

PA TAX AMNESTY

DECEMBER 15, 2017

Tom Wolf, Governor

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Final Report on the 2017 PA Tax Amnesty Program



pennsylvania
DEPARTMENT OF REVENUE

Introduction

Act 84 of 2016, enacted on July 13, 2017, authorized the Pennsylvania Department of Revenue to conduct a tax amnesty program during fiscal year 2016-17. Participating taxpayers who paid eligible delinquent taxes and filed outstanding returns during the amnesty period would receive abatement of all penalties and one half of interest due. Taxpayers with delinquencies previously unknown to the department would also benefit from a limited look-back in the statute of limitations.

The tax amnesty period ran from April 21 to June 19, 2017, and generated \$142.9 million in state back taxes. The program provided net revenue of \$130.4 million, surpassing by \$30.4 million the \$100.0 million revenue estimate for the program.

Notices were mailed to approximately 860,000 businesses and individuals with Pennsylvania tax delinquencies prior to the start of the program, and 35,430 taxpayers participated in the program. In total, approximately \$36.4 million in interest, penalties, and fees were waived.

The Law- Act 84-2016

Act 84 established the following tax amnesty program parameters:

- The amnesty period was required to be 60 consecutive days during the 2016-17 fiscal year.
- Amnesty participants would receive total abatement of penalties and fees and abatement of 50 percent of interest due. No abatement of tax was permitted.
- All taxes administered by the Department of Revenue were amnesty-eligible. Federal, local, and state taxes not administered by the Department of Revenue were not eligible. The Pennsylvania Department of Labor & Industry conducted a separate unemployment compensation amnesty between July and September 2017.
- Only taxes delinquent prior to December 31, 2015 qualified for the amnesty program.
- Participating taxpayers were required to file all previously non-filed returns.
- A taxpayer who reported and paid unknown liabilities during the amnesty program would not be liable for any taxes of the same type due prior to January 1, 2011 (the “limited look-back” provision).
- Taxpayers were required to pay by check, certified check, money order, electronic transfer, or credit card.

- Additional penalty and enforcement provisions were included to encourage amnesty participation and continued compliance, including:
 - All abated penalties and interest would be reinstated if the taxpayer were to become delinquent within certain timeframes based upon filing frequency.
 - A 5 percent nonparticipation penalty would be added for unpaid delinquent taxes, interest and penalty.
- Amnesty revenue was required to be deposited into a restricted revenue account in the General Fund. By June 30, 2017, amnesty revenue was designated for transfers to the General Fund, the Motor License Fund, the Liquid Fuels Tax Fund, local sales and use tax accounts, and other special funds for any taxes normally distributed to those funds, less administrative costs.
- Guidelines were required to be published in the *Pennsylvania Bulletin* within 60 days of the law's enactment explaining amnesty eligibility requirements, providing program dates, publishing a draft of the tax amnesty return, and publishing the program's revenue estimates.
- Taxpayers not eligible for the program included:
 - Taxpayers under criminal investigation or prosecution for an alleged violation of tax law; and
 - Taxpayers who participated in the 2010 tax amnesty program. Act 48 of 2009 prohibited their participation in future tax amnesty programs.
- Participants in the 2017 program were prohibited from participation in any future amnesty programs.

Tax Amnesty Overview

Tax amnesty programs are frequently utilized by states to provide one-time infusions of cash into state tax revenues to offset slow economic activity. Programs provide a set time period during which taxpayers must remit all eligible delinquent taxes in return for abatement of all or a portion of interest, penalty, and fees due. In addition, programs are often structured to include increased enforcement and penalties at the conclusion of program periods for taxpayers who do not participate.

Tax amnesty programs should be devised with careful attention to policy aims. The goals of maximizing revenues and encouraging participation from those failing to make payment of taxes must be balanced with the perception that amnesty programs provide leniency to tax delinquents at the expense of law-abiding taxpayers, which risks undermining voluntary tax filing and collection.

The 2017 tax amnesty is Pennsylvania's third amnesty program. The first was conducted in 1995, and the second program occurred during 2010.

Planning the Program

An amnesty steering committee was created shortly after Act 84's enactment. The Secretary of Revenue and executive staff were tasked with creating and defining the project's objectives, scope and strategy. A project director was appointed, along with business and technical leads. Project management support was provided by the department's Process Reinvention Innovation & Strategic Management bureau. While the 2010 amnesty program was run internally, the department selected a vendor, Pioneer Credit Recovery (Pioneer), to provide the main call center operations and web application for the 2017 program. The use of a vendor minimized both disruption to normal departmental operations and administrative cost of the program. The program vendor was responsible for all external costs, other than advertising, and was paid a contingent fee based upon collections.

Personnel

In addition to the vendor's main call center, the department established the Office of Tax Amnesty (OTA). This office was tasked with resolving more complex amnesty questions and applications.

Seventeen full time personnel, not including the project director, were temporarily reassigned from their regular departmental duties to work in the OTA. The OTA was staffed with employees 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 distinct office, no area of the department was unaffected by the amnesty program. All areas of the department responded to amnesty queries, both internal and external. In addition, numerous employees from the Bureau of Information Systems were placed in support roles at various intervals throughout the project and tasked with amnesty-related activities in conjunction with their normal departmental duties.

Technology / Tax Amnesty Website

Pioneer was responsible for the system that contained the tax information, housed all amnesty application information, and served as a customer relationship management (CRM) system. A tax amnesty website was created to support the program, with functionality including registration, identification of delinquencies, application submission, case management, and payment processing. This system was also required to integrate inbound and outbound with the department's tax systems.

The 2010 tax amnesty program had required participants to apply online. The 2017 tax amnesty program permitted a limited option to taxpayers with only assessed liabilities and no non-filed returns to file and pay via a pre-printed paper application and coupon. All other taxpayers had to apply via the amnesty website. In another change from the 2010 amnesty program, in the instances of a joint liability for personal income tax, the primary and secondary taxpayers each received separate amnesty notices. Both changes aimed to increase participation through greater awareness of the program and ease of application.

Taxpayers could make payment via ACH or credit card using the amnesty website or by printing a coupon and sending a check or money order to the department. Through a daily exchange of files, Pioneer provided the department with application and payment distributions, and the department provided balance updates and newly eligible accounts.

The department's website and the dedicated tax amnesty website run by the vendor were integral informational and functional tools for the tax amnesty program. The tax amnesty website served as the primary information resource regarding the program.

The sites featured links to amnesty resources including:

- Online tax amnesty application
- Contact information for Pioneer
- 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

Publicity and Outreach

On September 10, 2016, official program guidelines were published in the *Pennsylvania Bulletin*, as required by Act 84.

Between October 2016 and April 2017, the department publicized the upcoming tax amnesty program through its online Customer Service Center, its bi-monthly *Tax Update* e-newsletter, and answers to frequently asked questions prominently linked on the department's homepage. The department conducted several outreach sessions with various industry groups, including a webinar for the Pennsylvania Institute of Certified Public Accountants.

A comprehensive, multi-media advertising and public relations campaign promoted the tax amnesty program throughout its 60-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

Act 84 required that eligible taxpayers received notice of the tax amnesty program. A few weeks before the start of the tax amnesty program, the department provided Pioneer with a file of known delinquent taxpayers. Pioneer mailed notices alerting these taxpayers of their amnesty eligibility, along with a personal identification number (PIN). More than 860,000 businesses and individuals were mailed notices of their amnesty eligibility. The notices provided instructions for completing their online tax amnesty applications.

When applying online, taxpayers with assessed liabilities used the PINs provided in amnesty notices and taxpayer identification or account numbers (SSNs, FEINs, etc.) to access their accounts and view information on liabilities and/or non-filed periods. Upon submission of their amnesty application, an email or text message was generated notifying the taxpayer that their application had been received.

Unknown taxpayers, who did not receive notices for their unidentified liabilities, began the application process by entering information about the tax types for which they were requesting amnesty and providing their TINs and/or account numbers for the relevant tax type(s).

Outreach to eligible taxpayers continued throughout the amnesty period. Taxpayers who had not applied were sent second and third notices. Letters were also mailed to taxpayers who started amnesty applications but had not submitted them. Additionally, Pioneer conducted targeted call campaigns to encourage participation and to assist with the application process.

Post-Amnesty Operations

The automation of the application process facilitated streamlined processing for the majority of applications that either show no discrepancies within an application or between an application and the department's 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 2017 tax amnesty program ended, an additional five percent nonparticipation penalty was added to all amnesty-eligible accounts with any unpaid, under-reported or unreported liability. In addition, any taxpayers who received tax amnesty benefits must remain up-to-date with state taxes for two years; otherwise, the tax amnesty benefits may be revoked.

Beyond these two legislatively identified post-amnesty penalties, the department continues to pursue the following enhanced enforcement efforts following the close of the 2017 tax amnesty program:

- Pursuing out-of-state tax delinquents through legal enforcement.

- Expanding efforts to hold corporate officers personally accountable for taxes owed by their businesses.
- Intensifying efforts to garnish the wages of those who owe back taxes to Pennsylvania.
- Increasing enforcement via bank attachment.

Pennsylvania also has a formal voluntary disclosure program, which continued to operate during the 2017 tax amnesty program. 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. In exchange for voluntarily coming forward, filing applicable returns, and paying tax and interest due, voluntary disclosure participants receive abatement of penalty and a limited look-back. This program collects an average of \$29.2 million in a fiscal year.

The department also administers a use tax voluntary compliance program, educating taxpayers and tax preparers about Pennsylvania use tax obligations. This program focuses on 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, making the purchaser responsible for reporting and paying use tax. This program waives penalties, except for the five percent nonparticipation penalty associated with the 2017 tax amnesty, when returns and payments are postmarked by designated due dates. The department has collected over \$435.1 million through this program since its commencement.

Amnesty Revenue Collections Detail

Pennsylvania's 2017 tax amnesty program collected \$142.9 million in state back taxes. 35,430 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 under \$11.50 raised per dollar spent.
- Table 2 shows that over 65 percent of payments received were for tax periods in 2010 and later. The tax year with the highest number of payments was 2014.
- Table 3 shows that more than \$38 million was paid by approximately 8,500 participants whose tax liabilities were previously unknown to the department.
- Tables 4 and 5 show that the largest category of participants in the 2017 tax amnesty program were individuals primarily paying personal income tax, while the greatest revenue came from payers of various corporation taxes.
- Table 6 shows the highest remittances were from the industry groups of construction, retail trade, and finance and insurance.

- Table 7 shows that nearly 50 percent of revenue came from less than one percent of participants. These participants made total payments of more than \$100,000.
- Table 8 shows that payments were received from every state, in addition to United States territories, military addresses, and other countries.
- Table 9 shows Philadelphia, Allegheny, and Montgomery Counties as those with the largest numbers of participants.

Below is a breakdown of amnesty revenues by tax type:

Tax Type	Total Payments	Percent of Total	Participants	Average Payment per Participant
Corporation	\$54,774,295	38.3%	3,562	\$15,377
Sales and Use	\$40,616,924	28.4%	8,336	\$4,872
Personal	\$34,964,311	24.5%	19,368	\$1,805
Employer Withholding	\$7,035,852	4.9%	3,696	\$1,904
Inheritance	\$105,313	2.9%	929	\$4,419
Motor Fuel Taxes	\$326,740	0.2%	40	\$8,169
Realty Transfer	\$105,759	0.1%	48	\$2,203
Cigarette	\$688,776	0.5%	415	\$1,660
Other Tax Types	\$295,297	0.2%	128	\$2,307
Total	\$142,913,267	100%	36,522	\$3,913

1/ 35,430 taxpayers participated in the program. Some taxpayers received amnesty for multiple tax types.

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 Administration¹

Salaries/Wages/Benefits	\$	2,987,881
Overtime	\$	12,198
<i>Total Costs of Personnel</i>	\$	<i>3,000,079</i>
Consultant/Programming Support	\$	511,222
Software	\$	80,963
Hardware	\$	26,782
Training	\$	35
Telephone Costs	\$	8,893
Advertising	\$	2,978,327
Contractor Commission (Pioneer)	\$	5,599,596
Commissions for Collection Agency Fees	\$	250,000
Printing	\$	864
Postage	\$	2,440
Office Supplies	\$	2,158
Furniture	\$	6,555
Miscellaneous	\$	23,794
<i>Total Operating Costs</i>	\$	<i>9,491,629</i>
	\$	<i>12,491,708</i>

1/ Data provided by Bureau of Fiscal Management.

