



August 1998

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# Tax Amnesty

## *Review of New York State's 1996-97 Amnesty Program*

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# Executive Summary

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Chapter 309 of the Laws of 1996 authorized the establishment of a broad-based amnesty program offered between November 1, 1996 and January 31, 1997. Taxpayers eligible for amnesty were required to pay any taxes owed, plus interest due, on the liability for which they sought amnesty. The legislation also required the Department of Taxation and Finance to report on several aspects of the amnesty program.

This amnesty was similar to New York State's first amnesty program which was offered in 1985, except that it excluded the most recent tax year. The programs were analogous in two ways. First, the universe of eligible taxes was nearly the same. Second, under the program, taxpayers, in exchange for full payment of tax and interest due, received a waiver of penalty for periods covered under amnesty and immunity from future administrative, civil and criminal actions.

This report presents the Department's findings about the program.

- The Department collected over \$253.4 million from applicants that were granted amnesty.
- Personal income and withholding taxpayers remitted the largest portion of collections from applicants granted amnesty (53.5 percent), followed by sales and use tax (22.8 percent), and by corporate taxes (17.6 percent). Miscellaneous taxes accounted for the remainder (6.1 percent).
- Net revenues from applicants granted amnesty equaled \$244 million. This report defines net revenues as gross revenues received from applicants granted amnesty, \$253.4 million, minus expenses related to those revenues, \$9.4 million. This definition is consistent with generally accepted accounting principles in that it matches expenses attributable to amnesty against revenues generated by the amnesty program.

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- During the three-month amnesty program, over 200,000 taxpayers applied for amnesty, submitting 431,619 responses. Each response was submitted for a tax liability associated with either an assessment that existed at the start of amnesty or a tax liability period for which a return was required.
  - Other revenues generated as a result of the amnesty program equaled \$81.8 million. Collections from taxpayers that were denied amnesty represented \$48.2 million of this amount. Taxpayers were denied amnesty generally because they were eligible, but failed to pay tax and interest due, or because their application did not meet the amnesty eligibility criteria. The remainder was collected from taxpayers whose applications were in process as of November 20, 1997, or taxpayers who were aware of amnesty but did not apply. Instead, these taxpayers elected to come forward and pay outstanding liabilities without realizing the benefits of amnesty.
  - The net amount of other revenues generated from the amnesty program equaled \$78.8 million. This amount reflects the subtraction of expenses related to other revenues generated by amnesty, \$3 million, from the total amount of other revenues, \$81.8 million.
  - Total net amnesty revenues and net other revenues generated by amnesty equaled \$322.8 million.
  - Chapter 309 of the Laws of 1996 also required the Department to report certain other items (i.e., penalty waived, total revenue forgone and accelerated revenue) which equaled \$199,538,820.
  - The Department of Taxation and Finance waived \$88.9 million in potential administrative penalties for eligible taxpayers. Of this amount, \$13.5 million was associated with liabilities that taxpayers wouldn't have paid in the absence of amnesty. After deducting this "uncollectible penalty," the remaining net penalty waived equaled \$75.4 million.

Table 1: Net Revenues from 1996-97 Amnesty 1/

Amnesty Revenues from Granted Applicants 2/

Assessments		\$159,893,761	
Returns		<u>93,544,223</u>	
Total Amnesty Revenues 3/			\$253,437,984
<u>Expenses 4/</u>			
Personal service		5,454,189	
Nonpersonal Service		<u>3,935,411</u>	<u>9,389,600</u>
Net Amnesty Revenues			\$244,048,384
<u>Other Revenues Generated by Amnesty 5/</u>			
Assessments			
Denied - eligible	21,856,185		
Denied - ineligible	2,438,545	24,294,730	
Returns			
Denied - eligible	14,545,713		
Denied - ineligible	<u>9,369,188</u>	<u>23,914,901</u>	48,209,631
Amnesty Applied			12,008,155
Amnesty-related revenues			<u>21,596,565</u>
Total - Other Revenues Generated by Amnesty 6/			81,814,351
<u>Expenses 4/</u>			
Personal service		1,760,711	
Nonpersonal Service		<u>1,270,422</u>	<u>3,031,133</u>
Net - Other Revenues Generated by Amnesty			<u>78,783,218</u>
Total - Net Amnesty Revenues & Net Other Revenues Generated by Amnesty			\$322,831,602

1/ Financial information, with respect to revenues from the 1996-97 amnesty program, is summarized from information contained in the accounts of the Department of Taxation and Finance.

2/ Amnesty revenues include revenues received through November 20, 1997 from applicants granted amnesty.

3/ Of total amnesty revenues, the State share (77%) equaled \$195,147,248 and the local share (23%) equaled \$58,290,736.

4/ Total amnesty program expenses were allocated based on the ratios of amnesty revenues and other revenues to total revenues from all amnesty sources. Indirect Department expenses attributable to the amnesty program, such as expenses related to additional electricity, heat, etc., are not included. In addition, equipment, such as personal computers, initially purchased for use in the amnesty program and available for continuing Department operations, were allocated to the amnesty program.

5/ Other revenues generated by amnesty include revenues received through November 20, 1997, from applicants denied amnesty, applicants whose applications were in process on November 20, 1997 (i.e., the amnesty applied category), and taxpayers that were aware of amnesty, did not apply, but chose to file and pay outstanding liabilities (i.e., the amnesty-related category).

6/ Of total other revenues generated by amnesty, the State share (77%) equaled \$62,997,050 and the local share (23%) equaled \$18,817,301.

Table 2: Net Revenues from 1996-97 Amnesty After Other Mandated Items 1/

Net Revenues Generated by Amnesty 2/				\$322,831,602
Other Mandated Items				
Net Penalty Waived				
Gross penalty waived				
assessments	67,199,609			
returns	<u>21,712,950</u>	88,912,559		
Less uncollectible penalty 3/		<u>13,546,789</u>		
Net Penalty Waived			75,365,770	
Revenue Forgone 4/		57,184,880		
Imputed Interest				
on Revenue Forgone		<u>3,113,145</u>		
Total Revenue Forgone			60,298,025	
Accelerated Revenue 5/		78,618,037		
Less imputed interest on				
accelerated revenue		<u>14,743,012</u>		
Net accelerated revenue			<u>63,875,025</u>	
Total: Other Mandated Items			<u>199,538,820</u>	
Net Revenues Generated by Amnesty After Other Mandated Items				<u>\$123,292,782</u>

1/ Financial information, with respect to Other Mandated Items (excluding gross penalty waived), is based on various management assumptions and includes subjective estimates with respect to the relevant categories.

2/ Net revenues represent total revenues received from all amnesty sources as of November 20, 1997 minus related expenses.

3/ Uncollectible penalty is the amount associated with outstanding liabilities that the Department would have never received because these taxpayers would have not paid outstanding liabilities in the absence of amnesty.

4/ Revenue forgone is an estimate of revenue potentially lost because revenue-producing staff were diverted from regular work activities to work on amnesty. This amount was adjusted to reflect the portion of revenue forgone that is likely included in the "Accelerated Revenue" category.

5/ This amount reflects what the Department would have received in a later period on assessments for which taxpayers applied for amnesty and remitted payment. [Note that this equals \$116,201,820 minus amnesty collections from assessments on 1985 and prior liability years, \$45,155,963. The \$45 m. is excluded from accelerated revenue because assessments of this age are largely uncollectible.]



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# Background

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Chapter 309 of the Laws of 1996 authorized New York State's second general amnesty program.<sup>1</sup> This amnesty, which was part of the 1996-97 State budget, was largely modeled after New York State's first general amnesty which was offered in 1985.<sup>2</sup> Like the 1985 program, taxpayers, in exchange for full payment of tax and interest due, received a waiver of penalty for tax periods covered under amnesty and immunity from future administrative, civil and criminal actions.

The 1985 amnesty program was enacted together with the Omnibus Tax Equity and Enforcement Act of 1985. The Omnibus Act was a statutory package designed to enhance tax enforcement in New York State. It strengthened various penalty provisions, increased fines, elevated several tax evasion crimes to felony status, and authorized new compliance capabilities for the Tax Department. During this period, the Tax Department also took deliberate steps to complement the new enforcement climate. These steps included, for example, a massive five-year project to refine audit and tax compliance computerized information (i.e., the Case and Resource Tracking System (CARTS)), a \$70 million upgrading of the Department's computer hardware and software configuration, and the creation of the Tax Enforcement Division to pursue and prosecute tax evaders. The 1996 program augmented these efforts with an additional 5 percent penalty on any tax amnesty-eligible penalty, whether the penalty had been assessed at the time of, or subsequent to, amnesty.

The enabling legislation established a three-month amnesty program, effective beginning November 1, 1996 and ending January 31, 1997. This period was selected, in part, to minimize the time during which amnesty would overlap with the Department's peak income tax processing time, which starts in January.

Eligible taxpayers were those with outstanding liabilities under designated

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taxes (i.e., taxes covered under the amnesty program) for periods ending or transactions occurring on or before December 31, 1994. Policymakers chose to limit the eligibility period to avoid including newer liabilities (i.e., liabilities that are one or two years old) which the Department has a higher probability of collecting as compared to older liabilities.

*The 1996 amnesty generally included the same taxes designated under the 1985 amnesty*

Generally, the designated taxes for the most recent amnesty were the same taxes that were included under the 1985 amnesty, with two additional taxes and one fee enacted since 1985. The additional taxes included in this program are the beverage container tax (Article 18-A) and the special tax on passenger car rentals (Article 28-A). The third addition is the Hudson River Valley Greenway Fee.

## New York State 1996-97 Tax Amnesty

### Designated New York State taxes

§182 Additional Franchise Tax on Certain Oil Companies  
§182-a Franchise Tax on Certain Oil Companies  
§182-b Additional Franchise Tax on Certain Oil Companies (repealed in 1983)  
§183 Franchise Tax on Transportation and Transmission Corps  
§184 Additional Franchise Tax on Transportation and Transmission  
§184-a MTA Surcharge on §184  
Article 9-A Franchise Tax on Business Corporations  
Article 12-A Tax on Gasoline and Similar Motor Fuel (includes local NYC tax section 284-b)  
Article 13-A Tax on Petroleum Business  
Article 16 Old PIT (superseded by Article 22 (Withholding Tax))  
Article 16-A Old UBT (superseded by Article 23)  
Article 18-A Container Tax  
Article 21 Highway Use Tax  
Article 22 Personal Income Tax  
Article 23 UBT (repealed in 1978)  
Article 26 Estate Tax  
Article 26-A Gift Tax  
Article 28 Sales and Compensating Use Taxes (includes §1104 Special Hotel Occupancy Tax & §1104-a Hudson River Valley Greenway Fee)  
Article 28-A Special Tax on Passenger Car Rentals

### Designated local taxes administered by New York State

New York City personal income and earnings tax and withholding taxes  
Yonkers personal income and earnings tax  
Local portion of sales and use taxes

### Taxes excluded from amnesty

Article 9 Sections Excluded:  
    §180 Organization Tax  
    §181 Foreign Maintenance and License Fee  
    §183-a The MTA Surcharge on §183  
    §186 Franchise Tax on water, gas, electric, steam, heating and lighting.  
    §186-a Tax on the Furnishing of Utility Services  
    §186-b The MTA Surcharge on §186  
    §186-c MTA Surcharge on §186-a  
    §186-d Transportation Business Tax on Utility Services in Erie County  
    §186-e Excise Tax on Telecommunications  
    §188 State Tax Surcharge on Article 9  
    §189 Privilege Tax on Importation of Gas Services for Consumption  
    §189-a MTA Surcharge on §189  
    §189-b State Surcharge on §189  
Article 18 Tax on Alcoholic Beverages  
Article 20 Tax on Cigarettes and Tobacco Products  
Article 24 Tax on Lubricating Oil  
Article 31 Real Estate Transfer Tax  
Article 31-B Real Property Gains Tax  
Article 32 Franchise Tax on Banks  
Article 33 Franchise Tax on Insurance Corporations  
Article 33-A Tax on Independently Procured Insurance

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*The 1985 and 1996  
amnesty programs  
generally defined eligible  
taxpayers the same way*

Chapter 309 of the Laws of 1996 defined a taxpayer, for purposes of the amnesty program, as any person subject to any designated tax or any person required to collect such tax. For designated business taxes imposed under Article 9 and any tax imposed under Article 9-A, 13-A, 16-A or 23 of the Tax Law, the amnesty program did not apply to:

- taxpayers with more than 500 employees in the U.S. on the date of the application;
- a utility supervised by the Public Service Commission; and
- taxpayers subject to Article 9 that were formed for or principally engaged in the conduct of aviation.<sup>3</sup>

*Certain restrictions  
limited eligibility*

With three major exceptions, most taxpayers with outstanding liabilities were eligible for amnesty. First, taxpayers that received any benefit under the 1985 or 1994 amnesty were ineligible with respect to the tax under which amnesty was granted under the earlier programs. For example, if amnesty had been granted under a prior amnesty program for a New York State personal income tax liability, the taxpayer would have been ineligible for another New York State personal income liability. However, the taxpayer would have been eligible for other taxes. Legislative policymakers excluded these taxpayers from the program because they believed it was unfair to grant a taxpayer amnesty twice for the same tax.

A second restriction applied to taxpayers that were party to a criminal investigation being conducted by a State agency or any political subdivision of the State related to a tax and period for which amnesty was sought. These taxpayers were not eligible for that tax and period. Finally, the third restriction applied to taxpayers that had been convicted of a crime-related to a tax for which amnesty was sought. These taxpayers were ineligible for the tax related to the conviction. It should be noted that taxpayers that withdrew from civil litigation prior to the granting of amnesty were eligible (assuming that the other restrictions did not apply to them).<sup>4</sup>

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*Under certain circumstances eligible applicants were deemed ineligible*

The legislation required the Commissioner to revoke the amnesty granted status of amnesty applicants that filed a false or fraudulent return or report under the amnesty program or attempted, in any manner, to evade tax.

*Taxpayers generally paid tax and interest with amnesty applications*

To qualify for amnesty, an eligible taxpayer was required to submit an application and pay the tax and interest due on the liability for which amnesty was sought. Alternatively, the taxpayer could remit payment within the time stated on a bill issued to the taxpayer by the Commissioner. Allowing the Commissioner to prescribe a due date on the amnesty bill was intended to provide the Department with some flexibility in administering the program. This flexibility was needed in the event that there was a lag in determining the amount due from taxpayers. This provision also allowed the Department to periodically bill taxpayers, keeping them in the amnesty program.

*Certain applicants paid outstanding liabilities in installments*

Taxpayers were allowed to retain eligibility for amnesty (even if they paid tax and interest after the close of the program) if they certified on an application for amnesty that making a full payment of the amount of liability due would have created a severe financial hardship. These taxpayers were allowed to retain eligibility by paying 50 percent or more of the amount due with the amnesty application or within the time period prescribed on the bill issued by the Commissioner and paying the balance due within two installments on or before the later of March 15, 1997, or the date prescribed by the Commissioner on the bill.

The installment payment provisions were included to provide relief for taxpayers that wanted to pay outstanding liabilities, but did not have the financial resources available to pay them in full by the close of the amnesty period. The statute provided the Department with the flexibility to encourage payment within the fiscal year while retaining the ability to bill at a later time if necessary. Nearly 36,000 taxpayers that applied for amnesty claimed financial hardship and opted to pay outstanding liabilities through installment plans.

*Special rules applied to taxpayers with deferred payment agreements*

To be granted amnesty, a taxpayer that had an existing deferred payment agreement with the Department for the liability for which amnesty was sought was required to pay any such liability in full by the later of January 31, 1997, or the date prescribed by the Commissioner on the taxpayer's amnesty bill. This provision was included in the legislation to clarify that taxpayers with existing deferred payment agreements could apply for

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*Commissioner waived certain penalties for taxpayers granted amnesty*

amnesty. However, they were not granted a refund or credit for penalty paid on the underlying liability prior to the amnesty period. The legislation also permitted taxpayers to apply for amnesty for some, but not all of their liabilities, and continue deferred payment agreements for liabilities for which they were not applying for amnesty.

A major benefit of amnesty was the waiver of unpaid penalties. Taxpayers granted amnesty were not provided a refund or credit for penalty paid on the underlying liability prior to the amnesty period. The Commissioner was authorized to waive applicable penalties (including the interest penalty imposed under section 1145 of the Tax Law) for failure to:

- pay tax;
- file a return or report; and
- pay estimated tax with respect to tax imposed under the New York State, New York City personal income taxes, the Yonkers personal income tax and earnings tax, and the New York State corporate franchise tax.

The legislation provided that no civil, administrative or criminal action or proceeding would be brought against an eligible taxpayer relating to the liability for which they were granted amnesty.

*Certain penalties were not waived under amnesty*

Chapter 309 of the Laws of 1996 provided that certain penalties could not be waived under amnesty. Penalties were not waived for the failure of responsible persons to collect and pay Withholding Tax (§ 685(g)) and pay Gasoline and Similar Motor Fuel Tax (§ 289-b(2)) and Petroleum Business Tax (§ 315). However, other penalties for these taxes were eligible for waiver under amnesty.

*Additional sanctions applied to eligible taxpayers that failed to apply for amnesty*

Eligible taxpayers that failed to apply for amnesty for an eligible tax liability are subject to an additional 5 percent penalty on any tax amnesty eligible penalty, whether the penalty was assessed at the time of, or subsequent to, amnesty. The additional penalty will not be imposed if the tax assessment was subject to pending litigation, was subject to administrative review,<sup>5</sup> or if the taxpayer had an existing deferred payment agreement, or entered into one, prior to the end of the tax amnesty period. In addition to the imposition of the 5 percent penalty,

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current tax assessments will continue to include all imposed penalty amounts, and future administrative, civil and criminal actions may be taken against these taxpayers.

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## Endnotes

1. Appendix A contains the entire mandate language.
2. In 1994, New York State authorized a targeted amnesty program for a smaller group of taxpayers. It provided amnesty to a specific groups of taxpayers not included in a delinquent pool of filers known to the Department of Taxation and Finance. The 1994 amnesty targeted three specific groups of taxpayers. The income tax component targeted nonresidents of New York. The business tax component targeted out-of-state taxpayers, and the compensating use tax component targeted resident individuals and small businesses.
3. Since 1989, aviation corporations have been subject to Article 9-A.
4. To be eligible for amnesty, taxpayers' protest cases before the Bureau of Conciliation and Mediation Services or the Division of Tax Appeals had to be withdrawn prior to the granting of amnesty. Moreover, if an application was denied because of an ongoing criminal investigation or pending prosecution, the taxpayer was allowed to resubmit the application if the criminal actions did not result in a conviction. The Department established specific time limits for resubmission.
5. This included proceedings before the Bureau of Conciliation and Mediation Services and the Division of Tax Appeals.



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# Promotion of the New York State Tax Amnesty Program: *One Chance for a Second Chance*

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New York State's tax amnesty program required an extensive advertising and public relations campaign to make potential participants aware of the program and the advantages of taking part. The Department believed the goal of the campaign was threefold: First, to inform taxpayers that this would be their only opportunity to come forward and make good on any past tax liabilities, penalty-free. Second, that after January 31, 1997, tax amnesty-eligible penalties would increase, enforcement staff would be added, and that new technology would be used. Finally, to restore a sense of fairness to the tax system by broadening the base of taxpayers and bringing current non-filers onto the tax rolls.

The Department retained a professional advertising agency to implement the *One Chance for a Second Chance* advertising campaign. The \$3 million media campaign included print advertisements, radio and television commercials, bus and subway car placards and counter-top displays for tax preparers. An Internet Web site was also included which allowed taxpayers 24-hour access to tax amnesty forms and information. Appendix B includes samples from the media campaign and the Department's other outreach activities.

In addition to the advertising campaign, the Tax Department conducted a public awareness effort to complement the paid media campaign. To launch the amnesty program, the Department took part in a one-day, four-city announcement tour on October 23, 1996. Albany, New York City, Syracuse and Buffalo were the chosen sites for major press conferences unveiling the program and its advertising and public relations campaign. Department staff also took part in numerous television and radio interviews during the kick-off event and the subsequent three month amnesty period.

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A Speaker's Bureau was created, which consisted of a cadre of amnesty-knowledgeable employees who spoke to various professional and civic organizations across New York State about the benefits of the amnesty program. More than 50 appearances were made by members of the Speaker's Bureau.

Throughout the amnesty program, numerous articles and news stories appeared in every major daily and weekly publication across the State. Businesses weeklies, legal journals, and professional newsletters also included articles about the program. The Department's Public Information Office regularly updated media throughout the State about the amnesty program and its results.

Amnesty materials and information were distributed throughout the State at all public libraries, post offices and State buildings to maximize exposure to potential participants. The Department also sent information about the program to all 211 State legislators, so their constituents would have access to amnesty information and forms in legislators' district offices.

Direct mail also played a major part in the promotion of the campaign. First, to coincide with the announcement of the program, the Department mailed an informational packet to 300,000 tax practitioners (accountants and tax attorneys) giving them a preview of the program. More than eight million taxpayers received information about the program from an insert contained within the 1996 personal income tax packets. Furthermore, the Department sent more than 950,000 direct mail pieces notifying taxpayers that they may be eligible to take part in the program.

Finally, the Department tried to reach potential out-of-state taxpayers as well. The Department sent information about the amnesty program to 49 other state tax departments, along with the Internal Revenue Service, requesting that each department include information about New York's amnesty program in any of their publications. Also, the Federation of Tax Administrators included information about the program in their monthly computerized newsletter and on their Internet Web site.

# Analysis of Net Amnesty Revenues

*Gross amnesty collections exceeded \$253 million*

The 1996-97 amnesty program generated \$253.4 million in gross amnesty collections, which includes tax and interest. Taxpayers were granted amnesty if they met the eligibility criteria and paid the tax and interest due on the liability for which they filed an amnesty application. This report defines amnesty collections as amounts paid by taxpayers granted amnesty.

Table 3 shows that applicants granted amnesty submitted 285,436 responses. Applicants submitted responses for a tax liability associated with either an assessment that existed at the start of amnesty or a tax liability for which a return was required. Nearly two-thirds of the responses were submitted by personal income tax and withholding taxpayers, 179,946. Sales and use taxpayers submitted the second largest number of responses, 52,989, followed by corporate taxpayers, 48,764.

Table 3: Gross Collections from Taxpayers Granted Amnesty 1/

Tax	Number of Responses 2/	Percent of Total Responses	Total Amnesty Collections	Percent of Total Amnesty Collections
Personal Income Tax (Articles 16, 22, 30, 30A, 30B)	160,221	56.1%	\$122,837,836	48.5%
Withholding Tax (Articles 16, 22, 30, 30A, 30B)	19,725	6.9%	12,638,004	5.0%
Personal Income Taxes & Withholding	179,946	63.0%	135,475,840	53.5%
Corporation Franchise Tax (Article 9-A) 3/	47,364	16.6%	43,307,255	17.1%
Corporation Tax (Article 9)	1,261	0.5%	1,146,545	0.4%
Petroleum Business Tax (Article 13-A)	139	0.0%	196,151	0.1%
Corporate Taxes	48,764	17.1%	44,649,951	17.6%
Sales and Use Tax (Article 28) 4/	52,989	18.6%	57,816,127	22.8%
Miscellaneous Taxes 5/	3,737	1.3%	15,496,066	6.1%
Total	285,436	100.0%	\$253,437,984	100.0%

1/ Includes total tax and interest received through November 20, 1997, from taxpayers granted amnesty for assessments or returns.

2/ Each response was submitted for a tax liability associated with either an assessment that existed at the start of amnesty or a tax liability period for which a return was required.

3/ Data regarding the Unincorporated Business Tax has been aggregated with the Corporation Franchise Tax.

4/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

5/ Miscellaneous taxes include the Motor Fuel Tax (Article 12-A), Beverage Container Tax (Article 18-A), Highway Use Tax (Article 21), Estate Tax (Article 26), Gift Tax (Article 26-A), and the Special Tax on Passenger Car Rentals (Article 28-A).

Note: Totals may not equal the sum of the parts due to rounding.

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*Personal income and withholding taxpayers paid largest portion of amnesty revenues*

Figure 1 illustrates that personal income tax and withholding taxpayers remitted the largest portion of gross collections from applicants granted amnesty, 53.5 percent. Sales and use taxpayers represented the second largest portion of total collections from taxpayers granted amnesty, 22.8 percent, followed by corporate taxpayers, 17.6 percent. Miscellaneous taxpayers accounted for the remaining 6.1 percent of the collections.

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Figure 1: Gross Collections from Granted Applicants by Major Tax Category

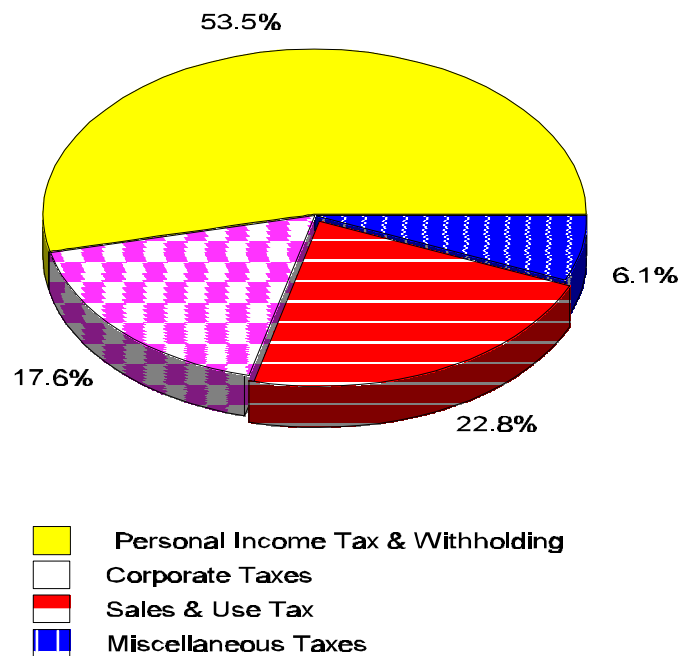


Table 4 and Figure 2 present gross amnesty collection data by type of response (i.e., assessment or return). Over 63 percent of gross collections from applicants granted amnesty were attributable to payments associated with assessments. The remainder was attributable to payments associated with amnesty applications for which a return was required. For two major categories (the personal income tax and withholding, and the sales and use tax), the portion of total collections attributable to assessments was greater than the portion attributable to returns. The converse was true for corporate taxes and miscellaneous taxes.

