

## Qualified Tip Deduction Worksheet (fillable)

For use by independent workers (Schedule C)

Taxpayer Name \_\_\_\_\_ Business name if different \_\_\_\_\_

Use this form if you receive tips in your business, you have a Social Security number that is valid for employment, and you are not married filing separately. If you have more than one business with tips, complete a separate worksheet for each business.

Occupation in which I get tips \_\_\_\_\_ Code # from page 2 \_\_\_\_\_

To claim the deduction, the tip must be included on a Form 1099 that you received. If a tip is not included in the amount reported on a 1099, it cannot be used for the tip deduction.

The tip must have been paid voluntarily and not required. List only those tips for which you have evidence, such as receipts, point-of-sale system reports, daily tip logs, third party settlement organization records, or other documentation of the voluntary tip.

### Taxpayers must retain the documentation to support their tip deduction.

List your 2025 qualified tips based on the tax form on which they are reported →

Voluntary tips included on	
Form 1099-NEC	\$
Form 1099-MISC	\$
Form 1099-K	\$
<b>Total Tips</b>	<b>\$</b>

### For Tax-Aide Use

After making the calculations on this worksheet, enter the allowable tips deduction on Sch 1-A and enter a negative QBI adjustment on the Sch C screen as described below.

#### If multiple Schedule Cs, complete this section for each business separately

Sch C, line 31 for the business on this worksheet	(a)	\$
Self-employment tax deduction for this business [7.06% of (a) if (a) is at least \$433; otherwise enter SE tax deduction allocable to this business, if any]	(b)	-
Self-employed health insurance deduction for this business	(c)	-
Net income limitation for tips deduction [(a) less (b) and less (c)]	(d)	= \$
Total Tips from 1099 forms above	(e)	\$
Lesser of (d) or (e): Qualified Tips Deduction	(f)	\$

- Add line (f) amounts for all businesses on the return. Enter that total on the *Additional Deductions > No Tax On Tips* screen in the "Qualified tips included on Form 1099...", field. TaxSlayer will apply the limit of \$25,000 per return.
- Make the following entry separately for each Schedule C: Enter the line (f) amount for the Sch C as a **negative** amount at *Schedule C > Qualified Business Income Deduction > Qualified Business Income Adjustment Amount*, **but no more than** the amount included in Sch 1-A, line 13 (apportion line 13 between multiple Sch Cs). However, if this tax return also has a W-2 tips deduction, the QBI adjustment is further reduced (see NTTC 4012 page F-18).

## Treasury Tipped Occupation Codes and Titles

See [IRS.gov/TippedOccupations](https://www.irs.gov/TippedOccupations) for a table that includes occupation descriptions and examples.

<b>Beverage and Food Service</b>	
101	Bartenders
102	Wait Staff
103	Food Servers, Nonrestaurant
104	Dining Room and Cafeteria Attendants and Bartender Helpers
105	Chefs and Cooks
106	Food Preparation Workers
107	Fast Food and Counter Workers
108	Dishwashers
109	Host Staff, Restaurant, Lounge, and Coffee Shop
110	Bakers
<b>Entertainment and Events</b>	
201	Gambling Dealers
202	Gambling Change Persons and Booth Cashiers
203	Gambling Cage Workers
204	Gambling and Sports Book Writers and Runners
205	Dancers
206	Musicians and Singers
207	Disc Jockeys, Except Radio
208	Entertainers and Performers
209	Digital Content Creators
210	Ushers, Lobby Attendants, and Ticket Takers
211	Locker Room, Coatroom, and Dressing Room Attendants
<b>Hospitality and Guest Services</b>	
301	Baggage Porters and Bellhops
302	Concierges
303	Hotel, Motel, and Resort Desk Clerks
304	Maids and Housekeeping Cleaners
<b>Home Services</b>	
401	Home Maintenance and Repair Workers
402	Home Landscaping and Groundskeeping Workers
403	Home Electricians
404	Home Plumbers
405	Home Heating and Air Conditioning Mechanics and Installers
406	Home Appliance Installers and Repairers
407	Home Cleaning Service Workers
408	Locksmiths
409	Roadside Assistance Workers

<b>Personal Services</b>	
501	Personal Care and Service Workers
502	Private Event Planners
503	Private Event and Portrait Photographers
504	Private Event Videographers
505	Event Officiants
506	Pet Caretakers
507	Tutors
508	Nannies and Babysitters
<b>Personal Appearance and Wellness</b>	
601	Skincare Specialists
602	Massage Therapists
603	Barbers, Hairdressers, Hairstylists, and Cosmetologists
604	Shampooers
605	Manicurists and Pedicurists
606	Eyebrow Threading and Waxing Technicians
607	Makeup Artists
608	Exercise Trainers and Group Fitness Instructors
609	Tattoo Artists and Piercers
610	Tailors
611	Shoe and Leather Workers and Repairers
<b>Recreation and Instruction</b>	
701	Golf Caddies
702	Self-Enrichment Teachers
703	Recreational and Tour Pilots
704	Tour Guides
705	Travel Guides
706	Sports and Recreation Instructors
<b>Transportation and Delivery</b>	
801	Parking and Valet Attendants
802	Taxi and Rideshare Drivers and Chauffeurs
803	Shuttle Drivers
804	Goods Delivery People
805	Personal Vehicle and Equipment Cleaners
806	Private and Charter Bus Drivers
807	Water Taxi Operators and Charter Boat Workers
808	Rickshaw, Pedicab, and Carriage Drivers
809	Home Movers