Remote Seller Voluntary Disclosure Process

SSTVD Process

Step 1 SSTGB staff begin promoting the SSTVD program

Step 2 At least 30 days prior to the effective date of the SSTVD program:

- all full member states must notify the Executive Director of their intention to participate or not participate in the program & provide SST Staff with state specific contact & SSTVD requirements.
- the application is made available for participants.

Step 3 Seller submits the SSTVD application to SSTGB Staff

Step 4 SSTGB Staff acknowledges to the seller receipt of the application – acknowledgement within 1 business day

Step 5 SSTGB Staff reviews the application for completeness

- Questions will be sent back to the seller before further action is taken

Step 6 SSTGB Staff will approve or deny participation in the SSTVD within 10 business days of receipt of the application and notify the seller of

- Approval to participate in the program: SSTGB Staff prepares the SSTVD Contract for each state the seller has indicated they are participating in the program with
- Denial to participate in the program: SSTGB Staff will notify the seller of the reason for denial

Step 7 SSTGB Staff sends the SSTVD Contracts to the seller for signature

Step 8 Within 30 days, the seller returns the signed SSTVD Contracts to SST and registers in the SST Registration system

Step 9 SSTGB Staff verifies applicant has registered in the states as required

Step 10 SSTGB Staff forwards the SSTVD Contracts to the states

Step 11 Each state signs the SSTVD Contract and sends to applicants & SST within 30 days of SST sending the signed Agreement

- The state will notify the seller and SST if the seller does not qualify for the SSTVD program including the reason for disqualification

Step 12 SSTGB Staff sends copy of each signed SSTVD Contract to the seller

Step 13 Seller has 12 months from when they received the state signed SSTVD contracts to submit returns and required filing information. Returns and required filing information are to be sent directly to each state.

Step 14 Each state will review the returns or comparable spreadsheets, and state required reporting information within 30 business days of receipt.

- States will notify the seller and SST of the total amount due; OR
- The state will send questions about the returns or filing information to the seller; OR
- The state will notify the seller and SST if the seller does not qualify for the SSTVD program including the reason for disqualification

Step 15 The seller has 30 days to make payment of the balance due to the state unless other arrangements are made between the state and the seller.