Background: The Pennsylvania Department of Revenue has received questions from tax practitioners regarding the ongoing Tax Amnesty program. This document provides answers.

1. **Why are businesses getting notices for non-filed returns dating back many years?**
   The Department of Revenue is mailing letters about tax amnesty to individuals and entities with an unfiled period according to our records. Information regarding the unfiled period should be provided with the notice. Taxpayers or practitioners with questions should call the Tax Amnesty toll-free hotline at 1-844-727-8283.

2. **Some of the unfiled returns are decades old. Why was a business not notified sooner?**
   The department notifies taxpayers when a return is not filed and if penalty and interest is applied for not filing. A letter sent decades ago might not have reached the current person or the correct business address. Tax amnesty is a good opportunity to update a taxpayer’s account with the Department of Revenue.

3. **Did the department attempt to correct notices before contacting taxpayers?**
   The notices reflect the liability on the tax system. Before tax amnesty began, the department conducted data cleansing exercises, including the review of tens of thousands of taxpayer accounts. Taxpayers who believe they filed a return or paid the tax should call the tax amnesty hotline at 1-844-727-8283.

4. **What should a business that gets an incorrect notice do?**
   The business should call the tax amnesty hotline at 1-844-727-8283, explain the periods are old and the department’s records should be corrected. The department will review the account. A business should not ignore the notice or it could miss savings that tax amnesty provides.

5. **Is there a more efficient way to practitioners to rectify the issues with older, questionable, non-filed periods?**
   Practitioners can accumulate a list of their issues regarding non-filed amnesty periods on an Excel spreadsheet and email the spreadsheet to RA-RVAMNESTY@pa.gov. Include the entity name, either the EIN, Revenue ID, or Amnesty PIN, and the relevant periods in question. Do NOT use the spreadsheet to file returns, apply for amnesty or make payments. Anyone applying for tax amnesty must follow the instructions on the notice.

6. **If the final day of tax amnesty is June 19, how much time does the department need to review the spreadsheet of unresolved client issues?**
   The department will respond to most routine matters within one (1) business day. Complex matters requiring research will take additional time. Practitioners are encouraged to email the Excel spreadsheet to RA-RVAMNESTY@pa.gov well before June 19, 2017. The statute authorizing tax amnesty does not provide extensions for filing or payments.
7. Will the department provide rapid responses so practitioners can complete the needed information before the tax amnesty program ends on June 19?
   The department is making every effort to conclude research on accounts as quickly as possible and respond to the practitioner so the taxpayer may participate in tax amnesty.

8. Is there an extension available to file or pay after Tax Amnesty ends on June 19?
   No. The statute creating the Tax Amnesty program does not provide for extensions. The program ends June 19, 2017.

9. If a practitioner files a zero, non-filed returns on e-TIDES must a paper return also be mailed to the Department of Revenue?
   No.

10. Does a reassessment notice of qualifying years, but assessed/due after December 31, 2015 qualify for tax amnesty?
    Yes. For example, if a 2014 personal income tax return is assessed on February 1, 2017, this assessment is amnesty eligible assuming the taxpayer meets the other requirements for amnesty.

11. How can practitioners receiving automated phone calls about tax amnesty determine which client is eligible for the program?
    The department has reduced the number of automated calls per day to avoid this situation.

12. Is there a tax amnesty phone number dedicated to practitioners?
    Practitioners are encouraged to contact the tax amnesty hotline at 1-844-727-8283 or to send an email to RA-RVAMNESTY@pa.gov.

13. Pioneer Credit Recovery is coordinating the Tax Amnesty program on behalf of the Department of Revenue. Does the company charge an additional fee to tax amnesty participants?
    No. There is no fee or charge to participants for Pioneer’s services.