

State	Nature of Amnesty (statutory or administrative)	Authority (link to bill/statute/reg)	Status (proposed, upcoming, in process, ended)	Time period	Taxes covered	Applicable Tax Years	Penalties waived (yes/no/partial)	Interest waived	Special provisions (e.g., post-amnesty penalties)	Back Taxes Collected
AL	Statutory	ALDOR	Ended	2/1/09-5/15/09	Individual & Corporate Income Taxes, Business Privilege Tax, Sales and Use Tax (if unregistered with DOR)		Yes	No		\$8.1 million
AZ	Administrative	AZDOR	Ended	5/1/09-6/1/09	All	12/31/01-1/1/08 Annual; 12/31/02-1/1/08 Transactional; 1/14/02-1/1/08 53-week Tax Yr.	Yes	Partial		\$32 million
AZ	Administrative	City of Phoenix	Ended	4/15/09-6/15/09	Privilege License Sales Tax; Delinquent License Fees Prior to 4/1/09	All	Yes	Partial		
AZ	Administrative	City of Tucson	Ended	5/1/09-6/30/09	City Sales/Use Tax on or before 5/1/09; Unlicensed Businesses		Yes	partial	Waiver of right to refund or credit	
CA	Administrative	City of Los Angeles	Ended	5/1/09-7/31/09	Business, Telephone, Electricity, Gas Users & Commercial Tenant, Transient and Parking Occupancy Taxes	All	Yes	No	10% negligence penalty	
CA	Administrative	City of Oakland	Ended	8/1/09-10/31/09	Business, Residential / Commercial Property Business, Transient, Occupancy, Parking and Utility Users Taxes		Yes	No		
CO	Administrative	City of Colorado Springs	Ended	5/12/09-8/14/09	All Outstanding Sales and Use Tax Liabilities		Partial	Partial		
CT	Administrative	DRS	Ended	5/1/09-6/25/09	All (except road taxes)	Tax Period Ending by 11/30/08	Partial	.75% /mo.		\$40 million*
DC	Statutory	DC Council	Proposed	TBD in 2010		Prior to 1/1/09	Yes			
DE	Statutory	DE VTCL Program	Ended	9/1/09-10/30/09	Personal, Gift, Corporate, Estate, Trust, Manufacturers & More	Tax due before 1/1/09	Yes	Yes	TP relinquishes rights to protest DOR assessments	\$8.6 million*
HI	Administrative	HI Dept. Taxation	Ended	5/27/09-6/26/09	All taxes administered by DOTAX	Any taxable period ending on or before 12/31/07	Yes	Partial	TP relinquishes rights of appeals; no refunds	\$14 million
IL	Statutory	HB 4622	Introduced	1/1/10-2/15/10	All	Taxes due between 6/30/02-1/1/10	Yes	Yes		
LA	Statutory	LA Amnesty Program	Ended	9/1/09-10/31/09	All (except motor fuel)	7/1/01-12/31/08; taxes due before 7/1/01 that were ineligible for earlier amnesties	Yes	50%	Post amnesty penalty to future deficiencies; cost of collection penalty up to 20%, TP must pay legal fees incurred by LDR assumed to be 10% of the tax covered by amnesty	\$303.7 million
LA	Administrative	City of New Orleans	In Process	10/1/09-12/4/09	sales, use, hotel/motel, parking, alcoholic beverage, mayoralty and occupational license taxes	All delinquent taxes	Yes	50%		
MD	Statutory	MD Tax Amnesty	Ended	9/1/09-10/31/09	State & Local IT; Withholding; Sales & Use; Admissions & Amusement	Tax returns due on or before 12/31/08	Yes	50%	Not for businesses with more than 500 employees	\$9.6 million
ME	Statutory	Maine Revenue Services	In Process	9/1/09-11/30/09	All	Taxes assessed as of 9/1/09	90% waived	No	TP relinquishes rights of appeals; no refunds	\$8.5 million*
MI	Statutory	HB 5385	Proposed	30-60 days, end by 11/30/09			Yes	No	Installment plan available; 25% post amnesty penalty	
MI	Statutory	SB 884	Passed Senate	11/1/09-12/31/09	Business and Individual Taxes	Prior to 10/1/09	Yes	No	20% post amnesty penalty	
NJ	Statutory	FAQs	Ended	5/4/09-6/15/09	All	Due On/After 1/1/02 till 2/1/09	Yes	50%	5% post amnesty penalty	\$725 million
NY	Statutory	Gov. Press Release	Proposed	1/15/10-3/15/10			50-80%	Partial		
OR	Statutory	OR Tax Amnesty	Ended	10/1/09-11/19/09	Personal, Corporate, Inheritance Taxes	Taxes assessed as of 9/27/09, due before 1/1/08	Yes	50%	25% post amnesty penalty	
PA	Statutory	PA DOR	Upcoming	4/26/10-6/18/10	All	Taxes delinquent as of 12/31/06	Yes	50%	5% Post amnesty penalty	
VA	Statutory	Get Square VA	In Process	10/7/09-12/5/09	All	Prior to 1/1/08	Yes	50%	20% post amnesty penalty	\$5.7 million*
VT	Statutory	VT Dept. of Taxation	Ended	7/20/09-8/31/09	All	Taxes due before 1/26/09	Yes	No		\$2.2 million