



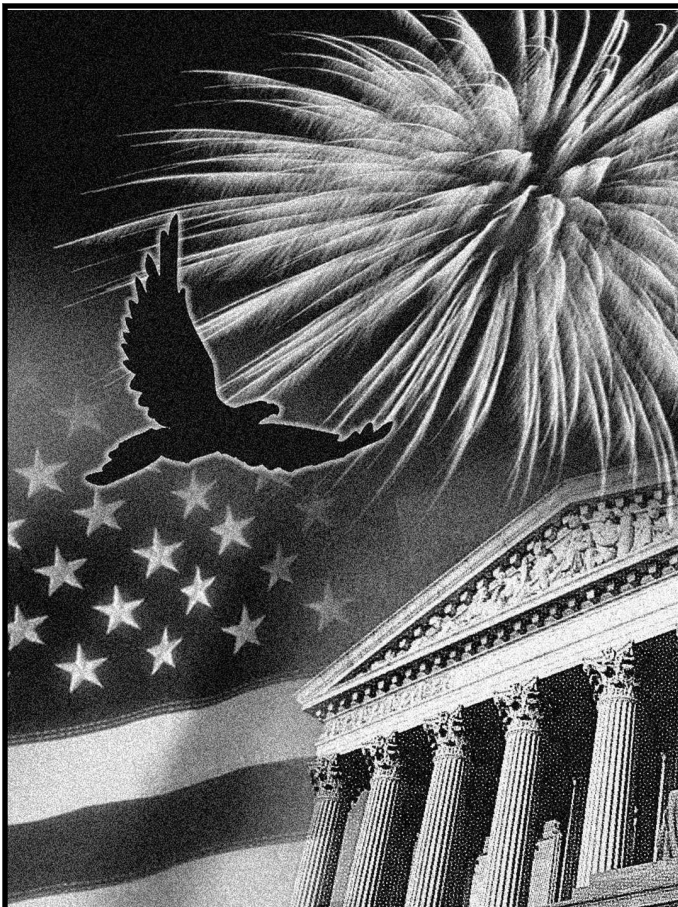
Publication 531

Cat. No. 15059V

Reporting Tip Income

For use in preparing

2012 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.

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
 Individual and Specialty 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. Please put "Publications Comment" on the subject line. You can also send us comments from www.irs.gov/formspubs/. Select "Comment on Tax Forms and Publications" under "More Information."

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 this page.

Sample Filled-in Form 4070A from Publication 1244

Form 4070A (Rev. August 2005)		Employee's Daily Record of Tips			OMB No. 1545-0074	
Department of the Treasury Internal Revenue Service		This is a voluntary form provided for your convenience. See instructions for records you must keep.				
Employee's name and address		Employer's name		Month and year		
John W. Allen 1117 Maple Ave. Anytown, NY 14202		Diamond Restaurant Establishment name (if different)		Oct. 2012		
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	
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	11.80	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		323.20	152.00	81.20		
		358.00	171.60	95.60		

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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.

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

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 <u>October 1</u> , 2012 , to <u>October 31</u> , 2012	4 Net tips (lines 1 + 2 - 3) 1,269.60	
Signature <u>[signed] John W. Allen</u>	Date Nov. 10, 2012	

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.

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 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 earlier. 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 October 2013 by November 12, 2013. November 10 is a Sunday. November 11 is a legal holiday (Veterans' Day). November 12 is the next day that is not a Saturday, Sunday, or legal holiday.

Example 2. You must report your tips received in September 2013 by October 10, 2013.

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 2012. These uncollected taxes will be shown on your 2012 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). 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 2012 on your tax return, including both cash tips and noncash tips. Any tips you reported to your employer as required in 2012 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 2012 that you reported to your employer as required after 2012 but before January 11, 2013, are not included in the wages shown in box 1 of your 2012 Form W-2. Do not include the amount of these tips on your 2012 tax return. Instead, include them on your 2013 tax return. Tips you received in 2011 that you reported to your employer as required after 2011 but before January 11, 2012, are included in the wages shown in box 1 of your 2012 Form W-2. Although these tips were received in 2011, you must report them on your 2012 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.



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 2012) 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 2012, 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, in the space next to line 60; Form 1040NR, line 59; Form 1040-SS, Part I, line 5; or Form 1040-PR, Part I, 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, and
- The tips you reported to your employer were less than your share of 8% of food and drink sales.

