GUIDELINES FOR THE VIRGINIA TAX AMNESTY PROGRAM

September 5, 2017

Introduction

The 2017 Virginia General Assembly enacted three provisions creating a Virginia Tax Amnesty Program. These provisions, collectively referred to as the Amnesty Laws, are Item 3-5.17 of the Appropriations Act (2017 Acts of Assembly, Chapter 836), and House Bill 2246 and Senate Bill 1438 (2017 Acts of Assembly, Chapters 53 and 433). The Amnesty Laws authorize the Department of Taxation (“the Department”) to administer a Virginia Tax Amnesty Program to increase and accelerate the collection of delinquent taxes.

Under the Amnesty Laws, a Virginia Tax Amnesty Program will be administered by the Department for a period ranging between 60 and 75 days during Fiscal Year 2018, the period beginning July 1, 2017 and ending June 30, 2018. All penalties and 50 percent of the interest will be waived upon payment of the taxpayer’s remaining balance. At the conclusion of the amnesty period, any remaining amnesty-qualified liabilities will be assessed an additional 20 percent penalty.

In accordance with Va. Code § 58.1-1840.2(C), this document establishes the guidelines for the procedures for participation in the 2017 Virginia Tax Amnesty Program. The guidelines issued by the Tax Commissioner are exempt from the Administrative Process Act (Va. Code § 2.2-4000 et seq.).

Overview

Definitions

The term “Amnesty” means the Virginia Tax Amnesty Program.

The term “amnesty benefits” means the waiver of all penalties and one half of the accrued interest upon payment of the full amount of the tax and one half of the amount of interest due pursuant to Va. Code § 58.1-1840.2(D)(2).

The term “amnesty eligible” as applied to any tax bill, tax assessment or delinquent return liability means that such bill, assessment, or return liability meets the eligibility requirements set forth in the “Eligibility” section of these guidelines.

Generally

The Virginia Tax Amnesty Program will run for a 62-day period, beginning on September 13, 2017, and ending on November 14, 2017. Generally, taxes administered or collected by the Department are eligible for Amnesty.
For amnesty eligible tax assessments or delinquent return liabilities, all penalties and one half of the accrued interest will be waived upon payment of the full amount of the tax and one half of the amount of interest due. If an assessment or delinquent return is not eligible for amnesty benefits, or if a taxpayer does not comply with the requirements of Amnesty, penalties and interest will not be waived.

At the conclusion of the amnesty period, any tax liability that was eligible for amnesty benefits but remains unpaid will be subject to a 20 percent post-amnesty penalty. The penalty applies to unpaid taxes only, not to outstanding balances of penalties or interest. The 20 percent amnesty penalty will be in addition to all other penalties.

Eligibility

Generally, individuals and businesses may participate in Amnesty to satisfy tax bills and file delinquent returns for taxes that are administered or collected by the Department. In order to qualify, bills must be related to an amnesty eligible period and have an assessment date on or before June 15, 2017, while returns must be applicable to an eligible period. Eligible taxable periods are calculated from the original due date of the tax return, without consideration of filing extensions. A complete list of the taxes and periods eligible for Amnesty is detailed below.

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The following are not eligible for amnesty benefits:

1. Bills and accounts paid before September 13, 2017;

2. Federal tax assessments;

3. Local tax assessments;

4. Bills with an assessment date after June 15, 2017, with certain exceptions for bills issued during the amnesty period (see “Terms” and “Special Cases” below);

5. All obligations of a taxpayer under criminal investigation or prosecution for filing a fraudulent return or failing to file a return with the intent to evade the tax;

6. All obligations of a taxpayer with an active jeopardy or fraud assessment; and
7. Any tax liability attributable to an issue that is the subject of a decision of a Virginia court rendered on or after January 1, 2016 (see “Issues Subject to a Virginia Court Decision on or after January 1, 2016” below).

Terms

To receive the benefits of Amnesty, the taxpayer must pay all of the tax due and one half of the interest for any amnesty eligible bill or delinquent return. An application form is not required for Amnesty.

Amnesty benefits will be granted on a bill-by-bill or return-by-return basis. For example, if a taxpayer has three outstanding bills and three delinquent returns, but cannot pay all of the tax and half of the interest for all items, the taxpayer may still participate in Amnesty to satisfy some of the amnesty eligible bills and/or delinquent returns. The taxpayer may pay only two amnesty eligible bills under Amnesty and receive amnesty benefits for those bills. Taxpayers are not required to satisfy all outstanding bills and delinquent returns in order to participate.

