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Reportando ingresos por tippers
Para preparar devoluciones de 2015

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Futuros Desarrollos
Para obtener la información más reciente sobre desarrollos relacionados con Pub. 531, como legislación que entró en vigor después que se publicó este manual, visite www.irs.gov/pub531.

Lo nuevo
Para 2015, el límite máximo de ingresos y tippers sometidos al impuesto sobre seguridad social aumentó a $118,500. El impuesto sobre seguridad social que un empleado debe pagar sobre los tippers permanece en 6.2% (0.062).

Recordatorio
Tarifa adicional de Medicare. Una tarifa adicional del 0.9% sobre el impuesto sobre Medicare aplica a los ingresos de Medicare, compensación de la Ley de Retiro Ferroviario (RRTA) y ingresos de autónomos que superen:
- $125,000 si se presenta separado,
- $250,000 si se presenta juntamente, o
- $200,000 para cualquier otra condición.

Un empleador está obligado a retenir la tarifa adicional del impuesto sobre Medicare en cualquier municipio o compensación que pague a un empleado en exceso de $200,000 en un año calendario sin considerar la condición de presentación del empleado.

Fotografías de niños desaparecidos. La Oficina del Tesoro es un socio orgulloso del Centro Nacional para los Niños Desaparecidos y Expuestos. Las fotografías de los niños desaparecidos seleccionados por el Centro pueden aparecer en este manual en páginas que de lo contrario estarían en blanco. Puede ayudarlo a traer estos niños a casa al examinar las fotografías y llamar 1-800-THE-LOST (1-800-843-5678) si reconoce a un niño.

Get forms and other information faster and easier at:
- IRS.gov (English)
- IRS.gov/Spanish (Español)
- IRS.gov/Korean (한국어)
- IRS.gov/Russian (Русский)
- IRS.gov/Vietnamese (Tiếng Việt)
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 send us comments from www.irs.gov/formspubs. Click on “More Information” and then on “Give us feedback.”

Or you can write to:

Internal Revenue Service
Tax Forms and Publications
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.

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. Otherwise, you can go to www.irs.gov/orderforms to order current and prior-year forms and instructions. Your order should arrive within 10 business days.

Tax questions. If you have a tax question not answered by this publication, check IRS.gov and How To Get Tax Help at the end of this publication.

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 Pub. 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 IRS or your employer for Pub. 1244, Employee’s Daily Record of Tips and Report to Employer. Pub. 1244 is also available at www.irs.gov/pub1244. Pub. 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

<table>
<thead>
<tr>
<th>Date</th>
<th>Employee's Daily Record of Tips</th>
</tr>
</thead>
<tbody>
<tr>
<td>Entry</td>
<td>a. Tips received directly from customer and other employees</td>
</tr>
<tr>
<td>10/9</td>
<td>14.00</td>
</tr>
<tr>
<td>10/2</td>
<td>10.00</td>
</tr>
<tr>
<td>10/3</td>
<td>14.00</td>
</tr>
<tr>
<td>10/3</td>
<td>14.00</td>
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<tr>
<td>10/3</td>
<td>14.00</td>
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<td>10/8</td>
<td>14.00</td>
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<td>10/11</td>
<td>14.00</td>
</tr>
<tr>
<td>10/16</td>
<td>14.00</td>
</tr>
<tr>
<td>10/31</td>
<td>14.00</td>
</tr>
<tr>
<td>10/30</td>
<td>14.00</td>
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<tr>
<td>10/29</td>
<td>14.00</td>
</tr>
<tr>
<td>10/27</td>
<td>14.00</td>
</tr>
<tr>
<td>10/26</td>
<td>14.00</td>
</tr>
</tbody>
</table>

Subtotals: 52.20, 152.00, 81.20

### 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 your customer's bill and then pays to you. Treat the service charge 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 not subject to negotiation or dictated by employer policy.
- The customer has the right to determine the amount of payment.
- The customer generally has the right to determine who receives the payment.

