



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**Employer's Annual Information Return of  
 Tip Income and Allocated Tips**  
 See the separate instructions.  
 Go to [www.irs.gov/Form8027](http://www.irs.gov/Form8027) for instructions and the latest information.

Check if: Amended Return <input type="checkbox"/> Final Return <input type="checkbox"/>	Name of establishment _____ Number and street (don't enter a P.O. box). See instructions. _____ City or town, state, and ZIP code _____	Employer identification number _____  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
Employer's name (see instructions) _____		Establishment number (see instructions) _____
Number and street (or P.O. box number, if mail isn't delivered to street address) _____		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

1 Total charged tips for calendar year 2023 . . . . .	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 . . . . . <b>Note:</b> Complete the <b>Employer's Optional Worksheet for Tipped Employees</b> in the instructions to determine potential unreported tips of your employees.	4b		
c Total tips reported (add lines 4a and 4b) . . . . .	4c		
5 Gross receipts from food and beverages (not less than line 2—see instructions) . . . . .	5		
6 Multiply line 5 by 8% (0.08) or the lower rate shown here _____ granted by the IRS. If you use a lower rate, attach a copy of the IRS determination letter to this return . . . . . <b>Note:</b> If you have allocated tips using a period 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.	6		
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, allocated 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"/> <b>Note:</b> If you marked the checkbox on 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 . . . . . <input type="checkbox"/>			
8 Enter the total number of directly tipped employees at this establishment during 2023 . . . . .			

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