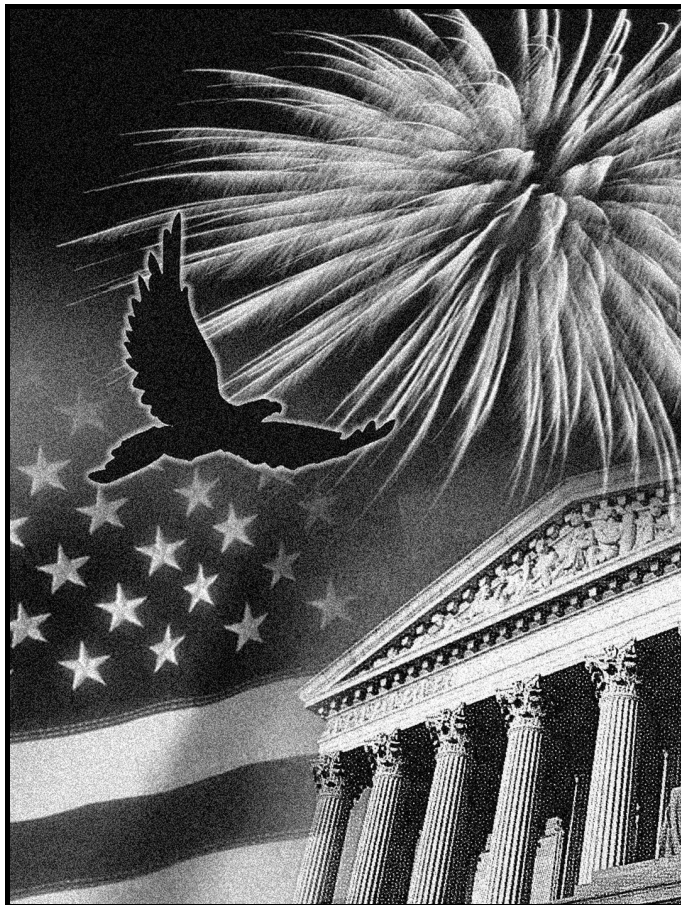
Department of the Treasury  
Internal Revenue Service

**Publication 531**

Cat. No. 15059V

# Reporting Tip Income

For use in preparing  
**2010** Returns



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## Reminder

**Photographs of missing children.** The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

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## Introduction

This publication is for employees who receive tips.

All tips you receive are income and are subject to federal income tax. You must include in gross income all tips you receive directly, charged tips paid to you by your employer, and your share of any tips you receive under a tip-splitting or tip-pooling arrangement.

The value of noncash tips, such as tickets, passes, or other items of value, are also income and subject to tax.

Reporting your tip income correctly is not difficult. You must do three things.

1. Keep a daily tip record.
2. Report tips to your employer.
3. Report all your tips on your income tax return.

This publication will explain these three things and show you what to do on your tax return if you have not done the first two. This publication will also show you how to treat allocated tips.

**Comments and suggestions.** We welcome your comments about this publication and your suggestions for future editions.

You can write to us at the following address:

Internal Revenue Service  
Individual Forms and Publications Branch  
SE:W:CAR:MP:T:I  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can email us at [\\*taxforms@irs.gov](mailto:taxforms@irs.gov). (The asterisk must be included in the address.) Please put "Publications Comment" on the subject line. You can also send us comments from [www.irs.gov/formspubs/index](http://www.irs.gov/formspubs/index), select "Comment on Tax Forms and Publications" under "Information about."

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Internal Revenue Service  
1201 N. Mitsubishi Motorway  
Bloomington, IL 61705-6613

**Tax questions.** If you have a tax question, check the information available on IRS.gov or call 1-800-829-1040. We cannot answer tax questions sent to either of the above addresses.

## Keeping a Daily Tip Record

**Why keep a daily tip record.** You must keep a daily tip record so you can:

- Report your tips accurately to your employer,
- Report your tips accurately on your tax return, and
- Prove your tip income if your return is ever questioned.

**How to keep a daily tip record.** There are two ways to keep a daily tip record. You can either:

- Write information about your tips in a tip diary, or
- Keep copies of documents that show your tips, such as restaurant bills and credit or debit card charge slips.

You should keep your daily tip record with your tax or other personal records. You must keep your records for as long as they are important for administration of the federal tax law. For information on how long to keep records, see Publication 552, Recordkeeping for Individuals.

