



Sales and Use/Communications Services Tax Audit Timeline

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During the Audit

The auditor will inform you of the books and records you will need to provide. Typically, the Department audit lookback period is three years.



Concluding the Audit

When the audit is complete, the Department will issue a *Notice of Intent to Make Audit Changes* which summarizes the audit findings. Thirty (30) days later, the Department will issue a *Notice of Proposed Assessment*, which serves as a request for payment of any unpaid amounts.



Beginning the Audit

After the 60-day period, or sooner if the Taxpayer signs and returns the waiver, the Department will conduct the audit entrance interview and begin audit activities.



Pre-Audit (60-days)

The audit process begins when the Florida Department of Revenue issues a written *Notice of Intent to Audit Books and Records* which begins the 60-day notice period. The Department may not begin audit activities until after this 60-day period. The Taxpayer may waive this 60-day period.



START