

## Sales/Use/Indirect:

### Pennsylvania DOR Says it Will No Longer Accept Vendor Attestation Letters on Certain Taxpayer Refund Requests

*Sales and Use Tax Bulletin 2025-01 – Purchase Price of Employment Agency Services, Help Supply Services and Building Cleaning Services*, Penn. Dept. of Rev. (3/12/25). A new Pennsylvania Department of Revenue (Department) sales and use tax bulletin clarifies the taxable purchase price of and taxpayer refund requirements for “employment agency services,” “help supply services” and “building cleaning services” – announcing that while taxpayers requesting a refund of the tax paid on such costs historically have provided letters from the vendors attesting to the cost of the supplied employees, “the Department will no longer accept a letter from a vendor attesting to its nontaxable employee costs.” In doing so, the Department explains that state law requires that such employee costs be itemized or stated in the aggregate on the billing. Accordingly, taxpayers seeking a refund of the tax paid on such employee costs where the vendor has *not* itemized or separately stated the costs of the supplied employee or employees on the original invoice “are advised to have the vendor issue a revised invoice with the employee costs specifically itemized or stated in the aggregate.” Please contact us with any questions.

**URL:** [https://www.pa.gov/content/dam/copapwp-pagov/en/revenue/documents/taxlawpoliciesbulletinsnotices/taxbulletins/sut/documents/st\\_bulletin\\_2025-01.pdf](https://www.pa.gov/content/dam/copapwp-pagov/en/revenue/documents/taxlawpoliciesbulletinsnotices/taxbulletins/sut/documents/st_bulletin_2025-01.pdf)

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