

### Appendix B.7.1: Summary of VCI by Options

The chart below gives detail information regarding the number of taxpayers and the revenues associated with each type of Option elected.

Option	Option Description	PIT		CORP		TOTAL	
		T/P	Amount (in millions)	T/P	Amount (in millions)	T/P	Amount (in millions)
2B	Retains Appeal Rights	488	\$658	145	\$278	<b>633</b>	<b>\$936</b>
1	Loses Appeal Rights	321	\$242	161	\$117	<b>482</b>	<b>\$359</b>
2C	Awaiting Federal Action	28	\$55	23	\$47	<b>51</b>	<b>\$102</b>
2A	Filed Refund Claim	23	\$18	13	\$24	<b>36</b>	<b>\$42</b>
	<b>TOTAL</b>	<b>860</b>	<b>\$973</b>	<b>342</b>	<b>\$466</b>	<b>1,202</b>	<b>\$1,439</b>