



# State of Florida Department of Revenue

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## **12-18.003 Amount and Payment of Compensation.**

(1) The Executive Director of the Department of Revenue or the Executive Director's designee shall make the final determination whether compensation should be paid and, if so, the amount thereof. The amount will not exceed 10 percent of the total amount of delinquent taxes, penalties, and interest collected as a result of the information provided. The total amount of compensation determined to be due will be made as promptly as the circumstances permit, but not until the total amount of taxes, penalties, or interest involved has been collected. However, the applicant may elect to receive compensation at any time prior to the collection of all tax, penalty, or interest by waiving a claim to any uncollected portion of the taxes, penalties, or interest involved. If the applicant provides information concerning related taxpayers and raises similar issues, the applicant is not entitled to any compensation until final determinations resolving all issues are made as to each taxpayer.

(2) The amount of compensation due for providing information resulting in the collection of taxes, penalties, and interest, except for the collection of unpaid taxes derived from the operation of vending machines, will take into account the value of the information in relation to the facts developed in the investigation or inspection of records.

(a) The amount of compensation will be 10 percent of the taxes, penalties, and interest collected when:

1. The information is provided in the form of detailed and specific documentary or testimonial evidence;
2. The information directly caused an investigation or inspection of records;
3. The information directly resulted in the recovery of taxes, penalties, or interest due that included taxes, penalties, and interest due on a specific infraction of the revenue laws administered by the Department pursuant to Section 213.05, F.S.; and
4. The detailed and specific documentary or testimonial evidence provided by the applicant significantly reduced the time and resources expended in establishing the facts necessary to determine that an infraction of those revenue laws existed.

(b) The amount of compensation will be 5 percent of the taxes, penalties, and interest collected when:

1. The information provided directly caused an investigation or inspection of records; and
2. The information, although not of sufficient detail or specificity to constitute evidence, was a significant factor in establishing that an infraction occurred and in the recovery of taxes, penalties, and interest due that included taxes, penalties, and interest due on a specific infraction of the revenue laws administered by the Department pursuant to Section 213.05, F.S.

(c) The amount of compensation will be 1 percent of the taxes, penalties, and interest collected when:

1. The information caused an investigation or inspection of records; and

2. The information provided was of no value in determining the specific liability for taxes, penalties, or interest due.

(3) Where an applicant furnishes only the name and address of a taxpayer with no additional information of a material nature, the applicant will not be entitled to compensation.

(4) In instances where the applicant provides information that leads to the registration of a noncompliant taxpayer, the applicant may also be eligible for the \$100 payment authorized under s. 213.30(1)(b), F.S. Additional compensation, if any, will be based on the collection of taxes, penalties, or interest as provided in subsections (1) and (2) of this **rule**.

(5) Where an applicant is paid compensation for providing information which resulted in the recovery of taxes, penalties, or interest from a person, as provided in s. 213.30, F.S., and these **rules**, compensation will be limited to the tax liability that was initially determined and collected as a result of the information provided.

(6) The provisions of **Rule 12-18.008**, F.A.C., will govern the amount of compensation paid for information leading to the recovery of unpaid taxes derived from the operation of vending machines.

Specific Authority 213.06(1), 213.30(1) FS. Law Implemented 213.30 FS. History-New 6-21-88, Amended 11-14-91, 9-14-93, 10-19-99, 10-30-06.

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