

**New York State Department of Taxation and Finance**  
**Office of Tax Policy Analysis**  
**Taxpayer Guidance Division**

TSB-M-09(6)I  
TSB-M-09(6)C  
TSB-M-09(5)M  
TSB-M-09(1)R  
TSB-M-09(5)S  
May 13, 2009

**Voluntary Disclosure and Compliance Program Legislative Change**  
**Regarding the Disclosure of Information**

Chapter 57 of the Laws of 2009 amended the provisions of the Voluntary Disclosure and Compliance (VDC) program contained in section 1700 of Article 36 of the Tax Law.

The amendment provides that the Tax Department is permitted to disclose any return or report filed by a taxpayer under the VDC program to the Secretary of the Treasury of the United States, his or her delegates (this includes the Internal Revenue Service (IRS)), or the proper tax officer of any state or city, as otherwise permitted in the Tax Law.

Prior to the amendment, the law allowed for the disclosure of returns and reports filed under the VDC program to another agency only if the taxpayer failed to comply with the terms of a voluntary disclosure and compliance agreement.

The amendment took effect on April 7, 2009, and applies only to returns or reports filed under the VDC program on or after that date. The amendment does not apply to any other information obtained from a taxpayer during the voluntary disclosure process, including the taxpayer's actual disclosure under the VDC program. That information remains confidential and will not be shared with another agency.

NOTE: A TSB-M is an informational statement of existing department policies or of changes to the law, regulations, or department policies. It is accurate on the date issued. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in department policies could affect the validity of the information presented in a TSB-M.