



Florida State Tax Enforcement Decision Checklist

State tax enforcement is the administrative process the Florida Department of Revenue uses to collect unpaid sales tax, corporate income tax, or other state taxes, address unfiled returns, or resolve compliance issues. This process typically begins after initial collection attempts have failed or when the state identifies a tax filing or payment problem.

Understanding what enforcement means and how it works helps you respond appropriately and prevent the situation from escalating further. Enforcement actions vary in type and severity; they can range from notices requesting specific documents to liens or levies on assets. Ignoring enforcement notices or taking no action generally results in additional penalties, increased debt, and more serious collection methods.

This checklist explains what state enforcement is, what typically happens when it occurs, and the administrative steps involved in responding. The information applies to state sales and use tax enforcement by the Florida Department of Revenue under Florida Statutes and does not address property tax matters, which are handled by local governments and county tax collectors.

What This Issue Means

State tax enforcement represents the Department of Revenue's formal effort to collect taxes owed or resolve compliance problems that have not been resolved through standard billing notices. An enforcement action may include a notice of intent to enforce collection, a notice of tax lien, a levy against your bank account or wages, or a demand for documents and information.



These actions indicate that routine collection efforts have not resulted in payment or resolution. The state is escalating its procedures to address the outstanding tax liability under Section 213.053, Florida Statutes, and related provisions. Enforcement actions are serious administrative measures that require immediate attention and response.

Why the State Issued This or Requires This

The Florida Department of Revenue initiates enforcement when specific conditions exist. These typically include unpaid sales tax, corporate income tax, or other state taxes that remain outstanding after billing notices have been issued; unfiled tax returns with extended deadlines; or noncompliance with prior state requests for payment or documentation.

The state may also enforce when a taxpayer has missed deadlines on an existing payment agreement or has not responded to prior notices. If the debt remains unpaid for 90 days, the Department will charge a 10 percent administrative collection processing fee to cover the costs of collection. This fee applies to all state taxes administered by the Florida Department of Revenue, including sales and corporate income taxes.

Enforcement represents the state's formal collection authority and follows the administrative process outlined in Florida Statutes and Florida Law. The Florida sales tax rate varies by jurisdiction, but the state portion is six percent, with local option taxes adding additional amounts in some counties.

What Happens If This Is Ignored



If an enforcement action is ignored, the state typically escalates collection efforts. The Department of Revenue may pursue additional collection methods, including wage garnishment, bank account levies, and liens on real or personal property.

Penalties and interest continue to accrue on the unpaid tax amount. In some cases, the state may pursue further administrative or legal action under Florida Statutes. Failing to respond to enforcement actions generally makes the situation more difficult to resolve and may result in higher total costs due to additional penalties and collection fees.

Failure to resolve the debt may result in your account being sent to a private collection agency. If your account is sent to a private collection agency and the debt includes reemployment tax, the collection agency will charge you a separate fee. The Florida Department of Revenue uses multiple methods to ensure tax compliance and collection in accordance with Florida Law.

What This Does NOT Mean

Receiving an enforcement notice does not automatically mean your property will be seized, your wages will be garnished immediately, or a lawsuit has been filed. It does not mean criminal charges will follow; tax enforcement is typically a civil administrative process, although intentional tax fraud can result in criminal prosecution in severe cases involving Florida tax violation reports.

An enforcement action is not a final determination of what you owe. You may have opportunities to dispute the amount, request tax relief, or establish a payment plan. The notice is a formal step in the collection process, but options for resolution generally remain available through the Florida Department of Revenue's procedures established under Florida Statutes.



Checklist: What to Do After Receiving This or Identifying This Issue

Follow these steps in order. Complete each step before moving to the next.

Step 1: Read the Notice Completely

Read the entire enforcement notice from beginning to end. Note the date the notice was issued. Identify the tax type (such as sales tax or corporate income tax), tax year, and amount listed. Write down any deadline mentioned in the notice. Keep the notice in a safe place with other tax documents.

Step 2: Verify You Received an Actual State Notice

Confirm the notice is from the Florida Department of Revenue. Check that the notice includes official state contact information. Verify the notice was mailed from an official state address. Do not assume a notice is legitimate based on appearance alone; call the Department of Revenue directly to confirm you have an actual enforcement action.

