



This Week in State Tax (TWIST)

11th December, 2023



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Pennsylvania: Philadelphia Issues Guidance on Voluntary Disclosure Program

On December 5, 2023, the City of Philadelphia Department of Revenue issued guidance on the city's voluntary disclosure program. The program allows businesses and individuals with unmet tax obligations to come forward voluntarily and become compliant. The program covers businesses not registered with the City of Philadelphia for a Commercial Activity License or a business tax account. Taxpayers are eligible for the program if they have not yet been contacted by the Department of Revenue, fully disclose their liabilities for at least the past six years, and pay the full amount of tax and interest owed within 60 days of the date the City issues a bill. The type of taxes that may be disclosed under the program for businesses include, but are not limited to, the Business Income & Receipts Tax, Net Profits Tax, and Use and Occupancy Tax. In addition to the city not assessing any taxes owed for any period prior to the six-year disclosure period, the City will waive all penalties for eligible taxpayers. Please stay tuned to TWIST for future updates on state and city VDA programs.

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