GENERAL INFORMATION • If you are conducting business in West Virginia but have not registered with the West Virginia State Tax Department or filed the necessary tax returns, you may be eligible to participate in our voluntary disclosure program. A Voluntary Disclosure Agreement allows qualified businesses and individuals to come forward and comply with State tax laws in exchange for a waiver of civil or criminal penalties or prosecution.

WHO Qualifies? • You may qualify for a Voluntary Disclosure Agreement if you meet the following requirements:

1. Have not filed a tax return, nor have been registered to file returns for the taxes you want to disclose
2. Agree to disclose all applicable taxes administered by the West Virginia State Tax Department
3. Must register and obtain a valid business registration certificate
4. If you are a business, other than a sole-proprietorship or general partnership, you must obtain proper registration with the West Virginia Secretary of State’s Office
5. Have not been previously contacted by the West Virginia State Tax Department or its agents regarding the taxes you want to disclose
6. Not under audit by the West Virginia State Tax Department
7. Not under investigation by the Criminal Investigations Unit of the West Virginia State Tax Department
8. Has not been contacted by the Multi-State Tax Commission for audit on behalf of West Virginia

• If all of these requirements are met and you or your client wish to come forward to obtain good standing with the West Virginia State Tax Department, please contact us and request a Voluntary Disclosure Agreement.

REQUESTING AN AGREEMENT • A request for a Voluntary Disclosure Agreement must be in writing and include the following information:

1. Date of the request
2. The type of business, i.e., Corporation, Limited Partnership, etc.
3. Describe in detail the activities you are conducting and specifically in West Virginia, a nexus questionnaire may be required
4. List the taxes that are currently being filed with West Virginia, and the taxes you want to disclose
5. Type of relief you are seeking from the West Virginia State Tax Department

• In order to maintain confidentiality, it is not necessary for the taxpayer to be identified when submitting the request.

WHAT’S IN IT FOR ME? • A Voluntary Disclosure Agreement will allow you to come forward and get into tax compliance with the West Virginia State Tax Department. In exchange, the Department may agree to the following:

1. Limit the number of returns required to be filed. NOTE: The look-back period is determined by the specifics of each case. This “look back” period is generally no less than three (3) years, or the date activity began in West Virginia if less than three (3) years.
2. Waive penalties and additions to tax for periods included in the disclosure.
3. No audit, assessment, or demand for payment of taxes prior to the look-back period. This condition applies only to tax types included in the disclosure.
- The Department reserves the right to audit, assess, and demand payment for any additional taxes for tax periods included in the look-back period. The agreement becomes effective when signed by the applicant and the West Virginia State Tax Department.
- When the agreement is signed, the following is due within 30 days: completed tax returns, full payment of tax and interest along with the necessary registration applications.
- Spreadsheets may be submitted in lieu of Consumer Sales/Use Tax and Withholding Tax returns. Actual returns must be filed for all other taxes.

**SUBMITTING REQUEST**

- You can submit requests via email at **VDA@wv.gov** or mail to:
  West Virginia State Tax Department  
  Auditing Division  
  PO Box 902  
  Charleston, WV 25323-0902

**ASSISTANCE AND ADDITIONAL INFORMATION**

- For assistance or additional information, you may call a Taxpayer Service Representative at:
  1-800-WVA-TAXS  
  (1-800-982-8297)

Or visit our website at:
**www.tax.wv.gov**

File and pay taxes online at:
**https://mytaxes.wvtax.gov**

Email questions to:
**taxhelp@wv.gov**