



Request to Conduct a Certified Audit

DR-342000
R. XX/XX
Rule 12-25.037, F.A.C.
Effective XX/XX
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The Certified Audit Program (Program) is a cooperative effort between the Florida Department of Revenue (Department) and the Florida Institute of Certified Public Accountants (FICPA). The Program allows a taxpayer conducting business in Florida to hire a Florida Licensed Certified Public Accountant (CPA), who has completed FICPA's certified audit training course, to review their compliance regarding sales and use tax and local option taxes remitted to the Department. To conduct a certified audit, this application must be completed by both the taxpayer seeking the compliance audit and the qualified Florida Licensed CPA who will be performing the certified audit.

1. Taxpayer Name:		2. Taxpayer Federal Employer Identification No. (FEIN):	
3. Taxpayer Mailing Address (Street or PO Box):			
City:		State:	ZIP:
4. Taxpayer Business Address (Street or PO Box):			
City:		State:	ZIP:
5. Telephone No.:		6. FAX No.:	
7. Form of Business Ownership (Check the appropriate box) ☐ Sole Proprietorship ☐ Corporation ☐ Limited Liability Company (LLC) ☐ Partnership ☐ C Corporation ☐ Trust ☐ Other (Specify) _____ ☐ S Corporation ☐ Estate			
8. North American Industry Classification Codes (NAICS Codes):			
9. Gross Receipts: (Provide the taxpayer's gross receipts for the last fiscal year of the proposed audit period.) Year End: Gross Receipts: \$			
10. Proposed Audit Period:			

11. List all business names and registration numbers used by the taxpayer to report and remit sales and use tax during the proposed audit period. (Attach additional pages as needed.)

Business Name	Sales Tax Certificate Number

12. Certified Public Accounting (CPA) Firm Name:		
13. CPA Firm Florida Practice Unit CPA Certificate Number:		
14. CPA Firm FEIN:		
15. CPA Firm Mailing Address (Street or PO Box):		
City:	State:	ZIP:
16. CPA Firm Telephone No.:		17. CPA Firm FAX No.:
18. CPA Firm Email Address:		

19. Provide the names and certification numbers of the qualified practitioners (CPAs), and the names of the other practitioners, who will be conducting the certified audit. (Attach additional pages as needed.)

Name	CPA Certification Number	Role in Engagement

20. Attach a *Florida Department of Revenue Power of Attorney and Declaration of Representative* (Form DR-835) fully completed and executed by the taxpayer.

Applicant Signature: (The application cannot be processed unless signed by the taxpayer and the qualified practitioner.)

I declare that I have read the foregoing application and the facts stated in it are true.

Taxpayer Signature

Print Taxpayer Name and Title

Date

Qualified Practitioner Signature

Print Qualified Practitioner Name and Title

Date

Please mail the completed application to the following address:

Florida Department of Revenue
Certified Audit Program MS 1-4600
PO Box 5139
Tallahassee, FL 32314-5139

If the request is approved, the Department will provide the following:

- A confirmation letter to the CPA firm containing the date the *Certified Audit Program Pre-Audit Analysis* (Form DR-344000) customized for the participating taxpayer must be submitted to the Department.
- Sales and use tax return information as reported to the Department during the audit period.

If you have any questions or need assistance in completing your application, please call the Department at (850) 617-8578.

References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.
The forms are available online at floridarevenue.com/forms.*

Form DR-835

Florida Department of Revenue
Power of Attorney and Declaration of Representative

Rule 12-6.0015, F.A.C

Form DR-344000

Certified Audit Program Pre-Audit Analysis

Rule 12-25.037, F.A.C.