

Florida's Tax Amnesty
July 1, 2010 - September 30, 2010
Frequently Asked Questions and Answers

www.myflorida.com/dor

Overview

1. What is tax amnesty?

Tax amnesty is an opportunity for taxpayers to voluntarily pay back taxes with NO penalty and reduced interest during a limited time period.

Authorized by the Florida Legislature (Chapter 2010-166, Laws of Florida), the 2010 Tax Amnesty Program covers a three-month period from July 1, 2010 through September 30, 2010, and applies to taxes, penalty, and interest that were due before July 1, 2010.

All taxes administered by the Florida Department of Revenue (DOR) are included in this amnesty, except unemployment tax and the Miami-Dade County Lake Belt fees.

2. Who is eligible for tax amnesty?

You (businesses and individuals) are eligible if you have unpaid taxes, penalty, or interest that were due before July 1, 2010, and the following apply:

- You are not currently under criminal investigation, indictment, information or prosecution regarding a Florida revenue law.
- You are not under a pretrial intervention or a diversion program, probation, community control or in a work camp, jail, state prison, or another correctional system regarding a Florida revenue law.
- Your liability is not already covered in an existing stipulated payment agreement or settlement agreement (whether or not full and complete payment has been made of the settlement amount prior to July 1, 2010).
- You give up your right to contest the tax and interest you report under amnesty.
- You give up your right to claim a refund of tax or interest you pay under amnesty and your right to protest the Department's denial of any claim you make for a refund of tax or interest that you pay under amnesty.
- You agree to withdraw any pending protest or proceeding about the tax and interest you report under amnesty and understand that any protest or proceeding cannot be refiled.
- You understand that any credit or refund of tax or interest paid under amnesty is limited to the amounts paid in error, as determined by the Department.
- You understand that the Department may reconsider any amnesty given to you if you misrepresent your eligibility to participate or file false or fraudulent returns and forms under amnesty.

3. What taxes are included in the 2010 Tax Amnesty Program?

- Communications services tax
- Corporate income and emergency excise tax
- Documentary stamp tax
- Estate tax

- Fuel taxes (including local option taxes)
- Governmental leasehold intangible personal property tax
- Gross receipts tax on utility services
- Insurance premium taxes, surcharges, and fees
- Local option tourist development taxes administered by DOR and counties that self-administer tourist development taxes that have opted into the amnesty program
- Motor vehicle warranty fee (“lemon law”)
- Nonrecurring intangible personal property tax
- Pollutants taxes
- Sales and use tax (including discretionary sales surtaxes)
- Severance taxes (gas and sulfur, oil production, solid minerals)
- Solid waste and surcharge fees (rental car surcharge, tire and battery fees, gross receipts tax on dry cleaning)

Bill payments: If you have outstanding bills for taxes that were due before July 1, 2010, in most cases you can resolve and pay those bills online through September 30, 2010.

Audit payments: If you have been issued an audit assessment or notice of intent to audit, you should work with the assigned DOR tax auditor to determine the amount of tax and interest owed. See [FAQ #27](#). If you have been notified that an audit is being scheduled, but you have not been provided with an auditor’s name, call the manager at your nearest [DOR service center](#).

Self-audits or self-analyses: Contact the DOR employee referenced in your self-audit or self-analysis letter to complete all paperwork and make all required payments during the tax amnesty period. If you cannot locate the letter, call the manager at your nearest [DOR service center](#).

Warrants: Outstanding warrants should be handled in person at your nearest [DOR service center](#).

Protests: If you filed an informal protest, contact the DOR conferee referenced in your protest acknowledgement letter to complete all paperwork and make all required payments during the tax amnesty period. If you cannot locate the acknowledgement letter, call the Department’s Technical Assistance and Dispute Resolution Process at 850-488-0717.

4. What taxes and circumstances are NOT included in the tax amnesty program?

Examples of taxes and fees not included in tax amnesty are:

- Unemployment tax.
- Miami-Dade County Lake Belt fees.
- Some local option taxes self-administered by local governments (i.e., tourist development taxes). Local governments may choose whether to participate in amnesty. See [FAQ #6](#).
- Property taxes.
- Federal taxes.
- Pari-mutuel, beverage, tobacco, and citrus taxes.
- License fees.

