



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.** 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](#).

Form **8027**Department of the Treasury
Internal Revenue Service**Employer's Annual Information Return of
Tip Income and Allocated Tips**See the separate instructions.
Go to www.irs.gov/Form8027 for instructions and the latest information.

OMB No. 1545-0029

2025

Check if: Amended Return ☐ Final Return ☐	Name of establishment			Employer identification number	
	Number and street (don't enter a P.O. box). See instructions.			Type of establishment (check only one box)	
	City or town	State	ZIP code	☐ 1 Evening meals only	☐ 2 Evening and other meals
				☐ 3 Meals other than evening meals	☐ 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 or province	Country	ZIP or foreign postal code	
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 2025 | 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 in 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 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 | 6 | |
| Note: 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. | | | |
| 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 directly 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. | | | |
| a | Allocation based on hours-worked method (see instructions for restriction) | | |
| Note: If you marked the check box 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 | | |
| c | Allocation based on good-faith agreement | | |

8 Enter the total number of directly tipped employees at this establishment during 2025 . . .

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.

Signature

Title

Date

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 49989U

Form **8027** (2025) Created 4/18/25

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE