



State of Vermont
Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Agency of Administration

Report on 2009 Vermont Tax Amnesty

The Vermont Tax Amnesty program as prescribed by 2009 (Special Session), Section H.3 was conducted from July 20 through August 31, 2009.

Selection of Accounts

The Department determined potentially eligible taxpayers by reviewing the June 30, 2009 accounts receivable and selecting all taxpayers with a tax liability for which the due date of the return was prior to January 26, 2009. Letters were sent to potentially eligible taxpayers. All tax types administered by the department were eligible.

Dollars eligible for amnesty	\$55,393,952
Potential payments if everyone accepted	\$45,098,488
Number of Letters	14,105

Publicity

The Department contracted with Spike Advertising of Vermont for radio advertising, newspaper advertising and a follow-up mailing to eligible taxpayers. The Department worked with Spike to develop a website and detailed instructions for taxpayers. These steps assisted with our outreach to taxpayers who had delinquent tax obligations that the Department had not yet identified.

Amnesty Results

(1) Major tax types collected

	Amount Collected	Amount Abated
Personal income	\$757,280	\$299,016
Sales and use	\$545,459	\$274,427
Meals and rooms	\$254,467	\$177,331
Fuel gross receipts	\$175,400	\$ 54,053
Corporate income	\$105,478	\$ 52,575
School property	\$ 95,735	\$ 11,943
Withholding	\$ 91,278	\$ 31,370
Non-resident withholding	\$ 44,007	\$ 34,876



(2) Existing accounts receivable:

Payments received	\$1,079,144
Penalty abated	\$ 652,366
Number of abatements	1613

Liabilities that had not been billed:

Payments received	\$1,022,741
Penalty abated	\$ 299,810
Number of abatements	409

Total collected	\$2,101,032*
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*Several checks that were subsequently returned by the bank reduced the total.

Approximately two thousand taxpayers had tax liabilities reduced under the program.

(3) Change in accounts receivable (not entirely attributable to amnesty)

Accounts Receivable at June 30, 2009	\$147,291,379
Accounts Receivable at September 30, 2009	\$134,624,963

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December 15, 2009