

Pennsylvania Tax Amnesty Program

Client Advisories

01.27.2010

The Pennsylvania Department of Revenue has established a Tax Amnesty Program which will run from April 26, 2010, through June 18, 2010. It will apply to taxes owed to the Commonwealth for periods ending before June 30, 2009.

Under the Program, all penalties and one-half of the interest which has accrued will be waived if (i) during the end of the Amnesty Period, the taxpayer files an on-line amnesty return, files all delinquent tax returns, pays the taxes reported to be due and pays one-half of the interest; or (ii) in the case of financial hardship, the taxpayer pays one-half of the total amnesty liability and then pays the balance in two installment payments on or before the end of the Amnesty Period.

After the Amnesty Period ends, a 5% penalty will be added to all taxes, interest and penalties which were not paid during the Amnesty Period.

There are details involved in the Program which are beyond the scope of this Alert. If you have any questions, please do not hesitate to contact Gordon Moore, Chair of Archer's Tax Group, at (856) 354-3087 or gmoore@archerlaw.com, or your other contact here at the firm.

DISCLAIMER: This client advisory is for general information purposes only. It does not constitute legal advice, and may not be used and relied upon as a substitute for legal advice regarding a specific legal issue or problem. Advice should be obtained from a qualified attorney licensed to practice in the jurisdiction where that advice is sought.

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