



# Voluntary Disclosure Program

## What should you do if you think you 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
- Documentary stamp tax
- Communications services tax
- Insurance premium tax
- Gross receipts tax
- Motor and other fuel taxes
- Reemployment compensation tax
- 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(8), Florida Administrative Code (F.A.C.), unless reasonable cause is presented.

#### **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 *Florida Business Tax Application* (Form DR-1), if you need to register for sales and use tax. **Do not** register for sales and use tax **online** if you are applying for voluntary disclosure.
- Any other facts regarding the disclosure.

If payment is included with the voluntary disclosure letter, please include a sales tax certificate number, federal employer identification number, or social security number\* (where applicable) on your check to assist in properly applying payments. Make your check payable to the Florida Department of Revenue.

**Mail requests to:**

Florida Department of Revenue  
Voluntary Disclosure Program  
PO Box 5139  
Tallahassee FL 32399-5139

**Street address for overnight delivery:**

Florida Department of Revenue  
Voluntary Disclosure Program MS 1-4600  
5050 W Tennessee St  
Tallahassee, FL 32399-0151

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

If you need to speak with a Department of Revenue representative about voluntary disclosure, please call 850-617-8552.

**Reference Material**

**Tax Laws** – Our online Revenue Law Library contains statutes, rules, legislative changes, opinions, court cases, and publications. Search the library for section 213.21(7), F.S., Informal Conferences; Compromises; and Rule 12-13.0075(8), F.A.C., Voluntary Self-Disclosure of Liability.

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

Information, forms, and tutorials are available on the Department’s website at [floridarevenue.com](http://floridarevenue.com).

**To speak with a Department representative**, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

**For written replies to tax questions**, write to:

Taxpayer Services – MS 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

To find a taxpayer service center near you, go to [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters).

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\* Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, F.S., and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our website at [floridarevenue.com](http://floridarevenue.com) and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.