Table 4: Gross Collections from Taxpayers Granted Amnesty - Assessments & Returns 1/

Tax	Total Collections from Assessments	Percent of Total Collections	Total Collections from Returns	Percent of Total Collections
Personal Income Tax (Articles 16, 22, 30, 30A, 30B)	\$79,570,375	31.4%	\$43,267,461	17.1%
Withholding Tax (Articles 16, 22, 30, 30A, 30B)	10,565,834	4.2%	2,072,170	0.8%
Personal Income Tax & Withholding Tax	90,136,209	35.6%	45,339,631	17.9%
Corporation Franchise Tax (Article 9-A)	14,804,254	5.8%	28,503,001	11.2%
Corporation Tax (Article 9)	913,797	0.4%	232,748	0.1%
Petroleum Business Tax (Article 13-A)	196,151	0.1%	0	0.0%
Corporate Taxes 2/	15,914,202	6.3%	28,735,749	11.3%
Sales and Use Tax (Article 28) 3/	48,412,596	19.1%	9,403,531	3.7%
Motor Fuel Tax (Article 12-A)	263,413	0.1%	0	0.0%
Beverage Container Tax (Article 18-A)	3,707	0.0%	0	0.0%
Highway Use Tax (Article 21)	1,004,336	0.4%	40,632	0.0%
Estate Tax (Article 26)	3,912,664	1.5%	7,568,413	3.0%
Gift Tax (Article 26-A)	246,634	0.1%	2,456,267	1.0%
Miscellaneous Taxes 4/	5,430,754	2.1%	10,065,312	4.0%
Total	\$159,893,761	63.1%	\$93,544,223	36.9%

1/ Includes total tax and interest received through November 20, 1997, from taxpayers granted amnesty for assessments or returns.

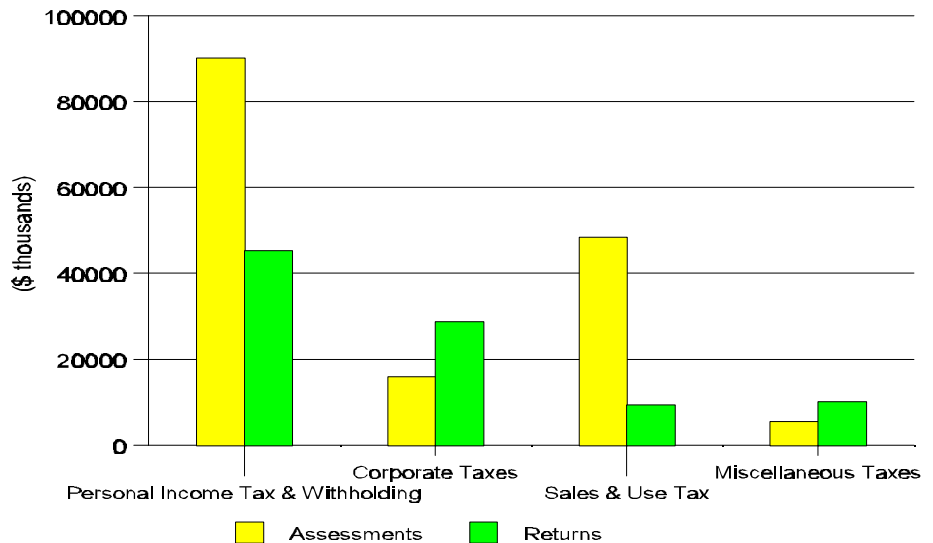
2/ Data regarding the unincorporated Business Tax has been aggregated with the Corporation Franchise Tax.

3/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

4/ Miscellaneous taxes include the Motor Fuel Tax (Article 12-A), Beverage Container Tax (Article 18-A), Highway Use Tax (Article 21), Estate Tax (Article 26), Gift Tax (Article 26-A), and the Special Tax on Passenger Car Rentals (Article 28-A).

Note: Totals may not equal the sum of the parts due to rounding.

Figure 2: Gross Amnesty Collections by Type of Response



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*Related amnesty program expenses equaled \$9.4 million*

Amnesty expenditures associated with related amnesty revenues equaled \$9,389,600. To match amnesty revenues with related expenses, the Department allocated total expenses, \$12,420,733, based on the ratio of revenues from granted applicants to total revenues generated by amnesty.<sup>1</sup> Appendix C provides a detailed breakdown of total amnesty expenditures.

*Net amnesty revenues equaled over \$244 million*

Net amnesty revenues generated by the 1996 program equaled \$244,048,384. Consistent with generally accepted accounting principles, net amnesty revenues are defined as gross revenues related to the amnesty program minus expenses related to those revenues. That is, the definition of net revenues matches expenses attributable to revenues received from applicants granted amnesty and to other revenues generated by the amnesty program.

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## Endnotes

1. Total revenues generated by the amnesty program (\$335,252,335) equal the sum of revenues from granted applicants (\$253,437,984) and other revenues generated by the amnesty program (\$81,814,351). Total amnesty program expenses were allocated to revenues from granted applicants based on the ratio of this pool of revenues to total revenues. Revenues from granted applicants represented 75.6 percent of total revenues generated by amnesty.





# Analysis of Other Revenues Generated by Amnesty

*Other revenues generated by amnesty equaled \$81.8 million*

Table 5 shows that other revenues generated by the amnesty program equaled \$81,814,351. The majority of these revenues, 58.9 percent, were remitted by taxpayers that were denied amnesty. Amnesty-related revenues (i.e., revenues remitted by taxpayers that were aware of the amnesty program, but elected to forego amnesty, filed delinquent returns and paid outstanding liabilities) accounted for 26.4 percent of this total. The remaining 14.7 percent was paid by taxpayers whose applications were still in process as of November 20, 1997.<sup>1</sup>

Table 5: Other Revenues Generated by Amnesty

Revenue Source	Total Revenues	Percentage of Total
Denied applicants 1/	\$48,209,631	58.9%
Amnesty Applied 2/	12,008,155	14.7%
Amnesty-related Revenues 3/	21,596,565	26.4%
<b>Total Revenues</b>	<b>\$81,814,351</b>	<b>100.0%</b>

1/ Includes total tax, penalty, and interest received through November 20, 1997 from taxpayers denied amnesty.

2/ Amnesty applied includes revenues received with applications that were in process on November 20, 1997.

3/ Amnesty-related revenues are those amounts received from taxpayers that were aware of amnesty, elected not to apply, but filed delinquent returns and paid outstanding tax liabilities.

*Applicants denied amnesty paid over \$48 million*

Table 6 indicates that applicants denied amnesty paid \$48.2 million as of November 20, 1997. This amount includes tax, penalty and interest. Taxpayers were denied amnesty generally because they were eligible, but failed to pay tax and interest due, or because their application did not meet the amnesty eligibility criteria. Over 75 percent of the total, or \$36 million, was received from eligible taxpayers that were denied amnesty. The remaining 25 percent was attributable to ineligible taxpayers that were denied amnesty.<sup>2</sup> Taxpayers denied amnesty submitted 136,744 responses.

Table 6: Gross Collections from Taxpayers Denied Amnesty 1/

Tax	Number of Responses 2/	Percent of Total Responses	Total Amnesty Collections	Percent of Total Amnesty Collections
Personal Income Tax (Articles 16, 22, 30, 30A, 30B)	83,152	60.8%	\$27,259,654	56.5%
Withholding Tax (Articles 16, 22, 30, 30A, 30B)	9,904	7.2%	3,948,309	8.2%
Personal Income Taxes & Withholding	93,056	68.0%	31,207,963	64.7%
Corporation Franchise Tax (Article 9-A) 3/	19,915	14.6%	5,527,019	11.5%
Corporation Tax (Article 9)	553	0.4%	523,073	1.1%
Petroleum Business Tax (Article 13-A)	18	0.0%	21,759	0.0%
Corporate Taxes	20,486	15.0%	6,071,851	12.6%
Sales and Use Tax (Article 28) 4/	20,105	14.7%	7,331,575	15.2%
Miscellaneous Taxes 5/	1,242	0.9%	2,531,848	5.3%
Ineligible Taxes 6/	1,855	1.4%	1,066,394	2.2%
<b>Total</b>	<b>136,744</b>	<b>100.0%</b>	<b>\$48,209,631</b>	<b>100.0%</b>

1/ Includes total tax, penalty and interest received through November 20, 1997, from eligible and ineligible applicants denied amnesty.

2/ Each response was submitted for a tax liability associated with either an assessment that existed at the start of amnesty or a tax liability period for which a return was required.

3/ Data regarding the Unincorporated Business Tax has been aggregated with the Corporation Franchise Tax.

4/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

5/ Miscellaneous taxes include the Motor Fuel Tax (Article 12-A), Beverage Container Tax (Article 18-A), Highway Use Tax (Article 21), Estate Tax (Article 26), Gift Tax (Article 26-A), and the Special Tax on Passenger Car Rentals (Article 28-A).

6/ Ineligible taxes include any articles and sections of the tax law that were not designed as eligible for amnesty under Chapter 309 of the Laws of 1996. This category includes monies submitted by amnesty applicants for liabilities attributable to ineligible taxes.

Note: Totals may not equal the sum of the parts due to rounding.

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*Personal income and withholding taxpayers represented nearly 65 percent of collections received from denied applicants*

As shown in Figure 3, nearly two-thirds of the \$48.2 million received from denied applicants was collected from personal income and withholding taxpayers. Applicants that filed for the sales and use tax represented 15.2 percent of this amount, followed by amounts paid by corporate taxpayers, 12.6 percent.

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Figure 3: Collections from Denied Applicants by Major Tax Category

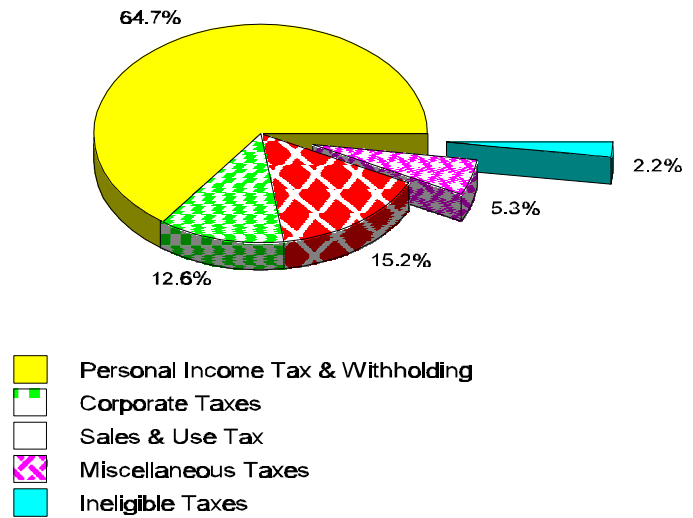
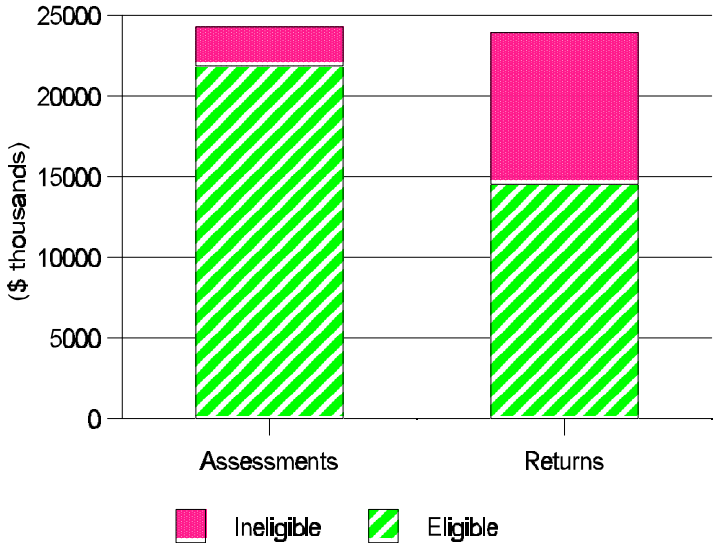


Figure 4 presents gross revenue data for the denied population by type of response (i.e., assessment or return). Slightly more than 50 percent of revenues from denied applications, \$24,294,730, were attributable to payments associated with assessments. The remainder, \$23,914,901, was attributable to payments associated with amnesty applications for which a return was required. Within the assessment/return categories, the larger portion of revenues were attributable to eligible taxpayers that were denied amnesty.

Figure 4: Revenues from Denied Applicants by Type of Response



*Collections attributable to the amnesty applied category equaled \$12 million*

Responses and collections received from taxpayers in the “amnesty applied category” are presented in Table 7. This category includes taxpayers whose amnesty status was not granted or denied as of November 20, 1997. That is, these applicants were still in process and were subsequently granted or denied amnesty. The collections within this category equaled \$12,008,155.

**Table 7: Gross Collections from Amnesty Applied 1/**

Tax	Number of Responses 2/	Percent of Total Responses	Total Amnesty Collections	Percent of Total Amnesty Collections
Personal Income Tax (Articles 16, 22, 30, 30A, 30B)	4,649	49.3%	\$7,163,584	59.7%
Withholding Tax (Articles 16, 22, 30, 30A, 30B)	521	5.5%	511,865	4.2%
Personal Income Taxes & Withholding	5,170	54.8%	7,675,449	63.9%
Corporation Franchise Tax (Article 9-A) 3/	2,137	22.6%	1,096,497	9.1%
Corporation Tax (Article 9)	101	1.1%	284,146	2.4%
Petroleum Business Tax (Article 13-A)	5	0.1%	60,994	0.5%
Corporate Taxes	2,243	23.8%	1,441,637	12.0%
Sales and Use Tax (Article 28) 4/	1,920	20.3%	2,445,021	20.4%
Miscellaneous Taxes 5/	106	1.1%	446,048	3.7%
<b>Total</b>	<b>9,439</b>	<b>100.0%</b>	<b>\$12,008,155</b>	<b>100.0%</b>

1/ Includes total tax and interest received through November 20, 1997, from taxpayers whose amnesty applications were still in process.

2/ Each response was submitted for a tax liability associated with either an assessment that existed at the start of amnesty or a tax liability period for which a return was required.

3/ Data regarding the Unincorporated Business Tax has been aggregated with the Corporation Franchise Tax.

