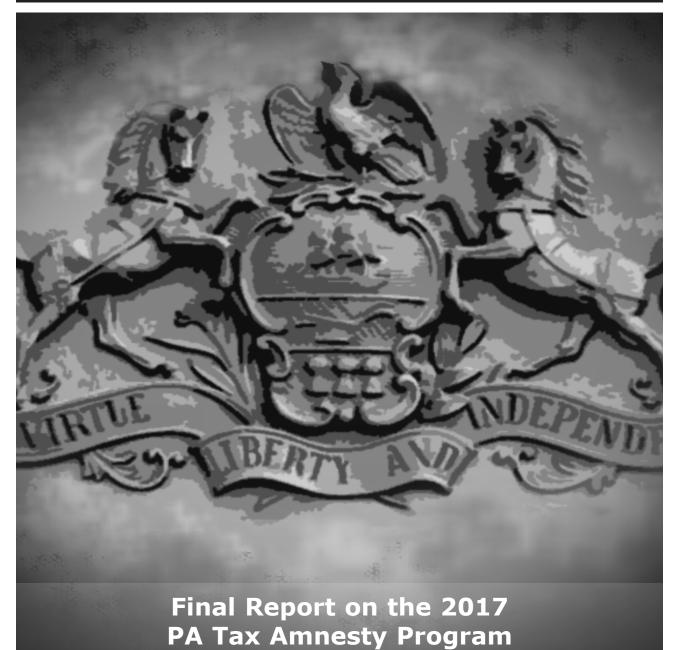
# **PA TAX AMNESTY**

**DECEMBER 15, 2017** 

Tom Wolf, Governor

C. Daniel Hassell, Secretary 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 amnestyeligible. 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:

				Average Payment
Tax Type	<b>Total Payments</b>	<b>Percent of Total</b>	<b>Participants</b>	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

<sup>1/35,430</sup> 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 Administration**<sup>1</sup>

Salaries/Wages/Benefits	\$ 2,987,881
Overtime	\$ 12,198
Total Costs of Personnel	\$ 3,000,079
	_
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
Total Operating Costs	\$ 9,491,629

\$ 12,491,708

<sup>1/</sup> Data provided by Bureau of Fiscal Management.

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

Year Ending	<b>Payments</b>	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

<sup>1/</sup> 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 Delinquency**<sup>1</sup>

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

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

<sup>2/</sup> 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.

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

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

<b>Entity Type</b>	<b>Participants</b>	Tax Paid Interest Paid				<b>Total Paid</b>
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

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

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

						1	Total Amnesty
Тах Туре	<b>Participants</b>	32	Tax Paid	I	nterest Paid		<b>Payments</b>
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

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

<sup>2/</sup> 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 Groups**<sup>1</sup>

**NAICS** 

Code	Description	<b>Participants</b>	Tax Paid	<b>Interest Paid</b>	<b>Total Paid</b>
11 Agriculture		43	\$ 162,271	\$ 20,676	\$ 182,948
21 Mining, Quarry	ing, 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 Trad	e	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 a	and Warehousing	193	\$ 923,638	\$ 175,776	\$ 1,099,414
51 Information		116	\$ 3,278,138	\$ 604,303	\$ 3,882,441
52 Finance and Ins	urance	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, Sc	ientific, 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 Ser	vices	45	\$ 69,902	\$ 6,632	\$ 76,534
62 Health Care and	Social Assistance	337	\$ 1,010,509	\$ 169,067	\$ 1,179,577
71 Arts, Entertainn	nent, 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 i	ncluding 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

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

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

<b>Payment Range</b>	<b>Participants</b>	Tax Paid		<b>Interest Paid</b>	<b>Total Paid</b>
< \$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
Total	35,430	\$ 126,023,941	\$	16.889.327	\$ 142,913,267

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

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

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	**	Ψ	**	Ψ	**		**
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	\$	
Louisiana	24	\$	135,545	\$		\$	60,205
		\$	,		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

