



Financial Services
Sales Tax Division
215 North Mason Street, 2nd Floor
Fort Collins, CO 80524
970.221.6780 / salestax@fcgov.com
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SALES, USE, AND LODGING TAX VOLUNTARY DISCLOSURE PROGRAM

The City of Fort Collins offers a Voluntary Disclosure Agreement (VDA) program that provides eligible businesses (Taxpayer) the opportunity to voluntarily report and remit all previously unreported sales, use, and lodging taxes to the City. In exchange for doing so, the Taxpayer receives full waiver of penalty on delinquent remittances for the applicable time period. All businesses are eligible for the VDA program except businesses that:

- are currently under audit by the City;
- have been previously contacted by the City regarding licensing and/or City taxes; or
- are currently licensed and registered for a sales/use tax license or lodging tax license with the City.

To enter into a VDA, the Taxpayer must submit the following:

- A completed and signed Voluntary Disclosure Agreement form and a power of attorney for any third-party representative acting as a signor of the agreement on behalf of Taxpayer.
- A description of the Taxpayer's business to include what the business sells and/or the services it provides.
- Disclosure with respect to whether the Taxpayer has or has not collected City sales, use, or lodging tax and if so, to whom the Taxpayer remitted the tax.
- An estimate of the tax amount to be remitted to the City over the VDA period.
- An explanation of the reason for the VDA or the change in circumstances that caused the Taxpayer to seek a VDA.

Taxpayer should submit completed forms and other required information via written communication to the address listed above, or by email to salestax@fcgov.com.

All information received is subject to City auditor's review and additional information may be requested. Once all components are reviewed and approved, the City will sign the agreement and send it back to the Taxpayer. Please note that interest will be assessed based on the appropriate filing frequency for the VDA period.

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VOLUNTARY DISCLOSURE AGREEMENT
FOR SALES, USE, AND LODGING TAX COLLECTED AND NOT REMITTED

This Voluntary Disclosure Agreement is between the City of Fort Collins, Colorado, a home rule municipality (the "City"), and _____ (the "Taxpayer"). This agreement covers the period from _____ to _____ (the "Voluntary Disclosure Period").

The Taxpayer agrees to the following facts and requirements:

- 1. The Taxpayer has collected sales or lodging taxes from customers as of this date and will remit any taxes and interest due on any previous sales made within the Voluntary Disclosure Period noted above. Alternatively, or in addition, the Taxpayer will pay any use tax and interest due on any purchases of fixed assets or expenses on which tax was due for the Voluntary Disclosure Period noted above. The Taxpayer agrees to submit all pertinent financial records relating to the taxes for the Voluntary Disclosure Period to the City's satisfaction.
2. The City has not contacted the Taxpayer regarding any of these taxes. The failure to file is not the result of fraud or gross negligence by the Taxpayer. It is the Taxpayer's intentions to collect, report, and pay these taxes to the City.
3. The Taxpayer shall register for a sales and use tax license and/or lodging tax license with the City within 30 days of the effective date of this agreement. By obtaining a license, the Taxpayer agrees to file subsequent sales, use, and/or lodging tax returns. Click here to register online.
4. The Taxpayer agrees to remit the amounts due within 60 days of signing this agreement. Payment may be sent to the address listed above, or it may be paid online once the license is issued.

In consideration for the Taxpayer voluntarily coming forward to settle any issues relating to its sales, use, and/or lodging tax liability, the City agrees to accept the following:

- 1. The City will not take criminal action against the Taxpayer and its directors or officers for the failure to report and remit the required City taxes for any period covered by this agreement.
2. With the payment of the delinquent taxes, the City will waive the penalties relating to the taxes due.
3. The terms of this agreement are based upon the facts represented in this agreement. Should the facts be found to be materially misrepresented, this agreement will be null and void.
4. Nothing in this agreement limits the authority of the City to audit any of the periods for which delinquent returns are being filed.

In witness of the terms of the agreement, the parties hereunto sign their names for the purpose of validity and lawfully executing this agreement.

City of Fort Collins, Sales Tax Division
Signature _____ Date _____
Signor's Printed Name _____
Title _____

Company Name _____
Signature _____ Date _____
Signor's Printed Name _____
Title _____



**Power of Attorney
For Department Administered Tax Matters**

City of Collins
Sales Tax Department

Please Type or Print Clearly

1) Legal Name of Business or Individual Name (Last, First):			
2) Trade Name of Business (if any):			
3) Mailing Address:			7) Phone Number:
4) City:	5) State:	6) Zip:	8) City Account Number:

9) Representatives: The above-named taxpayer hereby appoints the following representatives as attorney(s)-in-fact

A. Name(s) and address:	Phone Number:
	Fax Number:
B. Name(s) and address:	Phone Number:
	Fax Number:

10) Tax matters approved for representation:

- Fort Collins Sales & Use Tax
- Fort Collins Lodging Tax
- On-Line Account Set-up (Includes access to tax return history and ability to file current tax returns)
- Other (Specify): _____

Tax Periods: _____ to _____
Tax Periods: _____ to _____
user name & email address to be set-up


11) Acts Authorized: The representatives named herein are authorized to receive and inspect confidential tax information and to perform any and all acts the above-named taxpayer can perform with respect to the tax matters described in number 10, including, but not limited to, the authority to sign and bind the taxpayer to agreements, consents, or other documents. The authority does not include the power to receive refund checks or the deleted acts specifically addressed below.

<p>12) Added or Deleted Acts: List any specific additions or deletions to the acts otherwise authorized in this power of attorney.</p>


THE TAXPAYER AND ALL REPRESENTATIVES MUST SIGN THE BACK OF THIS FORM

13) Retention/Revocation of Prior Power(s) of Attorney: The filing of this power of attorney automatically revokes all earlier power(s) of attorney filed with the City of Fort Collins Sales Tax Department by the above-named taxpayer for the same tax matters and periods covered by this document. **IF YOU DO NOT WANT TO REVOKE A PRIOR POWER OF ATTORNEY**, you must attach a copy of any power of attorney you want to remain in effect. You may revoke this power of attorney by writing **REVOKE** along with the effective date at the top in clear and conspicuous print and returning a copy to the Department.

14) Signature of Taxpayer: If this form is not signed and dated, it is invalid. If this form is executed on behalf of the taxpayer by a corporate officer, partner, guardian, tax matters partner, executor, receiver, estate administrator, trustee, or other agent or employee, such person attests he/she has the authority to execute this form on behalf of the taxpayer.

Taxpayer Signature				
	Signature			Date
	Printed Name	Title	Phone No.	

15) Declaration & Signature of Representative(s): I hereby declare that I am authorized to represent the above-named taxpayer for the tax matter(s) and period(s) specified herein.

Representative Signature				
	Signature			Date
	Printed Name	Title	Phone No.	

I represent the above-named taxpayer as:

<input type="checkbox"/>	CPA Licensed In/Lic. No.:	
<input type="checkbox"/>	Attorney Licensed In/Lic. No.:	
<input type="checkbox"/>	Other (explain):	