



Facts About Our  
Voluntary Disclosure Agreement  
December 1, 2009 (Revised)

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### **What is voluntary disclosure?**

Voluntary disclosure is the process of reporting previously unpaid tax liabilities for any tax administered by the Calcasieu Parish Sales Tax Department. It is the taxpayer's opportunity to anonymously enter into an agreement to voluntarily pay these taxes without being penalized, and in most cases enjoy a limited "look-back" period.

This program can assist with registration and payment, provide technical assistance in determining tax liabilities, and answer other tax questions you may have. In most cases, taxpayers are contacted within two weeks of supplying the necessary information.

The Calcasieu Parish Sales Tax Department has a voluntary disclosure program for all the taxes that the agency administers, including (but not limited to):

Sales and use tax  
Occupancy taxes

### **Who is eligible?**

Anyone who has a filing requirement for a tax administered by the Calcasieu Parish Sales Tax Department, who is not a registered taxpayer, and who has not been previously contacted by the Department concerning the filing requirement, is eligible for consideration of a voluntary disclosure agreement.

### **Who is not eligible?**

A taxpayer who is registered but failed to file or who filed returns for any tax for which the voluntary disclosure agreement (VDA) is requested is not eligible for consideration. These taxpayers must file the appropriate original or amended return(s) and pay the tax, interest, and delinquent penalty due. However, the taxpayer may request a waiver of the delinquent penalty for a reasonable cause.

A taxpayer who has been contacted by the Calcasieu Parish Sales Tax Department concerning a liability or potential liability for the tax for which a VDA is requested is not eligible for consideration. This includes any contact made for the purpose of performing an audit of the taxpayer's records. Disclosures relating to delinquencies or deficiencies that are obvious and would routinely generate a billing if not otherwise self-disclosed are not eligible for consideration. Disclosures related to non-filing affiliates of a taxpayer who has been contacted for audit are not eligible for consideration.

## **What are the benefits to the taxpayer?**

When the tax and interest liabilities have been paid for the look-back period, all penalties will be waived unless the tax being disclosed has been collected but not remitted. In instances where tax is collected but not remitted, a request to waive some portion of the penalty may be submitted. Each request will be considered on a case-by-case basis for reasonable cause.

## **How far back will the Department look?**

The look-back period is the period for which prescription would not have run had returns been timely filed, which is generally the current year and the three years immediately preceding the current year. See R.S. 47:1580 of the Louisiana Revised Statutes. Failure to take advantage of this program could result in the Department holding the taxpayer liable for all periods for which returns should have been filed. In the case of taxes collected but not remitted, the look-back period will be the taxable periods for which there were collected but unremitted taxes.

## **How do I apply?**

You may apply anonymously by written request, using the application on the Department's website and providing all information requested on the application. You should be contacted within two weeks.

If upon review of your application, the Calcasieu Parish Sales Tax Department believes you are qualified to participate in the program, you will be mailed a blank agreement form into which you will incorporate your facts and representations. The Department will then consider all available information before deciding to enter into the agreement. You may remain anonymous until after the agreement is signed by both parties.

If you choose to forego anonymity and include your payment along with the voluntary disclosure application, please include your FEIN or SSN (as applicable) on your check to assist in properly applying the payment. Make your check payable to the Calcasieu Parish School Board.

Mail the voluntary disclosure application to:

Voluntary Disclosure Program  
Office of the Director  
Calcasieu Parish Sales Tax Department  
PO Drawer 2050  
Lake Charles, Louisiana 70602-2050

Or deliver to:

Calcasieu Parish Sales Tax Department  
Office of the Director  
Voluntary Disclosure Program  
2439 Sixth Street  
Lake Charles, Louisiana 70601

Applications may also be faxed to 337-217-4281.