4/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

5/ Miscellaneous taxes include the Motor Fuel Tax (Article 12-A), Beverage Container Tax (Article 18-A), Highway Use Tax (Article 21), Estate Tax (Article 26), Gift Tax (Article 26-A), and the Special Tax on Passenger Car Rentals (Article 28-A).

Note: Totals may not equal the sum of the parts due to rounding.

*Over \$21 million in amnesty-related revenues were received*

Finally, \$21,596,565 was collected from taxpayers that were aware of amnesty but chose not to apply, and instead filed delinquent returns and paid outstanding liabilities. Taxpayers were made aware of amnesty either through contact by the Department, by their practitioner or via the amnesty advertising campaign. The Department mailed several thousand letters to potential nonfilers advising them about the amnesty opportunity. Some of these taxpayers, who may have been eligible for amnesty, decided not to apply for amnesty but came forward, filed delinquent returns and paid outstanding liabilities (including tax, penalty and interest). Practitioners also approached the Department on behalf of clients who may have been eligible for amnesty. Many of these taxpayers also elected not to apply for amnesty. They did, however, file delinquent returns and paid outstanding liabilities.

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*Related amnesty program expenses equaled \$3 million*

Amnesty expenditures related to other revenues generated by amnesty equaled \$3,031,133. To match other revenues generated by amnesty with related expenses, the Department allocated total expenses, \$12,420,733, based on the ratio of other revenues generated by amnesty to total revenues generated by amnesty.<sup>3</sup> Appendix C provides a detailed breakdown of total amnesty expenditures.

*Net amount of other revenues generated by amnesty equaled nearly \$79 million*

The net amount of revenues generated by the 1996 amnesty program equaled \$78,783,218. Consistent with generally accepted accounting principles, net revenues are defined as gross revenues related to the amnesty program minus expenses related to those revenues. That is, the definition of net revenues matches expenses attributable to revenues received from applicants granted amnesty and to other revenues generated by the amnesty program.

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## Endnotes

1. Two primary reasons explain why applications were still “in process.” First, some applicants disagreed with assessments for which they applied for amnesty, such as the amount of tax due. Department staff reviewed these assessments to address the applicant’s concerns, and did not issue bills until the taxpayer’s issue was resolved. These assessments were considered “in process” until the applicant was billed for amnesty. Second, some taxpayers applied for amnesty for periods that were several years old. In certain cases, additional information was required to correctly file a return. If the information was not readily available from the taxpayer, the Department worked with the taxpayer to obtain the information. This sometimes delayed the processing of the return.
2. Tables D-5 through D-8 in Appendix D provide more detail regarding eligible and ineligible applicants denied amnesty.
3. Total revenues generated by the amnesty program (\$335,252,335) equal the sum of revenues from granted applicants (\$253,437,984) and other revenues generated by the amnesty program (\$81,814,351). Total amnesty program expenses were allocated to other revenues generated by the amnesty program based on the ratio of this pool of revenues to total revenues. Other revenues generated by amnesty represented 24.4 percent of total revenues generated by amnesty.





# Analysis of Amount Due from Amnesty Applicants

*Amnesty Applicants Owe \$271 Million*

Table 8 shows that eligible and ineligible applicants who were denied amnesty had a \$270.9 million balance due as of November 20, 1997.<sup>1</sup> These applicants submitted 84,176 responses, 19.5 percent of total responses received from amnesty applicants. More than half of the entire balance due was attributable to interest. The personal income tax and the sales and use tax accounted for 86.2 percent of the total amount due.

**Table 8: Amount Due from Eligible & Ineligible Taxpayers Denied Amnesty 1/**

Tax	Number of Responses 2/	Total Tax Due	Total Interest Due	Total Penalty Due 3/	Total Due	Percent of Total Due
Personal Income Tax (Articles 16, 22, 30, 30A, 30B)	48,921	\$33,885,058	\$40,198,874	\$17,558,178	\$91,642,110	33.8%
Withholding Tax (Articles 16, 22, 30, 30A, 30B)	7,540	6,809,649	9,567,018	4,708,728	21,085,395	7.8%
Personal Income Taxes & Withholding	56,461	40,694,707	49,765,892	22,266,906	112,727,505	41.6%
Corporation Franchise Tax (Article 9-A) 4/	11,025	2,639,409	3,786,755	2,438,768	8,864,932	3.2%
Corporation Tax (Article 9)	362	404,057	528,964	159,626	1,092,647	0.4%
Petroleum Business Tax (Article 13-A)	18	267,197	120,073	80,015	467,285	0.2%
Corporate Taxes	11,405	3,310,663	4,435,792	2,678,409	10,424,864	3.8%
Sales and Use Tax (Article 28) 5/	15,263	38,359,241	88,644,406	14,929,632	141,933,279	52.4%
Miscellaneous Taxes 6/	730	1,817,301	2,761,586	1,009,839	5,588,726	2.1%
Ineligible Taxes 7/	317	5,886	102,789	82,005	190,680	0.1%
<b>Total</b>	<b>84,176</b>	<b>\$84,187,798</b>	<b>\$145,710,465</b>	<b>\$40,966,791</b>	<b>\$270,865,054</b>	<b>100.0%</b>

1/ Reflects the amount due from eligible and ineligible taxpayers denied amnesty on or before November 20, 1997.

2/ Each response was submitted for a tax liability associated with either an assessment that existed at the start of amnesty or a tax liability period for which a return was required.

3/ This balance does not include the additional 5 percent penalty that applies to any tax amnesty-eligible penalty.

4/ Data regarding the Unincorporated Business Tax has been aggregated with the Corporation Franchise Tax.

5/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

6/ Miscellaneous taxes include the Motor Fuel Tax (Article 12-A), Beverage Container Tax (Article 18-A), Highway Use Tax (Article 21), Estate Tax (Article 26), Gift Tax (Article 26-A), and the Special Tax on Passenger Car Rentals (Article 28-A).

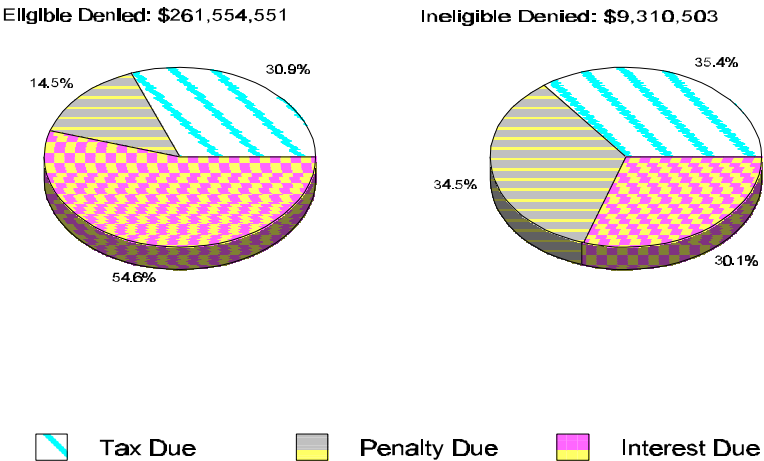
7/ Ineligible taxes include any articles and sections of the tax law that were not designated as eligible for amnesty under Chapter 309 of the Laws of 1996. This category includes monies submitted by amnesty applicants for liabilities attributable to ineligible taxes.

Note: Totals may not equal the sum of the parts due to rounding.

Figure 5 shows the total amount due from eligible and ineligible taxpayers that were denied amnesty and the portion of each total which is attributable to tax, penalty and interest. The most striking observation from the chart is that most of the total amount due from taxpayers denied amnesty, \$261.6 million, was attributable to eligible applicants that were denied amnesty because they failed to pay tax and interest on the amnesty-eligible tax liability. Over 54 percent of this amount was attributable to interest. Ineligible applicants denied amnesty owed the Department \$9.3 million. The tax, penalty and interest due from ineligible applicants was roughly proportional.

Taxpayers denied amnesty with a balance due have reentered the Department's billing cycle. Bills and collection notices sent to taxpayers denied amnesty include all previously incurred unpaid tax, interest and penalty. Each bill and collection notice will also include the additional 5 percent penalty that applies to all amnesty-eligible penalties. Moreover, applicants denied amnesty may be subject to administrative, civil and criminal actions.

Figure 5: Amount Due from Eligible & Ineligible Applicants Denied Amnesty



Tables 9 and 10 provide greater detail regarding the denied population of the amnesty universe with a balance due. Table 9 shows the distribution of the amount due from eligible taxpayers denied amnesty among the four major tax categories. Table 10 presents the distribution of the amount due from ineligible taxpayers denied amnesty among the four categories, plus the amount attributable to ineligible taxes. The distribution of the total amount due varies between the two types of applicants. As shown in Table 9, sales and use tax represents the majority of the total due from eligible taxpayers denied amnesty, 53.4 percent. As shown in Table 10, personal income tax represents the majority of the total due from ineligible taxpayers denied amnesty, 45.2 percent.

Table 9: Amount Due from Eligible Taxpayers Denied Amnesty 1/

Tax	Number of Responses 2/	Total Tax Due	Total Interest Due	Total Penalty Due 3/	Total Due	Percent of Total Due
Personal Income Tax (Articles 16, 22, 30, 30A, 30B)	44,552	\$32,249,785	\$38,806,108	\$16,376,991	\$87,432,884	33.4%
Withholding Tax (Articles 16, 22, 30, 30A, 30B)	5,782	6,666,528	9,029,975	3,794,722	19,491,225	7.5%
Personal Income Taxes & Withholding	50,334	38,916,313	47,836,083	20,171,713	106,924,109	40.9%
Corporation Franchise Tax (Article 9-A) 4/	7,239	2,392,965	3,527,802	2,030,983	7,951,750	3.0%
Corporation Tax (Article 9)	244	377,197	514,186	149,495	1,040,878	0.4%
Petroleum Business Tax (Article 13-A)	13	252,267	113,807	75,536	441,610	0.2%
Corporate Taxes	7,496	3,022,429	4,155,795	2,256,014	9,434,238	3.6%
Sales and Use Tax (Article 28) 5/	11,558	37,183,452	88,180,930	14,337,383	139,701,765	53.4%
Miscellaneous Taxes 6/	563	1,767,804	2,740,740	985,895	5,494,439	2.1%
Total	69,951	\$80,889,998	\$142,913,548	\$37,751,005	\$261,554,551	100.0%

1/ Reflects the amount due from eligible taxpayers denied amnesty on or before November 20, 1997.

2/ Each response was submitted for a tax liability associated with either an assessment that existed at the start of amnesty or a tax liability period for which a return was required.

3/ This balance does not include the additional 5 percent penalty that applies to any tax amnesty-eligible penalty.

4/ Data regarding the Unincorporated Business Tax has been aggregated with the Corporation Franchise Tax.

5/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

6/ Miscellaneous taxes include the Motor Fuel Tax (Article 12-A), Beverage Container Tax (Article 18-A), Highway Use Tax (Article 21), Estate Tax (Article 26), Gift Tax (Article 26-A), and the Special Tax on Passenger Car Rentals (Article 28-A).

Note: Totals may not equal the sum of the parts due to rounding.

Table 10: Amount Due from Ineligible Taxpayers Denied Amnesty 1/

Tax	Number of Responses 2/	Total Tax Due	Total Interest Due	Total Penalty Due 3/	Total Due	Percent of Total Due
Personal Income Tax (Articles 16, 22, 30, 30A, 30B)	4,369	\$1,635,273	\$1,392,766	\$1,181,187	\$4,209,226	45.2%
Withholding Tax (Articles 16, 22, 30, 30A, 30B)	1,758	143,121	537,043	914,006	1,594,170	17.1%
Personal Income Taxes & Withholding	6,127	1,778,394	1,929,809	2,095,193	5,803,396	62.3%
Corporation Franchise Tax (Article 9-A) 4/	3,786	246,444	258,953	407,785	913,182	9.8%
Corporation Tax (Article 9)	118	26,860	14,778	10,131	51,769	0.6%
Petroleum Business Tax (Article 13-A)	5	14,930	6,266	4,479	25,675	0.3%
Corporate Taxes	3,909	288,234	279,997	422,395	990,626	10.7%
Sales and Use Tax (Article 28) 5/	3,705	1,175,789	463,476	592,249	2,231,514	24.0%
Miscellaneous Taxes 6/	167	49,497	20,846	23,944	94,287	1.0%
Ineligible Taxes 7/	317	5,886	102,789	82,005	190,680	2.0%
<b>Total</b>	<b>14,225</b>	<b>\$3,297,800</b>	<b>\$2,796,917</b>	<b>\$3,215,786</b>	<b>\$9,310,503</b>	<b>100.0%</b>

1/ Reflects the amount due from ineligible taxpayers denied amnesty on or before November 20, 1997.

2/ Each response was submitted for a tax liability associated with either an assessment that existed at the start of amnesty or a tax liability period for which a return was required.

3/ This balance does not include the additional 5 percent penalty that applies to any tax amnesty-eligible penalty.

4/ Data regarding the Unincorporated Business Tax has been aggregated with the Corporation Franchise Tax.

5/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

6/ Miscellaneous taxes include the Motor Fuel Tax (Article 12-A), Beverage Container Tax (Article 18-A), Highway Use Tax (Article 21), Estate Tax (Article 26), Gift Tax (Article 26-A), and the Special Tax on Passenger Car Rentals (Article 28-A).

7/ Ineligible taxes include any articles and sections of the tax law that were not designated as eligible for amnesty under Chapter 309 of the Laws of 1996. This category includes monies submitted by amnesty applicants for liabilities attributable to ineligible taxes.

Note: Totals may not equal the sum of the parts due to rounding.

