



# This Week in State Tax (TWIST)

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## Florida: Reminder of Sales Tax Certified Audit Program

The Florida Department of Revenue recently issued revised guidance on the state's "certified audit program." Similar to other state's managed audit programs, this program gives taxpayers the opportunity to hire qualified CPA firms to review their sales and use and local option tax compliance to identify exposures and underpayments. As an incentive to incur the cost of a certified audit, if tax is owed as a result of the audit, the Department will waive penalties and abate interest up to \$25,000. Any interest in excess of \$25,000 will be 25 percent abated. Additionally, except in cases of fraud or misrepresentation, the Department will not audit taxpayers for the same years covered by the certified audit. Taxpayers who have not been mailed a Notice of Intent to Audit Books and Records (Form DR-840) from the Department are eligible for the program. Please contact [Amanda Ribeiro](#) with questions.

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