

2017 Pennsylvania Tax Amnesty Program Fact Sheet

April 21, 2017 through June 19, 2017

WWW.BACKTAX.PA.GOV

844-PA-STATE-TAX (1-844-727-8283)

PA Tax Amnesty Overview

- The PA Tax Amnesty program, authorized by Act 84 of 2016, runs for 60 days only, from April 21 – June 19.
- This is a limited time opportunity for individuals and businesses to pay past-due taxes with all penalties and half of the interest waived.
- More than 30 state taxes administered by the PA Department of Revenue are eligible for tax amnesty.
- The program is being coordinated on behalf of the Department of Revenue by Pioneer Credit Recovery.

ELIGIBILITY

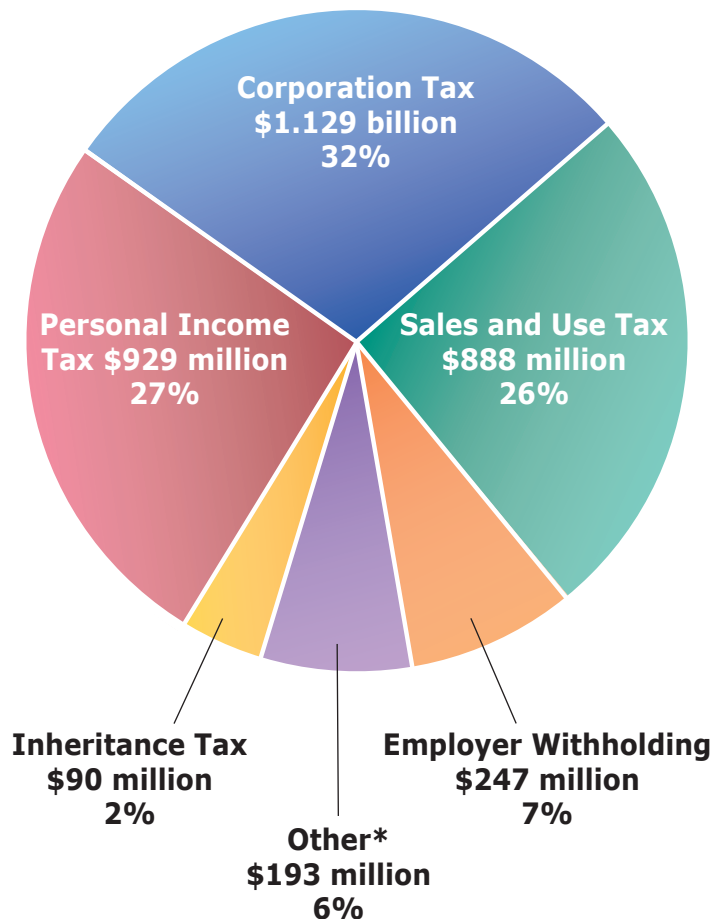
Who is eligible for Tax Amnesty?

- Individuals and businesses with unpaid or underpaid PA taxes as of December 31, 2015.
- Taxpayers who did not file for tax periods due on or before December 31, 2015.

Who is not eligible for Tax Amnesty?

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

PA TAX DELINQUENCIES ELIGIBLE FOR PA TAX AMNESTY: \$3.47 BILLION



* Includes Cigarette, Realty Transfer, Motor Fuels and other taxes.

PARTICIPATION

Four Simple Steps to Tax Amnesty:

1. Visit **BackTax.pa.gov** or call **844-PA-STATE-TAX (1-844-727-8283)**.
2. File a tax amnesty application by June 19, 2017.
3. File all delinquent returns and make the required payment before tax amnesty ends. (Withdrawal active administrative or judicial appeals of a tax amnesty eligible liability.)

4. Make the required payment by midnight on June 19, 2017.

Consequences for not participating:

- A 5 percent penalty will be added for unpaid delinquent taxes, interest and penalty for eligible taxpayers who do not take advantage of the PA Tax Amnesty program.
- Enhanced collection actions may occur.

Background:

- The 2017 PA Tax Amnesty was authorized by Act 84 of 2016 to provide an estimated \$100 million in net revenue for the General Fund.
- Of the \$3.47 billion eligible for tax amnesty, \$1.1 billion is delinquent from 2005 and earlier, \$889 million is under appeal, and \$2.2 billion is delinquent tax with the rest interest and penalty.
- The PA Tax Amnesty program does not include unemployment compensation (administered by the PA Department of Labor and Industry) or any taxes administered by another state, local government – including property taxes – or the federal government.
- There are 862,598 taxpayers eligible for the program; 680,090 (79 percent) are from Pennsylvania with \$2.1 billion in back taxes and 182,508 (21 percent) are out of state with \$1.4 billion in back taxes.
- Over 65 percent of back taxes are corporation tax, employer withholding tax, and sales tax.
- Participants who become tax delinquent within the next two years must pay all waived penalties and interest.
- Pennsylvania conducted previous tax amnesties in 1995-1996 that collected \$93 million and in 2010 that collected \$254 million.

Total PA Taxpayers Eligible For Tax Amnesty: 680,090

County	Delinquents	County	Delinquents	County	Delinquents
Adams	3,903	Delaware	41,752	Montgomery	54,769
Allegheny	59,676	Elk	1,023	Montour	555
Armstrong	2,098	Erie	11,280	Northampton	16,057
Beaver	6,780	Fayette	5,603	Northumberland	3,119
Bedford	1,581	Forest	244	Perry	1,798
Berks	17,028	Franklin	4,750	Philadelphia	132,336
Blair	4,281	Fulton	598	Pike	4,618
Bradford	2,928	Greene	1,463	Potter	873
Bucks	41,581	Huntingdon	1,213	Schuylkill	5,235
Butler	6,988	Indiana	3,019	Snyder	1,063
Cambria	4,049	Jefferson	1,552	Somerset	2,491
Cameron	203	Juniata	661	Sullivan	334
Carbon	3,227	Lackawanna	12,071	Susquehanna	2,523
Centre	4,213	Lancaster	20,175	Tioga	1,909
Chester	29,695	Lawrence	4,098	Union	1,228
Clarion	1,158	Lebanon	4,424	Venango	1,786
Clearfield	2,600	Lehigh	18,048	Warren	1,605
Clinton	1,168	Luzerne	15,914	Washington	9,084
Columbia	2,418	Lycoming	4,627	Wayne	3,085
Crawford	3,382	McKean	1,820	Westmoreland	15,026
Cumberland	10,637	Mercer	4,285	Wyoming	1,644
Dauphin	15,134	Mifflin	1,421	York	18,813
		Monroe	13,547	Out of state	182,508

2017 PA Tax Amnesty Program

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