



Peter Franchot
Comptroller

Andrew M. Schaufele
Director
Bureau of Revenue Estimates

July 25, 2016

Honorable Lawrence Hogan
Governor of Maryland
State House
Annapolis, Maryland 21401

Honorable Thomas V. Miller, Jr.
President of the Senate
State House
Annapolis, Maryland 21401

Honorable Michael E. Busch
Speaker of the House
State House
Annapolis, MD 21401

Dear Governor Hogan:

Section 3 of Chapter 50 of the Acts of 2015 requires me to report to you and the General Assembly on the revenues raised by the tax amnesty program established by that legislation, and on any other matters relating to the amnesty program. The tax amnesty, Maryland's fourth in twenty-eight years and the first since 2009, ran from September 1, 2015 to October 30, 2015. Under the program, with the exception of previously assessed fraud penalties, all civil penalties and one-half of any unpaid interest were waived if taxpayers paid in full any outstanding tax liability and the required amount of interest during the amnesty period, or if the taxpayer scheduled a payment plan with the State for the required amount. The amnesty applied to individual and corporate income taxes, employer withholding tax, sales and use tax, and the admissions and amusement tax. However, the amnesty did not apply to any taxpayer that was granted amnesty under a Maryland tax amnesty program held between calendar year 1999 and calendar year 2014. In addition, any taxpayer eligible for the 2004 settlement related to the Maryland Court of Appeals' ruling regarding Delaware Holding Companies was not eligible for amnesty in 2015 for any tax periods prior to tax year 2003.

The amnesty initiative raised \$32.2 million; I am pleased to report that this is more than double the \$15.0 million that was estimated to be raised. I am further pleased to report that we were able to administer this amnesty with no additional resources, all while parallel processing the Wynne claims.

This report was produced by Andrew Schaufele, Director of the Bureau of Revenue Estimates, with the assistance of Sharonne Bonardi, Deputy Comptroller, Daniel Riley, Director of Compliance, and Wayne Green, Director of the Revenue Administration Division. These four individuals and their staffs were critical in making the amnesty a success. Questions about the report should be directed to Mr. Schaufele at (410) 260-7450.

Sincerely,

Peter Franchot
Comptroller of Maryland

MARYLAND'S 2015 TAX AMNESTY

Chapter 50, Acts of 2015 (Senate Bill 763) required the Comptroller to declare Maryland's fourth-ever tax amnesty for the period of September 1, 2015 to October 30, 2015 and to report on the revenues raised under the tax amnesty and other matters relating to the program. The amnesty covered State and local income taxes owed by individuals and corporations, and withholding, sales and admissions and amusement taxes – either uncollected or collected but not remitted to the State – for any tax period ending on or before December 31, 2014. The amnesty was not available to any taxpayer for tax periods before tax year 2003 if the taxpayer was eligible for the 2004 settlement related to the Maryland Court of Appeals' ruling regarding Delaware Holding Companies. In addition, this year's amnesty did not apply to any taxpayer that was granted amnesty under a Maryland tax amnesty program held between calendar year 1999 and calendar year 2014.

The amnesty provided certain benefits to taxpayers who had not reported, underreported or not paid a tax liability. Provided that the liability and one-half of interest was paid by October 30, 2015, or an approved payment plan to pay this amount was initiated with the Comptroller's office by this date, all civil and criminal penalties were waived, with the exception of certain criminal and previously assessed fraud penalties. Criminal penalties were not waived if charges were pending or under investigation by an office with constitutional authority to prosecute persons for violation of criminal laws. The Comptroller was also explicitly prohibited from waiving previously assessed fraud penalties.

This was Maryland's fourth tax amnesty, coming twenty-eight years after the first, which was held in September and October of 1987, fourteen years after the second, which was held in September and October of 2001, and six years after the third, which was held in September and October of 2009. The 1987 amnesty, which included the boat excise tax, raised \$34.6 million; the 2001 amnesty raised \$39.4 million; and the 2009 amnesty raised \$29.7 million. Based on data from the 2009 amnesty and accounting for the differences in the administration of the 2015 amnesty as well as new collection measures such as the MVA program, this latest amnesty was expected to result in about \$15.0 million of revenue, although it was recognized that a portion of that revenue would have been collected through routine compliance activities, with or without the amnesty.

Administratively, no fundamental changes were made to forms and payment methods since 2009 (see **Attachment 1** for the amnesty form). Also, there was no budgeted amount for promotional activities in 2015. To make taxpayers aware of the amnesty, the Comptroller issued an announcement on the Web site and informational posters in branch offices. Additionally, amnesty related discussions were held during on-site visits with CPAs and attorneys. (See **Attachment 2** for an FAQ document that was posted on the Comptroller's Web site.)

The tax amnesty promotion resulted in a moderate number of queries from taxpayers, although not nearly as many as during the 2009 amnesty. More than 2,200 phone and e-mail inquiries were answered in the Annapolis, Baltimore, and branch offices.

Between September 1 and October 30, 4,375 taxpayers applied for amnesty (Table 1). Of those requests, 4,003 - or more than 91% - were approved for amnesty. Of the approved applications, 79% were from taxpayers who owed individual income tax. In 2015, the State received fewer than half the number of the applications received during the 2009 amnesty.

