

12-11.002 Definitions.

(1) “Technical Assistance Advisements” (TAA) or “Advisements” are written statements issued to taxpayers or to industry or trade associations by the Department of Revenue, setting forth the Department’s position on the tax consequences of a specific transaction or event under applicable statutes and rules.

(2) “Internal Technical Advisements” (ITA) are written statements issued to Department personnel, in response to an internal Departmental request for technical advice which state the Department’s position on the tax consequences of a specific transaction or event under applicable statutes and rules.

(3) The “Department” shall mean the Department of Revenue of the State of Florida.

(4) “Taxpayer” shall mean a person subject to any tax, imposed under law by the Florida Statutes, which tax is subject to administration by the Department of Revenue.

(5) “Person” shall include any individual, joint venture, syndicate, partnership, corporation, association, estate and private or business trust, firm, legal representative, trustee, or receiver.

(6) “Under Audit” shall mean a taxpayer who has been given written notice of the Department’s intent to audit a specific tax for a specific time period which includes managed audits, self-audit requests, self analysis, or written approval from the Department to participate in a certified audit. Examples of such notices are: the notification of intent to audit books and records, the notification of correspondence audit, or self analysis and self audit requests. “Under Audit” shall also include a taxpayer who has been given written notification that the Department is conducting an examination of a transaction(s) or reporting period(s) for possible underpayments or overpayments.

(7) “Authorized Employee” means a person or persons who initiates, conducts, or reviews an examination of information on a transaction(s) or reporting period(s) with respect to which the TAA request is made.

(8) “Taxpayer Association” shall mean an organization that has been authorized by its members to represent the interests of the members.

(9) “Tax Information Publication” (TIP) shall mean a written, informal statement developed and issued by the Department.

Rulemaking Authority 213.06(1), 213.22(3) FS. Law Implemented 213.22 FS. History—New 5-27-82, Formerly 12-11.02, Amended 10-24-96, 6-28-00, 3-25-20, 1-1-24.