Step 3: Gather Your Tax Records

Locate your original tax return for the year in question, such as your sales tax return (Form DR-15) or corporate income tax return. Collect any payment receipts or proof of payment for that tax year. Gather correspondence from the Department of Revenue about this tax liability. Find any payment agreements or installment arrangements you may have made. Organize documentation showing your current financial situation.

Step 4: Review the Notice for Specific Requests

Identify what action the notice requires (payment, document submission, response). Note any specific documents the state requested, such as Form DR-55 or other



required forms. Write down the deadline for responding or paying. Determine whether the notice requires immediate action or allows time for response.

Step 5: Contact the Florida Department of Revenue

Call the Department of Revenue at (850) 488-6800 or visit floridarevenue.gov. Provide your name, Social Security number or tax identification number, and the notice number. Ask a representative to explain the enforcement action and any available options.

Ask about payment plans, extensions, or tax relief programs that may apply. Ask whether you can dispute the amount or request an informal review. Take notes on the names of staff members you speak with and dates of conversations.

Step 6: Determine Whether You Agree With the Amount Owed

Review the notice against your records to verify the tax year and amount. Check whether the notice includes any penalties or interest added to the original tax. Identify any payments you made that may not be reflected in the notice.

Note any discrepancies between what you believe you owe and what the notice states. If you disagree, note the specific reason (payment was made, amount is incorrect). If you think there is fraud or a reporting error, you may need to file Form 3949-A with the Internal Revenue Service for federal tax issues. Still, state tax disputes are handled directly with the Florida Department of Revenue.

Step 7: Assess Your Ability to Pay

Determine whether you can pay the full amount immediately. Estimate what you could pay if given time or a payment plan. Review your income, expenses, and available resources. Prepare information about your current financial circumstances.



Step 8: Respond to the Notice Within the Deadline

If the notice requests documents, gather and submit them by the deadline. If the notice requires payment, make a payment, even a partial one, if possible (partial payment demonstrates good faith). If the notice allows for a response or protest, prepare a written response explaining your circumstances.

Send your response via the method specified in the notice (mail, in person, online portal). Keep copies of everything you submit and any confirmation receipts.

Step 9: If You Cannot Pay in Full, Request a Payment Plan

Contact the Department of Revenue to ask about installment agreement options. Provide information about your monthly income and expenses. The Department typically requires taxpayers to pay a minimum of 25 percent down, with the remaining balance paid over 11 months or less.

Request a written payment plan agreement. Once an agreement is reached, comply with all payment deadlines to avoid additional enforcement action under Florida Statutes.

Step 10: Document All Communications

Keep a written record of every call, letter, or email sent to or received from the state. Note the date, time, and name of any person you speak with. Save copies of all written correspondence. Record any agreements made, deadlines given, or options discussed. This documentation protects your rights during the enforcement process.



Step 11: Follow Up if You Do Not Receive Confirmation

If you submitted documents or a response, contact the state after five to seven business days. Confirm that your submission was received and processed. Ask for a confirmation number or receipt. If confirmation was not received, submit again using a method that provides proof of delivery.

Step 12: Monitor for Follow-Up Notices

Watch for additional notices from the Department of Revenue. Open and read any notices immediately. If a payment plan was established, continue payments on schedule. If the status of your case changes, the state will typically notify you in writing, as required by Florida Law.

What Happens After This Is Completed

After you respond to an enforcement action, the Florida Department of Revenue typically reviews your submission and determines the next steps. If you requested a payment plan, the state processes the request and sends you a written agreement outlining payment terms.

If you submitted documents or additional information, the state reviews these materials to verify facts or assess your circumstances. The state may contact you with additional requests, issue a revised notice reflecting payments made, or close the enforcement action if the tax is paid or resolved. Processing times vary; the state will send written confirmation of any decisions or agreements made under Florida Law.

