

# PA TAX AMNESTY

DECEMBER 15, 2010

Edward G. Rendell, Governor

C. Daniel Hassell, Secretary of Revenue



## Final Report on the 2010 PA Tax Amnesty Program



**pennsylvania**  
DEPARTMENT OF REVENUE

## ***Introduction***

On October 9, 2009, Governor Edward G. Rendell signed into law House Bill 1531 P.N. 2748 (Act 48 of 2009). Among other tax changes, the legislation extended the Pennsylvania capital stock and franchise tax through the end of 2013, made certain changes to the corporate net income tax and implemented reductions in various Pennsylvania tax credit programs. Act 48 also enacted a tax amnesty program in Pennsylvania for the first time in 14 years.

The program was presented as a way for tax delinquents to come forward and file tax returns in exchange for reduced interest on unpaid tax, full abatement of penalties and, in some cases, a limited look back in the statute of limitation. Proponents of the bill touted it as a one-time revenue boost to improve overall compliance by eliminating underreporting errors and adding non-filers to the tax rolls.

The Tax Amnesty program is widely considered a success, generating \$254.6 million in state back taxes over 54 days, surpassing by \$64.6 million the \$190.0 million goal set for the program. Not only did it cover the \$12.6 million in administrative costs, but it also generated \$52.0 million in additional funding for the 2010-11 budget.

Over one million notices were mailed to businesses and individuals with Pennsylvania tax delinquencies prior to the start of the program, and 59,461 taxpayers participated in the program. In total, \$90.8 million in interest, penalties, and fees were waived.

## ***The Law- Act 48-2009***

In summary, Act 48 provided for the following tax amnesty program parameters:

- The amnesty period was required to be 54 consecutive days during the 2009-10 fiscal year.
- Total abatement of penalties and abatement of 50 percent of interest was included with the promise of no criminal prosecution. No abatement of tax was permitted.
- Only taxes delinquent prior to June 30, 2009, qualified for amnesty.
- A taxpayer with unknown liabilities reported and paid during the amnesty program was not liable for any taxes of the same type due prior to July 1, 2004 (The “limited look-back” provision).
- All taxes administered by the Department of Revenue were included. A significant tax excluded from the program was the unemployment compensation payroll tax administered by the Department of Labor & Industry.
- Additional penalty and enforcement provisions were included to take effect after the program ended:

- All abated penalties and interest would be reinstated if the taxpayer became delinquent within two years.
- A 5 percent nonparticipation penalty would be added for unpaid delinquent taxes, interest and penalty.
- Amnesty revenue was to be deposited into a restricted revenue account in the General Fund. By June 30, 2010 amnesty revenue was designated for transfers to the General Fund, the Motor License Fund, the Liquid Fuels Tax Fund and local sales and use tax accounts for any taxes normally distributed to those funds, less administrative costs.
- The language required that amnesty revenue in excess of 125 percent of the amnesty revenue estimate and the cost of administration should be deposited into the Budget Stabilization Reserve Fund (Rainy Day Fund). This figure was estimated to be \$403.6 million. The calculation was published in December 05, 2009 PA Bulletin.
- Regulations were required to be issued within 60 days of the law's passage explaining the requirements for eligibility and providing the dates of the program, a draft of the tax amnesty return and General Fund revenue estimates.
- Taxpayers under criminal investigation were eliminated from qualification.
- All tax returns previously not filed were required to be filed.
- Taxpayers were required to pay by certified check, money order, electronic transfer, credit card or cash.
- Program participants were prohibited from participating in any future amnesty programs.

## ***Tax Amnesty Overview***

Tax amnesty programs are frequently utilized by states to provide one-time infusions of cash into revenues to offset slow economic activity. According to a survey conducted by the Federation of Tax Administrators, 42 states implemented a total of 80 tax amnesty programs between November 1982 and June 2008. Generally, amnesty programs provide a set time period during which taxpayers must remit all delinquent taxes in return for abatement of penalty, and in some cases, partial or all applicable interest. In addition, programs are often structured to include threats of increased enforcement and penalties for taxpayers who do not participate.

Tax amnesty programs should be devised with careful attention to policy goals. A spectrum of goals exists between maximizing revenues and encouraging participation from taxpayers evading taxes, and at the other extreme, providing a give-away which undermines voluntary tax collection and payment by law-abiding citizens.

