

Arizona Department of Revenue Voluntary Disclosure Program



The Voluntary Disclosure Program serves business entities and individuals who wish to report income and/or transaction privilege tax (TPT) history for prior tax periods. Both the taxpayer and the department enter into a Voluntary Disclosure Agreement (VDA) to resolve the previously unreported tax to the mutual benefit of both parties.

How It Works



Preparation

Compile at least four years worth of income/TPT data.



Application

Submit completed applications to vda@azdor.gov



Execution

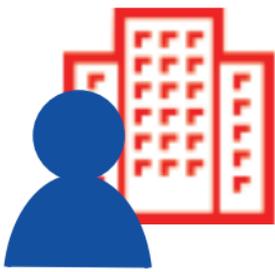
Upon payment for the liability and interest, both parties will be bound to the terms.



Communication

Disclose income/TPT history. Include a Power of Attorney if necessary.

Who Can Apply?



Businesses or individuals who have discovered a history of unintentional non-compliance with Arizona's tax laws.

Who Cannot Apply?

Businesses or individuals who have been contacted by the department's Audit District.

Businesses or individuals who have already participated in the Voluntary Disclosure Program for the same tax type.



Voluntary Disclosure Program



Benefits of the Voluntary Disclosure Program include the following:

- Reduced filing periods or “look-back period” (The standard look-back period is four years; however, this is determined on a case-by-case basis).
- Abatement of late filing and late payment penalties for the established look-back period.
- Assistance from the Arizona Department of Revenue auditors as liaisons.
- Use of a TPT Schedule in lieu of filing returns for TPT filers.
- Compliance with state and cities/towns sales tax laws and regulations.



Compliance with Arizona income tax laws has never been easier. Learn more at:

azdor.gov/individual-income-tax-information/voluntary-disclosure-program-individuals



Find out how our improved processes can help get your business into compliance:

azdor.gov/businesses-arizona/voluntary-disclosure-program



Need additional support? Attend a Business Tax Basics Workshop in person or online:

azdor.gov/taxpayer-education/upcoming-events

CONTACT US



(602) 716-7070

Monday through Friday
8 a.m. to 5 p.m.



vda@azdor.gov



www.azdor.gov



Register your business to file and pay taxes online at AZTaxes.gov. You are able to apply for a new license, make changes to an existing license, file and pay your TPT faster.