



Department of the Treasury
Internal Revenue Service

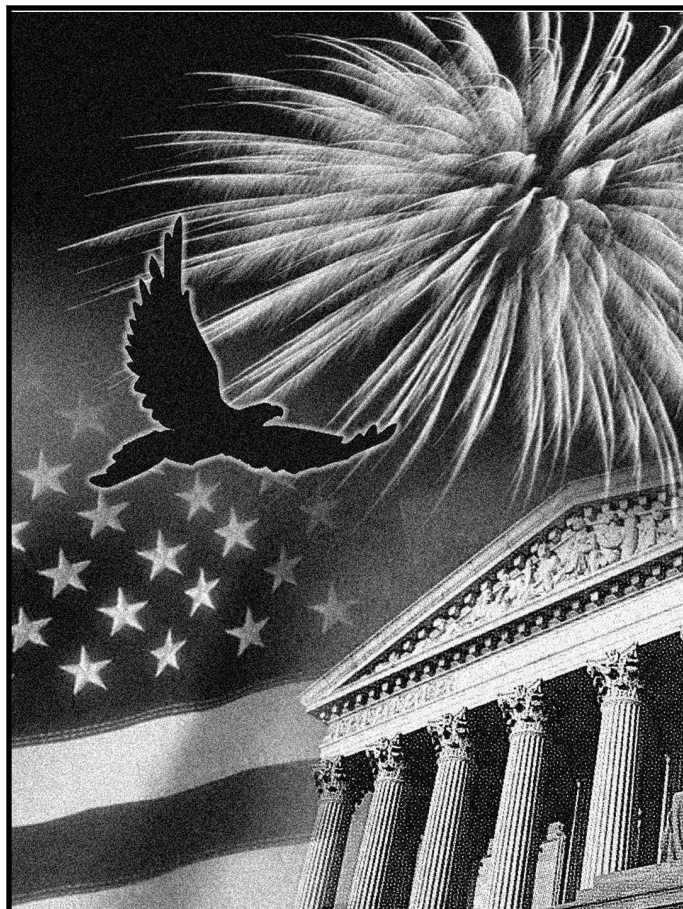
Publication 531

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Reporting Tip Income

For use in preparing

2013 Returns



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Future Developments

For the latest information about developments related to Publication 531, such as legislation enacted after this publication was published, go to www.irs.gov/pub531.

What's New

Additional Medicare Tax. Beginning in 2013, a 0.9% Additional Medicare Tax applies to Medicare wages, Railroad Retirement Tax Act (RRTA) compensation, and self-employment income that are more than:

- \$125,000 if married filing separately,
- \$250,000 if married filing jointly, or
- \$200,000 for any other filing status.

An employer is required to withhold Additional Medicare Tax on any Medicare wages or RRTA compensation it pays to an employee in excess of \$200,000 in a calendar year without regard to the employee's filing status. An employer is required to begin withholding Additional Medicare Tax in the pay period in which it pays wages or compensation in excess of \$200,000 to an employee and continue to withhold it until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages and compensation that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold. Tips are subject to Additional Medicare Tax withholding, if, in combination with other wages paid by the employer, they exceed the \$200,000 withholding threshold. Similarly, tips are subject to Additional Medicare Tax withholding, if, in combination with other RRTA compensation paid by the employer, they exceed the \$200,000 withholding threshold.

For more information on Additional Medicare Tax, go to www.irs.gov and enter "Additional Medicare Tax" in the search box.

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.

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, is 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
Tax Forms and Publications Division
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 send your comments from www.irs.gov/formspubs/. Click on "More Information" and then on "Comment on Tax Forms and Publications".

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

Ordering forms and publications. Visit www.irs.gov/formspubs/ to download forms and publications, call

1-800-TAX-FORM (1-800-829-3676), or write to the address below and receive a response within 10 days after your request is received.

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 *How Long to Keep Records* in chapter 1 of Publication 17, *Your Federal Income Tax*.

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 is also available at www.irs.gov/pub1244. 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 the following 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.