Pennsylvania administered its first tax amnesty program in 1995 collecting \$93 million from 65,300 businesses and individuals. Although the first program and the 2010 tax amnesty program are similar, the following are key differences:

- Interest:
  - 2010: 50 percent interest abatement
  - 1995: No interest abatement
- Limited Look Back:
  - 2010: Unknown taxpayers only required to file returns for the last five years
  - 1995: Unknown taxpayers required to file taxes for all periods due
- Minimum Age of Qualifying Delinquencies:
  - 2010: 10 months
  - 1995: 22 months
- Nonparticipation Penalty
  - 2010: 5 percent
  - 1995: 15 percent
- Future Eligibility
  - 2010: Taxpayers receiving amnesty prohibited from participating in future programs
  - 1995: No prohibition against participating in future tax amnesty programs

Because the provisions of the 2010 amnesty program were more generous than those of the 1995 amnesty program, the 2010 amnesty program was expected to collect more revenue.

## ***Planning the Program***

An amnesty steering committee was created shortly after passage of the bill. The Secretary of Revenue and executive staff were tasked with creating and defining the project's objectives, scope and strategy. Under the direction of a Program Management Office, six teams were created to help administer the program: Business, Technical, Communications, Organization, Call Center and Training. Employees in these teams divided their time between tax amnesty and their regular responsibilities within the department.

## **Personnel**

The steering committee and amnesty teams were responsible for the creation of the Office of Tax Amnesty (OTA). It was decided that a centralized approach to organization would lead to better taxpayer service, and the OTA was established on the 9<sup>th</sup> floor of Strawberry Square.

Sixty-four full time personnel were diverted from their regular departmental duties to work in the OTA. The OTA and amnesty call center were staffed with collection technicians, tax examiners, research analysts, supervisors and administration officers who

had broad knowledge of numerous taxes. These employees were provided with extensive training relating to state taxes, tax collection and software applications used for the amnesty program.

While the OTA remained a centralized and separate office, no area of the department was left unaffected. At various times over the course of the project, there were over 100 employees from other bureaus responding to incoming calls while working their normal jobs. In addition, 82 employees from the Bureau of Information Systems were placed in support roles at various intervals throughout the project and asked to work amnesty-related activities in conjunction with their normal departmental duties.

### **Technology / Tax Amnesty Website**

The department's tax information resided in separate computer systems at the time of the 2010 tax amnesty program. In order to properly administer the program, the department required a program that could present a unified, integrated and holistic view of a taxpayer's liabilities; process collections made from the taxpayer; and post those collections to the appropriate tax system. The department leveraged the SAP Customer Relationship Management (CRM) software previously implemented to support the program's contacts with the taxpayer and application processing. After a comprehensive review process, SAP was chosen as the vendor to provide such a service through its Customer Relationship Management (CRM) software.

Additionally, the Amnesty Payment Processing and Liabilities Enterprise System (APPLES) was created in-house by the Bureau of Information Systems to interface with the CRM and tax systems.

The department also envisioned an online tax amnesty system and website to support the program, inclusive of identification of delinquencies, registration, application submission, case management and payment processing. This online system would also be required to integrate inbound and outbound with the department's current legacy systems.

Since the 2010 tax amnesty program required participants to apply online, the Revenue website and the website dedicated to Tax Amnesty were integral informational and functional tools for the tax amnesty program. In fact, the tax amnesty website became the primary information resource regarding the program.

The site included links to resources including the following:

- Online tax amnesty application
- Contact information for the Office of Tax Amnesty
- Forms and publications to assist applicants in filing all required documents
- The Online Customer Service Center, which was regularly updated with new and revised questions and answers in response to common inquiries
- Press releases and videos of events promoting PA Tax Amnesty

## **Public Relations and Advertising**

The website included a “Resources and Advertising” section that provided public access to materials that partners (legislators, tax professionals, professional associations, and business groups) were encouraged to share with their audiences and memberships to promote awareness of and participation in tax amnesty. This section featured links to a sample PA Tax Amnesty notice and postcard, as well as training materials, posters, flyers, web banners, fact sheets, prepared newsletter articles and every television, radio and print advertisement associated with the campaign.

According to Google Analytics statistics, direct traffic to [www.pataxpayup.com](http://www.pataxpayup.com) from April 26 through June 18, 2010, accounted for 94.2 percent of all site visits, demonstrating the URL selected resonated with taxpayers and proved easy to remember from advertising and other messages. Referring sites accounted for 2.3 percent of traffic, and search engines directed the remaining 3.5 percent of visits to the website. The website received 362,485 visits in total, 74.3 percent of which originated in Pennsylvania. Web hits also came from every other U.S. state and the District of Columbia, and 2,579 visits originated in 107 other countries.

A \$3 million comprehensive, multi-media advertising and public relations campaign promoted the tax amnesty program throughout its 54-day duration. Paid television, radio, print, trade and online advertising were supplemented with events, public relations efforts and earned media. The campaign included general market advertising and public relations, as well as efforts dedicated to African American and Latino markets.

## **Taxpayer Notification**

Four days after legislative approval basic information about the program was added to the Department of Revenue website. On December 5, 2009, official program guidelines were published in the *Pennsylvania Bulletin*.

