



Streamlined Sales Tax Voluntary Disclosure Program

Purpose

The Streamlined Sales Tax Governing Board is offering a limited voluntary disclosure program (SSTVD) providing an objective and straightforward path for remote sellers to voluntarily register and begin collecting and reporting sales tax in the participating states and limit their past liability.

Qualified Remote Seller Eligibility

Applicants must confirm and self-certify that they meet all the following requirements:

- The seller is only required to register to collect and remit sales or use tax in each state it is applying to participate in the SSTVD due to it meeting or exceeding the state's economic nexus threshold.
- The seller is not currently registered for sales tax in the state, either directly with the state or through the SST Registration System (SSTRS), when it submits its SSTVD application.
 - Exception: Remote sellers that register through the SSTRS on or after October 14, 2026, but prior to January 1, 2027, are eligible to participate in the program if they meet all the other program requirements.
- The seller was not previously registered or contacted about registering for sales tax in the state at any time on or after June 21, 2018.
- The seller has not received notice of a sales tax audit on or after June 21, 2018, and is not currently under audit for sales tax purposes.
- The seller is not under criminal investigation by the state for sales tax matters.
- The seller has not collected sales tax for the state and failed to remit it.
- The seller has not previously participated in the SSTVD, except when seeking participation in a state that joined the program at a later date.

Anonymous applications are not permitted. All applications must include the seller's name and full contact information. Practitioners may represent a seller, but all seller information must be disclosed when applying to participate in the SSTVD.

Participating State Commitments

Full member states may choose to participate in the SSTVD. Our associate member state, Tennessee, is required to participate in the program. Each participating state will provide the following:

- **Program period:** Offer the SSTVD during the period established by the Governing Board. The proposed initial program ends December 31, 2027.
- **Look-back period:** Limit the look-back period to the 24 months prior to when the seller registered through the SSTRS, unless state law requires a longer period.
- **Penalty relief:** Waive penalties and late fees to the extent permitted by state law.
- **Payment period:** Allow a qualified remote seller at least 30 days after notice of the balance due is received from the state to make payment. A state may allow additional time, and any payment arrangement will be between the state and the seller.

Program Benefits

The SSTVD benefits both participating states and qualified remote sellers by:

- Limiting the seller's liability for sales tax that may have been due in prior periods.
- Bringing previously unregistered qualified remote sellers into sales tax compliance quickly.
- Preventing additional uncollected revenue by allowing sellers to register and begin collecting and remitting sales tax while completing the SSTVD process with the state.

Visit our website for more information as it is made available: <https://www.streamlinedsalestax.org/home>