

Missouri Department of Revenue Application for Voluntary Disclosure Agreement

The Missouri Department of Revenue welcomes individuals, partnerships, corporations, etc. who wish to voluntarily disclose any unpaid taxes administered by the Department. Entities may approach the Department anonymously, through a representative, or otherwise.

The name of the individual or entity does not need to be revealed until the agreement is finalized. A representative should be used to remain anonymous. Upon receipt of the completed application, the Department will review the facts presented and, if appropriate, offer an agreement to the individual or representative for review and approval.

Please answer ALL questions. Applications that are not entirely completed cannot be processed.

or natior	Name				Company					
Individual, Entity, or Representative Informatior	Title				Address					
vidual, entative	City	State	Zip Co	de	Telephon	e Number				
Indi ^v Represe	Fax Number ()	E-mail /	E-mail Address							
1. Applicant is a(n) (select one)										
	C Corporation Limited Liability Compa Fiduciary Limited Liability Compa Individual Limited Liability Compa	any taxe	d as a Disr	egarde	d Entity 🗍		-	ership		
2. ls	the applicant domiciled in Missouri? 🗍 Yes [] No								
3. Wł	nich type(s) of tax is the applicant currently reg	istered	for and filin	g in Mi	ssouri?					
	Consumer's Use Individual [Corporation Income Fiduciary [☐ Ver ☐ Sal	ndor's Use es		Not Registe Withholding		Insurance P	Premium Tax		
4. Which type(s) of tax does the applicant need to disclose?										
	Consumer's Use Individual [Corporation Income Fiduciary [☐ Ver ☐ Sal	ndor's Use es		Withholding	I				

5. If the type of business has changed during the last five years, indicate the type(s) of the predecessor entities and the periods in which they existed.

6. What is the applicant's fiscal year-end?

7. If the fiscal year-end has changed within the past five years, please list all fiscal year-ends.

8. What date did the applicant begin conducting business in Missouri? Please indicate month and year.



- 9. What are the applicant's business activities? Example: "A manufacturer of tangible personal property that sells primarily to contractors who incorporate the material into buildings and landscape designs."
- 10. If the applicant makes sales from outside the state to in-state customers, may a customer return the applicant's product for refund, exchange, repair, or other value? Yes No N/A If yes, please briefly describe how this is done.
- 11. Is the applicant an owner, lessor, or lessee of property in Missouri? Please describe and include both real property, personal property, and intellectual property, e.g., trademarks or patents.
- 12. Has the applicant had personnel in Missouri for any period of time, whether employees, independent contractors, affiliates, or other representatives? Include all contacts, even if transitory. Generally describe their activities, their approximate amount of time spent in the state, and their relationship to the applicant, if not previously described.

13. What other activities does the applicant engage in that potentially give rise to nexus?

- 14. What are the facts giving rise to the request for a voluntary disclosure agreement? Include any facts relative to whether the failure to register, file or remit was due to reasonable cause and not due to negligence, intentional disregard of the law, or fraud.
- 15. Has the applicant contacted or been contacted by Missouri or the Multistate Tax Commission concerning unpaid taxes?
- 16. What years does the oversight encompass?
- 17. What taxes have been collected but not remitted?

Sales Tax 🗍 Vendor's Use Tax 🗍 None 🗍 N/A



18. What is the overall estimated tax liability for periods covered under the Voluntary Disclosure Agreement (VDA)?

19. Please provide any information not already provided that you believe the Department should have with respect to this application.

20. How did you learn about the Voluntary Disclosure Program?

ous Disclosure
of Missouri website
(Please specify)



Mail to: Taxation Division P.O. Box 295 Jefferson City, MO 65105-0295 E-mail: <u>nexus@dor.mo.gov</u>

Form 5310 (Revised 09-2021)

Visit dor.mo.gov/taxation/business/voluntary-disclosure-program/ for additional information.

Ever served on active duty in the United States Armed Forces? If yes, visit <u>dor.mo.gov/military/</u> to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at <u>veteranbenefits.mo.gov/state-benefits/</u>.

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