Payments Related to Bills

With respect to amnesty eligible bills with an assessment date on or before June 15, 2017, payments must be postmarked by November 14, 2017 to qualify for amnesty benefits. Payments sent to the Department without a specified bill number will be applied to bills that are amnesty eligible first in order from smallest to largest Amnesty Amount Due and then to non-amnesty eligible bills from newest to oldest.

Example 1

Taxpayer has four outstanding tax bills, two of which qualify for Amnesty. Bill 1 is not amnesty eligible and the amount due is $500. Bill 2 is amnesty eligible and the Amnesty Amount Due is $100. Bill 3 is not amnesty eligible and the amount due is $100. Bill 4 is amnesty eligible and the Amnesty Amount Due is $250. Taxpayer sends a payment of $200 without a specified bill number.

One hundred dollars of the payment will first be applied to Bill 2 as it is the smallest amnesty eligible bill. After Bill 2 is satisfied, the remaining payment amount of $100 will be applied to Bill 4 as it is the other amnesty eligible bill. No penalty or interest will be waived with respect to Bill 4 because the Amnesty Amount Due was not paid in full.

Example 2

Taxpayer has four outstanding tax bills, two of which qualify for Amnesty. Bill 1, dated January 3, 2015, is not amnesty eligible and the amount due is $500. Bill 2 is amnesty eligible and the Amnesty Amount Due is $100. Bill 3, dated April 3, 2015, is not amnesty eligible and the amount due is $100. Bill 4 is amnesty
eligible and the Amnesty Amount Due is $250. Taxpayer sends a payment of $400 without a specified bill number.

One hundred dollars of the payment will first be applied to satisfy Bill 2 as it is the smallest amnesty eligible bill. After Bill 2 is satisfied, $250 will be applied to satisfy Bill 4 as it is the other amnesty eligible bill. After Bill 4 is satisfied, the remaining payment amount of $50 will be applied to Bill 3 as it is the newest non-amnesty eligible bill.

Payments Related to Returns

In order to receive the amnesty benefits, taxpayers are required to file all relevant tax returns and associated documentation, such as statements of income, W-2’s, etc. as would have been required if the return had been filed timely and properly during the amnesty period beginning on September 13, 2017 and ending on November 14, 2017. Taxpayers who underreported income, or overstated exemptions or deductions must file an amended return during the amnesty period beginning on September 13, 2017 and ending on November 14, 2017 to receive amnesty benefits. Payment of any additional tax must accompany the return.

Taxpayers who file returns that are not under audit for an amnesty eligible tax and an amnesty eligible period without payment or with insufficient payment will be assessed for any additional tax, penalties and interest due. If the assessment is paid under the amnesty terms by the end of the amnesty period, or within 30 days of the date the assessment was issued, whichever is later, the taxpayer will receive amnesty benefits. The liability for any assessment generated from an audit of a business for an amnesty eligible period must be paid between September 13, 2017 and November 14, 2017 in order for the taxpayer to receive amnesty benefits.

Interest

An interest rate of 5 percent, which is the average of the interest rate charged over the preceding 5 years as required by Va. Code § 58.1-1840.2(E), will be used to determine the interest on previously unfiled returns or underreported income. Interest will be calculated from the due date of the return through September 12, 2017. Interest for previously assessed delinquent returns can be calculated using the Interest Calculator located on the Amnesty website, www.VATAX.gov. (This website will only be active during Amnesty.)

Refunds

Refunds for previously unfiled tax returns are subject to the three-year statute of limitations regarding refunds as set forth in Va. Code §§ 58.1-499 and 58.1-1823. Taxpayers may receive a refund (or credit towards other liabilities) for an overpayment reported on a previously unfiled return or amended return only if the return is filed within three years from the original due date of the return.
If a taxpayer files an amended return during the amnesty period that reduces his tax liability, the taxpayer will not receive amnesty benefits. A refund will be issued when the amended return amount due is less than the amount of payments received for the original return. In addition, refunds will be issued to taxpayers who overpay their amnesty amount through oversight or miscalculation.

If a payment is received during the amnesty period for a bill or delinquent return that is not amnesty eligible, the payment will not be refunded. All refunds issued in connection with Amnesty transactions are subject to offset against outstanding Virginia tax bills, as well as amounts owed to state and local government agencies and to the Internal Revenue Service.