 <sup>1/</sup> 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 County<sup>1</sup>

Adams	County	Participants	Tax Paid	Interest Paid	Total Paid
Armstrong     106     \$     79,125     \$     33,305     8     35,305     8     35,65,610     \$     30,308     \$     35,355     8     65,6610     \$     70,363     \$     35,2255     8     65,6610     \$     36,2255     8     56,2255     8     20,323     \$     20,8034     \$     20,225,271     \$     20,905     \$     20,205     \$     20,905     \$     20,905     \$     20,906     \$     20,906     \$     20,906     \$     20,907     \$     20,907     \$     20,907     \$     20,907     \$     20,907     \$     20,907     \$     20,907     \$     20,907     \$     30,908     \$     20,907     \$     30,908     \$     10,908     \$     30,908     \$     10,908     \$     30,908     \$     10,908     \$     30,908     \$     10,908     \$     30,908     \$     30,908     \$     30,908     \$     30,908     \$     30,908     \$     30,908 </td <td></td> <td></td> <td></td> <td></td> <td></td>					
Beaver     327     \$ 656,610     \$ 1,363     \$ 635,974       Berks     714     \$ 2,326,337     298,934     \$ 2,625,271       Blair     151     \$ 481,128     \$ 46,573     \$ 209,038     \$ 2,025,271       Bradford     142     \$ 168,139     \$ 32,030     \$ 200,589       Butler     345     \$ 758,517     \$ 783,56     \$ 5,007,278       Butler     345     \$ 758,517     \$ 783,56     \$ 885,282     \$ 5,007,278       Cambria     167     \$ 44,038     \$ 4,6447     \$ 486,728     \$ 865,282     \$ 5,077,278       Carbon     117     \$ 4,383     1,493     \$ 5,876     \$ 2,587     \$ 2,		,			
Bedford     94     \$     321,147     \$     40,808     \$ 3,622,55       Blair     151     \$     483,128     \$     40,537     \$     229,665       Blair     151     \$     483,128     \$     46,537     \$     229,665       Bucks     1,867     \$     483,128     \$     46,537     \$     520,205       Bucks     1,867     \$     4,838     \$     685,287     \$     5,072,781       Bucks     1,867     \$     440,281     \$     46,447     \$     486,728       Cambron     117     \$     440,281     \$     140,447     \$     486,728       Cambron     127     \$     316,245     \$     140,483     \$     151,603       Chetter     1,426     \$     4,534,946     \$     641,557     \$     51,765,03       Cheurical     1,83     \$     9,322     \$     8,023     \$     1,213     \$     1,155,03       Charried     1,93<					
Berks     714     \$     2,326,377     \$     298,934     \$     2,625,271       Bradford     142     \$     168,159     \$     32,430     \$     200,589       Bucks     1,867     \$     4,887,494     \$     685,878     \$     5,867       Cambria     167     \$     440,281     \$     4,474     \$     48,687       Cambron     11     \$     4,438     \$     1,403     \$     5,876       Carbon     117     \$     1,312     \$     1,432     \$     1,403     \$     1,943     \$     5,876       Centre     180     \$     30,433     \$     2,914     \$     3,835     \$     1,412     \$     3,935     \$     1,212     \$     3,335     \$     1,212     \$     3,143     \$     1,212     \$     3,132     \$     1,212     \$     3,132     \$     1,212     \$     3,142     \$     1,212     \$     3,142     \$				,	
Blarier					
Bradford     142     S     168,19     S     32,430     S     200,589       Butler     345     S     758,517     S     78,565     S     836,873       Cameron     11     S     440,281     S     14,947     S     836,873       Carbon     117     S     316,245     S     37,940     S     5,876       Centre     180     S     309,439     S     29,142     S     338,581       Clarion     41     S     89,392     S     80,555     5,974,277       Clarion     41     S     89,392     S     20,555     5,974,277       Clarifiel     108     S     118,318     S     12,613     5,117,602       Clarifiel     118     S     16,935     S     26,203     5,141,602       Clarifiel     149     S     18,663     S     17,068     8,189,80       Crawford     149     S     18,662     S     14,019     S     18,					
