



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

LEGISLATIVE BUDGET REQUEST

Department of Revenue

Tallahassee, FL

September 16, 2019

Chris Spencer, Policy Director
Office of Policy and Budget
Executive Office of the Governor
1701 Capitol
Tallahassee, Florida 32399-0001

Eric Pridgeon, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

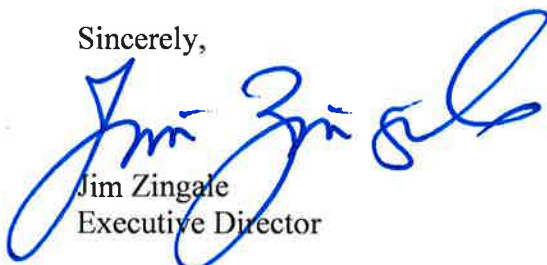
Cindy Kynoch, Staff Director
Senate Committee on Appropriations
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Revenue is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2020-21 Fiscal Year. As executive director of the Department of Revenue, I have approved this plan, which has been submitted to the Governor and Cabinet.

The Department appreciates the support of the Governor, the Cabinet, and the Legislature as we strive to carry out our mission for the benefit of our state and its citizens. If you have any comments or questions, please call Clark Rogers, Director of Financial Management, at 850-717-7351, or me at 850-617-8950.

Sincerely,



Jim Zingale
Executive Director

**DEPARTMENT OF REVENUE'S PLAN TO
IMPLEMENT TEMPORARY SPECIAL
DUTIES-GENERAL PAY ADDITIVES FOR
FISCAL YEAR 2020-2021**

In accordance with section 110.2035(7)(b), Florida Statutes, the Department of Revenue has developed the following plan to implement temporary special duties-general pay additives for Fiscal Year 2019-2020. Pay additives are a valuable management tool which allows the agency to recognize and compensate employees for identified duties without providing a permanent pay increase. The Department of Revenue is not requesting any additional rate or appropriations for these additives.

Request Authority for Temporary Special Duties - General (TSD-General) Pay Additive

Application of Temporary Special Duties-General Pay Additive

The temporary special duties-general pay additive may be applied when an employee has been assigned temporary duties and responsibilities not customarily assigned to their position under one or more of the following circumstances:

- The employee has been assigned to perform additional duties of a higher-level position when that position is vacant for any reason other than absent coworker due to Family Medical Leave Act (FMLA) or military leave.
- The employee has been assigned to perform additional duties of a higher-level position whose incumbent has been temporarily assigned other duties.
- The additional duties assigned to the employee meet the criteria for out-of-title work under an applicable collective bargaining agreement.
- The employee has been assigned to continue to perform additional duties of an absent coworker when the coworker has exhausted FMLA leave but has not yet returned to work.
- The employee has been assigned to perform additional duties of a coworker who is absent from work in accordance with Rule 60L-34.0051, F.A.C., (Family Supportive Work Program), that does not meet the FMLA or military leave criteria.
- The employee has been assigned to perform additional duties of a significant nature and time regarding a special project or special assignment not normally assigned to the employee.

Effective Date of Additive

The additive will be applied beginning the first day of the added duties or, if the duties are assigned to an employee covered by the AFSCME collective bargaining agreement, no later than the 23rd day if the employee has been assigned duties of a higher-level position for a period of more than 22 workdays within any six consecutive

months.

Length of Time Additive Will Be In Effect

The additive will be in effect for the length of time the additional duties are required to be performed.

Additive Amount

Up to 15% of the employee's base rate of pay depending on the nature, extent and amount of time the additional duties are assigned (or the option to go to the minimum of the higher-level pay grade, if determined appropriate).

Classes/Positions Affected

Any Career Service classification could be affected by the provisions of this plan, so it is not possible to predict exactly which positions may receive temporary special duty additives in Fiscal Year 2020-2021.

Collective Bargaining Agreements Impacted

AFSCME Article 21 - Compensation for Temporary Special Duty in a Higher Position

- (A) Each time an employee is designated by the employee's immediate supervisor to act in a vacant established position in a higher broadband level than the employee's current broadband level, and actually performs a major portion of the duties of the higher level position, irrespective of whether the higher level position is funded, for more than 22 workdays within any six consecutive months, the employee shall be eligible to receive a temporary special duty additive in accordance with the Rules of the State Personnel System, beginning with the 23rd day.

- (B) Employees being paid at a higher rate while temporarily acting in a position in a higher broadband level will be returned to their regular rate of pay when the period of temporary special duty in the higher broadband level is ended.

LEGISLATIVE BUDGET REQUEST

2020-21
DEPARTMENT LEVEL EXHIBITS AND
SCHEDULES
STATE OF FLORIDA DEPARTMENT OF REVENUE

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Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Department of Revenue		
Contact Person:	Kristian Oldham	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	1701 Collins Miami Owner, LLC v. State of Florida, Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	19-1879		
Summary of the Complaint:	Taxpayer is protesting the Department's Denial of a Refund Claim based on Documentary Stamp Taxes paid on a deed transferring Real, Tangible, and Intangible property as part of a hotel purchase.		
Amount of the Claim:	\$495,563.00 plus interest.		
Specific Statutes or Laws (including GAA) Challenged:	Ch. 201.02, F.S.		
Status of the Case:	Pending Final Hearing at DOAH; Scheduled for 9/16/2019.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

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Agency:	Department of Revenue		
Contact Person:	Kelly Behmke	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	A & S Entertainment, LLC v. Department of Revenue		
Court with Jurisdiction:	Third District Court of Appeal		
Case Number:	3D18-2499		
Summary of the Complaint:	Taxpayer operates an adult entertainment club. Taxpayer is contesting a sales and use tax assessment issued by the Department for taxes determined to be due and owing on unreported sales, undocumented exempt sales, sales using the incorrect tax rate, rental of real property, and consumable purchases.		
Amount of the Claim:	\$1,925,953.17		
Specific Statutes or Laws (including GAA) Challenged:	212.03, 212.07, 212.031, 212.12		
Status of the Case:	All briefs have been filed with the DCA. Taxpayer’s request for Oral Argument was denied by the DCA.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Pamela Slater	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Altaba, Inc. f/k/a Yahoo!, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer asserts that its Florida revenue should be based on “cost of performance” rather than a market based approach. Taxpayer also asserts that income from its hedging transactions should not be characterized as business income.		
Amount of the Claim:	\$1,577,781.68		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.03, 220.15, F.S. Rule 12C-1.0155, F.A.C.		
Status of the Case:	The Taxpayer requested that this not be referred to the Division so that an amicable resolution could be explored. Settlement negotiations are ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Liam Lyon	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	American Import Car Sales Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	Petitioner contests assessment made on their automobile dealership. Difference between Department of Highway Safety and Motor Vehicles data and books & records.		
Amount of the Claim:	\$2,385,948.46		
Specific Statutes or Laws (including GAA) Challenged:	212.05(1), 212.06(1), 212,13(2), 212.12(5), and 212.031, F.S. Rule 12A-1.007, F.A.C.		
Status of the Case:	Taxpayers POA has requested that the case not be referred to DOAH, and to be given time to provide additional records and settle the case.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

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Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	American Platinum Property and Casualty Insurance Company v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Judicial Circuit		
Case Number:	2018-CA-000968		
Summary of the Complaint:	Plaintiff challenges the inclusion of finance charges and managing general agent fees in the amount of gross premiums that were assessed insurance premium tax and state fire marshal tax. The Plaintiff does not believe that these charges and fees are intended to be included in taxable insurance premiums.		
Amount of the Claim:	\$4,585.66 (tax, penalty and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 624.509(1) and 624.515, F.S. Rules 12B-8.001(1), F.A.C.		
Status of the Case:	Discovery is ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	American Security Insurance Company v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Plaintiff challenges the Department’s position that a \$2 or \$4 policy surcharge imposed by section 252.372, F.S., is due on every certificate issued for residential or commercial property in Florida, respectively. Petitioner believes that the certificates at issue are not contracts or agreements effecting insurance and are not separate policies per section 627.402(3), F.S., and Rule 12B-8.001(1), F.A.C., for purposes of the surcharge		
Amount of the Claim:	\$1,097,308.71 (tax and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 252.372 and 627.402(3), F.S. Rules 12B-8.001(1), F.A.C.		
Status of the Case:	The Department is reviewing the Petition that was recently filed.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Kelly Behmke	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Bayfront HMA Medical Center, LLC v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	19-1880, 19-1881, 19-1882		
Summary of the Complaint:	Taxpayer is contesting the Department’s assessment of commercial rent tax pursuant to section 212.031, Florida Statutes. Taxpayer has also filed two refund claims on this issue. Taxpayer argues that patient rooms and common areas in hospitals should be excluded from commercial rent tax because they are “dwelling units” pursuant to section 212.031(1)(a)2., Florida Statutes.		
Amount of the Claim:	\$815,454.99 at stake if Petitioner prevails on audit and both refunds		
Specific Statutes or Laws (including GAA) Challenged:	212.031, 212.03, 212.08(7)(i) 12A-1.061, 12A-1.070		
Status of the Case:	All three cases are consolidated. The DOAH hearing was started on August 13, 2019 and will be resumed on September 30, 2019.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	LeChea Parson-Underwood	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Big “O” Amusements Inc v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is contesting a sales and use tax audit assessment related to its operation of amusement rides, games, and concessions.		
Amount of the Claim:	\$508,151.53		
Specific Statutes or Laws (including GAA) Challenged:	212.06(2), FS, Rule 12A-1.071(9), FAC		
Status of the Case:	Settlement discussions are under way.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Julia Forrester	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Black Ocean International, Inc. v. Dept. of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner challenges the Department’s estimate of Florida Corporate Income Tax determined to be due based upon information provided by the Internal Revenue Service (IRS). Petitioner claims that the federal income tax report was in error because contracts upon which it was based were not completed and the error was corrected with IRS. Petitioner has failed to provide any documents to support its position.		
Amount of the Claim:	\$1,333,346.27		
Specific Statutes or Laws (including GAA) Challenged:	§§220.02, 220.11(1), 220.13, 220.21(1), 220.22(1), 220.23, 220.43, F.S.		
Status of the Case:	Petitioner is no longer authorized to do business in Florida. Efforts are being made to contact officers of the inactive corporation to resolve the case.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

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Agency:	Department of Revenue		
Contact Person:	Kristian Oldham	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	BRE Thunder Grand Lakes Owner, LLC v. State of Florida, Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	19-1883		
Summary of the Complaint:	Taxpayer is protesting the Department’s Denial of a Refund Claim based on Documentary Stamp Taxes paid on a deed transferring Real, Tangible, and Intangible property as part of a hotel purchase.		
Amount of the Claim:	\$1,485,642.00 plus interest.		
Specific Statutes or Laws (including GAA) Challenged:	Ch. 201.02, F.S.		
Status of the Case:	Pending Final Hearing at DOAH; Scheduled for 9/16/2019.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

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Agency:	Department of Revenue		
Contact Person:	Eric Peate	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Catamaran Holdings I, LLC & Subsidiaries v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	Sourcing of services; cost of performance versus market sourcing; whether Taxpayer is a financial organization		
Amount of the Claim:	\$913,553.25		
Specific Statutes or Laws (including GAA) Challenged:	220.15, F.S. Rule 12C-1.0155, F.A.C.		
Status of the Case:	The Taxpayer asked that this not be referred to the Division so that settlement can be discussed. Settlement discussions on-going.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	n/a		

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Agency:	Department of Revenue		
Contact Person:	Tom Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	CEMEX Construction Materials Pacific, LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Second Circuit		
Case Number:	2017-CA-476 (Consolidated with 2017-CA-473)		
Summary of the Complaint:	Challenge to the refund denial regarding a prior audit payment, based upon <i>Verizon Business Purchasing, LLC v. Dept. of Revenue</i> .		
Amount of the Claim:	\$2,859,361.11		
Specific Statutes or Laws (including GAA) Challenged:	Sections 72.011(2)(a) and 215.26, F.S.		
Status of the Case:	Discovery is ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Pamela Slater	Phone Number:	(850)617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Chevron U.S.A., Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is appealing a Notice of Decision of Refund Denial. Taxpayer engages in hedging transactions to mitigate price changes associated with transactions involving oil, gas, and other products. Taxpayer filed amended returns that included gross receipts from its hedging activity in its sales factor denominator. The Department determined that Taxpayer's hedging transactions are not true sales and should be excluded from the sales factor.		
Amount of the Claim:	\$2,459,052.03		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.15 Rule 12C-1.0155		
Status of the Case:	Settlement discussions are pending.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