Table 1			
Maryland 2015 Tax Amnesty Applicants			
Tax Type	Approved	Rejected	Total
Individual Income ¹	3,498	342	3,840
Corporate Income	67	2	69
Withholding	199	17	216
Sales and Use	235	11	246
Admissions and Amusements	4	0	4
Total Applicants	4,003	372	4,375

¹ Includes pass-through-entity and fiduciary income taxes

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The 2015 amnesty resulted in revenues of \$32,187,447 - well above the \$15.0 million that was estimated to be collected. **Table 2**, below, shows the detail on tax amnesty receipts for 2015 as of mid-June 2016. More than 64% of the receipts was individual income tax revenue (though about one-third of that was local revenue), and just over 22% was sales tax revenue. Withholding and corporate income taxes together made up just over 13% of the revenues collected. In 2009, the individual income tax accounted for more than three-quarters of total amnesty collections, the sales and use tax about 13%, and withholding and corporate income taxes together made up just over 11% of collections.

Table 2				
Maryland 2015 Tax Amnesty Receipts				
Tax Type	Number of Accounts	Tax Paid	Interest & Penalty Paid	Total
Individual Income ¹	3,490	\$ 14,744,360	\$ 6,144,212	\$ 20,888,572
Corporate Income	53	2,917,418	277,334	3,194,752
Withholding	166	832,772	210,174	1,042,946
Sales and Use	231	5,369,455	1,681,617	7,051,072
Admissions and Amusements	4	6,973	3,133	10,105
Total Receipts	3,944	\$ 23,870,978	\$ 8,316,470	\$ 32,187,447

¹ Includes pass-through-entity and fiduciary income taxes

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Amnesty payments for the individual income tax were made from every county of the State, as well as from out of State. About three-quarters of the revenue collected was from five jurisdictions — Montgomery, Baltimore, Prince George's, and Anne Arundel counties and Baltimore City. About 2% of the revenue collected was from nonresidents. Table 3 shows the geographical distribution of amnesty receipts. The money generated by the amnesty program will be included in the delinquent distribution of local income taxes; a separate distribution of amnesty receipts will not be made to the counties.

Table 3 Collection of Amnesty Receipts by Jurisdiction (Individuals) Total Collections			
	Number of Accounts	Total Collected Amount	% of Total
Anne Arundel	315	\$ 1,812,030	8.85%
Baltimore City	569	1,495,220	7.30%
Baltimore County	516	2,548,408	12.44%
Calvert	31	161,585	0.79%
Carroll	60	237,121	1.16%
Cecil	34	123,805	0.60%
Charles	64	389,680	1.90%
Frederick	90	373,175	1.82%
Harford	93	487,031	2.38%
Howard	169	1,181,905	5.77%
Montgomery	574	6,688,226	32.66%
Prince George's	630	3,025,247	14.77%
St. Mary's	37	333,534	1.63%
Wicomico	42	179,845	0.88%
Western Maryland	57	512,217	2.50%
Upper Eastern Shore	34	264,514	1.29%
Lower Eastern Shore	56	227,495	1.11%
Out of State	83	436,621	2.13%
Total	3,454	\$ 20,477,659	100.00%
Following aggregations made for disclosure purposes: Western Maryland includes Allegany, Garrett and Washington counties; Upper Eastern Shore includes Queen Anne's and Kent counties; Lower Eastern Shore includes Caroline, Talbot, Dorchester, Somerset and Worcester counties			

If an amnesty application was approved, the taxpayer had the option of paying the balance due in full or scheduling a payment plan for the unpaid liability. Table 4 summarizes by tax type the number of accounts for which liabilities were paid in full at the time amnesty was applied for, and the amount collected from those accounts. Approximately \$24.2 million – or 75% – of the \$32.2 million in amnesty collections was paid in full when the amnesty applications were approved.

Table 4	
Maryland 2015 Tax Amnesty Full-Pays	
<u>Tax Type</u>	Total Tax, Interest & Penalty
Individual Income ¹	\$ 14,783,729
Corporate Income	3,143,695
Withholding	39,400
Sales and Use	6,274,632
Admissions and Amusements	<u>10,105</u>
Total Full-Pays	\$ 24,251,562

¹ Includes pass-through-entity and fiduciary income taxes

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Table 5 summarizes the tax information for those taxpayers who initially chose to set up a payment plan with the State to pay off their liability, regardless of whether the account has since defaulted on its payments. Defaults are discussed later in this report.

Table 5	
Maryland 2015 Tax Amnesty Payment Plans	
<u>Tax Type</u>	<u>Total Tax, Interest & Penalty</u>
Individual Income ¹	\$ 6,104,843
Corporate Income	51,057
Withholding	1,003,546
Sales and Use	776,440
Admissions and Amusements	0
Total Payment Plans	\$ 7,935,885

¹ Includes pass-through-entity and fiduciary income taxes

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As discussed above, one incentive for taxpayers to come forward during the amnesty was the waiving of all penalty and a portion of interest charges. All unpaid civil penalties, except previously assessed fraud penalties, and one-half of any unpaid interest were waived for each of the tax types covered by the amnesty. Generally, penalties are up to 25% of unpaid liability; for withholding taxes, the penalty is up to 10%; for sales and admissions and amusement (A&A) taxes, the penalty is up to 10%. Interest is charged at a rate of 1% per month for the sales and A&A and withholdings taxes, and up to 13% per annum for the other tax types.

Table 6 summarizes the interest and penalty that was abated for each tax type. The amount of penalty waived represents the actual amount of penalty that was assessed on the account for the tax periods in question, regardless of whether a taxpayer had paid any of the penalty amounts at any time before amnesty was granted. The waived penalty only represents a revenue loss to the extent that any penalty applied to known liabilities would have been collected without the amnesty.