Bucks     1,867     S     4,387,494     S     685,287     S     5,072,781       Cambria     167     S     440,281     S     46,447     846,728       Cambron     117     S     440,281     S     46,447     846,728       Carbon     127     S     316,245     S     38,740     S     354,985       Chert     1,426     S     4,534,946     S     641,557     S     5,176,503       Charic     1,426     S     4,534,946     S     641,557     S     5,176,503       Charicol     1,18     S     9,392     S     8,055     S     5,176,503       Clauricol     1,18     S     1,383     S     1,2613     S     131,052       Clauricol     1,41     S     6,9371     S     1,2613     S     131,052       Clauricol     4,18     S     1,193,506     S     1,261,20     S     1,415,506       Cumberland     4,18     S     1,19					,
Butler					
Cambria     167     \$ 440,281     \$ 46,447     \$ 486,728       Carbron     127     \$ 316,245     \$ 38,740     \$ 35,976       Carbon     127     \$ 316,245     \$ 38,740     \$ 354,985       Chester     1,426     \$ 4,534,946     \$ 641,557     \$ 5,175,503       Chester     1,426     \$ 4,534,946     \$ 641,557     \$ 5,175,503       Claricid     108     \$ 118,439     \$ 18,035     \$ 97,427       Clearfield     108     \$ 118,439     \$ 12,613     \$ 131,052       Clinton     41     \$ 69,718     \$ 18,365     \$ 81,108       Cimiton     41     \$ 69,718     \$ 18,365     \$ 131,052       Cimiton     41     \$ 13,052     \$ 141,506     \$ 141,506       Cravford     149     \$ 18,6653     \$ 43,107     \$ 222,761       Crawford     148     \$ 1,935,06     \$ 176,682     \$ 1,540,898       Dauphin     458     \$ 2,905,08     \$ 6,507,00     \$ 6,507,00     \$ 7,568     \$ 5,507,00       Elie     37     \$ 4,9012 <t< td=""><td></td><td>,</td><td></td><td></td><td></td></t<>		,			
Carbon     127     \$     316,245     \$     38,740     \$     354,985       Chester     1,426     \$     4,534,446     \$     641,557     \$     5,175,503       Clearfield     108     \$     118,439     \$     12,613     \$     131,052       Clearfield     108     \$     118,439     \$     12,613     \$     131,052       Climion     41     \$     69,871     \$     18,326     \$     88,198       Columbria     87     \$     113,185     \$     28,321     \$     141,506       Crawford     149     \$     186,653     \$     43,107     \$     20,201       Cumberland     418     \$     1,195,506     \$     176,082     \$     11,450,689       Dauphin     485     \$     1,296,589     \$     363,310     \$     1,145,068     \$     363,310     \$     1,145,068     \$     363,310     \$     1,153,089     \$     363,010     \$     1,153,089 </td <td></td> <td></td> <td></td> <td></td> <td></td>					
Centre     180     \$ 309,439     \$ 29,142     \$ 333,581       Clarion     41     \$ 89,992     \$ 8,055     \$ 97,427       Clarion     41     \$ 89,992     \$ 80,55     \$ 97,427       Clarifol     181     \$ 118,439     \$ 126,13     \$ 131,052       Clinton     41     \$ 69,871     \$ 183,26     \$ 81,18       Columbia     87     \$ 113,185     \$ 28,21     \$ 141,506       Comberland     418     \$ 1,935,306     \$ 176,682     \$ 229,761       Cumberland     448     \$ 1,935,306     \$ 176,682     \$ 1,369,589       Delawar     1,653     \$ 5,690,03     \$ 686,170     \$ 6,315,773       Eik     37     \$ 49,012     \$ 7,058     \$ 56,070       Eik     37     \$ 49,012     \$ 7,058     \$ 56,070       Erie     417     \$ 6,675     \$ 89,08     \$ 635,856       Forest     14     \$ 6,755     \$ 6,280     \$ 31,035       Forest     14     \$ 6,755     \$ 6,280     \$ 13,035       Forest	Cameron	11	\$ 4,383	\$ 1,493	\$ 5,876
Chester     1,426     \$     4,534,446     6,11,557     \$     \$,176,509       Clearfield     108     \$     118,439     \$     12,613     \$     313,105     \$     131,105     \$     131,105     \$     131,105     \$     131,105     \$     131,107     \$     22,9761     \$     141,506     \$     116,632     \$     13,007     \$     22,9761     \$     141,506     \$     176,082     \$     1,569,589     \$     13,007     \$     22,9761     \$     1,569,589     \$     13,007     \$     1,569,589	Carbon	127	316,245	\$ 38,740	\$ 354,985
