

In addition, Massachusetts has enacted an amnesty program specifically for

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North Carolina is still offering its Trust Tax Recovery Program which was launched in 2014. Under the terms of this program, businesses have the opportunity to pay any unpaid or non-filed based on a predetermined installment agreement. Once the tax and interest has been paid in full, penalties and collection fees will be waived. Taxes covered in this program include employee income tax withholding, sales and use tax, motor vehicle lease and rental tax, scrap tire disposal tax, and white goods disposal tax.

California withholding agents are eligible to participate in the Withholding Voluntary Compliance Program (WVCP), a voluntary program which entitles withholders to remit past-due nonwage withholding for the previous two years, plus interest, in exchange for a penalty waiver.

Nine states and Puerto Rico offered various tax amnesty programs during 2014.

March SALT Checklist

- Amnesty programs help miscreant taxpayers get back into the system without having to pay onerous penalties. Check the legislative updates in the states where your clients owe state taxes to see if there are amnesty programs in the works.
- Do you have multi-state clients? Develop a worksheet to help your team gather the appropriate information from your client so you'll have everything you need to

handle apportionments.

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