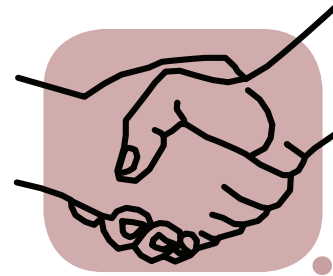


Voluntary Disclosure Program

Utah State Tax Commission

Auditing Division

210 North 1950 West
Salt Lake City, Utah 84134
801-297-4600
tax.utah.gov



If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811, or TDD 801-297-2020. Please allow three working days for a response.

General Information

The Utah State 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 may anonymously approach Voluntary Disclosure Program staff to seek resolution of these liabilities arising from past activities. Generally, companies benefit from the voluntary disclosure process by not having penalties imposed and by receiving a limited look-back period.

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 than three years or prospective compliance. Interest is due on unpaid tax liabilities incurred during the disclosure period.

Executing the Agreement

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

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

An assessment is issued when the Voluntary Disclosure Program staff receives all the required documentation; the company has 30 days to pay the assessment. If payment is not received within 30 days, a penalty for failure to pay the tax and interest will be imposed, and interest will continue to accrue.

Voluntary Disclosure Process

Initial Taxpayer Contact

Companies wishing to enter into or wanting to know more about Utah's Voluntary Disclosure Program may contact program staff on an anonymous basis. When requesting an agreement to resolve prior tax liabilities, a TC-43, *Voluntary Disclosure Program Application* must be completed in full and emailed to nexus@utah.gov. The application is available on our website at tax.utah.gov/forms-pubs.

Company representatives may preserve confidentiality by not revealing the name of the company or any information that could readily identify the company to Voluntary Disclosure Program staff until the company has signed the agreement.

Voluntary Disclosure Application

After Voluntary Disclosure Program staff has received the company's fully completed application, staff 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 back taxes) depends on the nature of the company's activities in Utah. Generally, the disclosure period is three

Contact Information

You can contact the Voluntary Disclosure Program staff at:

Voluntary Disclosure Program
Auditing Division
Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134-2200
Phone: 801-297-4600
Fax: 801-297-4799
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