



# Reporting Tip Income

Small Business and Self-Employed Products  
To Help You Meet Your Business Tax Responsibilities

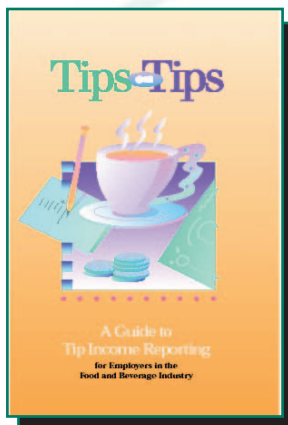
## FEATURED ITEMS...

Tips about Tip Income for Employers and Employees



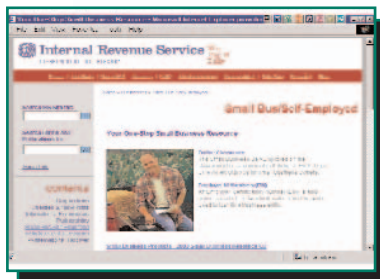
***Tips on Tips: A Guide to Tip Income Reporting for Employers in Businesses Where Tip Income Is Customary***  
Publication 3144 (Catalog Number 26288G)

Do you know you can get a business tax credit for taxes you pay on certain employee tips? Do your employees know the benefits of reporting their tip income? This guide explains IRS programs to help you and your employees report tip income accurately and timely.



***Tips on Tips: A Guide to Tip Income Reporting for Employers in the Food and Beverage Industry***  
Publication 1875 (Catalog Number 22212G)

Restaurants and bars have special tip issues so we made this pamphlet just for you. It includes all of the information in Publication 3144 (above) but with a special emphasis on the food and beverage industry.



**[www.irs.gov/smallbiz](http://www.irs.gov/smallbiz)**

IRS' Small Business and Self-Employed website provides everything you need to make filing your business taxes easier than ever. You will find extensive tax information and online tools and resources especially for the small business person. For general information on reporting tips, visit the IRS website at [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz) -- Keyword: Restaurant

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Small Business and Tax Specialty Questions... Call 800-829-4933

*When it comes to working harder for you, consider it done.*



**IRS**

Department of the Treasury  
Internal Revenue Service

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