### 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.

1. 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.
2. 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.
3. 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.

*See Caution for Uncollected taxes, later.
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 Pub. 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 2016 by October 10, 2016.

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 Pub. 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 2015. These uncollected taxes will be shown on your 2015 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.

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.

**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).


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](http://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.

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**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 2015 on your tax return, including both cash tips and noncash tips. Any tips you reported to your employer as required in 2015 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 2015 that you reported to your employer as required after 2015 but before January 11, 2016, are not included in the wages shown in box 1 of your 2015 Form W-2. Do not include the amount of these tips on your 2015 tax return. Instead, include them on your 2016 tax return. Tips you received in 2014 that you reported to your employer as required after 2014 but before January 11, 2015, are included in the wages shown in box 1 of your 2015 Form W-2. Although these tips were received in 2014, you must report them on your 2015 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, Medicare, Additional Medicare, or railroad retirement 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 2015) 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 Form 1040, Form 1040NR, Form 1040-PR, or Form 1040-SS (not Form 1040A, Form 1040EZ, or Form 1040NR-EZ) even if you would not otherwise have to file.

Use Form 4137, Social Security and Medicare Tax on Unreported Tip Income, to figure social security and Medicare taxes and/or Form 8959, Additional Medicare Tax, to figure Additional Medicare Tax. Enter the tax(es) on your return as instructed, and attach the completed Form 4137 and/or Form 8959 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, 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, and Additional Medicare taxes, or railroad retirement taxes you owe on tips reported for 2015, 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 Form 1040NR, Form 1040-PR, or Form 1040-SS (not Form 1040A, Form 1040EZ, or Form 1040NR-EZ) even if you would not otherwise have to file. You can report these taxes on Form 1040, in the space next to line 62, or the corresponding line of Form 1040NR, Form 1040-PR, or Form 1040-SS (not Form 1040A, Form 1040EZ, or Form 1040NR-EZ). See the instructions for these forms for exact reporting information.

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 Pub. 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 2015 (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 2015 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 2015 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 can’t 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

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to IRS.gov and find resources that can help you right away.

Preparing and filing your tax return. Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

- Go to IRS.gov and click on the Filing tab to see your options.
- Enter “Free File” in the search box to see whether you can use brand-name software to prepare and e-file your federal tax return for free.
- Enter “VITA” in the search box, download the free IRS2Go app, or call 1-800-906-9867 to find the nearest Volunteer Income Tax Assistance or Tax Counseling for the Elderly (TCE) location for free tax preparation.
- Enter “TCE” in the search box, download the free IRS2Go app, or call 1-888-227-7669 to find the nearest Tax Counseling for the Elderly location for free tax preparation.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make $54,000 or less, persons with disabilities, the elderly, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

Getting answers to your tax law questions.

On IRS.gov, get answers to your tax questions anytime, anywhere.

- Go to www.irs.gov/Help-&-Resources for a variety of tools that will help you with your taxes.
- Enter “ITA” in the search box on IRS.gov for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response.
- Enter “Pub 17” in the search box on IRS.gov to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2015 tax changes, and thousands of interactive links to help you find answers to your questions.
- Additionally, you may be able to access tax law information in your electronic filing software.

Tax forms and publications. You can download or print all of the forms and publications you may need on www.irs.gov/formspubs. Otherwise, you can go to www.irs.gov/orderforms to place an order and have forms mailed to you. You should receive your order within 10 business days.

Direct Deposit. The fastest way to receive a tax refund is by combining direct deposit and IRS e-file. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. The majority of refunds are received within 21 days or less.

Getting a transcript or copy of a return.

- Go to IRS.gov and click on “Get Transcript of Your Tax Records” under “Tools.”
- Call the transcript toll-free line at 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

Using online tools to help prepare your return. Go to IRS.gov and click on the Tools bar to use these and other self-service options.

- The Earned Income Tax Credit Assistant determines if you are eligible for the EIC.
- The Online EIN Application helps you get an employer identification number.
• The IRS Withholding Calculator estimates the amount you should have withheld from your paycheck for federal income tax purposes.