- The 10 percent administrative collection processing fee that is imposed on any debt over 90 days old.
- Taxpayers who are under criminal investigation, indictment, information, or prosecution regarding a Florida revenue law are excluded from Florida's 2010 Tax Amnesty Program.
- Taxpayers under pretrial intervention or a diversion program, probation, or community control or in a work camp, jail, state prison, or another correctional system regarding a revenue law are not eligible for amnesty.
- Taxes where the taxpayer has entered into a settlement or payment agreement with DOR whether or not full and complete payment has been made of the settlement amount prior to July 1, 2010, are excluded from amnesty.
- Any other taxes or fees that are NOT administered by the Department of Revenue.

5. When can I file tax returns and pay tax during the 2010 Tax Amnesty Program?

The Tax Amnesty Program runs from July 1, 2010 through September 30, 2010. You are encouraged to file tax returns and pay eligible taxes, any imposed fees, and discounted interest during this three-month period.

The law also allows taxpayers to make installment payments. You must contact a [DOR service center](#) to complete an Amnesty Stipulated Payment Agreement, pay 12.5% of all amounts due, and pledge to timely pay all taxes, interest and any imposed fees as stated in the agreement. You must pay the balance due within 7 months of signing an Amnesty Stipulated Payment Agreement.

6. Are any local option taxes administered by local governments eligible for this 2010 Tax Amnesty Program?

Yes. Sixty Florida counties have a tourist development tax. There are 39 counties who administer their tourist development tax locally and 7 of these counties have informed the Department that they will participate in a tax amnesty program at the local level. These 7 counties are: Broward, Clay, Collier, Escambia, Lee, Leon, and Pinellas.

The 21 counties that levy a tourist development tax and have it administered by DOR are automatically included in the Tax Amnesty Program administered by DOR. They will receive their appropriate share of any collected monies. The 21 counties are: Bradford, Citrus, Columbia, Flagler, Franklin, Gadsden, Gilchrist, Glades, Hamilton, Hendry, Highlands, Holmes, Jackson, Jefferson, Levy, Madison, Okeechobee, Pasco, Sumter, Wakulla, and Washington.

7. What are the eligible tax payment periods included in tax amnesty?

Tax liabilities that were **due** before July 1, 2010, are included in the 2010 Tax Amnesty Program, which expires September 30, 2010.

Last Payment/Filing Period Eligible for Florida's 2010 Tax Amnesty Program		
Tax	Last Period Eligible for Amnesty	Payment/Tax Return Due Date for Last Period Eligible for Amnesty
Communications services tax	May 2010	June 1, 2010 (late after the 20th)
Corporate income tax and emergency excise tax	FYE 02/28/2010	June 1, 2010
Documentary stamp tax	May 2010	June 1, 2010 (late after the 20th)
Estate tax	Currently, no estate tax liability; any return/payment would be for tax due before 7/1/2010	
Fuel taxes (including local option taxes)	May 2010	June 1, 2010 (late after the 20th)
Governmental leasehold intangible personal property taxes	CY 2009	June 30, 2010
Gross receipts tax on utility services	May 2010	June 1, 2010 (late after the 20th)
Insurance premium taxes, surcharges, and fees	CY 2009	March 1, 2010
Local option tourist development taxes **	May 2010	June 1, 2010 (late after the 20th)
Motor vehicle warranty trust fund fee ("lemon law")	May 2010	June 1, 2010 (late after the 20th)
Nonrecurring intangible personal property tax (one-time tax due on obligations secured by a mortgage, deed, trust or lien)	May 2010	Due and payable within 30 days of the obligation being secured by a mortgage
Pollutant taxes	May 2010	June 1, 2010 (late after the 20th)
Sales and use tax (including discretionary sales surtaxes)	May 2010	June 1, 2010 (late after the 20th)
Severance Taxes		
Gas & Sulfur	March 2010	May 25, 2010
Oil production	May 2010	June 25, 2010
Solid minerals	CY 2009	April 1, 2010
Solid Waste and Surcharge		
Dry cleaning gross receipts tax	May 2010	June 1, 2010 (late after the 20th)
Lead-acid battery fee	May 2010	June 1, 2010 (late after the 20th)
Rental car surcharge	May 2010	June 1, 2010 (late after the 20th)
Waste tire fee	May 2010	June 1, 2010 (late after the 20th)
** Seven counties that self-administer tourist development taxes chose to participate in the 2010 Tax Amnesty Program. Counties that levy a tourist development tax and have it administered by DOR are automatically included in the 2010 Tax Amnesty Program; they will receive their appropriate share of any collected monies.		