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## Endnotes

1. The balance due does not include the additional 5 percent penalty that applies to any tax amnesty eligible penalty. Applicants with tax amnesty eligible penalties and taxpayers with tax amnesty eligible penalties assessed subsequent to amnesty are liable for this additional penalty.



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# Analysis of Penalty Waived, Revenue Forgone and Accelerated Revenue

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Section 268 of Chapter 309 of the Laws of 1996 required the Department of Taxation and Finance to report certain items in the final amnesty report, including the amount of penalty and interest penalty waived for taxpayers granted amnesty, an estimate of revenue forgone, and an estimate of the amount of revenue received during the amnesty program that would have otherwise been received during another period (i.e., decelerated and accelerated revenues). These additional mandated items equaled \$199,538,820.

The Department estimated that a net amount of \$63.9 million in revenues were received during the amnesty program that, in the absence of amnesty, would have been received prior to or subsequent to the amnesty program (i.e., decelerated and accelerated revenues). Some taxpayers delayed making payments on delinquent tax liabilities until the amnesty program started, while others paid delinquent tax liabilities earlier, to avail themselves of the benefits of amnesty. The \$63.9 million equals the difference between the amount that the Department received from amnesty applicants and the amount the Department estimated that these taxpayers would have paid in the absence of amnesty. The estimated gross amount of revenues that were decelerated and accelerated into the amnesty program equaled \$78,618,037. The Department determined the imputed interest on this estimate, \$14,743,012, and subtracted it from the gross amount to arrive at the net estimate of accelerated and decelerated revenues.<sup>1</sup>

An estimated \$57,184,880 was forgone because revenue-producing staff were diverted from regular work activities to work on amnesty. The amount of revenue forgone was determined by multiplying the number of staff days spent on amnesty by the standard revenue collections per day for each position. The Department determined that \$3,113,145 in imputed interest was also lost on the forgone revenue, bringing the total of forgone revenue to \$60,298,025.<sup>2</sup> However, despite the diversion of

revenue-producing Department staff to work on amnesty in State fiscal year (SFY) 1996-97, tax revenue per employee equaled \$8.52 million. This amount was significantly higher than the amount of tax revenue per employee for SFY 1995-96, \$7.78 million. During SFY 1995-96, revenue-producing Department staff did not work on amnesty.

*Net penalty and interest penalty waived equaled \$75.4 million*

As shown in Table 11, the Department waived a total of \$88,912,559, in potential penalty and interest penalty for taxpayers granted amnesty. Of this amount, \$13.5 million was associated with liabilities that taxpayers never would have paid in the absence of amnesty.<sup>3</sup> After deducting this “uncollectible penalty,” the remaining net penalty waived equaled \$75.4 million.

The distribution of the gross penalty waived among the four major tax categories is generally proportionate to the tax and interest paid by taxpayers granted amnesty in that category. Over half of the total waived penalties, \$45,886,619, were attributable to personal income and withholding taxpayers granted amnesty. Just over one-quarter of the total waived penalties, \$24,593,280, were attributable to sales and use taxpayers granted amnesty.

Table 11: Penalty Waived for Taxpayers Granted Amnesty  
1/

Tax	Penalty and Interest Penalty Waived	Percent of Total Penalty Waived
Personal Income Tax (Articles 16, 22, 30, 30A, 30B)	\$36,757,646	41.3%
Withholding Tax (Articles 16, 22, 30, 30A, 30B)	9,128,973	10.3%
Personal Income Taxes & Withholding	45,886,619	51.6%
Corporation Franchise Tax (Article 9-A) 2/	13,555,209	15.2%
Corporation Tax (Article 9)	430,450	0.5%
Petroleum Business Tax (Article 13-A)	129,761	0.1%
Corporate Taxes	14,115,420	15.8%
Sales and Use Tax (Article 28) 3/	24,593,280	27.7%
Miscellaneous Taxes 4/	4,317,240	4.9%
<b>Total</b>	<b>\$88,912,559</b>	<b>100.0%</b>

1/ Includes penalty and interest penalty waived for taxpayers granted amnesty as of November 20, 1997.

2/ Data regarding the Unincorporated Business Tax has been aggregated with the Corporation Franchise Tax.

3/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

4/ Miscellaneous taxes include the Motor Fuel Tax (Article 12-A), Beverage Container Tax (Article 18-A), Highway Use Tax (Article 21), Estate Tax (Article 26), Gift Tax (Article 26-A), and the Special Tax on Passenger Car Rentals (Article 28-A).

Note: Totals may not equal the sum of the parts due to rounding.



*Over 75 percent of penalty waived was attributable to assessments*

Table 12 presents total penalty waived by type of response. As shown in Table 12, over 75 percent of penalty waived was attributable to assessments, with the remainder being attributable to returns.

Table 12 also demonstrates that, for all categories except miscellaneous taxes, the amount of penalty waived for assessments was greater than the amount waived for liabilities on returns. The penalty waived for sales and use taxpayers was almost entirely attributable to assessments.

Table 12: Penalty Waived by Type of Response 1/

Tax	Penalty Waived for Assessments	Percent of Total Penalty Waived	Penalty Waived for Returns	Percent of Total Penalty Waived
Personal Income Tax (Articles 16, 22, 30, 30A, 30B)	\$26,887,405	30.2%	\$9,870,241	11.1%
Withholding Tax (Articles 16, 22, 30, 30A, 30B)	7,109,410	8.0%	2,019,563	2.3%
Personal Income Taxes & Withholding	33,996,815	38.2%	11,889,804	13.4%
Corporation Franchise Tax (Article 9-A) 2/	8,346,154	9.4%	5,209,055	5.8%
Corporation Tax (Article 9)	357,305	0.4%	73,146	0.1%
Petroleum Business Tax (Article 13-A)	129,761	0.1%	0	0.0%
Corporate Taxes	8,833,220	9.9%	5,282,201	5.9%
Sales and Use Tax (Article 28) 3/	22,296,644	25.1%	2,296,636	2.6%
Miscellaneous Taxes 4/	2,072,930	2.3%	2,244,309	2.5%
Total	\$67,199,609	75.6%	\$21,712,950	24.4%

1/ Includes penalty and interest penalty waived for taxpayers granted amnesty as of November 20, 1997.

2/ Data regarding the Unincorporated Business Tax has been aggregated with the Corporation Franchise Tax.

3/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

4/ Miscellaneous taxes include the Motor Fuel Tax (Article 12-A), Beverage Container Tax (Article 18-A), Highway Use Tax (Article 21), Estate Tax (Article 26), Gift Tax (Article 26-A), and the Special Tax on Passenger Car Rentals (Article 28-A).

Note: Totals may not equal the sum of the parts due to rounding.

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## Endnotes

1. Imputed interest represents an estimate of the amount the Department earned on money that was accelerated into the amnesty period. It represents the value to the State of collecting the money earlier. This is measured by estimating how much earlier funds were collected and imputing a value for the interest that would have been earned had the money been invested. The interest rate used is 5.444 percent, the rate of return on the Office of the State Comptroller's short term investment pool (STIP) for the amnesty period.
2. In this case, imputed interest is the amount of revenue forgone multiplied by the STIP interest rate for the amnesty period, 5.444 percent.
3. Amnesty applicants remitted \$45.2 million in payments for outstanding liabilities on 1985 and prior tax periods. Assessments of this age are largely uncollectible and it was estimated that penalty represents about 30 percent of liability.

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# Appendix A: Chapter 309 of the Laws of 1996-97 Amnesty Program

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§ 265 (a) Notwithstanding the provisions of any other law to the contrary, there is hereby established a three month amnesty program as described herein, to be administered by the commissioner of taxation and finance, to be effective for the period commencing November 1, 1996 and ending January 31, 1997, for all eligible taxpayers as described herein, owing any tax or surcharge imposed by section 182, 182-a, 182-b (as repealed by chapter 400 of the laws of 1983), 183, 184 or 184-a of article 9, or article 9-a, 12-A, 13-A, 16 (as repealed by chapter 267 of the laws of 1987), 16-A (as repealed by chapter 267 of the laws of 1987), 18-A, 21, 22, 23 (as repealed by chapter 69 of the laws of 1978), 26, 26-A, 28 or 28-A of the tax law, or authorized by article 12-A, 29, 30 30-A or 30-B of the tax law or article 2-E of the general city law and administered by such commissioner.

(b) Such amnesty program shall apply to tax liabilities for the taxes set forth in subdivision (a) of this section (“designated taxes”) for taxable periods ending or transactions or uses occurring on or before December 31, 1994.

(c) For purposes of sections two hundred sixty-five through two hundred sixty-eight of this act, an eligible taxpayer is an individual, partnership, estate, trust, corporation, limited liability company, joint stock company, or any other company, trustee, receiver, assignee, referee, society, association, business or any other person as described in the tax law, who or which has a tax liability with regard to one or more of the designated taxes for the period of time described in subdivision (b) of this section.

(d) The amnesty program established herein shall provide that upon application by an eligible taxpayer, and upon payment, which shall either accompany such application or be made within the time stated on a bill issued by the commissioner of taxation and finance to such taxpayer, of the amount of a tax liability under one or more of the designated taxes with respect to which amnesty is sought, plus related interest, such commissioner shall waive any applicable penalties (including the

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additional rate of interest prescribed under section 1145 of the tax law, referred to herein as “interest penalty”) for the following: (i) for failure to pay any such tax liability; (ii) for failure to file a return or report with respect to any such tax liability; and (iii) for failure to pay estimated tax with respect to tax imposed under article 22 of the tax law, a designated tax imposed under article 9 of the tax law, a tax imposed under article 9-A of the tax law or a tax imposed pursuant to the authority of article 30, 30-A or 30-B of the tax law or article 2-E of the general city law. In addition, no civil, administrative or criminal action or proceeding shall be brought against such an eligible taxpayer relating to the tax liability covered by such waiver. Failure to pay all such taxes, plus related interest, shall invalidate any amnesty granted pursuant to sections two hundred sixty-five through two hundred sixty-eight of this act.

(e) An otherwise eligible taxpayer, who or which certifies on an application for amnesty, that making payment of the full amount of the liability for which amnesty is sought at the time such application is made would create a severe financial hardship for such taxpayer, shall retain eligibility for amnesty if: (i) fifty percent or more of the amount due as computed by such taxpayer is paid with such application or within the time stated on a bill issued by the commissioner of taxation and finance and (ii) the balance due, including interest, is paid, in no more than two installments on or before the later of March 15, 1997 or the date prescribed therefor on a bill issued by such commissioner.

(f) Amnesty shall not be granted to a taxpayer, where such taxpayer received any benefit under the amnesty program established either under chapter 66 of the laws of 1985 (as amended) or chapter 170 of the laws of 1994, with regard to the tax with respect to which such benefit was received under any such prior amnesty program.

(g) Amnesty shall not be granted to any taxpayer who is a party to any criminal investigation being conducted by an agency of the state or any political subdivision thereof or is a party to any civil or criminal litigation which is pending on the date of the taxpayer’s application in any court of this state or the United States relating to any action or failure to act which is the basis for the penalty with respect to which amnesty is sought. A civil litigation shall be deemed not to be pending on the date of the application if the taxpayer withdraws from such litigation prior to the granting of amnesty.

(h) Amnesty tax return forms shall be in a form prescribed by the commissioner of taxation and finance and shall provide for specifications by the applicant of the tax liability with respect to which amnesty is sought. The applicant must also provide such additional information as is

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required by such commissioner. Amnesty shall be granted only with respect to the tax liabilities specified by the taxpayer on such forms. Any return or report filed under the amnesty program established herein is subject to verification and assessment as provided by statute. If the applicant files a false or fraudulent tax return or report, or attempts in any manner to defeat or evade a tax under the amnesty program, amnesty may be denied or rescinded.

(i) No refund shall be granted or credit allowed with respect to any penalty paid prior to the time the taxpayer applies for amnesty pursuant to subdivision (d) of this section.

(j) Unless the commissioner of taxation and finance on his or her own motion redetermines the amount of tax due, including applicable interest, no refund shall be granted or credit allowed with respect to any taxes, including applicable interest, paid under this program.

(k) With respect to any existing deferred payment agreement of an eligible taxpayer, where such agreement applies to a tax liability with respect to which amnesty is sought by such taxpayer, notwithstanding any terms of such agreement to the contrary, such taxpayer, as a condition of receiving amnesty, must pay any such liability in full by the later of January 31, 1997, or the date prescribed therefor on a bill issued by the commissioner of taxation and finance.

(l) The commissioner of taxation and finance may promulgate regulations, issue forms and instructions and take any and all other actions necessary to implement the provisions of sections two hundred sixty-five through two hundred sixty-eight of this act. Such commissioner shall publicize the amnesty program provided for herein so as to maximize public awareness of and participation in such program.

(m) For purposes of this section the term "taxpayer" shall include any person subject to any tax set forth in subdivision (a) of this section or any person required to collect any such tax. With respect to any designated tax imposed under article 9 of the tax law, and with respect to any tax imposed under article 9-A, 13-A, 16-A or 23 of the tax law, the amnesty program provided for herein shall not apply to: (i) a taxpayer which has more than five hundred employees in the United States on the date of the taxpayer's application; or (ii) a utility subject to the supervision of the state department of public service. A taxpayer shall not be eligible for amnesty with respect to a tax liability under article 9 of the tax law to which it was subject as a corporation, joint-stock company or association formed for or principally engaged in the conduct of aviation. The term "penalty" shall not include the penalty imposed under subsection (g) of section 685 of the tax law, the penalty imposed under

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subdivision 2 of section 289-b of the tax law and the penalty imposed under subdivision (a) of section 315 of the tax law by reason of its incorporation by reference of such penalty imposed under subdivision 2 of section 289-b of the tax law.

(n) For purposes of this section, the amnesty tax return forms and other documents filed by taxpayers shall be deemed to be reports and returns subject to the secrecy provisions contained in subsection (e) of section 697 of the tax law as if such form or document were a report or return referred to therein.

§ 266. Where a taxpayer against whom or which a penalty is assessed was eligible for a waiver thereof under the amnesty program provided for pursuant to sections two hundred sixty-five through two hundred sixty-eight of this act but did not make timely application for such waiver, such penalty shall be augmented by an amount equal to five percent of the amount of such penalty. Provided, however, where such taxpayer: (i) was ineligible to receive such a waiver due to pending civil litigation as described in subdivision (g) of section two hundred sixty-five of this act or (ii) on or before January 31, 1997 entered into a deferred payment agreement with respect to such penalty and the underlying tax liability, and does not apply for amnesty with respect to the tax liability to which such agreement applies, such taxpayer shall not be subject to such augmentation of penalty.

§ 267. For purposes of accounting for the moneys and revenues received under the amnesty program established pursuant to sections two hundred sixty-five through two hundred sixty-eight of this act, the commissioner of taxation and finance shall report the gross revenue collected under each tax pursuant to the amnesty program. Such report shall be on a monthly basis, commencing the first month after the amnesty program is established and ending with the last month ending immediately prior to the issuance of the final report required pursuant to section two hundred sixty-eight of this act. Such reports shall include information concerning the gross revenue collected under each tax and the year or other applicable period for or during which the liability was incurred.

§ 268. On or before February 28, 1998, the commissioner of taxation and finance shall submit a report to the chairman of the assembly ways and means committee, the ranking minority member of the assembly ways and means committee, the chairman of the senate finance committee, the ranking minority member of the senate finance committee and the director of the division of the budget regarding the amnesty program established pursuant to sections two hundred sixty-five through two hundred sixty-eight of this act. The report shall contain the following information: (i)

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the number of cases by tax area in which requests for penalty and interest penalty waivers were made; (ii) the number of cases by tax area in which requests for penalty and interest penalty waivers were approved; (iii) the amount of tax and interest due in all approved and unapproved cases by tax area; (iv) the amount of penalty and interest penalty waived in all approved cases by tax area; (v) the gross revenue collected under each tax and the year or other applicable period for or during which the liability was incurred; (vi) the amount of money spent on advertising, notification, and outreach activities, by each activity, and a description of the form and content of such activities, by each activity; (vii) the amount paid by the department of taxation and finance for services and expenses related to the establishment of the amnesty program; (viii) an estimate of the amount of revenue foregone as a result of diverting staff of the department of taxation and finance from regular work responsibilities to work on the amnesty program; (ix) an estimate of the amount of revenue received during the period of the amnesty program provided for herein which would have otherwise been received at a later date; and (x) an estimate of the net revenue generated from the amnesty program.





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# Appendix B: Amnesty Public Relations & Outreach

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# Appendix C: Amnesty Program Expenditures

Table C-1: Amnesty Program Expenditures 1/

Personal Service	Total Expenditures
Amnesty Positions	\$2,873,500
Nonamnesty Positions	4,341,400
<b>Total Personal Service</b>	<b>7,214,900</b>
Nonpersonal Service	
Supplies	151,600
Travel	8,100
Contracts	600,400
Postage	580,700
Public Relations	3,296,000
Equipment	129,033
Automated Call Distributer	440,000
<b>Total Nonpersonal Service</b>	<b>\$5,205,833</b>
<b>Total Expenditures</b>	<b>\$12,420,733</b>

1/ Indirect Department expenses attributable to the amnesty program, such as expenses related to additional electricity and heat, etc., are not included. In addition, expenditures related to equipment, such as personal computers, and the automated call distributer, which were initially purchased for use in the amnesty program and were available for continuing Department operations, were allocated to the amnesty program.



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# Appendix D: Amnesty Statistics

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**Table D-1: Gross Collections from Taxpayers Granted Amnesty - Assessments 1/**

Tax		Number of Responses 2/	Total Tax Collected	Total Interest Collected	Total Tax and Interest Collected	Percent of Total Amnesty Collections
Personal Income Tax	(Articles 16, 22, 30, 30A, 30B)	114,038	\$47,218,054	\$32,352,321	\$79,570,375	49.76%
Withholding Tax	(Articles 16, 22, 30, 30A, 30B)	17,990	6,405,548	4,160,286	10,565,834	6.61%
Corporation Franchise Tax	(Article 9-A)	23,965	8,744,429	6,059,825	14,804,254	9.26%
Corporation Tax	(Article 9)	865	546,419	367,378	913,797	0.57%
Petroleum Business Tax	(Article 13-A)	139	134,878	61,273	196,151	0.12%
Unincorporated Business Tax	(Articles 16-A & 23)	0	0	0	0	0.00%
Sales and Use Tax	(Article 28) 3/	36,535	26,394,267	22,018,329	48,412,596	30.28%
Motor Fuel Tax	(Article 12-A)	120	166,741	96,672	263,413	0.16%
Beverage Container Tax	(Article 18-A)	2	0	3,707	3,707	0.00%
Highway Use Tax	(Article 21)	1,383	695,224	309,113	1,004,336	0.63%
Estate Tax	(Article 26)	524	2,025,245	1,887,418	3,912,664	2.45%
Gift Tax	(Article 26-A)	147	111,370	135,264	246,634	0.15%
Special Tax on Passenger Car Rentals	(Article 28-A)	0	0	0	0	0.00%
<b>Total</b>		<b>195,708</b>	<b>\$92,442,175</b>	<b>\$67,451,586</b>	<b>\$159,893,761</b>	<b>100.00%</b>

1/ Includes total tax and interest received through November 20, 1997, from taxpayers granted amnesty.

2/ Each response was submitted for a tax liability associated with an assessment that existed at the start of amnesty.

3/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee

Note: Totals may not equal the sum of the parts due to rounding.

**Table D-2: Gross Collections from Taxpayers Granted Amnesty - Returns 1/**

Tax		Number of Responses 2/	Total Tax Collected	Total Interest Collected	Total Tax and Interest Collected	Percent of Total Amnesty Collections
Personal Income Tax	(Articles 16, 22, 30, 30A, 30B)	46,183	\$32,049,131	\$11,218,330	\$43,267,461	46.25%
Withholding Tax	(Articles 16, 22, 30, 30A, 30B)	1,735	1,173,897	898,273	2,072,170	2.22%
Corporation Franchise Tax	(Article 9-A)	23,399	18,942,307	9,560,693	28,503,001	30.47%
Corporation Tax	(Article 9)	396	171,301	61,448	232,748	0.25%
Petroleum Business Tax	(Article 13-A)	0	0	0	0	0.00%
Unincorporated Business Tax	(Articles 16-A & 23)	0	0	0	0	0.00%
Sales and Use Tax	(Article 28) 3/	16,454	6,503,974	2,899,556	9,403,531	10.05%
Motor Fuel Tax	(Article 12-A)	0	0	0	0	0.00%
Beverage Container Tax	(Article 18-A)	0	0	0	0	0.00%
Highway Use Tax	(Article 21)	178	29,042	11,590	40,632	0.04%
Estate Tax	(Article 26)	905	5,583,351	1,985,062	7,568,413	8.09%
Gift Tax	(Article 26-A)	478	1,804,344	651,923	2,456,267	2.63%
Special Tax on Passenger Car Rentals	(Article 28-A)	0	0	0	0	0.00%
<b>Total</b>		<b>89,728</b>	<b>\$66,257,349</b>	<b>\$27,286,874</b>	<b>\$93,544,223</b>	<b>100.00%</b>

1/ Includes total tax and interest received through November 20, 1997, from taxpayers granted amnesty.

2/ Each response was submitted for a tax liability period for which a return was required.

3/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee

Note: Totals may not equal the sum of the parts due to rounding.



Table D-3: Penalty and Interest Penalty Waived Under Amnesty - Assessments 1/

Tax		Penalty and Interest Penalty Waived for Taxpayers Granted Amnesty
Personal Income Tax	(Articles 16, 22, 30, 30A, 30B)	\$26,887,405
Withholding Tax	(Articles 16, 22, 30, 30A, 30B)	7,109,410
Corporation Franchise Tax	(Article 9-A)	8,346,154
Corporation Tax	(Article 9)	357,305
Petroleum Business Tax	(Article 13-A)	129,761
Unincorporated Business Tax	(Articles 16-A & 23)	0
Sales and Use Tax	(Article 28) 2/	22,296,644
Motor Fuel Tax	(Article 12-A)	84,386
Beverage Container Tax	(Article 18-A)	11,207
Highway Use Tax	(Article 21)	318,308
Estate Tax	(Article 26)	1,426,387
Gift Tax	(Article 26-A)	232,643
Special Tax on Passenger Car Rentals	(Article 28-A)	0
<b>Total</b>		<b>\$67,199,609</b>

1/ Includes the additional rate of interest prescribed under Section 1145 of the Tax Law.

2/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

Note: Totals may not equal the sum of the parts due to rounding.

Table D-4: Penalty and Interest Penalty Waived Under Amnesty - Returns 1/

Tax		Penalty and Interest Penalty Waived for Taxpayers Granted Amnesty
Personal Income Tax	(Articles 16, 22, 30, 30A, 30B)	\$9,870,241
Withholding Tax	(Articles 16, 22, 30, 30A, 30B)	2,019,563
Corporation Franchise Tax	(Article 9-A)	5,209,055
Corporation Tax	(Article 9)	73,146
Petroleum Business Tax	(Article 13-A)	0
Unincorporated Business Tax	(Articles 16-A & 23)	0
Sales and Use Tax	(Article 28) 2/	2,296,636
Motor Fuel Tax	(Article 12-A)	0
Beverage Container Tax	(Article 18-A)	0
Highway Use Tax	(Article 21)	10,859
Estate Tax	(Article 26)	1,647,360
Gift Tax	(Article 26-A)	586,092
Special Tax on Passenger Car Rentals	(Article 28-A)	0
<b>Total</b>		<b>\$21,712,950</b>

1/ Includes the additional rate of interest prescribed under Section 1145 of the Tax Law.

2/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

Note: Totals may not equal the sum of the parts due to rounding.

Table D-5: Gross Collections from Ineligible Taxpayers Denied Amnesty - Assessments 1/

Tax		Number of Responses 2/	Total Tax Collected	Total Interest Collected	Total Penalty Collected	Total Tax, Interest and Penalty Collected	Percent of Total Amnesty Collections
Personal Income Tax	(Articles 16, 22, 30, 30A, 30B)	1,320	\$1,363,607	\$0	\$0	\$1,363,607	55.92%
Withholding Tax	(Articles 16, 22, 30, 30A, 30B)	1,168	320,130	0	0	320,130	13.13%
Corporation Franchise Tax	(Article 9-A)	759	153,673	0	0	153,673	6.30%
Corporation Tax	(Article 9)	25	13,973	0	0	13,973	0.57%
Petroleum Business Tax	(Article 13-A)	5	0	0	0	0	0.00%
Unincorporated Business Tax	(Article 16-A & 23)	0	0	0	0	0	0.00%
Sales and Use Tax	(Article 28) 3/	1,235	364,240	357	0	364,597	14.95%
Motor Fuel Tax	(Article 12-A)	10	414	0	0	414	0.02%
Beverage Container Tax	(Article 18-A)	0	0	0	0	0	0.00%
Highway Use Tax	(Article 21)	48	89,699	0	0	89,699	3.68%
Estate Tax	(Article 26)	14	14,536	0	0	14,536	0.60%
Gift Tax	(Article 26-A)	9	21,776	0	0	21,776	0.89%
Special Tax on Passenger Car Rentals	(Article 28-A)	0	0	0	0	0	0.00%
Eligible Tax Total		4,593	\$2,342,049	\$357	\$0	\$2,342,406	96.06%
Cigarette Tax	(Articles 20, 20A)	1	\$46	\$0	\$0	\$46	0.00%
Corporation Tax	(Articles 9, 9B, 9C, 13, 32, 33)	89	65,063	0	0	65,063	2.67%
Fuel Use Tax (IFTA)	(Articles 13A, 21A)	5	333	0	0	333	0.01%
Independent Procured Insurance Tax	(Article 33A)	1	8	0	0	8	0.00%
Real Estate Transfer Tax	(Article 31)	12	693	0	0	693	0.03%
Real Property Gains Tax	(Article 31B)	2	26,496	0	0	26,496	1.09%
Miscellaneous Taxes	(Articles 15 & 24)	3	3,500	0	0	3,500	0.14%
Ineligible Tax Total 4/		113	\$96,139	\$0	\$0	\$96,139	3.94%
<b>Total</b>		<b>4,706</b>	<b>\$2,438,188</b>	<b>\$357</b>	<b>\$0</b>	<b>\$2,438,545</b>	<b>100.00%</b>

1/ The data provided in this table reflects collections as of November 20, 1997, from ineligible applicants that were denied amnesty.

2/ Each response was submitted for a tax liability associated with an assessment that existed at the start of amnesty.

3/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

4/ Ineligible taxes include any articles and sections of the tax law that were not designated as eligible for amnesty under Chapter 309 of the Laws of 1996. This category includes monies submitted by amnesty applicants for liabilities attributable to ineligible taxes.

Note: Totals may not equal the sum of the parts due to rounding.