**Continued Collections**

The Department will continue normal collection activities before, during, and after Amnesty. A taxpayer who chooses to wait to pay an assessment until the amnesty period begins faces the risk of collection action. Audits, liens, padlockings, revocations, and pending court actions will not cease during the amnesty period.

**Special Cases**

### Assessments That Do Not Include Tax

Penalty only assessments for amnesty eligible tax types and periods will be waived under Amnesty. The taxpayer will not be required to take any action to qualify for amnesty benefits on such assessments.

If a taxpayer has an amnesty eligible assessment for penalty and interest or interest only and the total amount of interest for all such bills is less than or equal to $50, the penalty, if applicable and interest will be waived under Amnesty and the taxpayer will not be required to take any action to qualify for amnesty benefits on such assessment.

If a taxpayer has an amnesty eligible assessment for penalty and interest or interest only and the total amount of interest for all such bills is greater than $50, the penalty, if applicable and 50 percent of the interest will be waived under Amnesty if the taxpayer pays the remaining amount of the interest according to amnesty terms. The Department will issue amnesty notices for affected accounts showing how much interest must be paid in order for the taxpayer to receive amnesty benefits.

### Payment Plans

Taxpayers who have entered into a payment plan with the Department or any private collection agency contracted by the Department prior to the beginning of the amnesty period will be permitted to participate in Amnesty if the bill is otherwise amnesty eligible. However, in order to receive amnesty benefits, the bill must be paid in full according to
amnesty terms during the amnesty period. Such taxpayers will not be subject to the 20 percent amnesty penalty provided they remain current on their pre-existing plans. However, if the taxpayer fails to make timely payments or otherwise fails to comply with the terms of any pre-existing plan, either during or after the amnesty period, the 20 percent penalty will be applied.

Additionally, taxpayers may enter into payment plans during the amnesty period. Such taxpayers will not be subject to the 20 percent amnesty penalty provided they remain current on their payment plans. If the taxpayer fails to make timely payments or otherwise fails to comply with the terms of any payment plan at any point during or after the amnesty period, the 20 percent penalty will be applied to the remaining balance. Taxpayers who enter into payment plans during the amnesty period may only receive amnesty benefits if the bill is paid in full according to amnesty terms during the amnesty period.

Example 3

Taxpayer entered into a one-year payment plan with the Department on September 1, 2017, for an assessment of $250 in tax and $20 in interest, for a total bill of $270.

The amnesty notice would show the total amount due as $270 and an Amnesty Amount Due of $260. To receive amnesty benefits the Taxpayer must pay in full the Amnesty Amount Due ($260) during the amnesty period, September 13, 2017 through November 14, 2017. If the Amnesty Amount Due is not paid in full during the amnesty period, the Taxpayer would not receive the amnesty benefit and would owe the total amount. Taxpayer will not be subject to the 20 percent amnesty penalty provided he remains current on the payment plan during and after the amnesty period.

Example 4

Taxpayer receives an amnesty notice for an assessment of $250 in tax and $20 in interest, for a total amount due of $270 and an Amnesty Amount Due of $260. Taxpayer enters into a one-year payment plan with the Department during the amnesty period.

To receive amnesty benefits the Taxpayer must pay in full the Amnesty Amount Due ($260) during the amnesty period, September 13, 2017 through November 14, 2017. If the Amnesty Amount Due is not paid in full during the amnesty period, the Taxpayer would not receive the amnesty benefit and would owe the total amount. Taxpayer will not be subject to the 20 percent amnesty penalty provided he remains current on the payment plan during and after the amnesty period.
Example 5

Taxpayer entered into a one-year payment plan with the Department on January 1, 2016, to pay an assessment, but defaulted on the payment plan prior to the beginning of the amnesty period. Taxpayer is otherwise eligible for Amnesty. Taxpayer receives an amnesty notice listing the total amount due and the Amnesty Amount Due.

To receive amnesty benefits the Taxpayer must pay in full the Amnesty Amount Due during the amnesty period, September 13, 2017 through November 14, 2017. Taxpayer will be subject to the 20 percent amnesty penalty unless he pays the Amnesty Amount Due during Amnesty.

Example 6

Taxpayer has an outstanding assessment and enters into a one-year payment plan with the Department during the amnesty period to pay the assessment, but defaults on the payment plan after the amnesty period.

Taxpayer will be subject to the 20 percent amnesty penalty on the outstanding balance of the assessment.