Taxpayers may file and pay certain taxes such as sales and use tax on a monthly, quarterly, semiannual or annual basis. Tax amnesty provisions will apply to various filing periods as follows:

Filing status	Last period eligible for amnesty and due date
Monthly	May 2010, which was due June 1, 2010
Quarterly	March 2010, which was due April 1, 2010
Semi-annual	December 2009, which was due January 1, 2010
Annual	December 2009, which was due January 1, 2010

8. How far back should I file tax returns during tax amnesty?

The statutory look-back period for tax deficiencies unknown to the Department that are voluntarily disclosed and paid by the taxpayer during amnesty is three years. Tax returns that were due within three years prior to the filing of the return under the amnesty program are eligible for tax amnesty.

Example: A taxpayer who files sales tax returns monthly files a 2010 Tax Amnesty Agreement and voluntarily files amnesty Sales and Use Tax Returns on July 15, 2010. The sales and use tax returns that could be disclosed would be returns to report tax for the months of June 2007 – May 2010.

Example: A corporation with a calendar year filing period files a 2010 Tax Amnesty Agreement to voluntarily disclose its corporate income tax liability on July 15, 2010. The corporate income tax returns that could be disclosed would be its Florida corporate income tax returns for calendar year 2007 through calendar year 2009.

9. What are the benefits of participating in tax amnesty?

Eligible taxpayers can save money. The 2010 Tax Amnesty Program gives you an opportunity to remit previously owed taxes with NO penalty and at a reduced interest rate. In addition, the statutory look-back period for tax deficiencies unknown to the Department that are voluntarily disclosed and paid by the taxpayer during amnesty is three years.

10. Will filing under tax amnesty increase my chances of being audited?

No. Participating in the 2010 Tax Amnesty Program does not increase your risk of an audit.

11. How do I find a copy of the law (Chapter 2010-166, Laws of Florida) that enacts this 2010 Tax Amnesty Program?

You can read the law at <http://laws.flrules.org/2010/166>

12. Are there rules promulgated for this 2010 Tax Amnesty Program?

Yes, an emergency rule will be posted on the Department's Internet site.

Visit www.myflorida.com/dor/amnesty .

13. How do I calculate the discounted interest that I owe during amnesty?

There is an interest calculator posted on the Department's Internet site to help you calculate the amount of interest that you owe under amnesty.

Visit www.myflorida.com/dor/amnesty .

14. I am not registered to collect and file taxes with the Department of Revenue. Should I be registered?

You must register with the Department of Revenue if:

- You conducted taxable activities in the past, had a recurring tax liability (you had numerous taxable transactions over a period of time), but you were not registered.
- You are currently conducting taxable activities where tax is due on an ongoing basis, but you are not registered.

A list of taxable activities requiring registration is provided in the "*Who must register?*" section of our [Registration and Account Maintenance](#) web page.

You are not required to register with the Department of Revenue if you made untaxed purchases for your own use through mail-order catalogs or the Internet and owe use tax on those purchases. Use the *Out of State Purchase Return* ([Form DR-15MO](#)) to report and pay Florida use tax.

How to Take Advantage of Tax Amnesty

15. Is there a tax amnesty application form I must complete to participate in tax amnesty?

Yes. You must complete a 2010 Tax Amnesty Agreement to participate in the program. Only one completed agreement is required, regardless of the number of different tax liabilities you wish to pay. Complete the agreement before you file tax returns and pay owed liabilities. Once your agreement has been submitted, you do not need to include a copy when filing your tax returns. Keep a copy of your completed agreement for your records.

The 2010 Tax Amnesty Agreement acknowledges that you have read and understand the conditions of the 2010 Tax Amnesty Program.

