

The background of the slide features a faded, light-colored image of the Statue of Liberty on the left and the New York City skyline on the right, viewed from across the water. The text is centered over this background.

**ENFORCEMENT COLLECTION
TRENDS THROUGH AMNESTY
CYCLES IN NEW JERSEY:
A COMPARISON WITH
SELECTED NEIGHBORING STATES**

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Roger S. Cohen**

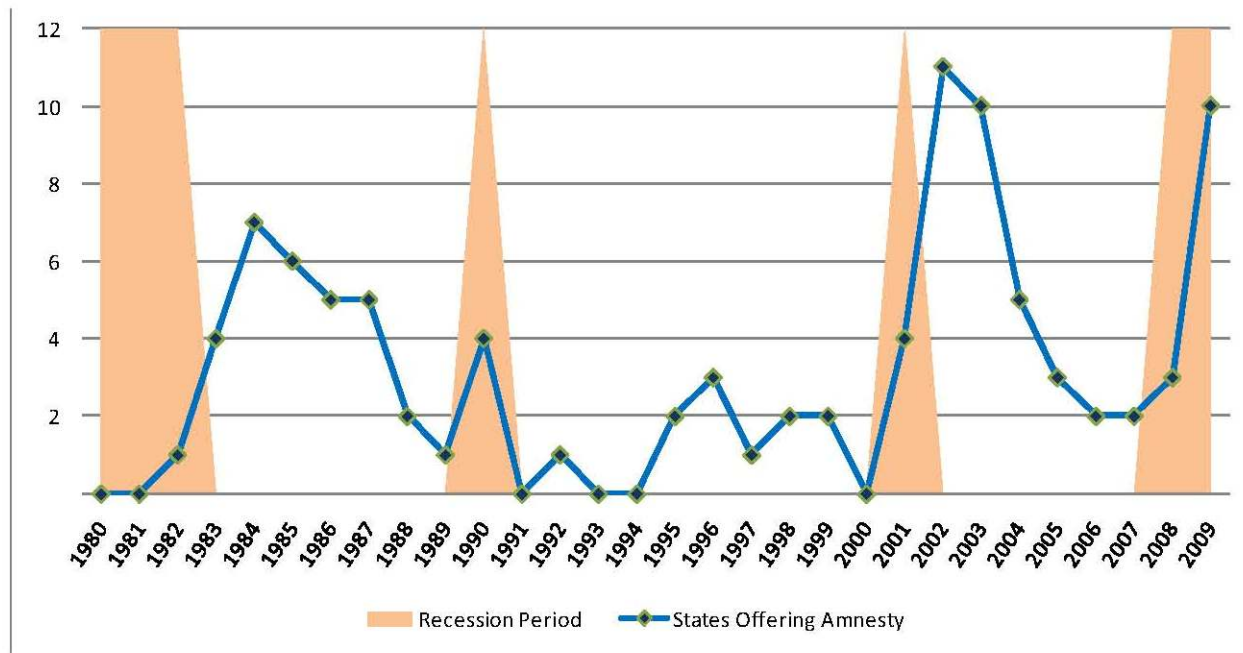
New Jersey Office of Revenue and Economic Analysis –
Trenton, New Jersey

FTA Conference Charleston, WV October 17, 2011

* The views expressed are those of the authors and do not necessarily represent the views of the Department of Treasury.

