STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-13, FLORIDA ADMINISTRATIVE CODE

COMPROMISE AND SETTLEMENT

AMENDING RULES 12-13.001 AND 12-13.009

REPEALING RULE 12-13.010

12-13.001 Scope of Rules.

The rules set forth in this chapter shall be used by the Executive Director or the Executive Director's designee, as set forth hereinafter, in the exercise of the authority to settle and compromise liability for tax, interest, penalty, and service fees granted by Sections 212.07(9), 212.12(14), 213.21, 213.24(3) and 215.34(2), F.S. ~~However, special provisions applicable to settlement and compromise of estate taxes, interest, and penalty imposed pursuant to Chapter 198, F.S., are set forth in Rule 12-13.010, F.A.C.~~

Rulemaking Authority 212.07(9)(c), 213.06(1), 213.21(5), (9) FS. Law Implemented 212.07(9), 212.12(14), 213.21, 213.24(3), 215.34(2) FS. History–New 5-23-89, Amended 8-10-92, 10-2-01, 10-29-13,___.

12-13.009 Closing Agreements.

(1) through (2) No change.

(3) A closing agreement signed by the taxpayer and the Department settles the taxpayer's liability for tax, interest, or penalty for the tax period specified in the agreement absent any specific provision to the contrary contained in such closing agreement. The closing agreement is binding upon the taxpayer and the Department unless there is a showing of fraud or misrepresentation of material fact, or unless the Department is required to make an adjustment of the taxpayer's liability under Section ~~198.16 or~~ 220.23, F.S. The taxpayer is not entitled to protest or institute judicial or administrative procedures to recover any tax, interest, or penalty paid pursuant to a closing agreement absent any specific provision to the contrary contained in such closing agreement.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.21(2) FS. History–New 5-23-89, Amended 8-10-92, 5-18-94, 10-24-96, 10-2-01, 4-26-10, 10-29-13, 1-11-16,___.

The following rule is hereby repealed:

12-13.010 Special Provisions Applicable to Compromise of Estate Taxes.

(1) Pursuant to Section 213.21(2)(b), F.S., the Executive Director is granted authority to compromise and settle the amount of taxes arising as a result of Chapter 198 and Section 213.21(3), F.S., authorizes the Department to compromise or settle tax, penalty, or interest in any amount.

(2) Doubt as to liability for or collectibility of estate tax and associated interest shall be evaluated based upon claims asserted by other states in which the decedent may arguably have been domiciled, in addition to whether the taxpayer has established grounds for finding doubt as to liability or collectibility in view of conflicting rulings, decisions, or ambiguities in the law, and whether the taxpayer has exercised ordinary care and prudence in attempting to comply with the revenue laws applicable to the compromise and settlement of other taxes.

(3) Reasonable cause for compromise of penalty shall be evaluated pursuant to the provisions of Rule 12-13.007, F.A.C.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.21(2)(b) FS. History–New 8-10-92, Amended 5-18-94, 10-2-01, 10-29-13, ___.

12-13.010 Special Provisions Applicable to Compromise of Estate Taxes.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.21(2)(b) FS. History–New 8-10-92, Amended 5-18-94, 10-2-01, 10-29-13, Repealed ___.