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 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. 2013
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	
Subtotals		159.60	100.00	45.20	

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
Subtotals		323.20	152.00	81.20	

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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
Subtotals		358.00	171.60	95.60	

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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
Subtotals from pages 1, 2, and 3		159.60	100.00	45.20	
Totals		1,024.00	519.20	273.60	

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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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.

Service charges. Do not write in your tip diary the amount of any 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. The following factors determine if you have a tip or service charge:

- The payment is made free from compulsion;
- The customer has the right to determine the amount of payment;
- The payment is not subject to negotiation or dictated by employer policy; and
- The customer generally has the right to determine who receives the payment.

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. Because Jane did not have an unrestricted right to determine the amount on the "tip line," the 18% charge is considered a service charge. Do not include the 18% charge in your tip diary. Service charges that are paid to you are considered wages, not tips.

Example 2. Good Food Restaurant 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 the charges for food and beverages at the bottom of the bill beneath the signature line. Because David is 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, Medicare, Additional Medicare, or railroad retirement taxes,
- 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.

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	Social security number 987 : 00 : 4321
Employer's name and address (include establishment name, if different) Diamond Restaurant 834 Main Street Anytown, NY 14203	1 Cash tips received 1,024.00
	2 Credit and debit card tips received 519.20
	3 Tips paid out 273.60
Month or shorter period in which tips were received from October 1, 2013, to October 31, 2013	4 Net tips (lines 1 + 2 - 3) 1,269.60
Signature [signed] John W. Allen	Date Nov. 10, 2013

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, Medicare, Additional Medicare, or railroad retirement taxes 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. You must report your tips received in September 2014 by October 10, 2014.

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, Medicare, Additional Medicare, or railroad retirement taxes you owe on the unreported tips. (For information about these taxes, see [Reporting social security, Medicare, Additional Medicare, or railroad retirement 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, Medicare, Additional Medicare, or railroad retirement taxes 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 taxes that remained uncollected at the end of 2013. These uncollected taxes will be shown on your 2013 Form W-2. See [Reporting uncollected social security, Medicare, Additional Medicare, or railroad retirement 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). A variation of the TRAC program, the Employer Tip Reporting Alternative Commitment, (EmTRAC) was designed to allow employers in the food and beverage industry 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.

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/pub/irs-irbs/irb07_22.pdf.

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 for the IRS Taxpayer Assistance Center in your area, or send an email to 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. Generally, you must report all tips you received in 2013 on your tax return, including both cash tips and noncash tips. Any tips you reported to your employer as required in 2013 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.

However, any tips you received in 2013 that you reported to your employer as required after 2013 but before January 11, 2014, are not included in the wages shown in box 1 of your 2013 Form W-2. Do not include the amount of these tips on your 2013 tax return. Instead, include them on your 2014 tax return. Tips you received in 2012 that you reported to your employer as required after 2012 but before January 11, 2013, are included in the wages shown in box 1 of your 2013 Form W-2. Although these tips were received in 2012, you must report them on your 2013 tax return.

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



CAUTION 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, Medicare, Additional Medicare, or railroad retirement taxes on tips not reported to your employer](#), later.



CAUTION 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 2013) 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, Medicare, Additional Medicare, or railroad retirement 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, Medicare, and Additional 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 social security and Medicare taxes. Enter the tax on your return as instructed, and attach the completed Form 4137 to your return. Use Form 8959 to figure Additional Medicare Tax.



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, Medicare, Additional Medicare, or railroad retirement 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 taxes you owe on tips reported for 2013, 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. Unlike the uncollected portion of the regular (1.45%) Medicare tax, the uncollected Additional Medicare Tax is not reported on Form W-2.

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, in the space next to line 60; Form 1040NR, line 59; Form 1040-SS, Part I, line 6; or Form 1040-PR, Part I, line 6. See the instructions for the appropriate form and line number indicated, and Form 8959. (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, and
- The tips you reported to your employer were less than your share of 8% of food and drink sales.

No income, social security, Medicare, Additional Medicare, or railroad retirement 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 tips you received in 2013 (including both cash and noncash tips) on your tax return as explained in [What tips to report](#), earlier. Any tips you reported to your employer in 2013 as required (explained under [Reporting Tips to Your Employer](#), earlier) 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 as required. This should include any allocated tips shown in box 8 on your Form(s) W-2, unless you have adequate records to show that you received less tips in the year than the allocated amount.

