



2018 STATE TAX AMNESTY PROGRAMS

Updated July 3, 2018

State	Nature of Amnesty	Authority	Status	Time Period	Taxes Covered	Applicable Tax Years	Penalties Waived	Interest Waived	Special Provisions	Back Taxes Collected
AL	Statutory	Alabama Tax Amnesty Program	In Process	7/1/18 - 9/30/18	Most taxes administered by the Department	Taxes due before 1/1/17 or tax periods that commenced before 1/1/17	Yes	Yes	Limited lookback period of three years. Participants must comply with all filing provisions for tax periods between 1/1/17 and 12/31/24	
CT	Statutory	Enacted Biennium Budget (Sec. 656)	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
IN	Administrative	Department of Revenue	In Process	Through 12/31/18	Income, sales and use tax obligations of out-of-state retailers with inventory in third-party warehouses in Indiana and sales to Indiana customers	Lookback limited to CY 2017 plus current period for sales/use tax. For income tax, lookback limited to CY or FY 2017	Yes	No	Lookback limited to CY 2017 plus current period for sales/use tax. For income tax, lookback limited to CY or FY 2017	
NJ	Statutory	A.B. 3438	Upcoming	90 days to end by 1/15/19	Most taxes administered by the Division of Taxation	Tax returns due 2/1/09 - 9/1/17	Yes	50%	5% penalty for non-participation	
OH	Statutory	Ohio Tax Amnesty: Your Move Forward	Ended	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; Act. \$14.3 million
RI	Statutory	RI Tax Amnesty Program	Ended	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		Est. \$12.5 million; Act. \$21.23 million
TX	Statutory	Texas Comptroller Tax Amnesty	Ended	5/1/18 - 6/29/18	Liabilities that have not been identified as due by the Comptroller. Most taxes EXCEPT 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
WA	Administrative	Marketplace Fairness Penalty Reduction Program	Ended	5/3/18 - 6/30/18	Sales & Use Tax; B&O Tax for unregistered remote sellers		Yes (some exceptions)	No	Program offers a limited lookback period of four previous years plus current year.	



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