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Agency:	Department of Revenue		
Contact Person:	Pamela Slater	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Cintas Corporation No. 2 v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer sold its equity interest in a document shredding business for approximately \$568,000,000.00. Taxpayer characterized the gain from the sale as allocable nonbusiness income. Taxpayer was audited by the Department and the gain was re-classified as apportionable business income, which resulted in an assessment for the Taxpayer.		
Amount of the Claim:	\$2,237,028.96		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.11, 220.22, 220.222, F.S. Rules 12C-1.002, 12C-1.011, 12C-1.013, 12-1.015, 12C-1.0153, 12C-1.0154, 12C-1.0155, 12C-1.022, F.A.C.		
Status of the Case:	The Taxpayer requested that this not be referred to the Division so that an amicable resolution could be explored. Settlement negotiations are ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Club Space Management LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	19-0176		
Summary of the Complaint:	Petitioner contends that an audit of its books was not conducted and, if one was conducted, then it claims that it did not receive any correspondence about the matter.		
Amount of the Claim:	\$1,189,732.78 (tax, penalty and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.03, 212.05, 212.12, F.S.		
Status of the Case:	The joint motion to relinquish jurisdiction without prejudice to reopen at a later date was granted and a final hearing scheduled for April 11, 2019 was canceled.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Complete Highway Identity, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	16-2767		
Summary of the Complaint:	Petitioner contends that it sold tangible personal property to governmental entities and that such transactions are exempt from sales tax per s. 212.08(6), F.S.; Petitioner contends that its sales are not “public works contracts;” Petitioner contends that its contracts should qualify Petitioner as a “Federal contractor, “which should be considered an instrumentality and immune from state taxation;” and Petitioner contends that the Department issued the assessment outside the statutes of limitations.		
Amount of the Claim:	\$164,640.32 (tax, penalty and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.02(10)(h), 212.031 and 212.08(6), F.S. Rule 12A-1.051 and 12A-1.094, F.A.C.		
Status of the Case:	DOAH closed its files and relinquished jurisdiction to the Department. The parties have been conducting informal discovery.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Continental Glass Systems, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	14-1855		
Summary of the Complaint:	Petitioner sells and installs windows. The Department issued Petitioner an assessment on taxable consumable purchases; untaxed fixed assets; manufacturing costs; and unreported commercial rent (warehouse). The Petition provides that Petitioner is challenging the entire assessment, but the Petition only addresses the assessment on manufacturing costs. Petitioner contends that the contracts at issue should be classified as retail sales plus installation contracts rather than as real property improvement contracts. Most of the assessment is manufacturing costs.		
Amount of the Claim:	\$1,4 million (tax, penalty and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.031, 212.05, 212.06(1)(b), F.S. Rule 12A-1.043, 12A-1.051 and 12A-1.070, F.A.C.		
Status of the Case:	DOAH closed its files and relinquished jurisdiction to the Department. Settlement discussions continue.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Department of Revenue		
Contact Person:	Pamela Slater	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	The Depository Trust Company vs. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer failed to include income attributable to a Florida-based project in the numerator of its sales factor. Taxpayer also failed to properly calculate its Capital Investment Tax Credit for the years under audit.		
Amount of the Claim:	\$964,121.07		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.15 and 220.191, F.S.		
Status of the Case:	The Taxpayer requested that this not be referred to the Division so that an amicable resolution could be explored. Settlement negotiations are ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Pamela Slater	Phone Number:	(850)617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Ebay, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer asserts that its Florida revenue should be based on “cost of performance” rather than a market based approach.		
Amount of the Claim:	\$4,458,677.63		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.13, 220.15, F.S. Rule 12C-1.0155, F.A.C.		
Status of the Case:	Agreed Settlement pending Taxpayer’s signature.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Julia Forrester	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Efficiency Enterprises of Tampa, LLC v. Dept. of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	17-006600		
Summary of the Complaint:	Petitioner argues that the Department’s interpretation of statute is incorrect regarding the taxability of multiple leasing transactions which subsequent to the purchase of long-haul trucks.		
Amount of the Claim:	\$933,764.36		
Specific Statutes or Laws (including GAA) Challenged:	§§212.05(1), 212.05(c)3., F.S.		
Status of the Case:	The case was set for final hearing in February of 2018, but jurisdiction was relinquished due to insufficient time to complete discovery and prepare the case. Settlement is now under consideration.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Epic Insurance Co. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	<p>Petitioner contests four Notices of Proposed Refund Denials for periods ending June 30, 2012 through June 30, 2015, claiming that it does not have nexus with Florida. In the alternative, Petitioner claims that its direct written premiums should be included in the denominator of the sales factor; royalty receipts of Cardinal Health Technology LLC should be excluded from the sales factor per the “sales” definition; sales of information reports by Cardinal Health 3, LLC should be sourced outside of Florida, because the income producing activity occurred wholly outside Florida; Griffin Capital LLC’s sales should be sourced outside Florida because Griffin is not in Florida; Griffin’s intangible property should be included in its property apportionment factor since it qualifies as a financial organization; and Petitioner’s Scholarship Credit in the amount of \$3 million from the June 30, 2012 tax return (rather than a portion of it) should be applied against the tax due on the June 30, 2012 return.</p>		
Amount of the Claim:	\$9,268,141.00		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.15, 220.151 and 220.1875, F.S. Rule 12C-1.0151, 12C-1.0155, F.A.C.		
Status of the Case:	The parties are in settlement negotiations.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
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Office of Policy and Budget – June 2019

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Epic Insurance Co. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner claims that the Department improperly included in the sales factor apportionment ratio for the audit period the royalty income earned from its property interest in a related entity. Petitioner contends that there is no statutory authority for including the royalty income in the sales factor.		
Amount of the Claim:	\$1,566,754.00		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.15 and 220.152(4), F.S. Rule 12C-1.0155, F.A.C.		
Status of the Case:	The parties are in settlement negotiations.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Eric Peate	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Executive Health Resources, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	Cost of performance versus market sourcing for sourcing Florida taxable income		
Amount of the Claim:	\$576,339.02		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.15, Florida Statutes 12C-1.055, F.A.C		
Status of the Case:	The Taxpayer asked that this not be referred to the Division to allow for settlement discussions. Settlement discussions on-going		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	n/a		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Pamela Slater	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Landstar System, Inc. and Subsidiaries v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer argues that its logistics company should be classified as a transportation company and as such properly used its mileage factor when determining its Florida apportionment factor. Taxpayer also argues that its intercompany freight board fee income should either be eliminated from the numerator and denominator of the sales factor or be sourced throughout the US based on the utilization of the freight board.		
Amount of the Claim:	\$4,218,617.25		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.15, F.S. Rules 12C-1.015, 12C-1.0151, 12C-1.0155, F.A.C.		
Status of the Case:	Settlement discussions are ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Pamela Slater	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	LIC II Solstice Holdings, LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	The Taxpayer asserts that it does not have nexus to Florida and, if it did, its only income is “nonbusiness income” (which is non-taxable)		
Amount of the Claim:	\$599,781.01		
Specific Statutes or Laws (including GAA) Challenged:	Rule 12-C-1.016 Sections 220.15, 220.16, F.S.		
Status of the Case:	The case was amicably settled in July 2019.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	n/a		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Pamela Slater	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Lincoln Financial Media Company of Florida v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	Taxpayer seeks abatement of penalty and interest related to a billing it received for failing to timely pay Corporate Income Tax.		
Amount of the Claim:	\$535,395.45		
Specific Statutes or Laws (including GAA) Challenged:	Rule 12-13.007 Sections 220.222, 220.32, F.S.		
Status of the Case:	The case was amicably settled in September 2018.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	n/a		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Tom Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Mastercard International Inc. v. Florida Department of Revenue [tax years 2012-2014]		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Challenge to the sourcing of gross receipts for transaction processing and related services to Florida.		
Amount of the Claim:	\$18,260,570.00		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.15(5), F.S.		
Status of the Case:	Settlement discussions are ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Tom Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Mastercard International Inc. v. Florida Department of Revenue [tax years 2009-2011]		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Challenge to the sourcing of gross receipts for transaction processing and related services to Florida.		
Amount of the Claim:	\$6,449,196.00		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.15(5), F.S.		
Status of the Case:	Settlement discussions are ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Kelly Behmke	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	McCoy’s Food Mart, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is a store in Mariana, Florida, that sells hunting and outdoor equipment, petroleum products, and related grocery and convenience store items. Taxpayer is contesting the accuracy of the Department’s assessment of sales and use tax issued pursuant to Chapter 212, Florida Statutes.		
Amount of the Claim:	\$587,144.71		
Specific Statutes or Laws (including GAA) Challenged:	212.05, 212.06, 212.12, 212.13, 213.34, 213.35 12A-3.0012		
Status of the Case:	Petition for formal hearing was filed with the Department on July 18, 2019. The Taxpayer asked that this not be referred so that settlement can be explored. Discussions are on-going.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Pamela Slater	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Medco Health Solutions, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is a pharmacy benefit management corporation. Taxpayer asserts that although it includes the net amount of revenue received from its retail network revenue on Line 1 of its Federal 1120, it should be allowed to use the gross receipts received in the denominator of its Florida sales factor. Taxpayer also argues it should be allowed to exclude its services income from its Florida sales factor numerator based on “cost of performance” rather than a market based approach.		
Amount of the Claim:	\$3,421,579.15		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.13, F.S. Rule 12C-1.0155, F.A.C.		
Status of the Case:	The Taxpayer requested that this not be referred to the Division so that an amicable resolution could be explored. Settlement negotiations are ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Julia Forrester	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Miami Motorsports, LLC v. Dept. of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner challenges the Department’s levy against its bank account which was issued to collect a final assessment.		
Amount of the Claim:	\$864,362.71		
Specific Statutes or Laws (including GAA) Challenged:	§213.67, F.S.		
Status of the Case:	No funds were available for levy. The business is no longer operating. Counsel for Petitioner admits that the Petition is moot. The Petition will be withdrawn, or it will be dismissed within the next six weeks.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Department of Revenue		
Contact Person:	Eric Peate	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	MK Automotive, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	Used car dealer contests audit based on documentation issues, proper credit for repossessed vehicles and challenges the way the audit was conducted.		
Amount of the Claim:	\$626,467.36		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05, 212.06, 212.07, and 212.17, Florida Statutes 12A-1.007, F.A.C.		
Status of the Case:	The petition was just received and is being reviewed by the Department.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	n/a		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Pamela Slater	Phone Number:	(850)617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Medical Management International, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer seeks a refund based on the use of alternative apportionment of Corporate Income Tax. Taxpayer operates veterinaries in pet stores across the country. Some states prohibit anyone but a veterinarian from owning a veterinary practice. Taxpayer asserts this forced corporate structure creates a situation where the traditional apportionment method does not accurately reflect its Florida business activity.		
Amount of the Claim:	\$912,516.87		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.15, 220.151, 220.152, 220.1525, F.S. Rules 12C-1.0152, 12C-1.0155, F.A.C.		
Status of the Case:	The Taxpayer requested that this not be referred to the Division so that an amicable resolution could be explored. Settlement negotiations are ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Murphy Oil USA, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner contends that the gain from the sale of the ethanol plant is nonbusiness income because the gain, which was classified as a capital gain, is equivalent to “rents and royalties” from real property and the operations of the ethanol plant was a separate business endeavor from the transactions and activities in the regular trade or business of the taxpayer.		
Amount of the Claim:	\$632,831.33		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.03(1)(r) and 220.15(5), F.S. Rule 12C-1.0155 and 12C-1.016, F.A.C.		
Status of the Case:	The parties are in settlement negotiations.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Department of Revenue		
Contact Person:	Kelly Behmke	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	National Fire Protection, LLC v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is contesting a sales and use tax audit assessment related to its purchases of materials used for fabrication of fire protection systems.		
Amount of the Claim:	\$627,291.56		
Specific Statutes or Laws (including GAA) Challenged:	212.06, 212.08, 12A-1.051		
Status of the Case:	Petition for hearing filed with the Department on April 29, 2019. The Taxpayer specifically asked that this not be referred so that settlement can be explored. Discussions continue.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Pamela Slater	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	National Securities Clearing Corporation v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer failed to include income attributable to a Florida-based project in the numerator of its sales factor. Taxpayer also failed to properly calculate its Capital Investment Tax Credit for the years under audit.		
Amount of the Claim:	\$1,352,663.53		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.15 and 220.191, F.S.		
Status of the Case:	The Taxpayer requested that this not be referred to the Division so that an amicable resolution could be explored. Settlement negotiations are ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Eric Peate	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Optum Rx, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	Sourcing of sales of services. Cost of performance versus Market Sourcing for purposes of sourcing taxable Florida income.		
Amount of the Claim:	\$2,109,271.66		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.015, Florida Statutes 12C-1.055, F.A.C		
Status of the Case:	The Taxpayer specifically asked that this matter not be referred to the Division so that settlement could be explored. Settlement discussions on-going.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	n/a		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Julia Forrester	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Paramount Security, Inc.		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner is challenging sales and use tax assessed on sales it claimed were exempt, upon purchases for which it could not establish that taxes were paid and for rental consideration it paid on behalf of its landlord.		
Amount of the Claim:	\$529,973.91		
Specific Statutes or Laws (including GAA) Challenged:	§§212.05(1)(i)1a, 212.031(1)(a), 212.07(8), F.S.		
Status of the Case:	The uncontested amount of the assessment has been paid. Petitioner has been asked to provide a settlement offer or documentation supporting its challenge no later than close of business on August 16, 2019.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Julia Forrester	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Porcelli Enterprises, LLC		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner challenges the Department’s determination that taxes were not paid on all motor vehicles sold and registered as such with the Division of Motor Vehicles, alleges that some sales were exempt and alleges other errors in the Department’s audit.		
Amount of the Claim:	\$502, 404.72		
Specific Statutes or Laws (including GAA) Challenged:	§§212.05, 212.06(1)(a), 213.35, 212.12(6)(b), F.S.		
Status of the Case:	The law firm previously representing Petitioner has confirmed it no longer represents Petitioner and efforts are being made to contact officers of the corporation to resolve the case.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	PRL Fashions, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner contends that the royalty income that is generated from the licensing of trade name and trademarks is nonbusiness income per section 220.15(5), F.S., and even if classified as business income, the royalty income would be excluded entirely from the sales factor, per Rule 12C-1.0155(1)(f)2., F.A.C., because the royalty income cannot be attributable to any one state since it is internally developed, licensed to and used among entities in multiple states.		
Amount of the Claim:	\$632,831.33		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.03(1)(r) and 220.15(5), F.S. Rules 12C-1.0155 and 12C-1.016, F.A.C.		
Status of the Case:	The parties are in settlement negotiations.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Kelly Behmke	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Racetrac Petroleum, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is in the business of producing and selling motor vehicle fuel to the public. Taxpayer is protesting a refund denial for taxes paid on “Ethanol Blender Pumps” arguing that the exemption for industrial machinery and equipment used in a new business to “manufacture, process, compound, or produce for sale items of TPP at fixed locations” is applicable to the Pumps.		
Amount of the Claim:	\$788,795.40		
Specific Statutes or Laws (including GAA) Challenged:	212.08(5)(b), 12A-1.096		
Status of the Case:	Petition was filed with the Department on July 18, 2019. The Taxpayer asked that this not be referred so that settlement can be explored. Discussions are on-going.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Julia Forrester	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Sinapsis Trading USA, LLC v. Dept. of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	16-4293		
Summary of the Complaint:	Plaintiff alleges that the assessment is invalid because the Department issued an unsigned and, therefore, incomplete Form DR-840, Notice of Intent to Audit Books and Records. Plaintiff also alleges that the plastic wrap and luggage wrapping services that it provides to its customers are nontaxable services, either because what Plaintiff sells is a service not subject to tax (with the incidental use of plastic wrap by Plaintiff) or because the sales are out-of-state sales, or they are nontaxable protection/ security services.		
Amount of the Claim:	\$1,832,568.44		
Specific Statutes or Laws (including GAA) Challenged:	§§212.02(15) and (16), 212.05, 212.05(1)(j)3., 212.08(7)(v)1., 212.13(5), F.S.		
Status of the Case:	The Attorney General’s Office filed a motion on August 7, 2019, requesting the Division of Administrative Hearings to reopen its file and schedule a final hearing in late October or early November of 2019.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Julia Forrester	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Sinapsis Trading USA LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	16-4293		
Summary of the Complaint:	Plaintiff contends the assessment is invalid because the Department issued an unsigned and, therefore, incomplete Notice of Intent to Audit Books and Records. Plaintiff contends: the plastic wrap and luggage wrapping services it provides to its customers are nontaxable services; the Plaintiff sells a service not subject to tax; the sales are out-of-state sales; or they are nontaxable protection security services. Plaintiff seeks reduced assessed interest		
Amount of the Claim:	\$1,810,632.87 (tax, penalty and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.02(15) and (16), 212.05, 212.05(1)(j)3., 212.08(7)(v)1., and 212.13(5), F.S.		
Status of the Case:	DOAH closed its files in this case and relinquished jurisdiction to the Department. The Attorney General’s Office has been reviewing the case.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	State Farm Mutual Automobile Insurance Company v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Judicial Circuit		
Case Number:	2018 – CA - 002180		
Summary of the Complaint:	<p><u>Exempt interest:</u> Plaintiff contends that only 85% of interest income that is exempt per IRC s. 103(a) must be added back to federal taxable income pursuant to s. 220.13(1)(a)2., F.S., because 15% of that tax-exempt interest income is actually included in federal taxable income because it is required to be included in the reduction of “loss incurred” per IRC s. 832(b). As a result, Plaintiff argues that the assessment of \$2,009,226 is unlawful and the liability is invalid.</p> <p><u>Excess charitable contribution carryover:</u> Plaintiff challenges the Department’s position that excess charitable contribution that was subtracted from federal taxable income on its corporate income tax return per s. 220.13(1)(b)1.c., F.S., should have been subtracted in fiscal year ending 2012 and 2013 rather than 2013 and 2014. Plaintiff claims that if the challenged adjustment stated in paragraph #1 is held to be unlawful and invalid, then it will have a net corporate income tax overpayment of \$804,468.00 for the assessment years and will be legally and equitably entitled to a credit for this net overpayment in a subsequent tax year.</p> <p><u>Allocation of corporate income tax paid:</u> If the challenged adjustment in paragraph #1 is held to be lawful and valid, then Plaintiff contends that it is entitled to an insurance premium tax credit in the amount of approximately \$726,202.00 (rather than \$212,765.00) against its CIT liability for the assessment years because Plaintiff is challenging the reallocation calculation by the Department among the members of the consolidated group of the partial credit against the insurance premium tax for corporate income tax paid.</p>		
Amount of the Claim:	\$2,009,226 and \$804,468.00 or \$513,437 (the difference between \$726,202 and \$212,765)		