Clarineld     41     \$     89,392     \$     8,035     \$     97,427       Clianton     41     \$     69,871     \$     13,1052     \$     8131,052     \$     8131,052     \$     8131,052     \$     8141,1506     \$     8141,1506     \$     113,185     \$     28,221     \$     141,506     \$     113,185     \$     28,221     \$     141,506     \$     113,185     \$     28,221     \$     141,506     \$     113,187     \$     141,506     \$     113,087     \$     120,678     \$     113,087     \$     113,087     \$     113,087     \$     113,089     \$     113,089     \$     113,089     \$     113,089     \$     113,089     \$     113,089     \$     113,089     \$     113,089     \$     113,089     \$     113,089     \$     113,089     \$     113,089     \$     113,089     \$     113,089     \$     113,089     \$     113,089     \$     113,089     \$     1	Centre	180	309,439	\$ 29,142	\$ 338,581
Clearfield		,		,	
Clinton     41     \$     69,871     \$     18,326     \$     84,145       Columbia     87     \$     113,185     \$     28,231     \$     141,506       Crawford     149     \$     186,633     \$     43,107     \$     229,761       Cumberland     418     \$     1,193,506     \$     176,082     \$     1,594,898       Delaware     1,653     \$     5,629,603     \$     66,110     \$     5,515,738       Eik     37     \$     49,012     \$     7,058     \$     65,070       Erie     417     \$     546,798     \$     8,058     \$     635,856       Forest     14     \$     6,755     \$     6,280     \$     313,875     \$     1,318     \$     33,767     \$     1,318     \$     33,767     \$     1,318     \$     33,753     \$     1,201,584       Fuylor     182     \$     4,343     \$     1,747     \$     1,152					
Columbia     87     \$     113,185     28,212     \$     141,106       Crawford     149     \$     186,653     \$     43,107     \$     229,761       Cumberland     418     \$     1,193,506     \$     176,082     \$     1,369,589       Dauphin     485     \$     1,296,588     \$     253,101     \$     1,549,898       Elk     37     \$     49,012     \$     7,058     \$     65,158,775       Elk     37     \$     49,012     \$     7,058     \$     65,856       Fayette     242     \$     338,567     \$     45,138     \$     383,705       Forest     14     \$     6,675     \$     2,800     \$     233,310       Franklin     182     \$     249,913     \$     31,015     \$     224,53       Forest     14     \$     6,123     3     3,010     \$     23,24     \$     22,24,33       Greene     60     \$ </td <td></td> <td></td> <td></td> <td></td> <td></td>					
Crawford     149     \$     186.633     \$     43.107     \$     229.751       Cumberland     418     \$     1.193.506     \$     176.082     \$     1.369.589       Dauphin     485     \$     1.296.588     \$     253.310     \$     1.549.889       Delaware     1.633     \$     5.69.9603     \$     686,170     \$     6.515.773       Eire     417     \$     546,798     \$     8.90.88     \$     655.856       Forest     14     \$     6.755     \$     6.280     \$     133.83     \$     383,705     \$     4.1318     \$     221,534       Fulton     30     \$     19,213     \$     3.20     \$     21,515       Fulton     30     \$     19,213     \$     3.040     \$     221,534       Fulton     30     \$     19,213     \$     3.040     \$     221,534       Fulton     30     \$     19,213     \$     3.040 <th< td=""><td></td><td></td><td></td><td></td><td></td></th<>					
Cumberland     418     \$     1,193,506     \$     17,6082     \$     1,396,589       Dauphin     485     \$     1,296,588     \$     253,310     \$     1,537       Elk     37     \$     49,012     \$     7,088     \$     56,070       Eric     417     \$     54,078     \$     89,098     \$     638,376       Fayette     242     \$     338,567     \$     45,138     \$     333,375       Forest     14     \$     6,755     \$     62,80     \$     313,035       Franklin     182     \$     249,913     \$     31,671     \$     221,533       Greene     60     \$     54,347     \$     6,714     \$     61,061       Huntingdon     44     \$     31,375     \$     7,071     \$     38,845       Indiana     133     \$     30,377     \$     11,195     \$     98,572       Junitat     39     \$     35,030					
Dauphin     485     \$     1.296,588     \$     233,310     \$     1.49,4898       Delaware     1,653     \$     5,629,603     \$     686,170     \$     551,5773       Erie     417     \$     5,46,788     \$     89,088     \$     635,856       Forest     14     \$     6,755     \$     6,280     \$     313,035       Foraklin     182     \$     249,131     \$     13,035     \$     14,041     \$     12,453     \$     10,101     \$     12,453     \$     11,010     \$     12,453     \$     13,433					
Delaware     1,653     \$     5,629,603     \$     68,170     \$     5,131,773       Elk     37     \$     49,012     \$     7,058     \$     5,65,70       Erie     417     \$     546,798     \$     89,058     \$     635,856       Fayette     242     \$     338,567     \$     45,138     \$     338,705       Frorest     14     \$     6,755     \$     62,80     \$     13,035       Frellin     182     \$     249,913     \$     31,671     \$     224,533       Green     60     \$     54,347     \$     6,714     \$     21,634       Fultonia     133     \$     197,437     \$     11,95     \$     38,845       Indiana     133     \$     197,437     \$     11,95     \$     28,522       Jumiat     39     \$     35,033     \$     6,449     \$     14,484       Lackawama     436     \$     1,201,589					
Elk     37     \$     49,012     \$     7,058     \$     56,070       Eric     417     \$     546,798     \$     89,058     \$     35,856       Fayette     242     \$     338,607     \$     45,138     \$     333,055       Forest     14     \$     6,755     \$     6,280     \$     13,035       Franklin     182     \$     249,131     \$     31,671     \$     221,433       Greene     60     \$     54,347     \$     6,714     \$     161,01       Huntingdon     44     \$     31,785     \$     7,061     \$     38,845       Indian     133     \$     197,437     \$     19,099     \$     216,496       Jefferson     76     \$     31,737     \$     11,095     \$     98,572       Juniat     39     \$     35,003     \$     68,45     \$     18,488       Lackwanna     436     \$     1,291,295 <th< td=""><td>•</td><td></td><td></td><td></td><td></td></th<>	•				
Eric     417     \$ 546,798     \$ 89,058     6 635,856       Forest     14     \$ 6,755     \$ 45,138     383,705       Forest     14     \$ 6,755     \$ 6,280     \$ 13,035       Franklin     182     \$ 249,913     \$ 31,671     \$ 221,584       Greene     60     \$ 54,347     \$ 6,714     \$ 61,061       Indiana     133     \$ 197,437     \$ 190,059     \$ 216,496       Jefferson     76     \$ 87,377     \$ 111,195     \$ 98,572       Juniata     39     \$ 55,003     \$ 6,845     \$ 41,848       Lackawanna     436     \$ 1,201,589     \$ 147,745     \$ 1,349,334       Lancaster     857     \$ 1,597,299     \$ 206,284     \$ 1,803,574       Lawrence     160     \$ 264,432     \$ 33,754     \$ 2324,418       Lebanon     200     \$ 380,598     \$ 59,056     \$ 439,655       Lebigh     658     \$ 2,118,651     \$ 223,677     \$ 2,342,418       Luzene     589     \$ 1,383,389     \$ 16,364     \$ 1,599,595		,			
Fayette     242     \$ 338,565     \$ 45,138     \$ 383,705       Forest     14     \$ 6,755     \$ 6,280     \$ 13,035       Franklin     182     \$ 249,913     \$ 3,1671     \$ 281,584       Fulton     30     \$ 19,213     \$ 3,240     \$ 22,453       Greene     60     \$ 54,347     \$ 6,714     \$ 6,161       Huttingdon     44     \$ 31,785     \$ 7,061     \$ 38,845       Indian     133     \$ 197,437     \$ 19,059     216,496       Jefferson     76     \$ 87,377     \$ 11,195     \$ 98,575       Juniat     39     \$ 35,003     \$ 6,845     \$ 14,848       Lackawama     436     \$ 1,597,290     \$ 206,284     \$ 1,803,574       Lawrence     160     \$ 264,432     \$ 33,764     \$ 298,186       Lebanon     200     \$ 380,588     \$ 59,056     \$ 439,656       Lebigh     658     \$ 2,118,651     \$ 223,767     \$ 2342,418       Luzerne     589     \$ 183,3389     \$ 16,608     \$ 1,699,595       Lycom					
Forest					
Franklin     182     \$ 249,913     \$ 31,671     \$ 281,584       Greene     60     \$ 19,213     \$ 3,240     \$ 22,453       Greene     60     \$ 54,347     \$ 6,614     \$ 10,661       Huntingdon     44     \$ 31,785     \$ 7,061     \$ 38,845       Jefferson     76     \$ 87,377     \$ 11,195     \$ 98,572       Juniata     39     \$ 35,003     \$ 6,845     \$ 14,349,334       Lackawanna     436     \$ 1,201,589     \$ 147,45     \$ 1,349,334       Lacaster     857     \$ 1,597,290     \$ 206,284     \$ 18,303,574       Lawrence     160     \$ 264,432     \$ 33,754     \$ 298,186       Lebanon     200     \$ 380,598     \$ 35,056     \$ 23,424,186       Lebigh     658     \$ 2,118,651     \$ 222,3767     \$ 23,424,186       Lebanon     200     \$ 380,389     \$ 13,559     \$ 33,641       Mexerer     199     \$ 163,343     \$ 17,408     \$ 180,759       Lycoming     159     \$ 163,343     \$ 17,408     \$ 180,759	•	14			
Greene     60     \$     5.43.47     \$     6.714     \$     1.010       Huntingdon     44     \$     31,785     \$     7,061     \$     38.845       Indiana     133     \$     197,437     \$     11,905     \$     216,496       Jefferson     76     \$     87,377     \$     11,195     \$     98,572       Juniata     39     \$     35,003     \$     6.845     \$     14,348       Lackawanna     436     \$     1,201,589     \$     147,745     \$     1,349,334       Lancaster     857     \$     1,597,290     \$     206,284     \$     1,349,334       Lawrence     160     \$     264,432     \$     33,754     \$     298,186       Lebanon     200     \$     380,598     \$     599,556     \$     439,655       Lehigh     658     \$     2,118,651     \$     223,767     \$     2,234,2418       Luzerne     589     \$	Franklin	182	249,913	\$ 31,671	\$ 281,584
Huntingdon     44     \$     31,785     \$     7,061     \$     38,845       Indiana     133     \$     197,437     \$     19,059     \$     216,496       Lefferson     76     \$     87,377     \$     11,195     \$     98,572       Juniata     39     \$     35,003     \$     6,845     \$     41,848       Lackawanna     436     \$     1,201,589     \$     147,45     \$     1,349,334       Lancaster     857     \$     1,597,290     \$     206,284     \$     1,349,334       Lawrence     160     \$     264,432     \$     337,34     \$     298,186       Lebanon     200     \$     383,389     \$     216,006     \$     149,635     \$     123,424,18       Luzerne     589     \$     1,333,389     \$     216,006     \$     1,555     \$     1,555     \$     1,408     \$     180,795,95     \$     1,408     \$     1,201     \$ <td>Fulton</td> <td>30</td> <td>19,213</td> <td>\$ 3,240</td> <td>\$ 22,453</td>	Fulton	30	19,213	\$ 3,240	\$ 22,453
Indiama     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       Lawrence     160     \$     264,432     \$     33,754     \$     298,186       Lebanon     200     \$     380,598     \$     590,565     \$     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     \$     80,089     \$     13,549     \$     193,64     \$     11,60,68       Morrer<	Greene	60	54,347	6,714	61,061
Iefferson     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       Lacacter     857     \$     264,432     \$     33,754     \$     298,186       Lebanon     200     \$     380,598     \$     590,556     \$     298,186       Lebanon     200     \$     380,598     \$     590,556     \$     298,186       Lebanon     200     \$     380,598     \$     23,2767     \$     2,342,418       Luzerne     589     \$     1,363,33     \$     216,006     \$     1,599,595     \$     1,599,595     \$     13,559     \$     93,641     Morrer     199     \$     27,278     \$     13,559     \$     33,641     Morrer     199,9576     \$     116,668     Morrer     199     \$     <	- C				
