

**Sales Tax VDAs by State as of June 20, 2012**

State	How Far Back Does the State Look?	What Benefits Does the State Offer?	How Long Do You Have to Complete the VDA?	What Conditions Does the State Require to Enter into a VDA?
Alabama	3 Years	Penalty Waiver	90 Days	The taxpayer must not have already been contacted by the state or under audit within the past 7 years
Alaska	Alaska does not have a sales tax			
Arizona	4 Years	Penalty Waiver	45 Days	The taxpayer must not be involved in a criminal investigation. Taxpayers who have been contacted by the dept are not automatically disqualified.
Arkansas	3 Years	Penalty Waiver	60 Days	The taxpayer must not have already been contacted by the state or be under audit
California	3 Years	Penalty Waiver	30 Days	The taxpayer must not have already been contacted by the state or have a sellers permit
Colorado	36 Months	Penalty Waiver	60 Days	The taxpayer must not have already been contacted by the state or be under audit
Connecticut	3 Years plus current year	Penalty Waiver	No fixed deadline	The taxpayer must not have already been contacted by the state or be under audit
Delaware	Delaware does not have a sales tax			
District of Columbia	3 Years	Penalty Waiver		The taxpayer must not have already been contacted by the District or be under audit
Florida	3 Years	Penalty Waiver	30 Days	The taxpayer must not have already been contacted by the state or be under audit
Georgia	3 Years	Penalty Waiver	60 Days	The taxpayer must not be delinquent in other tax types in the state, and must not have already been contacted by the state or be under audit
Hawaii	10 Years	Penalty Waiver	60 Days	The taxpayer must not have already been contacted by the state or be under audit or criminal investigation
Idaho	3 Years	Penalty Waiver	No fixed deadline	The taxpayer must not have already been contacted by the state or be under audit
Illinois	4 Years	Penalty Waiver	90 Days	Taxpayers are NOT anonymous. The taxpayer must not have already been contacted by the state or be under audit
Indiana	3 Years	Penalty Waiver	90 Days	The taxpayer must not have already been contacted by the state or be under audit
Iowa	The lesser of five years or half the period nexus has been established	Penalty Waiver	90 Days	The taxpayer must not have already been contacted by the state or be under audit or criminal investigation
Kansas	3 Years	Penalty Waiver	60 Days	The taxpayer must not have already been contacted by the state or be under audit or criminal investigation
Kentucky	4 Years	Penalty Waiver	90 Days	The taxpayer must not have already been contacted by the state or be under audit
Louisiana	3 Years Plus Current Year	Penalty Waiver	90 Days	The taxpayer must not have already been contacted by the state or be under audit
Maine	3 Years	Penalty Waiver	30 Days	The taxpayer must not be involved in a criminal investigation. Taxpayers who have been contacted by the dept are not automatically disqualified.
Maryland	48 Months	Penalty Waiver	30-60 Days	The taxpayer must not have already been contacted by the state or be under audit
Massachusetts	3 Years	Penalty Waiver	60 Days	The taxpayer must not have already been contacted by the state or be under audit
Michigan	4 Years	Penalty Waiver	30 Days	The taxpayer must not have already been contacted by the state or be under audit or criminal investigation
Minnesota	3 Years	Penalty Waiver	90 Days	The taxpayer must not have already been contacted by the state or be under audit or investigation
Mississippi	3 Years	Penalty Waiver	90 Days	The taxpayer must not have already been contacted by the state or be under audit.
Missouri	4 Years	Penalty Waiver	90 Days	The taxpayer must not have already been contacted by the state or be under audit.
Montana	Montana does not have a Sales Tax			
Nebraska	5 Years	Penalty Waiver	90 Days	The taxpayer must not have already been contacted by the state or be under audit.
Nevada	8 Years	Penalty/Interest Waiver	90 Days	The taxpayer must not have already been contacted by the state or be under audit.
New Hampshire	New Hampshire does not have a sales tax			
New Jersey	3 Years plus current year	Penalty Waiver	30-45 Days	The taxpayer must not have already been contacted by the state or be under audit.
*New Mexico	7 Years	Penalty/Interest Waiver	30 Days to return agreement, 90 days to submit documentation	The taxpayer must not have already been contacted by the state or be under audit or criminal investigation
New York	3 Years	Penalty Waiver	30 Days	The taxpayer must not have already been contacted by the state or be under audit or criminal investigation
North Carolina	3 Years	Penalty Waiver	60 Days	The taxpayer must not be under audit. Taxpayers who have registered or submitted returns may still participate
North Dakota	3 Years	Penalty Waiver	60 Days	The taxpayer must not have already been contacted by the state or be under audit.
Ohio	3 Years	Penalty Waiver	60 Days	The taxpayer must not have already been contacted by the state or be under audit.
Oklahoma	3 Years	Penalty Waiver/50% Interest Reduction	90 Days	The taxpayer must not have already been contacted by the state or be under audit.
Oregon	Oregon does not have a sales tax			
Pennsylvania	3 Years plus current year	Penalty Waiver	90 Days	The taxpayer must not have already been contacted by the state or be under audit
Puerto Rico	Puerto Rico does not have a Voluntary Disclosure Program			
Rhode Island	3 Years	Penalty Waiver		The taxpayer must not have already been contacted by the state or be under audit or have collected and not remitted tax
South Carolina	3 Years	Penalty Waiver	60 Days	The taxpayer must not be under audit or have requested an advisory opinion regarding the existence of nexus
South Dakota	3 Years plus current year	Penalty/Interest Waiver	60 Days	The taxpayer must not have already been contacted by the state or be under audit or criminal investigation
Tennessee	3 Years plus current year	Penalty Waiver	60 Days	The taxpayer must not have already been contacted by the state or be under audit
Texas	4 Years	Penalty/Interest Waiver	60 Days	The taxpayer must not have already been contacted by the state or be under audit
Utah	3 Years	Penalty Waiver	30 Days	The taxpayer must not have already been contacted by the state or be under audit or investigation
Vermont	3 Years	Penalty Waiver	90 Days	The taxpayer must have already been contacted by the state, be registered in the state, or be under audit or investigation
Virginia	3 Years	Penalty Waiver	90 Days	The taxpayer must not have already been contacted by the state or be under audit or investigation
Washington	4 Years plus current year	Penalty Waiver	60 Days	The taxpayer must have already been contacted by the state, be registered in the state, or be under audit or investigation
West Virginia	3 Years	Penalty Waiver	30 Days	The taxpayer must not have already been contacted by the state or be under audit or criminal investigation
Wisconsin	4 Years plus current year	Penalty Waiver/Reduced Interest Rate	60 Days	The taxpayer must not have been contacted by the state within the past 6 years or be under audit or criminal investigation
Wyoming	3 Years	Penalty Waiver	60 Days	The taxpayer must not have already been contacted by the state or be under audit

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\*Note: New Mexico uses a Managed Audit program in place of a Voluntary Disclosure Program.

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