2017 Virginia Tax Amnesty Program Fact Sheet



What is tax amnesty?

- Virginia's 2017 Tax Amnesty, approved by the 2017 General Assembly, allows eligible taxpayers to get relief from delinquent taxes owed.
- Between Sept. 13 Nov. 14, 2017, you pay the tax due and 1/2 the interest on eligible bills and delinquent tax returns; we waive all remaining interest and penalties.
- Specifics are available in the 2017 Amnesty Guidelines.

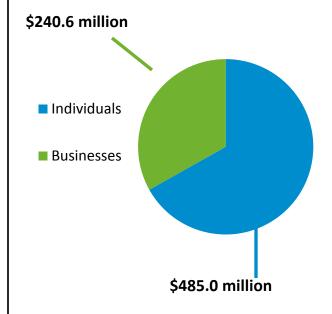
ELIGIBILITY CRITERIA:

Generally, individuals and businesses can participate in Amnesty to clear tax bills and delinquent returns for all taxes that are administered by Virginia Tax. Many taxpayers who are eligible for amnesty will receive a notice through the mail.

Items that meet either of the following criteria could be eligible for Tax Amnesty:

- Tax bill(s) for amnesty-eligible periods with an assessment date at least 90 days before the first day of Tax Amnesty (on or before June 15, 2017).
- Delinquent return(s) for an amnestyeligible tax type and period that were due at least 90 days before the first day of Tax Amnesty (on or before June 15, 2017).

Taxpayers Notified by Mail and Their Past Due Tax Balances





2017 Virginia Tax Amnesty Program

How to participate

- Virginia Tax has notified many eligible taxpayers detailing which bills and delinquent tax returns qualify for amnesty.
- You can participate in Amnesty on a bill-by-bill basis.
- To take advantage of amnesty savings, you must pay 100% of the amnesty amount due listed on your notification and file any required returns after Sept. 13 and no later than Nov. 14, 2017.
- Didn't receive a bill but know you owe taxes? You are still
 eligible. Go to our <u>website</u> or call our customer contact center to
 find out how you can participate.

Ready to get started?

Go to vatax.gov or call 1.877.PAY.VTAX

Additional information

- Amnesty provides delinquent taxpayers with a fresh start, while at the same time increasing the collection of certain taxes owed to the Commonwealth.
- There are no forms specifically for Virginia Tax Amnesty 2017; you can pay directly through online services.
- Virginia Tax will continue normal collection activities before, during, and after this tax amnesty program. For example, audits, liens, and pending court actions will be ongoing during the Tax Amnesty period.
- At the end of this program, an additional 20% penalty will be assessed on any remaining amnesty-qualified liabilities.
- This is Virginia's 4th tax amnesty program; we conducted previous programs in 1990, 2003, and 2009.