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       Lebigh     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     \$ 364,438     \$ 117,728     \$ 95,4167       Montour     24     \$ 1,5522     \$ 5,560     \$ 8,069,505       Montour     24     \$ 1,615,937     \$ 213,146     \$ 1,829,083 </td <td></td> <td></td> <td></td> <td></td> <td></td>					
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     \$ 1216,206     \$ 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     \$ 3836,438     \$ 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					
Lancaster     857     \$     1,597,290     \$     206,284     \$     1,803,574       Lawrence     160     \$     264,432     \$     33,754     \$     298,186       Lehanon     200     \$     380,598     \$     59,056     \$     494,655       Lehigh     658     \$     2,118,651     \$     223,767     \$     2,342,418       Luzeme     589     \$     1,383,389     \$     216,006     \$     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     \$     107092     \$     9,576     \$     116,668       Monroe     589     \$     36,438     \$     117,728     \$     954,167       Montigomery     2,362     \$ </td <td></td> <td></td> <td></td> <td></td> <td></td>					
Lawrence     160     \$     264,432     \$     337,54     \$     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     \$     117,408     \$     180,751       Mckean     65     \$     80,802     \$     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       Montour     24     \$     15,652     \$     5,360     \$     21,011       Northumbron     742     \$					
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     \$     1070,092     \$     9,576     \$     116,688       Monroe     589     \$     836,438     \$     117,728     \$     954,167       Montour     2,362     \$     6,993,163     \$     1,167,342     \$     8,069,505       Montour     2,4     \$     1,615,937     \$     213,146     \$     1,091       Northumberland     98     <					
Lehigh     658     \$     2,118,651     \$     223,767     \$     2,342,418       Luzerne     589     \$     1,383,389     \$     216,206     \$     1,599,595       Lycoming     159     \$     163,343     \$     117,408     \$     180,751       Mckean     65     \$     80,082     \$     113,559     \$     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       Montour     2,362     \$     6,993,163     \$     1,076,342     \$     8,069,505       Montour     24     \$     1,5593     \$     213,146     \$     1,221,011       Northampton     742     \$     1,615,937     \$     213,146     \$     1,822,903       Northumberland     98					
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     \$     80,69,505       Montour     24     \$     15,652     \$     5,360     \$     21,011       Northumberland     98     \$     301,448     \$     55,105     \$     326,553       Perry     74     \$     51,094     \$     7,791     \$     58,855       Perry     74     \$					
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       Montogomery     2,362     \$ 6,993,163     \$ 1,076,342     \$ 8,069,505       Montour     24     \$ 15,652     \$ 5,360     \$ 21,011       Northumberland     98     \$ 301,448     \$ 55,105     \$ 356,553       Perry     74     \$ 51,094     \$ 7,791     \$ 58,855       Perry     74     \$ 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     \$ 35,664     \$ 214,216       Snyder     36     \$ 25,834     \$ 4,320     \$ 30,154       <	•				
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       Northumberland     98     \$     301,448     \$     55,105     \$     356,553       Perry     74     \$     51,094     \$     7,791     \$     58,855       Perry     74     \$     51,094     \$     7,791     \$     58,855       Perry     74     \$     51,094     \$     7,791     \$     58,855       Perry     74     \$     36,1072					