Table 6				
Maryland 2015 Tax Amnesty Abatements				
Tax Type	Returns	Interest Abated	Penalty Abated	Total
Individual Income ¹	3,490	\$ 6,242,214	\$ 1,718,400	\$ 7,960,614
Corporate Income	53	548,286	80,816	629,102
Withholding	166	121,107	73,127	194,234
Sales and Use	231	1,551,935	656,775	2,208,710
Admissions and Amusements	4	N/A*	N/A*	N/A*
Total Abatements	3,944	\$ 8,463,542	\$ 2,529,118	\$ 10,992,660

¹ Includes pass-through entity and fiduciary income taxes
 * Interest & penalty abatements are not tracked separately for the Admission and Amusement tax.

By mid-June 2016, the number of accounts for which payment plans have been revoked reached 144 for individual payment plans with an unpaid balance of over \$845,000. Payment plans may be revoked for several reasons, including if a taxpayer sent an initial deposit but was then unable to keep up with the required payments, if two direct debit transactions were unable to

be completed because of insufficient funds in the taxpayer's bank account, or if after a minimum of three attempts to contact the taxpayer, no response was received.

It is also worth mentioning that about 25% of all amnesty participants had their licenses revoked prior to the amnesty and, as a result of participation, may have had their licenses released. **Table 7** summarizes the tax information for those taxpayers. Revocation of a license alone is typically sufficient enough incentive for a taxpayer to satisfy their tax liability (including full interest and penalties), and thus most of those revenues would likely have been received in a timely fashion even in the absence of the amnesty.

Table 7				
Maryland 2015 Tax Amnesty Receipts and Abatements for Revoked License Holders				
Tax Type	Returns	Total Tax, Interest & Penalty	Interest Abated	Penalty Abated
Individual Income ¹	959	\$ 4,335,946	\$ 1,865,001	\$ 398,206
Corporate Income	4	105,463	183	0
Withholding	18	228,885	37,243	21,423
Sales and Use	32	5,073,822	836,067	401,761
Total	1,013	\$ 9,744,116	\$ 2,738,494	\$ 821,390

¹ Includes pass-through entity and fiduciary income taxes

The 2015 Maryland Tax Amnesty was a success, generating over \$32 million in revenue. While the amnesty program was successful, Maryland must be careful not to rely on it as a tool to generate revenue. Repeated use of amnesties can create cynicism among law-abiding taxpayers, and lessen the need for voluntary compliance with State tax laws, which is vital for our system of taxation. As mentioned earlier, the 2015 amnesty is the State's fourth in less than 30 years. Effective enforcement by the Comptroller's Office, with the encouragement and cooperation of other State agencies and the General Assembly, could help eliminate the need for future tax amnesties.

NAME	SOCIAL SECURITY NUMBER	For Office Use Only	
SPOUSE'S NAME (If Joint Return)	SPOUSE'S SOCIAL SECURITY NUMBER	Code: _____	
BUSINESS NAME	CENTRAL REGISTRATION NUMBER (If applicable)	FEIN	
MAILING ADDRESS (NUMBER, STREET, UNIT, APT)	DAYTIME TELEPHONE NUMBER		
CITY OR TOWN	COUNTY	STATE ZIP CODE	EMAIL

PART II - TAXES ELIGIBLE FOR AMNESTY Check one. You must file a separate amnesty application for each type of tax.

- Personal Income Tax
- Corporation Income Tax
- Employer Withholding Tax
- Fiduciary Income Tax
- Sales and Use Tax
- Admissions & Amusement Tax
- Pass-through Entity Nonresident Income Tax

Check any applicable box:

- You were granted amnesty under either the 2001 or 2009 Maryland Tax Amnesty Program.
- You are a corporation and were eligible for the 7/1 - 11/1/2004 settlement period.
- You are requesting amnesty for a tax return due in 2015.

STOP If you checked a box above, you are not eligible for amnesty. Do not file this application.

PART III - INDICATE PERIODS FOR WHICH TAX IS OWED AND AMOUNTS OWED

ENTER TAX PERIOD MONTH/YEAR (BEGINNING)	ENTER TAX PERIOD MONTH/YEAR (ENDING)	TYPE OF RETURNS ATTACHED (If applicable) ORIGINAL RETURN	TYPE OF RETURNS ATTACHED (If applicable) AMENDED RETURN	TAX	ONE-HALF INTEREST See instructions on back	TOTALS	ADD COLUMNS ACROSS	FOR OFFICE USE ONLY
				Cannot be 0 or blank				
/	/	<input type="checkbox"/>	<input type="checkbox"/>					
/	/	<input type="checkbox"/>	<input type="checkbox"/>					
/	/	<input type="checkbox"/>	<input type="checkbox"/>					
/	/	<input type="checkbox"/>	<input checked="" type="checkbox"/>					
SUBTOTAL								
TOTALS FROM SUPPLEMENTAL FORM(S)								
TOTAL								

Use supplementary form (Form AM-15S), if additional lines are required.

AMOUNT DUE

PART IV - SELECT PAYMENT OPTION AND SIGN

Full Pay

Direct Debit: www.marylandtaxes.com, go to

Amnesty Bill Pay iFile with return bFile with return

Amount paid: _____ Confirmation #: _____

Credit card: see instructions.

Amount paid: _____ Confirmation #: _____

Check or Money Order: payable to **COMPTROLLER OF MARYLAND**

Amount paid: _____ Check/M.O. #: _____

I certify that I have read all of the information on the back of this application and I am eligible for Tax Amnesty under the law. I also certify that all attachments and statements are true, complete and correct to the best of my knowledge.

