



Requesting Advice During an Audit

What Is a Request for Technical Legal Advice?

It is a written request addressed to the Department of Revenue's technical staff, asking for an opinion on the application of law to a specific set of facts.

When to Request Technical Legal Advice

When the auditor and taxpayer agree on the facts of an audit case but disagree on how tax law should be applied to the case, they can request a legal opinion from Department of Revenue staff.

Who Can Request Technical Legal Advice?

The auditor and taxpayer can submit the request together or the auditor can request it independently. In either case, you (the taxpayer) will have adequate opportunity to present your position.

You will not waive any of your legal rights when you request technical legal advice.

What Are the Benefits of Requesting Technical Legal Advice?

- It ensures that tax law is applied fairly and consistently to all taxpayers.
- By obtaining technical assistance early in the audit, you increase the likelihood of a quick and cost-effective resolution. You may accrue less interest.
- By taking another look at the facts of the case (prior to submitting the request), you and the auditor may discover relevant facts that resolve the audit issue.
- If the Department's technical experts agree with your position, the issue is resolved in your favor.
- If the Department's technical experts agree with the auditor's position, you will receive an authoritative statement of the Department's legal basis for the audit findings.

How Does the Process Work?

- When the taxpayer and the auditor disagree on a point of law, the auditor will request technical assistance by documenting the relevant facts and the auditor's position.
- You will receive a copy of the auditor's request. You will have an opportunity to supplement the facts and provide relevant documentation.
- When an opinion is issued, the auditor will provide you with a copy of the Department's statement.
- If the opinion is issued after the audit is completed, the Department will make any necessary adjustments to the audit findings.

The Department encourages you to work with your auditor on the request for assistance. Alternatively, you may make an independent request for a Technical Assistance Advisement. Be sure to include a statement that you are being audited on the issue.

Reference Material

Tax laws – Our online Tax Law Library contains statutes, rules, legislative changes, opinions, court cases, and publications. You can search the Florida Tax Law Library at www.myflorida.com/dor.

Brochures – Download these brochures from our “Forms and Publications” page:

- *What to Expect from a Florida Tax Audit*
- *What to Expect from a Florida Unemployment Tax Audit*
- *How to Pay Your Audit Assessment and Notice of Taxpayer Rights*

For Information and Forms

Information and forms are available on our Internet site at: www.myflorida.com/dor

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a written reply to tax questions, write:

Taxpayer Services
Florida Department of Revenue
5050 W Tennessee St Bldg L
Tallahassee FL 32399-0112

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