

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

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

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.