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Independent member

2017 PA Tax Amnesty Program

Time is running out. Nine days of the sixty day period available for amnesty have already passed. Beginning April 21, 2017, and ending June 19, 2017 the Commonwealth of Pennsylvania began offering a Tax Amnesty program to delinquent filers and payers. Eligible periods are those where a delinquency exists as of December 31, 2015.

There are almost 30 taxes are eligible for the Tax Amnesty Program, including the following:

- Capital Stock/Franchise Tax
- · Corporate Net Income Tax
- Corporate Loans Tax
- Employer Withholding Tax
- Personal Income Tax
- Realty Transfer Tax
- Sales and Use Tax

The Tax Amnesty program does not include PA unemployment taxes.

The Pennsylvania Department of Revenue ("PADOR") sent out letters to those individuals and business they believed eligible. The notification was sent to the taxpayer's last known address, and contains important information for the recipients to participate in the Amnesty Program. Those who did not receive a notice can contact the PADOR at 1-844-727-8283.

There are great benefits for participating in the Amnesty Program - half the late payment interest, all of penalty and any fees associated with collection will be abated. All that needs to be done is to file delinquent filings, pay any outstanding taxes and half of the late payment interest due on the late taxes.

If you do not participate, and are eligible, an additional 5% non-participation penalty will be added to any balance due, in addition to any existing interest and penalties. Also the taxpayer must stay in compliance for the next two years subsequent to the conclusion of the Amnesty Period or the PADOR may re-impose the abated penalty and interest. If you participated in the 2010 PA Tax Amnesty program, you will be ineligible to participate in this current program.

Pennsylvania believes there are approximately 862,000 taxpayers eligible for the program with approximately \$3.5 billion in back taxes.

Additional information can be found at www.backtax.pa.tax.gov or call the toll-free hotline at 1-844-727-8283. The Amnesty program is being administered by a third-party - Pioneer Credit Recovery.