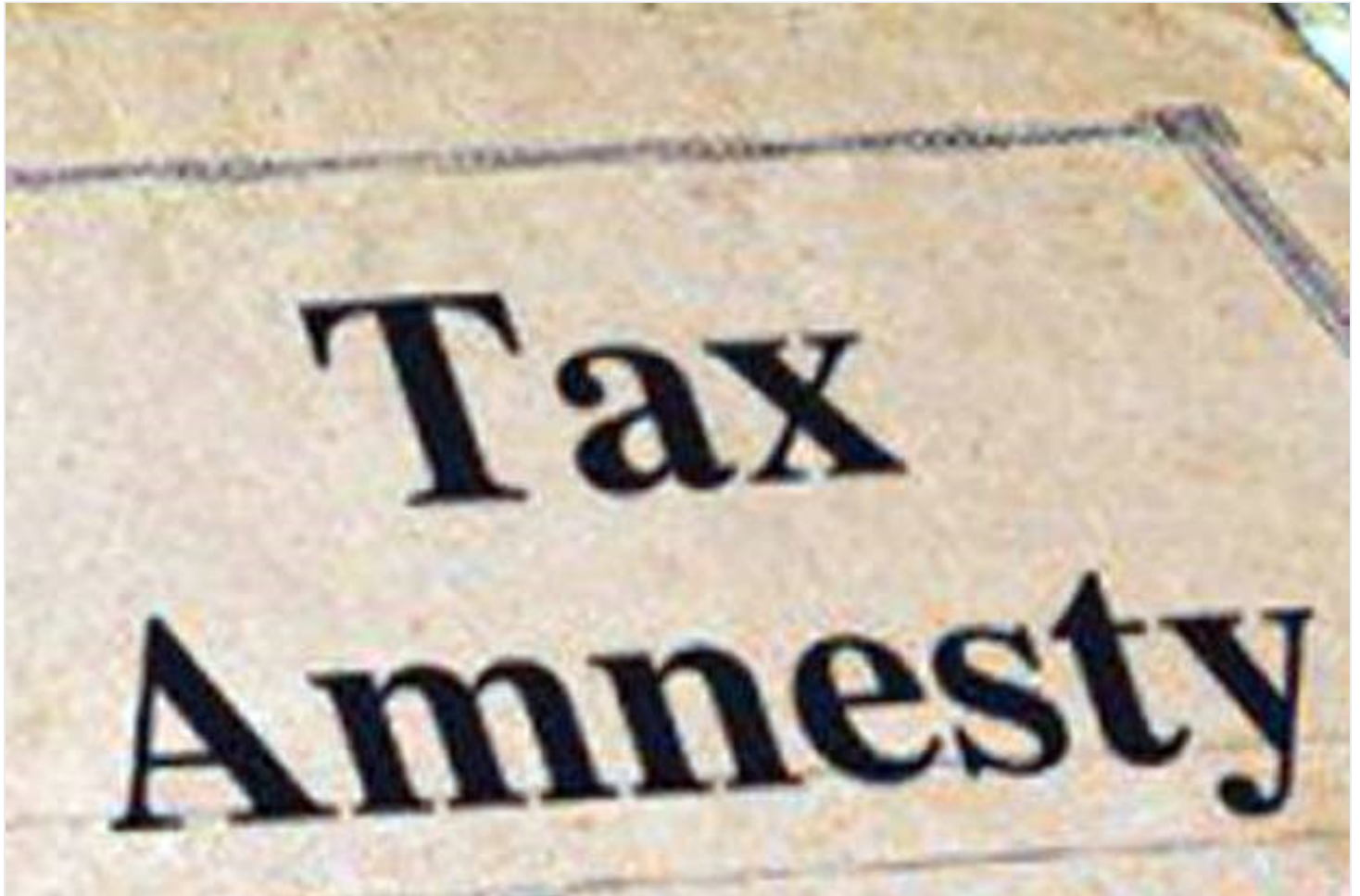


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Monika P. Miles • Aug. 24, 2018



There always seems to be an amnesty program going on somewhere. We recently reported on [an amnesty program in Texas](#) and other states are jumping on the bandwagon as well. The recent Wayfair Supreme Court decision has shed light on the requirements to collect sales tax and as a by-product more companies are

focusing on getting into compliance. States are encouraging this behavior by

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The Indiana Department of Revenue (IDOR) is offering a Voluntary Disclosure Initiative (VDI) for Online Sellers that started on May 2 and runs through December 31, 2018. According to the Department, this special VDI is tailored to meet the unique needs of retailers that have inventory located in third-party Indiana warehouses and sell to Indiana customers- explaining that many of these retailers selling goods to Indiana customers through service providers have both income and sales/use tax obligations in Indiana. It offers out-of-state retailers the opportunity to enter into a voluntary disclosure agreement (VDA) with unique terms, including a limited look-back period and waiver of underlying penalties. Qualifying participants of this VDI potentially may receive a limited look-back of:

- One full calendar year (2017) plus the current period for state sales and use tax purposes, and
- Calendar or fiscal year 2017 for state income tax purposes

For more information on this amnesty program, [click here](#).

Current Amnesty Program in New Jersey

New Jersey recently passed legislation requiring an amnesty program with the potential waiver of 100% penalties and 50% interest. This legislation was signed into law on July 1, 2018, and is effective immediately. This new law requires the New Jersey Division of Taxation to establish a tax amnesty program that must last for at least 90 days and must end no later than January 15, 2019.

This program applies to state tax liabilities for returns due on or after February 1, 2009 and prior to September 1, 2017. This amnesty program applies to most taxes administered by the Division of Taxation.

For more information on this amnesty program, [click here](#).

Other Current Programs

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including state corporate income and sales and use taxes. The benefits of this program include the waiver of penalties and 50% interest. For more information on this program, [click here](#).

What's on the Horizon?

As the states become more focused on economic nexus in light of Wayfair, we expect more states to consider amnesty programs or other relief. South Carolina is set to launch an amnesty program in the future. The dates of this program have not been established yet. However, amnesties will be granted to taxpayers who:

- Request an amnesty form and voluntarily file all delinquent tax returns and pay in full all taxes due;
- Voluntarily file an amended tax return to correct an incorrect or insufficient original return and pay all taxes due; or
- Voluntarily pay in full all previously assessed tax liabilities due within an extended amnesty period as determined by the department. The department may set up installment agreements so long as all taxes are paid within this period.

Stay tuned for more details on other states that will be administering amnesty programs or other post events related to the Wayfair decision!

Act Smart and Fast!

With all the establishment of these amnesty programs, it is a good time for companies to evaluate their situations (e.g., determining if your company has nexus or not) and whether it's more beneficial to participate in amnesty or whether a traditional Voluntary Disclosure Agreement (VDA) with states where you may have nexus may be more advantageous.

We recommend to our clients that it's not a good idea to act with haste. If you have

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California companies and community banks. Prior to forming the firm, Monika worked for over 11 years in Big 4 Public Accounting and 1 year in industry.

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