16. What is required for participation in tax amnesty?

You must:

- A. Be eligible to participate (see "[Who is eligible?](#)" FAQ #2).
- B. Complete the 2010 Tax Amnesty Agreement.
- C. Complete and submit the appropriate documents for the taxes, any imposed fees, and the interest you owe (under amnesty, all penalty is waived and you get a 25% or 50% interest discount).
- D. Electronically submit or mail all tax amnesty-related tax returns and tax payments, postmarked or electronically transferred no later than September 30, 2010.

If you need more time to make payments, contact a [DOR service center](#) to complete an Amnesty Stipulated Payment Agreement. You must pay 12.5% of all amounts due and pledge to pay timely all taxes, interest and any imposed fees as provided for in the agreement. All amounts due must be paid in full within seven months of signing an Amnesty Stipulated Payment Agreement.

17. There are two interest discounts available in tax amnesty. What interest discount applies to me?

The interest discount that applies depends on your type of tax liability.

If DOR has already discovered and assessed a liability (for example, audits, billings, delinquency notices, jeopardy assessment letters, and warrants), you may participate in amnesty and receive a 25% interest discount.

Other taxpayers may participate and receive a 50% interest discount as described below:

- Taxpayers who have never been contacted by DOR but have a liability.
- Taxpayers who receive communications from DOR in the form of Letters of Inquiry, Tax Information Publications (TIPs), self-audits, and self-analyses.

18. How do I find out how much I owe?

To find out how much you owe or to get help complying with tax amnesty provisions, call Taxpayer Services at 800-352-3671 (Monday through Friday 8 A.M. to 7 P.M., ET) or visit a [DOR service center](#) near you (Monday through Friday 8 A.M. to 5 P.M., ET).

If you know you missed a payment or did not send your tax return on time, you don't have to wait for DOR to mail you a bill or delinquency notice. You can file and pay during amnesty at www.myflorida.com/dor/amnesty.

19. Do I have to pay all that I owe during the three-month amnesty period?

If you are unable to pay the total amount due before September 30, 2010, you may enter into an agreement with the Department to make installment payments. You must complete a 2010 Tax Amnesty Agreement, meet with a DOR employee in a [DOR service center](#) to activate an approved Amnesty Stipulated Payment Agreement (Form DR-68), and pay a minimum of 12.5% of the amount due under amnesty no later than September 30, 2010.

20. How do I arrange to remit amnesty-related payments in installments?

Call or visit your local [DOR service center](#) to make arrangements to pay your liabilities in installments.

You have up to seven months from the date the Stipulated Payment Agreement is approved by the Department to pay the amount due. You must pay no less than 12.5% of the amount due under amnesty when you enter into the agreement. Interest will continue to accrue during the term of the payment agreement and will be included in your monthly installment payments.

If you fail to timely pay all installment payments, the Amnesty Stipulated Payment Agreement will be void and you will owe the remaining amount due, any imposed fees, and the penalty and interest that had been waived or discounted under amnesty.

21. Where can I get a 2010 Tax Amnesty Agreement form?

We encourage you to complete and submit your 2010 Tax Amnesty Agreement online at www.myflorida.com/dor/amnesty. Once submitted you will be able to print your completed agreement; retain your amnesty number for your records. Otherwise, you can download the 2010 Tax Amnesty Agreement to complete by hand.

Any 2010 Tax Amnesty Agreement mailed alone (not enclosed with a tax return and check) should be mailed to: Tax Amnesty Program, Florida Department of Revenue, P.O. Box 5138, Tallahassee, FL 32314-5138.

22. What past-due taxes may I pay and file online during the tax amnesty period?

You may pay sales and use tax and solid waste and surcharge online for the past three years.

23. May I pay outstanding bills online?

Yes. You can pay a [single bill](#) or [multiple bills](#) for the following taxes:

- Communications services tax
- Corporate income and emergency excise tax
- Documentary stamp tax
- Fuel taxes (including local option taxes)
- Gross receipts tax on utility services
- Insurance premium taxes, surcharges, and fees
- Local option tourist development taxes administered by DOR and counties that self-administer tourist development taxes that have opted into the amnesty program
- Motor vehicle warranty fee (“lemon law”)
- Pollutants taxes
- Sales and use tax (including discretionary sales surtaxes)
- Severance taxes (gas and sulfur, oil production, solid minerals)
- Solid waste and surcharge fees (rental car surcharge, tire and battery fees, gross receipts tax on dry cleaning)

24. How should I file tax returns and make tax and bill payments during tax amnesty?

A. The Online Tax Amnesty File and Pay System is secure, easy and the most efficient way to file and pay any sales and use tax/solid waste and surcharge fees that you owe.