Signature of taxpayer (required)

Date

Signature of Spouse (required, if joint)

Date

Signature of Agent/Preparer (required, if prepared by other than taxpayer)

Date

Telephone Number of Agent/Preparer (required, if prepared by other than taxpayer)

COM/AM-15

Payment Plan - Complete both 1 and 2 below.

1. At least 10% down payment required with application:

Direct Debit: www.marylandtaxes.com, go to

Amnesty Bill Pay iFile with return bFile with return

Amount paid: _____ Confirmation #: _____

Credit card: see instructions.

Amount paid: _____ Confirmation #: _____

Check or Money Order: payable to **COMPTROLLER OF MARYLAND**

Amount paid: _____ Check/M.O. #: _____

2. Monthly payments* - by direct debit only for personal income tax.

Check one: 3 mo. 6 mo. 9 mo. 12 mo.

Other (Monthly up until Dec. 2016)

All payments must be made by December 31, 2016 (attach a voided check)

Routing # _____ Account # _____

You will be notified of your monthly payment amount prior to the first direct debit. For more information on the payment plan option, see amnesty FAQ's on our Web site at www.marylandtaxes.com.

Making the 10% down payment does not constitute the acceptance of your application. If not approved, the payment will be applied to the outstanding liability.

Check here if you authorize your agent/preparer to discuss this information with the Office of the Comptroller.

*Business taxpayers can remit monthly payments by check, Bill Pay or via credit card.

GENERAL INFORMATION

WHAT IS TAX AMNESTY? Maryland Tax Amnesty is an opportunity to pay delinquent tax without paying one-half interest and penalty.

If all tax and one-half interest is paid in full with the application or online using the Direct Debit option between September 1, 2015 and October 30, 2015, or in the alternative, a payment plan request with at least a 10% down payment is submitted with the application and the balance paid in full by December 31, 2016, any existing civil penalty and one-half interest will be waived on those accounts. There will be no criminal prosecution unless you are already under investigation.

Amnesty eligible taxes include personal income tax, corporation income tax, fiduciary income tax, pass-through entity nonresident income tax, employer withholding tax, sales and use tax, and admissions and amusement tax.

WHO IS ELIGIBLE? You are eligible if you owe taxes for returns that were DUE on or before December 31, 2014 and:

- you have not filed a return, or
- you filed an incorrect return, or
- you filed a correct return but did not pay the tax, or
- you have received a bill for one of the eligible taxes.

Previously assessed fraud penalties and previously paid penalties are not eligible.

Criminal investigations in progress are not eligible.

HOW DO I GET AMNESTY? You must file a separate amnesty application (AM-15) for each type of tax for which you are requesting amnesty.

You must attach all previously unfiled original or amended return(s) to the amnesty application. All tax and interest must be paid as described above. Be sure to keep copies of amnesty application(s) and cancelled check(s) for your records.

WHERE CAN I GET HELP? To download applications or for additional information visit the Comptroller's Web site at www.marylandtaxes.com, e-mail us at amnesty@comp.state.md.us, visit any office of the Comptroller, or call 410-260-7980 or 1-800-MDTAXES (1-800-638-2937).

DUE DATES Individual income tax, fiduciary income tax and pass-through entity income tax returns are usually due in April of the following calendar year.

Corporation income tax returns are due in the third month following the close of the taxable year. Taxes for monthly, quarterly, semi-annual and seasonal sales and use, admissions and amusement, and withholding accounts are due in the month following the close of the period.

INSTRUCTIONS FOR COMPLETING THIS APPLICATION

PART I

Be sure that all information is complete. If you are requesting amnesty for an individual income tax liability, enter your name, address and Social Security number. If you are a business entity, enter the business name, address, Federal Employer Identification Number or Central Registration Number (CRN). If filing for Employer Withholding Tax, Sales and Use Tax or Admissions and Amusement Tax you must also include your CRN. If you do not have a CRN, you must submit Form CRA, available at www.marylandtaxes.com, with your Amnesty Application.

PART II

Check the box for the type of tax in the space provided. A separate Form AM-15 must be filed for each type of tax. Check the applicable box(es) to determine your eligibility.

PART III

ENTER TAX PERIOD. Indicate the tax period for which you are requesting amnesty.

TYPE OF RETURNS. Put a check mark in the space for original or amended to indicate which of these you are filing. The actual

return(s) must be attached to this form. If you have previously filed correct return(s), but have not paid the tax leave this section blank; no attachments are necessary.

TAX. Enter the amount of tax due for each period as shown on the attached returns or the amount of remaining tax due for an existing liability. Amnesty will only be granted for periods with tax due. If you do not know the amount of tax due but have a recent notice, please see **Amnesty Bill Pay** on the Comptroller's website at www.marylandtaxes.com and enter the notice number. You may also use any of the other options under **WHERE CAN I GET HELP**.

INTEREST. For existing liabilities, you can obtain interest due using Amnesty Bill Pay if you have a recent notice or use one of the options under **WHERE CAN I GET HELP**. For newly prepared returns use the online interest calculator at www.marylandtaxes.com or use the one-half interest table below.

HOW TO USE THE ONE-HALF INTEREST TABLE

Example for one-half interest calculations using the table below.

