

## TIP ALLOCATION WORKSHEET

For use of this form, see AR 215-1; proponent agency is OACSIM.

1. PERIOD ENDING:

**AUTHORITY:** 10 USC 3013  
**PRINCIPAL PURPOSE:** Worksheet used to identify all tips reported by employees.  
**ROUTINE USES:** Used by management to determine total amount of tips received by employees which must be reported to the Internal Revenue Service for employee tax purposes.  
**DISCLOSURE:** Disclosure is mandatory and provides for employee compensation and tax deductions

2. INSTALLATION	3. ACTIVITY NAME	4. TYPE OF SERVICE	5. EMPLOYER I.D. NUMBER
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### PART A

6. GROSS SALES				7.		8.		9.		10.		
Cash Sales <i>a</i>	Charge Sale Without Charge Tips <i>b</i>	Charge Sales With Charged Tips (Food & beverage amount only) <i>c</i>	Total ( <i>a+b+c</i> ) <i>d</i>	8% of Gross Sales ( <i>6d x .08</i> )		Total Reported Tips		Tips Reported by Indirectly Tipped Employees		Directly Tipped Employees Share of 8% of Gross Sales ( <i>7 - 9</i> )		
11. Employee Name	12. Employee Gross Sales	13. Direct Cash Tips	14. Direct Charged Tips	15. Total Direct Tips ( <i>13 + 14</i> )	16. Gross Sales Ratio ( <i>12 ÷ 6d</i> )	17. Employee Share of 8% Gross ( <i>10 x 16</i> )	18. Employee Shortfall ( <i>17 - 15</i> )	19. Shortfall Ratio ( <i>18 ÷ 18 Total</i> )	20. Allocable Amount ( <i>7 - 8</i> )	21. Amount Allocable ( <i>19 x 20</i> )	22. Total Minor Service Charges	

### PART B

23. Previous YTD	Gross Sales ( <i>Col. 6a</i> ) <i>a</i>	Charge Sales With Charged Tips ( <i>Col. 6c</i> ) <i>b</i>	Charge Tips ( <i>Col. 14</i> ) <i>c</i>	Total Tips ( <i>Col. 8</i> ) <i>d</i>	Minor Service Charges Paid Out ( <i>Col. 22</i> ) <i>e</i>
Current Period					
Year to Date					