CONTACT INFORMATION

Taxpayers interested in participating in the Voluntary Disclosure Program should first contact the Voluntary Disclosure Office to be assigned a case number. Application instructions and a Business Activities Questionnaire (DAS-77) will then be provided.

Voluntary Disclosure Liaison Officer

Alicia Danner
Phone: 717.787.9832
E-mail: ra-voluntarydisclosure@pa.gov

Pennsylvania Department of Revenue
Voluntary Disclosure Program
PO Box 281100
Harrisburg, PA 17128-1100

If you previously contacted the Voluntary Disclosure Office, please refer to your assigned case number on all correspondence.

NOTE: The Pennsylvania Department of Revenue does not consider prospective agreements, and requests for prospective agreements will be denied.

FOR GENERAL TAX QUESTIONS:

Online Customer Service Center
www.revenue.state.pa.us

Taxpayer Service & Information Center
Personal Taxes: 717.787.8201
Business Taxes: 717.787.1064
e-Business Center: 717.783.6277

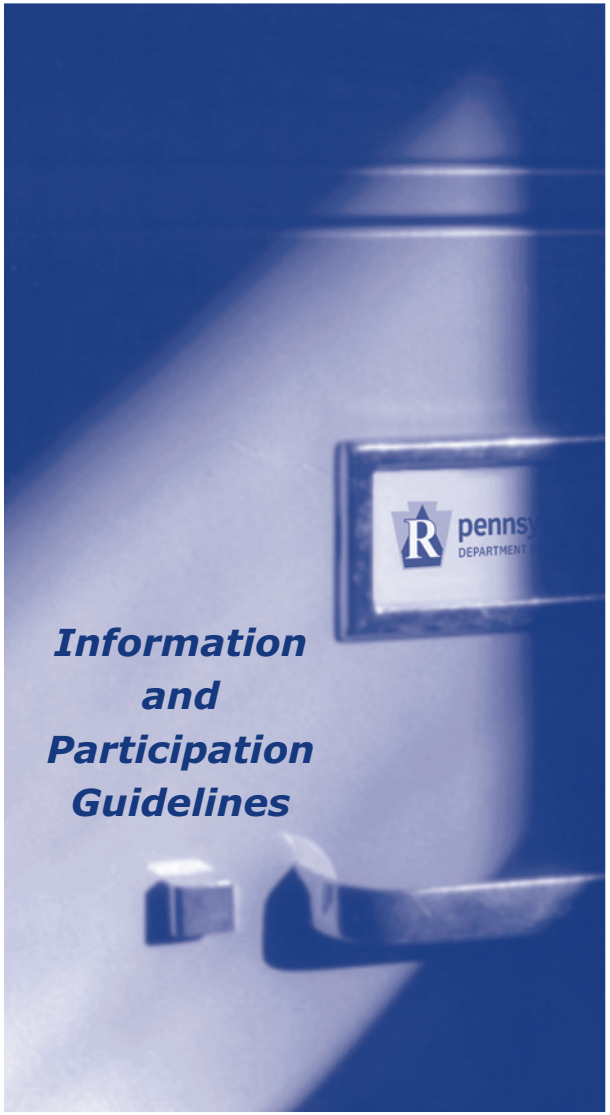
Property Tax/Rent Rebate Program
1.888.222.9190

1.888.PATAXES (728.2937)
Touch-tone service is required for this automated 24-hour toll-free line. Call to order forms or check the status of a personal income tax account, corporate tax account or property tax/rent rebate.

Automated Forms Ordering Service
1.800.362.2050

Services for Taxpayers with Special Hearing and/or Speaking Needs
1.800.447.3020

VOLUNTARY DISCLOSURE PROGRAM



Information and Participation Guidelines

pennsylvania
DEPARTMENT OF REVENUE

REV-610 EO (12-10)

PURPOSE

The purpose of the Voluntary Disclosure Program is to provide an opportunity for businesses and individuals who recently became aware of Pennsylvania Tax obligations to come forward and meet such obligations voluntarily, without having to pay penalties. The program holds taxpayers responsible for payment of outstanding tax liabilities only for three to five years plus the current year; additional years' liabilities are forgiven.

ELIGIBLE TAXPAYERS

TAXPAYERS OWING NON-CORPORATE TAX

Qualifying taxpayers who recently became aware of outstanding non-corporate tax liabilities (sales and use tax, employer withholding tax, personal income tax, etc.) will only be responsible for satisfying outstanding tax liabilities for up to three years plus the current year. Penalties for those years will be waived, and additional years' liabilities will be forgiven when taxpayers file appropriate returns and remit payment for all taxes and interest due.

Taxpayers unregistered with the department who collected business trust fund taxes, such as sales or employer withholding taxes, but failed to remit such taxes to the department may be eligible for the Voluntary Disclosure Program. However, such taxpayers must remit taxes for all years the taxes were collected. Penalties will be waived, for all years.

TAXPAYERS OWING CORPORATE TAX

Qualifying taxpayers who recently became aware of outstanding corporation tax liabilities (gross receipts tax, corporate net income tax, capital stock and foreign franchise tax, etc.) will only be responsible for satisfying outstanding tax liabilities for up to five years plus the current year. Penalties for those years will be waived, and additional years' liabilities will be forgiven when taxpayers file appropriate returns and remit payment for all taxes and interest due.

INELIGIBLE TAXPAYERS

Taxpayers registered with the Department of Revenue are not eligible for the Voluntary Disclosure Program, nor are taxpayers the department has pursued collection actions against or investigated.

Corporation tax liabilities of foreign and domestic corporations registered with the Departments of State and Revenue will not be considered for the Voluntary Disclosure Program. However, such corporations' non-corporate tax liabilities may qualify for the program, if the corporations were not registered to collect and remit other non-corporate taxes.

GENERAL INFORMATION

A taxpayer must provide the following information to the department so it may determine the taxpayer's eligibility for the Voluntary Disclosure Program:

- The type(s) of tax due;
- The date(s) the taxpayer's tax liabilities began;
- A detailed description of the taxpayer's activities in Pennsylvania and information on any products sold or services provided;
- An explanation of the taxpayer's failure to file and pay past-due taxes;
- Verification that the taxpayer has not been previously contacted by the department regarding the tax liability; and
- A completed Business Activities Questionnaire (DAS-77), available from the Voluntary Disclosure Office.

To qualify for the Voluntary Disclosure Program, a taxpayer must agree not to petition any reported liabilities. Additionally, the department reserves the right to audit the taxpayer.

Taxpayers determined by a Voluntary Disclosure Committee to be eligible for the program will receive two copies of a proposed Voluntary Disclosure Agreement for signature. Both copies must be signed by the taxpayer or an authorized representative and returned to the department within 45 days. Modifications to the agreement render it void. Once the documents are approved and signed by the Department of Revenue and, if required, the Auditor General, one copy will be returned to the taxpayer along with instructions for filing returns and remitting payment.

Once a taxpayer is enrolled in the Voluntary Disclosure Program, the Voluntary Disclosure Office will take responsibility for all account processing, including establishment of account numbers, processing of payments and filing of forms and returns.

Failure to comply with the terms of the agreement or other requirements of the Voluntary Disclosure Program in a timely and accurate manner will render the agreement void, and the taxpayer will become subject to assessment and penalties.