

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

Department of the Treasury
Internal Revenue Service

2000

▶ See separate instructions.

Use IRS label. Make any necessary changes. Otherwise, please type or print.	Name of establishment	Type of establishment (check only one box) <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	
	Number and street (See instructions.)		Employer identification number
	City or town, state, and ZIP code		

Employer's name	Establishment number (See instructions.)	
Number and street (P.O. box, if applicable.)		Apt. or suite no.
City, state, and ZIP code (If a foreign address, see instructions.)		

Check the box **only** if applicable: Final Return Amended Return

1	Total charged tips for calendar year 2000	1
2	Total charge receipts (other than nonallocable receipts) showing charged tips.	2
3	Total amount of service charges of less than 10% paid as wages to employees	3
4a	Total tips reported by indirectly tipped employees	4a
b	Total tips reported by directly tipped employees	4b
	Note: Complete the Employer's Optional Worksheet for Tipped Employees on page 4 of the instructions to determine potential unreported tips of your employees.	
c	Total tips reported (Add lines 4a and 4b.)	4c
5	Gross receipts from food or beverage operations (other than nonallocable receipts).	5
6	Multiply line 5 by 8% (.08) or the lower rate shown here ▶ _____ granted by the IRS. Attach a copy of the IRS determination letter to this return	6
	Note: If you have allocated tips using other than the calendar year (semimonthly, biweekly, quarterly, etc.), put an "X" on line 6 and enter the amount of allocated tips from your records on line 7.	
7	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, attributable to each employee in box 8 of the employee's Form W-2.)	7
a	Allocation based on hours-worked method (See instructions for restriction.) <input type="checkbox"/>	
	Note: If you checked line 7a, enter the average number of employee hours worked per business day during the payroll period. (See instructions.) _____	
b	Allocation based on gross receipts method <input type="checkbox"/>	
c	Allocation based on good-faith agreement (Attach copy of agreement.) <input type="checkbox"/>	

8 Enter the total number of directly tipped employees at this establishment during 2000 ▶ _____

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

Signature ▶ _____ Title ▶ _____ Date ▶ _____