• The Electronic Filing PIN Request helps to verify your identity when you do not have your prior year AGI or prior year self-selected PIN available.

• The First Time Homebuyer Credit Account Look-up tool provides information on your repayments and account balance.

For help with the alternative minimum tax, go to IRS.gov/AMT.

Understanding identity theft issues.
• Go to www.irs.gov/uac/Identity-Protection for information and videos.

• If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit www.irs.gov/identitytheft to learn what steps you should take.

Checking on the status of a refund.
• Go to www.irs.gov/refunds.

• Download the free IRS2Go app to your smart phone and use it to check your refund status.

• Call the automated refund hotline at 1-800-829-1954.

Making a tax payment. The IRS uses the latest encryption technology so electronic payments are safe and secure. You can make electronic payments online, by phone, or from a mobile device. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to www.irs.gov/payments to make a payment using any of the following options.

• IRS Direct Pay (for individual taxpayers who have a checking or savings account).

• Debit or credit card (approved payment processors online or by phone).

• Electronic Funds Withdrawal (available during e-file).

• Electronic Federal Tax Payment System (best option for businesses; enrollment required).

• Check or money order.

IRS2Go provides access to mobile-friendly payment options like IRS Direct Pay, offering you a free, secure way to pay directly from your bank account. You can also make debit or credit card payments through an approved payment processor. Simply download IRS2Go from Google Play, the Apple App Store, or the Amazon Appstore, and make your payments anytime, anywhere.

What if I can’t pay now? Click on the “Pay Your Tax Bill” icon on IRS.gov for more information about these additional options.

• Apply for an online payment agreement to meet your tax obligation in monthly installments if you cannot pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.

• An offer in compromise allows you to settle your tax debt for less than the full amount you owe. Use the Offer in Compromise Pre-Qualifier to confirm your eligibility.

Checking the status of an amended return. Go to IRS.gov and click on the Tools tab and then Where’s My Amended Return?

Understanding an IRS notice or letter. Enter “Understanding your notice” in the search box on IRS.gov to find additional information about your IRS notice or letter.

Visiting the IRS. Locate the nearest Taxpayer Assistance Center using the Office Locator tool on IRS.gov. Enter “office locator” in the search box. Or choose the “Contact Us” option on the IRS2Go app and search Local Offices. Before you visit, use the Locator tool to check hours and services available.

Watching IRS videos. The IRS Video portal www.irsvideos.gov contains video and audio presentations for individuals, small businesses, and tax professionals. You’ll find video clips of tax topics, archived versions of panel discussions and Webinars, and audio archives of tax practitioner phone forums.

Getting tax information in other languages. For taxpayers whose native language is not English, we have the following resources available.

1. Taxpayers can find information on IRS.gov in the following languages.
   a. Spanish.
   b. Chinese.
   c. Vietnamese.
   d. Korean.
   e. Russian.

2. The IRS Taxpayer Assistance Centers provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the Taxpayer Bill of Rights.
What Can the Taxpayer Advocate Service Do For You?

We can help you resolve problems that you can’t resolve with the IRS. And our service is free. If you qualify for our assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:
- Your problem is causing financial difficulty for you, your family, or your business,
- You face (or your business is facing) an immediate threat of adverse action, or
- You’ve tried repeatedly to contact the IRS but no one has responded, or the IRS hasn’t responded by the date promised.

How Can You Reach Us?

We have offices in every state, the District of Columbia, and Puerto Rico. Your local advocate’s number is in your local directory and at www.taxpayeradvocate.irs.gov. You can also call us at 1-877-777-4778.

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Our Tax Toolkit at www.taxpayeradvocate.irs.gov can help you understand what these rights mean to you and how they apply. These are your rights. Know them. Use them.

How Else Does the Taxpayer Advocate Service Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us 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. To find a clinic near you, visit www.irs.gov/litc 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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