



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 three 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
- Insurance premium tax
- Gross receipts tax
- Motor and other fuel taxes
- Solid waste and surcharge
- Tax on gross receipts of dry cleaning 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 *Application to Collect and/or Report Tax in Florida* (Form DR-1), if you need to register for sales and use tax. If you are applying for voluntary disclosure, do not register for sales and use tax online through our Internet site.
- 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:

Compliance Support
Voluntary Disclosure Program
Florida Department of Revenue
P.O. Box 5139
Tallahassee FL 32399-5139

Street address for overnight delivery:

Florida Department of Revenue
Voluntary Disclosure Program
5050 W. Tennessee St. Bldg. F
Tallahassee FL 32399

You may also fax requests to 850-245-5998.

Reference Material

Tax Laws – Our online Tax Law Library contains statutes, rules, legislative changes, opinions, court cases, and publications. Search the law library for section 213.21(7), Florida Statutes, *Informal Conferences; Compromises*; and Rule 12-13.0075(3), Florida Administrative Code, *Voluntary Self-Disclosure of Liability*.

Brochures – You can download tax-specific brochures from our “Forms and Publications” web page.

For Information and Forms

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

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.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a written reply to tax questions, write:

Taxpayer Services
Florida Department of Revenue
5050 W Tennessee St Bldg L
Tallahassee FL 32399-0112

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