State Amnesty and Recession

Figure 1. State Tax Amnesty Programs and U.S. Recessions, 1980-2009

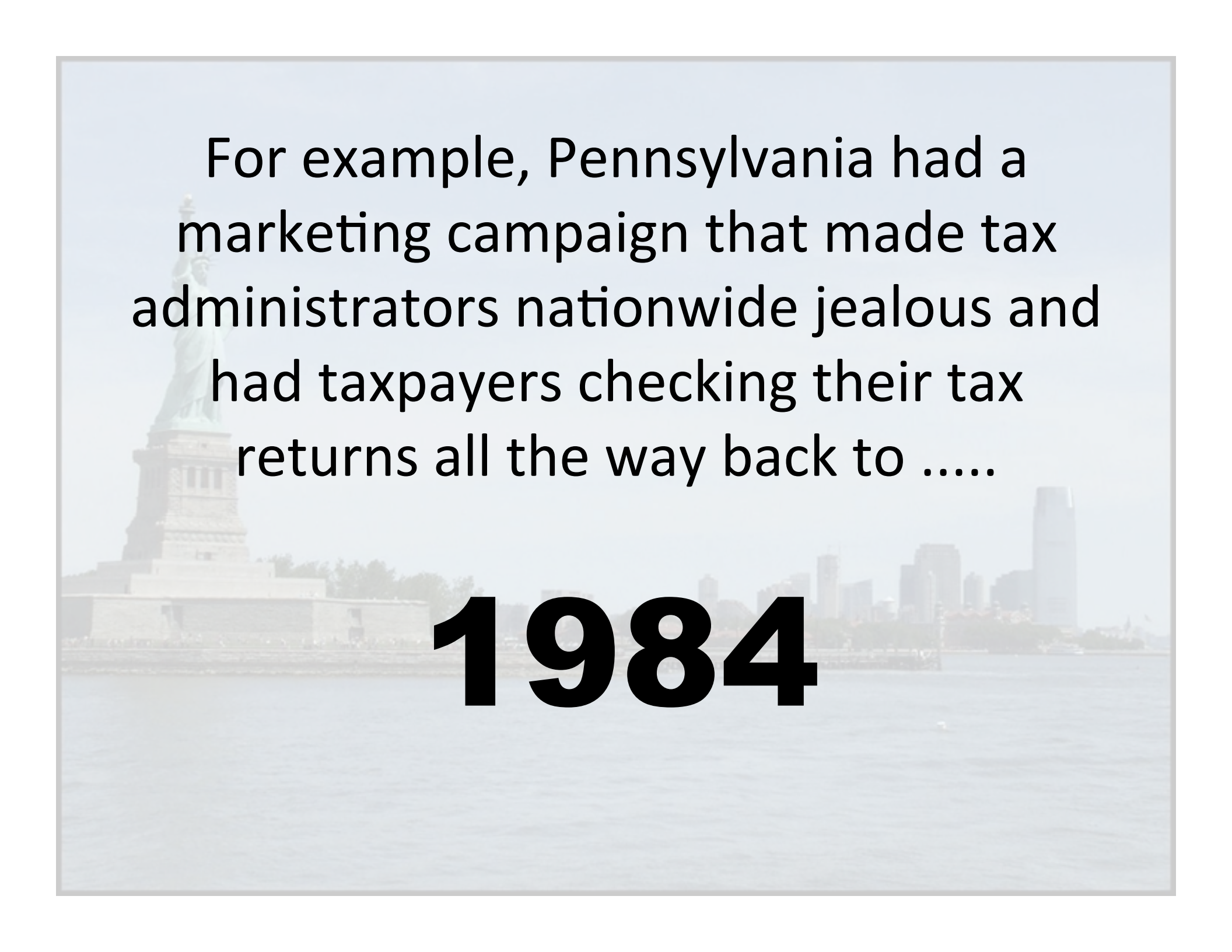


Source: Compiled from data available from the Federation of Tax Administrators at <http://www.taxadmin.org/fta/rate/amnesty1.html> accessed on Aug. 13, 2010, and NBER at <http://wwwdev.nber.org/cycles/cyclesmain.html> accessed on Aug. 13, 2010.

