



Requesting Advice During an Audit

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Request for Technical Advice

During an audit, a taxpayer may submit a written request for technical advice to the Florida Department of Revenue's (Department) Technical Assistance staff. The request should be based on a specific set of facts (taxpayer transactions) and the resulting tax consequences of those facts according to Florida tax law. The response from Technical Assistance can either be binding or non-binding depending on the nature of the request and if the disclosed facts in the request are sufficient to enable the Department to make a binding decision.

For a binding response, a request for a Technical Assistance Advisement must conform to the requirements set out in Rule 12-11.003, Florida Administrative Code (F.A.C.). That rule can be found at flrules.org. The Technical Assistance and Dispute Resolution website is at floridarevenue.com/tadr.

When to Request Technical Advice

When a Department auditor and taxpayer agree on the facts of an audit case but disagree on how tax law should be applied to the case, they can request an opinion from the Department's Technical Assistance staff on the application of law to a specific set of facts.

Who Can Request Technical Advice?

Both the Department's auditor and the taxpayer can submit the request together or the auditor or taxpayer can request technical advice independently. If the auditor submits the request, the taxpayer will have the opportunity to present their position. The taxpayer does not waive any of their legal rights when requesting technical advice.

What Are the Benefits of Requesting Technical Advice?

- Technical advice ensures that tax law is applied fairly and consistently to all taxpayers.
- When obtaining technical advice early in the audit, it increases the likelihood of a quick and cost-effective resolution.
- By taking another look at the facts of the case (prior to submitting the request), the taxpayer and the auditor may discover relevant facts that resolve the audit issue without technical advice.
- If the Department's technical advice experts agree with the taxpayer's position, the issue is resolved in the taxpayer's favor.
- If the Department's technical advice experts agree with the auditor's position, the taxpayer will receive technical advice that will include the Department's legal basis for the audit findings.

How Does the Process Work?

- When the taxpayer and the auditor disagree on a point of law, the auditor will request technical advice by documenting the relevant facts and the auditor's position.
- The taxpayer will receive a copy of the auditor's request and will have an opportunity to supplement the facts and provide relevant documentation.
- When an opinion is issued, the auditor will provide the taxpayer with a copy of the Department's statement.
- If the opinion is issued after the audit is completed, the Department will make any necessary adjustments to the audit findings. The Department encourages the taxpayer to work with their auditor on the request for technical advice.

If the taxpayer makes an independent request for technical advice during an audit, the taxpayer should be sure to include a statement with their request that they are being audited on the issue.

Requests for technical advice may be sent by U.S. Mail, fax, or email.

For more information, contact Technical Assistance and Dispute Resolution (TADR) using the contact information below.

Where to Send Requests for Technical Advice

Written Requests for Technical Advice should be mailed to:

Technical Assistance and Dispute Resolution
Florida Department of Revenue
PO Box 7443
Tallahassee FL 32314-7443

Faxed to:

850-617-8346

Emailed to:

dortadr@floridarevenue.com

Other Helpful Publications and Resources

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

Rules are available at flrules.org.

Brochures – The following publications can be found at floridarevenue.com/forms:

- *What to Expect from a Florida Tax Audit* ([GT-800042](#))
- *What to Expect from a Florida Reemployment Tax Audit* ([RT-800063](#))
- *How to Pay Your Audit Assessment and Notice of Taxpayer Rights* ([GT-800004](#))

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

Tax forms and publications are available at floridarevenue.com/forms.

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

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