



Certified Audit Program

A Unique Innovation in Tax Compliance

What Is the Certified Audit Program?

The Certified Audit Program is a cooperative effort between the Florida Department of Revenue and the Florida Institute of Certified Public Accountants (FICPA). This program gives taxpayers the opportunity to hire qualified CPA firms to review their sales and use and local option tax compliance. As an incentive to incur the cost of a certified audit, penalties are waived and interest is abated if tax is owed as a result of the audit. Additionally, except in cases of fraud or misrepresentation, the Department will not audit taxpayers for the same year(s) or tax covered by the certified audit. The program was authorized by section (s.) 213.285, Florida Statutes (F.S.).

What Are the Benefits to the Taxpayer?

- Taxpayers receive a waiver of all penalties, abatement of the first \$25,000 of interest, and an additional 25% of any interest liability in excess of the first \$25,000. (These incentives do not apply where tax was collected but not remitted.)
- Once the Certified Audit Report is approved by the Department, the taxpayer will not be audited for sales and use tax for the year(s) covered by the audit, unless it is later determined there was misrepresentation or fraud.
- The cost of hiring the CPA firm is deductible as an ordinary and necessary business expense.

Why Was the Certified Audit Program Created?

The Certified Audit Program was created to increase taxpayer voluntary compliance while decreasing government involvement in taxpayer businesses. The program also increases Florida's tax-audit assistance by providing more audit resources to taxpayers.

Who Pays for the Audit?

All fee arrangements are strictly between the CPA and the taxpayer.

What are the Eligibility Criteria?

Taxpayers who have not been mailed a *Notice of Intent to Audit Books and Records* (Form DR-840) from the Department are eligible for the program. Other eligibility requirements apply. Please contact the Certified Audit Program if you are interested in participating.

To contact the program in writing, send correspondence to:

Certified Audit Program
Compliance Standards Process
Florida Department of Revenue
PO Box 5139
Tallahassee FL 32314-5139

To contact by telephone: 850-717-6379

Questions may be faxed to 850-921-6174.

How Do I Apply?

To apply to participate in the program, you must first hire a Florida CPA who has successfully completed the required certification course. The accountant must be employed by a qualified accounting firm. After you have hired a qualified accountant, they will submit a *Request to Conduct a Certified Audit* (Form [DR-342000](#)) on your behalf.

The FICPA can provide a list of Certified Public Accountants who are qualified to perform certified audits. The FICPA website is [FICPA.org](#). Select the “MEMBERSHIP” tab and then go to the “Find A CPA” Directory. If you don’t have internet access, you can call 850-224-2727; and select extension 1 for Membership.

Other Helpful Publications and Resources

Tax Laws are available at [leg.state.fl.us](#).

Search the website for s. 213.285, F.S., Certified Audits.

Rules are available at [firules.org](#).

Search for Rule Chapter 12-25, Florida Administrative Code, Contract Auditing.

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

Subscribe to Receive Email Alerts from the Department.

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