

12-17.003 Requirements for Considering Entering into Stipulated Time Payment Agreements.

(1) A taxpayer requesting a stipulated time payment agreement must first:

(a) Acknowledge the taxpayer's outstanding liabilities finally determined to be due by the Department;

(b) Demonstrate to the satisfaction of the Department that he or she is currently unable to make a single lump sum payment to fully satisfy outstanding liabilities, or that a lump sum payment of the amounts due would impose an undue economic or financial hardship on the taxpayer; and

(c) Pay all outstanding liabilities not covered by the requested stipulated time payment agreement due to the Department.

(2) Pursuant to Section 213.24, F.S., the Department will not agree to a stipulated time payment agreement if the outstanding liabilities due from the taxpayer are less than the costs the Department will incur to administer the taxpayer's stipulated time payment agreement.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.21(4) FS. History--New 10-4-89, Amended 10-5-92, 4-29-03, 3-12-14.