

## Administrative:

### Tennessee DOR Updates General Guidance on Voluntary Disclosure Agreement Program

*Voluntary Disclosure*, Tenn. Dept. of Rev. (updated 4/23). The Tennessee Department of Revenue (Department) updated its general voluntary disclosure agreement (VDA) guidance, explaining that its VDA program permits qualifying taxpayers to potentially resolve any prior tax liability with a limited “look back” period and abated or reduced penalties, as well as register to pay tax for future periods. According to the Department, these VDAs are offered for any tax it administers on a case-by-case basis. For those wishing to enter into agreements with more than one state, the Department notes that Tennessee is a member of the Multistate Tax Commission’s National Nexus Program. The Department also notes that “in most instances” it will agree to abate penalties associated with a VDA participant’s non-filing; however, if sales tax was collected and not remitted, penalties may apply. Moreover, “for most filers,” the look-back period generally is based on when the return was due and “any return due from three years of January 1 of the current year will be required to be filed.” However, if sales tax was collected and not remitted, “the lookback period would begin with the date that tax was first collected.” Please contact us with any questions.

**URL:** <https://revenue.support.tn.gov/hc/en-us/sections/201013235-Voluntary-Disclosure>

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