

Voluntary Disclosure And Compliance Program

We'd love to hear from you... before you hear from us



The City of New York
Department of Finance



Introduction to the Voluntary Disclosure Program

Businesses and Individuals who owe taxes to New York City may be eligible to participate in a Voluntary Disclosure and Compliance Program (VDCP).

If eligible, Finance will waive all penalties and may not require tax payments for certain tax periods. The taxpayer or their representative may contact Finance before filing returns to pay past due taxes. Once accepted into the VDCP, the taxpayer will receive a written agreement that penalties will be waived. This agreement will also list the periods the taxpayer is required to file.

VDCP Eligibility

A business taxpayer or representative may contact Finance at any time to ask to participate in the VDCP. However, the taxpayer cannot have previous contact with Finance about the specific liabilities involved, be under audit by Finance, or be party to a criminal investigation in NYS. **Note:** *You will not be eligible to participate in the VDCP, if you have been contacted initially by Finance for taxes due.* You could face penalties, interest and possible imprisonment along with the tax due if you are discovered to be under audit, or be part of a criminal investigation, before coming forward.

Applying for the Voluntary Disclosure Program

To apply for the VDCP, a written request, which may be anonymous, must be submitted. (see Customer Assistance Section for Mailing Address)

The request must include the following information:

- A description of the business in New York City and New York State;
- When these activities began;
- The number of employees involved in the business and their titles;
- When the taxpayer believes taxes were first due;
- The reason the taxes were not paid in the past;
- The estimated business taxes on a year-by-year basis;
- An affirmation that NYC has not contacted the taxpayer before about these specific tax liabilities.

Frequently Asked Questions

How long will my past due taxes be waived if I'm found eligible?

The information submitted will be reviewed to verify a taxpayer's eligibility for the VDCP and to determine the tax periods to be filed. Once the required information is submitted and the taxpayer is found eligible for the VDCP, Finance will issue the Voluntary Disclosure and Compliance Agreement Letter which generally gives the taxpayer 30 days in which to file the requested returns.

Can I still participate if my tax payments are delinquent?

A taxpayer may participate in the program even if the tax delinquency is due to fraud or was otherwise intentional.

I owe taxes to both NYC and NY State, is there a program I can sign up for to waive both taxes?

Taxpayers that owe taxes to both New York City (NYC) and New York State (NYS) may contact the NYS Department of Taxation and Finance to participate in the Unified Program. Under this program, a request is submitted to NYS and the taxpayer will receive one agreement that covers taxes owed to both NYS and NYC.



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CUSTOMER ASSISTANCE

BY MAIL

NYC Department of Finance
TAPE Division – Voluntary Disclosure and Compliance Coordinator
345 Adams Street, Seventh Floor
Brooklyn, New York 11201

ONLINE

For more information you can visit us online at nyc.gov/finance

BY PHONE

Before sending a formal written request, you may call 311 for more information. Please note that calling 311 is not a request to join the VDCP.

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