

## **Multistate Voluntary Disclosure Program Project Team**

### **Questions for conversations with practitioners**

**Team members:** These questions are designed to get a conversation going. When you are talking with practitioners, please ask them to be as specific as possible with their examples (they don't have to name a specific taxpayer, just describe the circumstances of specific experiences).

Introduction: the MTC Nexus Committee has started a project to improve the efficiency and effectiveness of the Multistate Voluntary Disclosure Program for the states and for taxpayers. We are starting to gather input from the practitioner community about experiences that they have had, or that their clients have had, as they have used the MVD program. We will not attribute any specific comments to any particular person. We want to learn where the process works well, and where it could be improved, so that it will be a better tool for everyone.

Questions:

- How frequently have you used the MTC Multistate Voluntary Disclosure program in the past few years?
- How many states, typically, do your clients need to file in?
- As you think about whether to advise a client to consider using the program, what benefits do you see from using the program?
- Are there any difficulties that you have seen, or that your clients have seen, as they have used the voluntary disclosure process? What are those difficulties?
- Are there any aspects of the process that work particularly well?
- If you are familiar with voluntary disclosure programs in other states, are there aspects of those programs that would be useful to the multistate voluntary disclosure program?
- Is there anything else you would like to add that might help our team improve the multistate voluntary disclosure process?

Thank you for your time. Would you be willing to serve as a resource for the project team as we develop our recommendations for changes to the multistate voluntary disclosure process?