



2014 STATE TAX AMNESTY PROGRAMS

Updated 11/17/14

State	Nature of Amnesty	Authority (link to bill/statute/reg)	Status	Time Period	Taxes Covered	Applicable Tax Years	Penalties Waived	Interest Waived	Special Provisions	Back Taxes Collected
CA	Administrative	FTB	In Process	7/1/13 -	Nonwage withholding: resident, nonresident & real-estate	Previous 2 calendar years	Yes*	No	*Waiver of information return penalties	
DE	Statutory	Delaware Secretary of State VDA	Ended	Enrollment ends 6/30/2013 for lookback till 1996, 9/30/2014 for lookback till 1993	Unclaimed Property		Yes	Yes	Lookback period reduced by up to 15 years (1996 or 1993 instead of 1981)	
LA	Statutory	LA Department of Revenue	Ended - Part 3 in 2015	3 parts: 9/23/13 - 11/22/13, 10/15/14 - 11/14/14 & 1-month in 2015	All administered by DOR except motor fuel taxes, and certain penalties	Taxable periods began before 1/1/13. Taxes due prior to 1/1/13 for which Dept. issued notice between 1/1/01 & 5/31/13	100% in 2013 & 2014, & 33% in 2015	50% waived in 2013 & 2014, 17% waived in 2015	Participants waive right to protest or initiate judicial proceeding. Double interest penalty for failure to participate in 2014 & 2015	\$382 million - Part I
MA	Statutory	H. 4242 Sec. 264 MA DOR	Ended	September and October 2014	Sales and Use, Withholding, Meals and Occupancy, and more (see full list by clicking MA DOR link)	Tax periods prior to July 1, 2014	Yes	No	DOR will mail notices on 9/2/14 to eligible participants. Participants will be prohibited from applying for future tax amnesty programs for next 10 years.	Expected to collect \$35 million
MS	Statutory	HB 1369	Dead	9/30/14 - 12/31/14	All administered by DOR	Due for 2009 and after	Yes			
NE	Statutory	LB 761	Dead	8/2/14 - 10/31/14		Due by 4/1/14	Yes	Yes		
NJ	Administrative	NJ Division of Taxation	Ended	3/15/14-5/15/14	Companies that own intangible assets and derived income from the use of those assets in NJ	Lookback period limited to 7/1/10 and later or the date business commenced whichever is later	Yes	No	Returns for periods prior to 7/1/10 will not be required	
NJ	Administrative	NJ Division of Taxation	Ended	3/15/14-5/15/14	Partnerships that have NJ sourced income and have not filed relevant forms	Lookback period limited to 7/1/10 and later	Yes	No		
NJ	Administrative	NJ Division of Taxation	Ended	9/17/14-11/17/14	All administered by the Division of Taxation	Tax Years 2005 through 2013	Yes	No		Expected to collect \$275 million
NC	Administrative	NC Department of Revenue	In Process	2/5/14-	Trust Tax Recovery Program: Sales, withholding & other trust taxes	All past due trust taxes	Yes	No	Trust taxes are paid by customer to a seller or withheld from an employee and held in trust by the business until filed and paid to DOR	
PR	Administrative	Municipality of San Juan	In Process	11/1/14-2/28/15	San Juan Municipal License Tax	All past due	Yes	Yes	Installment plans available	
PR	Statutory	Order 2013-06	Ended	12/18/13 - 3/27/14	Real and Personal Property Tax	2012 and Prior	Yes	Yes	Participants must be current with their property tax for the 2013-14 tax year	
VT	Administrative	Department of Taxes	Ended	8/1/13 - 5/1/14	Sales and Use Tax & Meals and Rooms Tax	3-year "lookback" period	Yes	50%	A voluntary self audit program	