
Appendix G: Amnesty Statistics

New York State Department of Taxation and Finance

2/5/2004

2002-03 Tax Amnesty Program

Table 1 : Gross Collections from Taxpayers Granted Amnesty - Assessments

<u>Tax</u>	<u>Number of Responses /1</u>	<u>Percent of Total</u>		<u>Percent of Total</u>		<u>Tax and Interest Collected</u>	<u>Percent of Total Collections</u>
		<u>Tax Collected</u>	<u>Tax Collections</u>	<u>Interest Collected</u>	<u>Interest Collections</u>		
Personal Income Tax (Articles 16, 22)	90,888	71,249,261.32	50.17%	33,115,583.29	45.89%	104,364,844.61	48.73%
Withholding Tax (Article 22)	17,408	9,340,351.39	6.58%	4,043,824.45	5.60%	13,384,175.84	6.25%
Corporation Franchise Tax (Article 9-A)	20,022	4,645,872.73	3.27%	2,837,201.62	3.93%	7,483,074.35	3.49%
Corporation Tax (Article 9)	243	314,880.69	0.22%	219,844.03	0.30%	534,724.72	0.25%
Petroleum Business Tax (Article 13-A)	20	20,549.42	0.01%	11,467.62	0.02%	32,017.04	0.01%
Unincorporated Business Tax (Articles 16-A, 23)	0	858.00	0.00%	2,144.12	0.00%	3,002.12	0.00%
Sales and Use Tax (Articles 24, 28, 28-A, 29)	50,320	51,775,119.76	36.46%	28,810,853.18	39.92%	80,585,972.94	37.62%
Motor Fuel Tax (Article 12-A)	5	32,104.61	0.02%	15,443.30	0.02%	47,547.91	0.02%
Combined Petro Business/Motor Fuel Tax (Articles 12-A, 13-A)	19	55,335.43	0.04%	7,432.18	0.01%	62,767.61	0.03%
Highway Use Tax (Article 21)	622	292,891.55	0.21%	197,146.59	0.27%	490,038.14	0.23%
Estate Tax (Article 26)	430	2,619,986.56	1.84%	1,680,154.82	2.33%	4,300,141.38	2.01%
Gift Tax (Article 26-A)	80	106,791.79	0.08%	86,765.62	0.12%	193,557.41	0.09%
Real Property Gains Tax (Article 31-B)	33	778,060.52	0.55%	734,620.90	1.02%	1,512,681.42	0.71%
Independent Procured Insurance Tax (Article 33-A)	8	284.65	0.00%	977.85	0.00%	1,262.50	0.00%
Unrelated Business Income Tax (Article 13)	65	11,663.33	0.01%	18,012.99	0.02%	29,676.32	0.01%
Corporation Franchise Tax MTA Surcharge (Article 9-A)	6,120	774,617.58	0.55%	375,813.54	0.52%	1,150,431.12	0.54%
Corporation Tax MTA Surcharge (Article 9)	39	4,476.38	0.00%	7,068.59	0.01%	11,544.97	0.01%
Total	186,322	\$142,023,105.71	100.00%	\$72,164,354.69	100.00%	\$214,187,460.40	100.00%

/1 Number of Responses is the total number of assessments by tax type.

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Table 2 : Gross Collections from Taxpayers Granted Amnesty - Returns

<u>Tax</u>	<u>Number of Responses</u> ^{/1}	<u>Tax Collected</u>	<u>Percent of Total</u>		<u>Percent of Total Interest Collections</u>	<u>Tax and Interest Collected</u>	<u>Percent of Total Collections</u>
			<u>Tax Collections</u>	<u>Interest Collected</u>			
Personal Income Tax (Articles 16, 22)	41,963	150,907,907.84	58.80%	26,096,234.19	46.07%	177,004,142.03	56.50%
Withholding Tax (Article 22)	2,340	1,043,694.27	0.41%	307,667.73	0.54%	1,351,362.00	0.43%
Corporation Franchise Tax (Article 9-A)	24,050	29,581,564.15	11.53%	9,233,769.42	16.30%	38,815,333.57	12.39%
Corporation Tax (Article 9)	285	7,904,662.62	3.08%	1,821,860.86	3.22%	9,726,523.48	3.10%
Petroleum Business Tax (Article 13-A)	5	42,385.43	0.02%	7,166.54	0.01%	49,551.97	0.02%
Sales and Use Tax (Articles 24, 28, 28-A, 29)	21,071	54,327,662.07	21.17%	16,147,290.26	28.51%	70,474,952.33	22.49%
Motor Fuel Tax (Article 12-A)	1	26,500.42	0.01%	4,449.00	0.01%	30,949.42	0.01%
Highway Use Tax (Article 21)	121	659,259.77	0.26%	126,676.67	0.22%	785,936.44	0.25%
Estate Tax (Article 26)	218	3,349,890.28	1.31%	754,020.08	1.33%	4,103,910.36	1.31%
Gift Tax (Article 26-A)	150	3,729,729.72	1.45%	766,142.75	1.35%	4,495,872.47	1.44%
Unrelated Business Income Tax (Article 13)	26	85,536.72	0.03%	86.00	0.00%	85,622.72	0.03%
Corporation Franchise Tax MTA Surcharge (Article 9-A)	9,682	4,128,828.40	1.61%	1,191,003.64	2.10%	5,319,832.04	1.70%
Corporation Tax MTA Surcharge (Article 9)	84	861,186.55	0.34%	187,147.29	0.33%	1,048,333.84	0.33%
Total	99,996	\$256,648,808.24	100.00%	\$56,643,514.43	100.00%	\$313,292,322.67	100.00%

/1 Number of Responses is the total number of returns by tax type.

