Form **8027**

Department of the Treasury
Internal Revenue Service

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

► **See separate instructions.**

OMB No. 1545-0714

2006

Name of establishment

Number and street (see instructions) | Employer identification number

City or town, state, and ZIP code

Type of establishment **(check only one box)**

- ☐ **1** Evening meals only
- ☐ **2** Evening and other meals
- ☐ **3** Meals other than evening meals
- ☐ **4** Alcoholic beverages

Employer's name (same name as on Form 941)

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)

Does this establishment accept credit cards, debit cards, or other charges? ☐ Yes (lines 1 and 2 **must** be completed) ☐ No

Check **if:** Amended Return ☐ Final Return ☐

Attributed Tip Income Program (ATIP). See Revenue Procedure 2006-30 . . . . . ► ☐

1	Total charged tips for calendar year 2006.	**1**	
2	Total charge receipts showing charged tips (see instructions)	**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 6 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 (not less than line 2—see instructions)	**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.), mark 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	**7**	
	► 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.)		
a	Allocation based on hours-worked method (see instructions for restriction) ☐		
	Note. If you marked the checkbox in 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 ☐		
c	Allocation based on good-faith agreement (Attach a copy of the agreement.) ☐		

8 Enter the total number of directly tipped employees at this establishment during 2006 ►

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** ►