IDAHO State Tax Commission

Form VDA
Voluntary Disclosure Agreement Application

Idaho's Voluntary Disclosure Agreement (VDA) program helps out-of-state businesses involved in multistate commerce voluntarily report and pay prior taxes.

Benefits of participating

- Possible waiver of some or all penalties.
- Limit the tax due to an agreed-upon look-back period. The look-back period generally is at least three years but its length will depend on the type of business activities and the taxes in question. Idaho law requires you to remit to the Tax Commission all taxes you've collected from customers or withheld from employees.
- The look-back period for voluntary disclosure might be shorter than it would be if we discovered your noncompliance.

Qualifying for voluntary disclosure

To qualify for a voluntary disclosure agreement, your business must:

- Owe more than $500 for the agreed look-back period.
- Not have any business locations in Idaho during the look-back period.
- Not be under current review by the Idaho State Tax Commission or the Multistate Tax Commission (MTC).

Your business agrees to:

1. Register for all applicable permits.
2. File returns or schedules specified in the agreement.
3. Pay the tax due plus accrued interest for the look-back period.

You don't have to reveal the name of your company or any information that could readily identify it until the agreement is finalized. For more information about the VDA Program, visit **tax.idaho.gov/vda**.

Please provide the following information:

1. Primary contact (tax representative or other):

Name

Address

City	State	ZIP Code

Phone number	Email address

2. Business type. Check the box that applies:

☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Sole Proprietor
☐ Nonprofit ☐ Limited Liability Company (LLC) - Filing as _____

3. Pass-through entities. Provide the number of shareholders, members, or partners: _____

4. What's the end date of the applicant's tax year? _____

5. What tax types will the applicant disclose?

- ☐ Business income tax
- ☐ Individual income tax
- ☐ Sales and use tax
- ☐ Withholding tax
- ☐ Other, please describe _____

Questions 6-14. If you need more space for your answers, use an additional sheet of paper and include it with this form.

6. Provide the reasons for applying. Examples may include: prior reliance on erroneous professional advice, acquisition of a noncompliant entity or contact from another state regarding the applicant's nonfiling status. Also include the terms the applicant is proposing, the tax types and periods on which the applicant will report.

7. Did the Idaho State Tax Commission or the Multistate Tax Commission contact the applicant before this application was submitted? ☐ Yes ☐ No

If you answered "Yes," please describe.

8. Describe the applicant's business and business activities in Idaho. Include the date the activities began in Idaho.

9. Describe applicant's marketing activities and how the applicant solicits business in Idaho.

10. Does the applicant have any personnel (employees, independent contractors, marketplace facilitators, referrers, or other representatives) acting on behalf of the applicant in the state?

☐ Yes ☐ No

If you answered "Yes," describe their activities and relationship to the applicant, and length of time they've represented the applicant in Idaho.

11. Does the applicant own or lease any property in Idaho? ☐ Yes ☐ No

If you answered "Yes," describe the property and how and when the property is being used in Idaho.

12. Has the applicant collected or withheld tax not paid to Idaho? ☐ Yes ☐ No

If you answered "Yes," describe what taxes, the amounts collected or withheld, and the date of the first tax collection.

13. If the applicant isn't disclosing for both sales/use tax *and* income tax, why is one type excluded?
Please explain.

14. Provide an estimated tax due by tax type for the most recent five years, including the current year.

Tax Type	Year	Estimated Tax Due

15. The Idaho State Tax Commission can't waive interest but might waive some or all of the penalties. Does the applicant understand this? ☐ Yes ☐ No

To submit form, download and email to:
VoluntaryDisclosure@tax.idaho.gov

Or print and mail to:
Attn: Tax Discovery Bureau
Idaho State Tax Commission
Po Box 36
Boise ID 83722-0410

Print Form