

Voluntary Disclosure Agreement

Jefferson Parish Sheriff's Office
Bureau of Revenue and Taxation

DATE: _____

TAXPAYER INFORMATION

(Please Type or Print)

Taxpayer Name or Name of Entity: _____

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

Street Address: _____

City: _____ State: _____ ZIP: _____

Telephone: _____ Email: _____

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

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

Occupancy Tax

Other (specify): _____

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

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

Has the Taxpayer corrected the reason(s) that gave rise to the failure to file and remit Jefferson Parish taxes covered by the 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.

VDA Start Date _____

VDA End Date _____

Please complete the Agreement, sign and forward to Voluntary Disclosure Program, Bureau of Revenue and Taxation, 1233 Westbank Expressway, Building B, Room 415, Harvey, LA 70058 or via email at vda@jpsso.com.
Questions? Call (504) 376-2407

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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 III, 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 to Jefferson Parish by filing all applications for sales tax registration and, if applicable, occupational license tax within sixty (60) days of the filing of this Agreement.
2. Within sixty (60) days of the filing of this Agreement, Taxpayer shall provide a schedule of local sales and use tax due by month from the beginning of the unexpired prescriptive period to the current period including, but not limited to, transaction details such as: date of sale, physical shipping address, city name, zip code, gross sale amount, taxable sale amount, tax rate charged, and tax collected.
3. Taxpayer shall remit the full amount of sales/use tax due from the beginning of the unexpired prescriptive period to the current period within sixty (60) 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 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. Taxpayer shall, if applicable, 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. Taxpayer shall 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 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, nor is the Taxpayer affiliated, as defined by law, with an entity that has been contacted by the Bureau relating to an audit or any tax procedure. Taxpayer and the Collector may proceed with the execution of this agreement when the Taxpayer has disclosed that an affiliate has been contacted by the Bureau relating to an audit or any tax procedure. Affiliated means an entity that owns more than five percent of the other entity, or both entities are subject to the control of a common entity that owns more than five percent of each the other entities.
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.

Payment options include: check, ACH credit or wire transfer. Please inquire about ACH credit or wire transfer instructions.

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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:

Jessica L. Knight

Jessica L. Knight
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

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