1. Find the month and year the return was due: April 2013
2. Find the interest factor on the chart by going to April in the left column and going across to the 2013 year column. The interest factor for this example of a return due in April 2013 is .166

- Amount of tax due \$567.00
- Multiply by the interest factor x 0.166
- Interest amount \$94.12

Enter the tax and interest amount in the appropriate columns on the amnesty application AM-15.

Month Return Due	Year Return Due					
	2014	2013	2012	2011	2010	2009
Jan	0.116	0.182	0.247	0.312	0.376	0.442
Feb	0.111	0.177	0.242	0.307	0.371	0.437
Mar	0.106	0.171	0.236	0.301	0.365	0.431
Apr	0.100	0.166	0.231	0.296	0.360	0.426
May	0.095	0.160	0.225	0.290	0.354	0.420
Jun	0.090	0.155	0.220	0.285	0.349	0.415
Jul	0.084	0.149	0.214	0.279	0.343	0.410
Aug	0.078	0.144	0.209	0.274	0.338	0.404
Sep	0.073	0.139	0.204	0.269	0.333	0.399
Oct	0.068	0.133	0.198	0.263	0.327	0.393
Nov	0.062	0.128	0.193	0.258	0.322	0.388
Dec	0.057	0.122	0.187	0.252	0.316	0.382

Use Form 500UP or 502UP to calculate interest on underpayment of estimated tax.

TOTALS. Add the tax and interest together to arrive at a total for each period. Add the columns and enter the results on the appropriate subtotal and total lines. If you need additional lines to enter the tax periods, you may use the supplemental form.

PART IV

Indicate your method of payment. Payment(s) with electronically filed return(s) can be made through iFile for personal return(s) and bFile for business return(s). For information on paying by credit card (Discover, Visa, American Express or MasterCard), visit www.marylandtaxes.com. Enter the confirmation number you receive on the front of this form.

Be sure to sign the Amnesty application(s) and any attached return(s).

Make your check payable to **COMPTROLLER OF MARYLAND**. If you currently have a State tax lien, payment must be made in certified funds.

Mail your amnesty application(s), return(s) and payment(s):

**MARYLAND TAX AMNESTY
COMPTROLLER OF MARYLAND**
P.O. Box 2031
ANNAPOLIS, MD 21404-2031

MARYLAND
FORM
AM-15S

**APPLICATION FOR TAX AMNESTY
SUPPLEMENT**
September 1 - October 30, 2015

2015

SOCIAL SECURITY NUMBER/FEIN:

INDICATE PERIODS FOR WHICH TAX IS OWED AND AMOUNTS OWED

ENTER TAX PERIOD MONTH/YEAR (BEGINNING)	ENTER TAX PERIOD MONTH/YEAR (ENDING)	TYPE OF RETURNS ATTACHED (If applicable) ORIGINAL RETURN	TYPE OF RETURNS ATTACHED (If applicable) AMENDED RETURN	TAX Cannot be 0 or blank		ONE-HALF INTEREST See instructions on back	TOTALS	FOR OFFICE USE ONLY
				AMOUNT OF TAX DUE	AMOUNT OF INTEREST DUE			
/	/	<input type="checkbox"/>	<input type="checkbox"/>					
/	/	<input type="checkbox"/>	<input type="checkbox"/>					
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/	/	<input type="checkbox"/>	<input type="checkbox"/>					
				TOTAL				

Use supplementary form (Form AM-15S), if additional lines are required.

AMOUNT DUE



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Tax Amnesty: Frequently Asked Questions**Tax Amnesty FAQ Quick Links**

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4. [Does amnesty apply to returns due after December 31, 2014, such as the December 2014 SUT return, which was due on January 20, 2015?](#)
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6. [How do I know if I am eligible for Tax Amnesty?](#)
7. [What if I was a corporation that was eligible for the 2004 Settlement Period, but has a tax liability unrelated to the issues addressed by the 2004 Settlement Period as referenced in Senate Bill 552, May I take advantage of amnesty?](#)
8. [Can I obtain amnesty if I defaulted on my previous amnesty payment plan as part of either the 2001 or 2009 Tax Amnesty Programs?](#)
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52. **If I want to apply for amnesty for withholding, sales and use tax or admission and amusement tax, and I do not have an established account do I need to file for a Central Registration Number first?**

Tax Amnesty Questions and Answers

1. What is the Amnesty Period?

The amnesty period is September 1, 2015 to October 30, 2015.

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2. Which Maryland taxes are included under Tax Amnesty?

Amnesty covers the following taxes:

- Personal Income Tax
- Fiduciary Income Tax
- Pass-through Entity Nonresident Tax
- Corporate Income Tax
- Employer Withholding Tax
- Sales and Use Tax
- Admissions and Amusement Tax

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3. What tax periods are covered?

Tax liabilities for returns due on or before December 31, 2014, are included in the program.

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4. Does amnesty apply to returns due after December 31, 2014, such as the December 2014 SUT return, which was due on January 20, 2015?

No, under Senate Bill 763, only those returns due on or before December 31, 2014 will be eligible for amnesty.

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5. What is waived?

All unpaid civil penalties, except previously assessed fraud penalties, and one-half of any unpaid interest will be waived for eligible taxpayers and eligible taxes. Criminal prosecutions for state tax violations of amnesty-eligible taxes will be barred unless the charge is already pending or under investigation by a prosecutor.

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6. How do I know if I am eligible for Tax Amnesty?

