



# Application for the NYC Voluntary Disclosure & Compliance Program

VDCP

This is the application to join the Voluntary Disclosure & Compliance Program, referred to as VDCP.

Before starting the application, please become familiar with the program by visiting the Department of Finance's (DOF) website, [www.nyc.gov/finance](http://www.nyc.gov/finance), and learning how the program works and the advantages of participating in it.

If you owe taxes to New York City and have not filed the required tax returns, you may be eligible to join the Voluntary Disclosure and Compliance Program. If you are accepted into VDCP, the Department of Finance will waive penalties and may not require you to file all past-due tax returns. You will be required to make payments only for the tax periods that you are required to file.

This application should be used for taxpayers wishing to join only the New York City VDCP. Taxpayers who owe taxes to New York State (NYS) may contact the New York State Department of Taxation and Finance.

Please remember the following points:

- Every section of the application must be completed.
- A red asterisk means that the information requested is mandatory.
- There is a brief explanation of what is being asked at the beginning of each section.
- You may call 311 if you need additional help.
- The completed application should be mailed to the address listed below:

**Department of Finance**  
 Tax Audit & Enforcement Division  
 Voluntary Disclosure & Compliance Coordinator  
 375 Pearl Street, 29th Floor  
 New York, NY 10038

## Eligibility Questions: Please mark the appropriate box.

- Is the taxpayer currently under audit by DOF for any tax type?  Yes  No
- Was the taxpayer previously contacted regarding the liability?  Yes  No
- Is the taxpayer a party to any criminal investigation being conducted by NYS or any political subdivision of NYS?  Yes  No
- Is the tax liability being disclosed related to a tax avoidance transaction that is a federal or state reportable transaction?  Yes  No

## Section A: Applicant Information

APPLICANT NAME		APPLICANT'S FIRM		
PHONE NUMBER	FAX NUMBER		E-MAIL ADDRESS	
STREET ADDRESS		CITY	STATE	ZIPCODE

Are you the taxpayer representing yourself? Mark appropriate.  Yes  No

Today's Date \_\_\_\_\_

Are you disclosing the taxpayer's identity?  Yes  No

# Application for the NYC Voluntary Disclosure & Compliance Program

If yes, please provide the information below:

TAXPAYER NAME	NAME OF 100% MEMBER/OWNER IF TAXPAYER		
TAXPAYER EIN TAXPAYER STREET ADDRESS	CITY	STATE	ZIPCODE

## Section B: Taxpayer and VDCP Information

1. Please provide the business structure of the taxpayer (this refers to the type of entity of the taxpayer) \_\_\_\_\_
2. Please provide taxpayer's NAICS code. \_\_\_\_\_
3. Please tell us for which tax are you seeking VDCP status. \_\_\_\_\_
4. Is taxpayer on a calendar year?  Yes  No
5. If NO above, provide the fiscal year ending date; otherwise, enter "NA." \_\_\_\_\_
6. If VDCP status is for Real Property Transfer Tax, please provide the transfer date. \_\_\_\_\_
7. Please provide a brief description of the taxpayer's activities. If additional space is needed, please attach to application.

8. Please provide the number of employees involved in activities and their respective titles. If additional space is needed, please attach to application.

9. Please provide a statement as to why the taxpayer has failed to file the return(s) and pay taxes. If additional space is needed, please attach to application.

10. Is the taxpayer requesting a limited look-back?  Yes  No

11. If YES above, please provide a statement as to why a limited look-back is appropriate. If additional space is needed, please attach to application.

12. Is the tax listed on line 3 a Trust Fund Tax? These are defined as E-911, Hotel Tax and Utility Tax.  Yes  No

13. Is the liability due to an intentional tax evasion?  Yes  No

14. Was the taxpayer a NYC filer in the past and has stopped filing NYC returns?  Yes  No

15. Did the delinquency obligation occur as a result of changes made by New York State or the IRS?  Yes  No

16. Does the taxpayer have a current obligation to file NYC tax returns?  Yes  No

# Application for the NYC Voluntary Disclosure & Compliance Program

17. Please provide the following dates :

Starting date of the taxpayer's activities in NYC. \_\_\_\_\_

If applicable, the date the taxpayer's activities ended in NYC (otherwise enter "NA"). \_\_\_\_\_

18. Please provide the date the taxpayer's filing obligation began. \_\_\_\_\_

## Section C: Delinquency Information

Please read the following instructions on how to make the right choice regarding each period's status.

**Not required to file:** Select this status if the taxpayer was not required to file for the period. This selection is appropriate for UBT and/or CRT taxpayers who have no record of filing because the NYC "filing threshold requirements" were not met for this period.

**SELECT THIS STATUS IF THE TAXABLE PERIOD IS UNDER A FEDERAL EXTENSION AND THE TAXPAYER IS CURRENTLY NOT REQUIRED TO FILE**

**Filed period:** Select this status when no delinquency for the selected period exists because the appropriate NYC return was filed and the accurate liability was reported.

**Amended return:** Select this status if an originally filed return is being amended. **This button should only be checked if the additional delinquency results from:**

- The applicant disclosing a delinquent liability in addition to the liability filed on the original return with an unexpired Statute of Limitation (applicable for all taxes).
- The applicant disclosing a delinquent liability due to the fact that one or more premises was/were not included in the original filing(s) (applicable for CRT only).

The amount of Estimated Delinquent Liability must be entered in the appropriate field.

Please fill out below and check the applicable status. If additional periods need to be reported please attach to application.

				PERIOD STATUS: Select one ✓			
	Tax Period Beginning	Tax Period Ending	Estimated Delinquent Tax Liability	Delinquent	Filed	Amended Return	Not required to file
1				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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19. Are you requesting VDCP status for additional required filings after the last period listed above?  Yes  No

20. If line 19 is YES, then choose all that are applicable below.

Form	Description	Period	Amount
NYC-EXT	Application for automatic extension of time to file		
NYC-300	Mandatory first installment by Business C Corporations		
NYC-400	Estimated Tax by Business Corporation and Subchapter S GCT filers		
NYC 400B	Estimated Tax by Subchapter S Banking Corporations		
NYC-5UB	Partnership declaration of estimated UBT filers		
NYC-5UBTI	Partnership declaration of estimated UBT filers-individuals, estates & trusts		
CR-Q1	First quarterly return for CRT filers		
CR-Q2	Second quarterly return for CRT filers		
CR-Q3	Third quarterly return for CRT filers		
Other			

SIGNED BY	DATE SIGNED	TITLE
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