Joint Filers

Taxpayers who file joint returns must both qualify for Amnesty on amnesty eligible bills and delinquent returns. If one of the joint filers currently has a jeopardy assessment, all separate bills and delinquent returns for that filer and all joint bills and delinquent returns involving that filer will be ineligible. However, if the other joint filer is eligible for Amnesty, any separate bill of that filer would be eligible to receive amnesty benefits, even though no benefit would apply to the joint bills.

Joint filer bills and delinquent returns will be listed only under the primary filer. Therefore, joint filers should be prepared to provide the name and social security number for both of the joint filers when contacting the Department about a joint bill.

Converted Assessments

Assessments that have been converted to responsible corporate officers under Va. Code § 58.1-1813 are eligible for amnesty benefits under the same amnesty terms applicable to the corresponding business entity. Both the applicable business bill and the related corporate officer must be eligible for amnesty in order for the converted assessment to be amnesty eligible. Amnesty will apply to bill balances for responsible corporate officers in the same manner as they would have been applied to the business entity. However, corporate officers under criminal investigation or prosecution under Va. Code § 58.1-1815 are not eligible for amnesty.
Bills from a business converted to more than one officer may be paid by any officer under the amnesty terms and all of the officers will then receive amnesty benefits for that particular bill.

Example 7

Corporation had an assessment for $100 of tax, $50 of penalties, and $20 of interest. The assessment was converted to three responsible corporate officers (A, B, and C). Each corporate officer received an assessment for a total of $170, which represents the tax, penalties, and interest of Corporation. Both the Corporation assessment and the conversion assessments of the corporate officers are eligible for Amnesty.

The amnesty notice sent to each corporate officer regarding such bill would show the total amount due as $170 and an Amnesty Amount Due of $110. Corporate Officer A pays the bill under the amnesty terms. The payment by Officer A satisfies the liability of the Corporation and Officers A, B, and C.

Bills on Stop Prior to Amnesty

In certain circumstances, the Department will place a bill on stop, which means that there will be a temporary hold on collection action and penalty and interest updates. A bill on stop prior to Amnesty will be updated for penalty and interest so that the amnesty notice will reflect the proper amount that must be paid in order for a taxpayer to receive amnesty benefits.

If a taxpayer files a formal appeal under Va. Code § 58.1-1821 for a bill, that bill will be placed on stop while the appeal is processed. The taxpayer's bill will be updated to reflect penalty and interest amounts through September 12, 2017, so that the amnesty notice mailed to the taxpayer includes the correct amount the taxpayer must pay to receive amnesty benefits.

Appeals Under Va. Code § 58.1-1821

Taxpayers who have an appeal pursuant to Va. Code § 58.1-1821 pending during Amnesty on an amnesty eligible assessment may receive amnesty benefits by paying the full amount of the tax and one half of the interest on the assessment. When the Department receives an amnesty payment for an assessment with a pending appeal, such payment will be deemed to be the taxpayer's withdrawal of the current appeal and waiver of the right to an additional administrative or judicial appeal.

Offers in Compromise

The offer in compromise process under Va. Code § 58.1-105 will continue during Amnesty and taxpayers who are the subject of an offer in compromise will be eligible for amnesty benefits on amnesty eligible assessments. A taxpayer may choose to
withdraw an offer on an amnesty eligible bill by paying the full tax and one half of the interest due under the amnesty terms during the amnesty period.

Contested Assessments

Taxpayers who have a contested assessment or informal appeal on an amnesty eligible assessment may receive amnesty benefits by paying the full amount of the tax and one half of the interest on the assessment. By choosing to pay under the amnesty terms, the taxpayer withdraws the current protest and waives the right to an administrative or judicial appeal on the respective tax and tax period receiving amnesty benefits.

Taxpayers in Bankruptcy

Taxpayers who are debtors in a bankruptcy proceeding may still receive amnesty benefits if they come forward and pay under amnesty terms, but are encouraged to consult with legal counsel. Taxpayers will not be mailed an amnesty notice for any bill or debt that is being addressed through a bankruptcy proceeding.

Fraudulent Returns and Jeopardy or Fraud Assessments

Any taxpayer under criminal investigation or prosecution for filing a fraudulent return is not eligible for Amnesty. Any taxpayer under criminal investigation or prosecution for failing to file a return or to collect and account for sales or withholding taxes with the intent to evade the tax is also not eligible for Amnesty. Likewise, any taxpayer with an active jeopardy or fraud assessment is not eligible for Amnesty. All obligations of such taxpayers are ineligible for Amnesty. For example, if a taxpayer has one fraud assessment and two outstanding bills not related to fraud, none of the bills are amnesty eligible.