Table 2: Tax Amnesty Payments by Year Ending¹

Year Ending	Payments	Total Paid
2015	11,223	\$ 18,971,260
2014	18,496	\$ 38,293,069
2013	12,766	\$ 15,741,016
2012	9,634	\$ 11,345,960
2011	7,579	\$ 9,851,170
2010	5,913	\$ 6,369,046
2009	5,211	\$ 5,490,173
2008	4,652	\$ 5,789,475
2007	3,427	\$ 5,318,715
2006	2,672	\$ 3,907,535
2005	2,423	\$ 4,858,754
2004	1,990	\$ 1,743,312
2003	1,469	\$ 2,331,619
2002	1,366	\$ 1,309,092
2001	1,044	\$ 862,551
2000	1,248	\$ 809,681
1999	6,469	\$ 3,717,782
9999	2,467	\$ 6,203,056
Total	100,049	\$ 142,913,267

1/ Table represents payments and revenue collected as of December 5, 2017. One tax amnesty participant may make several payments and one payment may count towards several years.

2/ Category includes all inheritance tax payments.

Table 3: Tax Amnesty Participants by Delinquency¹

Delinquency Type	Participants	Tax Paid		Interest Paid		Total Paid
Known	24,502	\$	88,619,416	\$	11,964,506	\$ 100,583,923
Unknown ²	8,467	\$	33,984,803	\$	4,404,606	\$ 38,389,409
Undetermined ³	2,461	\$	3,419,721	\$	520,215	\$ 3,939,936
Total	35,430	\$	126,023,941	\$	16,889,327	\$ 142,913,267

1/ Table represents participants and revenue processed as of December 5, 2017.

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.

3/ The delinquency type of these participants is not known.

Table 4: Tax Amnesty Participants by Entity Type¹

Entity Type	Participants	Tax Paid	Interest Paid	Total Paid
Individual	20,103	\$ 32,907,331	\$ 5,026,084	\$ 37,933,415
Corporation	3,775	\$ 39,156,064	\$ 4,312,259	\$ 43,468,323
Fiduciary	193	\$ 682,999	\$ 99,214	\$ 782,213
Partnership	1,066	\$ 4,997,331	\$ 350,053	\$ 5,347,384
Other Type	126	\$ 3,431,083	\$ 209,905	\$ 3,640,988
Unknown	10,167	\$ 44,849,133	\$ 6,891,811	\$ 51,740,944
Total	35,430	\$ 126,023,941	\$ 16,889,327	\$ 142,913,267

1/ Table represents participants and revenue collected as of December 5, 2017.

Table 5 - Tax and Interest by Tax Type¹

Tax Type	Participants²	Tax Paid	Interest Paid	Total Amnesty Payments
Corporation	3,562	\$ 48,267,389	\$ 6,506,906	\$ 54,774,295
Sales and Use	8,336	\$ 36,656,017	\$ 3,960,907	\$ 40,616,924
Personal	19,368	\$ 30,347,751	\$ 4,616,560	\$ 34,964,311
Employer Withholding	3,696	\$ 6,057,601	\$ 978,252	\$ 7,035,852
Inheritances	929	\$ 3,563,263	\$ 542,051	\$ 4,105,313
Motor Fuel Taxes	40	\$ 256,368	\$ 70,372	\$ 326,740
Realty Transfer	48	\$ 98,820	\$ 6,939	\$ 105,759
Cigarette	415	\$ 549,058	\$ 139,718	\$ 688,776
Other Tax Types	128	\$ 227,674	\$ 67,622	\$ 295,297
Total	36,522	\$ 126,023,941	\$ 16,889,327	\$ 142,913,267

1/ Table represents participants and revenue collected as of December 5, 2017.

2/ Participants by tax type will not equal the number of participating entities, as taxpayers may have paid multiple tax