Between October 2009 and April 2010, tax amnesty was also addressed in the online Customer Service Center and in *PA Tax Update*, a bi-monthly e-newsletter published by the department. Questions and answers were developed over time to address frequent and common inquiries.

Prior to April 2010, tax system data were interfaced with the CRM to create a list of known delinquent taxpayers. Notice letters were mailed notifying taxpayers of amnesty eligibility, along with a PIN and partial account number. When registering online, the PIN and account number linked the identified accounts to the applicant which allowed the taxpayer to view the liability or non-filing periods associated with the accounts. Upon submission, an email was generated notifying the taxpayer that their application has been received.

If the taxpayer was unknown, and therefore did not receive a notification, the system allowed them to move directly to a blank application form to enter information about the tax types they were requesting amnesty for and their TIN or account ID for the tax type in question.

Notice of the tax amnesty program was required by law to be provided to eligible taxpayers, and on April 23, 2010, 1,031,787 notices were mailed to businesses and individuals, notifying taxpayers of amnesty eligibility and providing taxpayer-specific personal identification numbers (PINs) and account information to be used in registering online for tax amnesty.

On June 1, 2010, 41,288 reminder post-cards were mailed to known tax delinquents who owed \$5,000 or more and had yet to apply for PA Tax Amnesty. In addition, the department sent email reminders to several thousand taxpayers who had started amnesty applications but had not submitted the application to the department. Finally, for larger dollar applications, the department conducted a targeted call campaign to encourage participation and to assist with the application process.

### ***Post-Amnesty Operations***

Due to the automation of the application process, the department was able to streamline processing for the majority of applications that featured no discrepancies within the applications or between the applications and Revenue tax systems. This allowed the department to focus processing efforts on more complex or inconsistent applications. Ultimately, automation enabled the department to nearly complete application processing in about six months.

Once the 2010 tax amnesty program ended, an additional 5 percent nonparticipation penalty was added to all accounts with any unpaid, under-reported or unreported liability that qualified for amnesty. In addition, anyone who received tax amnesty benefits must remain up-to-date with state taxes for two years; otherwise, the Revenue Department will revoke the tax amnesty benefits. The Bureau of Information Systems is responsible for building and retaining a verified list of 2010 program participants to assess nonparticipation penalties, track delinquencies and prohibit 2010 tax amnesty participants from participating in future amnesty programs.

Beyond these two legislatively identified post-amnesty penalties, the Revenue Department continues to pursue the following enhanced enforcement efforts following the close of the 2010 tax amnesty:

- Publishing monthly an online listing of all businesses and individuals against which one or more state tax liens filed as of July 1, 2009, remains outstanding. Publicly identifying tax delinquents can be a successful tax collection initiative, and about half of all states use Internet lists to help collect unpaid taxes. As of November 1, 2010 the list identified 47,083 state tax liens totaling \$327.5 million in delinquent state taxes.
- Expanding efforts to hold corporate officers personally accountable for taxes their businesses owe. From June 18 through Oct. 12, 2010, the department issued more than 1,900 third-party assessments, as compared to about 1,500 issued in all of 2009. At that pace, Revenue stands to triple efforts to hold corporate officers and other responsible parties accountable for their businesses' delinquent taxes.

- Intensifying efforts to garnish the wages of those who owe back taxes to Pennsylvania. The department aims to increase the number of wage garnishments tenfold.
- Stepping up enforcement to cite delinquent businesses operating without sales tax licenses. The department aims to increase efforts in this area by 50 percent.
- Pursuing strategies to streamline the process by which tax delinquent cases are referred from Revenue to the AG for criminal prosecution and enforcement.

Following the success of the tax amnesty program, amendments to the Fiscal Code (Act 46 of 2010) appropriated additional funds to the department for increased tax collection enforcement efforts and reductions in tax refunds.

Pennsylvania also has a formal voluntary disclosure program that provides opportunity and incentive for businesses that recently became aware of tax obligations to voluntarily come forward to file returns for a limited number of years and settle tax debts. Although the voluntary disclosure program was suspended for the duration of tax amnesty, it was reinstated on August 1, 2010. In contrast to general tax amnesty, the voluntary disclosure program is restricted to those whose liabilities are unknown to the department. Each case is reviewed to verify that neither the taxpayer nor the department was previously aware of the tax liability. This program collects an average of \$20 million in a fiscal year.

The department also administers a use tax voluntary compliance program, educating taxpayers and tax preparers about Pennsylvania use tax. This program is targeted to Pennsylvania businesses that purchase equipment and supplies from out-of-state-vendors. In many instances, Pennsylvania sales tax is not collected and remitted by the seller, and therefore the purchaser is responsible for reporting and paying use tax. This program waives penalties, except for the 5 percent nonparticipation penalty associated with the 2010 tax amnesty, when returns and payments are postmarked by designated due dates. The department has collected \$119.2 million through this program since 2006.