Issues Subject to a Virginia Court Decision on or after January 1, 2016

Tax liabilities attributable to an issue that is the subject of a decision of a Virginia court rendered on or after January 1, 2016 are not eligible for Amnesty. This applies to the following issues:

1. The claim of Exception 1 to the addition relating to intangible expenses under Va. Code § 58.1-402 A 8, which was at issue in Kohl’s Department Stores, Inc. v. Department of Taxation, Case No. 760CL 12-1774 (Cir. Ct. of the City of Richmond, Feb. 3, 2016)

2. The denial of a request for an alternative method of allocation and apportionment under Va. Code § 58.1-421, which was at issue in Corporate Executive Board v. Department of Taxation, Case No. CL13-3104 (Cir. Ct. of Arlington County, November 30, 2015), dismissed by the Virginia Supreme Court (June 9, 2016).
Post-Amnesty

At the conclusion of Amnesty, any tax liability that was eligible for amnesty benefits but remains unpaid will be subject to a 20 percent penalty. Tax liabilities that were not eligible for amnesty benefits will not be subject to the 20 percent penalty. The penalty applies to unpaid taxes only, not to outstanding balances of penalties or interest. The 20 percent amnesty penalty will be in addition to all other penalties. The 20 percent penalty will not be applied to the following:

1. Assessments issued for additional amounts due on amnesty eligible returns, provided that the liability is paid by November 14, 2017, or within 30 days from the date of assessment, whichever is later.

2. Any bill for which a payment plan was established prior to the amnesty period, provided that the taxpayer is current with the payment plan, makes timely payments during and after the amnesty period, and otherwise complies with the terms of the plan until the plan is successfully completed (see “Payment Plans” above).

3. Any bill for which a payment plan was established during the amnesty period, provided the taxpayer makes timely payments during and after the amnesty period and otherwise complies with the terms of the plan until the plan is successfully completed (see “Payment Plans” above).

4. Any amnesty eligible bill that is being appealed under Va. Code § 58.1-1821 during the amnesty period, provided the taxpayer pays the liability as determined by the Tax Commissioner within 30 days from the date of the final determination. If the taxpayer fails to satisfy the remaining liability within the 30 day period, the 20 percent penalty will be applied.

5. Any amnesty eligible bill that is the subject of an offer in compromise under Va. Code § 58.1-105 during the amnesty period, provided that the taxpayer pays the remaining liability within the period specified in the Department’s response to the offer in compromise. If the taxpayer fails to satisfy the remaining liability within the specified period, the 20 percent penalty will be applied.

6. Any bill or debt that is being addressed through a bankruptcy proceeding.

7. Any assessment generated from a field audit of a business for an amnesty eligible period, provided that the audit is the Department’s first audit of the taxpayer, no penalty has been applied to the tax deficiency, any uncontested liability is paid by November 14, 2017, and payment for any contested liability remaining upon resolution of an appeal under Va. Code §§ 58.1-1821 or 58.1-1825 is paid within 30 days from the date of the Tax Commissioner’s or the court’s final determination.
8. Any assessment generated from a field audit of a business for an amnesty eligible period in cases where the audit is a second or subsequent audit of the taxpayer, provided that the Compliance Ratio is greater than 85 percent for sales tax and greater than 60 percent for use tax, no penalty has been applied to the tax deficiency, any uncontested liability is paid by November 14, 2017, and payment for any contested liability remaining upon resolution of an appeal under Va. Code §§ 58.1-1821 or 58.1-1825 is paid within 30 days from the date of the Tax Commissioner’s or the court’s final determination.

9. Any assessment generated from an audit or examination of a business or individual performed by the Department that does not require a visit to the residence or business for an amnesty eligible period, provided that no penalty has been applied to the tax deficiency, any uncontested liability is paid by November 14, 2017, and payment for any contested liability remaining upon resolution of an appeal under Va. Code §§ 58.1-1821 or 58.1-1825 is paid within 30 days from the date of the Tax Commissioner’s or the court’s final determination.

10. Any tax liability attributable to an issue that is the subject of a decision of a Virginia court rendered on or after January 1, 2016 (see “Issues Subject to a Virginia Court Decision on or after January 1, 2016” above).