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					
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       Northamptor     98     \$     301,448     \$     55,105     \$     356,553       Perry     74     \$     51,094     \$     7,791     \$     58,855       Phire     74     \$     51,094     \$     7,791     \$     58,855       Perry     74     \$     51,094     \$     7,791     \$     58,855       Perry     74     \$     51,094     \$     7,791     \$     58,855       Philadelphia     3,828     \$     6610,722     \$     986,490     \$     7,597,213       Pictre     54     \$	Mercer	199			
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       Toga     91     \$ 97,676     \$ 11,801     \$ 109,477 <td>Mifflin</td> <td>64</td> <td>\$ 107,092</td> <td>\$ 9,576</td> <td>\$ 116,668</td>	Mifflin	64	\$ 107,092	\$ 9,576	\$ 116,668
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     \$     6610,722     \$     986,490     \$     7,597,213       Pike     202     \$     243,283     \$     33,843     \$     277,126       Potter     54     \$     37,992     \$     13,443     \$     51,435       Schuykill     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     \$	Monroe	589	836,438	\$ 117,728	\$ 954,167
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     \$ 18,9085	Montgomery	,	6,993,163	1,076,342	8,069,505
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     \$     <				5,360	21,011
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<					
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     \$     138,7					
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       Wayme     155     \$ 289,234     \$ 33,680     \$ 322,915       Westmoreland     677     \$ 913,219     \$ 154,383     \$ 1,067,602       Wyomi	•				
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       Varren     86     \$ 188,939     \$ 15,105     \$ 204,044       Washington     424     \$ 646,014     \$ 81,292     \$ 727,306       Wayne     155     \$ 289,234     \$ 33,680     \$ 322,915       Weyoming     94     \$ 159,466     \$ 30,640     \$ 190,105       York     814     \$ 1,184,103     \$ 166,746     \$ 1,350,849       Undeterm	D.11	202	242 202	22,012	255 126
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     \$ 11,37     \$ 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       <					
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       Wostmoreland     677     \$     913,219     \$ </td <td></td> <td></td> <td></td> <td></td> <td></td>					
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	•				
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     \$     4633     \$     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     \$     1,184,10	-				
Susquehanna     126     \$ 260,492     \$ 26,137     \$ 286,628       Tioga     91     \$ 97,676     \$ 11,801     \$ 109,477       Union     47     \$ 33,795     \$ 4,633     \$ 43,428       Venango     77     \$ 138,763     \$ 50,322     \$ 189,085       Warren     86     \$ 188,939     \$ 15,105     \$ 204,04       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					
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     \$					
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	-				
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	U				
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	Venango	77			
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					
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	-				
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	•				
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					
Undetermined     93     \$     223,214     \$     41,741     \$     264,954       Out of State     8,272     \$     63,135,790     \$     7,882,321     \$     71,018,111					
Out of State     8,272     \$ 63,135,790     \$ 7,882,321     \$ 71,018,111					

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