CITY OF LONGMONT | Sales and Use Tax Division

**Application for Voluntary Disclosure Agreement (VDA)**

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| **Taxpayer / Representative Information** |  |
| Contact Name: |  |
| Contact Title: |  |
| Type of Legal Entity: |  |
| Primary Phone: | EXT: |
| Email: |  |
| Mailing Address: |  |
| City: | State: ZIP: |

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| **Reporting Period** |
| Start Date: |  | End Date: |  |

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| **Estimated Taxes Owed** |
| Select | Tax Type | Tax Collected  | Date First Collected | Estimated Liability |
|[ ]  Sales & Use Tax |  |  | $ |
|[ ]  Lodgers Tax |  |  | $ |
|[ ]  Special Retail Marijuana Sales Tax |  |  | $ |

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|  | **Please answer each question fully. Failure to disclose all relevant information could result in the nullification of the agreement, loss of the reporting period, and denial of the waiver of delinquent penalty.** |
| 1. | What caused the failure to report or the underreporting of the tax that is the basis of this request for a Voluntary Disclosure Agreement? |
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| 2. | Please describe the circumstances that caused the failure to report or the underreporting of tax to the City and what actions alerted the Taxpayer regarding the nonpayment or underpayment of tax to the City. |
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| 3. | Has the Taxpayer corrected the reason(s) that caused the failure to remit the proper amount of taxes due?  | [ ]  YES | [ ]  NO |
|  | If no, please explain below why no action has been taken. |
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| 4. | Prior to submitting this application, has the Taxpayer or any affiliated company been contacted by the City for the purpose of performing an audit? | [ ]  YES | [ ]  NO |
|  | If yes, please explain below. |  |  |  |
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| 5. | Has the Taxpayer or any affiliated company received a notice of audit by the City? | [ ]  YES  | [ ]  NO |
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|  | If yes, please explain below. |  |  |
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| 6. | Does the applicant currently have a sales tax license in the City?  | [ ]  YES | [ ]  NO |
|  | If no, please complete the attached nexus questionnaire. |  |  |
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| 7. | Was the applicant unlicensed for any part of the reporting period that is the basis of this request for a Voluntary Disclosure Agreement?  | [ ]  YES | [ ]  NO |
|  | If yes, please complete the attached nexus questionnaire. |  |  |
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| 8. | If City tax was collected, but not reported to the City, was it reported to another jurisdiction?  | [ ]  N/A | [ ]  YES | [ ]  NO |
|  |  |  |  |  |
|  | If yes, please list the name(s) of the City/Town or State and how much was reported to each below. |
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|  | Jurisdiction Name | Tax Type | Amount Reported ($) |
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| 9. | If the City agrees to a Voluntary Disclosure Agreement, is the applicant willing to provide records that may be requested by the City to verify the information as presented by the applicant? Please note, if the information presented by the applicant is not materially correct, the City may void the Voluntary Disclosure Agreement.  | [ ]  YES | [ ]  NO |

**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 reporting period, and the loss of penalty waiver.**

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| Taxpayer/Representative Signature |  | Date |