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Table 3 : Interest and Penalty Waived for Taxpayers Granted Amnesty - Assessments

<u>Tax</u>	<u>Number of Responses /1</u>	<u>Interest Waived /2</u>	<u>Penalty Waived</u>	<u>Interest and Penalty Waived</u>
Personal Income Tax (Articles 16, 22)	88,936	30,701,592.11	32,932,649.99	63,634,242.10
Withholding Tax (Article 22)	17,043	4,879,509.67	8,391,279.47	13,270,789.14
Corporation Franchise Tax (Article 9-A)	19,571	2,905,292.59	7,919,017.89	10,824,310.48
Corporation Tax (Article 9)	228	176,027.15	224,189.86	400,217.01
Petroleum Business Tax (Article 13-A)	20	5,456.21	7,608.87	13,065.08
Unincorporated Business Tax (Articles 16-A, 23)	0	2,325.01	297.57	2,622.58
Sales and Use Tax (Articles 24, 28, 28-A, 29)	48,963	103,678,036.58	55,307,899.03	158,985,935.61
Motor Fuel Tax (Article 12-A)	5	15,948.27	10,514.20	26,462.47
Combined Petro Business/Motor Fuel Tax (Articles 12-A, 13-A)	19	2,901.01	42,622.32	45,523.33
Highway Use Tax (Article 21)	605	124,976.63	148,901.25	273,877.88
Estate Tax (Article 26)	425	1,047,322.16	937,550.11	1,984,872.27
Gift Tax (Article 26-A)	76	57,294.05	87,684.58	144,978.63
Real Property Gains Tax (Article 31-B)	33	613,935.80	417,858.37	1,031,794.17
Independent Procured Insurance Tax (Article 33-A)	7	604.09	3,227.94	3,832.03
Unrelated Business Income Tax (Article 13)	62	9,088.15	41,499.60	50,587.75
Corporation Franchise Tax MTA Surcharge (Article 9-A)	5,919	307,486.90	836,750.69	1,144,237.59
Corporation Tax MTA Surcharge (Article 9)	39	6,195.78	8,967.90	15,163.68
Total	181,951	\$144,533,992.16	\$107,318,519.64	\$251,852,511.80

/1 Number of Responses is the total number of assessments by tax type.

/2 Interest Waived equals the amount of additional interest that would have been available to the Department for potential collection in the absence of amnesty.

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Table 4 : Interest and Penalty Waived for Taxpayers Granted Amnesty - Returns

<u>Tax</u>	<u>Number of Responses /1</u>	<u>Interest Waived /2</u>	<u>Penalty Waived</u>	<u>Interest and Penalty Waived</u>
Personal Income Tax (Articles 16, 22)	21,273	17,502,921.68	47,684,006.93	65,186,928.61
Withholding Tax (Article 22)	936	360,303.35	1,009,346.27	1,369,649.62
Corporation Franchise Tax (Article 9-A)	13,799	4,544,077.06	8,517,128.70	13,061,205.76
Corporation Tax (Article 9)	121	720,445.14	858,359.49	1,578,804.63
Petroleum Business Tax (Article 13-A)	5	2,640.07	11,928.72	14,568.79
Sales and Use Tax (Articles 24, 28, 28-A, 29)	10,691	8,962,757.11	6,604,166.22	15,566,923.33
Motor Fuel Tax (Article 12-A)	1	1,647.99	0.00	1,647.99
Highway Use Tax (Article 21)	110	62,306.60	8,974.27	71,280.87
Estate Tax (Article 26)	131	434,389.25	603,324.49	1,037,713.74
Gift Tax (Article 26-A)	110	374,770.85	425,509.08	800,279.93
Unrelated Business Income Tax (Article 13)	1	13.53	133.75	147.28
Corporation Franchise Tax MTA Surcharge (Article 9-A)	5,278	604,242.14	903,119.06	1,507,361.20
Corporation Tax MTA Surcharge (Article 9)	37	80176.97	77452.42	157629.39
Total	52,493	\$33,650,691.74	\$66,703,449.40	\$100,354,141.14

/1 Number of Responses is the total number of returns by tax type.

/2 Interest Waived equals the amount of additional interest that would have been available to the Department for potential collection in the absence of amnesty.

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

<u>Eligible Taxes</u>	<u>Number of Responses /2</u>	<u>Tax Collected</u>	<u>Interest Collected</u>	<u>Penalty Collected</u>	<u>Tax, Interest and Penalty Collected</u>	<u>Percent of Total Collections</u>
Personal Income Tax (Articles 16, 22)	993	1,364,813.14	0.00	0.00	1,364,813.14	35.89%
Withholding Tax (Article 22)	1,156	864,502.83	0.00	0.00	864,502.83	22.73%
Corporation Franchise Tax (Article 9-A)	785	274,469.60	0.00	0.00	274,469.60	7.22%
Corporation Tax (Article 9)	5	469.32	0.00	0.00	469.32	0.01%
Petroleum Business Tax (Article 13-A)	5	5,000.00	0.00	0.00	5,000.00	0.13%
Sales and Use Tax (Articles 24, 28, 28-A, 29)	1,459	1,227,345.42	7,753.40	0.00	1,235,098.82	32.47%
Motor Fuel Tax (Article 12-A)	4	0.00	0.00	0.00	0.00	0.00%
Highway Use Tax (Article 21)	23	5,391.22	8.31	23.52	5,423.05	0.14%
Estate Tax (Article 26)	9	16,598.27	0.00	0.00	16,598.27	0.44%
Gift Tax (Article 26-A)	1	259.22	0.00	0.00	259.22	0.01%
Unrelated Business Income Tax (Article 13)	1	13.57	0.00	0.00	13.57	0.00%
Corporation Franchise Tax MTA Surcharge (Article 9-A)	203	20,737.46	0.00	0.00	20,737.46	0.55%
Eligible Taxes Total	4,644	\$3,779,600.05	\$7,761.71	\$23.52	\$3,787,385.28	99.58%
<u>Ineligible Taxes /3</u>						
Cigarette Tax (Articles 20, 20-A)	10	1,575.00	0.00	0.00	1,575.00	0.04%
Corporation Tax (Articles 9, 9-B, 9-C, 13, 32, 33)	23	2,221.05	0.00	0.00	2,221.05	0.06%
Fuel Use Tax (IFTA) (Articles 13-A, 21-A)	22	1,781.23	0.00	0.00	1,781.23	0.05%
Real Estate Transfer Tax (Article 31)	4	478.28	0.00	0.00	478.28	0.01%
Withholding Tax (Articles 22, 30)	107	9,835.87	0.00	0.00	9,835.87	0.26%
Ineligible Taxes Total	166	\$15,891.43	\$0.00	\$0.00	\$15,891.43	0.42%
Total	4,810	\$3,795,491.48	\$7,761.71	\$23.52	\$3,803,276.71	100.00%

