

Florida Taxpayer's *Voluntary Disclosure of Tax Liability*

What to do if you think you might owe back taxes.

What is Voluntary Disclosure?

Voluntary disclosure is the process of reporting previously unpaid or underpaid tax liabilities for any tax administered by the Florida Department of Revenue. It is the taxpayer's opportunity to voluntarily pay these taxes without being penalized.

This program can assist with registration and payment, provide technical assistance in determining tax liabilities, and answer other tax questions you may have. In most cases, taxpayers are contacted within two weeks of receiving the necessary information.

The Department of Revenue has a voluntary disclosure program for all the taxes that the agency administers, including (but not limited to):

- Sales and use tax
- Discretionary sales surtax (county tax)
- Corporate income tax
- Unemployment compensation tax
- Documentary stamp tax
- Communications services tax
- Intangible personal property tax
- Insurance premium tax
- Gross receipts tax
- Motor and other fuel taxes
- Solid waste and surcharge
- Tax on gross receipts of drycleaning facilities

Frequently Asked Questions

Who is eligible?

Anyone who has any tax liability for a tax administered by the Florida Department of Revenue and who has not been previously contacted by the Department concerning the liability. Disclosures relating to delinquencies or deficiencies that are obvious and would routinely generate a billing if not otherwise self-disclosed are not eligible for the program.

What are the benefits to the taxpayer?

When the tax and interest liabilities have been paid, all penalties will be waived unless tax has been collected and not remitted. In those instances, a five percent penalty will be imposed per Rule 12-13.0075(3), Florida Administrative Code (F.A.C.), unless reasonable cause is presented. If the taxpayer is a mail-order company without nexus in Florida, a higher collection allowance may be negotiated.

How far back will the Department look?

Three years immediately preceding the postmark date of the voluntary disclosure request. See section 213.21(7), Florida Statutes (F.S.). Failure to take advantage of this program could result in the Department holding the taxpayer liable for the applicable (longer) limitation periods of the relevant taxes.

How Do I Apply?

You **must** apply by written request. Please include the following information:

- A statement that you have not been previously contacted by the Florida Department of Revenue about the disclosed tax liability.
- The tax type and period being disclosed.
- A statement as to what amount, if any, of tax was collected and not remitted.
- The city, county, and state of the taxpayer (for sales and use tax).
- Type of taxable activities or transactions (for sales and use tax).
- Your sales and use tax certificate number, if applicable.
- A completed Form DR-1, *Application to Collect and/or Report Tax in Florida*, if you need to register for sales and use tax.
- Any other facts regarding the disclosure.

If payment is included with the voluntary disclosure letter, please include a sales and use tax certificate number, FEIN, or SSN (where applicable) on your check to assist in properly applying payments. Make your check payable to the Florida Department of Revenue.

Mail requests to:

Voluntary Disclosure Program
Technical Assistance and Dispute Resolution
Florida Department Of Revenue
PO Box 7443
Tallahassee Florida 32314-7443

Street address for overnight delivery:

Florida Department of Revenue
Carlton Building
Voluntary Disclosure Program
501 South Calhoun Street, Room 435
Tallahassee, Florida 32399

Requests may also be faxed to 850-921-2983 or 850-922-9252.

Reference Material

Tax Laws

Call Taxpayer Services to request a copy of s. 213.21(7), F.S., or Rule 12-13.0075(3), F.A.C. Tax laws are also available on the Department's Internet site. Look for the Florida Tax Law Library.

Brochures

The Department publishes brochures about many of Florida's taxes, as well as industry-specific brochures. See below for ordering information.

For Information and Forms

For more information about the voluntary disclosure program, and to speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671 (in Florida only).

Hearing or speech impaired persons may call the TDD line at 800-367-8331 or 850-922-1115.

Information and forms are available on our Internet site at www.myflorida.com/dor.

To receive forms by mail:

- Order multiple copies of forms from our Internet site at www.myflorida.com/dor/forms or
- Fax **form requests** to the Distribution Center at 850-922-2208 or
- Mail **form requests** to:

Distribution Center
Florida Department of Revenue
168A Blountstown Hwy
Tallahassee FL 32304-2702