

12-17.009 Agreements in Default.

(1) A taxpayer who fails to comply with the terms of a stipulated time payment agreement will be held in default.

(2) In the absence of jeopardy, as provided in Section 213.732, F.S., before holding a taxpayer in default of a stipulated time payment agreement, the Department will notify the taxpayer in writing of the failure to meet the terms of the agreement and provide the taxpayer the opportunity to present evidence of compliance with the current agreement.

(a) If the taxpayer fails to present evidence of compliance within 15 consecutive calendar days of the date on the notification from the Department, the taxpayer will be held in default of the terms of the agreement.

(b) If the taxpayer is held in default by the Department, the taxpayer will have an additional 15 consecutive calendar days after the date the Department notifies the taxpayer to request that the Department reconsider and to submit written proof that there are “reasonable cause” grounds for not holding the agreement in default, pursuant to the “reasonable cause” provisions in Section 213.21, F.S., and Rule 12-13.007, F.A.C.

(c) If the taxpayer does not establish “reasonable cause” within the 15 consecutive calendar day period, the Department’s decision that the taxpayer is in default of the terms of the agreement becomes final.

(3) Any outstanding liabilities that remain due at the time a taxpayer is held in default of the terms of a stipulated time payment agreement are immediately due and payable.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.21(2), (4), 213.24(3), 213.27, 213.67, 213.69, 213.692, 443.1316 FS. History—New 10-4-89, Amended 4-29-03, 3-12-14.