Table D-6: Gross Collections from Ineligible Taxpayers Denied Amnesty - Returns 1/

Tax		Number of Responses 2/	Total Tax Collected	Total Interest Collected	Total Penalty Collected	Total Tax, Interest and Penalty Collected	Percent of Total Amnesty Collections
Personal Income Tax	(Articles 16, 22, 30, 30A, 30B)	8,873	\$3,864,847	\$252,213	\$16,749	\$4,133,809	44.12%
Withholding Tax	(Articles 16, 22, 30, 30A, 30B)	1,074	509,095	11,079	0	520,174	5.55%
Corporation Franchise Tax	(Article 9-A)	4,201	1,472,770	98,008	3,294	1,574,072	16.80%
Corporation Tax	(Article 9)	121	60,528	744	0	61,272	0.65%
Petroleum Business Tax	(Article 13-A)	0	0	0	0	0	0.00%
Unincorporated Business Tax	(Articles 16-A & 23)	0	0	0	0	0	0.00%
Sales and Use Tax	(Article 28) 3/	2,870	1,394,795	110,267	0	1,505,062	16.06%
Motor Fuel Tax	(Article 12-A)	19	180	66	0	246	0.00%
Beverage Container Tax	(Article 18-A)	0	0	0	0	0	0.00%
Highway Use Tax	(Article 21)	187	30,730	951	0	31,681	0.34%
Estate Tax	(Article 26)	105	507,910	18,502	0	526,413	5.62%
Gift Tax	(Article 26-A)	19	43,685	2,520	0	46,205	0.49%
Special Tax on Passenger Car Rentals	(Article 28-A)	0	0	0	0	0	0.00%
Eligible Tax Total		17,469	\$7,884,540	\$494,349	\$20,043	\$8,398,933	89.64%
Alcoholic Beverage Tax	(Article 18)	5	\$229	\$0	\$0	\$229	0.00%
Cigarette Tax	(Articles 20, 20A)	4	1,234	0	0	1,234	0.01%
Corporation Tax	(Articles 9, 9B, 9C, 13, 32, 33)	1,039	745,052	81,458	7	826,517	8.82%
Fuel Use Tax (IFTA)	(Articles 13A, 21A)	31	4,286	70	0	4,357	0.05%
Hazardous Waste	(Environmental Conservation)	2	1,322	0	0	1,322	0.01%
Miscellaneous Taxes	(Articles 15 & 24)	645	135,651	945	0	136,596	1.46%
Wage Reporting Tax	(Article 8)	16	0	0	0	0	0.00%
Ineligible Tax Total 4/		1,742	\$887,774	\$82,474	\$7	\$970,255	10.36%
<b>Total</b>		<b>19,211</b>	<b>\$8,772,314</b>	<b>\$576,823</b>	<b>\$20,050</b>	<b>\$9,369,188</b>	<b>100.00%</b>

1/ The data provided in this table reflects collections as of November 20, 1997, from ineligible applicants that were denied amnesty.

2/ Each response was submitted for a tax liability period for which a return was required.

3/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

4/ Ineligible taxes include any articles and sections of the tax law that were not designated as eligible for amnesty under Chapter 309 of the Laws of 1996. This category includes monies submitted by amnesty for liabilities attributable to ineligible taxes.

Note: Totals may not equal the sum of the parts due to rounding.

**Table D-7: Gross Collections from Eligible Taxpayers Denied Amnesty - Assessments 1/**

Tax		Number of Responses 2/	Total Tax Collected	Total Interest Collected	Total Penalty Collected	Total Tax, Interest and Penalty Collected	Percent of Total Amnesty Collections
Personal Income Tax	(Articles 16, 22, 30, 30A, 30B)	36,099	\$9,050,838	\$2,544,446	\$1,714,932	\$13,310,216	60.90%
Withholding Tax	(Articles 16, 22, 30, 30A, 30B)	4,720	1,499,154	474,151	379,834	2,353,139	10.77%
Corporation Franchise Tax	(Article 9-A)	3,660	636,802	308,977	164,969	1,110,748	5.08%
Corporation Tax	(Article 9)	204	67,421	44,288	17,268	128,977	0.59%
Petroleum Business Tax	(Article 13-A)	13	12,443	5,594	3,722	21,759	0.10%
Unincorporated Business Tax	(Articles 16-A & 23)	1	0	0	0	0	0.00%
Sales and Use Tax	(Article 28) 3/	10,019	2,737,178	1,300,533	255,772	4,293,483	19.64%
Motor Fuel Tax	(Article 12-A)	72	31,712	8,169	8,571	48,452	0.22%
Beverage Container Tax	(Article 18-A)	2	0	0	0	0	0.00%
Highway Use Tax	(Article 21)	339	47,823	18,848	10,775	77,446	0.35%
Estate Tax	(Article 26)	58	251,041	40,901	26,975	318,917	1.46%
Gift Tax	(Article 26-A)	10	150,002	15,308	27,738	193,048	0.88%
Special Tax on Passenger Car Rentals	(Article 28-A)	1	0	0	0	0	0.00%
<b>Total</b>		<b>55,198</b>	<b>\$14,484,412</b>	<b>\$4,761,215</b>	<b>\$2,610,556</b>	<b>\$21,856,185</b>	<b>100.00%</b>

1/ The data provided in this table reflects collections from eligible applicants denied amnesty because they failed to pay tax and interest due.

2/ Each response was submitted for a tax liability associated with an assessment that existed at the start of amnesty.

3/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

Note: Totals may not equal the sum of the parts due to rounding.

**Table D-8: Gross Collections from Eligible Taxpayers Denied Amnesty - Returns 1/**

Tax		Number of Responses 2/	Total Tax Collected	Total Interest Collected	Total Penalty Collected	Total Tax, Interest and Penalty Collected	Percent of Total Amnesty Collections
Personal Income Tax	(Articles 16, 22, 30, 30A, 30B)	36,860	\$7,868,336	\$242,895	\$340,791	\$8,452,022	58.11%
Withholding Tax	(Articles 16, 22, 30, 30A, 30B)	2,942	688,469	37,342	29,055	754,866	5.19%
Corporation Franchise Tax	(Article 9-A)	11,294	2,412,865	168,003	107,659	2,688,526	18.48%
Corporation Tax	(Article 9)	203	315,146	2,503	1,203	318,851	2.19%
Petroleum Business Tax	(Article 13-A)	0	0	0	0	0	0.00%
Unincorporated Business Tax	(Article 16-A & 23)	0	0	0	0	0	0.00%
Sales and Use Tax	(Article 28) 3/	5,981	1,080,632	67,405	20,396	1,168,433	8.03%
Motor Fuel Tax	(Article 12-A)	51	0	0	0	0	0.00%
Beverage Container Tax	(Article 18-A)	0	0	0	0	0	0.00%
Highway Use Tax	(Article 21)	44	32,718	137	244	33,100	0.23%
Estate Tax	(Article 26)	200	957,046	65,483	25,716	1,048,246	7.21%
Gift Tax	(Article 26-A)	54	78,672	2,477	520	81,669	0.56%
Special Tax on Passenger Car Rentals	(Article 28-A)	0	0	0	0	0	0.00%
<b>Total</b>		<b>57,629</b>	<b>\$13,433,884</b>	<b>\$586,246</b>	<b>\$525,584</b>	<b>\$14,545,713</b>	<b>100.00%</b>

1/ The data provided in this table reflects collections as of November 20, 1997, from eligible applicants that were denied amnesty because they failed to pay the tax and interest due.

2/ Each response was submitted for a tax liability period for which a return was required.

3/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

Note: Totals may not equal the sum of the parts due to rounding.

Table D-9: Amount Due from Ineligible Taxpayers Denied Amnesty - Assessments 1/

Tax		Number Responses 2/	Total Tax Due	Total Interest Due	Total Penalty Due	Total Tax, Interest & Penalty Due	Percent of Total Due
Personal Income Tax	(Articles 16, 22, 30, 30A, 30B)	1,317	\$423,893	\$467,351	\$218,936	\$1,110,179	24.69%
Withholding Tax	(Articles 16, 22, 30, 30A, 30B)	1,168	45,237	424,685	816,214	1,286,136	28.60%
Corporation Franchise Tax	(Article 9-A)	759	35,847	114,462	141,971	292,280	6.50%
Corporation Tax	(Article 9)	25	19,906	9,273	1,979	31,158	0.69%
Petroleum Business Tax	(Article 13-A)	5	14,930	6,266	4,479	25,675	0.57%
Unincorporated Business Tax	(Articles 16-A & 23)	0	0	0	0	0	0.00%
Sales and Use Tax	(Article 28) 3/	1,235	896,101	314,570	404,433	1,615,104	35.91%
Motor Fuel Tax	(Article 12-A)	10	911	729	747	2,387	0.05%
Beverage Container Tax	(Article 18-A)	0	0	0	0	0	0.00%
Highway Use Tax	(Article 21)	48	9,031	3,127	2,067	14,225	0.32%
Estate Tax	(Article 26)	14	16,680	5,854	7,795	30,329	0.67%
Gift Tax	(Article 26-A)	9	0	0	0	0	0.00%
Special Tax on Passenger Car Rentals	(Article 28-A)	0	0	0	0	0	0.00%
Eligible Tax Type		4,590	\$1,462,537	\$1,346,317	\$1,598,620	\$4,407,474	98.00%
Cigarette Tax	(Articles 20, 20A)	1	56	42	0	98	0.00%
Corporation Tax	(Articles 9, 9B, 9C, 13, 32, 33)	89	1,722	69,270	15,989	86,980	1.93%
Fuel Use Tax (IFTA)	(Articles 13A, 21A)	5	0	0	0	0	0.00%
Independent Procured Insurance Tax	(Article 33A)	1	0	15	74	89	0.00%
Real Estate Transfer Tax	(Article 31)	12	0	777	1,411	2,188	0.05%
Real Property Gains Tax	(Article 31B)	2	0	0	339	339	0.01%
Miscellaneous Taxes	(Articles 15 & 24)	3	100	44	30	174	0.00%
Ineligible Tax Type 4/		113	\$1,878	\$70,148	\$17,842	\$89,868	2.00%
<b>Total</b>		<b>4,703</b>	<b>\$1,464,414</b>	<b>\$1,416,465</b>	<b>\$1,616,462</b>	<b>\$4,497,342</b>	<b>100.00%</b>

1/ The data provided in this table reflects the amount due as of November 20, 1997, from applicants that were denied amnesty because they were ineligible.

2/ Each response was submitted for a tax liability associated with an assessment that existed at the start of amnesty.

3/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

4/ Ineligible taxes include any articles and sections of the tax law that were not designated as eligible for amnesty under Chapter 309 of the Laws of 1996. This category includes monies submitted by amnesty applicants for liabilities attributable to ineligible taxes.

Note: Totals may not equal the sum of the parts due to rounding.

Table D-10 Amount Due from Ineligible Taxpayers Denied Amnesty - Returns 1/

Tax		Number of Responses 2/	Total Tax Due	Total Interest Due	Total Penalty Due	Total Tax, Interest & Penalty Due	Percent of Total Due
Personal Income Tax	(Articles 16, 22, 30, 30A, 30B)	3,052	\$1,211,380	\$925,415	\$962,251	\$3,099,046	64.39%
Withholding Tax	(Articles 16, 22, 30, 30A, 30B)	590	97,885	112,358	97,792	308,034	6.40%
Corporation Franchise Tax	(Article 9-A)	3,027	210,597	144,491	265,814	620,902	12.90%
Corporation Tax	(Article 9)	93	6,954	5,505	8,151	20,611	0.43%
Petroleum Business Tax	(Article 13-A)	0	0	0	0	0	0.00%
Unincorporated Business Tax	(Articles 16-A & 23)	0	0	0	0	0	0.00%
Sales and Use Tax	(Article 28) 3/	2,470	279,688	148,906	187,816	616,410	12.81%
Motor Fuel Tax	(Article 12-A)	1	0	0	0	0	0.00%
Beverage Container Tax	(Article 18-A)	0	0	0	0	0	0.00%
Highway Use Tax	(Article 21)	34	1,682	323	1,260	3,264	0.07%
Estate Tax	(Article 26)	45	21,193	10,813	12,075	44,081	0.92%
Gift Tax	(Article 26-A)	6	0	0	0	0	0.00%
Special Tax on Passenger Car Rentals	(Article 28-A)	0	0	0	0	0	0.00%
Eligible Tax Type		9,318	\$1,829,379	\$1,347,810	\$1,535,160	\$4,712,349	97.91%
Cigarette Tax	(Articles 20, 20A)	3	0	25	228	253	0.01%
Corporation Tax	(Articles 9, 9B, 9C, 13, 32, 33)	201	4,009	32,616	63,935	100,560	2.09%
Ineligible Tax Type 4/		204	\$4,009	\$32,641	\$64,163	\$100,813	2.09%
<b>Total</b>		<b>9,522</b>	<b>\$1,833,387</b>	<b>\$1,380,451</b>	<b>\$1,599,323</b>	<b>\$4,813,161</b>	<b>100.00%</b>

1/ The data provided in this table reflects the amount due from ineligible applicants that were denied amnesty, as of November 20, 1997.

2/ Each response was submitted for a tax liability period for which a return was required.

3/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

4/ Ineligible taxes include any articles and sections of the tax law that were not designated as eligible for amnesty under Chapter 309 of the Laws of 1996. This category includes monies submitted by amnesty applicants for liabilities attributable to ineligible taxes.

Note: Totals may not equal the sum of the parts due to rounding.