2439 Sixth Street  
Lake Charles, Louisiana 70601  
337-217-4280 ■ 337-217-4281 Fax  
[www.calcasieusalestax.org](http://www.calcasieusalestax.org)

## **Instructions for completing Voluntary Disclosure Agreement application**

1. Complete current date at top.
2. Complete Representative's full contact information as requested. Type of Legal Entity refers to Sole Proprietorship, Partnership, Corporation, LLC, LLP, etc.
3. Please check either or both boxes indicating the tax type(s) for which the agreement is being requested.
4. Please answer each question #1-9 completely; use additional sheets as necessary. Question #1 refers to any contact by the Calcasieu Parish Tax Office or any of our duly appointed agents. Question #5 may be supported either by a spreadsheet listing each tax period, taxes due, and the applicable jurisdictions or by the actual returns for each period.
5. Sign and date the application at the bottom of page 2.
6. Return the completed application to the address at the top of page 1 along with supporting documentation.

Interest due may be calculated by our office and billed to you, or you may calculate the amount due. A condition of the agreement is that penalties will be waived upon the payment of all taxes and interest due.



**Application to Request Voluntary Disclosure Agreement**

**Mail to:**  
 Calcasieu Parish Sales Tax Dept.  
 P. O. Drawer 2050  
 Lake Charles, LA 70602-2050  
 (337) 217-4280 (337) 217-4281 Fax

Date (mm/dd/yyyy)

**PLEASE PRINT OR TYPE.**

Representative's Name/ Title			Representative's Telephone Number		
Representative's Firm Name			Representative's Email Address		
Representative's Address			Type of Legal Entity of Applicant		
City	State	ZIP	Tax Type(s) for which a Voluntary Disclosure Agreement is Requested <input type="checkbox"/> Sales/Use Tax <input type="checkbox"/> Occupancy Tax		

**Please answer each question fully. Failure to disclose all relevant information could result in the nullification of an agreement, the loss of a limited look-back period, and the denial of penalty waiver.**

1. Has this entity been previously contacted by the Calcasieu Parish Tax Office regarding these tax types?  Yes  No  
 If yes, please explain the circumstances fully.

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(Use additional sheets if necessary.)

2. Did this entity collect sales taxes or hotel/motel occupancy taxes that were not remitted?  Yes  No  
 If yes, please explain the circumstances fully.

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(Use additional sheets if necessary.)

3. Has this entity ever registered in Calcasieu for the tax type(s) for which a voluntary disclosure agreement is sought, or otherwise been assigned a Calcasieu Parish account number?  Yes  No If yes, please explain fully and include prior account numbers.

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(Use additional sheets if necessary.)

4. Please describe fully the activities that have or may have created a filing requirement in Calcasieu Parish, including the dates the activities began.

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(Use additional sheets if necessary.)

5. Please provide an estimate of the total unpaid tax liability and the unpaid tax liability for the look-back period (generally the current year and three previous years) per tax type. (This can be supported by a spreadsheet.)

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(Use additional sheets if necessary.)

6. Please explain the entity's failure to file and pay taxes in Calcasieu Parish for its past activities.

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(Use additional sheets if necessary.)

7. Has this entity been contacted for audit, or presently under audit, for any other tax?  Yes  No

Does this entity have any affiliated entities filing in the state of Louisiana or another parish that have been contacted for audit, or are presently under audit?  Yes  No

If yes to either question, please explain fully.

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(Use additional sheets if necessary.)

8. What is the entity's fiscal year end for federal income tax purposes? \_\_\_\_\_ (mm/dd)

Does this entity file as a member of a consolidated group?  Yes  No

9. Please provide any other information that you believe will assist us in properly evaluating this request.

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(Use additional sheets if necessary.)

To the best of my knowledge of all available information, this request for a voluntary disclosure agreement is accurate and complete, and any and all pertinent information has been revealed. I understand that any intentional or accidental misrepresentation may result in the nullification of an agreement, the loss of a limited look-back period, and the loss of penalty waiver.

Signature of Representative X	Date (mm/dd/yyyy)
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