

Restaurant Compliance Program (RCP)

The RCP is a voluntary program and has five requirements:

- Managers and cashiers are required to complete an educational webinar prescribed by ODT; a Certification Test will be given at the end of the webinar and a certificate issued, which shall be maintained by the QSR in the individual's personnel file.
- The point-of-sale system (POS) must be properly programmed with the default set to tax all sales, except at a cash register segregated for drive-through sales only.
- The restaurant must be registered for all applicable taxes (typically sales tax, use tax, commercial activity tax and employer withholding).
- All return filings and liability payments must be made accurately and timely.
- The restaurant shall have no certified assessments (consideration will be given for de minimis amounts).

The benefits to the vendor that participates in the RCP are threefold: a new education program for their employees, a reduced likelihood of being selected for audit, and the waiver of the 15% penalty applied during an audit should one occur.