If you keep a tip diary, you can use Form 4070A, Employee's Daily Record of Tips. To get Form 4070A, ask the Internal Revenue Service (IRS) or your employer for Publication 1244, Employee's Daily Record of Tips and Report to Employer. Publication 1244 includes a 1-year supply of Form 4070A. Each day, write in the information asked for on the form. A filled-in Form 4070A is shown on this page.

In addition to the information asked for on Form 4070A, you also need to keep a record of the date and value of any noncash tips you get, such as tickets, passes, or other items of value. Although you do not report these tips to your employer, you must report them on your tax return.

## Sample Filled-in Form 4070A from Publication 1244

Form 4070A (Rev. August 2005) Department of the Treasury Internal Revenue Service		Employee's Daily Record of Tips This is a voluntary form provided for your convenience. See instructions for records you must keep.		OMB No. 1545-0074	
Employee's name and address John W. Allen 1117 Maple Ave. Anytown, NY 14202		Employer's name Diamond Restaurant Establishment name (if different)		Month and year Oct. 2010	
Date tips rec'd	Date of entry	a. Tips received directly from customers and other employees	b. Credit and debit card tips received	c. Tips paid out to other employees	d. Names of employees to whom you paid tips
1	10/3	- OFF -			
2	10/3	48.80	26.40	15.20	Judy Brown
3	10/3	28.00	21.60	8.00	Carl Jones
4	10/5	42.00	24.00	10.00	Judy Brown
5	10/7	40.80	28.00	12.00	Judy Brown & Brian Smith
<b>Subtotals</b>		<b>159.60</b>	<b>100.00</b>	<b>45.20</b>	

For Paperwork Reduction Act Notice, see Instructions on the back of Form 4070. Page 1

Date tips rec'd	Date of entry	a. Tips received directly from customers and other employees	b. Credit and debit card tips received	c. Tips paid out to other employees	d. Names of employees to whom you paid tips
6	10/7	- OFF -			
7	10/8	37.20	22.40	8.00	Carl Jones
8	10/9	50.80	17.20	10.00	Judy Brown & Carl Jones
9	10/9	33.60	16.40	8.00	Judy Brown
10	10/11	30.40	22.00	9.20	Judy Brown
11	10/11	42.00	11.60	8.80	Carl Jones
12	10/14	35.60	16.00	7.60	Judy Brown
13	10/14	- OFF -			
14	10/14	48.40	14.40	12.40	Judy Brown & Brian Smith
15	10/16	45.20	32.00	17.20	Brian Smith
<b>Subtotals</b>		<b>323.20</b>	<b>152.00</b>	<b>81.20</b>	

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Date tips rec'd	Date of entry	a. Tips received directly from customers and other employees	b. Credit and debit card tips received	c. Tips paid out to other employees	d. Names of employees to whom you paid tips
16	10/16	41.20	18.40	8.80	Judy Brown
17	10/18	39.20	21.20	9.60	Judy Brown
18	10/19	46.80	12.80	8.40	Carl Jones
19	10/21	34.00	19.20	10.00	Judy Brown
20	10/21	- OFF -			
21	10/22	34.80	26.00	12.80	Judy Brown & Brian Smith
22	10/24	42.40	22.80	12.40	Carl Jones
23	10/24	48.80	17.20	13.60	Judy Brown
24	10/25	33.60	19.20	10.80	Brian Smith
25	10/26	37.20	14.80	9.20	Judy Brown
<b>Subtotals</b>		<b>358.00</b>	<b>171.60</b>	<b>95.60</b>	

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Date tips rec'd	Date of entry	a. Tips received directly from customers and other employees	b. Credit and debit card tips received	c. Tips paid out to other employees	d. Names of employees to whom you paid tips
26	10/26	31.60	11.60	12.40	Judy Brown
27	10/27	- OFF -			
28	10/29	43.20	14.00	12.80	Carl Jones
29	10/30	34.80	22.40	7.20	Carl Jones
30	10/31	46.00	27.20	12.80	Judy Brown & Brian Smith
31	11/2	27.60	20.40	6.40	Judy Brown
<b>Subtotals from pages 1, 2, and 3</b>		<b>159.60</b>	<b>100.00</b>	<b>45.20</b>	
<b>Totals</b>		<b>1,024.00</b>	<b>519.20</b>	<b>273.60</b>	

1. Report total cash tips (col. a) on Form 4070, line 1.  
2. Report total credit and debit card tips (col. b) on Form 4070, line 2.  
3. Report total tips paid out (col. c) on Form 4070, line 3.