The Amnesty program does not apply to:

- Any taxpayer that was granted amnesty under either the 2001 or 2009 Maryland Tax Amnesty Program.
- Any taxpayer eligible for the July 1, 2004 through November 1, 2004 Settlement Period, as provided in Chapter 557 of the Acts of 2004, which was applicable to the Maryland corporate income tax assessed by the Comptroller, whether or not the taxpayer took advantage of the settlement period. Corporate taxpayers who have questions regarding their amnesty eligibility status should contact Tom Tartal, Business Tax Audit Section Chief, at 410-767-1504.

All other taxpayers are eligible for amnesty unless they are under criminal investigation by the Attorney General, State Prosecutor, or a State's Attorney. Taxpayers against whom criminal charges are currently pending in Maryland courts or who are under investigation are not eligible for amnesty from criminal prosecution for the tax and tax period involved. Those taxpayers are, however, eligible for abatement of penalty and one-half of the interest charges for taxes under criminal investigation if tax and one-half interest is paid. They may be eligible for amnesty from criminal prosecution for other taxes or tax periods.

Taxpayers who have filed returns for the eligible taxes, but haven't paid all or part of the tax due, non-filers, and taxpayers being audited are all eligible for amnesty.

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7. What if I was a corporation that was eligible for the 2004 Settlement Period, but have a tax liability unrelated to the issues addressed by the 2004 Settlement Period as referenced in Senate

Bill 552. May I take advantage of amnesty?

Yes, you may take advantage of amnesty for any corporate income tax liabilities that are unrelated to the 2004 Settlement Period and any other tax liability associated with other tax types.

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8. Can I obtain amnesty if I defaulted on my previous amnesty payment plan as part of either the 2001 or 2009 Tax Amnesty Programs?

No, you are ineligible for the 2015 Tax Amnesty Program since you were granted amnesty under either the 2001 or 2009 Maryland Tax Amnesty Program, even though the abated penalties and interest were reinstated.

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9. How can I find out how much I owe?

If you have an existing tax liability, please refer to bills you have received in the past. You can go to www.marylandtaxes.com, click on the Amnesty page and then BillPay. Enter your notice number and your liability will be calculated for you. You can also calculate the interest using the interest table provided on the amnesty application or on the Comptroller's website.

If you have not filed the required returns and have any questions regarding your tax liability or eligibility for amnesty, email us at amnesty@comp.state.md.us or call 1-800-MD TAXES or 410-260-7980 from Central Maryland. You can also obtain a current account status by calling 1-800-MD-TAXES or 410-260-7980 from Central Maryland. Otherwise, complete the appropriate tax return and submit it with an amnesty application and your payment.

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10. How do I obtain Tax Amnesty?

During the amnesty period, you must:

1. File a separate amnesty application along with the previously unfiled original or amended returns, if applicable, for each type of tax;
2. Specify both the tax and the tax periods for which you are requesting amnesty; and
3. Include full payment of the tax and one-half of the interest, or include a payment of at least 10% of the amnesty amount due and indicate on the application your preference for a payment plan. Individuals only must include their bank account information for direct debit monthly payments.

If you are seeking amnesty on a previously billed liability, only the amnesty application is required along with full payment of the tax and one-half the interest or if you prefer a payment plan, a payment of at least 10% of the amnesty amount due. Please be sure to check the payment plan box on the application. Individuals only must include their bank account information for direct debit monthly payments.

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11. What is the latest an amnesty application will be accepted?

Amnesty applications must be received or postmarked no later than October 30, 2015. However, it is to your advantage to file as soon as the amnesty period begins, in case you or the state discovers a discrepancy in your application and your application is not considered to be completed by the due date.

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12. What is considered a completed amnesty application?

An application is considered complete if all requested information is filled in, the application is signed and dated, completed returns are attached, if applicable, and full payment, or at least 10% down payment, is submitted with the application.

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13. Will an amnesty payment be accepted prior to an application being filed?

Yes, if you pay the amount due as represented on your amnesty application by direct debit through Bill Pay, bFile or iFile with a return, or by credit card, then your payment will be processed when made. Subsequently, when your mailed amnesty application is received, the amount will be matched to your application. However, payments made prior to September 1, 2015 will not qualify for amnesty.

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14. How do I obtain an amnesty application and appropriate tax forms?

The application and tax forms are available at the Comptroller's website, www.marylandtaxes.com. Applications and forms are also available by mail or you may obtain them from any office of the Comptroller of Maryland.

Written requests for applications and forms should be sent to the amnesty email address at amnesty@comp.state.md.us or by mail to:

Maryland Tax Amnesty
Comptroller of Maryland
P.O. Box 2031

Annapolis, MD 21404-2031

Telephone numbers:

1-410-260-7980 in Central Maryland
1-800-MD-TAXES from elsewhere

Forms by phone: 410-260-7951

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15. What tax identification number should I use on my amnesty application?

Use the number you normally use on your returns for the tax involved.

- Personal Income Tax: Social Security Number.
- Fiduciary Income Tax: Federal Employer Identification Number.
- Pass-through Entity Nonresident Tax: Federal Employer Identification Number.
- Corporate Income Tax: Federal Employer Identification Number.
- Withholding Tax: central registration number and Federal Employer Identification Number.
- Sales and Use Tax: central registration number and Federal Employer Identification Number.
- Admissions and Amusement Tax: central registration number and Federal Employer Identification Number.

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16. How may I pay?

You may make your payment by direct debit through Amnesty Bill Pay on the Comptroller's website at www.marylandtaxes.com, by credit card, or by check or money order submitted with your amnesty application.

Direct debit is available on any electronically filed returns. Enter one-half the interest due in the Interest for Late Filing field if paying in full.