Specific Statutes or Laws (including GAA) Challenged:	Sections 220.13(1)(a)2. and (1)(b)1.c., and 629.504(4), F.S.	
Status of the Case:	The Department filed its Answer on January 23, 2019.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

Office of Policy and Budget – June 2019

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Pamela Slater	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Stubhub, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is an online ticket exchange company. Taxpayer asserts that its Florida revenue should be based on “cost of performance” rather than a market based approach., and that Rule 12C-1.0155(2)(l), F.A.C. is ambiguous.		
Amount of the Claim:	\$589,965.85		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.13, 220.15, F.S. Rule 12C-1.0155, F.A.C.		
Status of the Case:	Agreed Settlement awaiting Taxpayer’s signature		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	TA Millennium, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	<p>Petitioner contends that its 45% interest in a limited liability company that has elected to be treated as a partnership for federal income tax purposes and that derives income from doing business in Florida does not create Florida nexus for the taxpayer and to impose corporate income tax on Petitioner would violate the Commerce Clause of the United States Constitution. The Petitioner, therefore, is formally protesting a refund denial in the amount of \$642,200.00 of Florida corporate income tax estimated payments that it paid for year 2015. The Petitioner also contends that if Florida nexus does exist, then only \$225,86.00 in Florida corporate income tax would be due for year 2015. The Petition appears to also be challenging Rule 12C-1.011(1)(v), F.A.C.</p>		
Amount of the Claim:	\$642,200.00		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.02(1), 220.22(2) and 220.222(1)(a), F.S. Rule 12C-1.002, 12C-1.011(1)(v), 12C-1.013, 12C-1.105, 12C-1.0153, 12C-1.0154, 12C-1.0155 and 12C-1.022, F.A.C.		
Status of the Case:	The parties entered into a settlement agreement and this case is closed.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
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Office of Policy and Budget – June 2019

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Pamela Slater	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Teva Branded Pharmaceutical Products R&D, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is appealing a Notice of Refund Denial. Taxpayer originally sourced the receipts from the performance of services to the location in which the services were performed and later amended the originally filed returns to source sales to the location of the purchaser. Taxpayer argues that the income producing activity related to the sales at issue occur entirely or in part outside of Florida.		
Amount of the Claim:	\$802,853.47		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.15, F.S. Rule 12C-1.0155, F.A.C.		
Status of the Case:	Settlement discussions are pending.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Transitions Optical, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner accrued and overpaid sales tax to the Department. However, Petitioner believes that the refund amount due that was calculated by the Department is incorrect and does not take into account certain information that if reviewed would increase the refund amount due.		
Amount of the Claim:	\$679,785.23		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05(1)(b), 212.06(4) 212.12(9), F.S. Rule 12A-1.091, F.A.C.		
Status of the Case:	The Petition was recently filed and the Department is reviewing the case.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Eric Peate	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Universal Protection Services LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	Whether the Taxpayer can document sales of services to exempt entities and to dealers who hold direct pay permits.		
Amount of the Claim:	\$3,606,603.58		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05, 212.08 and 212.183, Florida Statutes Rules 12A-1.038 and 12A-1.0911, F.A.C.		
Status of the Case:	The Taxpayer specifically asked that this matter not be referred to the Division to allow for settlement discussions. Settlement discussions on-going.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	n/a		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	US LEC of Florida, LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner is requesting a review and modification of the assessment because it believes that the assessment was based on an incomplete review of the company’s books and records. The Petitioner believes that it now has information to provide to the Department for review.		
Amount of the Claim:	\$6,247,570.25 (tax, penalty and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 202.12, 2012.155, 202.22, 202.26, 202.28(1), 202.34 and 202.35, F.S. Rules 12A-19.020, 12A-19.070 and 12A-19.071, F.A.C.		
Status of the Case:	The Department has been reviewing information that the Petitioner has been providing. Recently, Petitioner filed for Chapter 11 bankruptcy.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Department of Revenue		
Contact Person:	Pamela Slater	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Verizon Communications Inc. & Affiliates, foreign corporations v. State of Florida Department of Revenue		
Court with Jurisdiction:	2 nd Judicial Circuit (Leon County)		
Case Number:	2018 CA 001543		
Summary of the Complaint:	Whether the Florida s.382, IRC, limitations for acquired net operating losses were calculated properly?		
Amount of the Claim:	\$4,657,864.001 was paid. Remaining amount to be litigated is \$1,304,901.		
Specific Statutes or Laws (including GAA) Challenged:	Section 382, IRC Sections 220.03, 220.13, 220.23, 220.809, F.S. Rule 12C-1.013, F.A.C.		
Status of the Case:	The Complaint was served on July 16, 2018 and an Amended Complaint was filed on August 17, 2018. Second Amended Complaint filed by Plaintiff on August 27, 2018. Answer being prepared.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

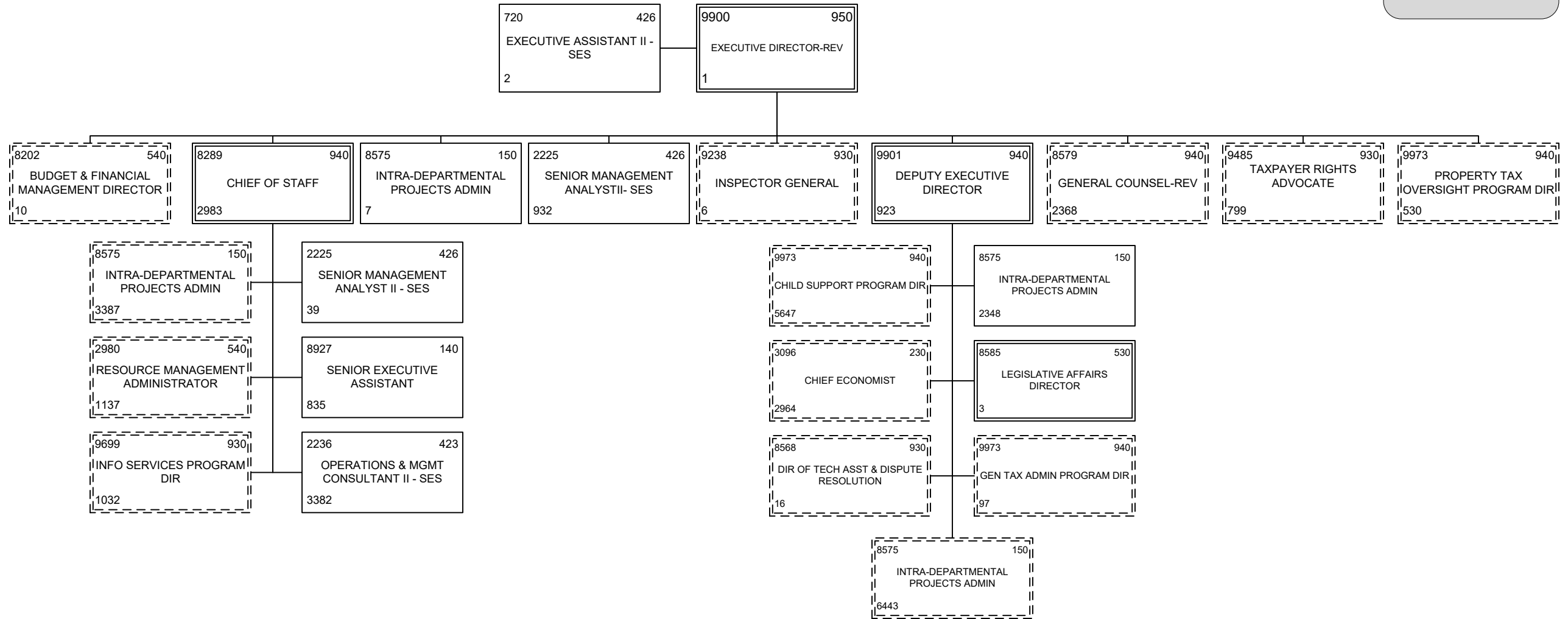
Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Whole Foods Market Group, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner contends that the information in the audit schedules appear to be inconsistent with the information previously provided to the auditor and the additional documentation that Petitioner has in its accounting systems.		
Amount of the Claim:	\$610,800.57 (tax, penalty and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.05, 212.08, 212.12, F.S. Rule 12A-1.051, F.A.C.		
Status of the Case:	The taxpayer has been providing information for the Department to review.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

