



MY DOG ATE THE CHECK.

NO EXCUSES NECESSARY.

JUST MAKE IT RIGHT.

FROM MAY 1 THROUGH JUNE 29, 2018, the Texas Comptroller of Public Accounts will waive penalties and interest for taxpayers who:

- **Didn't file a tax report?** Simply file a paper return and pay the tax.
- **Made an error on a previously filed report that resulted in underpaid taxes or additional tax due?** Just file an amended paper return and pay the tax.
- **Don't have a permit or proper registration for collecting and remitting Texas taxes and fees?** Register if you have a tax collection responsibility.

The Texas Tax Amnesty Program will, under certain circumstances, provide delinquent taxpayers with relief from penalties and interest on tax due. Tax amnesty applies to periods before Jan. 1, 2018, and only includes liabilities that have not been previously reported to the Comptroller's office. If a taxpayer has been notified that a period or periods are scheduled for an audit review, or if they are already under audit review, then those periods are not eligible for amnesty. It does not apply to accounts which have been certified to the Office of the Attorney General, accounts which are presently in litigation, or accounts which have been reduced to judgment. Additionally, the amnesty doesn't apply to local motor vehicle tax, IFTA taxes, PUC gross receipts assessments or unclaimed property payments.

Stay tuned to **Comptroller.Texas.Gov** for details.



Glenn Hegar
Texas Comptroller of Public Accounts

TEXAS TAX AMNESTY PROGRAM

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MAY 1, 2018 - JUNE 29, 2018

For more details, visit

comptroller.texas.gov/tax-amnesty.

If you need additional information, call

800-252-1390.



Glenn Hegar
Texas Comptroller of Public Accounts

96-1249 (FEB 2018)



I LOST MY PEN.

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MAY 1, 2018 - JUNE 29, 2018

FAQs

What are the benefits of participating in the amnesty program? Program participants can “wipe the slate clean” by filing past due reports, or amending reports that underreported taxes, without paying penalties or interest. You can also register for taxes that should have been reported, and catch up on those reports that should have been filed, without paying penalties or interest.

Will filing under the amnesty program increase my chances of an audit later? No, but we reserve the right to audit the information you provide.

What if I fail to take advantage of the taxpayer amnesty? If you fail to pay the taxes or fees you owe during the amnesty period, you will be responsible for all taxes, fees, penalties and interest owed.

What tax types are eligible for the taxpayer amnesty? All state and local taxes and fees the Comptroller’s office administers are eligible, with the exception of public utility commission gross receipts assessments. The Comptroller does not administer sports and community venue tax or property taxes, so these are not eligible. The Unclaimed Property program and IFTA taxes are not a part of tax amnesty.

Are city, county, metropolitan transit authority and other local sales taxes included in the taxpayer amnesty? Yes, the amnesty applies to all local-option taxes the Comptroller’s office administers.

Who is eligible to participate in the amnesty program? Eligible taxpayers include those who:

- did not file a required return or report originally due before Jan. 1, 2018; or
- underreported taxes or fees due for any reason, such as erroneously claiming credits or deductions.

The amnesty does not apply to filing periods under audit or identified for an audit.

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Can a taxpayer who has signed a settlement agreement or voluntary disclosure agreement participate in the amnesty program? No. A taxpayer who has signed such an agreement before the beginning of the amnesty period is ineligible.

How do I apply for the amnesty program? File an original report by submitting a paper return, and write “Amnesty” across the top of the return and on the check or money order.

If amending a report, submit the corrected figures on a paper return, and write “Amnesty” across the top of the return and on the check or money order.

If submitting a tax application and registering for the first time, write “Amnesty” on the application as well as the return and check or money order.

TAX FORMS are available at
comptroller.texas.gov/taxes/forms/.

Can I file an amnesty return and pay electronically? No. All amnesty reports and payments must be submitted via a paper return and check to facilitate the waiver of penalty and interest. Even if you are otherwise required to file and pay electronically, you will not be penalized.

How do I make an amnesty payment? Payments should be marked “Amnesty” and should include your Texas taxpayer number on the check or money order. If you do not have a permit or are not registered to collect Texas taxes and fees or do not have an account with us, write your Federal Employer Identification number or Social Security number on the check or money order instead.

Are payment installment plans available? No. To be eligible for the amnesty, taxpayers must pay all taxes or fees due, in full, related to the amnesty returns filed.

Where should payments be sent? Checks and money orders should be made payable to the Comptroller of Public Accounts and mailed to:

TAXPAYER AMNESTY
Comptroller of Public Accounts
P.O. Box 12020
Austin, Texas 78711-2020

You can also visit the nearest Comptroller field office to make an amnesty payment: comptroller.texas.gov/about/contact/locations.php.

How do I find out how much I owe? If you do not know how much tax you owe, call **800-252-1390** or visit the nearest Comptroller field office.

What are the dates to remember? The limited amnesty is available May 1 through June 29, 2018 for reports originally due before Jan. 1, 2018.

For more details, visit
comptroller.texas.gov/tax-amnesty.
If you need additional information, call
800-252-1390.

SEND TAX APPLICATIONS, RETURNS AND PAYMENTS TO:

TAXPAYER AMNESTY
Comptroller of Public Accounts
P.O. Box 12020
Austin, Texas 78711-2020

Be sure to write “Amnesty” on all tax applications, reports and checks or money orders. Returns and payments must be postmarked by the **June 29, 2018 deadline**.

To view tax amnesty information online in English and in Spanish, go to comptroller.texas.gov/tax-amnesty. You can also call us at **800-252-1390** for more information.