

## Possible efficiencies for MTC Multistate Voluntary Disclosure Process – 11-8-15

### Good Potential

- Explore ways to further automate document submission by taxpayers and states, and transmission by MTC
- Review the information, policies and procedures on MTC website to clarify and improve the way they are presented and consider how to highlight key information for taxpayers and representatives
- Gather information on updated law/rule/policy/cases/amnesty from the states on a regular (quarterly) basis and post with MVD procedures on web site
- Review nexus questionnaire on MTC website and update to reflect more of the states' current requirements

### Other possible recommendations

- Get rid of MTC standard agreement and have MTC provide taxpayer with agreement formats provided by the states
- Consider one-size, EZ agreement process for low-dollar applications

### Marketing ideas

- Send information about MTC MVD process to state/local CPA licensing boards or societies for links on web sites
- Regular updates for the states (annual) to review process and procedures with people who work directly with disclosures

### Issues raised by states that experience significant delay

- Reasonable time for completion: range – 30 days to 150 days; most frequently mentioned – 60 to 90 days
- Causes for delay:
  - Different look back period
  - State needs additional information about taxpayer activities
  - Taxpayers fail to submit registration forms, returns or schedules after agreement has been signed
  - Multiple counter offers; changes to standard MTC agreement language
- Suggestions:
  - Expand the MTC nexus questionnaire
  - Provide direct taxpayer contact information for follow up after agreement signed
  - Identify standard non-negotiable provisions (look back period)