



## TAXATION & REVENUE

City of Monroe, Louisiana  
MAYOR - COUNCIL GOVERNMENT

### Voluntary Disclosure Agreement

#### TAXPAYER INFORMATION

DATE: \_\_\_\_\_

Taxpayer Name: \_\_\_\_\_

Corporate officer, partner, or fiduciary, if a business: \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Telephone Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

Is applicant registered with \_\_\_\_\_ Parish?  Yes  No If yes, Account No.: \_\_\_\_\_

Taxpayer wishes to enter into a Voluntary Disclosure Agreement ("VDA") with the Parish regarding the payment of local tax. The Taxpayer desires to be in full compliance with the tax laws of the Parish by registering to collect the local tax, timely remitting the local tax due and remitting the tax due as required by law.

#### TYPE OF TAX COVERED BY THIS AGREEMENT

Sales/Use Tax  Occupational License Tax  Chain Store Tax  Insurance Premium Tax  
 Occupancy Tax  Other(specify) \_\_\_\_\_

#### TAX PERIODS COVERED BY THIS AGREEMENT:

\_\_\_\_\_

Is this VDA a result of a company that has been acquired or merged into another company?  Yes  No

Did Taxpayer collect sales taxes that were not remitted?  Yes  No

Has Taxpayer corrected the reason(s) that gave rise to the failure to file and remit the Parish taxes covered by this Agreement?  Yes  No

Please explain the reasons for the failure to file and pay taxes to the Parish on past activities, explain the corrective action(s) taken, and if no action was taken, please explain why.

\_\_\_\_\_

## Voluntary Disclosure Agreement

### Parish Information

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Taxpayer Name: \_\_\_\_\_

### TERMS AND CONDITIONS OF VOLUNTARY DISCLOSURE AGREEMENT

This agreement is entered into by and between \_\_\_\_\_ (Taxpayer) and the Tax Collector (Collector). The Taxpayer and the Collector mutually contract and agree as follows:

1. If not properly registered with the parish, Taxpayer will register for the collection and payment of tax due to the Parish by filing all applications for sales tax registration and, if applicable, occupational license tax within thirty (30) days of the filing of this agreement.
  2. Taxpayer shall provide documentation detailing the local tax due by month and year within thirty (30) days of the filing of this Agreement.
  3. Remit the full amount of sales/use tax due from the beginning of the unexpired prescriptive period to the current period within thirty (30) days of the effective date of this Agreement.
  4. Taxpayer acknowledges *Collector's* authority to make a determination of taxes due for months within the unexpired prescriptive prior periods by estimate, and consents to Collector making a determination of taxes due by estimate, for months within the unexpired prescriptive period without the need of an audit.
  5. Regardless of the availability or claim of prescription pursuant to LA R.S. 47:337.67(D)(3), Collector shall have and retain the right to examine, inspect, or audit the tax, accounting, and financial records of Taxpayer for all periods without limitation.
  6. Unless barred by prescription pursuant to LA R.S. 47:337.67 (D)(3), Taxpayer shall remit the full amount of local sales/use tax due within thirty (30) days of receipt of Collector's determination of the amount due for those periods.
  7. Taxpayer acknowledges and agrees that the accrual of prescription pursuant to LA R.S. 47:337.67 (D) does not apply to, and is subject to the exception of, the failure to file a return with intent to defraud as provided by LA R.S. 47:337.67 (B)(5), and the filing of a false or fraudulent return as provided by LA R.S. 47:337.67 (B)(4).
  8. Remit any occupational license tax due for the current calendar year and the three previous calendar years in accordance with LA R.S. 47:348.
  9. Remit interest at the rate of .0411% to be computed from the first day of the month following the month for which the tax is due.
  10. Taxpayer shall collect and remit all applicable parish sales/use/license tax for future periods pursuant to applicable LA Revised Statutes and the Parish Code of Ordinances.
  11. Except for discussions concerning this Agreement, Taxpayer represents that it has not been contacted by the Parish relating to an audit or any tax procedure.
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# Voluntary Disclosure Agreement

## Parish Information

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Taxpayer Name: \_\_\_\_\_

12. Taxpayer agrees to enter into this Agreement in good faith, absent fraud or material misrepresentation, and any such misrepresentation of the facts will result in this Agreement being void.
13. Maintain the confidentiality of the terms of this Agreement.

In Consideration of the aforementioned listed items, the Collector will 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 sales/use tax, the failure to timely remit local sales/use tax, and the failure to remit any license tax due for the periods covered by this Agreement (which are defined as all periods preceding the current period).
2. Subject to, and except for, circumstances to which LA R.S. 47:337.67 (B)(4) or LA R.S. 47:337.67 (B)(5) apply, Collector acknowledges and agrees that by making this voluntary disclosure agreement Taxpayer is entitled to the benefit of accrual of prescription pursuant to LA R.S. 47:337.67 (D)(3).
3. Maintain the confidentiality of all information obtained relating to the Taxpayer.
4. Enter into this Agreement in good faith.

Accepted By: \_\_\_\_\_

If the Taxpayer who is a party to the Agreement is a legal person and not a natural person, the person signing this Agreement herein below on behalf of Taxpayer represents that he/she is an officer duly authorized to do so and has authority from Taxpayer to agree to the terms and conditions of this Agreement. If Taxpayer elects to appoint a representative as the lawful agent and attorney-in-fact to represent Taxpayer before The Parish, a Power of Attorney and Declaration of Representative must accompany this Agreement authorizing the representative to perform in such capacity.

Accepted By: \_\_\_\_\_

Signature of Taxpayer or Representative

\_\_\_\_\_

Date

\_\_\_\_\_  
Taxpayer or Representative's Name (printed)

\_\_\_\_\_  
Title of Taxpayer or Representative