



**Publication 531**  
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# Reporting Tip Income



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## Future Developments

For the latest information about developments related to Pub. 531, such as legislation enacted after it was published, go to [IRS.gov/Pub531](https://www.irs.gov/Pub531).

## What's New

**Continuous use publication.** Publication 531 will no longer be updated annually. Instead, it will only be updated when necessary.

**Publication 1244 no longer available.** Beginning in 2024 the publication 1244 has been made obsolete and will no longer be made available.

**Form 4070 and Form 4070A are historical.** The Form 4070, Employee's Report of Tips to Employer and Form 4070A, Employee's Daily Record of Tips, previously included in the publication 1244, were made historical. The steps on [How to keep a daily tip record](#), and [How to report your tips to your employer](#) are provided later. The previous revisions of the Forms 4070 and 4070A are still available on the Prior Year Forms and Instructions page at [IRS.gov/prior-year-forms-and-instructions](https://www.irs.gov/prior-year-forms-and-instructions).

## Reminder

**Photographs of missing children.** The IRS is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](#). Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

## 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 isn't 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 haven't 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 suggestions for future editions.

You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or, you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don't** send tax questions, tax returns, or payments to the above address.

**Getting answers to your tax questions.** If you have a tax question not answered by this publication or the [How To Get Tax Help](#) section at the end of this publication, go to the IRS Interactive Tax Assistant page at [IRS.gov/Help/ITA](https://www.irs.gov/Help/ITA) where you can find topics by using the search feature or viewing the categories listed.

**Getting tax forms, instructions, and publications.** Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to download current and prior-year forms, instructions, and publications.

**Ordering tax forms, instructions, and publications.** Go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to order current forms, instructions, and publications; call 800-829-3676 to order prior-year forms and instructions. The IRS will process your order for forms and publications as soon as possible. **Don't** resubmit requests you've already sent us. You can get forms and publications faster online.

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## 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.

Start your records by writing your name, your employer's name, and the name of the business (if it's 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. Although you don't report these tips to your employer, you must report them on your tax return.
- 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.

**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.** Don't write in your tip diary the amount of any service charge that your employer adds to a customer's bill and then pays to you and treats 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 made free from compulsion.
- The customer has the right to determine the amount of payment.
- The payment isn't subject to negotiation or dictated by employer policy.
- The customer generally has the right to determine who receives the payment.

See examples below.

**Example 1.** Your employer, Good Food Restaurant, adds an 18% charge to the bill for parties of six or more customers. Devon's bill for food and beverages for a party of eight includes an amount on the tip line equal to 18% of the charges for food and beverages, and the total includes this amount. Because Devon didn't have an unrestricted right to determine the amount on the "tip line," the 18% charge is considered a service charge. Don't include the

18% charge in your tip diary. Service charges that are paid to you are considered wages, not tips.

**Example 2.** Your employer, Good Food Restaurant, includes sample calculations of tip amounts at the bottom of its bills for food and beverages provided to customers. Pat's bill includes a blank "tip line," with sample tip calculations of 15%, 18%, and 20% of the charges for food and beverages at the bottom of the bill beneath the signature line. Because Pat is free to enter any amount on the "tip line" or leave it blank, any amount included is considered a tip. Include this amount in your tip diary.

## 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).

**Note.** The maximum amount of wages and tips subject to social security tax and the social security tax rate an employee must pay on tips are both available on the Social Security Administration Contribution and Benefit page at [SSA.gov/oact/cola/cbb.html](https://ssa.gov/oact/cola/cbb.html).

See [Caution](#) for *Uncollected taxes*, later.

**What tips to report?** Report to your employer only cash, check, and debit and credit card tips you receive.

If your total tips for any 1 month from any one job are less than \$20, don't report the tips for that month to that employer.

If you participate in a tip-splitting or tip-pooling arrangement, report only the tips you receive and retain. Don't 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.

Don't report the value of any noncash tips, such as tickets, passes, or other items of value, to your employer. You don't pay social security, Medicare, Additional Medicare, or railroad retirement taxes on these tips.

