REVENUE DEPARTMENT
VOLUNTARY TAX DISCLOSURE AGREEMENT

For more information, contact Revenue@cityofalabaster.com, or (205) 664-6844

Notice

If any person or business desires to make voluntary tax payments to the City of Alabaster ("City") **and** requests that certain conditions be applied, the following Voluntary Tax Disclosure Agreement **must** be completed.

Instructions

1. Print the following agreement.

2. Complete the information requested in each blank.

3. Sign the agreement (signer must be an authorized official of the taxpaying entity, or it's duly authorized legal representative (for which a power-of-attorney authorization must be provided).

4. Prepare a schedule that shows the tax amount to be paid for each month in question, as follows:

    - A general description about the nature of the business activities to which the taxes pertain.
    - Type of tax (sales, etc.)
    - Month
    - Amount

5. Mail the original agreement and schedule to:

    City of Alabaster Revenue Department
    201 1st Street North
    Alabaster, AL 35007

    Attn: Confidential Tax Information

City Processing

Upon receipt of the agreement, the City will determine if it will execute the agreement. You will be notified if the City does not accept your request.

If the City will execute the agreement, it will determine the interest that is due, determine the penalty that is due (if applicable and non-waiveable), and return an executed copy of the agreement to you with an invoice for the total amount due.

CONFIDENTIAL

CITY OF ALABASTER, AL
REVENUE DEPARTMENT
VOLUNTARY TAX DISCLOSURE AGREEMENT

This Agreement is made this _____ day of _____, _____, (the Effective Date) by

and between _____
(Taxpayer), and the City of Alabaster, Alabama, an Alabama municipal corporation (the City), acting through its Revenue Department (Department).

WHEREAS, it is the duty of Department to enforce and uphold the tax laws of the City;

WHEREAS, Taxpayer desires to voluntarily disclose to Department possible sales, consumer's use, seller's use, rental and leasing, and/or tobacco taxes owed and due the City, but which Taxpayer has not heretofore reported or remitted to the City (the Tax Liabilities), for the periods beginning

_____, and ending _____, inclusive.

WHEREAS, Taxpayer has not obtained, prior to the Effective Date, a business privilege license required by the Code of Ordinances of the City of Alabaster, Alabama, for the purpose of engaging in any trade, business, occupation, vocation or profession in the City;

WHEREAS, Taxpayer has not been contacted by Department, the state of Alabama Department of Revenue (ADOR) or the Multistate Tax Commission (MTC) concerning its Tax Liabilities to the City, and assures the City that it is presently not under audit and that no inquiry into determining its Tax Liabilities has been made by department, ADOR or the MTC; and

WHEREAS, Taxpayer was organized in the State of _____ on the _____

day of _____, _____, Taxpayer's commercial domicile is in the State

of _____, and its business records related to the Tax Liabilities are located at the following address:

_____, and the name and phone number of its representative

_____;

NOW, THEREFORE, Department and Taxpayer, in consideration of the mutual promises and benefits specified herein, hereby agree as follows:

1. Registration. Taxpayer will obtain, within thirty (30) days of the Effective Date, a Business privilege license required by the Code of Ordinances of the City of Alabaster, Alabama, to the extent such a license is required;

2. Filing. Taxpayer agrees to file City tax returns for all periods in which the Tax

Liabilities arose, and remit the taxes due, within thirty (30) days of the Effective Date. Department will compute the interest thereon at the applicable statutory rates. This shall be paid by Taxpayer within thirty (30) days of receiving notification from Department. Taxpayer agrees to file all returns that may be required in the future and remit related payments in accordance with City law.

3. Penalties. Department agrees, to the extent permitted by law, to waive the assessment of any civil penalties relating to the failure of Taxpayer to file and pay the Tax Liabilities.

4. Examination of Records. Department reserves the right to conduct an examination of Taxpayers records in accordance with law, but Department agrees to Limit the examination period to greater of the periods covered by this Agreement, or three years ending with the date the Tax Liabilities are paid to the City, except such limitations will not apply in cases where Department asserts fraud by the Taxpayer. Taxpayer agrees to make its books and records reasonably available to Department upon reasonable notice for the purpose of verifying the factual representations made by Taxpayer in this Agreement.

5. Waiver of Right of Refund. Taxpayer hereby waives any and all rights it may have to file a protest and seek a refund of the Tax Liabilities subsequent to making payment thereof.

6. Confidentiality. The making and terms of this Agreement shall not be discussed with any taxing authorities or any state or governmental authority or with any person or entity, except as such disclosures are in compliance with State of Alabama and City confidentiality laws. Taxpayer recognizes that Department has certain exchange of information agreements in place which allow it to exchange tax information with other taxing authorities. The information contained in this Agreement may be released as specified in said exchange of information agreements, either through a request for general information or through a request for specific information. Nothing in this Agreement shall be construed to conflict with any federal or state statutes.

7. Criminal Action. Department will take no criminal action against Taxpayer, its directors, officers, agents, or employees, for failure to report or remit the Tax Liabilities.

8. Compliance. If Taxpayer fails to comply with any provision in this Agreement if any of the material statements contained herein are determined to have been misrepresented whether intentionally, negligently, in good faith, or otherwise. Department shall have the option (i) to proceed under and enforce the full terms of this Agreement as if such misrepresentation(s) had not been made; or (ii) to terminate this Agreement and take such administrative, judicial, other legal, or equitable action available to it as if the Agreement had never existed.

9. Binding Agreement. Each party hereby covenants and represents that the person signing on its behalf is fully empowered to bind the part to its obligations and commitments set forth herein and that this Agreement shall be binding and enforceable, when duly executed and delivered by each party. This Agreement shall be binding upon and inure to the benefit of the parties, their predecessors, successors and assigns.

10. Limitations. Notwithstanding any provision contained herein to the contrary, this Agreement is limited solely to the Tax Liabilities for the periods specified herein. This Agreement does not affect any past, present, or future right or duty relating to any other taxes or license fees now or hereafter imposed by the City.

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11. Severability. This Agreement may be amended or terminated upon mutual consent of Taxpayer and Department, except as provided in Section 8 above. Any such amendment or termination shall not in any manner affect the rights and duties by and between Taxpayer and Department.

This Agreement is executed as of the dates specified below, and may be executed in multiple counterparts each of which shall constitute an original Agreement.

Taxpayer	**City of Alabaster, Alabama**
By: _____	_____
_____ Printed Name	_____ Rebecca Byrd
Its: _____	Its: Chief Revenue Examiner
Date: _____	Date: _____