

**Employer's Annual Information Return of  
 Tip Income and Allocated Tips**

**2018**

▶ See the separate instructions.  
 ▶ Go to [www.irs.gov/Form8027](http://www.irs.gov/Form8027) for instructions and the latest information.

<b>Check if:</b> Amended Return <input type="checkbox"/> Final Return <input type="checkbox"/>	Name of establishment _____ Number and street (Don't enter a P.O. box; see instructions) _____ City or town, state, and ZIP code _____	Employer identification number _____  Type of establishment ( <b>check only one box</b> ) <input type="checkbox"/> 1 Evening meals only <input type="checkbox"/> 2 Evening and other meals <input type="checkbox"/> 3 Meals other than evening meals <input type="checkbox"/> 4 Alcoholic beverages
Employer's name (see instructions) _____ Number and street (or P.O. box number, if mail isn't delivered to street address) _____ Apt. or suite no. _____ City, state, and ZIP code (if a foreign address, see instructions) _____		Establishment number (see instructions) _____

Does this establishment accept credit cards, debit cards, or other charges?  Yes (lines 1 and 2 **must** be completed)  No

<b>1</b> Total charged tips for calendar year 2018 . . . . .	<b>1</b>		
<b>2</b> Total charge receipts showing charged tips (see instructions) . . . . .	<b>2</b>		
<b>3</b> Total amount of service charges of less than 10% paid as wages to employees . . . . .	<b>3</b>		
<b>4a</b> Total tips reported by indirectly tipped employees . . . . .	<b>4a</b>		
<b>b</b> Total tips reported by directly tipped employees . . . . . <b>Note:</b> Complete the <b>Employer's Optional Worksheet for Tipped Employees</b> in the instructions to determine potential unreported tips of your employees.	<b>4b</b>		
<b>c</b> Total tips reported (add lines 4a and 4b) . . . . .	<b>4c</b>		
<b>5</b> Gross receipts from food and beverages (not less than line 2—see instructions) . . . . .	<b>5</b>		
<b>6</b> Multiply line 5 by 8% (0.08) or the lower rate shown here ▶ _____ granted by the IRS. If you use a lower rate, attach a copy of the IRS determination letter to this return . . . . . <b>Note:</b> If you have allocated tips using other than the calendar year (semimonthly, biweekly, quarterly, etc.), mark an "X" on line 6 and enter the amount of allocated tips from your records on line 7.	<b>6</b>		
<b>7</b> Allocation of tips. If line 6 is more than line 4c, enter the excess here . . . . . ▶ This amount must be allocated as tips to tipped employees working in this establishment. Check the box below that shows the method used for the allocation. Show the portion, if any, allocated to each employee in box 8 of the employee's Form W-2.	<b>7</b>		
<b>a</b> Allocation based on hours-worked method (see instructions for restriction) . . . . . <input type="checkbox"/> <b>Note:</b> If you marked the checkbox on line 7a, enter the average number of employee hours worked per business day during the payroll period. (see instructions) _____			
<b>b</b> Allocation based on gross receipts method . . . . . <input type="checkbox"/>			
<b>c</b> Allocation based on good-faith agreement . . . . . <input type="checkbox"/>			
<b>8</b> Enter the total number of directly tipped employees at this establishment during 2018 ▶ _____			

Under penalties of perjury, I declare that I have examined this return, including accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_