Table 6: Tax Amnesty Participants by Industry Groups¹

NAICS Code	Description	Participants	Tax Paid	Interest Paid	Total Paid
11	Agriculture	43	\$ 162,271	\$ 20,676	\$ 182,948
21	Mining, Quarrying, and Oil and Gas Extraction	30	\$ 722,879	\$ 35,837	\$ 758,716
22	Utilities	15	\$ 1,752,570	\$ 88,347	\$ 1,840,917
23	Construction	2,820	\$ 9,178,900	\$ 1,032,741	\$ 10,211,641
31-33	Manufacturing	421	\$ 5,191,533	\$ 486,263	\$ 5,677,796
42	Wholesale Trade	460	\$ 3,558,646	\$ 502,334	\$ 4,060,979
44-45	Retail Trade	1,110	\$ 7,282,444	\$ 852,653	\$ 8,135,098
48-49	Transportation and Warehousing	193	\$ 923,638	\$ 175,776	\$ 1,099,414
51	Information	116	\$ 3,278,138	\$ 604,303	\$ 3,882,441
52	Finance and Insurance	191	\$ 12,004,470	\$ 1,313,484	\$ 13,317,954
53	Real Estate and Rental and Leasing	332	\$ 1,274,279	\$ 393,312	\$ 1,667,591
54	Professional, Scientific, and Technical Services	728	\$ 2,367,932	\$ 286,648	\$ 2,654,579
55	Management of Companies and Enterprises	25	\$ 264,208	\$ 45,036	\$ 309,244
56	Administrative and Support, Waste Management, and Remediation Services	462	\$ 2,551,855	\$ 297,872	\$ 2,849,727
61	Educational Services	45	\$ 69,902	\$ 6,632	\$ 76,534
62	Health Care and Social Assistance	337	\$ 1,010,509	\$ 169,067	\$ 1,179,577
71	Arts, Entertainment, and Recreation	83	\$ 1,259,126	\$ 259,361	\$ 1,518,488
72	Accommodation and Food Services	705	\$ 5,342,632	\$ 510,880	\$ 5,853,513
81 & 92	Other Services including Public Administration	849	\$ 2,571,492	\$ 390,171	\$ 2,961,663
	Individuals	20,299	\$ 33,590,330	\$ 5,125,298	\$ 38,715,628
	Not Classified	6,166	\$ 31,666,185	\$ 4,292,635	\$ 35,958,820
		35,430	\$ 126,023,941	\$ 16,889,327	\$ 142,913,267

1/ Table represents participants and revenue collected as of December 5, 2017.

Table 7: Participants by Payment Range¹

Payment Range	Participants	Tax Paid	Interest Paid	Total Paid
< \$51	5,812	\$ 40,784	\$ 75,546	\$ 114,272
\$51 - \$200	7,354	\$ 645,393	\$ 269,794	\$ 856,609
\$201 - \$1,000	11,828	\$ 5,364,908	\$ 1,095,949	\$ 5,885,846
\$1,001 - \$5,000	7,257	\$ 15,841,117	\$ 2,459,968	\$ 16,164,478
\$5,001 - \$20,000	2,285	\$ 21,619,628	\$ 3,184,874	\$ 21,772,674
\$20,001 - \$100,000	741	\$ 28,558,186	\$ 3,775,805	\$ 28,383,277
> \$100,000	153	\$ 53,953,924	\$ 6,027,391	\$ 69,736,110
<i>Total</i>	<i>35,430</i>	<i>\$ 126,023,941</i>	<i>\$ 16,889,327</i>	<i>\$ 142,913,267</i>

1/ Table represents participants and revenue collected as of December 5, 2017.

