



IRS Restaurant 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 Restaurants

[Tax Tips - Restaurant](#)

This section provides general tax information including employment taxes, and information returns.

[Avoiding Problems - Restaurant](#)

This section will assist you in choosing an accounting or depreciation method plus help on managing your payroll.

[Tax Laws and Regulations - Restaurant](#)

This page provides links to recent revenue rulings and court cases, legal determination of business use of the home and other regulations for the small business.

[Trends and Statistics - Restaurant](#)

According to Bureau of Labor Statistics (BLS) data, 4 percent of all employed men, 6 percent of all employed women and 20 percent of all employed teenagers worked in food-preparation and foodservice occupations in 1998.

[Related Links - Restaurant](#)

This page provides you links to sites that have specific information dealing with Restaurants.

[Restaurant and Bars Forms and Publications](#)

The links on this page provide Restaurant industry forms and publications.

[Credit for Portion of Employer Social Security Paid with Respect to Employee Cash Tips \(IRC 45 B Credit\)](#)

Are you getting the credit you deserve?

[Market Segment Understandings \(MSU\)](#)

The MSU Program, first introduced in 1993, is a means of enhancing tax compliance while reducing taxpayer burden. This Program envisions that the IRS and taxpayers in particular market segments, work together to improve tax compliance in those areas through educational efforts and other collaborative approaches rather than through traditional audit techniques.



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[Audit Technique Guide - Retail Industry](#) (PDF)

Chapter 4 contains Examination Techniques for the Food and Beverages Industries (Restaurants and Bars)