/1 The data provided in this table reflects collections from applicants that were denied amnesty because they were ineligible.

/2 Number of Responses is the total number of assessments by tax type.

/3 Ineligible Taxes include any articles and sections of the tax law that were not designated as eligible for amnesty under Chapter 85 of the laws of 2002. This category includes monies submitted by amnesty applicants for liabilities attributable to ineligible taxes.

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

<u>Eligible Taxes</u>	<u>Number of Responses /2</u>	<u>Tax Collected</u>	<u>Interest Collected</u>	<u>Penalty Collected</u>	<u>Tax, Interest and Penalty Collected</u>	<u>Percent of Total Collections</u>
Personal Income Tax (Articles 16, 22)	5,924	3,205,124.36	81,822.82	98,747.96	3,385,695.14	12.74%
Withholding Tax (Article 22)	647	127,250.49	3,458.42	1,443.88	132,152.79	0.50%
Corporation Franchise Tax (Article 9-A)	2,993	1,200,602.77	110,279.67	10,550.60	1,321,433.04	4.97%
Corporation Tax (Article 9)	32	9,188.00	578.81	195.92	9,962.73	0.04%
Sales and Use Tax (Articles 24, 28, 28-A, 29)	2,187	19,973,049.86	851,692.21	434.96	20,825,177.03	78.39%
Combined Petro Business/Motor Fuel Tax (Articles 12-A, 13-A)	3	8,265.60	830.97	0.00	9,096.57	0.03%
Highway Use Tax (Article 21)	39	5,424.63	1,308.65	0.00	6,733.28	0.03%
Estate Tax (Article 26)	20	151,275.00	4,894.73	0.00	156,169.73	0.59%
Gift Tax (Article 26-A)	2	3,590.00	676.77	0.00	4,266.77	0.02%
Unrelated Business Income Tax (Article 13)	8	6,768.00	61.00	0.00	6,829.00	0.03%
Corporation Franchise Tax MTA Surcharge (Article 9-A)	1,197	137,284.40	14,844.02	1,627.60	153,756.02	0.58%
Corporation Tax MTA Surcharge (Article 9)	4	249.00	0.00	38.22	287.22	0.00%
Eligible Taxes Total	13,056	\$24,828,072.11	\$1,070,448.07	\$113,039.14	\$26,011,559.32	97.91%
<u>Ineligible Taxes /3</u>						
Alcoholic Beverage Tax (Article 18)	1	4,277.87	0.00	0.00	4,277.87	0.02%
Cigarette Tax (Articles 20, 20-A)	6	162.38	0.00	0.00	162.38	0.00%
Corporation Tax (Articles 9, 9-B, 9-C, 13, 32, 33)	1,643	478,331.98	26,327.33	0.00	504,659.31	1.90%
Fuel Use Tax (IFTA) (Articles 13-A, 21-A)	11	482.54	0.00	0.00	482.54	0.00%
Real Estate Transfer Tax (Article 31)	1	2,260.00	0.00	0.00	2,260.00	0.01%
Sales and Use Tax (Articles 15, 20)	581	42,684.90	600.24	0.00	43,285.14	0.16%
Ineligible Taxes Total	2,243	\$528,199.67	\$26,927.57	\$0.00	\$555,127.24	2.09%
Total	15,299	\$25,356,271.78	\$1,097,375.64	\$113,039.14	\$26,566,686.56	100.00%

/1 The data provided in this table reflects collections from applicants that were denied amnesty because they were ineligible.

/2 Number of Responses is the total number of returns by tax type.

/3 Ineligible Taxes include any articles and sections of the tax law that were not designated as eligible for amnesty under Chapter 85 of the laws of 2002. This category includes monies submitted by amnesty applicants for liabilities attributable to ineligible taxes.

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

	<u>Number of Responses /2</u>	<u>Tax Collected</u>	<u>Interest Collected</u>	<u>Penalty Collected</u>	<u>Tax, Interest and Penalty Collected</u>	<u>Percent of Total Collections</u>
Personal Income Tax (Articles 16, 22)	24,886	6,527,681.82	2,113,740.35	1,147,327.79	9,788,749.96	45.84%
Withholding Tax (Article 22)	5,790	990,865.40	269,929.94	261,056.09	1,521,851.43	7.13%
Corporation Franchise Tax (Article 9-A)	3,097	486,677.49	226,670.38	172,603.42	885,951.29	4.15%
Corporation Tax (Article 9)	81	62,879.90	29,687.52	8,722.48	101,289.90	0.47%
Petroleum Business Tax (Article 13-A)	8	2,508.56	821.30	0.00	3,329.86	0.02%
Sales and Use Tax (Articles 24, 28, 28-A, 29)	18,243	5,683,017.40	2,475,403.80	527,654.36	8,686,075.56	40.67%
Motor Fuel Tax (Article 12-A)	2	0.00	0.00	0.00	0.00	0.00%
Combined Petro Business/Motor Fuel Tax (Articles 12-A, 13-A)	11	0.00	0.00	0.00	0.00	0.00%
Beverage Container Tax (Article 18-A)	3	0.00	918.00	0.00	918.00	0.00%
Highway Use Tax (Article 21)	131	19,942.21	9,591.40	1,736.55	31,270.16	0.15%
Estate Tax (Article 26)	88	102,064.34	32,743.12	63,444.39	198,251.85	0.93%
Gift Tax (Article 26-A)	15	22,861.19	5,893.33	0.00	28,754.52	0.13%
Real Property Gains Tax (Article 31-B)	15	25,346.49	7,380.56	3,469.25	36,196.30	0.17%
Unrelated Business Income Tax (Article 13)	9	33.29	2,344.90	215.00	2,593.19	0.01%
Corporation Franchise Tax MTA Surcharge (Article 9-A)	1,182	25,724.45	22,453.58	22,264.77	70,442.80	0.33%
Corporation Tax MTA Surcharge (Article 9)	26	0.00	0.00	0.00	0.00	0.00%
Total	53,587	\$13,949,602.54	\$5,197,578.18	\$2,208,494.10	\$21,355,674.82	100.00%

