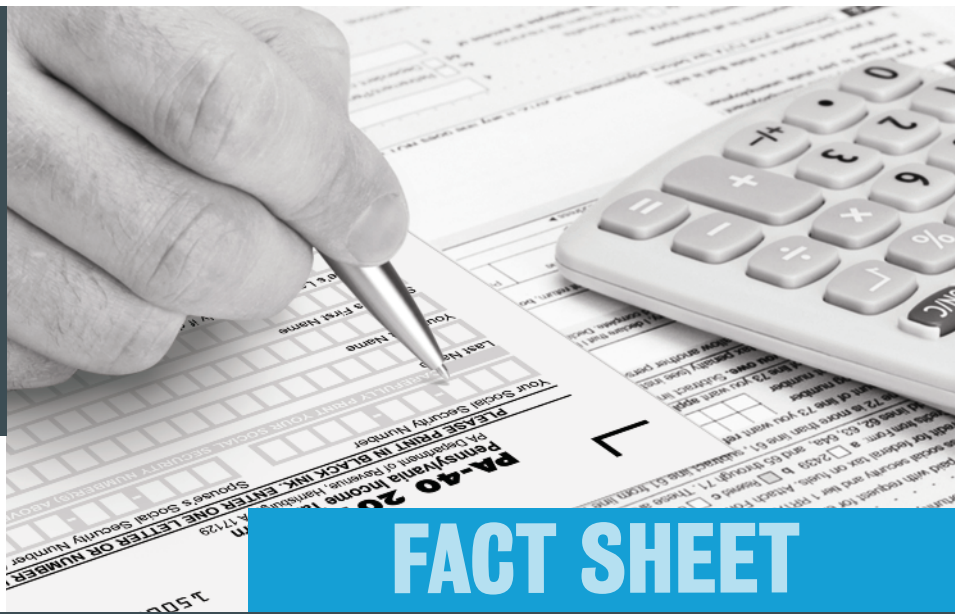


2017 Pennsylvania Tax Amnesty Program

April 21 –
June 19, 2017



FACT SHEET

Program Overview

- The 2017 PA Tax Amnesty program is a limited opportunity for individuals and businesses to pay past-due taxes with all penalties and half of the interest waived.
- The 2017 PA Tax Amnesty program will be offered from April 21, 2017 through June 19, 2017.
- More than 30 state taxes administered by the PA Department of Revenue are eligible for tax amnesty, including the personal income tax, corporate net income tax, sales and use tax, employer withholding tax and inheritance tax.
- Program guidelines, common Q&As, and a webinar are online at revenue.pa.gov/taxamnesty.

ELIGIBILITY

Who is eligible for Tax Amnesty?

- Individuals and businesses with unpaid or underpaid PA taxes as of December 31, 2015.
- Taxpayers who failed to file for periods due on or before December 31, 2015.

Application and payment information as well as a dedicated website will be announced closer to the start of Tax Amnesty.

Who is not eligible for Tax Amnesty?

- Any taxpayer who participated in the 2010 PA Tax Amnesty program.
- Taxpayers under criminal investigation, criminal prosecution, or criminal restitution for allegedly violating a tax law.
- Taxpayers in bankruptcy unless the Bankruptcy Court grants permission.
- Taxpayers with a current voluntary disclosure agreement for periods eligible for the program.

PARTICIPATION

Eligible taxpayers will need to:

- File a Tax Amnesty application.
- File all eligible delinquent returns and make the required payment before tax amnesty ends.
- Withdraw an active administrative or judicial appeal of a tax amnesty eligible liability.
- **Individuals** and **businesses** can check if back-tax is owed on the department's website. First time users will need to register.
- Interest calculators are available for **businesses** and **individuals** as well.

What happens if a taxpayer doesn't participate in Tax Amnesty?

- A 5 percent penalty will be added for unpaid delinquent taxes, interest and penalty for taxpayers with eligible liabilities.
- Enhanced collection actions may occur.

Background

- The 2017 PA Tax Amnesty was authorized by Act 84 of 2016 to provide an estimated \$100 million for the General Fund.
- Pennsylvania conducted previous tax amnesties in 1995-1996 that collected \$93 million and in 2010 that collected \$254 million.

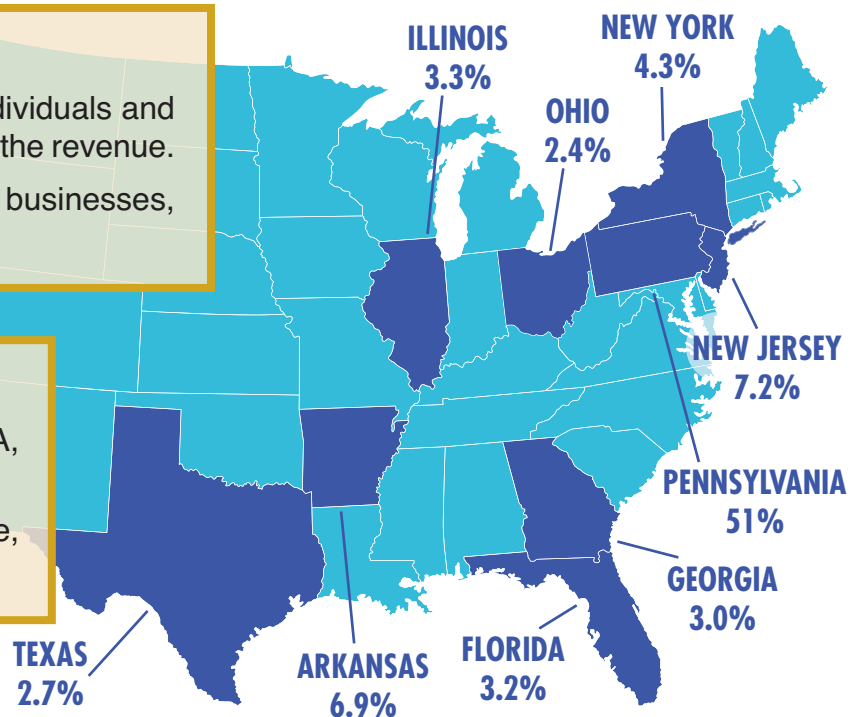
2010 TAX AMNESTY FAST STATS

Participants

- Nearly 7 in 10 participants were individuals and small businesses, providing 26% of the revenue.
- Only 1 in 5 participants were larger businesses, but provided 71% of the revenue.

PA vs. out-of-state

- 88% of participants were from PA, providing 51% of the revenue.
- 12% of participants were out-of-state, providing 49% of revenue.



More information, including complete eligibility requirements and restrictions is available at revenue.pa.gov/taxamnesty.