Visit www.myflorida.com/dor/amnesty for the information you need to determine your tax liability, file returns, and pay bills, taxes, and interest owed.

B. If you prefer to file paper returns and pay by check, we recommend the following steps:

1. Review all your records to determine if you have overlooked a taxable transaction or business activity, or have an outstanding bill.
2. Calculate any undisclosed/unpaid tax liability (that was due before July 1, 2010), using the Tax Rate Table (if applicable).
3. Use the Interest Calculator to determine the amount of interest due.
4. Read and complete the 2010 Tax Amnesty Agreement before you file and pay taxes and bills under the Tax Amnesty Program. Only one agreement is required for each taxpayer. Completing the agreement online is easy and quick.

5. [Download any tax forms](#) that you wish to file under amnesty and complete, sign, and mail them to the Department at the return address specified on the tax return.
6. Write a check, payable to the Florida Department of Revenue, for the total amount of tax, any imposed fees, and reduced interest due.
7. Mail all tax forms, bills, and payments (postmarked no later than September 30, 2010) to the Department at the return address specified on the tax return.

25. Where can I meet with DOR staff to get help?

Get help at your nearest [DOR service center](#). Service center staff can help you with all required tax amnesty returns and forms (Monday through Friday 8 A.M. to 5 P.M.).

26. Who can I call to get help?

Get help by calling Taxpayer Services at 800-352-3671 (Monday through Friday 8 A.M. to 7 P.M., ET) or call your local [DOR service center](#) (Monday through Friday 8 A.M. to 5 P.M., ET).

27. How should I pay audits, self-audits, and self-analysis liabilities during the tax amnesty period?

A. Audits:

1. Go to DOR's website, complete the online 2010 Tax Amnesty Agreement, and print the amnesty number.
2. Mail a copy of the printed amnesty number to the address and DOR employee identified in the communication you received, along with your check for 100% of the tax plus 75% of the interest due (after updating the interest to the payment date) and any imposed fees.
3. Contact the auditor if you have any questions or concerns.

B. Self-audits and self-analyses:

1. Go to DOR's web site and complete the online 2010 Tax Amnesty Agreement.
2. Mail your check for 100% of the tax plus 50% of the interest due (after updating the interest to the payment date) and any imposed fees to the address and DOR employee identified in the self-audit or self-analysis letter.
3. Contact the DOR employee identified in the self-audit or self-analysis letter if you have any questions or concerns.

C. Protests:

1. Go to DOR's web site, either complete a 2010 Tax Amnesty Agreement online and print the amnesty number or download the 2010 Tax Amnesty Agreement, and complete it by hand.
2. Mail a copy of the amnesty number or the completed 2010 Tax Amnesty Agreement to the conferee handling the case, along with the notice you received (Notice of Proposed Assessment, Notice of Decision, or other notification of tax

action) and a written request to withdraw your protest of the tax liability for those issues you wish to close out for amnesty. Enclose a check for 100% of the tax liability plus 75% of the interest due (after updating the interest to the payment date) and any imposed fees. If you cannot locate the acknowledgement letter, call the Department's Technical Assistance and Dispute Resolution Process at 850-488-0717.

28. Do I need to submit a separate check for each tax amnesty return?

No. After you have completed all required tax returns, information, and documentation, you may submit one check or make one payment online for the total amount due.

29. Where should I mail amnesty-related documents?

Mail tax returns and bills to the return address specified on the tax return or bill.

If you plan to send a hand-written 2010 Tax Amnesty Agreement, mail it to:

Tax Amnesty Program
Florida Department of Revenue
P.O. Box 5138
Tallahassee, FL 32314-5138

Specific Examples

30. My business is not registered, but I think I am liable for sales and use tax. Do I need to register with the Department of Revenue before I can be eligible for amnesty?

You do not need to register with DOR to be eligible for the 2010 Tax Amnesty Program. However, you should determine if the sales and use tax owed is the result of a one-time transaction that does not require registration, or if you have taxable activities on a recurring basis that do require registration.