**How to report.** If your employer doesn't give you any other way to report your tips, you can 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's 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. 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 can't 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 isn't a Saturday, Sunday, or legal holiday.



*Legal holidays can fall on the 10th of the month in October (Indigenous Peoples' Day (Columbus Day)) and November (Veteran's Day).*

**Example 1.** You must report your tips received in September 2024 by October 10, 2024.

**Example 2.** In 2024, you must report your tips received in October 2024 by November 12, 2024. November 10, 2024, falls on a Sunday and November 11, 2024, is a legal holiday (Veteran's Day). November 12, 2024, is the next day that isn't a Saturday, Sunday, or legal holiday.

**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 don't 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 didn't 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 don't 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.



**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 your tax year. These uncollected taxes will be shown on your tax year 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, 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).

If you are employed in the gaming industry, your employer may participate in the Gaming Industry Tip Compliance Agreement (GITCA) Program. See Revenue Procedure 2007-32, 2007-22, as modified by Revenue Procedure 2020-47. Revenue Procedure 2007-32 is available at [IRS.gov/irb/2007-22\\_IRB#RP-2007-32](https://www.irs.gov/irb/2007-22_IRB#RP-2007-32). Revenue Procedure 2020-47 is available at [IRS.gov/irb/2020-48\\_IRB#Rev-Proc-2020-47](https://www.irs.gov/irb/2020-48_IRB#Rev-Proc-2020-47).

Your employer can provide you with a copy of any applicable agreement. To find out more about these agreements, visit [IRS.gov](https://www.irs.gov) and enter "MSU voluntary tip compliance agreements" in the search box. You may also call 800-829-4933, visit [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) for the IRS Taxpayer Assistance Center in your area, or send an email to [Tip.Program@irs.gov](mailto: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 or 1040-SR, line 1; or Form 1040-NR, line 1a.

**What tips to report?** Generally, you must report all tips you received in the tax year on your tax return including both cash tips and noncash tips. Any tips you reported to your employer as required in the tax year 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 didn't report to your employer.

However, do not include in box 1 any tips you received in December of the tax year that were timely reported in January of the following year. For example, any tips you received in 2023 that you reported to your employer as required after the tax year but on or before January 10, 2024, aren't included in the wages shown in box 1 of your 2023 Form W-2. Don't include the amount of these tips on your 2023 tax return. Instead, include them on your 2024 tax return. Tips you received in 2022 that you reported to your employer as required after 2022 but on or before January 10, 2023, are included in the wages shown in box 1 of your 2023 Form W-2. Although these tips were received in 2022, you must report them on your 2023 tax return.

If you participate in a tip-splitting or tip-pooling arrangement, report only the tips you receive and retain. Don't 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 didn't 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 didn't 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.** You began working at the Blue Ocean Restaurant (your only employer in 2023) on June 30 and received \$10,000 in wages during the year. You kept a daily tip record showing that the tips for June were \$18 and the tips for the rest of the year totaled \$7,000. You weren't required to report any June tips to your employer, but you reported all of the rest of your tips to your employer as required.

Your Form W-2 from Blue Ocean Restaurant shows \$17,000 (\$10,000 wages + \$7,000 reported tips) in box 1. You must add the \$18 unreported tips to that amount and report \$17,018 as wages on your 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 didn't 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 1040-SR, Form 1040-NR, Form 1040-PR, or Form 1040-SS even if you won't 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're subject to the Railroad Retirement Tax Act, you can't 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 wasn't enough for your employer to withhold all the taxes you owe and you didn't 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 couldn't collect all the social security, Medicare, and Additional Medicare taxes, or railroad retirement taxes you owe on tips reported in the tax year, 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. territories and received Form W-2AS, W-2CM, W-2GU, or 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 according to its instructions. Unlike the uncollected portion of the regular (1.45%) Medicare tax, the uncollected Additional Medicare Tax isn't reported on Form W-2. To report these uncollected taxes, you must file Form 1040-NR or Form 1040-SS even if you wouldn't otherwise have to file. You can report these taxes on Schedule 2 (Form 1040), line 13, if you file Form 1040-NR. If you file Form 1040-SS, see the instructions for the form.

