



1. What is the Commercial Activity Tax Voluntary Disclosure Program?
  - ∞ The Ohio Department of Taxation offers a Voluntary Disclosure Program, which allows taxpayers to come forward anonymously in order to become compliant with the commercial activity tax (CAT). Voluntarily disclosing information provides taxpayers with the opportunity to avoid penalties for failure to file and pay their CAT liabilities timely. In order to be eligible for the CAT Voluntary Disclosure Program, a taxpayer must enter into a CAT Voluntary Disclosure Agreement (VDA) prior to any contact from the Department, including audit, compliance, or criminal investigation programs.
2. Why should I come forward?
  - ∞ If the Ohio Department of Taxation determines a taxpayer is subject to CAT via audit or a discovery program, the look-back period is not limited and penalties for failing to register timely are imposed. Entering into a CAT VDA limits the taxpayer to a look-back period of 3 years. The taxpayer will only be liable for tax and interest for the look-back period. Penalties are waived.
3. If I am already registered for CAT, can I still enter into a CAT VDA?
  - ∞ Yes. The Department allows taxpayers to enter into a CAT VDA in order to correct their returns for underreporting of unreported group members.
4. How do I apply?
  - ∞ Complete the CAT VDA Application found at [www.Tax.ohio.gov/other/voluntary\\_disclosure/CATVDA.aspx](http://www.Tax.ohio.gov/other/voluntary_disclosure/CATVDA.aspx)
5. Can I alter the VDA application?
  - ∞ No. Altered agreements will not be accepted or approved by the Tax Commissioner.
6. Where can I find information regarding the commercial activity tax?
  - ∞ Commercial activity tax information can be found at: [http://www.tax.ohio.gov/commercial\\_activities.aspx](http://www.tax.ohio.gov/commercial_activities.aspx)