



Voluntary Disclosure Agreement

_____ (“Taxpayer”) hereby enters this Consent to Settlement and Closing Agreement (“Agreement”) with the Office of Tax and Revenue (“OTR”) of the District of Columbia Government and acknowledges liabilities for the taxes indicated below.

In the interest of minimizing both audit, administrative, and litigation expenses and expediting the resolution of the tax liabilities due to the District of Columbia Government, the Taxpayer and the OTR have, as evidenced by this Agreement, entered into settlement of this dispute. The Taxpayer and the OTR agree that:

1. The Taxpayer shall remit to OTR the amount of \$ _____ (tax) and \$ _____ (interest) by _____ in full and final settlement and discharge of the _____ tax liabilities for the periods beginning _____ through and including _____ and prior periods on prepared returns.
2. In consideration of the payment under section 1, OTR will not assess any penalties on the Taxpayer relating to the periods covered by section 1 of this Agreement.
3. This settlement was agreed to as a result of the Taxpayer’s voluntary effort for compliance in coming forward with this information.
4. The Taxpayer verifies that it is not currently under any audit, collection, or criminal investigation by the OTR and that the Taxpayer has never been contacted by the OTR or its representatives i. e. Multistate Tax Commission, MBIA MuniServices, in regard to the periods covered by this Agreement.
5. Should it be discovered that any of the facts or statements are misrepresented by the Taxpayer or his representative, the Agreement may be considered as null and void, and the OTR will have the right to audit any and all tax periods and tax types included in this Agreement and attachments.
6. If an installment/payment agreement is entered into under this Agreement, and the Taxpayer fails to make any scheduled payment timely, this Agreement is considered null and void, and the OTR reserves the right to assess penalty and interest on the remaining balance of tax due.
7. With regard to adjustments to tax resulting from changes or corrections in Federal taxable income that are finally determined by the Internal Revenue Service, nothing in this Agreement shall limit (1) any credit or refund due the Taxpayer based upon said change or correction, or (2) the issuance of an assessment notice by the OTR based upon said change or correction.
8. If a taxpayer is already registered and paying taxes to the District, they will not be eligible to enter this program. Also, once the taxpayer has entered into an agreement and it has been approved the taxpayer may not contact OTR to amend the existing agreement.



- 9. This Agreement does not in any way determine or affect whether or not the Taxpayer(s) is subject to criminal liability for his or her conduct. Generally, Voluntary Disclosure, under the terms expressed in the Voluntary Disclosure procedures, is a factor taken into consideration when the OTR decides upon forwarding a case for criminal prosecution.
- 10. This Agreement is strictly confidential between the OTR, the Taxpayer, and the Taxpayer's authorized representative and shall not be made known to any other party except taxing jurisdictions with an information exchange agreement.

This Agreement is executed in two (2) counterparts, each of which shall be deemed an original. The signatories represent that they have full power and authority to execute this document on behalf of the parties designated below.

TAXPAYER

By: _____ Date: _____

Title: _____

DISTRICT OF COLUMBIA OFFICE OF TAX AND REVENUE

By: _____ Date: _____

Title: _____

Voluntary Disclosure offers should be submitted to the following address:

Office of Tax and Revenue Attn: Voluntary Disclosure, P.O. Box 96381, Washington, D.C. 20090-6381,
Voluntary Disclosure Program Coordinator, (202) 442-6444, Email: Genevieve.menan@dc.gov, Supervisory
Tax Auditor (202) 442-6379