



TAX UPDATE

PENNSYLVANIA BEGINS TAX AMNESTY PROGRAM

The Pennsylvania Department of Revenue will begin a Tax Amnesty Program that will run from April 21, 2017 through June 19, 2017. The Tax Amnesty Program, authorized under Act 84 of 2016, will waive all penalties and half of the interest related to any delinquency as of December 31, 2015 for anyone who elects to participate in the program. Taxpayers who participated in the 2010 Tax Amnesty Program are **ineligible** to participate in the 2017 Tax Amnesty Program. However, taxpayers who participated in the 1996 program are **eligible** to participate. Prior to the start of the amnesty period, notices will be mailed to delinquent tax accounts with valid addresses. If you receive a notice of delinquent taxes or believe that you have non-filed or under-reported tax liabilities, please contact us for assistance. The Tax Amnesty Program applies only to taxes administered by the Pennsylvania Department of Revenue, which includes the following taxes:

- Bank and Trust Company Shares Tax;
- Capital Stock and Foreign Franchise Tax;
- Corporate Net Income Tax;
- Corporate Loans Tax;
- Employer Withholding Tax;
- Personal Income Tax; and
- Sales and Use Tax (including Local Sales and Use Tax for Philadelphia and Allegheny County).

For a complete list of taxes eligible for the Tax Amnesty Program, please visit

http://www.revenue.pa.gov/taxamnesty/documents/tax_amnesty_qa.pdf.

For eligible taxpayers, returns must be prepared for periods beginning as early as 2011 through the current year and filed with payment of taxes and interest due prior to June 19, 2017.

QUESTIONS?

If you have any questions or wish to discuss the issue further, please contact Charles Marston, Rich Pacella, Danelle Stewart, or Anthony Kuta at (724) 934-0344 or email at cmarston@srsnodgrass.com, rpacella@srsnodgrass.com, dstewart@srsnodgrass.com, or akuta@srsnodgrass.com.