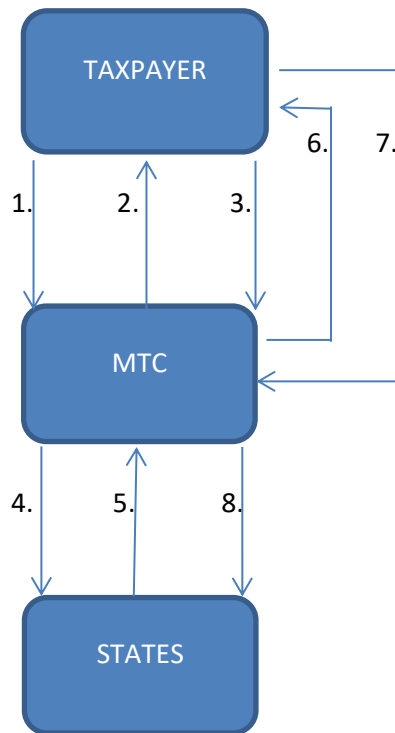


Normal Timeline for Multistate Voluntary Disclosure Program (MVDDP)



VDA PROCESS

TIMELINE

1. NNP Staff receives application
2. NNP Staff sends Draft VDA to Taxpayer (within 7 Days)
3. NNP Staff receives Taxpayer's Approval of draft VDA (within 28 Days)
4. NNP Staff sends VDA to States (within 7 Days)
5. Receives State's approval, rejection or counter-offer (within 42 Days)
6. If State accepts—MTC signs and sends signed VDA to Taxpayer (within 7 Days)
7. Taxpayer returns the fully executed VDA, along with payments, registration forms, spreadsheets and/or actual returns (the complete VDA package) to the MTC or sends directly to state (within 60 Days)
8. MTC certifies the VDA (if received from taxpayer) and forwards the complete VDA package to the state (within 7 Days)