Factors Affecting Amnesty Collections

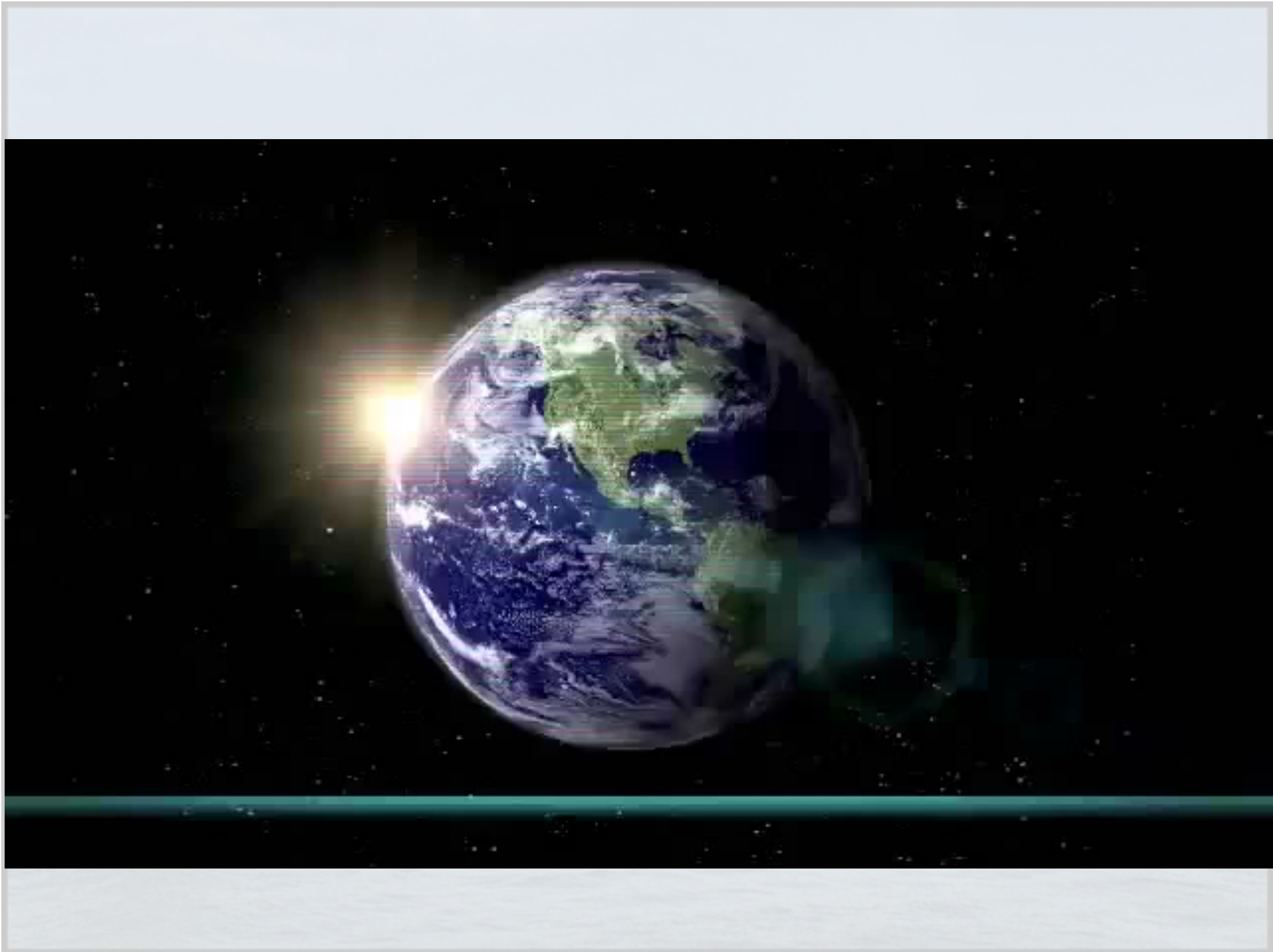


- Coverage:
 - Tax articles affected
 - Liability period covered
 - Items forgiven, reduced
 - Duration of the amnesty period
- Stock of outstanding delinquent tax liabilities
- Years since last tax amnesty
- Expectation of future amnesties
- Enforcement effort prior to amnesty
- Threat of promised future enforcement
- How you measure the effect
- Public outreach and marketing

A faded background image of the Statue of Liberty on the left and the New York City skyline across the water on the right. The text is overlaid on this background.

For example, Pennsylvania had a marketing campaign that made tax administrators nationwide jealous and had taxpayers checking their tax returns all the way back to

