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Miami-Dade County Regulatory & Economic Resource Dept

Business Division

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Voluntary Disclosure Program

What Should You Do If You Think You Owe Taxes or Fees?

What is Voluntary Disclosure?

Voluntary disclosure is the process of reporting previously unpaid or underpaid tax liabilities for any tax administered by the Miami-Dade County Regulatory and Economic Resources Department Business Division (RER Business Division). The Voluntary Disclosure Program provides taxpayers an opportunity to voluntarily pay these taxes owed without being penalized.

The Voluntary Disclosure Program can assist you with registration and payment, provide technical assistance in determining tax liabilities, and answer other tax questions you may have. In most cases, taxpayers are contacted within three weeks of the program receiving your information.

You can use the Voluntary Disclosure Program for reporting any unpaid Convention and Tourist taxes and fees that the RER Business Division administers.

The Florida Department of Revenue has a Voluntary Disclosure webpage that offers all the information regarding this program. Visit floridarevenue.com/taxes/voluntarydisclosure for more information on how to apply. The website provides helpful information on the application process and provides links to other documents you may need with your application.

Frequently Asked Questions

Who is eligible to participate?

Anyone is eligible who has any tax liability for a tax or fee administered by the RER Business Division and who has not been previously contacted by the RER Business Division concerning the liability. Disclosures relating to delinquencies or deficiencies that are obvious and would routinely generate a billing, if not otherwise self-disclosed, are not eligible for the program.

What are the benefits to the taxpayer?

When the tax and interest liabilities have been paid, all penalties will be waived unless tax has been collected and not remitted. In those instances, a 5% penalty will be imposed, per Rule 12-13.0075(8), Florida Administrative Code (F.A.C.), unless reasonable cause is provided.

How far back will the Department look?

The RER Business Division will look back three years immediately preceding the postmark date of the voluntary disclosure request. See section 213.21(7), Florida Statutes (F.S.). Failure to take advantage of this program could result in the RER Business Division holding the taxpayer liable for the applicable (longer) limitation periods of the relevant taxes.

How do I apply?

You must apply by written request. Your request must include the following information:

- A statement that you have not been previously contacted by the RER Business Division about the tax liability you are disclosing.
- The tax type and applied period(s) being disclosed.
- A statement as to what amount, if any, of tax was collected and not remitted.
- The city, county, and state of the taxpayer.
- Type of taxable activities or transactions.

- Your sales and use tax certificate number and Convention & Tourist tax number, if applicable.
- A completed *Tourist Tax Account or Food & Beverage Tax Account Registration Form*, if you need to register for a Convention & Tourist tax account.
- Any other facts regarding the disclosure.

If payment is included with the voluntary disclosure letter, please include a sales tax certificate number, federal employer identification number, Social Security number* (where applicable), or Convention & Tourist Tax account number on your check to assist the Department in properly applying payments to your account.

Make your check payable to the Miami-Dade County Regulatory and Economic Resources Department Business Division.

Mail requests to:

Miami-Dade County Regulatory and Economic Resources Department
Business Division
11805 SW 26 Street
Miami, Florida 33175

You may email requests to CTUnpaidTax@miamidade.gov.

You may also fax requests to 305-375-5594.

If you need to speak with a RER Business Division representative about voluntary disclosure, call 305-375-5550.

Reference Material

Tax Laws are available at leg.state.fl.us.

Rules are available at flrules.org.

A tutorial developed by the Florida Department of Revenue regarding Voluntary Disclosures is available at <https://floridarevenue.com/taxes/tutorial/vd/story.html>

* Social Security numbers (SSNs) are used by the RER Business Division as unique identifiers for the administration of Convention and Tourist taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, F.S., and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit floridarevenue.com/privacy for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.