



Tax Deductions for:

Waiters & Waitresses

Adequate tip records are a must for employees who receive tips, especially waiters and waitresses who work in "large food and beverage establishments" (i.e., food service operations with 10 or more tipped employees). These establishments often assign tips to employees, based on a percentage of the employees' sales and the amount of tips each employee has reported to the establishment. These are called "allocated tips" and employers must report them to the IRS. If the IRS questions the employee's tips, it's up to the tipped employee to show, through good records, that the allocated tip amount is in error.

The form below contains all the information the government requires for tip recordkeeping. Since it accommodates entries for one month only, it is recommended that copies be made for use in a permanent tip record.

RECORD of Tips:

<i>Date Tips Rec'd</i>	<i>Date of Entry</i>	<i>Tips Received Directly from Customers and Other Employees</i>	<i>Credit Card Tips Received</i>	<i>Tips Paid Put to Other Employees</i>	<i>Names of Employees to Whom You Paid Tips</i>
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