



# The Voluntary Disclosure Program

- **Clean up unpaid taxes, unfiled returns, and other tax problems**
- **No penalty for past mistakes**
- **Covers all tax types**

The New York State Tax Department's Voluntary Disclosure Program has a simple goal: To help individuals and businesses with state tax debts meet their tax obligations.

A visit to our Web site starts the process – so don't delay.

## What is Voluntary Disclosure?

Our program makes it easy for most taxpayers who haven't filed returns, or who have underreported their New York taxes, to come forward and resolve their tax problems.

The program covers all taxes administered by the Tax Department – including income, corporate, and sales tax.

Eligible taxpayers who "come clean" and agree to comply with the program must:

- report the taxes they owe,
- enter an agreement to pay what they owe, and
- agree to pay their taxes on time in the future.

In return, the Tax Department agrees to:

- waive tax penalties, and
- waive prosecution of cases that were criminal offenses.

## How to Participate

It's easy to apply online. All you need to do is:

- provide information about the taxes you owe,
- fill out a Voluntary Disclosure Agreement and return it to us with signed copies of the tax returns covered by the agreement, and
- pay the tax and interest due.

## Eligibility

To be eligible, you must meet all of the following conditions:

- you're not currently under audit by the New York State Tax Department,
- you haven't received a bill for the tax debts you're disclosing,
- you're not under criminal investigation by a New York State agency or a political subdivision of the state, and
- you're not disclosing participation in certain tax avoidance transactions (commonly known as a tax shelters).

**Contact us today**

**[www.tax.ny.gov](http://www.tax.ny.gov)**

**(518) 457- 4448**



New York State Department  
of Taxation and Finance