



Requesting Advice During an Audit

What is a Request for Technical Advice Regarding Tax Law?

It is a written request to the Department of Revenue's technical staff asking for an opinion on the application of law to a specific set of facts.

When to Request Technical Advice

When a Department of Revenue auditor and a taxpayer agree on the facts of an audit case, but disagree on how tax law should be applied to the case, they can request an opinion from the Department of Revenue's technical staff on the application of law to a specific set of facts.

Who Can Request Technical Advice?

The Department's auditor and the taxpayer can submit the request together or the auditor can request it independently. In either case, the taxpayer will have the opportunity to present their position. The taxpayer will not waive any of their legal rights when requesting technical advice.

What Are the Benefits of Requesting Technical Advice?

- It ensures that tax law is applied fairly and consistently to all taxpayers.
- When obtaining technical advice early in the audit, it increases the likelihood of a quick and cost-effective resolution.
- By taking another look at the facts of the case (prior to submitting the request), the taxpayer and the auditor may discover relevant facts that resolve the audit issue.
- If the Department's technical advice experts agree with the taxpayer's position, the issue is resolved in the taxpayer's favor.
- If the Department's technical advice experts agree with the auditor's position, the taxpayer will receive technical advice that will include the Department's legal basis for the audit findings.

How Does the Process Work?

- When the taxpayer and the auditor disagree on a point of law, the auditor will request technical assistance by documenting the relevant facts and the auditor's position.
- The taxpayer will receive a copy of the auditor's request and will have an opportunity to supplement the facts and provide relevant documentation.
- When an opinion is issued, the auditor will provide the taxpayer with a copy of the Department's statement.
- If the opinion is issued after the audit is completed, the Department will make any necessary adjustments to the audit findings.

The Department encourages the taxpayer to work with their auditor on the request for assistance.

The taxpayer may make an independent request for a Technical Assistance Advisement. The taxpayer should be sure to include a statement with their request that they are being audited on the issue.

Where to Send the Request for Technical Advice

The written Request for Technical Advice should be mailed to:

Technical Assistance and Dispute Resolution
Florida Department of Revenue
P.O. Box 7443
Tallahassee, FL 32314-7443

Reference Material

Tax laws – The Department’s online Revenue Law Library contains statutes, rules, legislative changes, opinions, court cases, and publications. The library can be found at **floridarevenue.com**.

Brochures – The following publications can be found on the Department’s “Forms and Publications” page:

- *What to Expect from a Florida Tax Audit* (GT-800042)
- *What to Expect from a Florida Reemployment Tax Audit* (RT-800063)
- *How to Pay Your Audit Assessment and Notice of Taxpayer Rights* (GT-800004)

Information, forms and publications, and tutorials are available on the Department’s website at **floridarevenue.com**.

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

For written replies to general tax questions, write to:

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

Subscribe to Receive Updates by Email from the Department.

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at **floridarevenue.com/dor/subscribe**.