

Florida Department of Revenue  
Tax Information Publication

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Statute of Limitations Revision Applies to Voluntary  
Disclosures of All Taxes Effective July 1, 1998

**What Is Voluntary Disclosure?**

The Florida Department of Revenue administers a program that allows a taxpayer to voluntarily disclose its liability for any tax administered by the Department. This program is available to taxpayers who have not previously been contacted by the Department. A taxpayer cannot voluntarily disclose if the taxpayer's disclosure relates to a delinquency or deficiency that is obvious and would routinely generate a billing (e.g., late return, math error). Voluntary disclosures may be subject to audit verification.

To initiate voluntary disclosure, a taxpayer or its representative must submit a written request with the following information: 1) tax type(s) to be disclosed; 2) period(s) to be disclosed; and 3) general facts and circumstances of the taxpayer (e.g., nature of the taxpayer's business and taxpayer's presence in Florida). The written request should be mailed to: Florida Department of Revenue, Technical Assistance and Dispute Resolution, Post Office Box 7443, Tallahassee, Florida 32314-7443.

**Why Voluntarily Disclose?**

The Department will waive penalties once a taxpayer pays all outstanding tax and interest under voluntary disclosure. However, if tax was collected and not remitted, the penalty will normally be compromised to 5% of the tax collected and not remitted.

**New Law**

When a taxpayer voluntarily discloses its liability, the Department may settle the tax and interest to those amounts due for the five (5) years immediately preceding the postmark date of its voluntary disclosure request. Failure to take advantage of this program may result in the Department holding the taxpayer liable for the applicable (longer) limitation periods of the relevant taxes.

#### 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, PO Box 7443, Tallahassee, FL 32314-7443.

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

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:

Sections 213.21(7)(a), F.S. (1998), 95.091(3)(a)1., F.S. (1997)  
Ch. 98-342, L.O.F.