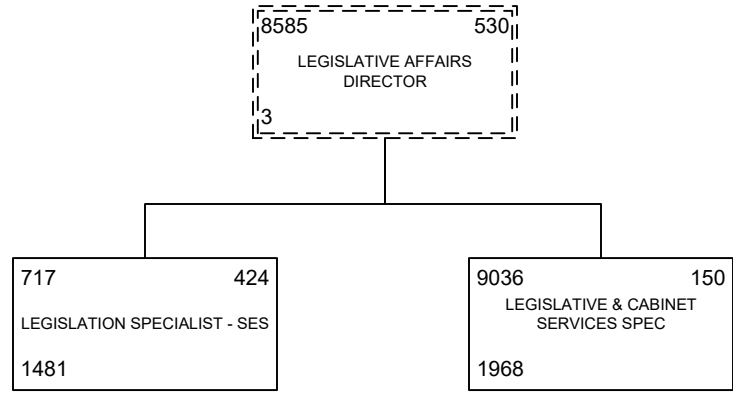
Department of Revenue
 Executive Direction and Support Services Program
 Office of the Executive Director
 Current as of July 1, 2019

Class Code	Pay Grade
Class Title	
Position Number	



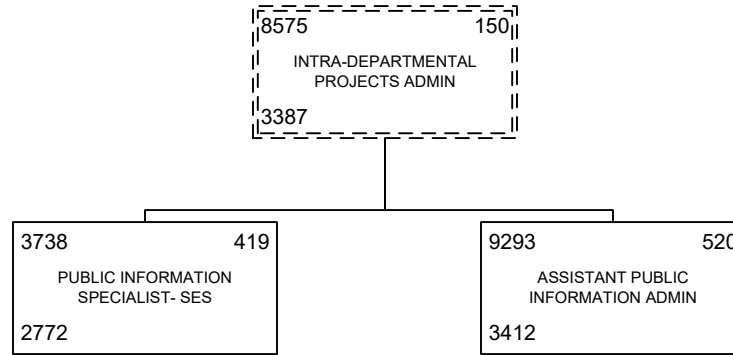
Department of Revenue
Executive Direction and Support Services Program
Legislative and Cabinet Services
Current as of July 1, 2019

Class Code	Pay Grade
Class Title	
Position Number	



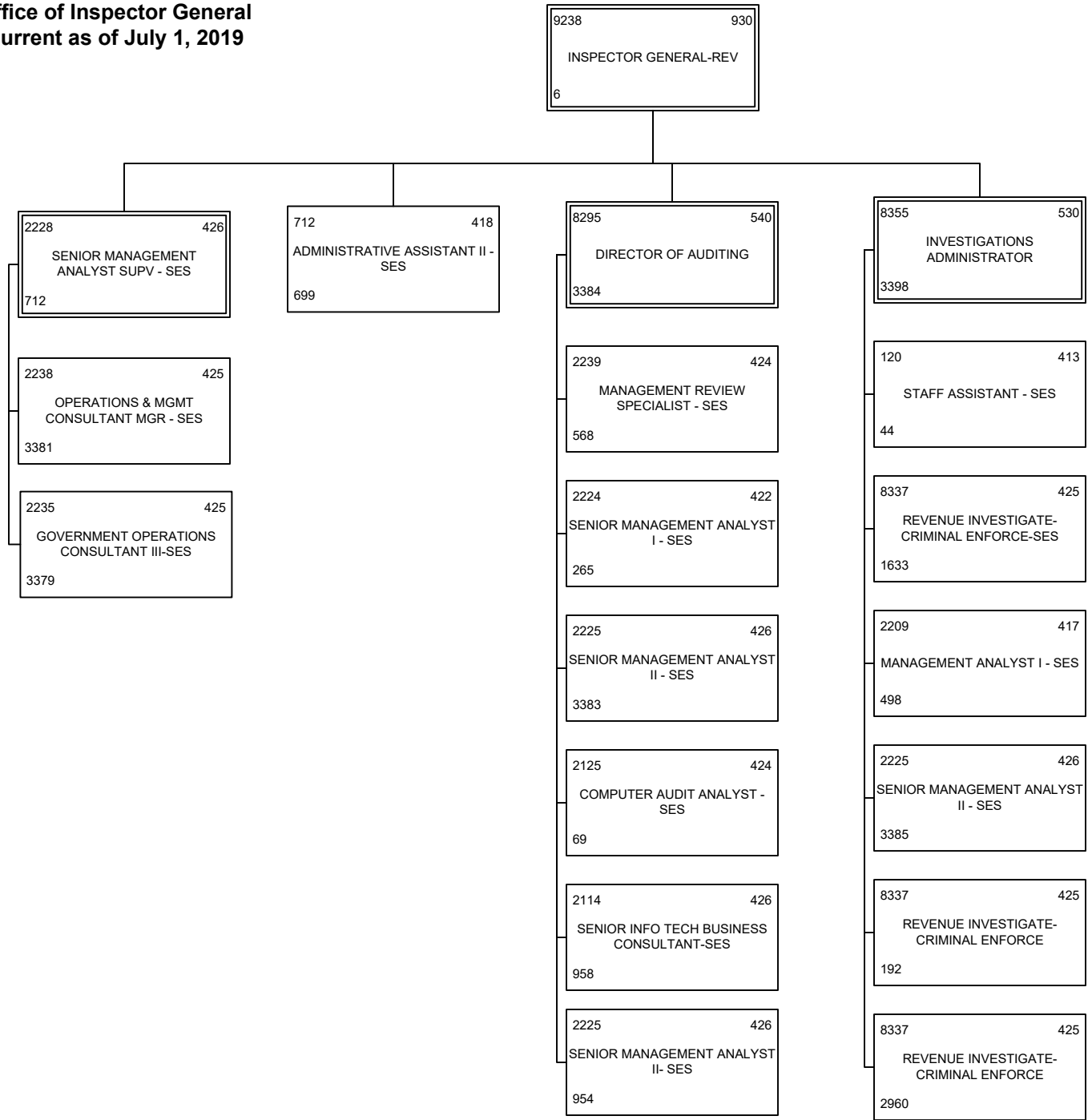
Department of Revenue
Executive Direction and Support Services Program
Office of Communications
Current as of July 1, 2019

Class Code	Pay Grade
Class Title	
Position Number	



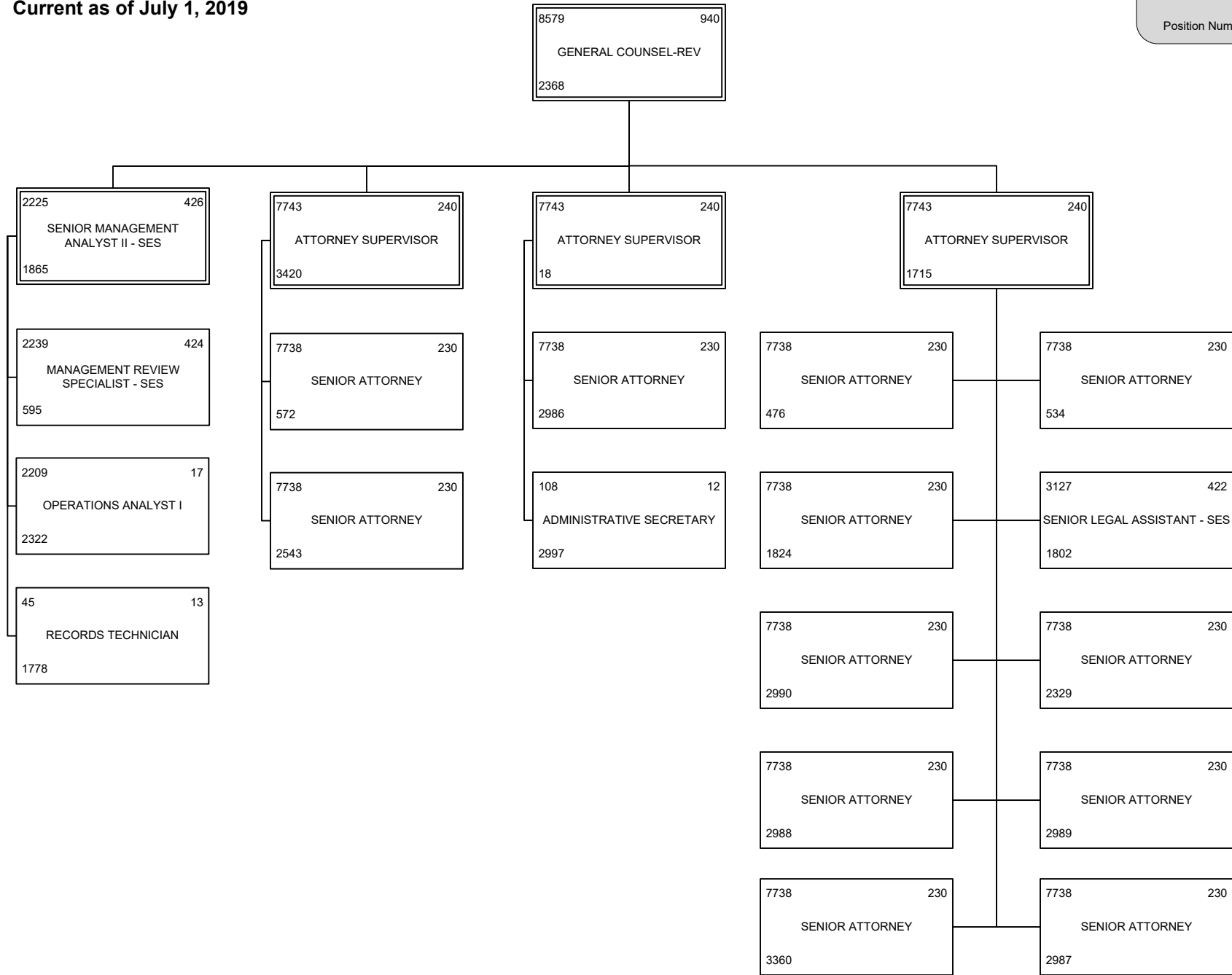
Department of Revenue
 Executive Direction and Support Services Program
 Office of Inspector General
 Current as of July 1, 2019

Class Code	Pay Grade
Class Title	
Position Number	



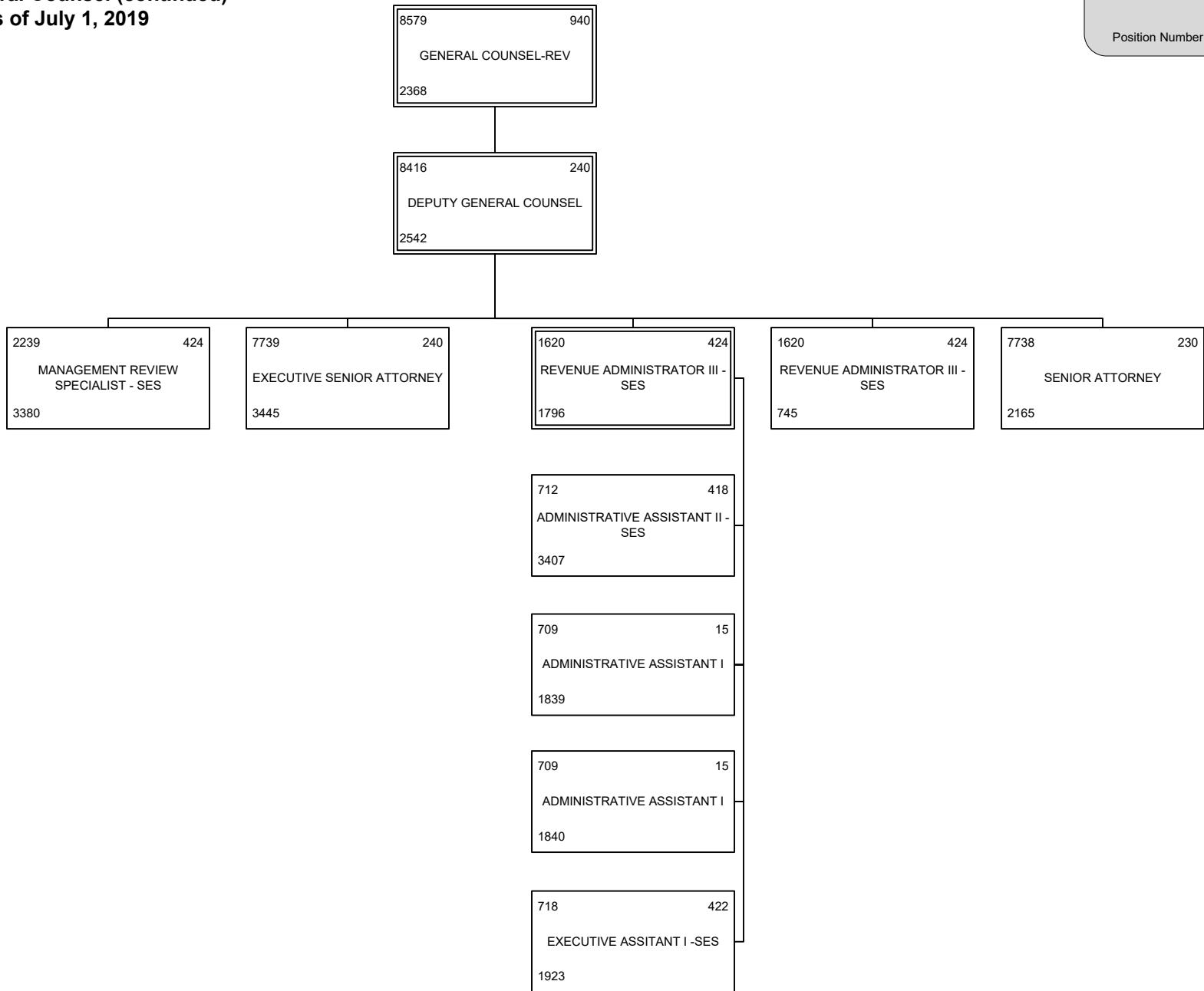
Department of Revenue
 Executive Direction and Support Services Program
 Office of the General Counsel
 Current as of July 1, 2019

