

## Instructions

You must keep sufficient proof to show the amount of your tip income for the year. A daily record of your tip income is considered sufficient proof. Keep a daily record for each workday showing the amount of cash and credit card tips received directly from customers or other employees. Also keep a record of the amount of tips, if any, you paid to other employees through tip sharing, tip pooling or other arrangements, and the names of employees to whom you paid tips. Show the date that each entry is made. This date should be on or near the date you received the tip income. You may use Form 4070A, Employee's Daily Record of Tips, or any other daily record to record your tips.

**Reporting tips to your employer.** If you receive tips that total \$20 or more for any month while working for one employer, you must report the tips to your employer. Tips include cash left by customers, tips customers add to debit or credit card charges, and tips you receive from other employees. You must report your tips for any one month by the 10th of the month after the month you receive the tips. If the 10th day falls on a Saturday, Sunday, or legal holiday, you may give the report to your employer on the next business day that is not a Saturday, Sunday, or legal holiday.

You must report tips that total \$20 or more every month regardless of your total wages and tips for the year. You may use Form 4070, Employee's Report of Tips to Employer, to report your tips to your employer. See the instructions on the back of Form 4070.

You must include all tips, including tips not reported to your employer, as wages on your income tax return. You may use the last page of this publication to total your tips for the year.

Your employer must withhold income, social security, and Medicare (or railroad retirement) taxes on tips you report. Your employer usually deducts the withholding due on tips from your regular wages.

*(continued on inside of back cover)*

## 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 | Employer's name                   | Month and year |
|                             | Establishment name (if different) |                |

| Date<br>tips<br>rec'd | Date<br>of<br>entry | a. Tips received<br>directly from customers<br>and other employees | b. Credit and debit<br>card tips received | c. Tips paid out to<br>other employees | d. Names of employees to whom you<br>paid tips |
|-----------------------|---------------------|--|---|--|--|
| 1                     |                     |  |   |  |  |
| 2                     |                     |  |   |  |  |
| 3                     |                     |  |   |  |  |
| 4                     |                     |  |   |  |  |
| 5                     |                     |  |   |  |  |
| <b>Subtotals</b>      |                     |  |   |  |  |

| Date<br>tips<br>rec'd | Date<br>of<br>entry | a. Tips received<br>directly from customers<br>and other employees | b. Credit and debit<br>card tips received | c. Tips paid out to<br>other employees | d. Names of employees to whom you<br>paid tips |
|-----------------------|---------------------|--|---|--|--|
| 6                     |                     |  |   |  |  |
| 7                     |                     |  |   |  |  |
| 8                     |                     |  |   |  |  |
| 9                     |                     |  |   |  |  |
| 10                    |                     |  |   |  |  |
| 11                    |                     |  |   |  |  |
| 12                    |                     |  |   |  |  |
| 13                    |                     |  |   |  |  |
| 14                    |                     |  |   |  |  |
| 15                    |                     |  |   |  |  |
| <b>Subtotals</b>      |                     |  |   |  |  |

| Date<br>tips<br>rec'd | Date<br>of<br>entry | a. Tips received<br>directly from customers<br>and other employees | b. Credit and debit<br>card tips received | c. Tips paid out to<br>other employees | d. Names of employees to whom you<br>paid tips |
|-----------------------|---------------------|--|---|--|--|
| 16                    |                     |  |   |  |  |
| 17                    |                     |  |   |  |  |
| 18                    |                     |  |   |  |  |
| 19                    |                     |  |   |  |  |
| 20                    |                     |  |   |  |  |
| 21                    |                     |  |   |  |  |
| 22                    |                     |  |   |  |  |
| 23                    |                     |  |   |  |  |
| 24                    |                     |  |   |  |  |
| 25                    |                     |  |   |  |  |
| <b>Subtotals</b>      |                     |  |   |  |  |

| Date<br>tips<br>rec'd                           | Date<br>of<br>entry | a. Tips received<br>directly from customers<br>and other employees | b. Credit and debit<br>card tips received | c. Tips paid out to<br>other employees | d. Names of employees to whom you<br>paid tips |
|---|---------------------|--|---|--|--|
| 26  |                     |  |   |  |  |
| 27  |                     |  |   |  |  |
| 28  |                     |  |   |  |  |
| 29  |                     |  |   |  |  |
| 30  |                     |  |   |  |  |
| 31  |                     |  |   |  |  |
| <b>Subtotals<br/>from pages<br/>1, 2, and 3</b> |                     |  |   |  |  |
| <b>Totals</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**.