

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

and, more importantly, get some former taxpayers back on active tax payment duty.

Gail Perry • Mar. 13, 2015



Many states use tax amnesty programs as a way of bringing in additional revenue and, more importantly, get some former taxpayers back on active tax payment duty.

In Massachusetts, the governor has proposed an amnesty program slated to bring in \$100 million. This program is for taxpayers of all tax types who have not previously filed in Massachusetts (non-registrants), plus taxpayers known to Department of Revenue (DOR) who have not filed and have not yet been assessed by the DOR for failing to file. If approved, the program will run for the entire year of 2016.

In addition, Massachusetts has enacted an amnesty program specifically for

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

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.

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

and paying taxes

SALT Toolkit

- [Sales tax compliance tune-up checklist](#)
- [Sales tax survival guide for 2015](#)
- [Up-to date sales tax news by state](#)
- [Sales tax rate lookup tool](#)
- [Sales tax automation free trial](#)

Sales Tax • State and Local Taxes • Taxes

CPA Practice Advisor is registered with the National Association of State Boards of Accountancy

(NASBA) as a sponsor of continuing professional education on the National Registry of CPE

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us