**Self-employed persons.** If you receive tips as a self-employed person, you should report these tips as income on Schedule C. See Pub. 334, Tax Guide for Small Business, for more information on reporting business income.

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## Allocated Tips

If your employer allocated tips to you, they're shown separately in box 8 of your Form W-2. They're not included in box 1 with your wages and reported tips. If box 8 is blank, this discussion doesn't 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 the tax year (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 the tax year 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 didn't 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 the tax year that you didn't 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 or 1040-SR, line 1; or Form 1040-NR, line 1a.

Because social security, Medicare, or Additional Medicare taxes weren't 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.

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## 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](#) to find resources that can help you right away.

**Preparing and filing your tax return.** After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

**Free options for tax preparation.** Your options for preparing and filing your return online or in your local community, if you qualify, include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using software or Free File fillable forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](#) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/](#)

[VITA](#), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.

- **TCE.** 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. Go to [IRS.gov/TCE](#), or download the free IRS2Go app for information on free tax return preparation.
- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource \(MilitaryOneSource.mil/MilTax\)](#).  
Also, the IRS offers Free Fillable Forms, which can be completed online and then e-filed regardless of income.

**Using online tools to help prepare your return.** Go to [IRS.gov/Tools](#) for the following.

- The [Earned Income Tax Credit Assistant \(IRS.gov/EITCAssistant\)](#) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application \(IRS.gov/EIN\)](#) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator \(IRS.gov/W4app\)](#) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.
- The [First-Time Homebuyer Credit Account Look-up \(IRS.gov/HomeBuyer\)](#) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](#) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



**Getting answers to your tax questions.** On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](#): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](#): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax law topics.
- [IRS.gov/Forms](#): Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.
- You may also be able to access tax law information in your e-filing software.

**Need someone to prepare your tax return?** There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants,

and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).



*Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return and for the accuracy of every item reported on the return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](#) on [IRS.gov](#).*

**Employers can register to use Business Services Online.** The Social Security Administration (SSA) offers online service at [SSA.gov/employer](#) for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

**IRS social media.** Go to [IRS.gov/SocialMedia](#) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](#).
- [Youtube.com/irsvideosmultilingua](#).
- [Youtube.com/irsvideosASL](#).

**Watching IRS videos.** The IRS Video portal ([IRSVideos.gov](#)) contains video and audio presentations for individuals, small businesses, and tax professionals.

**Online tax information in other languages.** You can find information on [IRS.gov/MyLanguage](#) if English isn't your native language.

**Free Over-the-Phone Interpreter (OPI) Service.** The IRS is committed to serving taxpayers with limited-English proficiency (LEP) by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every VITA/TCE tax return site. The OPI Service is accessible in more than 350 languages.

**Accessibility Helpline available for taxpayers with disabilities.** Taxpayers who need information about ac-

cessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline does not have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](#).

**Note.** Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.
- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

**Disasters.** Go to [IRS.gov/DisasterRelief](#) to review the available disaster tax relief.

**Getting tax forms and publications.** Go to [IRS.gov/Forms](#) to view, download, or print all of the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](#) to place an order.

**Getting tax publications and instructions in eBook format.** Download and view most tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](#).

IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

**Access your online account (individual taxpayers only).** Go to [IRS.gov/Account](#) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

**Get a transcript of your return.** With an online account, you can access a variety of information to help you during the filing season. You can get a transcript, review your most recently filed tax return, and get your adjusted gross

income. Create or access your online account at [IRS.gov/Account](https://www.irs.gov/Account).

**Tax Pro Account.** This tool lets your tax professional submit an authorization request to access your individual taxpayer IRS online account. For more information, go to [IRS.gov/TaxProAccount](https://www.irs.gov/TaxProAccount).

**Using direct deposit.** The safest and easiest way to receive a tax refund is to e-file and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/DirectDeposit](https://www.irs.gov/DirectDeposit) for more information on where to find a bank or credit union that can open an account online.

### Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/IPPIN).

