

STATE NAME: _____

Streamlined Sales Tax Governing Board
Section 328 Taxability Matrix

Effective Date: _____

D. Tax Administration Practices on Determining the Earliest Possible Date to Register Without It Adversely Affecting a Voluntary Disclosure Agreement (VDA) from Appendix E		Does Your State Follow this Practice?		Add Additional Comments if Desired. If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your State's Treatment	
Reference Number	Disclosed Practice X – Determining the Earliest Possible Date to Register Without It Adversely Affecting a Voluntary Disclosure Agreement				
	Disclosed Practice X.1 - For each of the scenarios below, indicate whether registration to collect and remit sales and use taxes with your state adversely affects a VDA.	Yes	No	Statute/Rule Cite	Comment
VDA X.1.a	A seller's voluntary disclosure agreement (VDA) will be adversely affected if the seller registers with the state prior to the seller (or its representative) submitting the state's VDA application.				
VDA X.1.b	A seller's voluntary disclosure agreement (VDA) will be adversely affected if the seller registers with the state after the seller (or its representative) submits the state's VDA application, but before either the seller or the state signs the actual VDA.				
VDA X.1.c	A seller's voluntary disclosure agreement (VDA) will be adversely affected if the seller registers with the state after the state signs the actual VDA, but before the seller signs it.				
	Disclosed Practice X.2 - Collecting Tax While Working Through the VDA Process With the State	Yes	No	Statute/Rule Cite	Comment
VDA X.2.a	OPTION 1 - A seller working through a VDA process may not begin collecting sales or use tax due for the state prior to being registered in the state.				

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VDA X.2.a.	OPTION 2 - A seller working through a VDA process may begin collecting sales or use tax due for the state prior to being registered in the state.				
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