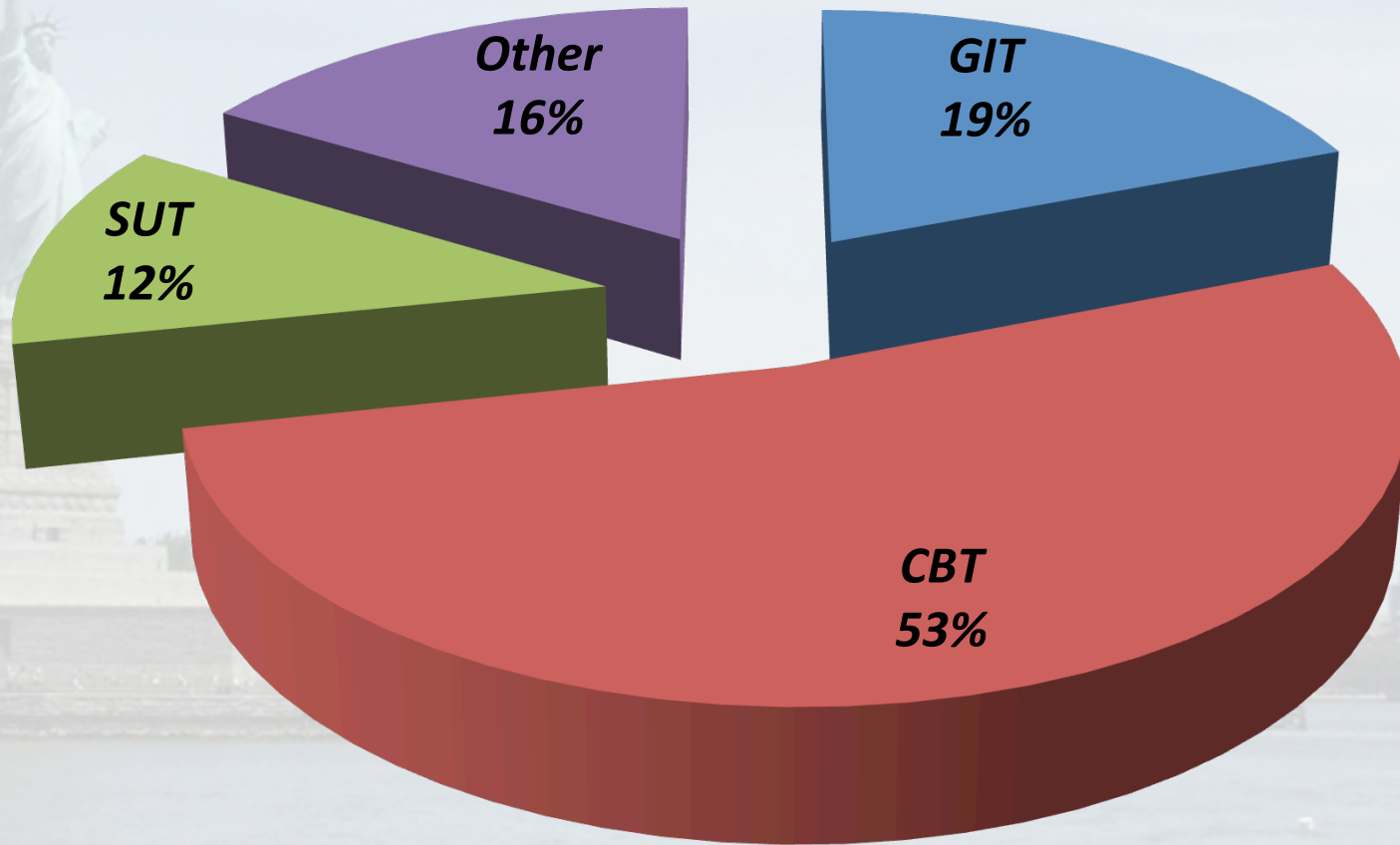
1984



% Share of Enforcement \$ in Total CBT Collections