### ***Amnesty Revenue Collections Detail***

Pennsylvania's 2010 tax amnesty program collected \$254.6 million in state back taxes. Over 59,400 taxpayers participated in the program.

Statistical tables detailing taxes paid are provided in the Appendix. In summary:

- Table 1 shows the department's costs to administer the program. Comparing these costs to total collections yields a ratio of just over \$20 raised per dollar spent.
- Table 2 shows that only 7.6 percent of payments received were for tax periods that qualified for the previous tax amnesty program. The year with the highest number of payments was 2008.



- One measure of success, as shown in Table 3, is that more than \$83 million was paid by 1,589 taxpayers whose tax liabilities were previously unknown to the department.
- Tables 4 and 5 show that the largest category of participants in the 2010 tax amnesty were individuals primarily paying personal income tax, while the greatest revenue came from corporations paying various corporation taxes.
- Table 6 shows the highest remittances were from NAICS groups 44-45, 42, and 52. These industry groups are defined as retail trade, wholesale trade, and finance and insurance.
- Table 7 shows that 60 percent of revenue came from less than 1 percent of participants.
- Table 8 shows that payments were received from every state in the nation plus Puerto Rico and the Virgin Islands.
- Table 9 shows Philadelphia County as the county with the largest number of participants.

Below is a breakdown of amnesty revenues by tax type:

<b>Tax Type</b>	<b>Total Payments</b>	<b>Percent of Total</b>	<b>Number of Payments</b>	<b>Average Payment</b>
Corporation	\$ 93,736,935	36.8%	8,177	\$ 11,463
Sales and Use	\$ 86,338,880	33.9%	8,856	\$ 9,749
Personal Income	\$ 52,813,970	20.7%	34,322	\$ 1,539
Employer Withholding	\$ 9,309,136	3.7%	4,187	\$ 2,223
Inheritance	\$ 10,185,169	4.0%	2,557	\$ 3,983
Motor Carrier Road Tax/IFTA	\$ 602,570	0.2%	316	\$ 1,907
Liquid Fuels and Fuels	\$ 172,189	0.1%	34	\$ 5,064
Realty Transfer	\$ 558,788	0.2%	73	\$ 7,655
Cigarette	\$ 640,870	0.3%	628	\$ 1,020
Public Transportation Assistance	\$ 224,997	0.1%	301	\$ 747
Vehicle Rental Tax	\$ 8,537	0.0%	10	\$ 854
<b>Total</b>	<b>\$ 254,592,043</b>	<b>100.0%</b>	<b>59,461</b>	<b>\$ 4,282</b>

## *Appendix – A*

Table 1 – Costs of Administration

Table 2 – Amnesty Payments by Year Ending

Table 3 – Tax Amnesty Participants by Delinquency Status

Table 4 – Tax Amnesty Participants by Entity Type

Table 5 – Tax and Interest by Tax Type

Table 6 – Tax Amnesty Participants by NAICS

Table 7 – Tax Amnesty Participants by Payment Range

Table 8 – Tax Amnesty Participants by State

Table 9 – Tax Amnesty Participants by County

## Table 1: Tax Amnesty Program Costs of Administration <sup>1/</sup>

Salaries	\$	3,272,262
Overtime	\$	319,103
<i>Total Costs of Personnel</i>	\$	<i>3,591,365</i>

Consultant/Programming Support <sup>2/</sup>	\$	3,928,215
Software	\$	200,327
Hardware	\$	427,121
Training	\$	13,050
Scanning modifications	\$	9,800
Telephone costs	\$	552,978
Advertising	\$	2,827,591
Commissions for Collection Agency Fees/Lien Fees	\$	230,975
Printing	\$	211,579
Postage	\$	596,973
Office Supplies	\$	16,076
<i>Total Operating Costs</i>	\$	<i>9,014,683</i>

**\$ 12,606,048**

1/ Data provided by Bureau of Fiscal Management.

2/ Commissions for collection agency fees totaled \$3,375,504.45 and were withheld from collections.

**Table 2: Tax Amnesty Payments by Year Ending <sup>1/</sup>**

<b>Year Ending</b>	<b>Count <sup>3/</sup></b>	<b>Total Paid</b>
Unknown <sup>2/</sup>	2,355	\$ 10,033,313
2009	5,322	\$ 35,796,909
2008	22,653	\$ 51,850,227
2007	16,531	\$ 41,078,050
2006	12,379	\$ 32,023,426
2005	8,824	\$ 22,828,746
2004	5,708	\$ 19,016,818
2003	3,655	\$ 16,047,591
2002	2,859	\$ 4,109,742
2001	2,397	\$ 3,561,098
2000	1,952	\$ 2,141,432
1999	1,787	\$ 2,191,805
1998	1,528	\$ 1,941,217
1997	1,449	\$ 1,847,609
1996	1,241	\$ 2,151,873
1995 and Earlier	7,404	\$ 7,972,187
<b>Total</b>	<b>98,044</b>	<b>\$ 254,592,043</b>

1/ Table represents payments and revenue collected as of December 1, 2010. One tax amnesty participant may make several payments and one payment may count towards several years.