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

/2 Number of Responses is the total number of assessments by tax type.

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TABLE 8 : Gross Collections from Eligible Taxpayers Denied Amnesty - Returns /1

	<u>Number of Responses /2</u>	<u>Tax Collected</u>	<u>Interest Collected</u>	<u>Penalty Collected</u>	<u>Tax, Interest and Penalty Collected</u>	<u>Percent of Total Collections</u>
Personal Income Tax (Articles 16, 22)	24,986	5,166,422.81	468,578.95	205,490.70	5,840,492.46	41.66%
Withholding Tax (Article 22)	2,176	143,859.80	24,402.44	15,164.61	183,426.85	1.31%
Corporation Franchise Tax (Article 9-A)	11,634	1,122,495.15	361,846.93	89,822.63	1,574,164.71	11.23%
Corporation Tax (Article 9)	9	9,541.76	2,315.56	93.50	11,950.82	0.09%
Sales and Use Tax (Articles 24, 28, 28-A, 29)	5,960	4,828,755.43	796,577.84	48,006.63	5,673,339.90	40.47%
Highway Use Tax (Article 21)	20	29,120.79	10,743.42	0.00	39,864.21	0.28%
Estate Tax (Article 26)	61	541,356.09	33,131.26	0.00	574,487.35	4.10%
Gift Tax (Article 26-A)	35	13,400.00	0.00	0.00	13,400.00	0.10%
Unrelated Business Income Tax (Article 13)	6	4,716.00	0.00	0.00	4,716.00	0.03%
Corporation Franchise Tax MTA Surcharge (Article 9-A)	2,510	67,593.41	23,763.72	12,445.14	103,802.27	0.74%
Corporation Tax MTA Surcharge (Article 9)	1	0.00	0.00	0.00	0.00	0.00%
Total	47,398	\$11,927,261.24	\$1,721,360.12	\$371,023.21	\$14,019,644.57	100.00%

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

/2 Number of Responses is the total number of returns by tax type.

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

<u>Eligible Taxes</u>	<u>Number of Responses /2</u>	<u>Tax Due</u>	<u>Interest Due</u>	<u>Penalty Due</u>	<u>Tax, Interest and Penalty Due</u>	<u>Percent of Total Due</u>
Personal Income Tax (Articles 16, 22)	992	571,815.90	635,353.33	305,871.94	1,513,041.17	21.98%
Withholding Tax (Article 22)	1,156	382,014.41	361,895.88	484,039.25	1,227,949.54	17.84%
Corporation Franchise Tax (Article 9-A)	786	47,394.46	104,484.41	110,255.69	262,134.56	3.81%
Corporation Tax (Article 9)	5	0.00	0.00	0.00	0.00	0.00%
Petroleum Business Tax (Article 13-A)	5	74,459.68	21,691.74	22,337.36	118,488.78	1.72%
Sales and Use Tax (Articles 24, 28, 28-A, 29)	1,459	1,449,263.64	1,399,072.20	716,173.74	3,564,509.58	51.79%
Motor Fuel Tax (Article 12-A)	4	45,589.50	13,290.34	13,676.74	72,556.58	1.05%
Highway Use Tax (Article 21)	23	4,731.14	799.49	567.48	6,098.11	0.09%
Estate Tax (Article 26)	9	0.00	10,268.80	16,111.08	26,379.88	0.38%
Gift Tax (Article 26-A)	1	0.00	0.00	0.00	0.00	0.00%
Unrelated Business Income Tax (Article 13)	1	0.00	0.00	0.00	0.00	0.00%
Corporation Franchise Tax MTA Surcharge (Article 9-A)	202	9,944.40	7,083.45	5,624.92	22,652.77	0.33%
Eligible Taxes Total	4,643	\$2,585,213.13	\$2,553,939.64	\$1,674,658.20	\$6,813,810.97	99.00%
<u>Ineligible Taxes /3</u>						
Cigarette Tax (Articles 20, 20-A)	10	981.80	139.51	7,332.20	8,453.51	0.12%
Corporation Tax (Articles 9, 9-B, 9-C, 13, 32, 33)	23	0.00	40.17	51.26	91.43	0.00%
Fuel Use Tax (IFTA) (Articles 13-A, 21-A)	22	699.59	405.76	394.58	1,499.93	0.02%
Real Estate Transfer Tax (Article 31)	4	0.00	1.94	420.00	421.94	0.01%
Withholding Tax (Articles 22, 30)	107	0.00	6,416.36	52,027.79	58,444.15	0.85%
Ineligible Taxes Total	166	\$1,681.39	\$7,003.74	\$60,225.83	\$68,910.96	1.00%
Total	4,809	\$2,586,894.52	\$2,560,943.38	\$1,734,884.03	\$6,882,721.93	100.00%

/1 The data provided in this table reflects collections from applicants that were denied amnesty because they were ineligible.

