

Voluntary Disclosure Agreement

Bureau of Revenue and Taxation

Jefferson Parish Sheriff's Office

TAXPAYER INFORMATION

DATE: _____

(Please type or print)

Taxpayer Name: _____

Corporate officer, partner, or fiduciary, if a business: _____

Street Address: _____

City: _____ State: _____ Zip: _____

Telephone Number: _____ Email Address: _____

Is applicant registered with Jefferson Parish? Yes No If Yes, Account No.: _____

Taxpayer wishes to enter into a Voluntary Disclosure Agreement ("VDA") with the Jefferson Parish Sheriff's Office Bureau of Revenue and Taxation ("Bureau") regarding the payment of local tax. The Taxpayer desires to be in full compliance with the tax laws of Jefferson 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): _____

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

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

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

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

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TERMS AND CONDITIONS OF VOLUNTARY DISCLOSURE AGREEMENT

In exchange for the acceptance and execution of the accompanying Voluntary Disclosure Agreement (VDA) by Sheriff Joseph Lopinto's Bureau of Revenue and Taxation ("Collector"), Taxpayer hereby agrees to the following terms and conditions of the VDA:

1. If not properly registered with the Bureau, Taxpayer will register for the collection and payment of tax due Jefferson 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 period 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 twelve (12) percent annum or fraction thereof, to be computed from the first day of the month following the month for which the tax is due until paid. If the term for which interest is to be charged exceeds forty-eight (48) months, the rate of interest for the period in excess of forty-eight (48) months shall be six (6) percent per annum.
10. Taxpayer shall collect and remit and all applicable Jefferson Parish sales/use/license taxes for future periods pursuant to applicable LA Revised Statutes and Jefferson Parish Code of Ordinances.
11. Except for discussions concerning this Agreement, Taxpayer represents that it has not been contacted by the Bureau relating to an audit or any tax procedure.

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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 Bureau 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: _____


Gregory A. Ruppert
Director, Bureau of Revenue and Taxation
Jefferson Parish Sheriff's Office

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 Jefferson Parish Sheriff's Office, Bureau of Revenue and Taxation, 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)