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If you do not use Form 4070A, start your records by writing your name, your employer's name, and the name of the business (if it is different from your employer's name). Then, each workday, write the date and the following information.

- Cash tips you get directly from customers or from other employees.
- Tips from credit and debit card charge customers that your employer pays you.
- The value of any noncash tips you get, such as tickets, passes, or other items of value.
- The amount of tips you paid out to other employees through tip pools or tip splitting, or other arrangements, and the names of the employees to whom you paid the tips.

# Sample Filled-in Form 4070 from Publication 1244

Form **4070**  
(Rev. August 2005)  
Department of the Treasury  
Internal Revenue Service

## Employee's Report of Tips to Employer

OMB No. 1545-0074

Employee's name and address John W. Allen 1117 Maple Ave. Anytown, NY 14202	<b>Social security number</b> 987 : 00 : 4321
Employer's name and address (include establishment name, if different)  Diamond Restaurant 834 Main Street Anytown, NY 14203	<b>1</b> Cash tips received 1,024.00
	<b>2</b> Credit and debit card tips received 519.20
	<b>3</b> Tips paid out 273.60
Month or shorter period in which tips were received from October 1, 2010, to October 31, 2010	<b>4</b> Net tips (lines 1 + 2 - 3) 1,269.60
Signature John W. Allen	Date Nov. 10, 2010

**Electronic tip record.** You can use an electronic system provided by your employer to record your daily tips. If you do, you must receive and keep a paper copy of this record.

**Mandatory service charges.** Do not write in your tip diary the amount of any mandatory service charge that your employer adds to a customer's bill and then pays to you and treats as wages. This is part of your wages, not a tip. See examples below.

**Example 1.** Good Food Restaurant adds an 18% charge to the bill for parties of 6 or more customers. Jane's bill for food and beverages for her party of 8 includes an amount on the tip line equal to 18% of the charges for food and beverages, and the total includes this amount. Since Jane did not have an unrestricted right to determine the amount of the tip, the 18% charge is considered a mandatory service charge. Do not include the 18% charge in your tip diary. Mandatory service charges that are paid to you are considered wages, not tips.

**Example 2.** Good Food Restaurant also includes sample calculations of tip amounts at the bottom of its bills for food and beverages provided to customers. David's bill includes a blank "tip line," with sample tip calculations of 15%, 18%, and 20% of his charges for food and beverages at the bottom of the bill beneath the signature line. Since David was free to enter any amount on the "tip line" or leave it blank, any amount he includes is considered a tip. Be sure to include this amount in your tip diary.

## Reporting Tips to Your Employer

**Why report tips to your employer.** You must report tips to your employer so that:

- Your employer can withhold federal income tax and social security and Medicare taxes or railroad retirement tax,
- Your employer can report the correct amount of your earnings to the Social Security Administration or Railroad Retirement Board (which affects your benefits when you retire or if you become disabled, or your family's benefits if you die), and
- You can avoid the [penalty for not reporting tips](#) to your employer (explained later).

**What tips to report.** Report to your employer only cash, check, and debit and credit card tips you receive.

If your total tips for any 1 month from any one job are less than \$20, do not report the tips for that month to that employer.

If you participate in a tip-splitting or tip-pooling arrangement, report only the tips you receive and retain. Do not report to your employer any portion of the tips you receive that you pass on to other employees. However, you must report tips you receive from other employees.

Do not report the value of any noncash tips, such as tickets or passes, to your employer. You do not pay social security and Medicare taxes or railroad retirement tax on these tips.

**How to report.** If your employer does not give you any other way to report your tips, you can use Form 4070, Employee's Report of Tips to Employer. Fill in the information asked for on the form, sign and date the form, and give it to your employer. A sample filled-in Form 4070 is shown above. To get a 1-year supply of the form, ask the IRS or your employer for Publication 1244.

If you do not use Form 4070, give your employer a statement with the following information.

- Your name, address, and social security number.
- Your employer's name, address, and business name (if it is different from your employer's name).



- The month (or the dates of any shorter period) in which you received tips.
- The total tips required to be reported for that period.

You must sign and date the statement. Be sure to keep a copy with your tax or other personal records.

Your employer may require you to report your tips more than once a month. However, the statement cannot cover a period of more than 1 calendar month.

