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 mation	Name			Company			
Individual, Entity, or presentative Informat	Title			Address			
vidual, entativ	City			Zip Code	Telephone Number ( )		
Individual, Entity, or Representative Information	Fax Number	E-mail /	mail Address				
1. Ap	Applicant is a(n) (select one)						
	C Corporation  Limited Liability Compar  Limited Liability Compar  Limited Liability Compar  Limited Liability Compar	ny taxe	ed as a Disr	egarded Entity	Limited Liability Partnership Limited Partnership Partnership S Corporation		
2. Is	2. Is the applicant domiciled in Missouri? Tyes No						
3. Wh	nich type(s) of tax is the applicant currently regis	stered	for and filin	g in Missouri?			
	Consumer's Use Individual Corporation Income Fiduciary	J Ver	ndor's Use es	Not Registe Withholding			
4. Which type(s) of tax does the applicant need to disclose?							
	Consumer's Use Individual Corporation Income Fiduciary	J Ver	ndor's Use es	Withholding			
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 th	ne fiscal year-end has changed within the past five	years,	please list a	all fiscal year-ends.			
8. Wh	at date did the applicant begin conducting busines	ss in M	issouri? Plea	ase indicate month a	and year.		

	ncorporate the material into buildings and landscape designs."
	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?
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.
	Has the applicant contacted or been contacted by Missouri or the Multistate Tax Commission concerning unpaid taxes?  Yes No If yes, please explain.
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
	Sales Tax Vendor's Use Tax None N/A



18. What is the overall estimated tax liability for per	riods covered under the Voluntary Disclosure Agreement (VDA)?			
<ol> <li>Please provide any information not already prov</li> </ol>	vided that you believe the Department should have with respect to this application.			
20. How did you learn about the Voluntary Disclosure Program?				
☐ Business or personal reference ☐ CPA or attorney ☐ Missouri Department of Revenue website	☐ Previous Disclosure ☐ State of Missouri website ☐ Other (Please specify)			



14310020001

Mail to: Taxation Division

P.O. Box 295

Jefferson City, MO 65105-0295

E-mail: nexus@dor.mo.gov

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

Form 5310 (Revised 09-2021)

**Phone:** (573) 522-4989 **Fax:** (573) 522-1762



Ever served on active duty in the United States Armed Forces?

If yes, visit dor.mo.gov/military/ 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 veteranbenefits.mo.gov/state-benefits/.