

FAST-TRACK VOLUNTARY DISCLOSURE AGREEMENT (VDA) APPLICATION AND CHECKLIST

The Fast-Track VDA is an option available for any taxpayer who meets the qualifications for a VDA and is able to provide all required documentation (returns/data) and payment, along with this application.

Fast-Track VDAs are available for any tax or fee administered by the Comptroller's office, with the exception of International Fuel Tax Agreement (IFTA) and Unclaimed Property. Unclaimed Property VDAs are available through the Traditional VDA process.

For franchise tax, the VDA must be executed in the name of the reporting entity.

Date Entity Name

Texas Taxpayer Number (if applicable)

Federal Employer Identification Number (FEIN)

Mailing Address

City State ZIP code

Contact Person for VDA Contact Email Address

Contact Phone Number (area code and number)

Is the taxpayer requesting a taxability decision or ruling? YES NO

Are all returns being submitted under this agreement "no tax due"? YES NO

Are there any credit transactions or refunds included in the data being remitted? YES NO

If you answered "Yes" to any of the above questions, we will not be able to process a Fast-Track VDA. However, we may be able to process the returns and waive late filer penalties through the traditional VDA process (see *publication 96-576*).

Have any taxes been collected but not remitted? YES NO

Taxes being reported under this VDA Sales and Use Tax Franchise Tax Other Tax – _____

Name Title

sign here Date

The VDA lookback period is four years from the date of the initial VDA request, unless there is tax collected/not remitted. In that case, there is no limit to the lookback period.

All periods in the VDA are still subject to audit.

All items below **must be** submitted for this Fast-Track VDA at the time of application:

	Sales and Use Tax	Franchise Tax	Other Taxes
Fast-Track VDA Application	✓	✓	✓
Fast-Track VDA Agreement	✓	✓	✓
Power of Attorney (<i>if applicable</i>)	✓	✓	✓
Full Payment of Tax	✓	✓	✓
Texas Nexus Questionnaire (<i>AP-114</i>)	✓	✓	✓
Tax Returns		✓	✓
Sales & Use Tax Worksheet	✓		
Sales & Use Tax Application (<i>AP-201</i>)	✓		
The Public Information Report (Form 05-102) for each year.		✓	

For Sales and Use tax, the worksheet (see sample) may be submitted in detail or summarized by month by jurisdiction. Supporting documentation must be retained and provided in the event of an audit or investigation. **Tax collected/not remitted should be separated from tax not collected.** The local jurisdiction codes must be provided. These codes are available from the Comptroller website at <https://www.comptroller.texas.gov/taxes/sales/city.php>, and may be downloaded as a CSV file by clicking on the "Download city rates (CSV)."

No changes may be made to the body of the VDA agreement.

All requested documents and payment should be mailed to:

Texas Comptroller of Public Accounts
Business Activity Research Team
PO Box 13003
Austin, Texas 78711-3003

These documents can also be emailed to vda@cpa.texas.gov. Payment and original VDA contract should be mailed to the address above.

For any questions relating to the Fast-Track or Traditional VDA process, please refer to the VDA Brochure (*publication 96-576*) or call 800-688-6829.