See [What tips to report](#) under *Reporting Tips on Your Tax Return*, and [Keeping a Daily Tip Record](#), earlier.

How to report allocated tips. If you received any tips in 2013 that you did not report to your employer as required (including allocated tips that you are required to report on your tax return), add these tips to the amount in box 1 of your Form(s) W-2 and report this amount as wages on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3. (You cannot file Form 1040A or Form 1040EZ).

Because social security, Medicare, or Additional 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 as provided in its instructions. See [Reporting social security, Medicare, Additional Medicare, or railroad retirement 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.

How To Get Tax Help

Go online, use a smart phone, call or walk in to an office near you. Whether it's help with a tax issue, preparing your tax return or picking up a free publication or form, get the help you need the way you want it.

Free help with your tax return. Free help in preparing your return is available nationwide from IRS-certified volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low-to-moderate income, elderly, persons with disabilities, and limited English proficient taxpayers. The Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to claim. Some VITA and TCE sites provide taxpayers the opportunity to prepare their return with the assistance of an IRS-certified volunteer. To find the nearest VITA or TCE site, visit IRS.gov or call 1-800-906-9887.

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

For more information on these programs, go to IRS.gov and enter "VITA" in the search box.



Internet. IRS.gov and IRS2Go are ready when you are — every day, every night, 24 hours a day, 7 days a week.

- Apply for an Employer Identification Number (EIN). Go to IRS.gov and enter [Apply for an EIN](#) in the search box.
- Request an Electronic Filing PIN by going to IRS.gov and entering [Electronic Filing PIN](#) in the search box.
- Check the status of your 2013 refund with [Where's My Refund?](#) Go to IRS.gov or the IRS2Go app, and click on *Where's My Refund?* You'll get a personalized refund date as soon as the IRS processes your tax return and approves your refund. If you e-file, your refund status is usually available within 24 hours after the IRS receives your tax return or 4 weeks after you've mailed a paper return.
- Check the status of your amended return. Go to IRS.gov and enter [Where's My Amended Return](#) in the search box.
- Download forms, instructions, and publications, including some accessible versions.
- Order free transcripts of your tax returns or tax account using the *Order a Transcript* tool on IRS.gov or IRS2Go. Tax return and tax account transcripts are generally available for the current year and past three years.
- Figure your income tax withholding with the [IRS Withholding Calculator](#) on IRS.gov. Use it if you've had too much or too little withheld, your personal situation has changed, you're starting a new job or you just want to see if you're having the right amount withheld.
- Determine if you might be subject to the Alternative Minimum Tax by using the [Alternative Minimum Tax Assistant](#) on IRS.gov.
- Locate the nearest Taxpayer Assistance Center using the [Office Locator](#) tool on IRS.gov or IRS2Go. Stop by most business days for face-to-face tax help, no appointment necessary — just walk in. An employee can explain IRS letters, request adjustments to your tax account or help you set up a payment plan. Before you visit, check the *Office Locator* for the address, phone number, hours of operation and the services provided. If you have an ongoing tax account problem or a special need, such as a disability, you can request an appointment. Call the local number listed in the Office Locator, or look in the phone book under *United States Government, Internal Revenue Service*.
- Locate the nearest volunteer help site with the [VITA Locator Tool](#) on IRS.gov. Low-to-moderate income, elderly, persons with disabilities, and limited English proficient taxpayers can get free help with their tax return from the nationwide Volunteer Income Tax Assistance (VITA) program. The Tax Counseling for the Elderly (TCE) program helps taxpayers 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing and some provide IRS-certified

volunteers who can help prepare your tax return. AARP offers the Tax-Aide counseling program as part of the TCE program. Visit AARP's website to find the nearest Tax-Aide location.

- Research your tax questions.
- Search publications and instructions by topic or keyword.
- Read the Internal Revenue Code, regulations, or other official guidance.
- Read Internal Revenue Bulletins.
- Sign up to receive local and national tax news by email.



