

12-22.005 Disclosure Procedures.

(1) Taxpayer Requests for Tax Information.

(a) The Department will permit taxpayers or their authorized representatives to inspect and receive copies of the taxpayer's tax returns and related documents filed with the Department, when lawfully requested. Department records are maintained by the Records Center Manager, Return and Revenue Processing, Florida Department of Revenue, 2450 Shumard Oak Boulevard, Tallahassee, Florida, and are available for authorized inspection Monday through Friday (excluding holidays).

1. Taxpayers seeking disclosure of their confidential tax information in person must establish proper identification, such as a valid driver's license or personal identification card. The signature of the taxpayer will also be compared with the signature displayed on the appropriate identification instrument;

2. Taxpayer representatives requesting confidential information in person are also required to establish proper identification.

3. A taxpayer may authorize his or her representatives to receive confidential state tax information by filing a completed Power of Attorney and Declaration of Representative (Form DR-835, incorporated by reference in Rule 12-6.0015, F.A.C.), signed by the taxpayer and the representative. A taxpayer's representative must present the executed Power of Attorney and Declaration of Representative to the Department prior to the release of confidential state tax information.

(b) Taxpayers or their authorized representatives, after establishing their identity, may inspect, in person, any state tax documents filed by or on behalf of the same taxpayer. Audit reports that have previously been furnished to the taxpayer may also be inspected. However, audit workpapers, interoffice communications, investigative reports, and cover letters expressing opinions may not be inspected without prior authorization from the Executive Director or the Assistant Executive Director or their delegate.

(c) Prior to making state tax information available for inspection or copying, the custodian or employee making disclosure will disassociate all federal tax information and all other reports, documents, or information, the release of which is not authorized.

(2) Written Requests for Tax Information by a Taxpayer, Taxpayer's Representative, or Personal Representative of an Estate.

(a)1.a. A taxpayer, a taxpayer's authorized representative, or the personal representative of an estate may request a copy of the taxpayer's returns by submitting a completed and signed Request for Copy of Tax Return (Form DR-841, R. 07/15, hereby incorporated by reference, effective 07/15) (<http://www.flrules.org/Gateway/reference.asp?No=Ref-05599>) or a written request directed to Records Management, MS #1-4364, 5050 West Tennessee Street, Tallahassee, Florida 32399-0158.

b. Copies of forms may be obtained, without cost, by: 1) downloading the form from the Department's website at www.floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) visiting any local Department of Revenue Service Center or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

2. A written request must be submitted on the business' letterhead and must include: the federal identification number or social security number of the owner, business mailing address, records requested, and the signature of the owner or a registered officer of the business.

3. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under Sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. Collection of an individual's social security number is authorized under state and federal law. Visit the Department's website at www.floridarevenue.com and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

(b) Included in those classes of persons who are allowed access to previously submitted state tax information upon written request are the authorized representatives of corporations, partnerships, trusts, estates, receiverships, and other artificial entities. Requests received from corporations must be signed by a principal officer and attested to by the secretary or another officer of the corporation.

(c)1. All copies of state tax returns filed by or on behalf of a taxpayer are sent directly to the taxpayer's address of record unless the taxpayer requests that the information be:

a. Mailed to the taxpayer at a designated address;

b. Faxed to the taxpayer at a designated facsimile number;

c. Provided to an e-mail address designated by the taxpayer;

d. Mailed to the address of a duly authorized taxpayer representative, facsimile number, or email address as designated in a

Power of Attorney and Declaration of Representative (Form DR-835) attached to the Request for Copy of Tax Return (Form DR-841).

2. A taxpayer's representative must be authorized to receive copies of state tax returns and state tax information on behalf of the taxpayer. An authorized representative must attach an executed Power of Attorney and Declaration of Representative (Form DR-835) to the Request for Copy of Tax Return (Form DR-841) for such disclosure prior to the release of any returns or return information by the Department.

3. The Department will review all written requests for state tax information and determine the authenticity of the request prior to disclosing any confidential tax information.

(3) Telephone Requests for Tax Information. Department employees may disclose confidential state tax information by telephone only when the identity of the caller is established as that of the taxpayer or the taxpayer's authorized representative.

(a) Persons who claim to be taxpayers will be advised that the requested information must be researched for a return call. The return telephone number must be verified as belonging to the taxpayer prior to the disclosure of any state tax information.

(b) A person who claims to be an authorized representative of a taxpayer must have a completed Power of Attorney and Declaration of Representative (Form DR-835) signed by the taxpayer and the representative on file with the Department. The representative will be advised that upon verification of such authorization, requested state tax information will be researched for a return call. The return telephone number must be verified as belonging to the authorized taxpayer representative prior to the disclosure of any tax information.

(c) Persons who request copies of state tax information by telephone will be advised that the requested information will be mailed to the address of the taxpayer on record.

(4) Written Requests for Tax Information by Government Agencies and Officials.

(a) The Department may provide tax information to any federal, state, or local agency or official specifically authorized by Section 213.053, F.S. Tax information provided under Section 213.053(8), F.S., will be disclosed under the terms of a written agreement executed between the Department and the requesting agency or official. All other requests for information must be in writing and directed to the Confidential Incident Response and Disclosure Officer, Florida Department of Revenue, P.O. Box 6668, Tallahassee, Florida 32314-6668, for review and clearance prior to disclosure.

(b) The Confidential Incident Response and Disclosure Officer maintains all written agreements between the Executive Director and agencies authorized to receive information and periodically reviews the procedures and the disclosure activity of the Department to ensure compliance with statutes governing the confidentiality of tax information. Any questions or requests not covered by existing procedures or agreements must be directed to the Confidential Incident Response and Disclosure Officer.

(5) Written Requests for Tax Information Involving the Administration of a Bankruptcy Estate. Requests for information allowed under Section 213.053(12), F.S., must be directed to the Administrator, Bankruptcy Section, Florida Department of Revenue, P.O. Box 6668, Tallahassee, Florida 32314-6668.

(6) Subpoenas under Section 213.053(8), F.S., seeking disclosure of reports of large currency transactions filed with the Department under section 896.102(1), F.S., should be addressed to the Criminal Investigations Process Owner, Florida Department of Revenue, 2450 Shumard Oak Boulevard, Tallahassee, Florida 32399-0100, as custodian of the reports.

(7) Orders of a judge and criminal and RICO Act subpoenas which seek disclosure of all other tax information should be served on the Records Manager, Florida Department of Revenue, 2450 Shumard Oak Boulevard, Tallahassee, Florida 32399-0158, as the designated custodian of records for the Department.

Rulemaking Authority 213.06(1) FS. Law Implemented 213.053 FS. History—New 12-18-88, Amended 1-25-12, 5-9-13, 7-28-15, 1-1-24.