/2 Number of Responses is the total number of assessments by tax type.

/3 Ineligible Taxes include any articles and sections of the tax law that were not designated as eligible for amnesty under Chapter 85 of the laws of 2002. This category includes monies submitted by amnesty applicants for liabilities attributable to ineligible taxes.

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2002-03 Tax Amnesty Program

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

<u>Eligible Taxes</u>	<u>Number of Responses /2</u>	<u>Tax Due</u>	<u>Interest Due</u>	<u>Penalty Due</u>	<u>Tax, Interest and Penalty Due</u>	<u>Percent of Total Due</u>
Personal Income Tax (Articles 16, 22)	946	6,887,370.93	1,607,950.50	2,808,280.22	11,303,601.65	65.05%
Withholding Tax (Article 22)	108	64,232.96	20,614.89	28,151.04	112,998.89	0.65%
Corporation Franchise Tax (Article 9-A)	796	237,771.15	166,646.19	334,667.52	739,084.86	4.25%
Corporation Tax (Article 9)	3	2,593.67	1,750.67	727.42	5,071.76	0.03%
Sales and Use Tax (Articles 24, 28, 28-A, 29)	856	940,386.58	1,440,188.06	2,639,734.61	5,020,309.25	28.89%
Estate Tax (Article 26)	2	0.00	3,104.80	9,935.73	13,040.53	0.08%
Corporation Franchise Tax MTA Surcharge (Article 9-A)	251	32,039.79	12,738.62	35,489.28	80,267.69	0.46%
Eligible Taxes Total	2,962	\$8,164,395.08	\$3,252,993.73	\$5,856,985.82	\$17,274,374.63	99.41%
<u>Ineligible Taxes /3</u>						
Corporation Tax (Articles 9, 9-B, 9-C, 13, 32, 33)	66	35,854.51	38,760.92	27,254.28	101,869.71	0.59%
Fuel Use Tax (IFTA) (Articles 13-A, 21-A)	1	0.00	0.00	50.00	50.00	0.00%
Ineligible Taxes Total	67	\$35,854.51	\$38,760.92	\$27,304.28	\$101,919.71	0.59%
Total	3,029	\$8,200,249.59	\$3,291,754.65	\$5,884,290.10	\$17,376,294.34	100.00%

/1 The data provided in this table reflects collections from applicants that were denied amnesty because they were ineligible.

/2 Number of Responses is the total number of returns by tax type.

/3 Ineligible Taxes include any articles and sections of the tax law that were not designated as eligible for amnesty under Chapter 85 of the laws of 2002.

This category includes monies submitted by amnesty applicants for liabilities attributable to ineligible taxes.

New York State Department of Taxation and Finance

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2002-03 Tax Amnesty Program

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

<u>Tax</u>	<u>Number of Responses /2</u>	<u>Tax Due</u>	<u>Interest Due</u>	<u>Penalty Due</u>	<u>Tax, Interest and Penalty Due</u>	<u>Percent of Total Due</u>
Personal Income Tax (Articles 16, 22)	24,886	49,941,871.76	77,667,196.69	23,246,214.98	150,855,283.43	22.51%
Withholding Tax (Article 22)	5,790	9,851,169.09	12,979,590.11	4,848,217.41	27,678,976.61	4.13%
Corporation Franchise Tax (Article 9-A)	3,168	5,067,534.53	5,348,331.87	3,257,436.38	13,673,302.78	2.04%
Corporation Tax (Article 9)	81	252,169.93	338,983.44	76,703.10	667,856.47	0.10%
Petroleum Business Tax (Article 13-A)	8	72,669.01	57,991.09	20,135.60	150,795.70	0.02%
Unincorporated Business Tax (Articles 16-A, 23)	0	848.77	5,907.46	221.55	6,977.78	0.00%
Sales and Use Tax (Articles 24, 28, 28-A, 29)	18,243	89,670,999.36	342,136,161.78	35,121,439.60	466,928,600.74	69.66%
Motor Fuel Tax (Article 12-A)	2	22,654.10	13,752.24	6,843.41	43,249.75	0.01%
Combined Petro Business/Motor Fuel Tax (Articles 12-A, 13-A)	11	50,639.59	72,013.59	17,276.44	139,929.62	0.02%
Beverage Container Tax (Article 18-A)	3	79,992.24	266,405.35	33,773.37	380,170.96	0.06%
Highway Use Tax (Article 21)	131	211,661.92	209,502.97	47,957.78	469,122.67	0.07%
Estate Tax (Article 26)	88	307,737.31	761,348.69	289,444.06	1,358,530.06	0.20%
Gift Tax (Article 26-A)	15	68,732.54	57,948.00	26,535.12	153,215.66	0.02%
Real Property Gains Tax (Article 31-B)	15	1,351,352.19	3,651,367.19	720,952.29	5,723,671.67	0.85%
Unrelated Business Income Tax (Article 13)	9	0.00	36.12	2,197.55	2,233.67	0.00%
Corporation Franchise Tax MTA Surcharge (Article 9-A)	1,111	817,680.69	703,486.61	475,145.21	1,996,312.51	0.30%
Corporation Tax MTA Surcharge (Article 9)	26	10,546.74	25,854.06	3,514.17	39,914.97	0.01%
Total	53,587	\$157,778,259.77	\$444,295,877.26	\$68,194,008.02	\$670,268,145.05	100.00%

/1 The data provided in this table reflects the amount due from applicants that were denied amnesty because they failed to pay tax and interest due.

/2 Number of Responses is the total number of assessments by tax type.

