

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 | \$ |
| Total Tips | \$ |

For Tax-Aide Use

The tips deduction is limited to the business profit shown on Schedule C and must be computed and entered manually. QBI must then be reduced manually for the tips deduction amount. 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 C, complete this section for each business separately

| | | |
|--|-----|----|
| Sch C line 31 for the business on this worksheet | (a) | \$ |
| Total Tips from 1099 forms above | (b) | \$ |
| Lesser of (a) or (b): Qualified Tips Deduction | (c) | \$ |

- Add line (c) amounts for all businesses on the return.
- Enter that total at *Additional Deductions* entry screen, *No Tax On Tips*, third field. TaxSlayer will apply the limit of \$25,000 per return.
- For each Schedule C make the following entry separately: Enter each line (c) as a negative amount at *Sch C > Qualified Business Income Deduction > Qualified Business Income Adjustment Amount*

| Beverage & Food Service | |
|------------------------------|--|
| 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 |
| Entertainment & Events | |
| 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 |
| Hospitality & Guest Services | |
| 301 | Baggage Porters and Bellhops |
| 302 | Concierges |
| 303 | Hotel, Motel, and Resort Desk Clerks |
| 304 | Maids and Housekeeping Cleaners |
| Home Services | |
| 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 |

| Personal Services | |
|--------------------------------|---|
| 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 |
| Personal Appearance & Wellness | |
| 601 | Skincare Specialists |
| 602 | Massage Therapists |
| 603 | Barbers, Hairdressers, Hairstylists, and Cosmetologists |
| 604 | Shampooers |
| 605 | Manicurists and Pedicurists |
| 606 | Makeup Artists |
| 607 | Exercise Trainers and Group Fitness Instructors |
| 608 | Tattoo Artists and Piercers |
| 609 | Tailors |
| 610 | Shoe and Leather Workers and Repairers |
| 611 | Eyebrow Threading and Waxing Technicians |
| Recreation & Instruction | |
| 701 | Golf Caddies |
| 702 | Self-Enrichment Teachers |
| 703 | Sports and Recreation Instructors |
| 704 | Tour Guides |
| 705 | Travel Guides |
| 706 | Recreational and Tour Pilots |
| Transportation & Delivery | |
| 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 |

For additional qualified occupation information: [IRS.gov/TippedOccupations](https://www.irs.gov/TippedOccupations)