

## General Information

~~The Utah State 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 ~~and individuals~~ voluntarily resolve prior business tax liabilities. ~~If a company has established a direct representational or economic presence in Utah, this presence gives Utah the right to require the entity to pay, collect or remit certain taxes. Companies~~ You may anonymously ~~approach~~ contact the Voluntary Disclosure Program ~~staff~~ to seek resolution of these liabilities ~~arising from past activities. Generally, companies and may~~ benefit ~~from the voluntary disclosure process~~ by ~~not having~~ avoiding penalties ~~imposed~~ and ~~by~~ receiving a limited look-back period.

## Voluntary Disclosure Process

### Initial Taxpayer Contact

### ~~Companies wishing to enter into or wanting to know more about Utah's~~ Program Application

~~To apply for the~~ Voluntary Disclosure Program ~~may contact program staff on an anonymous basis. When requesting an agreement to resolve prior tax liabilities, a, complete form~~ TC-43, *Voluntary Disclosure Program Application* ~~must be completed in full, and emailed~~ email it to nexus@utah.gov. ~~The application is available on our website~~ Get TC-43 online at tax.utah.gov/forms-pubs.

~~Company representatives may preserve confidentiality by~~ If you want to apply anonymously, do not ~~revealing~~ disclose the name of the company or any information that could ~~readily~~ easily identify the company ~~to Voluntary Disclosure Program staff~~ until ~~the company has signed~~ you sign the agreement.

### Voluntary Disclosure Application Review

~~After Voluntary Disclosure Program staff has received the company's fully~~ When we receive your completed application, ~~staff~~ we will review the ~~company's~~ specific facts and circumstances. ~~The Tax Commission requires all tax collected from sales transactions or withheld from employees to be paid.~~

The ~~length of the disclosure period (the period the company will pay of time for which an applicant pays back taxes) depends on the nature of the company's activities in Utah. Generally, the disclosure period and interest is:~~

1. usually three years ~~if the company has a substantial presence in Utah. In certain circumstances where the company's presence is limited, the Tax Commission may agree to a period of fewer;~~
2. less than three years, ~~if the company established a direct representational or prospective compliance. Interest is due on 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 incurred during the disclosure period.~~

## Executing the Agreement

~~When the~~ we accept your application ~~to participate in the Voluntary Disclosure Program is accepted, we will prepare~~ an official Voluntary Disclosure Agreement (VDA) ~~will be prepared for approval and authorized signatures. If there are). We may void the agreement if we find~~ any material misrepresentations in the information received in support of the agreement, ~~the Tax Commission may consider the agreement void and. In that case, we may~~ assess additional tax, penalty and interest.

~~The VDA~~ We will be forwarded forward the VDA to the company's ~~your~~ representative once ~~the Tax Commission has~~ we have approved and signed the agreement. ~~The company~~ You will then ~~have~~ have 90 days to sign and return the VDA ~~to program staff.~~ Once ~~you have~~ signed, ~~the applicant has~~ you will have 30 days to provide all requested information, registration, returns and schedules.

~~An assessment is issued when the Voluntary Disclosure Program staff receives~~ After we receive all the required documentation; ~~the company has, we will issue an assessment and you will have~~ 30 days to pay ~~the assessment.~~ Payment plans are not offered through the VDA. If ~~we do not receive your~~ payment is not received within 30 days, we will impose a penalty for failure to pay ~~the tax and interest will be imposed,~~ and interest will continue to accrue.

## Contact Information

You can contact the Voluntary Disclosure Program ~~staff~~ 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](mailto: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](mailto:nexus@mtc.gov)  
Website: [mtc.gov](http://mtc.gov)