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2002-03 Tax Amnesty Program

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

<u>Tax</u>	<u>Number of Responses /2</u>	<u>Tax Due</u>	<u>Interest Due</u>	<u>Penalty Due</u>	<u>Tax, Interest and Penalty Due</u>	<u>Percent of Total Due</u>
Personal Income Tax (Articles 16, 22)	4,473	6,694,343.82	3,482,647.65	3,938,117.26	14,115,108.73	51.23%
Withholding Tax (Article 22)	427	855,472.38	558,068.65	322,423.51	1,735,964.54	6.30%
Corporation Franchise Tax (Article 9-A)	2,745	769,995.30	1,113,037.12	531,006.08	2,414,038.50	8.76%
Corporation Tax (Article 9)	4	1,006.01	629.45	651.50	2,286.96	0.01%
Sales and Use Tax (Articles 24, 28, 28-A, 29)	1,476	3,462,976.54	4,087,755.95	1,287,535.70	8,838,268.19	32.08%
Highway Use Tax (Article 21)	3	20,108.93	8,841.36	200.00	29,150.29	0.11%
Estate Tax (Article 26)	2	0.00	95,040.91	8,474.25	103,515.16	0.38%
Gift Tax (Article 26-A)	4	18,235.00	23,350.78	15,024.31	56,610.09	0.21%
Corporation Franchise Tax MTA Surcharge (Article 9-A)	1,117	78,357.91	94,655.77	82,067.19	255,080.87	0.93%
Corporation Tax MTA Surcharge (Article 9)	1	92.00	53.54	92.00	237.54	0.00%
Total	10,252	\$11,900,587.89	\$9,464,081.18	\$6,185,591.80	\$27,550,260.87	100.00%

/1 The data provided in this table reflects the amount due from applicants that were denied amnesty because they failed to pay tax and interest due.

/2 Number of Responses is the total number of returns by tax type.

New York State Department of Taxation and Finance
2002-03 Tax Amnesty Program
Table 13 : Gross Revenue by Liability Year /1

2/5/2004

<u>Eligible Taxes</u>	<u>Number of Responses</u>	<u>1993 and Prior Years</u>										<u>Total</u>
		<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	
Personal Income Tax (Articles 16, 22)	174,465	31,909,440.05	5,889,471.34	10,559,366.37	14,044,597.88	25,712,185.75	67,549,186.53	78,069,668.61	66,599,088.91	2,398,225.28	45,921.10	302,777,151.82
Withholding Tax (Article 22)	29,091	2,738,932.12	464,166.15	480,672.85	611,380.68	752,701.69	1,501,068.84	4,168,676.51	6,190,442.63	390,951.32	163,750.84	17,462,743.63
Corporation Franchise Tax (Article 9-A)	55,962	11,465,027.69	1,506,821.93	2,132,715.37	2,431,358.39	7,017,816.01	8,894,925.31	9,288,034.32	6,919,085.43	1,056,072.52	108,240.05	50,820,097.02
Corporation Tax (Article 9)	615	340,900.71	157,134.83	212,935.31	1,633,585.86	2,127,329.62	2,067,794.78	3,345,401.56	1,119,285.86	13,142.88	3,258.00	11,020,769.41
Petroleum Business Tax (Article 13-A)	40	2,559.69	633.05	22,039.69	0.00	1,700.00	904.06	20,533.68	35,582.01	946.69	5,000.00	89,898.87
Unincorporated Business Tax (Articles 16-A, 23)	0	3,002.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,002.12
Sales and Use Tax (Articles 24, 28, 28-A, 29) /2	89,177	24,115,648.15	2,496,141.10	4,257,022.97	7,641,135.48	9,931,569.39	15,633,534.40	28,472,755.44	62,475,739.58	31,337,967.33	3,317,624.06	189,679,137.90
Motor Fuel Tax (Article 12-A)	14	3,714.63	1,568.31	21,586.66	6,013.03	14,665.28	0.00	10,612.05	20,337.37	0.00	0.00	78,497.33
Combined Petro Business/Motor Fuel Tax (Articles 12-A, 13-A)	33	113.36	0.00	0.00	34.10	115.25	1.05	0.00	54,701.87	16,898.55	0.00	71,864.18
Beverage Container Tax (Article 18-A)	3	918.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	918.00
Highway Use Tax (Article 21)	971	249,551.59	81,146.09	33,386.11	6,446.36	59,942.48	182,245.09	420,782.93	316,061.14	7,356.73	8,455.45	1,365,373.97
Estate Tax (Article 26)	778	1,628,257.59	298,453.80	378,035.20	515,659.31	1,604,718.58	2,175,972.00	1,877,348.25	836,396.03	62,291.00	0.00	9,377,131.76
Gift Tax (Article 26-A)	297	204,241.96	45,200.86	67,333.44	79,687.87	141,894.44	3,290,311.47	945,918.94	0.00	0.00	0.00	4,774,588.98
Real Property Gains Tax (Article 31-B)	48	839,395.63	0.00	0.00	709,482.09	0.00	0.00	0.00	0.00	0.00	0.00	1,548,877.72
Independent Procured Insurance Tax (Article 33-A)	8	0.00	0.00	0.00	0.00	8.55	352.76	43.90	857.29	0.00	0.00	1,262.50
Unrelated Business Income Tax (Article 13)	95	910.88	5.73	4,693.06	7,959.20	11,432.05	14,007.39	45,532.29	38,942.74	6,842.57	0.00	130,325.91
Corporation Franchise Tax MTA Surcharge (Article 9-A)	17,460	1,240,526.46	171,344.80	244,924.01	301,979.65	1,008,801.30	1,226,645.02	1,332,645.22	1,165,398.74	125,639.91	11,695.90	6,829,601.01
Corporation Tax MTA Surcharge (Article 9)	156	8,728.26	932.44	2,246.52	123,409.19	279,886.13	210,172.31	424,667.81	11,959.57	6.00	6.00	1,062,014.23
Eligible Taxes Total	369,213	\$74,751,868.89	\$11,113,020.43	\$18,416,957.56	\$28,112,729.09	\$48,664,766.52	\$102,747,121.01	\$128,422,621.51	\$145,783,879.17	\$35,416,340.78	\$3,663,951.40	\$597,093,256.36
<u>Ineligible Taxes /3</u>												
Alcoholic Beverage Tax (Article 18)	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,277.87	4,277.87
Cigarette Tax (Articles 20, 20-A)	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	775.00	800.00	162.38	1,737.38
Corporation Tax (Articles 9, 9-B, 9-C, 13, 32, 33)	1,699	177,290.08	75,542.77	35,275.01	15,361.63	14,646.08	43,629.01	74,014.10	95,756.79	103,447.20	30,121.66	665,084.33
Fuel Use Tax (IFTA) (Articles 13-A, 21-A)	33	0.00	0.00	0.00	0.00	434.71	12.18	125.00	194.93	0.00	1,496.95	2,263.77
Real Estate Transfer Tax (Article 31)	5	0.00	0.00	0.00	148.28	0.00	0.00	0.00	0.00	330.00	2,260.00	2,738.28
Sales and Use Tax (Articles 15, 20)	581	0.00	0.00	0.00	0.00	2,214.58	0.00	1,564.69	0.00	15,382.00	24,123.87	43,285.14
Withholding Tax (Articles 22, 30)	115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,253.58	1,582.29	9,835.87
Ineligible Taxes Total	2,451	\$177,290.08	\$75,542.77	\$35,275.01	\$15,509.91	\$17,295.37	\$43,641.19	\$75,703.79	\$96,726.72	\$128,212.78	\$64,025.02	\$729,222.64
Grand Total	371,664	\$74,929,158.97	\$11,188,563.20	\$18,452,232.57	\$28,128,239.00	\$48,682,061.89	\$102,790,762.20	\$128,498,325.30	\$145,880,605.89	\$35,544,553.56	\$3,727,976.42	\$597,822,479.00

