

OKLAHOMA VOLUNTARY DISCLOSURE PROGRAM



OKLAHOMA
Tax Commission

Oklahoma Voluntary Disclosure Program

What is Voluntary Disclosure?

The Oklahoma Tax Commission (OTC) has been serving taxpayers under the Voluntary Disclosure program since 1996 to promote state tax compliance and to benefit taxpayers who discover a past filing obligation that has not been discharged.

The Oklahoma Voluntary Disclosure Agreement Program (VDA) is designed to promote compliance for taxpayers who choose to voluntarily come forward for taxes owed, but who have never registered or filed with the State of Oklahoma for the tax type.

Why is the VDA Program Important?

The VDA program allows businesses and individuals the opportunity to become compliant with taxes owed without the burden of paying a penalty or the full statutory interest charges on taxes from months or years past. Most taxpayers find that once a tax liability is discovered, they become aware of an internal process or control that needs to be corrected going forward. Tax professionals that assist their clients with the VDA process may be able to provide ongoing services to their clients in managing tax obligations in Oklahoma or other states.

Benefits to Taxpayer

- Limited lookback period of three years or 36 months if tax was not collected; if tax was collected, the lookback will be extended to cover those periods for which the taxpayer collected the taxes.
- Waiver of all penalty and 1/2 interest if tax was not collected; if tax was collected, a waiver of penalty only.
- Applies to any tax administered by the OTC and to any type of domestic or foreign taxpayer that is subject to tax in Oklahoma.

Eligibility

Taxpayer must:

- Not have registered, reported or remitted the tax in question;
- Not be under audit;
- Not have had contact with the OTC regarding the tax in question; and
- Have no outstanding balances or delinquent returns for any other tax type.

How to Apply

Visit **OkTAP** via **tax.ok.gov** to apply for the **VDA program**.

More Information

Visit **tax.ok.gov** and click the **Reporting and Resources** link. Then select the **Publications** tab and navigate to the **Voluntary Disclosure Agreement (VDA)** dropdown to find the **Voluntary Disclosure Agreement Guide**.

Contact Us

Send an email to **Voluntary_Compliance@tax.ok.gov**.