



## Voluntary Disclosure Application

On a separate piece of paper, please answer all questions and submit all facts requested within each of the following seven paragraphs. Your response should correlate to its related paragraph number. Please note that individuals requesting an agreement for individual income tax need only respond to questions 2, 3, 4, 6 and 7(d). Please ensure all applications include the name of a contact person, their mailing address, phone number and e-mail address.

### 1. Nature of the Company's business

Comprehensively describe the company's business, including what the business sells, the services it provides, the date the company or its predecessor started conducting business in Georgia, type of ownership (i.e., S corporation) and the company's fiscal year end date. Also include any change of ownership, including change of forms of ownership (i.e., incorporation) and any other business facts that might have a bearing on tax liability.

### 2. Nature of the Company or individual's present tax contacts with the State of Georgia.

Describe any taxes that the company or individual presently files with the State of Georgia.

### 3. Facts giving rise to settlement - Determination of tax nexus

Describe the nature of the contact of the company or individual with the State of Georgia. Companies should describe all activities related to Georgia, including business conducted in the State, employees and independent contractors, and tangible or intangible property owned. Individuals should describe their Georgia residency, income source or other reason Georgia taxes are due. Explain the reason for the company or individual's earlier belief that filing of the relevant taxes was not required, if applicable. Explain the reason or the change in circumstances that has caused the company or individual to seek this agreement. Please state whether the company or individual sought a recent legal opinion that revealed that the company or individual is liable for taxes in Georgia. Also, state whether the company or individual's failure to file relevant taxes was due to fraud or gross negligence (either by current business management or by previous management).

### 4. Statement of past tax contacts with the State of Georgia, IRS or other states

Describe the company or individual's past contacts with the State of Georgia, Internal Revenue Service, or other states, if any, regarding the filing or auditing of the company or individual's taxes.

### 5. Statement of collection of sales taxes

State whether the company either: (i) has failed to collect any sales taxes that it was obligated to collect or (ii) whether the company has collected the taxes but failed to remit them to the State of Georgia. If taxes were collected yet not remitted, list the dates such collection occurred.

### 6. Statement of taxes covered by the agreement

Indicate all of the tax types that the company or individual has reason to believe may be due to the State and that are to be covered by the voluntary disclosure agreement, as well as the dates the liability began and ended. Also indicate whether the company or individual is in compliance with all other taxes due and owing to the State.

### 7. Statement of estimated tax liability

#### (a) If disclosing a prior sales or use tax liability -

Give a year-by-year estimate of the amount of sales or use tax that the company should have remitted to the State of Georgia for the last three years or, if taxes were collected yet not remitted, the entire time period when such collections took place.

#### (b) If disclosing a prior withholding tax liability -

Give a year-by-year estimate of the amount of withholding tax that the company should have remitted to the State of Georgia for the last three years or, if taxes were withheld yet not remitted, the entire time period when such withholdings took place.

#### (c) If disclosing a prior corporate income or net worth tax liability -

Give a year-by-year estimate of the amount of corporate income or net worth tax that the company should have remitted to the State of Georgia for the last three full corporate fiscal years. Please list corporate income and net worth liability separately.

#### (d) If disclosing a prior individual income tax liability -

Give a year-by-year estimate of the amount of income that the individual should have remitted to the State of Georgia for the last five calendar years.