11. Any assessment of the 20 percent post-amnesty penalty for an amnesty eligible period for which the Tax Commissioner determines that there is reasonable cause for the failure to participate in the 2017 Virginia Tax Amnesty Program, which determination and the reasons therefore shall be preserved among the records of the Department.
Additional Information

Amnesty Notices

Most taxpayers who are eligible for amnesty benefits will receive a notice through the mail. If an individual or business taxpayer has an outstanding tax bill or delinquent return that may be eligible and has NOT received a notice, he should review the eligibility information provided in the “Eligibility” section above. If the taxpayer has a copy of the outstanding bill from the Department, he may access the secure QuickPay service, using the 5-digit bill number and a business ID number or social security number for access. The QuickPay service will allow taxpayers to research the status of their accounts in a free and secure Internet environment. If the taxpayer does NOT have a bill from the Department, he may call the toll-free phone number 1-877-729-8829 (1-877- PAY VTAX).

Power of Attorney

In order for the Department to discuss confidential tax matters with an alternate party, a completed Form PAR 101 must be submitted. The official and preferred Power of Attorney Form of the Department is Form PAR 101, which can be found on the Department’s website, www.tax.virginia.gov. Virginia Code § 58.1-1834 requires the Department to provide a copy of any written correspondence, documentation or any other written materials that relate to a tax matter for which a taxpayer has filed a Power of Attorney Form to the person named to act under that express authority. A taxpayer’s representative will receive a copy of the amnesty notice only for the tax matters that the representative is authorized to receive. Therefore, if the representative is not authorized to act on all tax matters for a taxpayer, the notice sent to the representative may not list the entire amnesty balance for the taxpayer.

The designation on an income tax return of a tax preparer as authorized to discuss that return with the Department authorizes that tax preparer to discuss any amnesty issues that may be related to that return.

How to Pay

The Department will provide multiple payment options during Amnesty:

- QuickPay - The QuickPay service provides customers a free and secure online opportunity to research their account and pay bills.
- VATAx Online - If a taxpayer is a registered VATAx Online user, the taxpayer can research his account and make payments during Amnesty at https://www.ireg.tax.virginia.gov/VTOL.
- Credit card - Customers can pay current tax bills with a credit card through Official Payments (www.oficialpayments.com). A fee will apply.
• Mail - Send a check, payable to the Virginia Department of Taxation, along with the return or bill payment voucher. Payments must be postmarked no later than November 14, 2017, and should be mailed to:

**Individual Income Tax Payments**: P.O. Box 26179  
Richmond, VA  23260-6179

**Business Tax Payments**: P.O. Box 2185  
Richmond, VA  23218-2185

**Estate and Inheritance Tax Payments**: P.O. Box 1500  
Richmond, VA  23218-1500

**Cigarette Tax Payments**: P.O. Box 715  
Richmond, VA  23218-0715

*QuickPay and VATAX Online are not available for these taxes*

**How to Get Help**

To obtain assistance by telephone call 1-877-729-8829 (1-877- PAY VTAX).

<table>
<thead>
<tr>
<th>Hours of Operation:</th>
<th>1-877-729-8829 (1-877- PAY VTAX)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Dates</strong></td>
<td><strong>Hours</strong></td>
</tr>
<tr>
<td>September 13-19</td>
<td>8:30 AM – 8:00 PM</td>
</tr>
<tr>
<td>September 20 – October 30</td>
<td>8:30 AM – 6:00 PM</td>
</tr>
<tr>
<td>October 31 – November 13</td>
<td>8:30 AM – 8:00 PM</td>
</tr>
<tr>
<td>November 14</td>
<td>8:30 AM – Midnight</td>
</tr>
</tbody>
</table>

Callers who use the toll-free telephone number should be prepared to key in a social security number, or a Federal or State Business ID number.

**Online Resources**

These Guidelines are available on-line in the Laws, Rules & Decisions section of the Department’s website, located at [www.tax.virginia.gov](http://www.tax.virginia.gov).
Guidelines for the Virginia Tax Amnesty Program
September 5, 2017

Additional resources are available through the Amnesty website www.VATAX.gov, include:

- Eligibility Guidelines
- Payment Options, including QuickPay (Bank payments)
- Official Payments (Credit/Debit Card payments)
- Mail Payment (to above address with voucher)
- Cashier’s Office (Cash, Check, Debit, Credit)
- Virginia Tax Online Services (Individual/Business)
- Tax Forms and Instructions (link is available at www.vatax.gov)
- Interest Calculator (link is available at www.vatax.gov)
- Link to Virginia Department of Taxation website (www.tax.virginia.gov)

Approved:

[Signature]

Craig M. Burns
Tax Commissioner