Phone. You can call the IRS, or you can carry it in your pocket with the IRS2Go app on your smart phone or tablet.

- *Download the free IRS2Go mobile app* from the iTunes app store or from Google Play. Use it to watch the IRS YouTube channel, get IRS news as soon as it's released to the public, *order transcripts of your tax returns or tax account*, check your refund status, subscribe to filing season updates or daily tax tips, and follow the IRS Twitter news feed, @IRSnews, to get the latest federal tax news, including information about tax law changes and important IRS programs.
- *Call to locate the nearest volunteer help site*, 1-800-906-9887. Low-to-moderate income, elderly, persons with disabilities, and limited English proficient taxpayers can get free help with their tax return from the nationwide Volunteer Income Tax Assistance (VITA) program. The Tax Counseling for the Elderly (TCE) program helps taxpayers 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing. Some VITA and TCE sites provide IRS-certified volunteers who can help prepare your tax return. Through the TCE program, AARP offers the Tax-Aide counseling program; call 1-888-227-7669 to find the nearest Tax-Aide location.
- *Call to check the status of your 2013 refund*, 1-800-829-1954 or 1-800-829-4477. The automated *Where's My Refund?* information is available 24 hours a day, 7 days a week. If you *e-file*, your refund status is usually available within 24 hours after the IRS receives your tax return or 4 weeks after you've mailed a paper return. Before you call, have your 2013 tax return handy so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund. *Where's My Refund?* can give you a personalized refund date as soon as the IRS processes your tax return and approves your refund. *Where's My Refund?* includes information for the most recent return filed in the current year and does not include information about amended returns.
- Call the Amended Return Hotline, 1-866-464-2050, to check the status of your amended return.

- *Call to order forms, instructions and publications*, 1-800-TAX-FORM (1-800-829-3676) to order current-year forms, instructions and publications, and prior-year forms and instructions (limited to 5 years). You should receive your order within 10 business days.
- *Call to order transcripts of your tax returns or tax account*, 1-800-908-9946. Follow the prompts to provide your Social Security Number or Individual Taxpayer Identification Number, date of birth, street address and ZIP code.
- *Call for TeleTax topics*, 1-800-829-4477, to listen to pre-recorded messages covering various tax topics.
- *Call to ask tax questions*, 1-800-829-1040.
- *Call using TTY/TDD equipment*, 1-800-829-4059 to ask tax questions or order forms and publications. The TTY/TDD telephone number is for people who are deaf, hard of hearing, or have a speech disability. These individuals can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay.



Walk-in. You can find a selection of forms, publications and services — in-person, face-to-face.

- *Products.* You can walk in to some post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, and city and county government offices have a collection of products available to photocopy from reproducible proofs.
- *Services.* You can walk in to your local TAC most business days 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 TAC where you can talk with an IRS representative face-to-face. No appointment is necessary—just walk in. Before visiting, check www.irs.gov/localcontacts for hours of operation and services provided.



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

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

The Taxpayer Advocate Service Is Here to Help You. The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights.

What can TAS do for you? We can offer you free help with IRS problems that you can't resolve on your own. We know this process can be confusing, but *the worst thing you can do is nothing at all!* TAS can help if you can't resolve your tax problem and:

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

If you qualify for our help, you'll be assigned to one advocate who'll be with you at every turn and will do everything possible to resolve your problem. Here's why we can help:

- TAS is an independent organization within the IRS. Our advocates know how to work with the IRS.
- Our services are free and tailored to meet your needs.

- We have offices in every state, the District of Columbia, and Puerto Rico.

How can you reach us? If you think TAS can help you, call your local advocate, whose number is in your local directory and at www.irs.gov/advocate, or call us toll-free at 1-877-777-4778.

How else does TAS help taxpayers? TAS also works to resolve large-scale, systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at www.irs.gov/sams.

Low Income Taxpayer Clinics. Low Income Taxpayer Clinics (LITCs) serve individuals whose income is below a certain level and need to resolve tax problems such as audits, appeals, and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Visit www.TaxpayerAdvocate.irs.gov or see IRS Publication 4134, *Low Income Taxpayer Clinic List*.

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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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