



**Letter Date** 2/02/2022  
**Contact by phone** 717-425-2495, ext 72251



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Dear Taxpayer,

The Department of Revenue is implementing a new approach to help businesses in the restaurant industry as they continue to work through the hardships caused by the COVID-19 pandemic. This two-fold approach is designed to first provide additional resources and guidance for the industry and secondly, to better utilize department resources and ease the burden on compliant businesses. Below is an overview.

**1. Education and Outreach:** The department has created industry specific guidance tailored for the restaurant industry, including tips that explain how to handle sales tax, recordkeeping, and other tax obligations. These resources are accessible at [revenue.pa.gov/restaurants](https://revenue.pa.gov/restaurants). They highlight common issues along with best practices to ensure you are in good standing at all times. Additionally, Revenue employees will be traveling to some Pennsylvania restaurants to go over these available resources and review any compliance issues that may exist. This approach is designed to provide assistance to all restaurants and additional outreach to those that may have outstanding issues with their tax accounts.

**2. New Process for Audit:** When a restaurant is selected for audit in 2022, the department will conduct a limited scope audit of a current month instead of the traditional three-year lookback if a restaurant meets certain requirements. To meet the requirements, a restaurant must have no missing tax returns or tax liabilities due, show proof of proper recordkeeping, filing of accurate tax returns, and proper remittance of taxes collected and withheld.

The Department of Revenue is implementing this new approach to provide as much customer service as possible to Pennsylvania restaurants. This also is a way to ensure that restaurant owners are operating on a level playing field.

In addition to the web page mentioned above, you can contact a department representative by calling (717) 425-2495, Ext. 72251 to receive help and answer any questions that you may have related to this outreach initiative.

Sincerely,

PA Department of Revenue