Table 8: Tax Amnesty Participants by State¹

State	Participants	Tax Paid	Interest Paid	Total Paid
Alabama	30	\$ 117,993	\$ 17,416	\$ 135,409
Alaska	8	\$ 12,119	\$ 981	\$ 13,100
Arizona	68	\$ 87,049	\$ 9,605	\$ 96,654
Arkansas	12	\$ 10,458	\$ 8,073	\$ 18,531
California	283	\$ 1,570,040	\$ 279,180	\$ 1,849,220
Colorado	75	\$ 453,411	\$ 40,280	\$ 493,691
Connecticut	76	\$ 3,161,050	\$ 215,231	\$ 3,376,281
Delaware	242	\$ 368,356	\$ 84,859	\$ 453,215
District of Columbia	12	\$ 6,871	\$ 598	\$ 7,469
Florida	486	\$ 1,853,017	\$ 209,822	\$ 2,062,839
Georgia	113	\$ 669,409	\$ 50,740	\$ 720,149
Hawaii	8	\$ 9,173	\$ 897	\$ 10,071
Idaho	**	**	**	**
Illinois	131	\$ 2,132,131	\$ 140,872	\$ 2,273,003
Indiana	48	\$ 61,313	\$ 10,628	\$ 71,940
Iowa	22	\$ 236,192	\$ 24,082	\$ 260,273
Kansas	17	\$ 102,058	\$ 15,362	\$ 117,420
Kentucky	27	\$ 51,529	\$ 8,675	\$ 60,205
Louisiana	24	\$ 135,545	\$ 55,448	\$ 190,993
Maine	22	\$ 95,311	\$ 18,392	\$ 113,704
Maryland	362	\$ 622,256	\$ 85,463	\$ 707,719
Massachusetts	106	\$ 1,409,789	\$ 176,275	\$ 1,586,064
Michigan	82	\$ 332,713	\$ 33,074	\$ 365,787
Minnesota	30	\$ 764,288	\$ 36,616	\$ 800,904
Mississippi	11	\$ 87,574	\$ 31,597	\$ 119,171
Missouri	47	\$ 321,276	\$ 245,497	\$ 566,773
Montana	8	\$ 8,330	\$ 872	\$ 9,202
Nebraska	16	\$ 64,951	\$ 4,215	\$ 69,166
Nevada	31	\$ 177,474	\$ 11,251	\$ 188,725
New Hampshire	21	\$ 8,555	\$ 1,928	\$ 10,483
New Jersey	966	\$ 3,147,416	\$ 848,235	\$ 3,995,651
New Mexico	16	\$ 22,561	\$ 3,461	\$ 26,023
New York	593	\$ 5,687,293	\$ 607,968	\$ 6,295,261
North Carolina	143	\$ 7,284,658	\$ 313,640	\$ 7,598,298
North Dakota	6	\$ 37,393	\$ 14,068	\$ 51,461
Ohio	252	\$ 1,306,273	\$ 168,655	\$ 1,474,928
Oklahoma	21	\$ 27,494	\$ 20,751	\$ 48,245
Oregon	13	\$ 14,286	\$ 1,789	\$ 16,075
Pennsylvania	27,029	\$ 62,414,453	\$ 8,967,607	\$ 71,382,060
Rhode Island	13	\$ 24,885	\$ 2,447	\$ 27,332
South Carolina	66	\$ 68,032	\$ 15,300	\$ 83,332
South Dakota	**	**	**	**
Tennessee	55	\$ 552,022	\$ 21,148	\$ 573,171
Texas	201	\$ 1,843,535	\$ 183,122	\$ 2,026,657
Utah	26	\$ 82,527	\$ 7,010	\$ 89,537
Vermont	9	\$ 27,689	\$ 1,993	\$ 29,682
Virginia	180	\$ 504,637	\$ 51,299	\$ 555,936
Washington	31	\$ 2,330,307	\$ 484,746	\$ 2,815,053
West Virginia	50	\$ 190,267	\$ 19,640	\$ 209,907
Wisconsin	44	\$ 256,797	\$ 32,075	\$ 288,872
Wyoming	10	\$ 4,817	\$ 2,230	\$ 7,046
U.S. Territories & Military Addresses	13	\$ 18,007	\$ 2,329	\$ 20,336
Out of Country	32	\$ 64,747	\$ 17,484	\$ 82,230
Undetermined	3,234	\$ 25,171,587	\$ 3,283,853	\$ 28,455,440
Total	35,430	\$ 126,023,941	\$ 16,889,327	\$ 142,913,267

^{1/} Table represents participants and revenue collected as of December 5, 2017.

** indicates that data have been deleted to prevent disclosure of individual information. However, data are included in the appropriate totals.

