



IRS Cosmetology Tax Center

General Information for Businesses

[Small Business and Self-Employed One-Stop Resource](#)

This section provides general small business information useful in all industries and professions. It includes links to small business products, employment taxes, electronic filing and paying, taxpayer burden reduction, abusive tax avoidance transactions, and many other topics.

[Issue Management Resolution System](#)

The IRS Stakeholder Liaison (SL) function has established the Issue Management Resolution System (IMRS). When stakeholder organizations notify the IRS of concerns about IRS policies, practices and procedures, SL researches the issues to bring about resolution.

Resources for Specific Communities

[Industries and Professions](#)

Specific tax information for Agriculture, Automotive, Construction, Entertainment, Fishing, Gas Retailers, Manufacturing, Real Estate, Restaurants, Tax Professionals, and other industries.

Resources Specific to Cosmetology

[Pub 531 – Reporting Tips](#)

This publication is for employees who receive tips.

[Publication 3144 – Tips on Tips for Employers](#) (PDF)

A Guide to Tip Income Reporting for Employers in Businesses Where Tip Income is Customary

[Publication 3148 – Tips on Tips for Employees](#) (PDF)

A Guide to Tip Income Reporting for Employees Who Receive Tip Income

[\(Spanish\)](#) (PDF))

[Publication 1244 – Daily Tip Record](#) (PDF)

Employee's Daily Record of Tips and Report to Employer

You can use IRS Publication 1244 to record your tip income.

[\(Spanish\)](#) (PDF))