

VOLUNTARY DISCLOSURE ELIGIBILITY

STATE	ANONYMOUS APPLICATION?	REGISTERED TAXPAYERS ELIGIBLE FOR VOLUNTARY DISCLOSURE?
ALABAMA	YES	NO
ALASKA	YES	NO
ARIZONA	YES	YES
ARKANSAS	YES	YES
CALIFORNIA	YES (ELIGIBILITY OPINION LETTER FOR OUT-OF-STATE APPLICANTS)	NO
COLORADO	YES	YES
CONNECTICUT	YES	YES
D.C.	YES	N/A
DELAWARE	YES	YES
FLORIDA	YES	YES
GEORGIA	YES (SUBJECT TO AUDIT)	YES
HAWAII	YES	YES
IDAHO	YES	YES
ILLINOIS	YES	NO
INDIANA	YES	YES
IOWA	YES	YES
KANSAS	YES	YES
KENTUCKY	YES	YES
LOUISIANA	YES	YES
MAINE	YES	NO
MARYLAND	YES	YES
MASSACHUSETTS	YES	NO
MICHIGAN	YES	NO (TAXPAYER-INITIATED DISCLOSURE)
MINNESOTA	YES	NO
MISSISSIPPI	YES	NO

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MISSOURI	YES	NO
MONTANA	YES	YES
NEBRASKA	YES	NO
NEVADA	NO	NO
NEW HAMPSHIRE	YES	YES
NEW JERSEY	YES	NO
NEW MEXICO	NO (MANAGED AUDIT PROGRAM)	YES
NEW YORK	NO	YES
NORTH CAROLINA	YES	NO
NORTH DAKOTA	YES	NO
OHIO	YES	YES
OKLAHOMA	YES	NO
OREGON	YES	YES
PENNSYLVANIA	YES	NO
RHODE ISLAND	YES	NO
SOUTH CAROLINA	YES	NO
SOUTH DAKOTA	YES	NO
TENNESSEE	YES	NO
TEXAS	YES	YES
UTAH	YES	YES
VERMONT	YES	YES
VIRGINIA	YES	YES (CASE-BY-CASE BASIS)
WASHINGTON	YES	NO
WEST VIRGINIA	YES	NO
WISCONSIN	YES	NO
WYOMING	YES	NO