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Pennsylvania to Offer Tax Amnesty for a Limited Time

Pennsylvania is offering a limited time amnesty program for certain delinquent taxpayers. As Pennsylvania is one of the most aggressive states in terms of identifying and assessing noncompliant taxpayers, this program should be of a special note.

Highlights of the program are as follows:

- Applies to all taxes delinquent as of June 30, 2009.
- Interested taxpayers must file an amnesty application and pay 50% of the interest due.
- The remaining 50% of interest and all penalties are waived under the program.

Canadian companies and investors doing business in the U.S. should examine their Pennsylvania activities to determine whether they have any Pennsylvania filing requirements. Please note that many states which have offered a limited period of amnesty over the last few years have instituted additional “super penalties” of up to 50% of the tax liability, in addition to regular statutory interest and penalties, for failure to take advantage of recent amnesty offers

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