If you are paying by credit card, you can use Discover, Visa, American Express or MasterCard online through Official Payments Corporation (DPC), or NICUSA, Inc. Links to both providers are available on the Comptroller's website at www.marylandtaxes.com. There is an additional convenience fee of 2.49% of the amount charged. (This fee is not to be paid to the State of Maryland.)

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17. Where do I mail my completed application and payment?

Completed applications and payments should be mailed to:

Maryland Tax Amnesty
Comptroller of Maryland
P.O. Box 2031
Annapolis, MD 21404-2031

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18. Where can I drop off my completed application and payment?

You may drop off your completed application and payment in our Annapolis office only, at:

Revenue Administration Center
110 Carroll St
Annapolis, MD 21411-0001

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19. What if I make a payment before September 1, 2015?

Any payment made before September 1, 2015, will NOT be eligible for amnesty. In addition, any payment made before September 1, 2015 will be applied to penalties, interest, then tax, in accordance with statutory requirements.

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20. Are any payment arrangements available?

Yes, the law provides that the Comptroller may authorize payment plans for amnesty applicants, but full payment of the amnesty amount must be made by December 31, 2016. Interest at the full statutory rate of 13% per year will accrue on the unpaid tax amount due during the payment plan.

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21. How does the payment plan work?

If you choose to enter into a payment plan agreement with the Comptroller, the agency will compute the amount owed after crediting your account with the down payment made with the application. You will have to pay a down payment of at least 10% of the total amnesty amount owed and the remaining amount will be paid in equal monthly installments for the number of months you indicate on the application. The amount calculated by the Comptroller will include interest that will accrue on the tax owed during the payment plan. The Comptroller's office will set this up for you based on the term

selected on your amnesty application.

For personal income tax, you must provide your bank account information and agree to have your account debited each month for the duration of the plan. If you do not have a bank account, please call 410-974-2432 for alternate arrangements.

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22. How do I compute the 10% down payment?

Your minimum down payment amount is based on the sum of your tax owed plus one-half the interest multiplied by 10%.

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23. How may the down payment be made?

You may make your payment by direct debit through Amnesty Bill Pay on the Comptroller's website at www.marylandtaxes.com, by credit card, or by check or money order submitted with your amnesty application.

If you are paying by credit card, use Discover, Visa, American Express or MasterCard online through Official Payments Corporation (OPC), or NICUSA, Inc. Links to both providers are available on the Comptroller's website at www.marylandtaxes.com. There is an additional convenience fee of 2.49% of the amount charged. (This fee is not to be paid to the State of Maryland.)

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24. When should I make my payment?

You should make your initial payment on or after September 1, 2015 and no later than October 30, 2015. Any payments made before September 1, 2015 or after December 31, 2016, will NOT be eligible for amnesty.

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25. If I pay or file electronically, do I have to mail in the amnesty application?

Yes, amnesty will not be granted until the completed application is received.

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26. Can I pay off the amount early if I am on the payment plan?

Yes, you may pay the total amount owed at any time.

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27. What happens if I miss a payment?

Missing payments may result in the revocation of your amnesty approval and the reinstatement of any previously abated penalties and interest.

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28. What happens if my initial payment is returned for insufficient funds?

If you submit a check that is returned for insufficient funds, then your amnesty application will be denied and any abatement that has been made will be reinstated unless you resubmit an amnesty application and valid payment before October 30, 2015.

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29. Can I electronically file and pay employer withholding or sales and use tax returns?

Yes, use bFile, available on the Comptroller's website at www.marylandtaxes.com, to file and pay most delinquent employer withholding or sales and use tax returns. If you are paying in full, enter one-half of the interest due in the Penalty and Interest field when filing sales and use tax returns. For employer withholding returns, add one-half of the interest due to the amount you entered into the Maryland Income Tax Withheld field and enter the sum in the Remitted Amount field. The tax and interest amounts reported will be direct debited from your bank account.

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30. What if I do not take advantage of amnesty even though I owe state taxes?

After amnesty the chances of being caught and charged with failure to file or pay will be greater than ever. The Comptroller's Office is adding new technology that will make it easier to identify individuals and businesses who are not filing returns or who are under-reporting income, sales, or withholding taxes.

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>31. Can I get help from the Comptroller's Office?

Yes, information about amnesty, including applications and returns, is available on our website, www.marylandtaxes.com. You can also visit any local office listed at the end of these questions or on our website, or our toll-free number 1-800-MD-TAXES. (From Central Maryland, call 410-260-7980.) We

will send you applications and returns and provide an updated calculation of tax and interest due on eligible taxes. You can also e-mail us at amnesty@comp.state.md.us with any questions about the amnesty program.

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32. What should I do if I owe tax and interest for returns due both before and after December 31, 2014?

You should satisfy those obligations in different ways. Pay amnesty-eligible amounts using the amnesty application. Liabilities not eligible for amnesty should be paid through the normal statement and filing process.

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33. If I obtain amnesty for eligible taxes, and also pay the tax, interest, and penalty for periods due after December 31, 2014, will I be criminally prosecuted?

The Comptroller will not refer your case for criminal prosecution if you voluntarily disclose your liability and pay the tax, interest and penalty for periods not eligible for amnesty.

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34. I previously filed returns but did not pay the tax. Am I eligible for amnesty?

Yes, amnesty is available for nonpayment of eligible taxes on returns due prior to December 31, 2014. You must file an amnesty application. You must pay the tax and one-half interest or make a down payment of at least 10% of the amnesty amount due and enter into a payment plan agreement by October 30, 2015.

