

WHAT IS PA TAX AMNESTY?

Pennsylvania authorized (under Act 48 of 2009) a 54-day PA Tax Amnesty program, which waives 100 percent of penalties and half of the interest for anyone who pays delinquent state taxes between April 26 and June 18.

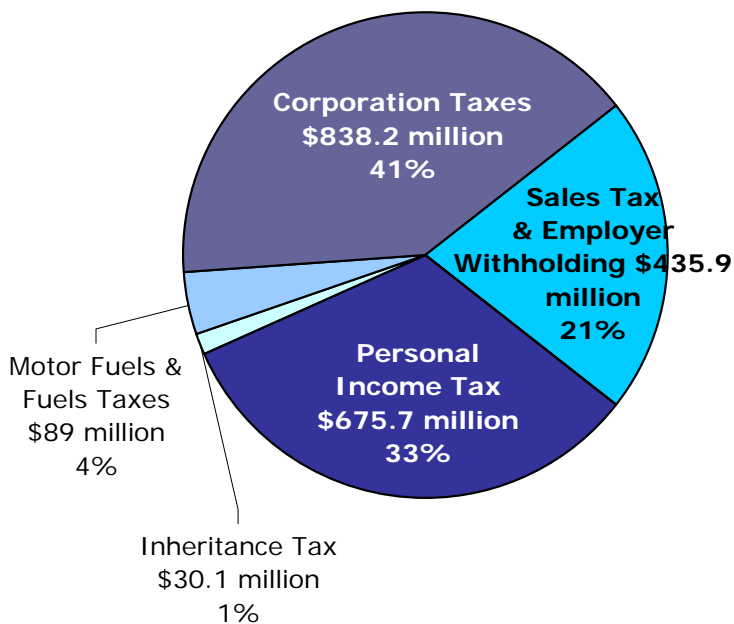
This is the first PA Tax Amnesty program in 14 years.

WHAT TAXES ARE ELIGIBLE?

All taxes administered by the PA Department of Revenue are eligible for the PA Tax Amnesty program.

- Non-filed tax returns or reports, as well as unpaid or underreported taxes, whether known or unknown to the PA Department of Revenue, constitute eligible delinquencies.
- Any delinquent taxes as of June 30, 2009, and any non-filed returns due as of June 30, 2009, are eligible for PA Tax Amnesty.

PA TAX DELINQUENCIES ELIGIBLE FOR PA TAX AMNESTY: \$2.1 BILLION



Realty Transfer Tax and Cigarette Tax liabilities account for less than 1 percent of all delinquencies.

WHO IS ELIGIBLE?

PA Tax Amnesty is available to all individuals, businesses and other entities with PA tax delinquencies as of June 30, 2009. 1995-96 Tax Amnesty participants are eligible to apply.

As an incentive to taxpayers previously unknown to PA to identify themselves, such tax delinquents will only be responsible for filing and paying five years worth of back taxes. In exchange, they must supply the state with information it needs to add them to its tax records.

WHAT IS THE BENEFIT?

A full 97 percent of Pennsylvanians pay state taxes in-full and on-time. PA Tax Amnesty is an opportunity for the other 3 percent to settle back taxes, and for taxpayers unknown to the Revenue Department to come forward.

The PA Tax Amnesty program is intended to generate \$190 million to balance the current fiscal year budget.

WHAT ARE THE CONSEQUENCES?

Eligible individuals who do not take advantage of the PA Tax Amnesty program to settle back taxes will have a 5 percent non-participation penalty added to delinquencies and may face other enforcement actions.

HOW DO I APPLY FOR PA TAX AMNESTY?

Residents and non-residents who owe Pennsylvania back taxes are encouraged to visit www.PATaxPayUp.com to explore details of the PA Tax Amnesty program.

Individuals must apply online for PA Tax Amnesty at www.PATaxPayUp.com; no paper application is available.

To obtain PA Tax Amnesty, a taxpayer must do the following between April 26 and June 18, 2010:

- file an Amnesty application online;
- file all delinquent tax returns, if applicable; and
- pay all delinquent taxes and 50 percent of the interest due.

2010 PA Tax Amnesty Facts



Edward G. Rendell, Governor • C. Daniel Hassell, Secretary of Revenue 1-877-34-PAYUP • www.PATaxPayUp.com

RESOURCES

www.PATaxPayUp.com features commonly asked Tax Amnesty questions and answers, step-by-step application instructions in English and Spanish and links to forms and resources taxpayers may need to satisfy filing requirements. Promotional materials, prepared newsletter articles, news releases and advertising samples are also available on the Web site, so individuals, businesses and organizations may share them to promote the PA Tax Amnesty program.

A toll-free hotline and call center featuring extended customer service hours has also been dedicated to PA Tax Amnesty. Taxpayers may call **1-877-34-PAYUP (1-877-347-2987)** from 7:30 a.m. to 7 p.m., weekdays, and from 8 a.m. to 4 p.m. on Saturdays May 1, May 8, June 5 and June 12.

All tax returns to be filed in association with a PA Tax Amnesty application MUST be mailed to the address below.

Office of Tax Amnesty
PO Box 281101
Harrisburg, PA 17128-1101

PA TAX AMNESTY PARTICIPATION RESTRICTIONS:

- Unpaid taxes from periods after June 30, 2009, are not eligible for PA Tax Amnesty.
- 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 or the Internal Revenue Service.
- Any taxpayer under criminal investigation for an alleged violation of tax law is not eligible for PA Tax Amnesty.
- A taxpayer in bankruptcy is not eligible for PA Tax Amnesty unless permission is granted by the Bankruptcy Court.
- PA tax liabilities under appeal are not eligible for Tax Amnesty; an appeal must be withdrawn for the liability to be considered for PA Tax Amnesty.
- PA Tax Amnesty participants who become tax delinquent within two years of the program may be required to pay all waived penalties and interest.

Total PA Tax Delinquents: 1,005,885

County	Delinquents	County	Delinquents	County	Delinquents
Adams	4,950	Delaware	48,436	Montgomery	72,596
Allegheny	79,484	Elk	1,274	Montour	669
Armstrong	2,588	Erie	14,144	Northampton	16,418
Beaver	8,362	Fayette	6,100	Northumberland	3,525
Bedford	2,044	Forest	222	Perry	1,894
Berks	19,216	Franklin	7,181	Philadelphia	145,819
Blair	5,209	Fulton	693	Pike	4,534
Bradford	3,183	Greene	1,500	Potter	987
Bucks	54,361	Huntingdon	1,555	Schuylkill	5,886
Butler	8,185	Indiana	3,257	Snyder	1,354
Cambria	5,310	Jefferson	1,770	Somerset	3,068
Cameron	262	Juniata	792	Sullivan	310
Carbon	3,296	Lackawanna	13,414	Susquehanna	2,577
Centre	5,236	Lancaster	23,480	Tioga	2,166
Chester	38,614	Lawrence	4,564	Union	1,363
Clarion	1,380	Lebanon	4,903	Venango	2,312
Clearfield	3,186	Lehigh	20,295	Warren	1,996
Clinton	1,548	Luzerne	17,453	Washington	10,726
Columbia	2,665	Lycoming	5,527	Wayne	3,357
Crawford	4,201	McKean	2,053	Westmoreland	16,732
Cumberland	12,621	Mercer	5,523	Wyoming	1,465
Dauphin	16,699	Mifflin	1,499	York	21,584
		Monroe	14,083	Out-of-State	202,229