Class Code	Pay Grade
Class Title	
Position Number	



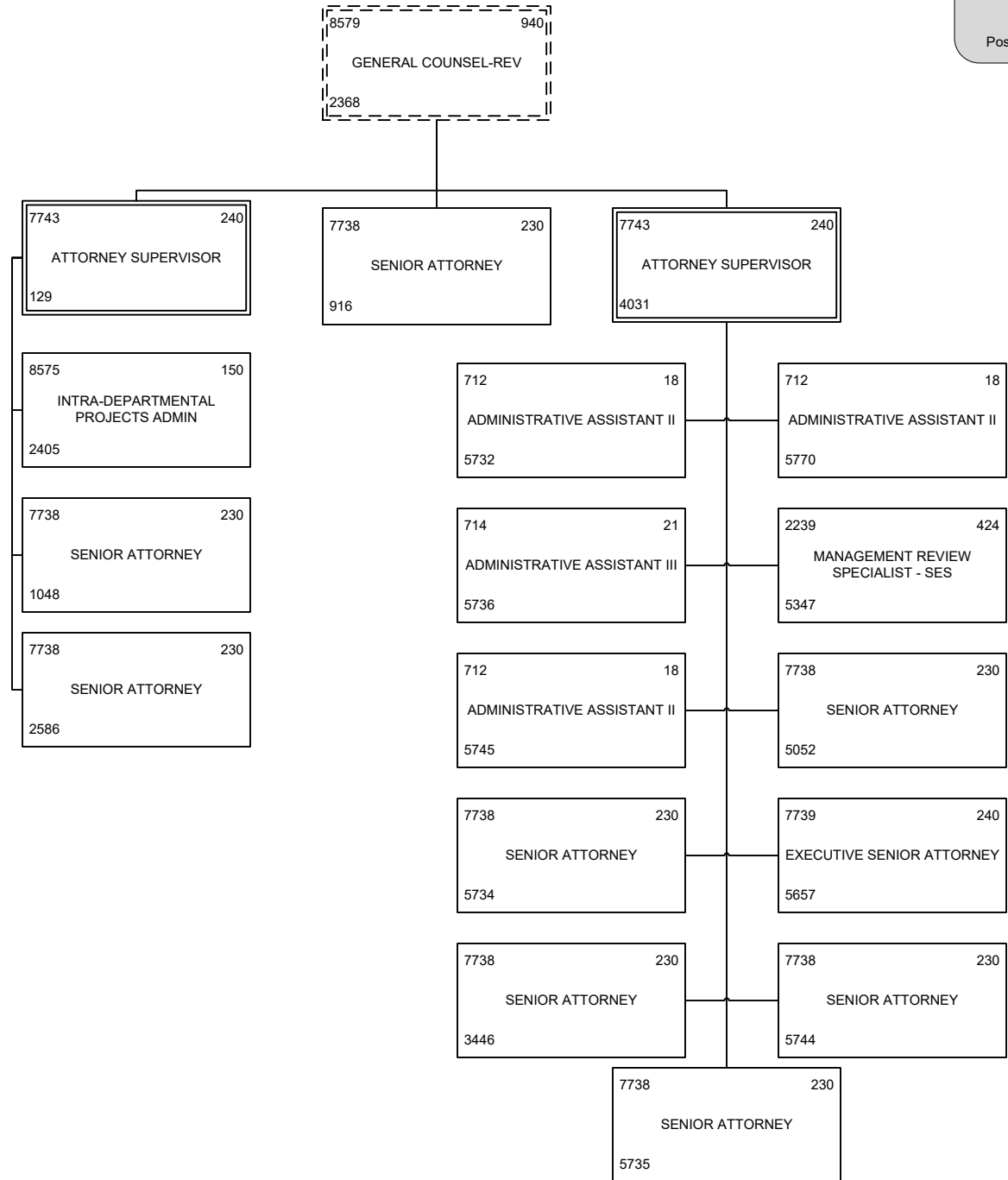
Department of Revenue
Executive Direction and Support Services Program
Office of the General Counsel (continued)
Current as of July 1, 2019

Class Code	Pay Grade
Class Title	
Position Number	



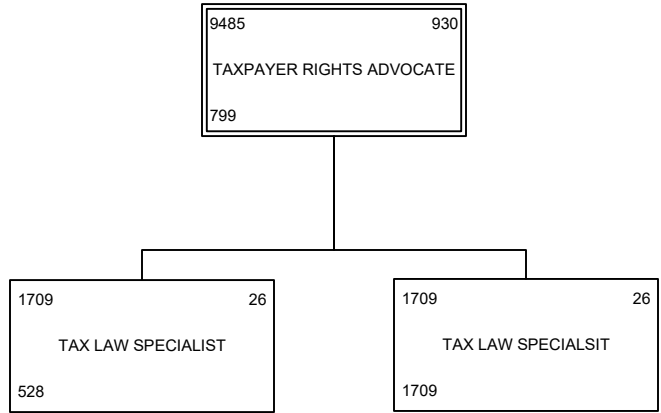
Department of Revenue
 Executive Direction and Support Services Program
 Office of the General Counsel (continued)
 Current as of July 1, 2019

Class Code	Pay Grade
Class Title	
Position Number	



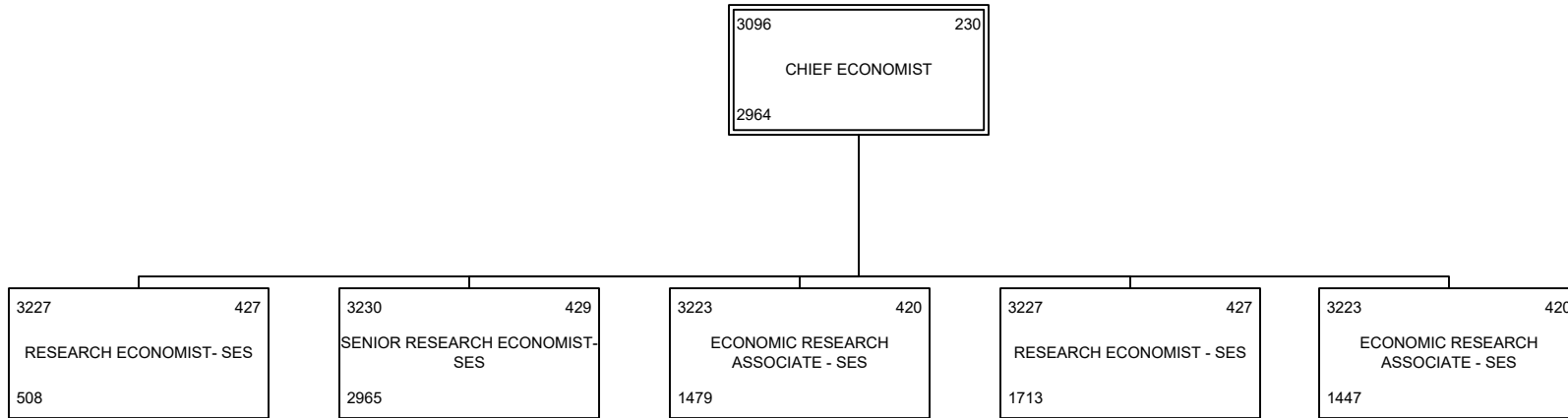
Department of Revenue
Executive Direction and Support Services Program
Taxpayers' Rights
Current as of July 1, 2019

Class Code	Pay Grade
Class Title	
Position Number	



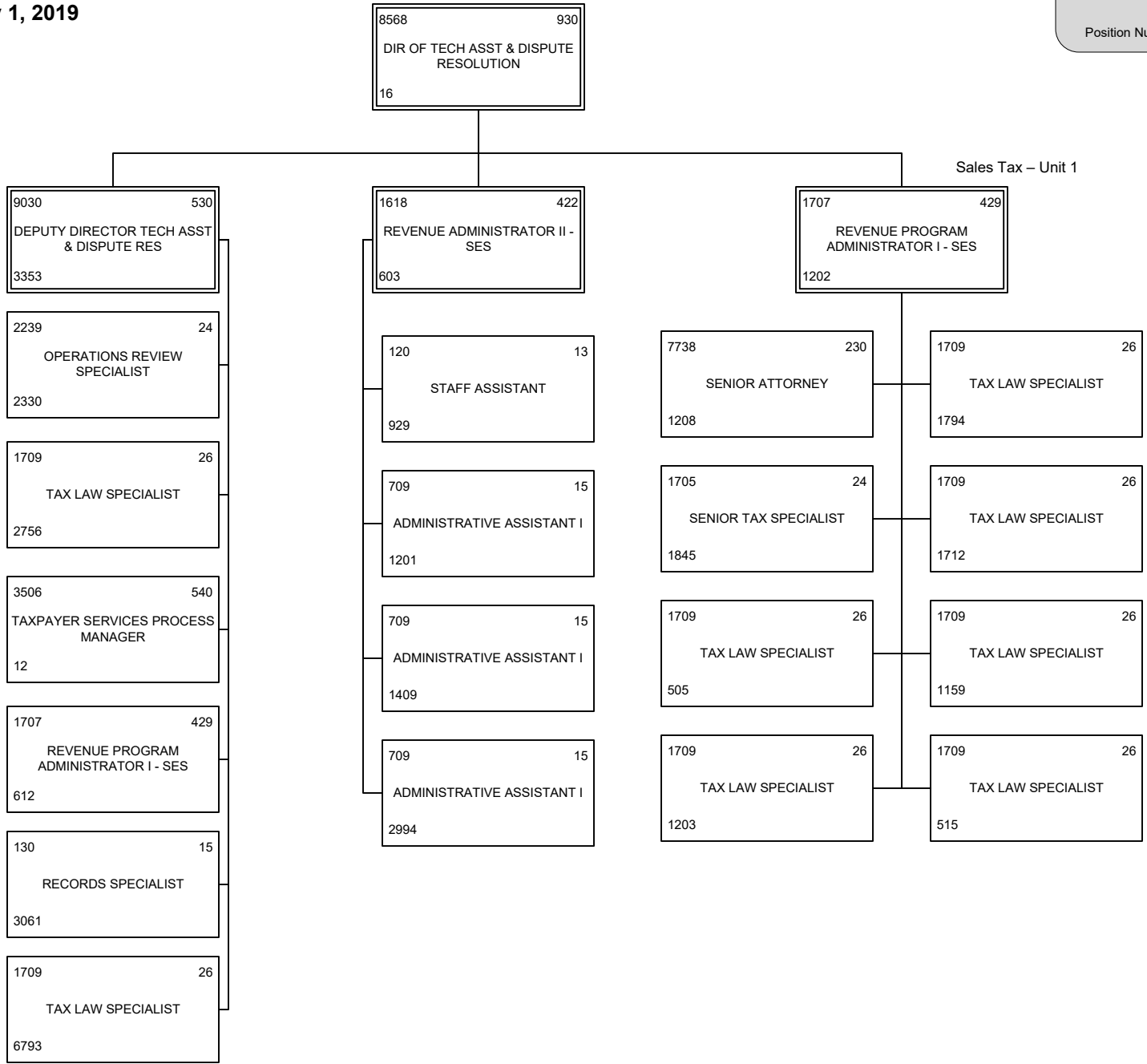
Department of Revenue
Executive Direction and Support Services Program
Tax Research
Current as of July 1, 2019