2/ Inheritance and reality transfer tax detail by year is not available.

3/ Provided by APPLES report, "Payments by Year Ending for Tax Type."

**Table 3: Tax Amnesty Participants by Delinquency <sup>1/</sup>**

<b>Delinquency Type</b>	<b>Number of Participants</b>	<b>Tax Paid</b>	<b>Interest Paid</b>	<b>Total Paid</b>
Unknown <sup>2/</sup>	1,589	\$ 76,533,590	\$ 7,252,438	\$ 83,786,029
Known	57,872	\$ 146,854,847	\$ 23,951,167	\$ 170,806,014
<b>Total</b>	<b>59,461</b>	<b>\$ 223,388,437</b>	<b>\$ 31,203,606</b>	<b>\$ 254,592,043</b>

1/ This table represents participants and revenue processed as of December 1, 2010.

2/ An unknown participant is defined as a tax amnesty participant who, prior to the program, neglected to file a return, make a tax payment, or underreported an eligible tax. In each case, the Department of Revenue was not aware of the liability and did not attempt to contact the taxpayer.

**Table 4: Tax Amnesty Participants by Entity Type <sup>1/</sup>**

<b>Entity Type</b>	<b>Number of Participants</b>	<b>Tax Paid</b>	<b>Interest Paid</b>	<b>Total Paid</b>
Individual	37,360	\$ 53,586,273	\$ 7,173,896	\$ 60,760,169
Corporation	12,001	\$ 150,739,330	\$ 20,751,720	\$ 171,491,050
Fiduciary	412	\$ 1,245,029	\$ 163,097	\$ 1,408,125
Sole Proprietorship	2,841	\$ 5,124,681	\$ 1,112,325	\$ 6,237,007
Partnership	350	\$ 7,638,337	\$ 895,865	\$ 8,534,202
Unknown	6,497	\$ 5,054,787	\$ 1,106,702	\$ 6,161,490
<b>Total</b>	<b>59,461</b>	<b>\$ 223,388,437</b>	<b>\$ 31,203,606</b>	<b>\$ 254,592,043</b>

1/ Table represents participants and revenue collected as of December 1, 2010.

**Table 5 - Tax and Interest by Tax Type <sup>1/</sup>**

<b>Tax Type</b>	<b>Number of Participants</b>	<b>Tax Paid</b>	<b>Interest Paid</b>	<b>Total Amnesty Payments</b>
Corporation	8,177	\$ 81,347,916	\$ 12,389,020	\$ 93,736,935
Sales and Use	8,856	\$ 77,031,071	\$ 9,307,809	\$ 86,338,880
Personal Income	34,322	\$ 46,877,603	\$ 5,936,367	\$ 52,813,970
Employer Withholding	4,187	\$ 7,762,224	\$ 1,546,912	\$ 9,309,136
Inheritance	2,557	\$ 8,636,038	\$ 1,549,131	\$ 10,185,169
Motor Carrier Road Tax/IFTA	316	\$ 457,908	\$ 144,662	\$ 602,570
Liquid Fuels and Fuels	34	\$ 127,264	\$ 44,925	\$ 172,189
Realty Transfer	73	\$ 386,012	\$ 172,775	\$ 558,788
Cigarette	628	\$ 566,455	\$ 74,415	\$ 640,870
Public Transportation Assistance	301	\$ 188,293	\$ 36,705	\$ 224,997
Vehicle Rental Tax	10	\$ 7,653	\$ 885	\$ 8,537
<b>Total</b>	<b>59,461</b>	<b>\$ 223,388,437</b>	<b>\$ 31,203,606</b>	<b>\$ 254,592,043</b>

1/ Table represents participants and revenue collected as of December 1, 2010.