Table 9: Pennsylvania Tax Amnesty Participants by County¹

County	Participants	Tax Paid	Interest Paid	Total Paid
Adams	172	\$ 260,445	\$ 26,791	\$ 287,236
Allegheny	2,673	\$ 8,209,940	\$ 1,252,257	\$ 9,462,198
Armstrong	106	\$ 79,125	\$ 14,180	\$ 93,305
Beaver	327	\$ 565,610	\$ 70,363	\$ 635,974
Bedford	94	\$ 321,447	\$ 40,808	\$ 362,255
Berks	714	\$ 2,326,337	\$ 298,934	\$ 2,625,271
Blair	151	\$ 483,128	\$ 46,537	\$ 529,665
Bradford	142	\$ 168,159	\$ 32,430	\$ 200,589
Bucks	1,867	\$ 4,387,494	\$ 685,287	\$ 5,072,781
Butler	345	\$ 758,517	\$ 78,356	\$ 836,873
Cambria	167	\$ 440,281	\$ 46,447	\$ 486,728
Cameron	11	\$ 4,383	\$ 1,493	\$ 5,876
Carbon	127	\$ 316,245	\$ 38,740	\$ 354,985
Centre	180	\$ 309,439	\$ 29,142	\$ 338,581
Chester	1,426	\$ 4,534,946	\$ 641,557	\$ 5,176,503
Clarion	41	\$ 89,392	\$ 8,035	\$ 97,427
Clearfield	108	\$ 118,439	\$ 12,613	\$ 131,052
Clinton	41	\$ 69,871	\$ 18,326	\$ 88,198
Columbia	87	\$ 113,185	\$ 28,321	\$ 141,506
Crawford	149	\$ 186,653	\$ 43,107	\$ 229,761
Cumberland	418	\$ 1,193,506	\$ 176,082	\$ 1,369,589
Dauphin	485	\$ 1,296,588	\$ 253,310	\$ 1,549,898
Delaware	1,653	\$ 5,629,603	\$ 686,170	\$ 6,315,773
Elk	37	\$ 49,012	\$ 7,058	\$ 56,070
Erie	417	\$ 546,798	\$ 89,058	\$ 635,856
Fayette	242	\$ 338,567	\$ 45,138	\$ 383,705
Forest	14	\$ 6,755	\$ 6,280	\$ 13,035
Franklin	182	\$ 249,913	\$ 31,671	\$ 281,584
Fulton	30	\$ 19,213	\$ 3,240	\$ 22,453
Greene	60	\$ 54,347	\$ 6,714	\$ 61,061
Huntingdon	44	\$ 31,785	\$ 7,061	\$ 38,845
Indiana	133	\$ 197,437	\$ 19,059	\$ 216,496
Jefferson	76	\$ 87,377	\$ 11,195	\$ 98,572
Juniata	39	\$ 35,003	\$ 6,845	\$ 41,848
Lackawanna	436	\$ 1,201,589	\$ 147,745	\$ 1,349,334
Lancaster	857	\$ 1,597,290	\$ 206,284	\$ 1,803,574
Lawrence	160	\$ 264,432	\$ 33,754	\$ 298,186
Lebanon	200	\$ 380,598	\$ 59,056	\$ 439,655
Lehigh	658	\$ 2,118,651	\$ 223,767	\$ 2,342,418
Luzerne	589	\$ 1,383,389	\$ 216,206	\$ 1,599,595
Lycoming	159	\$ 163,343	\$ 17,408	\$ 180,751
Mckean	65	\$ 80,082	\$ 13,559	\$ 93,641
Mercer	199	\$ 272,879	\$ 49,333	\$ 322,212
Mifflin	64	\$ 107,092	\$ 9,576	\$ 116,668
Monroe	589	\$ 836,438	\$ 117,728	\$ 954,167
Montgomery	2,362	\$ 6,993,163	\$ 1,076,342	\$ 8,069,505
Montour	24	\$ 15,652	\$ 5,360	\$ 21,011
Northampton	742	\$ 1,615,937	\$ 213,146	\$ 1,829,083
Northumberland	98	\$ 301,448	\$ 55,105	\$ 356,553
Perry	74	\$ 51,094	\$ 7,791	\$ 58,885
Philadelphia	3,828	\$ 6,610,722	\$ 986,490	\$ 7,597,213
Pike	202	\$ 243,283	\$ 33,843	\$ 277,126
Potter	54	\$ 37,992	\$ 13,443	\$ 51,435
Schuylkill	190	\$ 179,152	\$ 35,064	\$ 214,216
Snyder	36	\$ 25,834	\$ 4,320	\$ 30,154
Somerset	114	\$ 781,945	\$ 101,461	\$ 883,406
Sullivan	16	\$ 7,294	\$ 1,137	\$ 8,431
Susquehanna	126	\$ 260,492	\$ 26,137	\$ 286,628
Tioga	91	\$ 97,676	\$ 11,801	\$ 109,477
Union	47	\$ 38,795	\$ 4,633	\$ 43,428
Venango	77	\$ 138,763	\$ 50,322	\$ 189,085
Warren	86	\$ 188,939	\$ 15,105	\$ 204,044
Washington	424	\$ 646,014	\$ 81,292	\$ 727,306
Wayne	155	\$ 289,234	\$ 33,680	\$ 322,915
Westmoreland	677	\$ 913,219	\$ 154,383	\$ 1,067,602
Wyoming	94	\$ 159,466	\$ 30,640	\$ 190,105
York	814	\$ 1,184,103	\$ 166,746	\$ 1,350,849
Undetermined	93	\$ 223,214	\$ 41,741	\$ 264,954
Out of State	8,272	\$ 63,135,790	\$ 7,882,321	\$ 71,018,111
Total	35,430	\$ 126,023,941	\$ 16,889,327	\$ 142,913,267

1/ Table represents participants and revenue collected as of December 5, 2017.