/1 Gross Revenue includes tax and interest collected from taxpayers granted amnesty and tax, interest, and penalty collected from taxpayers denied amnesty. Eligibility for amnesty was restricted to liabilities incurred for taxable years beginning before January 1, 2001. Therefore, data presented for 2001 and 2002 represents only taxpayers denied and ineligible under amnesty.

/2 The taxable year for Sales and Use tax runs from March to February. Taxpayers with a tax year running from March 2000 to February 2001 were eligible for amnesty despite the fact that the last quarter extends past the January 1, 2001 eligibility cut-off date for amnesty.

/3 Ineligible Taxes include any articles and sections of the tax law that were not designated as eligible for amnesty under Chapter 85 of the laws of 2002. This category includes monies submitted by amnesty applicants for liabilities attributable to ineligible taxes.

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Table 14 : Gross Collections from Amnesty Applied Taxpayers - Assessments

<u>Tax</u>	<u>Number of Responses /1</u>	<u>Tax Collected</u>	<u>Percent of Total Tax Collections</u>	<u>Interest Collected</u>	<u>Percent of Total Interest Collections</u>	<u>Tax and Interest Collected</u>	<u>Percent of Total Collections</u>
Personal Income Tax (Articles 16, 22)	161	830,528.03	25.68%	241,190.08	24.83%	1,071,718.11	25.48%
Withholding Tax (Article 22)	125	49,118.48	1.52%	18,023.10	1.86%	67,141.58	1.60%
Corporation Franchise Tax (Article 9-A)	53	261,863.52	8.10%	91,015.82	9.37%	352,879.34	8.39%
Corporation Tax (Article 9)	5	447,087.40	13.82%	193,959.36	19.97%	641,046.76	15.24%
Petroleum Business Tax (Article 13-A)	2	0.00	0.00%	0.00	0.00%	0.00	0.00%
Sales and Use Tax (Articles 24, 28, 28-A, 29)	408	1,630,920.05	50.42%	422,149.73	43.46%	2,053,069.78	48.82%
Motor Fuel Tax (Article 12-A)	2	0.00	0.00%	0.00	0.00%	0.00	0.00%
Highway Use Tax (Article 21)	4	3,499.66	0.11%	691.89	0.07%	4,191.55	0.10%
Estate Tax (Article 26)	2	0.00	0.00%	0.00	0.00%	0.00	0.00%
Unrelated Business Income Tax (Article 13)	3	0.00	0.00%	27.95	0.00%	27.95	0.00%
Corporation Franchise Tax MTA Surcharge (Article 9-A)	31	7,399.67	0.23%	4,235.33	0.44%	11,635.00	0.28%
Corporation Tax MTA Surcharge (Article 9)	0	4,017.20	0.12%	0.00	0.00%	4,017.20	0.10%
Total	796	\$3,234,434.01	100.00%	\$971,293.26	100.00%	\$4,205,727.27	100.00%

/1 Number of Responses is the total number of assessments by tax type.

New York State Department of Taxation and Finance
2002-03 Tax Amnesty Program
Table 15 : Gross Collections from Amnesty Applied Taxpayers - Returns

