

# List of Voluntary Disclosure Application Questions

**This is not an application. You must complete and submit the online application in order to apply for multistate voluntary disclosure. The purpose of this document is only to show the questions listed in the online application.**

## Contact Information

Contact Type: Primary:  
Name:  
Address 1:  
City: State: Zip Code:  
Company:  
Primary Email:  
Primary Phone: Fax:  
Email 2:

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## States and Tax Types

State Name                      Tax Type1                      Tax Type2                      Tax Type3

## Preliminary Questions

Provide the last digit of the applicant's taxpayer identification number (e.g., FEIN or SSN). This information is used to distinguish the applicant from similarly situated applicants while protecting its anonymity. Providing this information is recommended, but optional.

Has a federal taxpayer identification number (e.g., FEIN or SSN) of the applicant changed within the previous six full tax years?

If yes, briefly describe

What is the applicant's fiscal year end (MM/DD)?

If the fiscal year end is irregular, please explain

If it has changed within the past four years, please list all fiscal year ends and the applicable time periods

What are the applicant's business activities?

## State Specific Questions

Indicate applicant's form of business entity:

For pass-through entities, provide the number of shareholders, members, or partners

If the business entity form has changed during the four years immediately preceding the date of this Application, please state the form(s) of the predecessor entities and the time periods.

Please provide the reason(s) for submitting this Application (examples: prior reliance on erroneous professional advice, acquisition of a non-compliant entity, or a contact from another state regarding the applicant's non-filing status)

Prior to submitting this Application, has the applicant contacted or been contacted by the state or the Multistate Tax Commission on behalf of the state regarding potential liability or filing status for the type of tax sought to be covered by this voluntary disclosure application? If so, please describe (contact with the state prior to commencement of the voluntary disclosure may disqualify the applicant from voluntary disclosure.)

Is the taxpayer under IRS audit?

If the applicant is disclosing for both sales/use and income/franchise tax, please respond "yes" below. If the applicant is not disclosing for both sales/use and income/franchise tax, please state why one tax type is excluded. (Examples: application of Public Law 86-272, or making only sales exempt from sales/use tax)

What type of property does applicant own, lease, license, store, or otherwise use in the state and indicate ownership status? Please describe the property (include real property, personal property, inventory, and intangible property such as intellectual property, trademark, or patents) and the in-state activity the property is used in, and the month/year when such activity commenced. If the answer is "none," please enter that here.

Are any persons (employees, independent contractors, marketplace facilitators, referrers, or other representatives) performing activities on behalf of the applicant in the state? Include all such contacts, even if transitory. Describe their activities, month, and year when such activities commenced, amount of time spent in the state, and relationship to the applicant. If the answer is "none," please enter that here.

Please describe any other business activities not previously described that the applicant conducted in the state that the applicant engaged in and the month and year when such activities commenced.

Provide your good-faith estimate of the amount of tax liability for the prior four tax years, broken out by tax year and tax type. For past due sales/use tax liability in the current year, please include that estimate in the latest year back tax liability estimate. National Nexus Program staff will not process an application when the good-faith estimate for all tax-types for the look-back period is less than \$500 in that state.

If the applicant is an entity, is the applicant organized under the laws of this state?

If the applicant is a natural person, is the applicant a resident of this state?

If this Application concerns sales/use tax, has the applicant ever collected but not remitted sales/use tax, registered, filed a return, paid interest or penalty, or paid any sales/use tax to this state (other than to a collecting vendor)? If yes, please describe and enter the date(s) (month and year) when such tax was collected or paid and amount(s).

If this Application concerns income/franchise tax, has the applicant ever collected but not remitted withholding tax, filed a return or requested an extension, paid any tax or made an estimated payment? If yes, please describe enter the date(s) (month and year) when such tax was withheld or paid and amount(s).

Please state the month and year in which sales began in the state. The answer to this question will not be considered an admission of nexus.

Please indicate the applicant's gross sales volume and number of sales per year to customers in the state for the prior year.

Please provide any additional information.

Are you claiming sales/use tax economic nexus only and no physical presence in this state?

With respect to Utah only, please provide an estimate of the amount of potential tax liability prior to the look-back period that the state would waive. Assume that the look-back period is three years from the date of this Application. Providing this estimate is not an admission that nexus existed: