



Request to Participate in the Certified Audit Program

DR-342000
R. 01/16
 Rule 12-25.037
 Florida Administrative Code
 Effective 01/16

1. Taxpayer Name:	
2. Telephone No.:	3. FAX No.:
4. Taxpayer Mailing Address: Street or PO Box: City: _____ State: _____ ZIP: _____	
5. Taxpayer Business Address: Street or PO Box: City: _____ State: _____ ZIP: _____	
6. Taxpayer Federal Employer Identification Number (FEIN):	
7. Organization Type: (Check the appropriate box)	
<input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Trust <input type="checkbox"/> S Corporation <input type="checkbox"/> Professional Association <input type="checkbox"/> Other (Specify) _____	
8. North American Industry Classification Code (NAICS Code):	
9. Gross Receipts: (Provide the taxpayer's gross receipts for the last fiscal year of the proposed audit period.)	
Year End:	Gross Receipts: \$

10. List all business names and registration numbers that were assigned and/or used by the taxpayer to report and remit sales and use tax within the last three (3) years of the proposed audit period.

Business Name	Sales Tax Certificate Number

11. CPA Firm Name:	
12. CPA Firm Florida Practice Unit CPA Certificate Number:	
13. CPA Firm FEIN:	
14. CPA Firm Mailing Address: Street or PO Box: City: _____ State: _____ ZIP: _____	
15. CPA Firm Telephone No.:	16. CPA Firm FAX No.:
17. CPA Firm Email Address:	

18. Provide the names and certification numbers of all CPA staff members who will be involved in the certified audit. Also, provide the names of all non-CPA staff members who will be involved in the certified audit.

Name	CPA Certification Number	Department of Revenue Certification Number	Role on Engagement

19. Is this request to participate in the Certified Audit Program so a refund can be requested using a sampling method to establish the refund amount?
 Yes No If yes, attach Forms DR-26S and DR-370060 along with the information required by the forms.

20. Provide the tax and audit period to be included in the certified audit. The tax and audit period are subject to approval by the Department of Revenue.

Tax:	Audit Period:
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21. Attach a comprehensive, detailed list of all services your firm has provided the taxpayer.

22. Attach a copy of your firm’s most recent *System Review (On-Site Peer Review)*. Rule 12-25.033, F.A.C., states in part...“the qualified audit firm must have received a timely on-site peer (system) review dated prior to the date of the Request to Participate and must have received an “Unqualified (Unmodified) Opinion” on such on-site peer (system) review.”

23. Provide the following information for each tax listed.

Florida Tax	Business Name	Identification Number	Dates Returns Filed
Communication Services			
Corporate Income			
Documentary Stamp			
Gross Receipts			
Insurance Premium			
Motor Fuel			
Reemployment			

Complete the following questions in sections 23a. through 23g. below for any taxes in which the taxpayer does not file a return. (Check the Yes or No box next to each question.)

23a. Communications Services Tax (Chapter 202, F.S., *Florida Communications Services Tax Return, Form DR-700016*):

Yes No

Does the entity sell long distance or toll telephone services (not coin operated) that originate and terminate in Florida, or originate or terminate in Florida and are billed to a service address in Florida?

Does the entity sell video services?

Does the entity sell pay-per-view movies?

Does the entity sell direct-to-home satellite services?

Does the entity sell mobile communications services?

Does the entity sell pager, beeper, or cell phone services?

Does the entity sell FAX services that are **not** provided in the course of professional or advertising services?

Does the entity sell telex, telegram, or teletype services?
 If yes, please specify. _____

Does the entity use a private communications system?
 If yes, please specify. _____

Has the entity purchased, installed, rented, or leased for his or her own use, a substitute communications system?
 If yes, please specify. _____

Yes No

Does the entity sell bundled communication services?
If yes, what services are bundled? _____

Has the entity made retail purchases of taxable communications services from a seller outside the state?
If yes, they must report and remit communications services tax, **unless** the seller is registered as a dealer in this state and collects the taxes.

23b. Corporate Income Tax (Chapter 220, F.S., Florida Corporate Income/Franchise Tax Return, Form F-1120):

Yes No

Is your entity incorporated?

If you answered yes, are you a Florida corporation?
If no, under which state are you incorporated? _____

If your entity is incorporated, has it elected to be taxed as an S Corporation
(Sections 1361 - 1379 of the Internal Revenue Code)?

Is your company a member of a joint venture, syndicate or a partnership doing business in Florida?
If yes, list separately the name(s) and FEI number(s) of any other corporate partner(s). _____

Does the entity maintain a place of business, whether owned or rented, factory, retail store, sales office or inventory in Florida?
If yes, please specify. _____

Does the entity perform any service, conduct seminars, or provide consulting services for intangible assets, within the state?

Since you are registered to collect Florida sales and use tax, please provide an explanation of why you are a non-filer for corporate income tax.

23c. Documentary Stamp Tax (Chapter 201, F.S., Refer to Rule 12B-4.003, F.A.C., for appropriate form):

Yes No

Does the entity loan customers money and have them sign a document stating the specific amount that they owe?

Does the entity provide financing for customers and have them sign a written financial agreement?

Does the entity engage in sales finalized by written agreements that do not require recording by the clerk of the court?

Does the entity have 5 (five) or more of these sales per month?

Does the entity engage in selling real property in the state of Florida under an agreement or contract for deed?

If yes, are these contracts recorded at the courthouse?

Is the entity a lessor of tangible property in the state of Florida where the lessee fully owns the tangible property at the end of the lease?

Is the entity a lessor of tangible property using a written agreement containing an unconditional obligation to pay money?

23d. Gross Receipts Tax (Chapter 203, F.S., Gross Receipts Tax Return DR-133):

Yes No

- Do you sell, deliver or transport electricity and/or natural or manufactured gas (except liquefied petroleum (L.P.) gas) in Florida?
- Do you own or operate an electric, a natural or a manufactured gas distribution facility in Florida that transmits, delivers, or sells electricity and/or natural or manufactured gas?
- Are you a natural gas transmission company that is subject to the jurisdiction of the Federal Energy Regulatory Commission?
- Do you import utility services into Florida for your own use?
- Do you provide the wholesale sale of electric transmission services?
- Are you eligible for an exemption under the industrial classifications listed in Section 212.08(7)(ff)2., F.S., for use as an energy source or a raw material?
- Do you use natural gas in the production of oil or gas or consume natural or manufacturing gas while transporting natural or manufactured gas services?

23e. Insurance Premium Tax (Chapter 624, F.S., Insurance Premium Taxes and Fees Return, Form DR-908):

Yes No

- Is the entity a surplus lines agent writing surplus lines property insurance?
- Does the entity write insurance policies or contracts covering property, subjects, or risks located, resident, or to be performed in Florida, excluding warranty premiums?
- Does the entity have receipts on annuity policies or contracts paid by holders in Florida?
- Is the entity licensed to write insurance policies?
- Is the entity a Risk Retention Group domiciled in Florida and registered with the Florida Office of Insurance Regulation?
- Is the entity a commercial, group pooling, or medical malpractice self insurer?
- Is the entity an assessable mutual insurer?
- Is the entity a fraternal benefit society?
- Is the entity a Joint Underwriting Association?
- Is the entity an industrial captive insurer?
- Is the entity a legal domicile of the State of Florida?

23f. Motor Fuel Tax (Chapter 206, F.S., Refer to Rule 12B-5.150, F.A.C., for appropriate form):

Yes No

- Does the entity sell motor fuel, diesel fuel or aviation fuel in Florida at wholesale?
- Does the entity sell motor fuel, diesel fuel or aviation fuel in Florida at retail?
- Does the entity operate any delivery vehicles carrying fuel for sale or as delivery for others?
- Does the entity purchase or use any fuels for highway purposes on which Florida's highway tax has not been paid to the supplier?
- Does the entity sell or import any motor oils or solvent fuels into Florida?
If yes, list product types. _____

Yes No

Does the entity buy fuel in bulk quantities for his/her own use? If yes, what types of fuel?
Check all that apply. Gasoline Undyed Diesel Dyed Diesel Other _____

23g. **Reemployment Tax (Section 443.1215, F.S., Chapter 73B-10, F.A.C., Form RT-6):**

Yes No

Is your entity incorporated?
 Do you have any employees?
 Have you paid \$1,500 in wages in a calendar quarter?
 Have you employed 1 or more persons for any portion of a day in 20 different weeks during the calendar year?
 Are you liable for Federal Unemployment Tax (FUTA) because of employment in another state for the current or proceeding year?

Are any corporate officers performing services?
 Are dividends paid to an employee of a subchapter S Corporation?
 Are you a governmental entity?
 Are you a nonprofit who has a 501(c)(3) exemption and have 4 or more workers for 20 different weeks in a calendar year?
 Are you an agricultural employer who has paid cash wages of \$10,000 or more in a calendar quarter or has had five or more employees for 20 different weeks in a calendar year?
 Have you acquired a business that was liable for reemployment tax?

24. Attach a list of any outstanding liens, warrants, or *Notices of Tax Action* filed against the taxpayer for any tax type by the Florida Department of Revenue.

25. Attach a *Power of Attorney* (Form DR-835) for the qualified practitioner.

26. Attach a statement, signed by the taxpayer, declaring the taxpayer's intent to pay any audit assessment within 60 days of the date the audit has been agreed to, or the protest opportunities have expired.

Applicant Signature: (The application cannot be processed unless signed by the taxpayer and the qualified practitioner.)

I declare that I have read the foregoing application and the facts stated in it are true.

_____	_____	_____
Taxpayer Signature	Print Taxpayer Name and Title	Date
_____	_____	_____
Qualified Practitioner Signature	Print Qualified Practitioner Name and Title	Date

Please mail the completed application to the following address:

Program Manager
Florida Department of Revenue
Certified Audit
PO Box 5139
Tallahassee, FL 32314-5139

If the request is approved, the Department will provide the following:

- A confirmation letter to the CPA firm
- A DR-15 download (SUT filing history) for use in planning work
- A 30-day window to submit *Proposed Agreed Upon Procedures* tailored to the client
- An electronic copy of the *Standard Audit Program*
- An electronic copy of the shell *Proposed Agreed Upon Procedures*

If you have any questions or need assistance in completing your application, please call the Certified Audit Program Office at (850) 617-8578.