**Electronic tip statement.** Your employer can have you furnish your tip statements electronically.

**When to report.** Give your report for each month to your employer by the 10th of the next month. If the 10th falls on a Saturday, Sunday, or legal holiday, give your employer the report by the next day that is not a Saturday, Sunday, or legal holiday.

**Example 1.** You must report your tips received in September 2011 by October 11, 2011. October 10 is a legal holiday, and the 11th is the next day that is not a Saturday, Sunday, or legal holiday.

**Example 2.** You must report your tips received in October 2011 by November 10, 2011.

**Final report.** If your employment ends during the month, you can report your tips when your employment ends.

**Penalty for not reporting tips.** If you do not report tips to your employer as required, you may be subject to a penalty equal to 50% of the social security and Medicare taxes or railroad retirement tax you owe on the unreported tips. (For information about these taxes, see [Reporting social security and Medicare taxes on tips not reported to your employer](#) under *Reporting Tips on Your Tax Return*, later.) The penalty amount is in addition to the taxes you owe.

You can avoid this penalty if you can show reasonable cause for not reporting the tips to your employer. To do so, attach a statement to your return explaining why you did not report them.

**Giving your employer money for taxes.** Your regular pay may not be enough for your employer to withhold all the taxes you owe on your regular pay plus your reported tips. If this happens, you can give your employer money until the close of the calendar year to pay the rest of the taxes.

If you do not give your employer enough money, your employer will apply your regular pay and any money you give to the taxes, in the following order.

1. All taxes on your regular pay.
2. Social security and Medicare taxes or railroad retirement tax on your reported tips.
3. Federal, state, and local income taxes on your reported tips.

Any taxes that remain unpaid can be collected by your employer from your next paycheck. If withholding taxes remain uncollected at the end of the year, you may be subject to a penalty for underpayment of estimated taxes. See Publication 505, *Tax Withholding and Estimated Tax*, for more information.



**Uncollected taxes.** You must report on your tax return any social security and Medicare taxes or railroad retirement tax that remained uncollected at the end of 2010. These uncollected taxes will be shown on your 2010 Form W-2. See [Reporting uncollected social security and Medicare taxes on tips reported to your employer](#) under *Reporting Tips on Your Tax Return*, later.

## Tip Rate Determination and Education Program

Your employer may participate in the Tip Rate Determination and Education Program. The program was developed to help employees and employers understand and meet their tip reporting responsibilities.

There are two agreements under the program: the Tip Rate Determination Agreement (TRDA) and the Tip Reporting Alternative Commitment (TRAC). In addition, under the EmTRAC Agreement program, employers in the food and beverage industry may be able to design and receive approval for their own TRAC programs. For information on the EmTRAC program, see Notice 2001-1, which is on page 261 of Internal Revenue Bulletin 2001-2 at [www.irs.gov/pub/irs-irbs/irb01-02.pdf](http://www.irs.gov/pub/irs-irbs/irb01-02.pdf).

If you are employed in the gaming industry, your employer may participate in the Gaming Industry Tip Compliance Agreement Program. See Revenue Procedure 2007-32, 2007-22 I.R.B. 1322, available at [www.irs.gov/irb/2007-22\\_IRB/ar13.html](http://www.irs.gov/irb/2007-22_IRB/ar13.html).

If you are employed in the food and beverage industry, your employer may participate in the Attributed Tip Income Program (ATIP). See Revenue Procedure 2006-30, 2006-31 I.R.B. 110, available at [www.irs.gov/irb/2006-31\\_IRB/ar11.html](http://www.irs.gov/irb/2006-31_IRB/ar11.html) and Revenue Procedure 2009-53, 2009-49 I.R.B. 746, available at [www.irs.gov/irb/2009-49\\_IRB/ar12.html](http://www.irs.gov/irb/2009-49_IRB/ar12.html).

Your employer can provide you with a copy of any applicable agreement. To find out more about these agreements, visit IRS.gov and enter “restaurant tip reporting” in the search box. You may also call 1-800-829-4933, visit [www.irs.gov/localcontacts](http://www.irs.gov/localcontacts) for the IRS Taxpayer Assistance Center in your area, or send an email to [Tip.Program@irs.gov](mailto:Tip.Program@irs.gov) and request information on this program.

## Reporting Tips on Your Tax Return

**How to report tips.** Report your tips with your wages on Form 1040, line 7; Form 1040A, line 7; Form 1040EZ, line 1; Form 1040NR, line 8; or Form 1040NR-EZ, line 3.