Class Code	Pay Grade
Class Title	
Position Number	



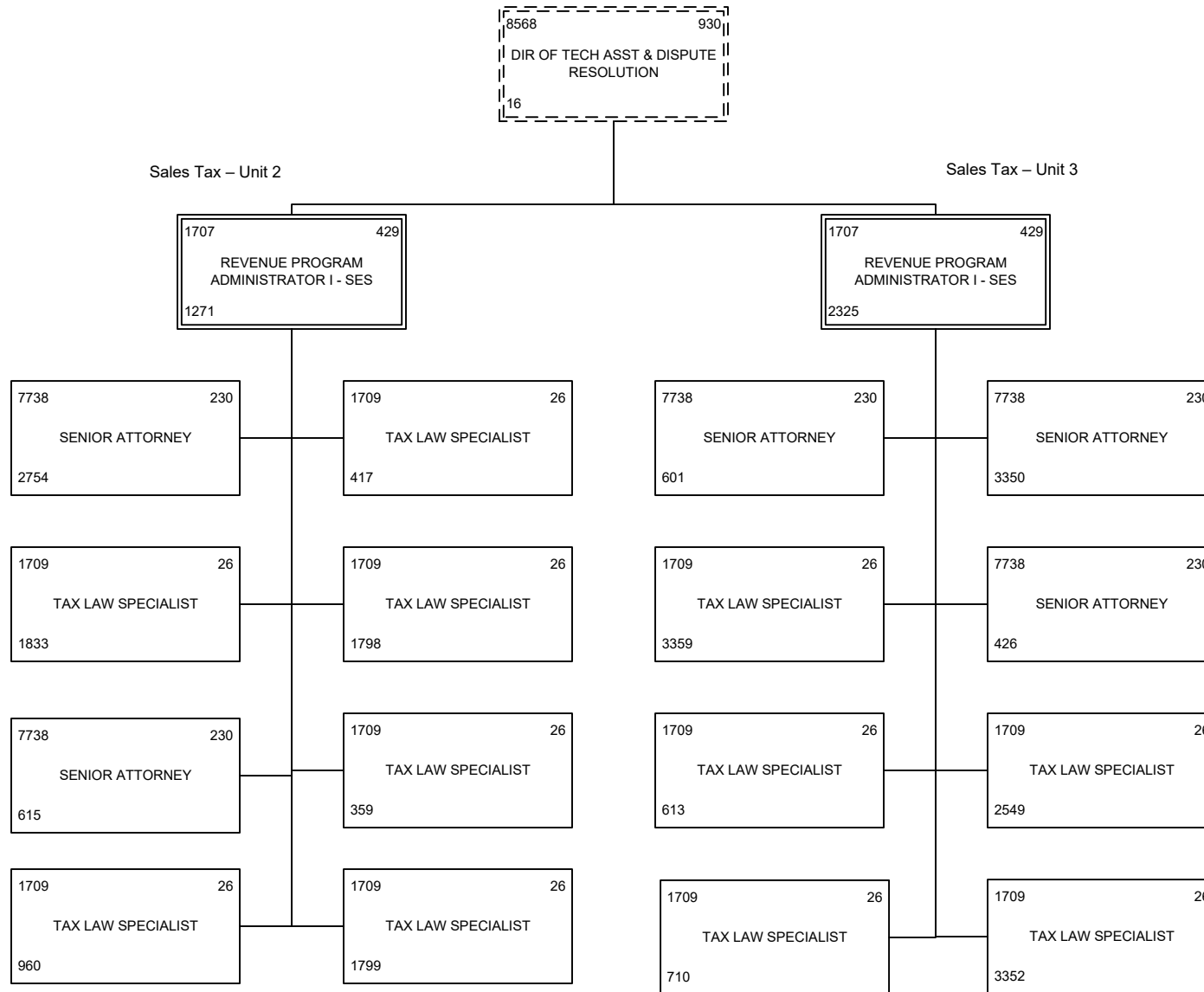
Department of Revenue
Executive Direction and Support Services Program
Technical Assistance and Dispute Resolution (TADR)
Current as of July 1, 2019

Class Code	Pay Grade
Class Title	
Position Number	



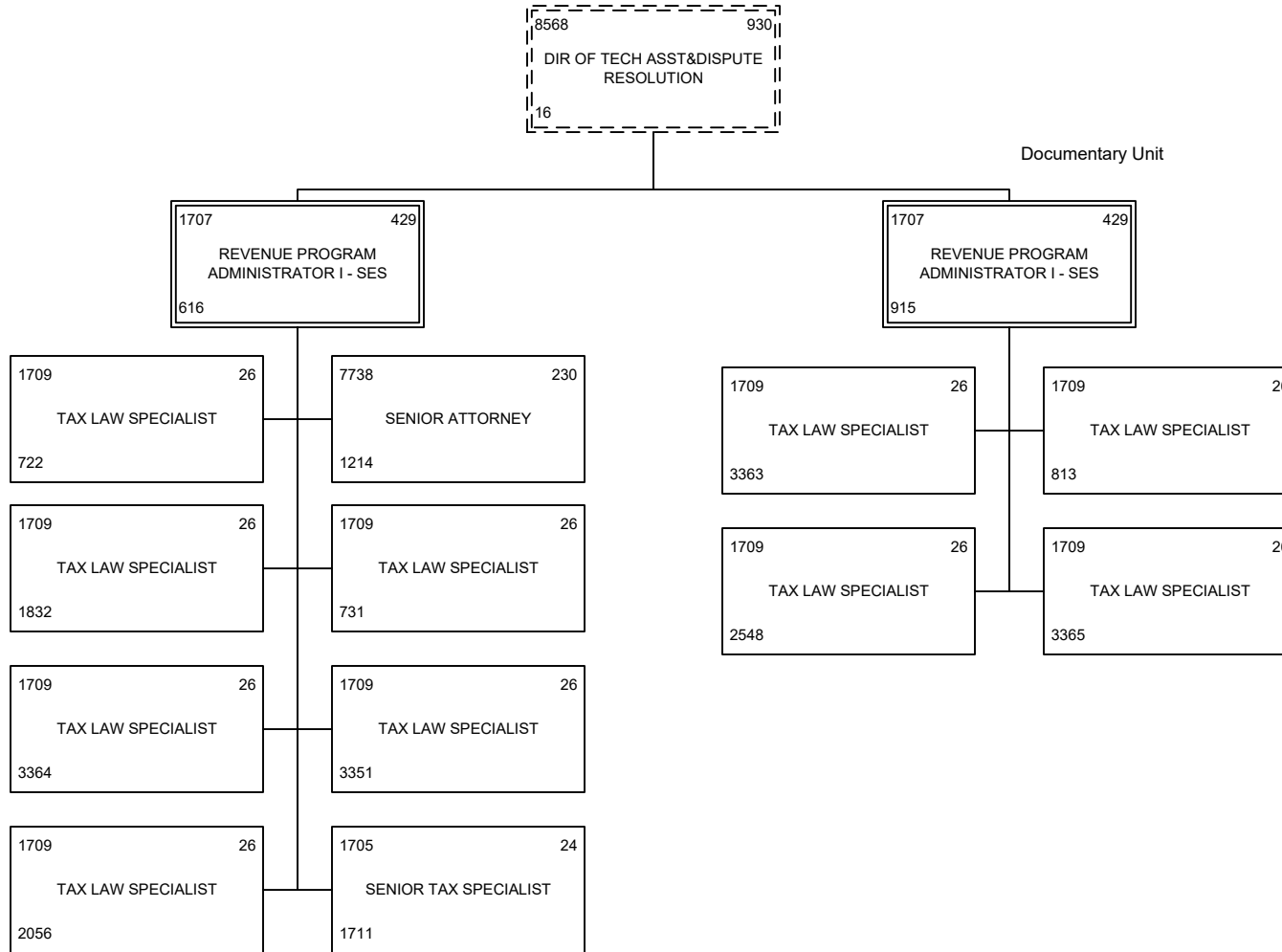
Department of Revenue
 Executive Direction and Support Services Program
 TADR – Sales Tax Unit
 Current as of July 1, 2019

Class Code	Pay Grade
Class Title	
Position Number	



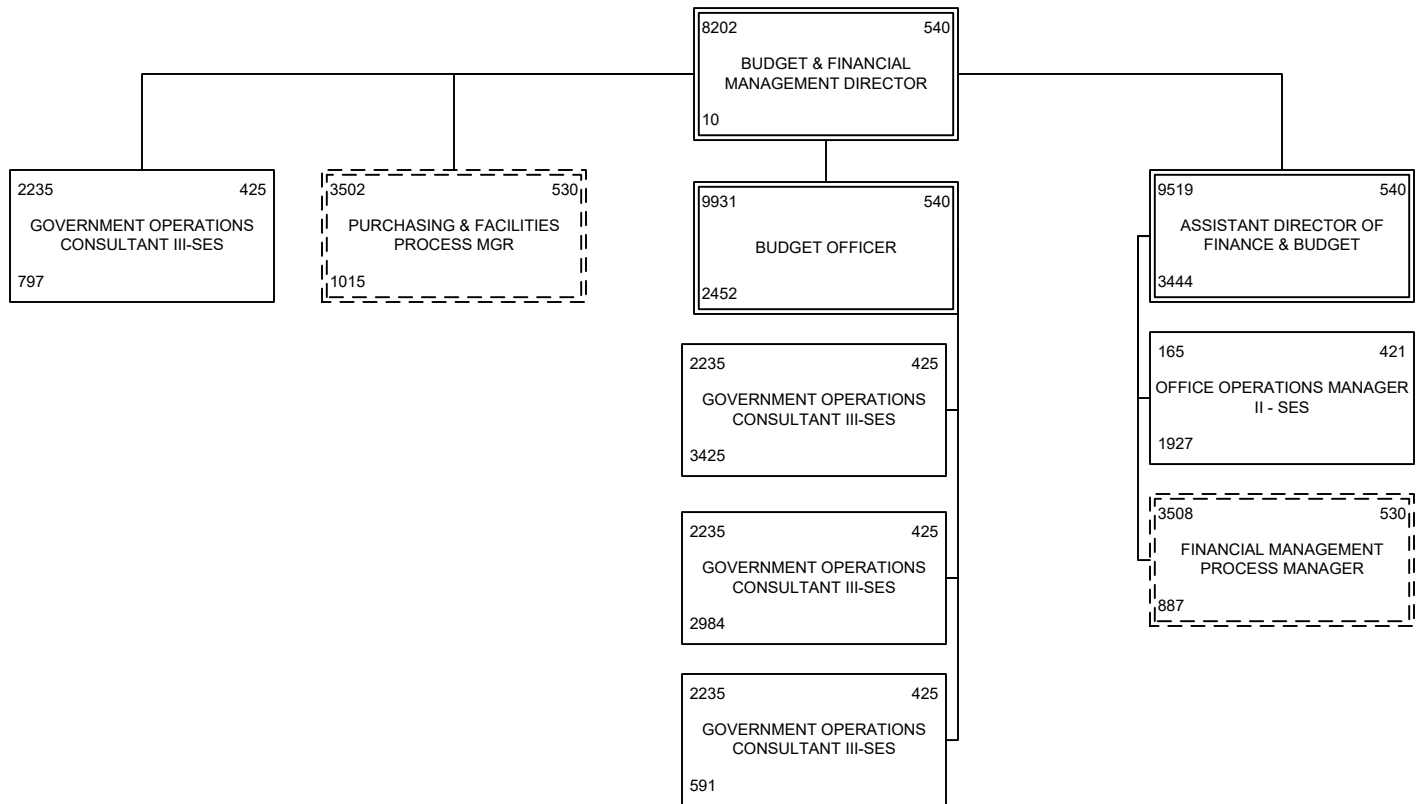
Department of Revenue
Executive Direction and Support Services Program
TADR – Corporate Income Tax
Current as of July 1, 2019

Class Code	Pay Grade
Class Title	
Position Number	



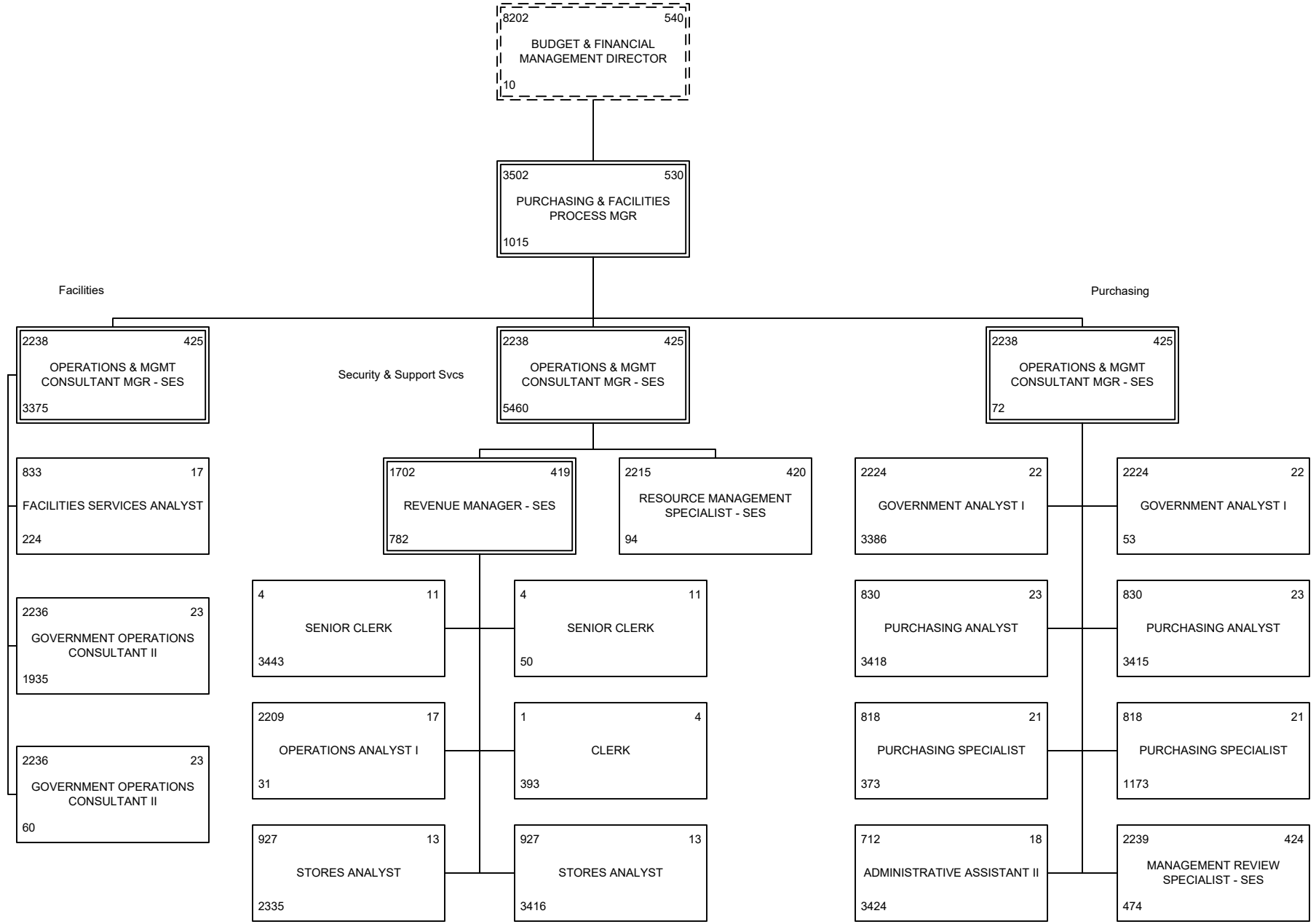
Department of Revenue
Executive Direction and Support Services Program
Office of Financial Management (OFM) – Director & Budget
Current as of July 1, 2019