**Table 6: Tax Amnesty Participants by Industry Groups <sup>1/</sup>**

<b>NAICS Code</b>	<b>Description</b>	<b>Number of Participants</b>	<b>Tax Paid</b>	<b>Interest Paid</b>	<b>Total Paid</b>
21	Mining, Quarrying, and Oil and Gas Extraction	24	\$ 213,499	\$ 23,787	\$ 237,285
22	Utilities	12	\$ 407,181	\$ 101,796	\$ 508,977
23	Construction	446	\$ 1,766,709	\$ 279,502	\$ 2,046,211
31-33	Manufacturing	263	\$ 1,740,919	\$ 332,062	\$ 2,072,981
42	Wholesale Trade	421	\$ 6,803,270	\$ 1,738,176	\$ 8,541,446
44-45	Retail Trade	306	\$ 14,557,503	\$ 2,737,873	\$ 17,295,376
48-49	Transportation and Warehousing	192	\$ 5,040,479	\$ 745,134	\$ 5,785,613
51	Information	239	\$ 5,727,335	\$ 866,971	\$ 6,594,306
52	Finance and Insurance	350	\$ 7,417,057	\$ 819,737	\$ 8,236,794
53	Real Estate and Rental and Leasing	525	\$ 5,384,697	\$ 811,421	\$ 6,196,117
54	Professional, Scientific, and Technical Services	564	\$ 2,043,583	\$ 252,595	\$ 2,296,178
55	Management of Companies and Enterprises	123	\$ 1,508,268	\$ 275,154	\$ 1,783,422
56	Administrative and Support, Waste Management, and Remediation Services	148	\$ 349,241	\$ 82,885	\$ 432,126
61	Educational Services	24	\$ 202,650	\$ 37,768	\$ 240,418
62	Health Care and Social Assistance	194	\$ 958,537	\$ 184,919	\$ 1,143,456
71	Arts, Entertainment, and Recreation	51	\$ 67,392	\$ 36,016	\$ 103,409
72	Accommodation and Food Services	303	\$ 648,002	\$ 109,436	\$ 757,438
81 & 92	Other Services including Public Administration	449	\$ 1,558,193	\$ 285,966	\$ 1,844,160
	Not Classified	54,827	\$ 166,993,921	\$ 21,482,408	\$ 188,476,329
		<b>59,461</b>	<b>\$ 223,388,437</b>	<b>\$ 31,203,606</b>	<b>\$ 254,592,043</b>

1/ Table represents participants and revenue collected as of December 1, 2010.



**Table 7: Participants by Payment Range <sup>1/</sup>**

<b>Payment Range</b>	<b>Participants</b>	<b>Tax Paid</b>	<b>Interest Paid</b>	<b>Total Paid</b>
< \$51	13,481	\$ 76,379	\$ 60,439	\$ 136,818
\$51 - \$200	8,977	\$ 523,414	\$ 193,980	\$ 717,395
\$201 - \$1,000	16,818	\$ 4,914,334	\$ 1,007,415	\$ 5,921,748
\$1,001 - \$5,000	13,251	\$ 17,847,569	\$ 3,066,003	\$ 20,913,571
\$5,001 - \$20,000	4,965	\$ 27,648,476	\$ 4,472,832	\$ 32,121,308
\$20,001 - \$100,000	1,500	\$ 35,649,766	\$ 5,733,183	\$ 41,382,949
> \$100,000	469	\$ 136,728,499	\$ 16,669,754	\$ 153,398,253
<b>Total</b>	<b>59,461</b>	<b>\$ 223,388,437</b>	<b>\$ 31,203,606</b>	<b>\$ 254,592,043</b>

1/ Table represents participants and revenue collected as of December 1, 2010.

