

*MAILING OF FINAL PAYMENT OPTION NOTICE TO AMNESTY PARTICIPANTS*

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PURPOSE OF BULLETIN To advise staff that we will begin mailing *Final Payment Option Notices* to taxpayers who applied for Amnesty and filed all returns, but still have a balance due and have not entered into an Amnesty Installment Agreement. Many taxpayers who receive these notices may contact our public service staff.

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BACKGROUND The Amnesty Program application period ran from February 1, 2005 through March 31, 2005. This notice is the last chance for participants to either pay in full or establish an Amnesty Installment Agreement.

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NOTICE INFORMATION We are sending the *Final Payment Option Letter* to PIT and BE taxpayers who filed a timely amnesty application and filed all missing or amended returns, but still have not fully paid their balance nor requested an installment agreement. Taxpayers who receive this letter may either pay in full or enter into an Amnesty Installment Agreement within 15 days from the notice date. Taxpayers who do not respond are subject to "default." As a result, their waived penalties and fees will be reinstated and their account will also receive the 50 percent Interest-Based Penalty.

The PIT version of the notice contains a condensed installment agreement application that allows taxpayers to enter into a formal agreement. The BE version directs taxpayers to call to set up an installment agreement.

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MAILING SCHEDULE AND VOLUMES We anticipate mailing approximately **20,700** *Final Payment Option Notices* (18,000 to PIT and 2,700 to BE) on October 17, 2005.

All notices will have the Collections telephone number for the unit to which the account is assigned.

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