Common Mistakes to Avoid



- **Missing the Response Deadline:** Failing to respond or pay by the deadline specified in the notice allows the state to proceed with additional collection action. If a deadline is listed, prioritize meeting it even if your response is incomplete or partial.
- **Not Reading the Notice Thoroughly:** Overlooking essential details in the notice (such as specific documents requested, available options, or appeal deadlines) can result in missed opportunities to respond effectively and may lead to more severe enforcement measures.
- **Ignoring Follow-Up Notices:** If the state sends multiple notices and earlier ones go unanswered, each subsequent notice may include new or increased penalties. Respond to every notice received from the Florida Department of Revenue.
- **Providing Incomplete Information:** Submitting responses with missing information, unclear explanations, or partial documentation may require additional back-and-forth and delay the resolution of your tax matter.
- **Not Keeping Records of Payments:** If you make a payment in response to enforcement, keep proof of the payment (receipt, canceled check, or online confirmation). The state's records and yours should match to avoid disputes.
- **Failing to Notify the State of Address Changes:** If you move, the state may continue sending notices to your old address. Ensure the Department of Revenue has your current mailing address to receive important correspondence.
- **Assuming the Enforcement Will Go Away:** Taking no action does not resolve the enforcement issue. The state typically continues collection efforts and adds penalties under Florida Statutes. Addressing the issue directly produces better outcomes than waiting.



Frequently Asked Questions

What is the difference between a tax notice and a Florida State Tax Enforcement Decision action?

A tax notice typically informs you of a tax liability, provides billing information, and requests payment by a specific date. An enforcement action is issued after initial notices fail to result in payment or resolution. Enforcement actions represent a more formal collection effort with additional administrative tools available to the state under Florida Law.

Can I dispute the amount owed after an enforcement action has been issued?

Yes. According to the Florida Department of Revenue guidance, taxpayers typically have the right to request an informal review or dispute the amount. Contact the department to ask about dispute procedures and any deadlines for filing a protest under Florida Statutes.

If I cannot pay the full amount, what are my options for tax relief?

The Department of Revenue offers installment payment plans that allow you to pay over time. Payment plans typically require a minimum down payment of 25 percent, with the remaining balance paid over 11 months or less. Request a payment plan by contacting the department directly and providing information about your financial situation.

Will an enforcement action appear on my credit report?

Tax liens are no longer reported to credit bureaus. As of April 2018, all three major credit bureaus stopped reporting tax liens on consumer credit reports. However, tax



liens remain public records and may still be discovered by lenders through public record searches.

How long does enforcement typically last?

The duration depends on whether the tax is paid, a payment plan is established, or the matter is resolved. The state does not publish specific timeframes for enforcement actions under Florida Statutes, but the process continues until the tax debt is satisfied or a formal resolution is reached.

What if I believe the tax was already paid?

Contact the Florida Department of Revenue immediately and provide proof of payment (receipt, canceled check, bank statement, or online payment confirmation). The state will verify whether the payment was received and processed correctly. If a discrepancy exists, request a formal review and adjustment.

Can I appeal an enforcement action?

The exact appeal process depends on the type of enforcement action issued. Contact the Department of Revenue or visit floridarevenue.gov to determine whether the specific enforcement action can be appealed and what procedures apply under Florida Law.

What happens if I receive a notice of tax lien?

A tax lien is a legal claim against your property. It indicates that the state has the right to your assets to satisfy the tax debt. A lien notice does not mean your property will be seized immediately, but it does mean the state has placed a formal claim on your property. Contact the Florida Department of Revenue to discuss lien release options, payment plans, or other resolution methods.



Does this checklist apply to property taxes?

No. This checklist applies only to state sales and use tax and other taxes administered by the Florida Department of Revenue. Property taxes are administered by local governments and county tax collectors, not the state. Property tax revenue funds local services and operates under rules established by the Florida Constitution and the Florida Statutes.

Should I seek legal advice for my enforcement matter?

While many taxpayers successfully resolve enforcement actions on their own by following the steps in this checklist, complex situations may benefit from legal advice. Consider consulting a tax professional if your case involves large amounts, multiple tax years, or complicated factual disputes.

Can I report suspected tax violations?

Yes. If you have information about Florida tax violation reports or suspect tax fraud, you can report it to the Florida Department of Revenue. The state has procedures for reporting violations and may, in some instances involving substantial violations, offer an Application for Compensation for Tax Information.



Facing State Tax Enforcement Action?

If you've received a notice related to sales tax or payroll tax enforcement and are unsure how to respond, our team can help you understand your options and next steps.

We help with:

- State enforcement notices and responses
- Sales tax audits, assessments, and collections
- Payroll & trust fund tax enforcement issues
- Penalty and interest reduction options
- Payment plans and state tax relief eligibility
- Representation before state tax agencies

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