

12-17.006 Procedures.

(1) In instances where the Department does not already have the following information and items, a taxpayer requesting a stipulated time payment agreement must provide the following to the Department:

(a) Taxpayer's name, address, business partner number, federal employer identification number, audit identification number, and all account identification numbers requested by the Department;

(b) Any outstanding tax returns identifying any tax due, by tax type, and the taxable period(s) that apply (any outstanding liabilities due will be computed at the time the agreement is completed);

(c) An acknowledgment of the outstanding liabilities determined to be due by the Department, and that the taxpayer agrees to waive any and all rights, or purported rights, to institute any administrative or judicial proceedings to recover, compromise, defer, restructure, avoid, challenge, or reduce any outstanding liabilities paid or payable pursuant to the agreement;

(d) An oral or written explanation regarding the factual basis for the undue hardship or current inability to satisfy the outstanding liabilities in a lump sum and documentary evidence to support the taxpayer's basis for relief; and

(e) A proposal for satisfaction of the outstanding liabilities that indicates projected cash flow for the succeeding 12 months.

(2) After consideration of the taxpayer's request for relief, the Department will:

(a) Accept the request by executing a stipulated time payment agreement; or

(b) Reject the request in whole or in part; or

(c) Make a counter-proposal.

(3) Excluding stipulated time payment agreements arising from audit assessments, any stipulated time payment agreement entered into by the Department does not prohibit the Department from conducting a future audit for the periods and taxes covered by the payment agreement.

(4) A request for a stipulated time payment agreement which is not accepted on behalf of the Department will not be deemed an admission of liability pursuant to Section 90.408, F.S.

Rulemaking Authority 20.05(1)(e), 213.06(1), 213.21(5) FS. Law Implemented 90.408, 213.05, 213.21(2), (4), 213.24(3), 443.1316, 443.141 FS. History—New 10-4-89, Amended 10-5-92, 4-29-03, 3-12-14.