**Table D-11: Amount Due from Eligible Taxpayers Denied Amnesty - Assessments 1/**

Tax		Number of Responses 2/	Total Tax Due	Total Interest Due	Total Penalty Due	Total Tax, Interest & Penalty Due	Percent of Total Due
Personal Income Tax	(Articles 16, 22, 30, 30A, 30B)	36,099	\$27,278,667	\$35,251,563	\$12,804,261	\$75,334,490	30.99%
Withholding Tax	(Articles 16, 22, 30, 30A, 30B)	4,720	6,407,018	8,754,965	3,530,654	18,692,637	7.69%
Corporation Franchise Tax	(Article 9-A)	3,660	1,704,291	2,571,974	1,206,813	5,483,078	2.26%
Corporation Tax	(Article 9)	204	373,183	501,400	143,356	1,017,939	0.42%
Petroleum Business Tax	(Article 13-A)	13	252,267	113,807	75,536	441,610	0.18%
Unincorporated Business Tax	(Articles 16-A and 23)	1	858	3,951	645	5,454	0.00%
Sales and Use Tax	(Article 28) 3/	10,019	36,270,159	86,917,195	13,836,390	137,023,744	56.37%
Motor Fuel Tax	(Article 12-A)	72	216,802	228,753	109,853	555,408	0.23%
Beverage Container Tax	(Article 18-A)	2	0	13	135	148	0.00%
Highway Use Tax	(Article 21)	339	450,550	427,395	168,613	1,046,558	0.43%
Estate Tax	(Article 26)	58	492,987	1,486,764	408,517	2,388,268	0.98%
Gift Tax	(Article 26-A)	10	17,664	23,485	15,582	56,730	0.02%
Special Tax on Passenger Car Rentals	(Article 28-A)	1	436,655	424,460	174,662	1,035,778	0.43%
<b>Total</b>		<b>55,198</b>	<b>\$73,901,101</b>	<b>\$136,705,725</b>	<b>\$32,475,017</b>	<b>\$243,081,843</b>	<b>100.00%</b>

1/ The data provided in this table reflects the amount due from eligible applicants denied amnesty because they failed to pay tax and interest due, as of November 20, 1997.

2/ Each response was submitted for a tax liability associated with an assessment that existed at the start of amnesty.

3/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

Note: Totals may not equal the sum of the parts due to rounding.

**Table D-12: Amount Due from Eligible Taxpayers Denied Amnesty - Returns 1/**

Tax		Number of Responses 2/	Total Tax Due	Total Interest Due	Total Penalty Due	Total Tax, Interest & Penalty Due	Percent of Total Due
Personal Income Tax	(Articles 16, 22, 30, 30A, 30B)	8,453	\$4,971,119	\$3,554,545	\$3,572,730	\$12,098,394	65.49%
Withholding Tax	(Articles 16, 22, 30, 30A, 30B)	1,062	259,510	275,010	264,068	798,588	4.32%
Corporation Franchise Tax	(Article 9-A)	3,578	687,816	951,877	823,525	2,463,219	13.33%
Corporation Tax	(Article 9)	40	4,014	12,785	6,139	22,938	0.12%
Petroleum Business Tax	(Article 13-A)	0	0	0	0	0	0.00%
Unincorporated Business Tax	(Articles 16-A & 23)	0	0	0	0	0	0.00%
Sales and Use Tax	(Article 28) 3/	1,539	913,294	1,263,735	500,993	2,678,022	14.50%
Motor Fuel Tax	(Article 12-A)	24	8,234	3,303	2,896	14,432	0.08%
Beverage Container Tax	(Article 18-A)	0	0	0	0	0	0.00%
Highway Use Tax	(Article 21)	9	59	787	885	1,731	0.01%
Estate Tax	(Article 26)	40	137,664	139,137	95,451	372,252	2.02%
Gift Tax	(Article 26-A)	8	7,188	6,644	9,301	23,133	0.13%
Special Tax on Passenger Car Rentals	(Article 28-A)	0	0	0	0	0	0.00%
<b>Total</b>		<b>14,753</b>	<b>\$6,988,898</b>	<b>\$6,207,823</b>	<b>\$5,275,989</b>	<b>\$18,472,710</b>	<b>100.00%</b>

1/ The data provided in this table reflects the amount due from eligible applicants denied amnesty because they failed to pay tax and interest due, as of November 20, 1997.

2/ Each response was submitted for a tax liability period for which a return was required.

3/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

Note: Totals may not equal the sum of the parts due to rounding.

**Table D-13 : Gross Revenues from Amnesty Applicants by Liability Year 1/**

Tax	1985 & Prior Tax Years	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	Grand Total
Beverage Container Tax (Article 18-A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$596	\$3,111	\$0	\$0	\$3,707
Corporation Franchise Tax (Article 9-A)	14,183,365	1,159,204	1,326,360	1,706,481	2,268,343	3,946,183	3,914,792	6,323,745	6,416,695	7,133,744	1,312,139	261,635	49,952,686
Corporation Tax (Article 9)	167,833	34,171	48,089	49,582	87,307	119,239	402,336	309,278	324,997	369,491	57,478	0	1,969,801
Estate Tax (Article 26)	526,808	298,435	474,547	640,253	1,721,617	656,175	723,191	2,125,624	3,455,689	2,518,002	396,546	144,403	13,681,290
Gift Tax (Article 26-A)	203,962	57,395	114,669	90,286	143,552	154,767	255,131	525,435	466,792	1,006,282	66,723	1,257	3,086,251
Highway Use Tax (Article 21)	10,171	371	6,241	10,850	16,395	59,190	186,631	230,701	443,613	330,590	101,671	32,082	1,428,506
Motor Fuel Tax (Article 12-A)	13,334	4,177	6,550	1,244	334	2,113	98,524	108,533	57,929	41,199	277	402	334,616
Personal Income Tax (Articles 16, 22, 30, 30A, 30B)	21,212,043	5,640,380	5,069,326	6,339,349	6,886,237	10,372,837	13,543,466	21,572,966	27,337,410	35,934,776	3,259,972	63,899	157,232,661
Petroleum Business Tax (Article 13-A)	0	0	0	0	0	934	43,156	92,578	87,510	54,098	2,328	0	280,604
Sales and Use Tax (Article 28) 2/	8,325,695	1,689,186	2,036,807	2,330,252	3,350,685	5,130,691	6,113,553	8,355,250	10,630,749	13,865,056	3,221,219	1,750,379	66,799,522
Withholding Tax (Articles 16, 22, 30, 30A, 30B)	466,393	223,772	479,664	595,794	688,188	953,537	1,278,478	1,252,577	4,315,070	6,183,773	308,193	319,596	17,065,035
Unincorporated Business Tax (Articles 16-A & 23)	0	0	0	0	0	0	0	0	0	0	0	0	0
Special Tax on Passenger Car Rentals (Article 28-A)	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Eligible Tax Total</b>	<b>\$45,109,604</b>	<b>\$9,107,091</b>	<b>\$9,562,253</b>	<b>\$11,764,091</b>	<b>\$15,162,658</b>	<b>\$21,395,666</b>	<b>\$26,559,258</b>	<b>\$40,896,687</b>	<b>\$53,537,050</b>	<b>\$67,440,122</b>	<b>\$8,726,546</b>	<b>\$2,573,653</b>	<b>\$311,834,679</b>
Alcoholic Beverage Tax (Article 18)	\$0	\$0	\$0	\$0	\$0	\$0	\$53	\$71	\$71	\$27	\$6	\$0	\$228
Cigarette Tax (Articles 20, 20A)	0	0	0	0	0	0	0	0	46	0	0	1,234	1,280
Corporation Tax (Articles 9, 9B, 9C, 13, 32, 33)	46,358	6,319	6,109	6,130	22,450	4,300	746,467	37,905	166,704	445,456	244,530	37,871	1,770,599
Fuel Use Tax (IFTA) (Articles 13A, 21A)	0	0	0	0	0	0	0	315		339	2,051	1,985	4,690
Hazardous Waste (Environmental Conservation)	0	0	0	0	0	0	0	0	0	0	0	1,322	1,322
Independent Procured Insurance Tax (Article 33A)	0	0	0	0	0	0	0	0	0	0	8	0	8
Real Estate Transfer Tax (Article 31)	0	0	0	0	0	0	18	176	0	407	92	0	693
Real Property Gains Tax (Article 31B)	0	0	0	0	26,496	0	0	0	0	0	0	0	26,496
Miscellaneous Taxes (Articles 15 & 24)	0	167	191	205	14,545	547	326	2,776	3,832	12,313	49,507	55,687	140,096
<b>Ineligible Tax Total 3/</b>	<b>\$46,358</b>	<b>\$6,486</b>	<b>\$6,300</b>	<b>\$6,335</b>	<b>\$63,491</b>	<b>\$4,847</b>	<b>\$746,864</b>	<b>\$41,243</b>	<b>\$170,653</b>	<b>\$458,542</b>	<b>\$296,194</b>	<b>\$98,099</b>	<b>\$1,945,412</b>
<b>Total</b>	<b>\$45,155,962</b>	<b>\$9,113,577</b>	<b>\$9,568,553</b>	<b>\$11,770,426</b>	<b>\$15,226,149</b>	<b>\$21,400,513</b>	<b>\$27,306,122</b>	<b>\$40,937,930</b>	<b>\$53,707,703</b>	<b>\$67,898,664</b>	<b>\$9,022,740</b>	<b>\$2,671,752</b>	<b>\$313,780,092</b>

1/ Gross revenues include tax and interest collected from taxpayers granted amnesty and tax, interest and penalty collected from taxpayers denied amnesty as of November 20, 1997. Gross revenues presented in this table, \$313,780,092, are \$124,322 greater than the sum of gross revenues presented in Tables D-1, D-2, D-5, D-6, D-7, D-8, D-14 and D-15, \$313,655,770. This difference is attributable to the recognition of payments made on a small number of assessments that included eligible and ineligible periods.

2/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

3/ Ineligible taxes include any articles and sections of the tax law that were not designated as eligible for amnesty under Chapter 309 of the Laws of 1996. This category includes monies submitted by amnesty applicants for liabilities attributable to ineligible taxes.

Note: Totals may not equal the sum of the parts due to rounding.

**Table D-14 : Gross Collections from Amnesty Applied - Assessments 1/**

Tax		Number of Responses 2/	Total Tax Collected	Total Interest Collected	Total Tax & Interest Collected	Percent of Total Amnesty Collections
Personal Income Tax	(Articles 16, 22, 30, 30A, 30B)	1,893	\$1,588,465	\$556,666	\$2,145,131	41.16%
Withholding Tax	(Articles 16, 22, 30, 30A, 30B)	271	207,958	119,507	327,465	6.28%
Corporation Franchise Tax	(Article 9-A)	410	206,458	108,613	315,070	6.04%
Corporation Tax	(Article 9)	53	157,339	78,798	236,137	4.53%
Petroleum Business Tax	(Article 13-A)	5	56,711	4,283	60,994	1.17%
Unincorporated Business Tax	(Articles 16-A & 23)	0	0	0	0	0.00%
Sales and Use Tax	(Article 28) 3/	804	1,365,312	644,192	2,009,504	38.55%
Motor Fuel Tax	(Article 12-A)	1	13,329	6,972	20,301	0.39%
Beverage Container Tax	(Article 18-A)	0	0	0	0	0.00%
Highway Use Tax	(Article 21)	21	18,381	9,805	28,185	0.54%
Estate Tax	(Article 26)	13	63,523	5,834	69,357	1.33%
Gift Tax	(Article 26-A)	1	0	0	0	0.00%
Special Tax on Passenger Car Rentals	(Article 28-A)	0	0	0	0	0.00%
<b>Total</b>		<b>3,472</b>	<b>\$3,677,476</b>	<b>\$1,534,669</b>	<b>\$5,212,145</b>	<b>100.00%</b>

1/ The data provided in this table reflects collections as of November 20, 1997 from in process applicants.

2/ Each response was submitted for a tax liability associated with an assessment that existed at the start of amnesty.

3/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

Note: Totals may not equal the sum of the parts due to rounding.

Table D-15: Gross Collections from Amnesty Applied - Returns 1/

Tax		Number of Responses 2/	Total Tax Collected	Total Interest Collected	Total Tax & Interest Collected	Percent of Total Amnesty Collections
Personal Income Tax	(Articles 16, 22, 30, 30A, 30B)	2,756	\$3,577,158	\$1,441,296	\$5,018,453	73.84%
Withholding Tax	(Articles 16, 22, 30, 30A, 30B)	250	129,554	54,847	184,400	2.71%
Corporation Franchise Tax	(Article 9-A)	1,727	662,544	118,882	781,426	11.50%
Corporation Tax	(Article 9)	48	46,311	1,698	48,009	0.71%
Petroleum Business Tax	(Article 13-A)	0	0	0	0	0.00%
Unincorporated Business Tax	(Articles 16-A & 23)	0	0	0	0	0.00%
Sales and Use Tax	(Article 28) 3/	1,116	380,567	54,950	435,517	6.41%
Motor Fuel Tax	(Article 12-A)	0	0	0	0	0.00%
Beverage Container Tax	(Article 18-A)	0	0	0	0	0.00%
Highway Use Tax	(Article 21)	34	25,945	0	25,945	0.38%
Estate Tax	(Article 26)	30	182,860	73,698	256,559	3.78%
Gift Tax	(Article 26-A)	6	34,816	10,884	45,701	0.67%
Special Tax on Passenger Car Rentals	(Article 28-A)	0	0	0	0	0.00%
<b>Total</b>		<b>5,967</b>	<b>\$5,039,754</b>	<b>\$1,756,256</b>	<b>\$6,796,010</b>	<b>100.00%</b>

1/ The data provided in this table reflects collections as of November 20, 1997 from in process applicants.

2/ Each response was submitted for a tax liability period for which a return was required.

3/ Includes Section 1104 Special Hotel Occupancy Tax and Section 1104-a Greenway Fee.

Note: Totals may not equal the sum of the parts due to rounding.