

Individuals – Gross Income Tax

The Voluntary Disclosure Program is not available to any taxpayer who is currently under criminal investigation, has been contacted by the Division regarding delinquencies or deficiencies or is amending a previously filed individual return.

Effective immediately, the Division will consider requests from New Jersey residents as well as New Jersey non-residents.

All requests for a Voluntary Disclosure Agreement must be made in writing detailing the tax years involved and the reason for not filing. The request will be reviewed and the Division will make a determination whether a Voluntary Disclosure Agreement can be offered to the taxpayer. If a Voluntary Disclosure Agreement is appropriate, a letter of confirmation will be sent. If the request has been made anonymously, the taxpayer must disclose his/her name, address and social security number to the Division once the confirmation letter from the Division has been received. An agreement will then be drafted and returned to the taxpayer for his/her signature. All copies of the taxpayer signed agreement will be returned by the Taxpayer to the Division along with the returns and payment of tax.

The Division will waive the late filing and late payment penalties related to the tax years included in the agreement. The taxpayer will then be assessed a 5% post amnesty penalty (for any amnesty eligible year) and statutory interest. After all returns, tax, applicable penalties and statutory interest have been received by the Division, a fully executed agreement will be returned to the taxpayer. In addition to the conditions outlined above, the Taxpayer is expected to remain compliant with all future tax obligations.

As an alternative to the Voluntary Disclosure Program, the Division is willing to enter into negotiations leading to a Taxpayer specific closing agreement with a Taxpayer who is prepared to come forward with full disclosure of all pertinent information. If you wish to proceed with the VDA process for an individual (or if you have questions regarding the Program), please contact:

**Joan Grochala, Assistant Chief, Individual Gross Income Tax Audit Branch,
P.O. Box 288, Trenton, New Jersey 08695-0288, or by telephone at 609-777-3830.**