**What tips to report.** You must report all tips you received in 2010 on your tax return, including both cash tips and noncash tips. Any tips you reported to your employer for 2010 are included in the wages shown in box 1 of your Form W-2. Add to the amount in box 1 only the tips you did not report to your employer.



If you received \$20 or more in cash and charge tips in a month and did not report all of those tips to your employer, see [Reporting social security and Medicare taxes on tips not reported to your employer](#), later.



If you did not keep a daily tip record as required and an amount is shown in box 8 of your Form W-2, see [Allocated Tips](#), later.

If you kept a daily tip record and reported tips to your employer as required under the rules explained earlier, add the following tips to the amount in box 1 of your Form W-2.

- Cash and charge tips you received that totaled less than \$20 for any month.
- The value of noncash tips, such as tickets, passes, or other items of value.

**Example.** Ben Smith began working at the Blue Ocean Restaurant (his only employer in 2010) on June 30 and received \$10,000 in wages during the year. Ben kept a daily tip record showing that his tips for June were \$18 and his tips for the rest of the year totaled \$7,000. He was not required to report his June tips to his employer, but he reported all of the rest of his tips to his employer as required.

Ben's Form W-2 from Blue Ocean Restaurant shows \$17,000 (\$10,000 wages + \$7,000 reported tips) in box 1. He adds the \$18 unreported tips to that amount and reports \$17,018 as wages on his tax return.

**Reporting social security and Medicare taxes on tips not reported to your employer.** If you received \$20 or more in cash and charge tips in a month from any one job and did not report all of those tips to your employer, you must report the social security and Medicare taxes on the unreported tips as additional tax on your return. To report these taxes, you must file a return even if you would not otherwise have to file. You must use Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or 1040-PR (as appropriate) for this purpose. (You cannot file Form 1040EZ or Form 1040A.)

Use Form 4137, Social Security and Medicare Tax on Unreported Tip Income, to figure these taxes. Enter the tax on your return as instructed, and attach the completed Form 4137 to your return.



If you are subject to the Railroad Retirement Tax Act, you cannot use Form 4137 to pay railroad retirement tax on unreported tips. To get railroad retirement credit, you must report tips to your employer.

**Reporting uncollected social security and Medicare taxes on tips reported to your employer.** You may have uncollected taxes if your regular pay was not enough for your employer to withhold all the taxes you owe and you did not give your employer enough money to pay the rest of the taxes. For more information, see [Giving your employer money for taxes](#), under *Reporting Tips to Your Employer*, earlier.

If your employer could not collect all the social security and Medicare taxes or railroad retirement tax you owe on tips reported for 2010, the uncollected taxes will be shown in box 12 of your Form W-2 (codes A and B). You must report these amounts as additional tax on your return.

If you worked in the U.S. possessions and received Form W-2AS, Form W-2CM, Form W-2GU, or Form W-2VI, any uncollected taxes on tips will be shown in box 12 with codes A and B. If you received Form 499R-2/W-2PR, any uncollected taxes will be shown in boxes 22 and 23.

To report these uncollected taxes, you must file a return even if you would not otherwise have to file. You can report these taxes on Form 1040, line 60; Form 1040NR, line 59; Form 1040-SS, line 5; or Form 1040-PR, line 5. See the instructions for the appropriate form and line number indicated. (You cannot file Form 1040A, Form 1040EZ, or Form 1040NR-EZ.)

**Self-employed persons.** If you receive tips as a self-employed person, you should report these tips as income on Schedule C or C-EZ. See Publication 334, Tax Guide for Small Business, for more information on reporting business income.

## Allocated Tips

If your employer allocated tips to you, they are shown separately in box 8 of your Form W-2. They are not included in box 1 with your wages and reported tips. If box 8 is blank, this discussion does not apply to you.

**What are allocated tips.** These are tips that your employer assigned to you in addition to the tips you reported to your employer for the year. Your employer will have done this only if:

- You worked in an establishment (restaurant, cocktail lounge, or similar business) that must allocate tips to employees,
- The tips you reported to your employer were less than your share of 8% of food and drink sales, and
- You did not participate in your employer's Attributed Tip Income Program (ATIP).

No income, social security, or Medicare taxes are withheld on allocated tips.

