



**STATE OF NEVADA**  
**DEPARTMENT OF TAXATION**

MAIN OFFICE  
3850 Arrowhead Drive  
Carson City, Nevada 89706

JOE LOMBARDO  
*Governor*

GEORGE KELESIS  
*Chair, Nevada Tax Commission*

SHELLIE HUGHES  
*Executive Director*

**APPLICATION FOR VOLUNTARY DISCLOSURE OF FAILURE  
TO FILE RETURN**

(Must be submitted in conjunction with the Nevada Business Registration Form)

Owner / Entity Name :	DBA:
Business Address:	Mailing Address:
Nature of Business:	Email Address:

In accordance with Nevada Administrative Codes **360.440, 360.444, 360.446, and 360.448**, I/we are applying for voluntary disclosure of failure to file return(s) and request waiver of the penalty and interest.  
Please state reason for failure to file (Please attach separate sheet if more space needed):

I/we are filing for the following reporting periods (please show periods as either monthly, quarterly or fiscal Commerce Tax year end, e.g. 01/18, 03/18 or 06/18)


I/we hereby agree to the requirements set forth in the regulations noted above.

Print Name \_\_\_\_\_ Phone Number \_\_\_\_\_

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**For Department Use Only: Account has been reviewed as required by NAC 360.440.2**

- The Department has not initiated nor is there in progress an audit or investigation on this business.
- An audit and or investigation has been initiated or is currently in progress on this account.

Reviewed by: \_\_\_\_\_

APPLICATION FOR VOLUNTARY DISCLOSURE IS HERE BY:  APPROVED  DENIED

Executive Approval By: \_\_\_\_\_ DATE: \_\_\_\_\_

\_\_\_\_\_  
Title



## **VOLUNTARY DISCLOSURE OF FAILURE TO FILE RETURN**

**PLEASE NOTE: APPROVAL OF THE APPLICATION FOR VOLUNTARY DISCLOSURE DOES NOT CONSTITUTE WAIVER OF PENALTY AND INTEREST. THE REQUIREMENTS SET FORTH IN THE REGULATIONS ABOVE MUST BE MET AND CONSIDERATION OF WAIVER OF PENALTY AND INTEREST WILL GO BEFORE THE NEVADA TAX COMMISSION FOR ACTUAL APPROVAL.**

### **NAC 360.440 Application for voluntary disclosure. ([NRS 360.090](#))**

1. If a taxpayer fails to file a return as required by the applicable provisions of chapter 360, 362, 369, 370, 372, 372A, 374, 377, 377A or 444A of NRS, [NRS 482.313](#), or [chapter 585](#) or [680B](#) of NRS (or sections 2 to 61, inclusive, of Senate Bill No. 483, chapter 487, Statutes of Nevada 2015, at page 2878 (chapter 363C of NRS), and he wishes to disclose that fact voluntarily to the commission, the taxpayer or his representative must file with the department an application for voluntary disclosure on a form prescribed by the commission before the department has initiated an audit or investigation of the taxpayer.

2. The commission will not accept an application filed pursuant to subsection 1 until the application has been approved and signed by the director. The director shall not approve and sign the application until he has verified that the department did not initiate an audit or investigation of the taxpayer before the date that the taxpayer filed an application with the department pursuant to subsection 1. An application is deemed to be filed with the department on the date the application is received by the department.

3. After the director has signed and approved the application, the commission will provide the taxpayer with a copy of the approved application.

4. For the purposes of subsection 2, the department has initiated an audit or investigation of a taxpayer if the department has:

- (a) Contacted the taxpayer by telephone, in person or in writing regarding a possible tax liability; or
- (b) Given the taxpayer written notice that an audit will be conducted by the department concerning liability for the type of tax that the taxpayer wishes to disclose voluntarily pursuant to this section.

(Added to NAC by Tax Comm'n by R079-01, eff. 9-20-2002)

**NAC 360.444 Circumstances under which commission will not consider tax liability as being voluntarily disclosed.** ([NRS 360.090](#)) The commission will not consider the tax liability of a taxpayer as being voluntarily disclosed if, after filing an application for voluntary disclosure pursuant to [NAC 360.440](#), the taxpayer:

1. Within 90 days after the taxpayer has received a copy of the approved application, fails to file with the department the delinquent tax returns for the tax owed for the period being disclosed or, if the period being disclosed exceeds 8 years, for the 8 years immediately preceding the date the application was filed pursuant to [NAC 360.440](#);

2. Within 90 days after the taxpayer has received a copy of the approved application, fails to pay any tax owed for the period described in subsection 1;

3. Fails to make a good faith effort to comply with the applicable provisions of chapter 360, 362, 364A, 369, 370, 372, 372A, 374, 377, 377A, or 444A of NRS, [NRS 482.313](#), or [chapter 585](#) or [680B](#) of NRS, including, without limitation, registering with the department, filing tax returns, paying any tax liability and remitting any taxes collected; or

4. Fails to provide an accurate estimate of his tax liability in the application for voluntary disclosure filed pursuant to [NAC 360.440](#). The taxpayer shall be deemed to have provided an inaccurate estimate of his tax liability if:

(a) The tax liability provided in the application for voluntary disclosure is less than the taxpayer's actual tax liability by 10 percent or more; and

(b) The taxpayer is unable to demonstrate to the department that he made a good faith effort to report accurately his tax liability in the application for voluntary disclosure.

(Added to NAC by Tax Comm'n by R079-01, eff. 9-20-2002)

**NAC 360.446 Assessment of penalty and interest on tax liability; appeal of assessment.** ([NRS 360.090](#), [360.300](#))

1. If the commission determines that the taxpayer has made a good faith effort in complying with the requirements set forth in [NAC 360.444](#), the department shall not assess the penalty and interest set forth in [NRS 360.300](#) on the entire amount of the tax liability.

2. If the commission does not consider the tax liability of a taxpayer to be voluntarily disclosed pursuant to [NAC 360.444](#), the department shall assess the penalty and interest set forth in [NRS 360.300](#) on the entire amount of the tax liability.

3. A taxpayer who wishes to dispute the amount of any penalty or interest assessed by the department pursuant to subsection 1 or 2 must file a written petition with the director within 45 days after the taxpayer receives a bill from the department for that amount. The petition must set forth any information that supports the dispute.

4. The commission will review any petition filed with the director pursuant to subsection 3 and determine the amount of any tax, penalty or interest owed by the taxpayer. The commission will notify the taxpayer of its decision by registered or certified mail, return receipt requested.

5. The taxpayer must file any additional returns and pay the amount of any tax, penalty or interest that the commission determines is owed by the taxpayer pursuant to subsection 4 within 60 days after he receives the notification from the commission pursuant to subsection 4.

(Added to NAC by Tax Comm'n by R079-01, eff. 9-20-2002)

**NAC 360.448 Rights retained by department.** ([NRS 360.090](#)) The department retains the right to:

1. Audit a taxpayer for the period being disclosed or, if the period being disclosed exceeds 8 years, for the 8 years immediately preceding the date the application was filed pursuant to [NAC 360.440](#); and

2. Assess any tax, penalty and interest that is owed by the taxpayer.

(Added to NAC by Tax Comm'n by R079-01, eff. 9-20-2002)