### Ways to check on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.



*The IRS can't issue refunds before mid-February for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.*

**Making a tax payment.** Payments of U.S. tax must be remitted to the IRS in U.S. dollars. [Digital Assets](#) are **not**

accepted. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit Card, Credit Card, or Digital Wallet:** Choose an approved payment processor to pay online or by phone.
- **Electronic Funds Withdrawal:** Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or Money Order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.
- **Same-Day Wire:** You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

**Note.** The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

**What if I can't pay now?** Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier](https://www.irs.gov/OIC) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](https://www.irs.gov/OIC).

**Filing an amended return.** Go to [IRS.gov/Form1040X](https://www.irs.gov/Form1040X) for information and updates.

**Checking the status of an amended return.** Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040-X amended returns.



*It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.*

**Understanding an IRS notice or letter you've received.** Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

**Responding to an IRS notice or letter.** You can now upload responses to all notices and letters using the Document Upload Tool. For notices that require additional action, taxpayers will be redirected appropriately on



IRS.gov to take further action. To learn more about the tool go to [IRS.gov/Upload](https://www.irs.gov/Upload).

**Note.** You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that began providing translations in the tax year. You will continue to receive communications, including notices and letters, in English until they are translated to your preferred language.

**Contacting your local TAC.** Keep in mind, many questions can be answered on IRS.gov without visiting a TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

## The Taxpayer Advocate Service (TAS) Is Here To Help You

### What Is TAS?

TAS is an *independent* organization within the IRS that helps taxpayers and protects taxpayer rights. TAS strives to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](https://www.irs.gov/advocate).

### How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [TaxpayerAdvocate.IRS.gov](https://www.irs.gov/advocate) to help you understand what these rights mean to you and how they apply. These are *your* rights. Know them. Use them.

### What Can TAS Do for You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their 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 TAS?

TAS has offices [in every state, the District of Columbia, and Puerto Rico](https://www.irs.gov/advocate). To find your advocate's number:

- Go to [TaxpayerAdvocate.IRS.gov/Contact-Us](https://www.irs.gov/advocate);
- Download Pub. 1546, The Taxpayer Advocate Service Is Your Voice at the IRS, available at [IRS.gov/pub/irs-pdf/p1546.pdf](https://www.irs.gov/pub/irs-pdf/p1546.pdf);
- Call the IRS toll free at 800-TAX-FORM (800-829-3676) to order a copy of Pub. 1546;
- Check your local directory; or
- Call TAS toll free at 877-777-4778.

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### How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, report it to them at [IRS.gov/SAMS](https://www.irs.gov/SAMS). Be sure to not include any personal taxpayer information.

### Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS and TAS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS. LITCs can represent taxpayers in audits, appeals, and tax collection disputes before the IRS and in court. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For more information or to find an LITC near you, go to the LITC page at [TaxpayerAdvocate.IRS.gov/LITC](https://www.irs.gov/advocate) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](https://www.irs.gov/pub/irs-pdf/4134.pdf) at [IRS.gov/pub/irs-pdf/4134.pdf](https://www.irs.gov/pub/irs-pdf/4134.pdf).



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**A**

**Allocated tips** [5](#)  
**Assistance** (See Tax help)

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**C**

**Cash tips** [2](#)  
**Credit card charge tips** [2](#)

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**D**

**Daily tip record** [2](#)

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**E**

**Electronic tip record** [2](#)  
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**Employers:**  
    Giving money to, for taxes [3](#)  
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**F**

**Form 1040 or 1040-SR:**  
    Schedule C [5](#)  
    Unreported tips [5](#)  
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**Form W-2:**  
    Uncollected taxes [4, 5](#)

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**G**

**Gaming Industry Tip Compliance Agreement Program** [4](#)

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**N**

**Noncash tips** [2](#)

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**P**

**Penalties:**  
    Failure to report tips to employer [3](#)  
    Underpayment of estimated taxes [4](#)  
**Publications** (See Tax help)

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**R**

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    Daily tip record [2](#)  
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**S**

**Self-employed persons** [5](#)  
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**Social security and Medicare taxes:**  
    Allocated tips [5](#)  
    Reporting of earnings to Social Security Administration [3](#)  
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**T**

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**U**

**Uncollected taxes** [4, 5](#)

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**W**

**Withholding** [3](#)

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