

VOLUNTARY DISCLOSURE **BENEFITS**

STATE	STANDARD VDA LOOKBACK	PENALTY ABATEMENT AVAILABLE FOR COLLECTED TAX?
ALABAMA	3 YEARS (OR 36 MONTHS)	YES (EXTENDED LOOKBACK)
ALASKA	5 YEARS	N/A
ARIZONA	4 YEARS (OR 48 MONTHS)	YES (EXTENDED LOOKBACK)
ARKANSAS	3 YEARS (OR 36 MONTHS)	CASE-BY-CASE (EXTENDED LOOKBACK)
CALIFORNIA	3 YEARS (OR 36 MONTHS)	CASE-BY-CASE (EXTENDED LOOKBACK)
COLORADO	3 YEARS (OR 36 MONTHS)	NO (REDUCED PENALTY)
CONNECTICUT	3 YEARS (OR 36 MONTHS)	YES (EXTENDED LOOKBACK)
D.C.	3 YEARS (OR 36 MONTHS)	YES (EXTENDED LOOKBACK)
DELAWARE	5 YEARS	N/A
FLORIDA	3 YEARS (OR 36 MONTHS)	NO (REDUCED PENALTY)
GEORGIA	3 YEARS (OR 36 MONTHS)	YES (EXTENDED LOOKBACK)
HAWAII	10 YEARS	CASE-BY-CASE (EXTENDED LOOKBACK)
IDAHO	3 YEARS (OR 36 MONTHS)	YES (EXTENDED LOOKBACK)
ILLINOIS	4 YEARS (OR 48 MONTHS)	YES (EXTENDED LOOKBACK)
INDIANA	3 YEARS (OR 36 MONTHS)	CASE-BY-CASE (EXTENDED LOOKBACK)
IOWA	5 YEARS (OR 50% OF EXPOSURE PERIOD)	YES (EXTENDED LOOKBACK)
KANSAS	3 YEARS (OR 36 MONTHS)	YES (EXTENDED LOOKBACK)
KENTUCKY	4 YEARS (OR 48 MONTHS)	YES (EXTENDED LOOKBACK)
LOUISIANA	3 YEARS (OR 36 MONTHS)	CASE-BY-CASE (EXTENDED LOOKBACK)
MAINE	3 YEARS (OR 36 MONTHS)	YES (EXTENDED LOOKBACK)
MARYLAND	4 YEARS (OR 48 MONTHS)	4 YEARS (OR 48 MONTHS)
MASSACHUSETTS	3 YEARS (OR 36 MONTHS)	NO (INELIGIBLE IF TAX WAS COLLECTED)
MICHIGAN	4 YEARS (OR 48 MONTHS)	YES (EXTENDED LOOKBACK)
MINNESOTA	3 YEARS (OR 36 MONTHS)	CASE-BY-CASE (EXTENDED LOOKBACK)
MISSISSIPPI	3 YEARS (OR 36 MONTHS)	YES (EXTENDED LOOKBACK)

STATE	STANDARD VDA LOOKBACK	PENALTY ABATEMENT AVAILABLE FOR COLLECTED TAX?
MISSOURI	4 YEARS (OR 48 MONTHS)	YES (EXTENDED LOOKBACK)
MONTANA	5 YEARS	N/A
NEBRASKA	3 YEARS (OR 36 MONTHS)	YES (EXTENDED LOOKBACK)
NEVADA	8 YEARS	YES (EXTENDED LOOKBACK)
NEW HAMPSHIRE	3 YEARS (OR 36 MONTHS)	N/A
NEW JERSEY	4 YEARS (OR 48 MONTHS)	NO (REDUCED PENALTY)
NEW MEXICO	N/A (MANAGED AUDIT PROGRAM)	CASE-BY-CASE (EXTENDED LOOKBACK)
NEW YORK	3 YEARS (OR 36 MONTHS)	YES (EXTENDED LOOKBACK)
NORTH CAROLINA	3 YEARS (OR 36 MONTHS)	NO (REDUCED PENALTY)
NORTH DAKOTA	3 YEARS (OR 36 MONTHS)	YES (EXTENDED LOOKBACK)
OHIO	3 YEARS (OR 36 MONTHS)	NO (REDUCED PENALTY)
OKLAHOMA	3 YEARS (OR 36 MONTHS)	YES (EXTENDED LOOKBACK)
OREGON	3 YEARS (OR 36 MONTHS)	N/A
PENNSYLVANIA	3 YEARS (PLUS CURRENT)	YES (EXTENDED LOOKBACK)
RHODE ISLAND	3 YEARS (OR 36 MONTHS)	YES (EXTENDED LOOKBACK)
SOUTH CAROLINA	3 YEARS (OR 36 MONTHS)	YES (EXTENDED LOOKBACK)
SOUTH DAKOTA	3 YEARS (OR 36 MONTHS)	NO (INELIGIBLE IF TAX WAS COLLECTED)
TENNESSEE	3 YEARS (OR 36 MONTHS)	CASE-BY-CASE (EXTENDED LOOKBACK)
TEXAS	4 YEARS (OR 48 MONTHS)	YES (EXTENDED LOOKBACK)
UTAH	3 YEARS (OR 36 MONTHS)	YES (EXTENDED LOOKBACK)
VERMONT	3 YEARS (OR 36 MONTHS)	CASE-BY-CASE (EXTENDED LOOKBACK)
VIRGINIA	3 YEARS (OR 36 MONTHS)	CASE-BY-CASE (EXTENDED LOOKBACK)
WASHINGTON	4 YEARS (OR 48 MONTHS)	NO
WEST VIRGINIA	3 YEARS (OR 36 MONTHS)	CASE-BY-CASE (EXTENDED LOOKBACK)
WISCONSIN	4 YEARS (OR 48 MONTHS)	CASE-BY-CASE (EXTENDED LOOKBACK)
WYOMING	3 YEARS (OR 36 MONTHS)	NO (REDUCED PENALTY)