

9. What are the applicant's business activities? Example: "A manufacturer of tangible personal property that sells primarily to contractors who incorporate the material into buildings and landscape designs."

10. If the applicant makes sales from outside the state to in-state customers, may a customer return the applicant's product for refund, exchange, repair, or other value? Yes No N/A If yes, please briefly describe how this is done.

11. Is the applicant an owner, lessor, or lessee of property in Missouri? Please describe and include both real property, personal property, and intellectual property, e.g., trademarks or patents.

12. Has the applicant had personnel in Missouri for any period of time, whether employees, independent contractors, affiliates, or other representatives? Include all contacts, even if transitory. Generally describe their activities, their approximate amount of time spent in the state, and their relationship to the applicant, if not previously described.

13. What other activities does the applicant engage in that potentially give rise to nexus?

14. What are the facts giving rise to the request for a voluntary disclosure agreement? Include any facts relative to whether the failure to register, file or remit was due to reasonable cause and not due to negligence, intentional disregard of the law, or fraud.

15. Has the applicant contacted or been contacted by Missouri or the Multistate Tax Commission concerning unpaid taxes?
 Yes No If yes, please explain.

16. What years does the oversight encompass?

17. What taxes have been collected but not remitted?

Sales Tax Vendor's Use Tax None N/A



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18. What is the overall estimated tax liability for periods covered under the Voluntary Disclosure Agreement (VDA)?

19. Please provide any information not already provided that you believe the Department should have with respect to this application.

20. How did you learn about the Voluntary Disclosure Program?

- | | |
|---|---|
| <input type="checkbox"/> Business or personal reference | <input type="checkbox"/> Previous Disclosure |
| <input type="checkbox"/> CPA or attorney | <input type="checkbox"/> State of Missouri website |
| <input type="checkbox"/> Missouri Department of Revenue website | <input type="checkbox"/> Other (Please specify) _____ |



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Mail to: Taxation Division
P.O. Box 295
Jefferson City, MO 65105-0295

E-mail: nexus@dor.mo.gov

Form 5310 (Revised 09-2021)

Visit dor.mo.gov/taxation/business/voluntary-disclosure-program/ for additional information.

Phone: (573) 522-4989
Fax: (573) 522-1762



Ever served on active duty in the United States Armed Forces?

If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.