**How were your allocated tips figured.** The tips allocated to you are your share of an amount figured by subtracting the reported tips of all employees from 8% (or an approved lower rate) of food and drink sales (other than carryout sales and sales with a service charge of 10% or more). Your share of that amount was figured using either a method provided by an employer-employee agreement or a method provided by IRS regulations based on employees' sales or hours worked. For information about the exact allocation method used, ask your employer.

**Must you report your allocated tips on your tax return.** You must report allocated tips on your tax return unless either of the following exceptions applies.

- You kept a daily tip record, or other evidence that is as credible and reliable as a daily tip record, as required under rules explained earlier.
- Your tip record is incomplete, but it shows that your actual tips were more than the tips you reported to your employer plus the allocated tips.

If either exception applies, report your actual tips on your return. Do not report the allocated tips. See [What tips to report](#) under *Reporting Tips on Your Tax Return*, earlier.

**How to report allocated tips.** If you do not meet either of the exceptions above, report the total of box 1 and box 8 of your Form(s) W-2 as wages on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3. (You cannot

file Form 1040A, Form 1040EZ, Form 1040-SS, or Form 1040-PR.)

Because social security and Medicare taxes were not withheld from the allocated tips, you must report those taxes as additional tax on your return. Complete Form 4137, and include the allocated tips on line 1 of the form. See [Reporting social security and Medicare taxes on tips not reported to your employer](#) under *Reporting Tips on Your Tax Return*, earlier.

**How to request an approved lower rate.** Your employer can use a tip rate lower than 8% (but not lower than 2%) to figure allocated tips only if the IRS approves the lower rate. Either the employer or the employees can request approval of a lower rate by filing a petition with the IRS. The petition must include specific information about the establishment that will justify the lower rate. A user fee must be paid with the petition.

An employee petition can be filed only with the consent of a majority of the directly tipped employees (waiters, bartenders, and others who receive tips directly from customers). The petition must state the total number of directly tipped employees and the number of employees consenting to the petition. Employees filing the petition must promptly notify the employer, and the employer must promptly give the IRS a copy of all Forms 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, filed for the establishment for the previous 3 years.

For more information about how to file a petition and what information to include, see *Allocation of Tips* in the Instructions for Form 8027.

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## How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

**Contacting your Taxpayer Advocate.** The Taxpayer Advocate Service (TAS) is an independent organization within the IRS. We help taxpayers who are experiencing economic harm, such as not being able to provide necessities like housing, transportation, or food; taxpayers who are seeking help in resolving tax problems with the IRS; and those who believe that an IRS system or procedure is not working as it should. Here are seven things every taxpayer should know about TAS:

- The Taxpayer Advocate Service is your voice at the IRS.
- Our service is free, confidential, and tailored to meet your needs.
- You may be eligible for our help if you have tried to resolve your tax problem through normal IRS channels and have gotten nowhere, or you believe an IRS procedure just isn't working as it should.
- We help taxpayers whose problems are causing financial difficulty or significant cost, including the cost of professional representation. This includes businesses as well as individuals.
- Our employees know the IRS and how to navigate it. If you qualify for our help, we'll assign your case to

an advocate who will listen to your problem, help you understand what needs to be done to resolve it, and stay with you every step of the way until your problem is resolved.

- We have at least one local taxpayer advocate in every state, the District of Columbia, and Puerto Rico. You can call your local advocate, whose number is in your phone book, in Pub. 1546, Taxpayer Advocate Service—Your Voice at the IRS, and on our website at [www.irs.gov/advocate](http://www.irs.gov/advocate). You can also call our toll-free line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.
- You can learn about your rights and responsibilities as a taxpayer by visiting our online tax toolkit at [www.taxtoolkit.irs.gov](http://www.taxtoolkit.irs.gov). You can get updates on hot tax topics by visiting our YouTube channel at [www.youtube.com/tasnta](http://www.youtube.com/tasnta) and our Facebook page at [www.facebook.com/YourVoiceAtIRS](http://www.facebook.com/YourVoiceAtIRS), or by following our tweets at [www.twitter.com/YouVoiceatIRS](http://www.twitter.com/YouVoiceatIRS).

