



Voluntary Disclosure Agreement Request

The South Carolina Department of Revenue (SCDOR) encourages unregistered taxpayers to come forward voluntarily in an informal process and begin paying required taxes without incurring penalties.

A taxpayer or the taxpayer's representative may make this request on a named or unnamed basis. Upon receipt of the application, the SCDOR will review the facts presented and, if appropriate, offer an agreement to the taxpayer or representative for review and approval.

Please answer **all** questions. The SCDOR cannot process incomplete applications. You may print or type your answers.

REPRESENTATIVE CONTACT INFORMATION

The representative will be the designated contact person and will receive all notices and agreements for this request.

Name and title		Company name	
Address	City	State	ZIP
Phone	Email		

REQUIREMENTS

Applicant responses required. If you mark Yes to any of the statements below, the applicant does not qualify for a Voluntary Disclosure Agreement.

- Do any of the following apply to the applicant? Indicate Yes or No.**
- Has the applicant been contacted by the SCDOR to schedule an audit or notified that an examination is pending prior to the time its name is disclosed to the SCDOR in connection with participation in the Voluntary Disclosure program? Yes No
 - Is the applicant involved in an audit or litigation with the SCDOR? Yes No
 - Has the applicant requested an advisory opinion regarding the matters relating to existence of Nexus? Yes No
 - Is the applicant requesting Voluntary Disclosure participation for non-business Individual Income Taxes? Yes No
 - Did the applicant fail to respond in a timely manner to a Nexus Questionnaire requested by the SCDOR? Yes No
 - Does the applicant have outstanding tax liabilities other than those reported through the voluntary disclosure? Yes No
 - Has the applicant previously registered, filed, or been contacted by the SCDOR for the tax that you are requesting a voluntary disclosure agreement? Yes No

GENERAL INFORMATION

Type of business entity:

C Corporation S Corporation Partnership

LLC taxed as a Corporation LLC taxed as a Disregarded Entity LLC taxed as a Partnership

LLP LP Other (Please state type of entity): _____

State and date of incorporation: _____ State of domicile: _____

Has the company ever filed a return with the SCDOR? Yes No

If yes, indicate type of tax and years/periods filed: _____

How does the applicant currently file year end? Calendar Year End Fiscal Year End of _____ (mm/dd)

VOLUNTARY DISCLOSURE INFORMATION

What date did the applicant begin conducting business in South Carolina? Please indicate month and year: _____

What type of presence does the applicant have in South Carolina?

- Physical Economic (met the \$100,000 threshold to be a remote seller)

What are the applicant's business activities in South Carolina?

Which types of tax does the applicant need to disclose?

- | | |
|--|--|
| <input type="checkbox"/> Income Tax | <input type="checkbox"/> Sales & Use Tax |
| <input type="checkbox"/> C Corporation | <input type="checkbox"/> Sales Tax |
| <input type="checkbox"/> S Corporation | <input type="checkbox"/> Use Tax |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Bank | |

What years apply to this Voluntary Disclosure Agreement?

What is the overall estimated tax liability for periods covered under the Voluntary Disclosure Agreement?

Why are you requesting a Voluntary Disclosure Agreement? Include any facts relative to the failure to register, file, or remit due to reasonable cause and **not** due to negligence, intentional disregard of the law, or fraud.

What taxes have been collected but not remitted? Sales Tax Use Tax None N/A

Are the applicant's proposed terms of settlement included with the application? Yes No

Please provide any additional information that you believe the SCDOR should have with respect to this application.

When signing this form, it is important that the information contained be correct and complete. To willfully furnish fraudulent statement to the SCDOR is a crime.

Signature of officer or representative	Date
_____	_____

Printed name of officer or representative	Date
_____	_____

Check this box to have communications emailed to the representative listed on page 1 of this form.

Do not file returns for the tax type(s) requested at this time.

We recommend that you submit your completed NX-6 to **SCVDA@dor.sc.gov**.

Or you can mail your completed NX-6 to:

South Carolina Department of Revenue
Nexus/Discovery Section
PO Box 125
Columbia, SC 29214-0970

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