

Florida Department Of Revenue
Tax Information Publication

TIP 99ADM-02

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Penalties For Specific Tax Offenses Change Effective January 1, 2000

The 1999 Florida Legislature made several changes to the penalties imposed for tax evasion and theft. The following is a summary of these changes:

- * Any person who knowingly and with a willful intent to evade any tax imposed by Chapter 212, F.S., fails to file six consecutive returns commits a **third degree felony**.

- * Any person who makes a false or fraudulent return with a willful intent to evade payment of any tax or fee imposed by Chapter 212, F.S., is liable for a **specific penalty of 100 percent** of the tax or fee, and is also subject to the following criminal penalties:
 1. If total unreported taxes or fees are less than \$300, the first offense is a **second degree misdemeanor**, the second offense is a **first degree misdemeanor**, and the third and following offenses are **third degree felonies**.
 2. If total unreported taxes or fees are \$300 or more, but less than \$20,000, the offense is a **third degree felony**.
 3. If total unreported taxes or fees are \$20,000 or more, but less than \$100,000, the offense is a **second degree felony**.
 4. If total unreported taxes or fees are \$100,000 or more, the offense is a **first degree felony**.

- * Any person subject to Chapter 212, F.S., including

transportation companies, agencies, or other firms that conduct their business by truck, rail, water, aircraft, or otherwise, who violates specific statutory record keeping requirements commits a **third degree felony**. This penalty applies to a second or subsequent violation in which the person intentionally destroys required records, with an intent to evade the payment or deprive the state of any tax revenues.

- * Any agent who accepts money from a taxpayer that is due to the Department of Revenue, and who willfully fails to remit such payment, commits a **third degree felony**. Also, any agent who has a taxpayer's records that are required to be maintained, and who intentionally destroys those records with the intent of depriving the state of tax revenues, commits a **third degree felony**. These penalty provisions apply to all taxes and fees administered by the Department, as listed in s. 213.05, F.S.

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For more information call Tax Information Services, Monday -Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304.

For forms and other information, visit our Web site at <http://sun6.dms.state.fl.us/dor/>.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676,

twenty-four hours a day, seven days a week, using your fax machine handset and follow the instructions.

References:

Ch. 99-208, L.O.F.

Sections 212.12(2)(b),(c),(13); 212.13(1),(2); 213.757