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 tips you received in 2012 (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 2012 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 2012 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 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 as provided in its instructions. 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.

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.

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-moderate income, elderly, disabled, 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 or 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, 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. 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 2012 refund. Go to IRS.gov and click on *Where's My Refund*. Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail your paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2012 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?* has a new look this year! The tool will include a tracker that displays progress through three stages: (1) return received, (2) refund approved, and (3) refund sent. *Where's My Refund?* will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund. So in a change from previous filing seasons, you won't get an estimated refund date right away. *Where's My Refund?* includes information for the most recent return filed in the current year and does not include information about amended returns.
- You can obtain a free transcript online at IRS.gov by clicking on *Order a Return or Account Transcript* under "Tools." For a transcript by phone, call 1-800-908-9946 and follow the prompts in the recorded message. You will be prompted to provide your SSN or Individual Taxpayer Identification Number (ITIN), date of birth, street address and ZIP code.
- Download forms, including talking tax forms, instructions, and publications.
- Order IRS products.
- Research your tax questions.
- Search publications by topic or keyword.
- Use the 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 IRS Withholding Calculator at www.irs.gov/individuals.
- Determine if Form 6251 (Alternative Minimum Tax—Individuals), must be filed by using our Alternative Minimum Tax (AMT) Assistant available at IRS.gov by typing *Alternative Minimum Tax Assistant* in the search box.
- 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 (limited to 5 years). 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 most business days in IRS Taxpayer Assistance Centers (TAC). 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 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. The TTY/TDD telephone number is for individuals who are deaf, hard of hearing, or have a speech disability. These individuals can also access the IRS through relay services such as the Federal Relay Service at www.gsa.gov/fedrelay.
- *TeleTax topics.* Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.
- *Checking the status of your 2012 refund.* To check the status of your 2012 refund, call 1-800-829-1954 or 1-800-829-4477 (automated *Where's My Refund?* information 24 hours a day, 7 days a week). Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail your paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2012 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?* will provide an actual 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.

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. Some products and services are available on a walk-in basis.

- **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. 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 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. If you have an ongoing, complex tax account problem or a special need, such as a disability, an appointment can be requested by calling your local TAC. You can leave a message and a representative will call you back within 2 business days. All other issues will be handled without an appointment. To call your local TAC, go to 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

Taxpayer Advocate Service. The Taxpayer Advocate Service (TAS) is your voice at the IRS. Its job is to ensure that every taxpayer is treated fairly, and that you know and understand your rights. TAS offers free help to guide you through the often-confusing process of resolving tax prob-

lems that you haven't been able to solve on your own. Remember, the worst thing you can do is nothing at all.

TAS can help if you can't resolve your problem with the IRS 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 have tried repeatedly to contact the IRS but no one has responded, or the IRS has not responded to you by the date promised.

If you qualify for help, they will do everything they can to get your problem resolved. You will be assigned to one advocate who will be with you at every turn. TAS has offices in every state, the District of Columbia, and Puerto Rico. Although TAS is independent within the IRS, their advocates know how to work with the IRS to get your problems resolved. And its services are always free.

As a taxpayer, you have rights that the IRS must abide by in its dealings with you. The TAS tax toolkit at www.TaxpayerAdvocate.irs.gov can help you understand these rights.

If you think TAS might be able to help you, call your local advocate, whose number is in your phone book and on our website at www.irs.gov/advocate. You can also call the toll-free number at 1-877-777-4778. Deaf and hard of hearing individuals who have access to TTY/TDD equipment can call 1-800-829-4059. These individuals can also access the IRS through relay services such as the Federal Relay Service at www.gsa.gov/fedrelay.

TAS also handles large-scale or systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it through the Systemic Advocacy Management System at www.irs.gov/advocate.

Low Income Taxpayer Clinics (LITCs). Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some clinics serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics can provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information and to find a clinic near you, see the LITC page on www.irs.gov/advocate or IRS Publication 4134, *Low Income Taxpayer Clinic List*. This publication is also available 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.



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.
- Links to other Internet-based tax research materials.
- 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 2013.
 - The final release will ship the beginning of March 2013.

Purchase the DVD from National Technical Information Service (NTIS) at 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).

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