Registration required

If the sales and use tax owed is the result of a recurring taxable activity, you are required to register with the Department. You must have a registration certificate number before you can file and pay your taxes. Dealer registration can be completed [online](#) or by contacting your nearest [DOR service center](#). You can also download the registration application ([Form DR-1](#)), complete it, and mail it to DOR.

After receiving your completed online registration, DOR will issue your sales tax certificate number within approximately three to five business days. If you mail a hand-written registration application (Form DR-1), processing may take up to two weeks. After you are registered, you can pay your amnesty taxes using your new sales tax certificate number.

Registration NOT required

If the sales and use tax owed is NOT the result of a recurring taxable activity, you do not need to register with the Department. Tax amnesty allows you to file and pay sales and use tax and

interest owed as the result of a one-time taxable activity using [Form DR-15MO](#). You can download and print the form or obtain this form from the nearest [DOR service center](#).

Some businesses are not required to be registered, but may owe taxes such as use tax. If you think you fall into this category and want to participate in tax amnesty, call Taxpayer Services at 800-352-3671 or visit the nearest [DOR service center](#).

31. Is a taxpayer allowed to exclude a tax or an issue under amnesty, during or after an audit?

Yes, if there are multiple issues or taxes in an audit, you may request amnesty treatment for agreed issues or taxes. You will pay the agreed-upon tax and 75% of the interest and will request to exclude from amnesty any issues you wish to protest. You should document this action by correspondence or some other written manner specifically stating what issues you do not want to be included in amnesty.

32. I already reported my taxes, but I have an outstanding bill for penalty and/or interest. Can I take advantage of tax amnesty?

Yes, you may clear up a no-tax due bill during amnesty by submitting a completed 2010 Tax Amnesty Agreement and paying 75% of the interest due and any imposed fees. Our [online bill payment system](#) is the quickest and easiest way to do this.

33. I need to file Florida corporate income tax returns for several previous years. None of the returns results in any tax due. Can I file the returns without incurring a penalty for late filing during tax amnesty?

Yes. Complete the appropriate corporate income tax returns and mail them to the Department at the return address specified on the tax return.

34. I currently participate in a stipulated payment agreement with the Florida Department of Revenue. Can I participate in tax amnesty to reduce my penalty and interest?

No. If a taxpayer has entered into a settlement or stipulated payment agreement with DOR prior to July 1, 2010, the taxes covered by this agreement are NOT eligible for the 2010 Tax Amnesty Program.

35. Are tax amnesty-related tax returns, bills, and audit payments confidential?

Yes, all tax returns, documents, and communications filed with the Department of Revenue under the 2010 Tax Amnesty Program are confidential as provided by [Chapter 213, Florida Statutes](#).

36. I received a notice that my company is going to be audited by the Department of Revenue for sales and use tax. I have heard of the Certified Audit Program that would allow my CPA to perform the sales and use tax audit. May I have my company participate in the Certified Audit Program during the Tax Amnesty Program timeframe?

Yes. However, eligibility for interest and penalty compromises authorized by either the Certified Audit Program OR under amnesty are allowed, but NOT BOTH. If your CPA has been trained and is authorized by the Department of Revenue to perform certified audits, he or she can provide information on participation in the Certified Audit Program. For a list of CPAs qualified

to perform certified audits, go to the Florida Institute of Certified Public Accountants' website or contact the Department of Revenue's certified audit section at 850-922-6949.

37. Can tax returns filed under tax amnesty be amended in the future? Can they be appealed?

No. In order to take advantage of the 2010 Tax Amnesty Program the taxpayer must agree to the provisions of the 2010 Tax Amnesty Agreement. These provisions include:

1. The taxpayer's agreement to waive the right to contest the tax or interest; and
2. The taxpayer's agreement to waive the right to any refund or credit, except taxes or interest paid in error as determined by the Department.

Still need help or forms?

- Visit our Internet site at www.myflorida.com/dor
- Call Taxpayer Services at 800-352-3671 (Monday through Friday 8 A.M. to 7 P.M. ET).
- Hearing or speech impaired persons may call the TDD line at 800-367-8331 or 850-922-1115.
- Call or visit your nearest [DOR service center](#).