



Pennsylvania Offers Retailers 90-Day Voluntary Compliance Program

Client Advisories

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The Pennsylvania Department of Revenue announced that it is offering a 90-day voluntary compliance program for any business that has inventory or stores property in Pennsylvania, but which is not registered to collect and pay Pennsylvania taxes. The program will run through May 8, 2021. Eligible businesses that participate in the program will not be liable for taxes owed prior to January 1, 2019, and will be provided penalty relief for non-compliance related to past due tax returns and payment.

In order to participate in the program, businesses must complete and submit to the Department of Revenue a business activity questionnaire aimed at determining if the business has nexus in Pennsylvania. After the Department of Revenue reviews the questionnaire, it will contact potential participants to discuss how they may become compliant.

Once the business becomes compliant by properly registering, filing any required tax returns and remitting payment of taxes, the Department will abate penalties for non-compliance. Abatement of such penalties is conditioned on the business maintaining compliance with its Pennsylvania tax obligations.

Businesses that may be noncompliant with respect to Pennsylvania tax filings should consult with their advisors to determine if they might qualify for or benefit from participating in this program or Pennsylvania's broader Voluntary Disclosure Program.

Please reach out to your Archer contact or **Gordon Moore** at 856-354-3087 or gmoore@archerlaw.com with any questions you may have.

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Related People



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