Class Code	Pay Grade
Class Title	
Position Number	



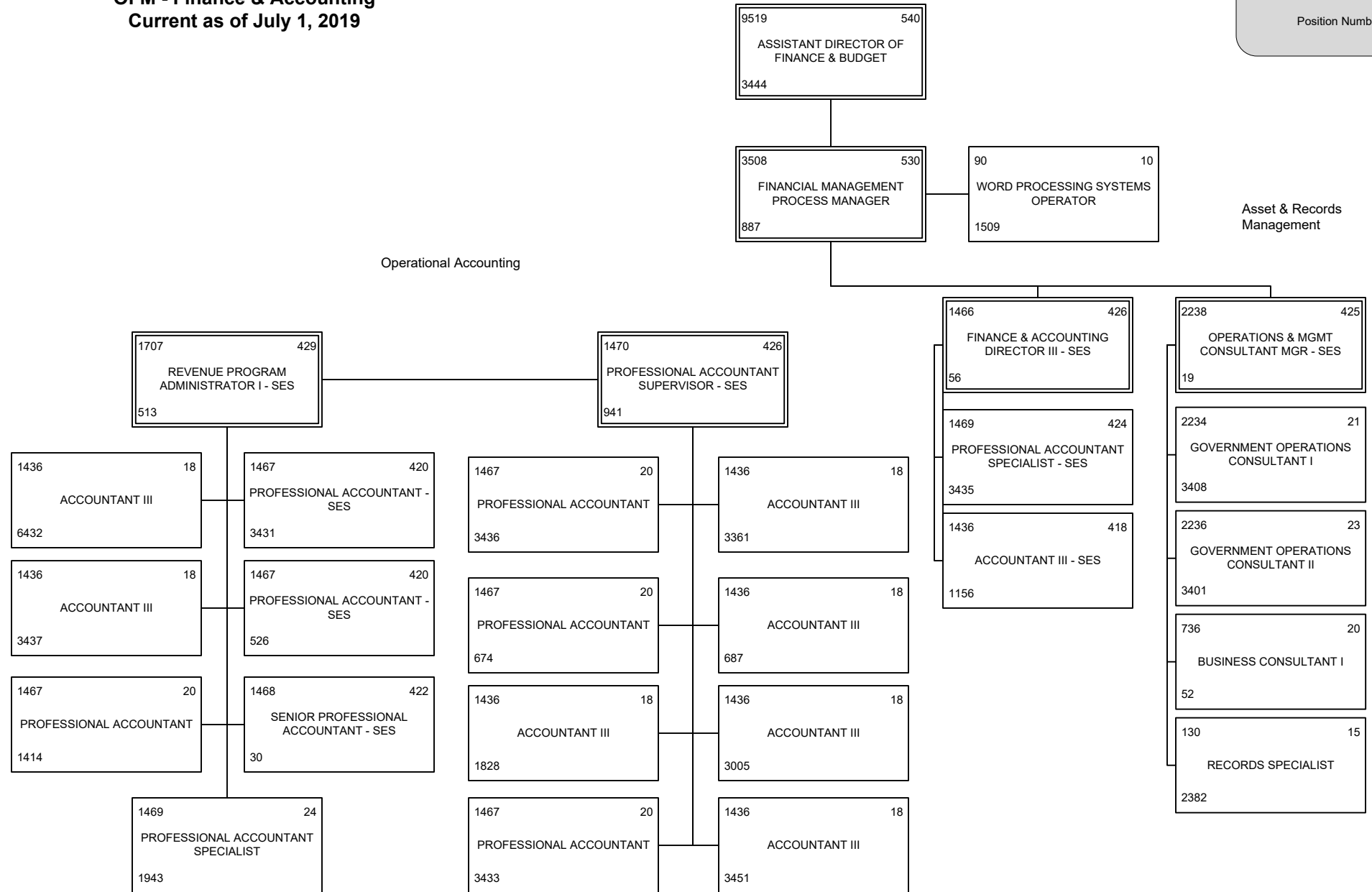
Department of Revenue
 Executive Direction and Support Services Program
 OFM - Purchasing & Facilities
 Current as of July 1, 2019

Class Code	Pay Grade
Class Title	
Position Number	



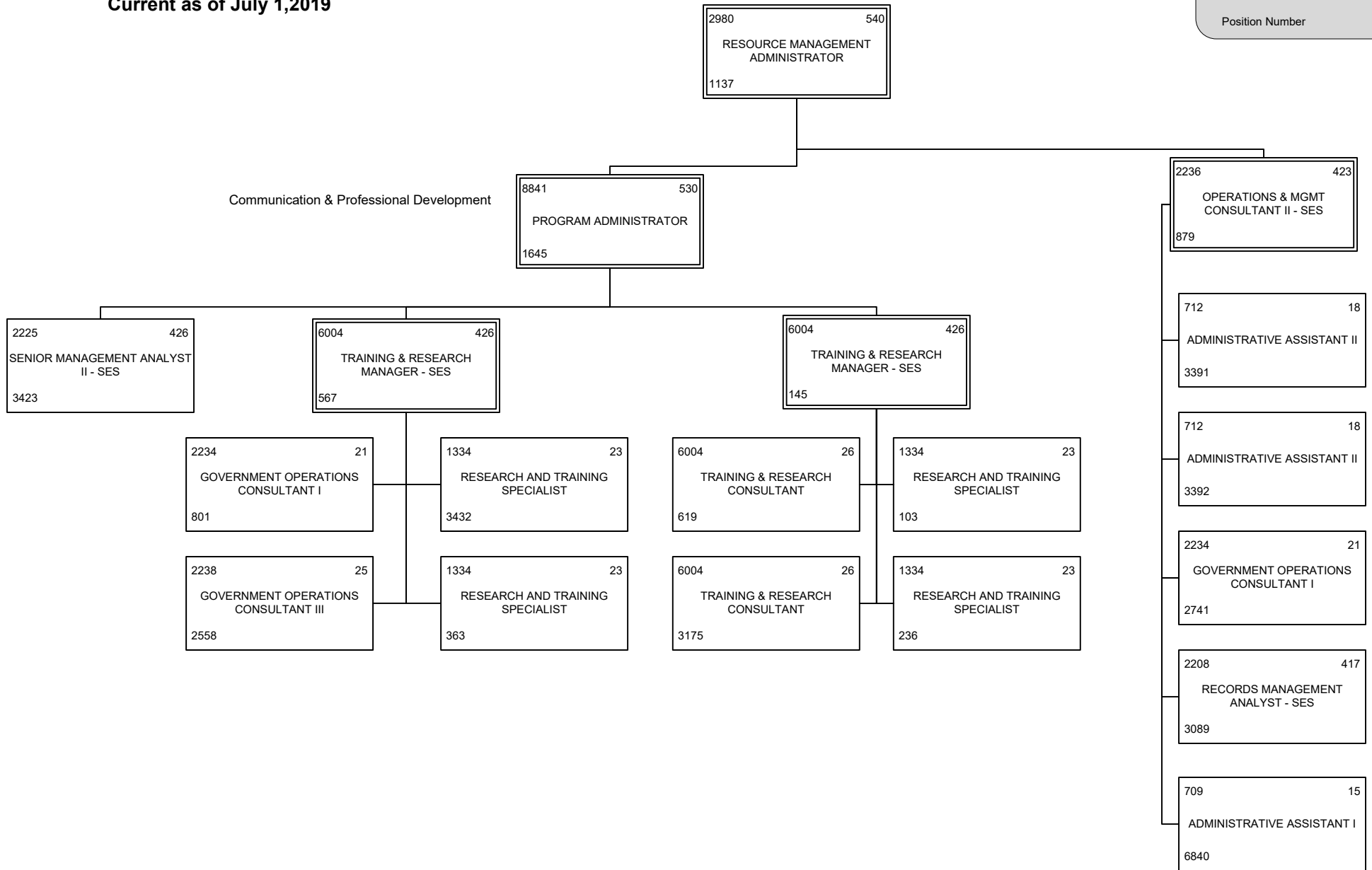
Department of Revenue
 Executive Direction and Support Services Program
 OFM - Finance & Accounting
 Current as of July 1, 2019

Class Code	Pay Grade
Class Title	
Position Number	



Department of Revenue
 Executive Direction and Support Services Program
 Office of Workforce Management (OWM)
 Current as of July 1,2019

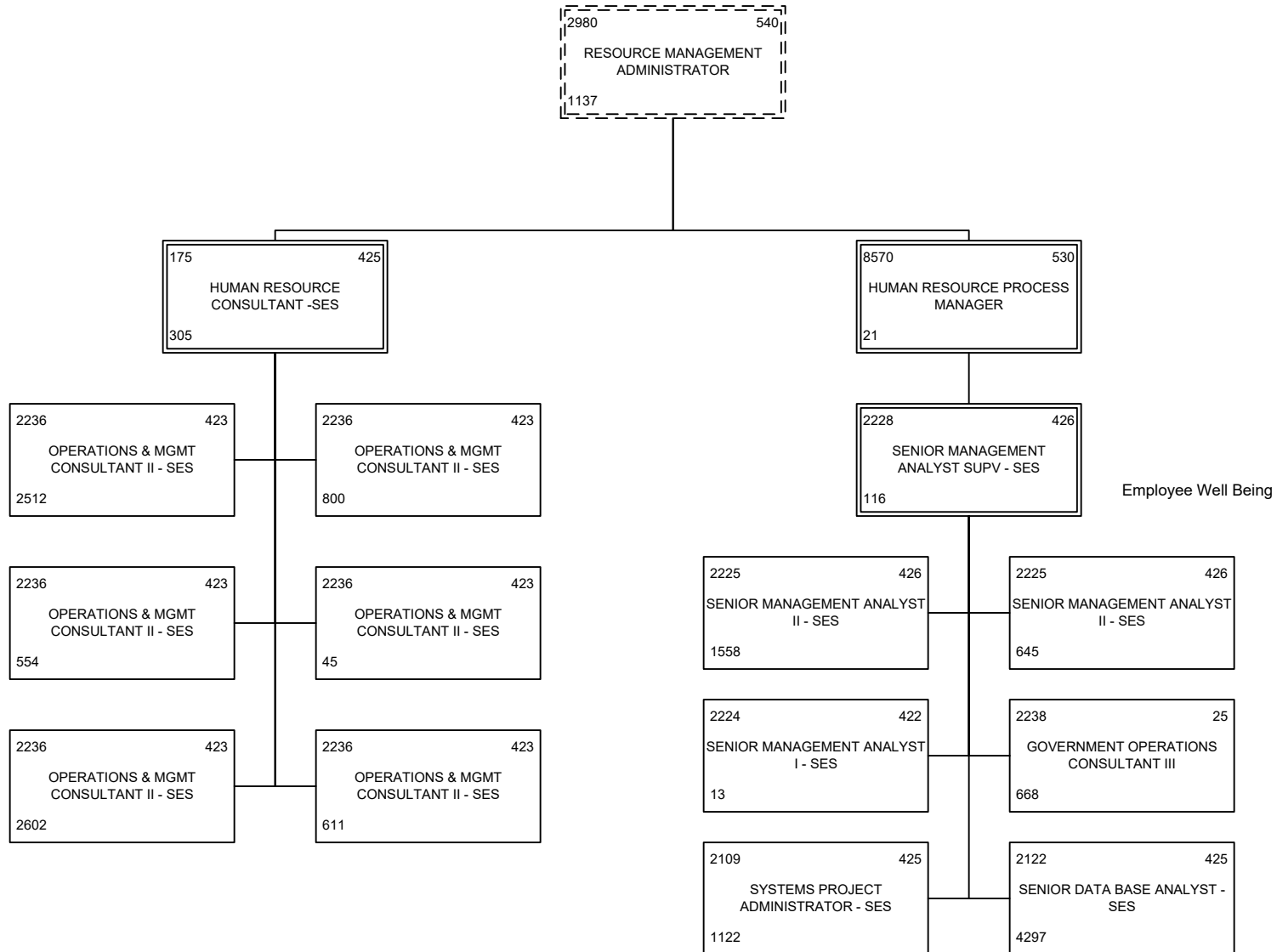
Class Code	Pay Grade
Class Title	
Position Number	



