Exactera

VOLUNTARY DISCLOSURE AGREEMENTS | FOR CPA & ACCOUNTING FIRMS

Settle Your Client's Back Tax on Their Terms.

State voluntary disclosure programs, with reduced penalties and a limited lookback, managed end to end under your brand.

A voluntary disclosure agreement is a deal: the client comes forward and pays the back tax, and in return the state usually waives all the penalties and caps the lookback at three to four years, instead of the unlimited lookback that applies when no return was ever filed. That option disappears the moment the state makes audit contact. Depending on the state's rules, receiving a nexus questionnaire may constitute the contact that closes the voluntary disclosure window. Clients who wait give up the waivers and the cap.

Exactera and L3i let your firm put a number on a client's exposure, confirm they still qualify, and manage the full VDA process across every state at once, anonymously where the state allows it. The workpapers carry good-faith liability estimates built on the client's actual transaction detail, so every submission is complete and credible. Your firm settles the exposure on the client's terms, before the state gets to set them. The estimates and outcomes from each VDA are also captured, so every future filing starts from your firm's proven work, not a blank page.

OUR APPROACH

01

Confirm Eligibility and Quantify

Before anything is filed, confirm the window is still open in each target state, meaning no audit contact and no existing registration. Once that is confirmed, calculate the full back-tax exposure by state: tax, interest, and likely penalties.

02

Prepare and Submit Anonymously

Prepare the VDA workpapers each state expects, including the liability estimates, lookback calculations, and penalty waiver analysis, and submit anonymously where the state allows, keeping the client's identity protected through the negotiation.

03

Negotiate, Settle, and Close

Manage each state's negotiation through to a final settlement: penalty waivers, shorter lookbacks where available, payment terms, and a documented resolution your firm hands the client, with registration in place going forward.

WHO WE SERVE

- Clients with unregistered nexus and unfiled obligations
- Clients carrying unresolved back-tax exposure
- Clients heading into or coming out of an M&A deal

A state doesn't offer amnesty. A VDA does. The difference is who moves first.

Compliance Grade AI, Verified by Design

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