2/5/2004

<u>Tax</u>	<u>Number of Responses /1</u>	<u>Tax Collected</u>	<u>Percent of Total Tax Collections</u>	<u>Interest Collected</u>	<u>Percent of Total Interest Collections</u>	<u>Tax and Interest Collected</u>	<u>Percent of Total Collections</u>
Personal Income Tax (Articles 16, 22)	595	671,325.45	47.87%	44,327.65	31.51%	715,653.10	46.38%
Withholding Tax (Article 22)	185	15,361.99	1.10%	17,261.75	12.27%	32,623.74	2.11%
Corporation Franchise Tax (Article 9-A)	594	284,741.02	20.30%	20,385.76	14.49%	305,126.78	19.77%
Corporation Tax (Article 9)	3	0.00	0.00%	0.00	0.00%	0.00	0.00%
Sales and Use Tax (Articles 24, 28, 28-A, 29)	253	380,060.41	27.10%	33,897.65	24.10%	413,958.06	26.83%
Highway Use Tax (Article 21)	7	0.00	0.00%	0.00	0.00%	0.00	0.00%
Estate Tax (Article 26)	25	20,668.45	1.47%	9,008.05	6.40%	29,676.50	1.92%
Gift Tax (Article 26-A)	57	23,981.00	1.71%	14,991.40	10.66%	38,972.40	2.53%
Unrelated Business Income Tax (Article 13)	4	750.00	0.05%	142.00	0.10%	892.00	0.06%
Corporation Franchise Tax MTA Surcharge (Article 9-A)	259	5,571.60	0.40%	656.78	0.47%	6,228.38	0.40%
Total	1,982	\$1,402,459.92	100.00%	\$140,671.04	100.00%	\$1,543,130.96	100.00%

/1 Number of Responses is the total number of returns by tax type.

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2002-03 Tax Amnesty Program**

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Table 16 : Interest and Penalty Waived on Amnesty Applied Taxpayers - Assessments

<u>Tax</u>	<u>Number of Responses /1</u>	<u>Interest Waived All /2</u>	<u>Penalty Waived All /2</u>	<u>Granted % /3</u>	<u>Interest Waived /4</u>	<u>Penalty Waived /4</u>	<u>Interest and Penalty Waived</u>
Personal Income Tax (Articles 16, 22)	159	611,589.32	529,836.95	0.89	547,301.97	474,143.02	1,021,444.99
Withholding Tax (Article 22)	125	204,345.57	242,822.28	0.89	182,865.74	217,297.96	400,163.70
Corporation Franchise Tax (Article 9-A)	53	532,620.01	459,674.81	0.89	476,633.54	411,355.99	887,989.53
Corporation Tax (Article 9)	7	129,099.87	54,622.61	0.89	115,529.51	48,880.94	164,410.45
Petroleum Business Tax (Article 13-A)	2	68,216.79	150,141.75	0.89	61,046.17	134,359.57	195,405.73
Sales and Use Tax (Articles 24, 28, 28-A, 29)	408	7,844,670.14	7,360,363.37	0.89	7,020,075.89	6,586,677.13	13,606,753.02
Motor Fuel Tax (Article 12-A)	2	39,118.51	85,725.64	0.89	35,006.56	76,714.57	111,721.13
Highway Use Tax (Article 21)	4	649.48	2,498.00	0.89	581.21	2,235.42	2,816.63
Estate Tax (Article 26)	2	8,021.67	0.00	0.89	7,178.47	0.00	7,178.47
Unrelated Business Income Tax (Article 13)	3	60.15	303.00	0.89	53.83	271.15	324.98
Corporation Franchise Tax MTA Surcharge (Article 9-A)	31	59,284.88	57,711.81	0.89	53,053.14	51,645.42	104,698.56
Corporation Tax MTA Surcharge (Article 9)	0	213.27	0.00	0.89	190.85	0.00	190.85
Total	796	\$9,497,889.66	\$8,943,700.22		\$8,499,516.87	\$8,003,581.17	\$16,503,098.04

/1 Number of Responses is the total number of assessments by tax type.

/2 Interest Waived All equals the amount of additional interest that would have been available to the Department for potential collection in the absence of amnesty assuming all amnesty applied taxpayers are granted amnesty.
Penalty Waived All equals the amount of additional penalty available to the Department for potential collection in the absence of amnesty assuming all amnesty applied taxpayers are granted amnesty.

/3 Equals percentage of gross collections on assessments represented by taxpayers granted amnesty.

/4 Interest Waived and Penalty Waived equals Interest Waived All and Penalty Waived All prorated using the Granted %.

New York State Department of Taxation and Finance

02/05/2004

2002-03 Tax Amnesty Program

Table 17 : Interest and Penalty Waived on Amnesty Applied Taxpayers - Returns

<u>Tax</u>	<u>Number of Responses /1</u>	<u>Interest Waived All /2</u>	<u>Penalty Waived All /2</u>	<u>Granted % /3</u>	<u>Interest Waived /4</u>	<u>Penalty Waived /4</u>	<u>Interest and Penalty Waived</u>
Personal Income Tax (Articles 16, 22)	241	67,016.49	215,775.60	0.89	59,330.37	191,028.30	250,358.67
Withholding Tax (Article 22)	61	19,016.40	47,994.22	0.89	16,835.41	42,489.76	59,325.17
Corporation Franchise Tax (Article 9-A)	280	77,234.14	86,347.23	0.89	68,376.16	76,444.07	144,820.23
Sales and Use Tax (Articles 24, 28, 28-A, 29)	93	202,862.78	170,592.31	0.89	179,596.45	151,027.08	330,623.54
Estate Tax (Article 26)	1	15,482.95	4,801.46	0.89	13,707.21	4,250.78	17,957.99
Gift Tax (Article 26-A)	9	10,427.24	11,699.26	0.89	9,231.34	10,357.47	19,588.81
Corporation Franchise Tax MTA Surcharge (Article 9-A)	113	4,613.89	9,944.43	0.89	4,084.72	8,803.90	12,888.63
Total	798	\$396,653.89	\$547,154.51		\$351,161.67	\$484,401.38	\$835,563.05

/1 Number of Responses is the total number of returns by tax type.

/2 Interest Waived All equals the amount of additional interest that would have been available to the Department for potential collection in the absence of amnesty assuming all amnesty applied taxpayers are granted amnesty.
Penalty Waived All equals the amount of additional penalty available to the Department for potential collection in the absence of amnesty assuming all amnesty applied taxpayers are granted amnesty.

/3 Equals percentage of gross collections on returns represented by taxpayers granted amnesty.

/4 Interest Waived and Penalty Waived equals Interest Waived All and Penalty Waived All prorated using the Granted %.