



### 2018 STATE TAX AMNESTY PROGRAMS

Updated January 2, 2018

State	Nature of Amnesty	Authority	Status	Time Period	Taxes Covered	Applicable Tax Years	Penalties Waived	Interest Waived	Special Provisions	Back Taxes Collected
CT	Statutory	<a href="#">Enacted Biennium Budget (Sec. 656)</a>	In Process	10/31/17 - 11/30/18	Most taxes except motor carrier road and fuel taxes	Unreported and underreported tax obligations due by 12/31/16	Yes	50%	Participants may get a limited lookback period of three years	Est. \$60 million in FY2018; \$25 million in FY2019
OH	Statutory	<a href="#">Ohio Tax Amnesty: Your Move Forward</a>	In Process	1/1/18 - 2/15/18	Most state taxes	Unreported and underreported tax obligations due as of May 1, 2017	Yes	50%		Est. \$20 million - \$25 million
RI	Statutory	<a href="#">RI Tax Amnesty Program</a>	In Process	12/1/17 - 2/15/18	Any tax imposed by the RI Division of Taxation including corporate income, fiduciary income, personal income, estate, sales and use, cigarette and tobacco products, and employer	Any tax period ending on or prior to 12/31/16	Yes	25% reduction		
TX	Statutory	<a href="#">Texas Comptroller Tax Amnesty</a>	Upcoming	5/1/18 - 6/29/18	Liabilities that have not been identified as due by the Comptroller. Most taxes <b>EXCEPT</b> IFTA taxes, PUC Gross Receipts assessments, Local Motor Vehicle Tax and Unclaimed Property payments	Tax periods prior to 1/1/18	Yes	Yes	Does not apply to an established tax liability or taxpayers under audit	Est. \$46 million