**Table 8: Tax Amnesty Participants by State <sup>1/</sup>**

State	Number of Participants	Tax Paid	Interest Paid	Total Paid
Alabama	29	\$ 34,232	\$ 5,804	\$ 40,035
Alaska	8	\$ 1,216	\$ 65	\$ 1,282
Arizona	69	\$ 899,963	\$ 193,276	\$ 1,093,239
Arkansas	32	\$ 14,964,840	\$ 2,613,514	\$ 17,578,354
California	355	\$ 2,528,435	\$ 375,925	\$ 2,904,360
Colorado	113	\$ 5,476,906	\$ 464,474	\$ 5,941,380
Connecticut	121	\$ 3,874,641	\$ 299,292	\$ 4,173,933
Delaware	375	\$ 1,065,186	\$ 171,385	\$ 1,236,571
District of Columbia	40	\$ 36,923	\$ 10,339	\$ 47,263
Florida	539	\$ 7,543,471	\$ 699,049	\$ 8,242,519
Georgia	193	\$ 6,831,837	\$ 706,301	\$ 7,538,138
Hawaii	27	\$ 6,761	\$ 2,263	\$ 9,024
Idaho	12	\$ 11,290	\$ 3,751	\$ 15,040
Illinois	240	\$ 7,172,365	\$ 1,200,896	\$ 8,373,261
Indiana	54	\$ 145,391	\$ 25,644	\$ 171,036
Iowa	37	\$ 96,065	\$ 28,430	\$ 124,495
Kansas	45	\$ 1,514,244	\$ 148,819	\$ 1,663,063
Kentucky	45	\$ 684,641	\$ 95,883	\$ 780,523
Louisiana	32	\$ 88,374	\$ 16,121	\$ 104,495
Maine	34	\$ 74,252	\$ 9,603	\$ 83,856
Maryland	447	\$ 2,618,941	\$ 328,504	\$ 2,947,445
Massachusetts	134	\$ 894,939	\$ 117,732	\$ 1,012,670
Michigan	101	\$ 2,578,802	\$ 487,200	\$ 3,066,002
Minnesota	55	\$ 687,913	\$ 70,197	\$ 758,110
Mississippi	10	\$ 7,374	\$ 1,583	\$ 8,957
Missouri	52	\$ 907,101	\$ 186,267	\$ 1,093,368
Montana	5	\$ 730	\$ 309	\$ 1,039
Nebraska	13	\$ 397,264	\$ 48,019	\$ 445,282
Nevada	35	\$ 16,985	\$ 2,808	\$ 19,792
New Hampshire	29	\$ 19,254	\$ 8,580	\$ 27,835
New Jersey	1,484	\$ 16,340,525	\$ 1,958,213	\$ 18,298,738
New Mexico	22	\$ 153,400	\$ 20,387	\$ 173,786
New York	637	\$ 9,770,494	\$ 1,227,600	\$ 10,998,094
North Carolina	203	\$ 3,617,681	\$ 383,203	\$ 4,000,883
North Dakota	**	\$ 146	\$ 14	\$ 160
Ohio	366	\$ 5,325,703	\$ 662,594	\$ 5,988,297
Oklahoma	34	\$ 100,204	\$ 16,951	\$ 117,154
Oregon	24	\$ 193,979	\$ 18,507	\$ 212,486
Pennsylvania	52,340	\$ 114,175,131	\$ 16,602,118	\$ 130,777,249
Puerto Rico	24	\$ 26,288	\$ 3,506	\$ 29,794
Rhode Island	47	\$ 250,399	\$ 26,200	\$ 276,600
South Carolina	77	\$ 384,123	\$ 39,762	\$ 423,885
South Dakota	5	\$ 2,154	\$ 520	\$ 2,674
Tennessee	89	\$ 2,305,596	\$ 258,005	\$ 2,563,602
Texas	273	\$ 5,758,926	\$ 1,152,255	\$ 6,911,181
Utah	25	\$ 60,038	\$ 10,271	\$ 70,310
Vermont	24	\$ 67,758	\$ 7,863	\$ 75,621
Virgin Islands	**	\$ -	\$ 351	\$ 351
Virginia	265	\$ 622,196	\$ 124,592	\$ 746,788
Washington	59	\$ 1,318,335	\$ 127,713	\$ 1,446,049
West Virginia	72	\$ 110,140	\$ 23,595	\$ 133,735
Wisconsin	67	\$ 1,076,666	\$ 156,414	\$ 1,233,080
Wyoming	**	\$ 80,310	\$ 8,713	\$ 89,023
Unknown	37	\$ 467,912	\$ 52,223	\$ 520,135
<b>Total</b>	<b>59,461</b>	<b>\$ 223,388,437</b>	<b>\$ 31,203,606</b>	<b>\$ 254,592,043</b>

1/ Table represents participants and revenue collected as of December 1, 2010. \*\* indicates that data have been deleted to prevent disclosure of individual information. However, data are included in the appropriate totals.