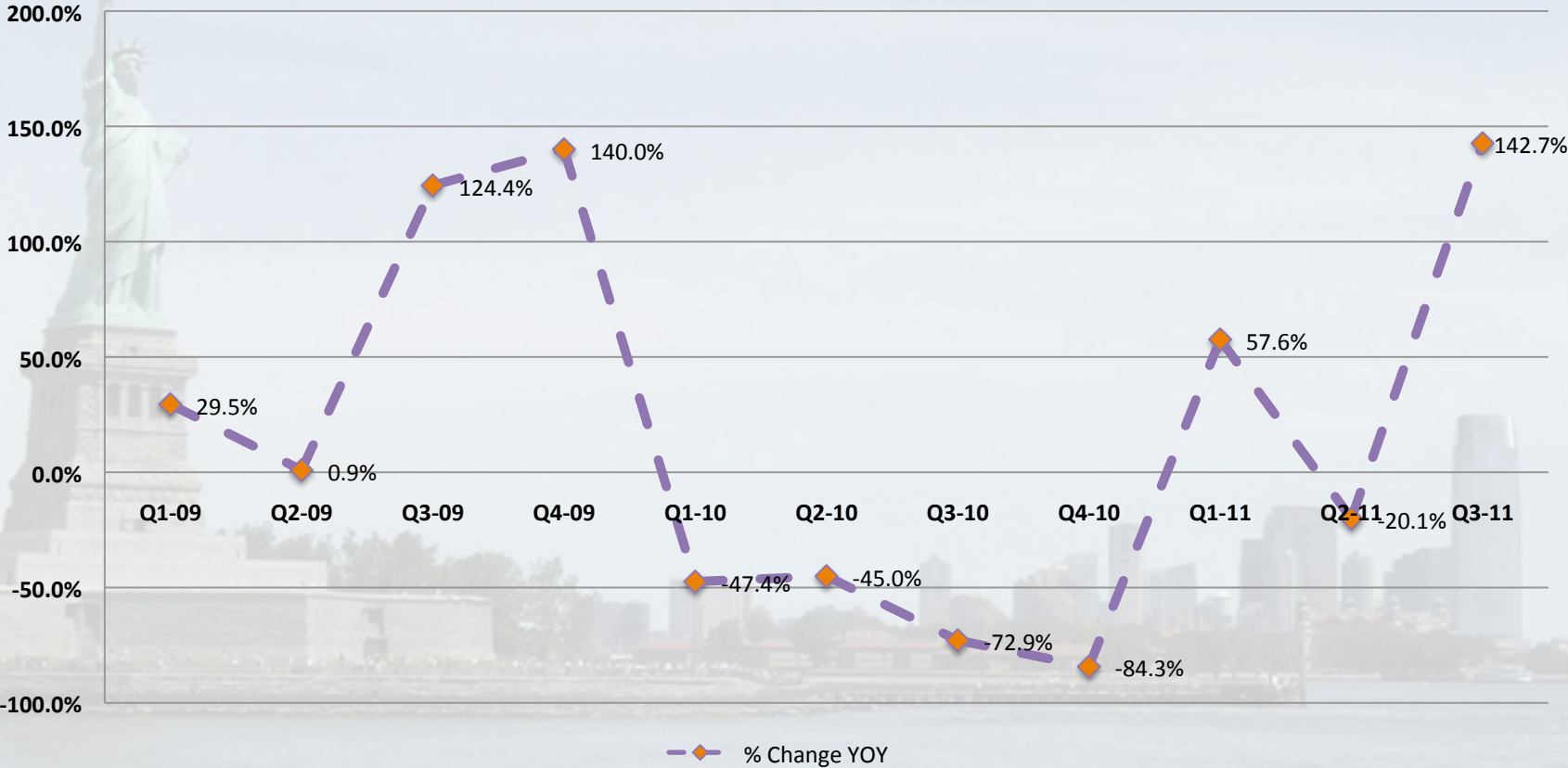
2009 Amnesty Revenue % Distribution



