



Voluntary Disclosure Program

What Should You Do If You Think You Owe Taxes or Fees?

What is Voluntary Disclosure?

Voluntary disclosure is the process of reporting previously unpaid or underpaid tax liabilities for any tax administered by the Florida Department of Revenue (Department). The Voluntary Disclosure Program provides taxpayers an opportunity to voluntarily pay these taxes owed without being penalized.

The Voluntary Disclosure Program can assist you with registration and payment, provide technical assistance in determining tax liabilities, and answer other tax questions you may have. In most cases, taxpayers are contacted within three weeks of the program receiving your information.

You can use the Voluntary Disclosure Program for reporting any unpaid taxes and fees that the agency administers, including (but not limited to):

- Sales and use tax
- Discretionary sales surtax (county tax)
- Corporate income tax
- Documentary stamp tax
- Communications services tax
- Insurance premium tax
- Gross receipts tax
- Motor and other fuel taxes
- Reemployment compensation tax
- Solid waste and surcharge
- Tax on gross receipts of dry-cleaning facilities

The Department has a Voluntary Disclosure webpage. Visit floridarevenue.com/taxes/voluntarydisclosure for more information on how to apply. The website provides helpful information on the application process and provides links to other documents you may need with your application.

Frequently Asked Questions

Who is eligible to participate?

Anyone is eligible who has any tax liability for a tax or fee administered by the Department and who has not been previously contacted by the Department concerning the liability. Disclosures relating to delinquencies or deficiencies that are obvious and would routinely generate a billing, if not otherwise self-disclosed, are not eligible for the program.

What are the benefits to the taxpayer?

When the tax and interest liabilities have been paid, all penalties will be waived unless tax has been collected and not remitted. In those instances, a 5% penalty will be imposed, per Rule 12-13.0075(8), Florida Administrative Code (F.A.C.), unless reasonable cause is provided.

How far back will the Department look?

The Department will look back three years immediately preceding the postmark date of the voluntary disclosure request. See section 213.21(7), Florida Statutes (F.S.). Failure to take advantage of this program could result in the Department holding the taxpayer liable for the applicable (longer) limitation periods of the relevant taxes.

How do I apply?

You must apply by written request. Your request must include the following information:

- A statement that you have not been previously contacted by the Department about the tax liability you are disclosing.
- The tax type and applied period(s) being disclosed.
- A statement as to what amount, if any, of tax was collected and not remitted.
- The city, county, and state of the taxpayer (for sales and use tax).
- Type of taxable activities or transactions (for sales and use tax).
- Your sales and use tax certificate number and Business Partner number, if applicable.
- A completed *Florida Business Tax Application* (Form DR-1), if you need to register for sales and use tax. **Do not** register for sales and use tax **online** if you are applying for voluntary disclosure.
- Any other facts regarding the disclosure.

If payment is included with the voluntary disclosure letter, please include a sales tax certificate number, federal employer identification number, or Social Security number* (where applicable) on your check to assist the Department in properly applying payments to your account.

Make your check payable to the Florida Department of Revenue.

Mail requests to:

Florida Department of Revenue
Compliance Standards
PO Box 5139
Tallahassee FL 32314-5139

Street address for overnight delivery:

Florida Department of Revenue
Compliance Standards MS 1-4600
General Tax Administration
2450 Shumard Oak Blvd
Tallahassee FL 32311

You may also fax requests to 850-245-5998.

If you need to speak with a Department of Revenue representative about voluntary disclosure, please call 850-617-8552.

Reference Material

Tax Laws are available at leg.state.fl.us.

Rules are available at flrules.org.

Information and tutorials are available at floridarevenue.com/taxes/education.

Tax forms and tax specific brochures are available at floridarevenue.com/forms.

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.

* Social Security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, F.S., and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit floridarevenue.com/privacy for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.