**Table 9: Tax Amnesty Participants by County <sup>1/</sup>**

State	Number of Participants	Tax Paid	Interest Paid	Total Paid
Adams County	351	\$ 396,710	\$ 43,071	\$ 439,781
Allegheny County	5,573	\$ 14,587,442	\$ 1,869,258	\$ 16,456,700
Armstrong County	222	\$ 318,806	\$ 41,705	\$ 360,511
Beaver County	591	\$ 434,801	\$ 76,833	\$ 511,635
Bedford County	148	\$ 138,150	\$ 17,920	\$ 156,070
Berks County	1,297	\$ 2,489,374	\$ 303,610	\$ 2,792,984
Blair County	375	\$ 4,254,848	\$ 411,780	\$ 4,666,628
Bradford County	188	\$ 247,336	\$ 28,567	\$ 275,902
Bucks County	3,827	\$ 7,934,053	\$ 1,139,730	\$ 9,073,784
Butler County	749	\$ 1,548,437	\$ 172,118	\$ 1,720,555
Cambria County	432	\$ 608,412	\$ 87,207	\$ 695,620
Cameron County	15	\$ 7,397	\$ 792	\$ 8,189
Carbon County	239	\$ 166,700	\$ 26,385	\$ 193,085
Centre County	380	\$ 530,531	\$ 206,712	\$ 737,244
Chester County	2,976	\$ 5,588,642	\$ 826,565	\$ 6,415,207
Clarion County	97	\$ 234,492	\$ 43,538	\$ 278,030
Clearfield County	190	\$ 165,349	\$ 22,621	\$ 187,970
Clinton County	91	\$ 275,416	\$ 35,963	\$ 311,379
Columbia County	192	\$ 442,184	\$ 51,994	\$ 494,179
Crawford County	304	\$ 262,978	\$ 30,511	\$ 293,489
Cumberland County	917	\$ 1,647,290	\$ 197,975	\$ 1,845,266
Dauphin County	1,183	\$ 1,875,371	\$ 261,324	\$ 2,136,696
Delaware County	3,214	\$ 6,163,814	\$ 1,007,405	\$ 7,171,219
Elk County	102	\$ 160,379	\$ 32,891	\$ 193,270
Erie County	1,030	\$ 999,135	\$ 144,943	\$ 1,144,078
Fayette County	403	\$ 472,061	\$ 76,892	\$ 548,953
Forest County	34	\$ 106,545	\$ 15,852	\$ 122,397
Franklin County	425	\$ 583,042	\$ 83,562	\$ 666,605
Fulton County	24	\$ 216,526	\$ 13,192	\$ 229,718
Greene County	102	\$ 127,773	\$ 12,608	\$ 140,382
Huntingdon County	128	\$ 179,345	\$ 18,890	\$ 198,235
Indiana County	230	\$ 187,998	\$ 28,198	\$ 216,196
Jefferson County	102	\$ 99,265	\$ 13,931	\$ 113,196
Juniata County	74	\$ 64,919	\$ 5,631	\$ 70,550
Lackawanna County	848	\$ 1,940,129	\$ 395,210	\$ 2,335,339
Lancaster County	1,615	\$ 2,914,175	\$ 328,728	\$ 3,242,903
Lawrence County	274	\$ 256,174	\$ 45,723	\$ 301,896
Lebanon County	346	\$ 268,894	\$ 31,791	\$ 300,686
Lehigh County	1,217	\$ 4,466,554	\$ 726,524	\$ 5,193,077
Luzerne County	1,193	\$ 1,703,076	\$ 307,899	\$ 2,010,975
Lycoming County	349	\$ 455,912	\$ 83,006	\$ 538,918
McKean County	134	\$ 120,656	\$ 23,830	\$ 144,486
Mercer County	296	\$ 466,387	\$ 65,687	\$ 532,074
Mifflin County	91	\$ 77,385	\$ 7,782	\$ 85,168
Monroe County	835	\$ 1,550,152	\$ 231,441	\$ 1,781,593
Montgomery County	5,358	\$ 12,186,328	\$ 2,029,395	\$ 14,215,723
Montour County	40	\$ 18,512	\$ 3,751	\$ 22,264
Northampton County	1,060	\$ 8,133,409	\$ 835,492	\$ 8,968,901
Northumberland County	239	\$ 1,019,169	\$ 63,176	\$ 1,082,346
Perry County	171	\$ 191,024	\$ 17,011	\$ 208,035
Philadelphia County	6,150	\$ 14,935,501	\$ 2,528,167	\$ 17,463,669
Pike County	259	\$ 399,259	\$ 48,744	\$ 448,003
Potter County	57	\$ 52,308	\$ 9,900	\$ 62,208
Schuylkill County	381	\$ 774,383	\$ 108,341	\$ 882,724
Snyder County	82	\$ 92,530	\$ 10,152	\$ 102,681
Somerset County	215	\$ 160,767	\$ 28,494	\$ 189,261
Sullivan County	29	\$ 118,832	\$ 6,483	\$ 125,314
Susquehanna County	203	\$ 171,403	\$ 25,950	\$ 197,353
Tioga County	109	\$ 170,712	\$ 17,756	\$ 188,468
Union County	136	\$ 218,516	\$ 39,514	\$ 258,030
Venango County	156	\$ 133,072	\$ 20,268	\$ 153,340
Warren County	143	\$ 420,612	\$ 54,253	\$ 474,865
Washington County	806	\$ 2,427,184	\$ 375,647	\$ 2,802,831
Wayne County	250	\$ 477,616	\$ 53,207	\$ 530,823
Westmoreland County	1,346	\$ 1,626,635	\$ 272,291	\$ 1,898,927
Wyoming County	121	\$ 185,397	\$ 32,986	\$ 218,383
York County	1,626	\$ 2,520,966	\$ 423,281	\$ 2,944,246
Unknown/Out of State	7,121	\$ 109,219,283	\$ 14,601,552	\$ 123,820,835
<b>Total</b>	<b>59,461</b>	<b>\$ 223,388,437</b>	<b>\$ 31,203,606</b>	<b>\$ 254,592,043</b>

1/ Table represents participants and revenue collected as of December 1, 2010.