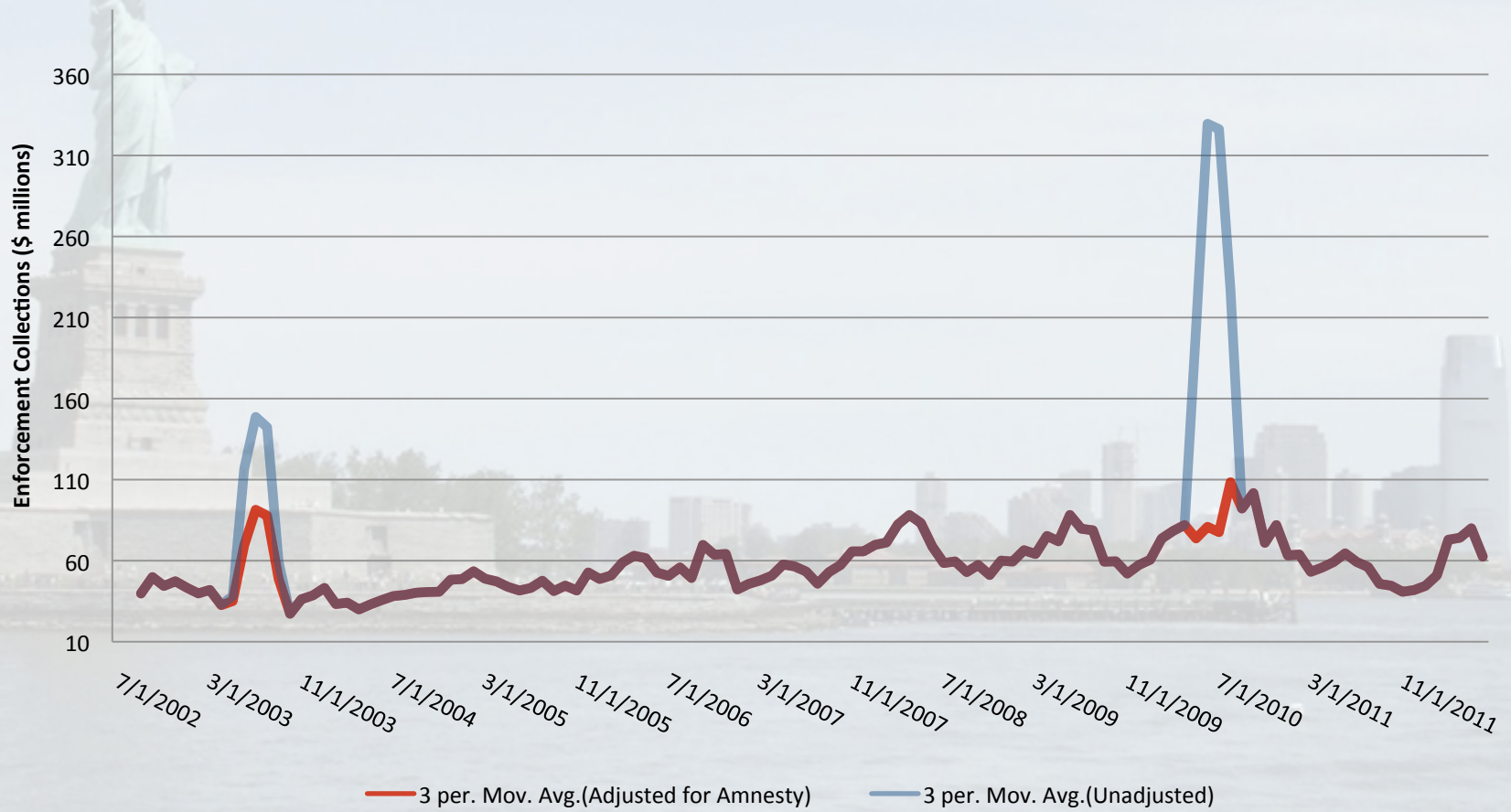
Annual CBT Enforcement \$ Trend: CY2002 to 2011YTD (\$M)



