

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

# 1992

Department of the Treasury  
Internal Revenue Service

<p><b>Use IRS label. Make any necessary changes. Otherwise, please type or print.</b></p>	<p>Name of establishment _____</p> <p>Address (number and street) _____</p> <p>City or town, state, and ZIP code _____</p>	<p>Employer identification number _____</p>	<p>Kind of establishment (check only one box)</p> <p><input type="checkbox"/> 1 evening meals only</p> <p><input type="checkbox"/> 2 evening and other meals</p> <p><input type="checkbox"/> 3 meals other than evening meals</p> <p><input type="checkbox"/> 4 alcoholic beverages</p>
Employer's name _____		<b>Establishment number</b> (See instructions.)	
Address (number, street, and room or suite no.) _____			
City or town, state, and ZIP code _____			

If this is a Final Return, check here . . . . .  If this is an Amended Return, check here . . . . .

<p><b>1</b> Total charged tips for 1992 . . . . .</p>	<b>1</b>		
<p><b>2</b> Total charged receipts (other than nonallocable receipts) showing charged tips . . . . .</p>	<b>2</b>		
<p><b>3</b> Total amount of service charges of less than 10% paid as wages to employees . . . . .</p>	<b>3</b>		
<p><b>4a</b> Total tips reported by indirectly tipped employees . . . . .</p>	<b>4a</b>		
<p><b>b</b> Total tips reported by directly tipped employees . . . . .</p>	<b>4b</b>		
<p><b>c</b> Total tips reported (Add lines 4a and 4b.) . . . . .</p>	<b>4c</b>		
<p><b>5</b> Gross receipts from food or beverage operations (other than nonallocable receipts). . . . .</p>	<b>5</b>		
<p><b>6</b> Multiply line 5 by 8% (.08) or the lower rate shown here ► _____ granted by the district director . . . . .</p> <p><b>Note:</b> <i>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. If you have been granted a rate lower than 8%, attach a copy of the district director's determination letter to this return.</i></p>	<b>6</b>		
<p><b>7</b> Allocation of tips. If line 6 is more than line 4c, enter the difference here . . . . .</p> <p>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 7 of the employee's Form W-2.)</p> <p><b>a</b> Allocation based on hours-worked method (See instructions for restriction.) . . . . . <input type="checkbox"/></p> <p><b>b</b> Allocation based on gross receipts method . . . . . <input type="checkbox"/></p> <p><b>c</b> Allocation based on good faith agreement (Attach copy of agreement.) . . . . . <input type="checkbox"/></p>	<b>7</b>		
<p><b>8</b> Total number of directly tipped employees at this establishment during 1992 ►</p>			

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 ► \_\_\_\_\_