



Department of Finance - Revenue Division

City of Baton Rouge / Parish of East Baton Rouge

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Application to Request Voluntary Disclosure Agreement

Representative's Name / Title _____

Representative's Telephone Number _____

Representative's Firm Name _____

Representative's Address _____

Representative's Email Address _____

Type of Legal Entity of Applicant _____

Tax Type(s) for which a Voluntary Disclosure Agreement is Requested:

Sales/Use Tax Occupational License Other _____

Please answer each question fully (use additional sheets if necessary). Failure to disclose all relevant information could result in the nullification of an agreement, the loss of a limited look-back period, and the denial of penalty waiver.

1. Is this application for a company that has been acquired or merged into another company? Yes No

2. Has the applicant been previously contacted by the City of Baton Rouge/Parish of East Baton Rouge ("City-Parish") regarding these tax types? Yes No If yes, please explain the circumstances fully.

3. Did the applicant collect taxes for the City-Parish that were not remitted? Yes No
If yes, please explain the circumstances fully.

4. Is the applicant registered or ever been registered for sales tax, occupational license tax or other tax with the City-Parish? Yes No If yes, please explain fully.

5. Please describe what actions or events (e.g., court case, statutory changes, solicitation of sales, etc.) alerted the applicant of a filing requirement in the City-Parish, including the dates these actions or events occurred.

6. Please explain the reasons for the applicant's failure to file and pay taxes in the City-Parish on its past activities from the time the above actions or events occurred.

7. Please explain the business activities of the applicant.

8. For each tax type for which a voluntary disclosure is requested, please provide an estimate of the total unpaid tax liability for the period January 1, 2015 to the current period for taxes owed to the City-Parish. Also, provide an estimate of the total unpaid tax liability for the period January 1, 2008 to the current period for taxes collected and not remitted and owed to the City-Parish.

9. Has the applicant been contacted for audit, or are presently under audit by the City-Parish for any taxes?
 Yes No

10. Does the applicant have any affiliated entities that have been contacted for audit, or are presently under audit by the City-Parish? Yes No
If yes to either question 9 or 10, please explain.

11. Please provide any other information that you believe will assist us in properly evaluating this request.

Upon completion of this application, and if the Request for Voluntary Disclosure is approved, the taxpayer you represent ("Taxpayer") who wishes to enter into a Voluntary Disclosure Agreement with the City-Parish must agree to the following terms:

1. The Taxpayer agrees to enter into this Voluntary Disclosure Agreement in good faith, absent fraud, or material misrepresentation and any fraudulent misrepresentation of the facts will result in this agreement being null and void.
2. Except for discussions concerning this agreement, the Taxpayer has not been contacted by the City-Parish relating to an audit or any other sales tax procedure.

Within 90 days of acceptance of this Voluntary Disclosure Agreement, the Taxpayer will:

3. Identify itself and properly register for the collection of local sales tax with the City-Parish by filing all applications for Sales Tax registration, and if applicable, Occupational License Tax registration or for any other applicable taxes. The Taxpayer will agree to be in full compliance with tax laws of the City-Parish by timely remitting local tax due from this point forward.
4. At the time of registration, Taxpayer will provide documentation detailing local tax due by month and year for the period covered under the Voluntary Disclosure Agreement.
5. Taxpayer will remit the full amount of local tax due for the period January 1, 2015 to the current period for taxes owed to the City-Parish. Remit the full amount of tax due for period January 1, 2008 to the current period for taxes collected and not remitted and owed to the City-Parish.
6. Taxpayer will remit interest, at the rate provided by the City-Parish Taxing Ordinance, on the local tax due.

Upon approval of the Request for Voluntary Disclosure, in consideration of the above listed items, the City-Parish will agree to offer the following:

1. Abate any civil or criminal penalties against the Taxpayer or its officers or employees for failure to register for the collection of local tax and/or for failure to timely remit local tax for periods covered in the agreement.
2. Maintain the confidentiality of all information obtained relating to the Taxpayer as required by Louisiana Revised Statute 47:1508.
3. Enter the Voluntary Disclosure Agreement in good faith.

If your Application to Request Voluntary Disclosure Agreement is approved, we will contact the Representative indicated to sign and agree with the terms and provisions outlined above. We appreciate your cooperation. We can be contacted at 225-389-3084 if you have any questions.

To the best of my knowledge of all available information, this request for a voluntary disclosure agreement is accurate and complete, and any and all pertinent information has been revealed. I understand that any intentional or accidental misrepresentation may result in the nullification of an agreement, the loss of a limited look-back period, and the loss of penalty waiver.

Signature of Representative	Date (mm/dd/yy)

For Office Use Only:	
_____ Approved	_____ Denied
Signature:	_____
Date:	_____