**Low Income Taxpayer Clinics (LITCs).** The Low Income Taxpayer Clinic program serves individuals who have a problem with the IRS and whose income is below a certain level. LITCs are independent from the IRS. Most LITCs can provide representation before the IRS or in court on audits, tax collection disputes, and other issues for free or a small fee. If an individual's native language is not English, some clinics can provide multilingual information about taxpayer rights and responsibilities. For more information, see Publication 4134, Low Income Taxpayer Clinic List. This publication is available at IRS.gov, by calling 1-800-TAX-FORM (1-800-829-3676), or at your local IRS office.

**Free tax services.** Publication 910, IRS Guide to Free Tax Services, is your guide to IRS services and resources. Learn about free tax information from the IRS, including publications, services, and education and assistance programs. The publication also has an index of over 100 TeleTax topics (recorded tax information) you can listen to on the telephone. The majority of the information and services listed in this publication are available to you free of charge. If there is a fee associated with a resource or service, it is listed in the publication.

Accessible versions of IRS published products are available on request in a variety of alternative formats for people with disabilities.

**Free help with your return.** Free help in preparing your return is available nationwide from IRS-trained volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers and the Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 and older with their tax returns. Many VITA sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to claim. To find the nearest VITA or TCE site, call 1-800-829-1040.

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, call 1-888-227-7669 or visit AARP's website at [www.aarp.org/money/taxaide](http://www.aarp.org/money/taxaide).

For more information on these programs, go to IRS.gov and enter keyword "VITA" in the upper right-hand corner.





**Internet.** You can access the IRS website at IRS.gov 24 hours a day, 7 days a week to:

- *E-file* your return. Find out about commercial tax preparation and *e-file* services available free to eligible taxpayers.
- Check the status of your 2010 refund. Go to IRS.gov and click on *Where's My Refund*. Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2010 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund.
- Download forms, including talking tax forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- Use the online Internal Revenue Code, Regulations, or other official guidance.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using the withholding calculator online at [www.irs.gov/individuals](http://www.irs.gov/individuals).
- Determine if Form 6251 must be filed by using our Alternative Minimum Tax (AMT) Assistant.
- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.



**Phone.** Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call 1-800-TAX-FORM (1-800-829-3676) to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.
- *Asking tax questions.* Call the IRS with your tax questions at 1-800-829-1040.
- *Solving problems.* You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to [www.irs.gov/localcontacts](http://www.irs.gov/localcontacts) or look in the phone book under *United States Government, Internal Revenue Service*.
- *TTY/TDD equipment.* If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.

- *TeleTax topics.* Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.
- *Refund information.* To check the status of your 2010 refund, call 1-800-829-1954 or 1-800-829-4477 (automated refund information 24 hours a day, 7 days a week). Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2010 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.
- *Other refund information.* To check the status of a prior year refund or amended return refund, call 1-800-829-1040.

**Evaluating the quality of our telephone services.** To ensure IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate the quality of our telephone services. One method is for a second IRS representative to listen in on or record random telephone calls. Another is to ask some callers to complete a short survey at the end of the call.



**Walk-in.** Many products and services are available on a walk-in basis.

- *Products.* You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of products available to print from a CD or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.
- *Services.* You can walk in to your local Taxpayer Assistance Center every business day for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you are more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your records and talk with an IRS representative face-to-face. No appointment is necessary—just walk in. If you prefer, you can call your local Center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. If you have an ongoing, complex tax account problem or a special need, such as a disability, an appointment can be requested. All other issues will be handled without an appointment. To find the number of your local office, go to [www.irs.gov/localcontacts](http://www.irs.gov/localcontacts) or look in the phone book

under *United States Government, Internal Revenue Service*.



**Mail.** You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 days after your request is received.

Internal Revenue Service  
1201 N. Mitsubishi Motorway  
Bloomington, IL 61705-6613



**DVD for tax products.** You can order Publication 1796, IRS Tax Products DVD, and obtain:

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Tax Map: an electronic research tool and finding aid.

- Tax law frequently asked questions.
- Tax Topics from the IRS telephone response system.
- Internal Revenue Code—Title 26 of the U.S. Code.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.
- Two releases during the year.
  - The first release will ship the beginning of January 2011.
  - The final release will ship the beginning of March 2011.

Purchase the DVD from National Technical Information Service (NTIS) at [www.irs.gov/cdorders](http://www.irs.gov/cdorders) for \$30 (no handling fee) or call 1-877-233-6767 toll free to buy the DVD for \$30 (plus a \$6 handling fee).

## Index



To help us develop a more useful index, please let us know if you have ideas for index entries. See “Comments and Suggestions” in the “Introduction” for the ways you can reach us.

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