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35. My balance due is entirely penalties and interest. Am I eligible for amnesty?

No, if there is no outstanding tax liability and all that remains due on the account is interest and penalty, you are not eligible for amnesty.

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36. May a taxpayer assessed with fraud penalties (either 100% or some lesser percentage but still characterized as "fraud penalties") participate in the amnesty program with respect to the interest reduction?

Yes, if you have been assessed fraud penalties, you may still apply for amnesty for other tax periods and for interest reduction for the period for which you were assessed fraud penalties. However, no fraud penalties will be waived.

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37. What happens if I don't pay all the Tax Amnesty-eligible tax and interest?

If you default on your payment agreement, your amnesty approval may become void. Each eligible period is considered separately for purposes of amnesty. Amnesty will be granted only for those periods for which tax and one-half interest are paid in full.

38. Will any refunds be granted for penalties paid prior to amnesty?

No, previously paid interest and penalties cannot be credited or refunded, even if paid on taxes which are now eligible for amnesty.

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39. I currently have a deferred payment arrangement with the collections section. Can I apply for amnesty?

Yes, however, you must file an amnesty application and pay the remaining tax and one-half interest due during the amnesty period or enter into a new payment plan such that the amnesty amount will be paid in full by December 31, 2016.

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40. What if I already have a deferred payment plan? How will that work with amnesty?

Payments made prior to amnesty will not be reallocated, but your payment plan can be adjusted for the waiver of one-half the interest and penalties. The liability will be calculated on the amount owed at the time of the application.

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41. The Comptroller's Office currently has a garnishment on my wages, has a levy on my bank account, and/or has seized my business or taken other legal actions. Am I eligible for penalty abatement under the amnesty program?

Yes, however, you must file an amnesty application during the amnesty period, and pay the remaining tax and one-half interest due during that period or enter into a new payment plan such that the amnesty amount will be paid in full by December 31, 2016. You should contact the collections agent handling your case for questions regarding the legal action taken against your business upon submission and approval of your completed amnesty application.

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42. Will court or collection fees be waived under amnesty?

No, the law only provides for a waiver of civil penalties and one-half of the interest.

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43. I am currently being audited for one of the amnesty-eligible taxes, but the audit may not be completed during the amnesty period. Can I file for Tax Amnesty to avoid one-half interest and any penalties?

Yes, you can complete an amnesty application, file amended returns, and pay the tax and one-half interest due and obtain amnesty.

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44. I am currently being audited, and I agree with some of the adjustments but disagree with others. May I file amended returns and pay tax and one-half interest for the portions of the audit with which I agree?

Yes, amnesty applies to the amount included on the amended return and the audit will be concluded in the normal manner. Civil and criminal penalties may be imposed on any additional amounts assessed by the auditor.

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45. What if the audit is completed after amnesty ends and the auditor finds that I owe more than I paid with my amnesty application?

The additional amount due will be assessed in the normal manner. If a penalty is imposed, it will not be imposed on the amount of tax paid with the amnesty application.

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46. Are taxpayers who were previously audited and now need to amend their returns to reflect additional income that was not discovered in the audit eligible for Tax Amnesty?

Yes, taxpayers in this situation will be eligible for amnesty so long as they are eligible taxpayers under the law and the returns were due on or before December 31, 2014.

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47. Will my amnesty return(s) be audited?

It's possible. Tax returns filed under amnesty are subject to the same verification and assessment process as applied to any other tax returns filed under ordinary circumstances.

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48. If I obtain amnesty and my return is later audited with additional tax determined due, is my amnesty revoked?

No, amnesty remains in effect to the extent of the tax and interest paid during the amnesty period. However, the audit adjustment will stand on its own and the additional tax due may be subject to interest and penalty. Thus, any return filed under the program should be as accurate as possible.

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49. Can I file for amnesty for taxes that I am appealing or protesting?

Yes, if you wish to continue your appeal you may do so. Simply pay the tax and one-half interest during the amnesty period and continue your appeal. If you prevail, the tax and interest paid will be refunded to you and you may be entitled to interest on the overpayment.

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50. Will my tax return information be disclosed to the Internal Revenue Service (IRS)?

To the extent information received under the program is subject to the Comptroller's exchange agreement with the IRS, the information will be disclosed. It is important to realize that the disclosure of much of the information received under Amnesty may not result in a corresponding federal tax liability for any one of the following reasons:

- Taxpayers may have filed federal tax returns, but failed to file all necessary state tax returns (Example – Income Tax).
- Many of the taxes eligible for amnesty have no comparable federal tax (Example – Sales Tax).
- Maryland tax law differs from federal tax law in some important aspects. (Example – municipal bonds, different states of residency).

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51. When will the next amnesty period be held?

There is no assurance that Tax Amnesty will happen again. You should, therefore, take advantage of this opportunity to pay the tax and one-half interest on all eligible taxes and periods, have the remaining charges abated, and receive amnesty from criminal prosecution.

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52. If I want to apply for amnesty for withholding, sales and use tax or admission and amusement tax, and I do not have an established account do I need to file for a Central Registration Number first?

Yes, you will need to submit a completed Combined Registration Application (Maryland form CRA) to obtain a central registration number before your amnesty application can be processed.

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Links for Tax Amnesty



[**Business Tax Compliance**](#)

[**Tax Amnesty**](#)

[**Tax Amnesty FAQs**](#)