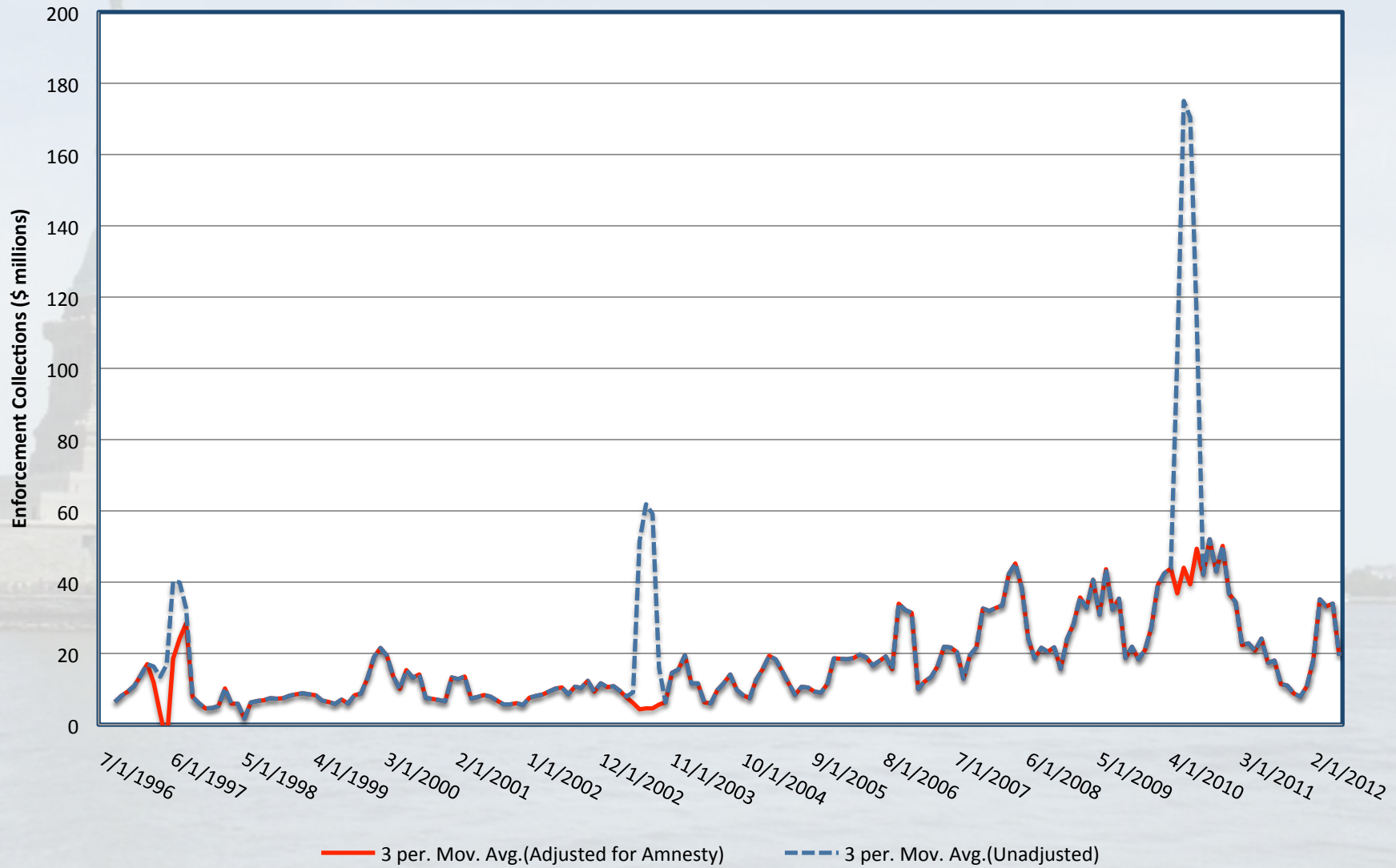
Quarterly Trend in CBT Enforcement Collections (% Change)



New Jersey Total Tax Enforcement Collections 3-Month Moving Average



New Jersey Corporate Business Tax Enforcement Collections 3-Month Moving Average



New Jersey State Major Tax Amnesty Programs

Amnesty Year	Revenue Collected (in \$ Millions)	Taxes Covered
1987	186.5	All
1996	359.0	All
2002	276.9	All
2009	725.0	All
Total	1,547.4	

Source: Federation of Tax Administrators. "State Tax Amnesty Programs November 22, 1982-Present" <http://taxadmin.org/fta/rate/amnesty1.pdf>

New York State Major Tax Amnesty Programs

Amnesty Year	Revenue Collected (in \$ Millions)	Taxes Covered
1985	401.3	All
1994	7.4	Targeted
1997	253.4	All
2003	582.7	All
2006	349.0	Income, Corporate
2010	56.5	All
Total	1,637.4	

Source: Federation of Tax Administrators. "State Tax Amnesty Programs November 22, 1982-Present" <http://taxadmin.org/fta/rate/amnesty1.pdf> and "Targeted Tax Amnesty: Review of New York State's 1994 Amnesty Program"

http://www.tax.ny.gov/pdf/stats/policy_special/amnesty/1994/1994_targeted_tax_amnesty_program.pdf

Pennsylvania State Major Tax Amnesty Programs

Amnesty Year	Revenue Collected (in \$ Millions)	Taxes Covered
1995	93	All
2010	261	All
Total	354	

Source: Federation of Tax Administrators. "State Tax Amnesty Programs November 22, 1982-Present" <http://taxadmin.org/fta/rate/amnesty1.pdf>

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