

PUBLICATION 4
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Voluntary Disclosure Program



Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134
801-297-2200
1-800-662-4335
tax.utah.gov



If you need an accommodation under the Americans with Disabilities Act, email taxada@utah.gov, or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.

General Information

Companies that have established a direct representational or economic presence in Utah must collect, file and pay certain taxes. The Tax Commission's Voluntary Disclosure Program is designed to help businesses voluntarily resolve prior business tax liabilities. You may anonymously contact the Voluntary Disclosure Program to seek resolution of these liabilities and may benefit by avoiding penalties and receiving a limited look-back period.

Voluntary Disclosure Process

Program Application

To apply for the Voluntary Disclosure Program, complete form TC-43, *Voluntary Disclosure Program Application*, and email it to nexus@utah.gov. Get TC-43 online at tax.utah.gov/forms-pubs.

If you want to apply anonymously, do not disclose the name of the company or any information that could easily identify the company until you sign the agreement.

Application Review

When we receive your completed application, we will review the specific facts and circumstances.

The period of time for which an applicant pays back taxes and interest is:

1. usually three years;
2. less than three years, if the company established a direct representational or economic presence in Utah less than three years before applying for the program; or
3. more than three years, if the unpaid tax is sales tax, withholding tax or another trust tax that the company collected or withheld more than three years ago.

Note: You will have to pay interest on the unpaid tax liabilities.

Executing the Agreement

If we accept your application, we will prepare an official Voluntary Disclosure Agreement (VDA). We may void the agreement if we find any material misrepresentations in the information received in support of the agreement. In that case, we may assess additional tax, penalty and interest.

We will forward the VDA to your representative once we have approved and signed the agreement. You will then have 90 days to sign and return the VDA. Once you have signed, you will have 30 days to provide all requested information, registration, returns and schedules.

After we receive all the required documentation, we will issue an assessment and you will have 30 days to pay. Payment plans are not offered through the VDA. If we do not receive your payment within 30 days, we will impose a penalty for failure to pay, and interest will continue to accrue.

Contact Information

You can contact the Voluntary Disclosure Program at:

Voluntary Disclosure Program
Special Services Division
Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134
Phone: 801-297-6299
Fax: 801-297-6358
E-mail: nexus@utah.gov

For voluntary disclosures involving more than one state you may contact the Multistate Tax Commission's National Nexus Program for a streamlined, multi-state disclosure process at:

Director, National Nexus Program
Multistate Tax Commission
444 North Capitol Street, NW, Suite 425
Washington, DC 20001-1538
Phone: 202-695-8140
E-mail: nexus@mtc.gov
Website: mtc.gov