Department of Revenue
 Executive Direction and Support Services Program
 Office of Workforce Management (OWM)
 Current as of July 1, 2019

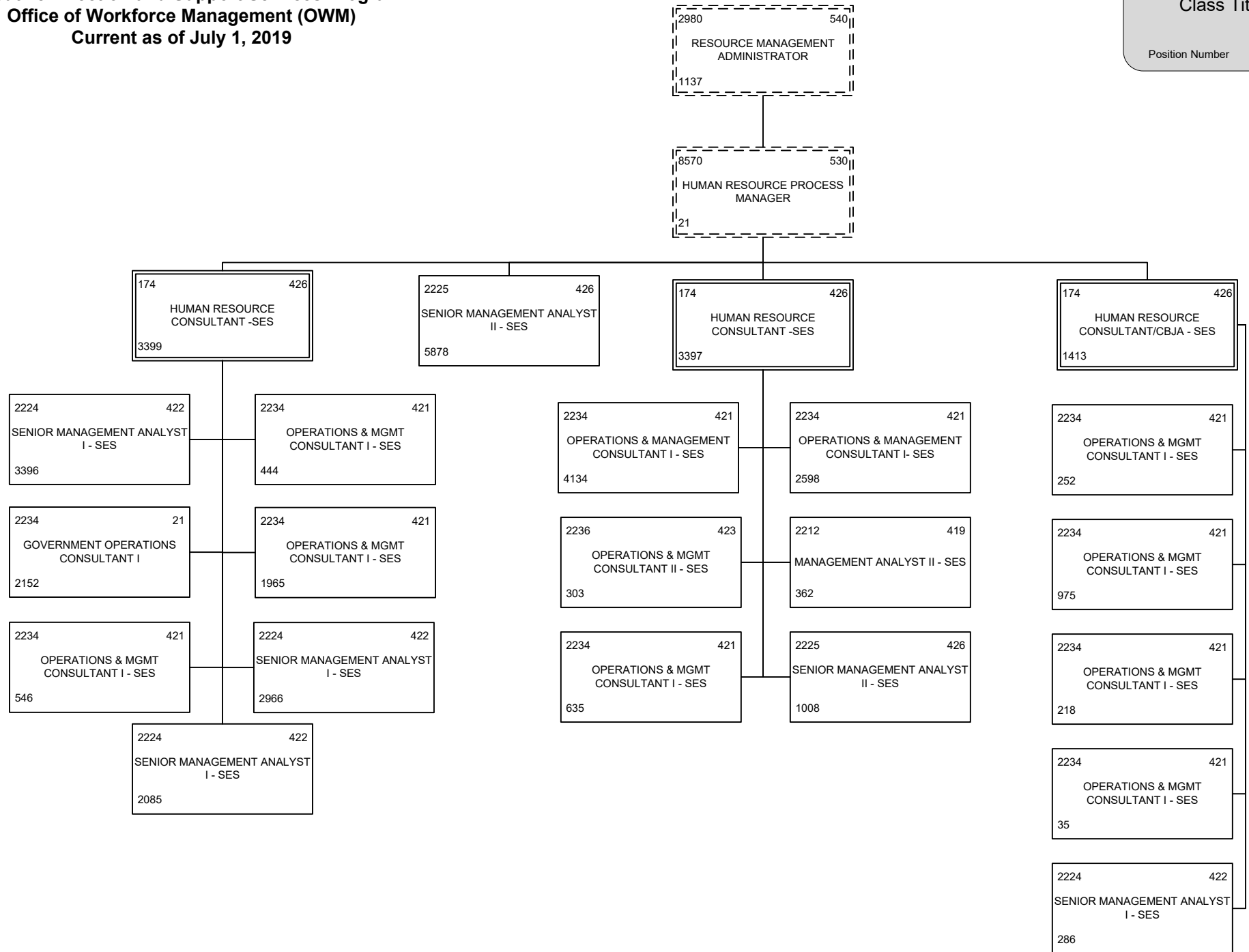
Class Code	Pay Grade
Class Title	

Position Number

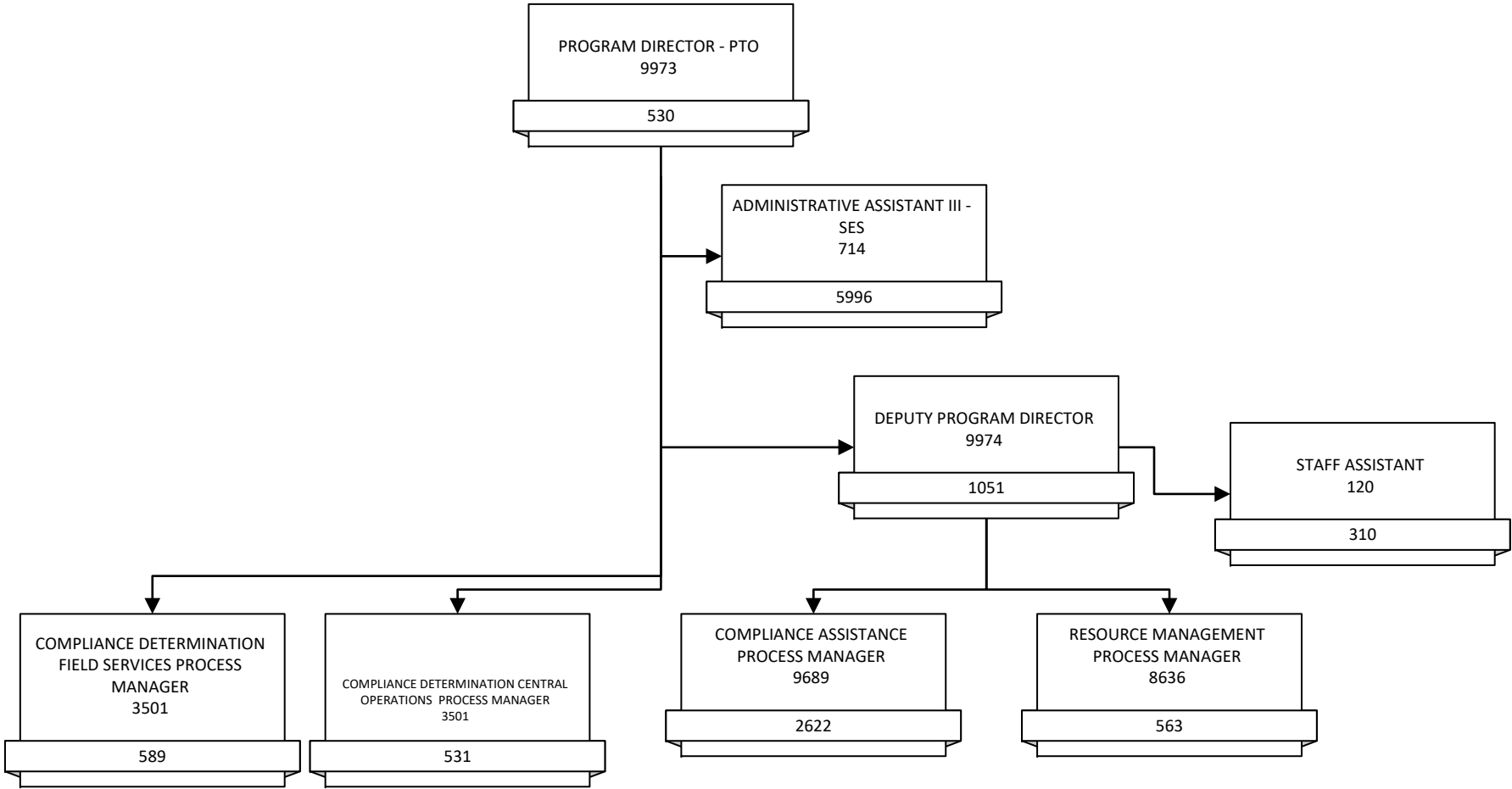


Department of Revenue
 Executive Direction and Support Services Program
 Office of Workforce Management (OWM)
 Current as of July 1, 2019

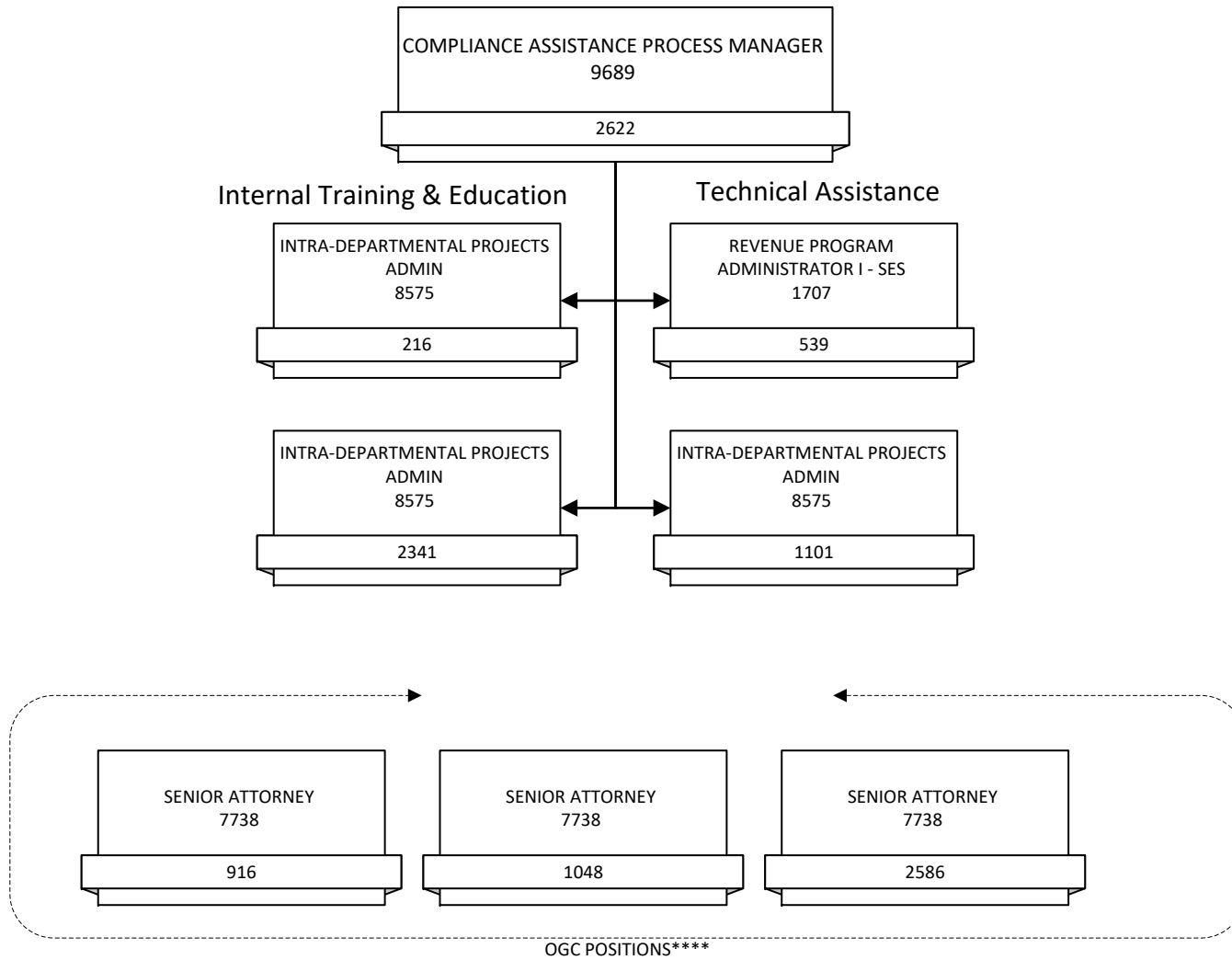
Class Code	Pay Grade
Class Title	
Position Number	



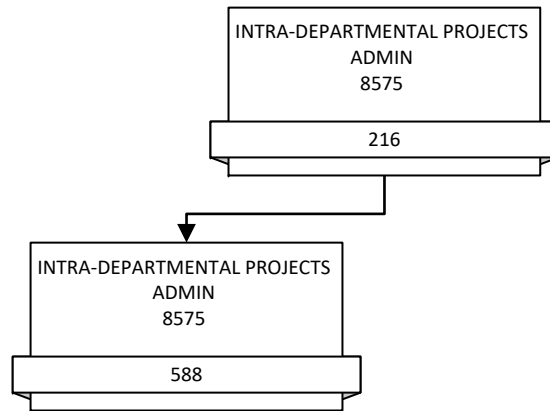
Department of Revenue
Property Tax Oversight
Director's Office
Current as of July 1, 2019



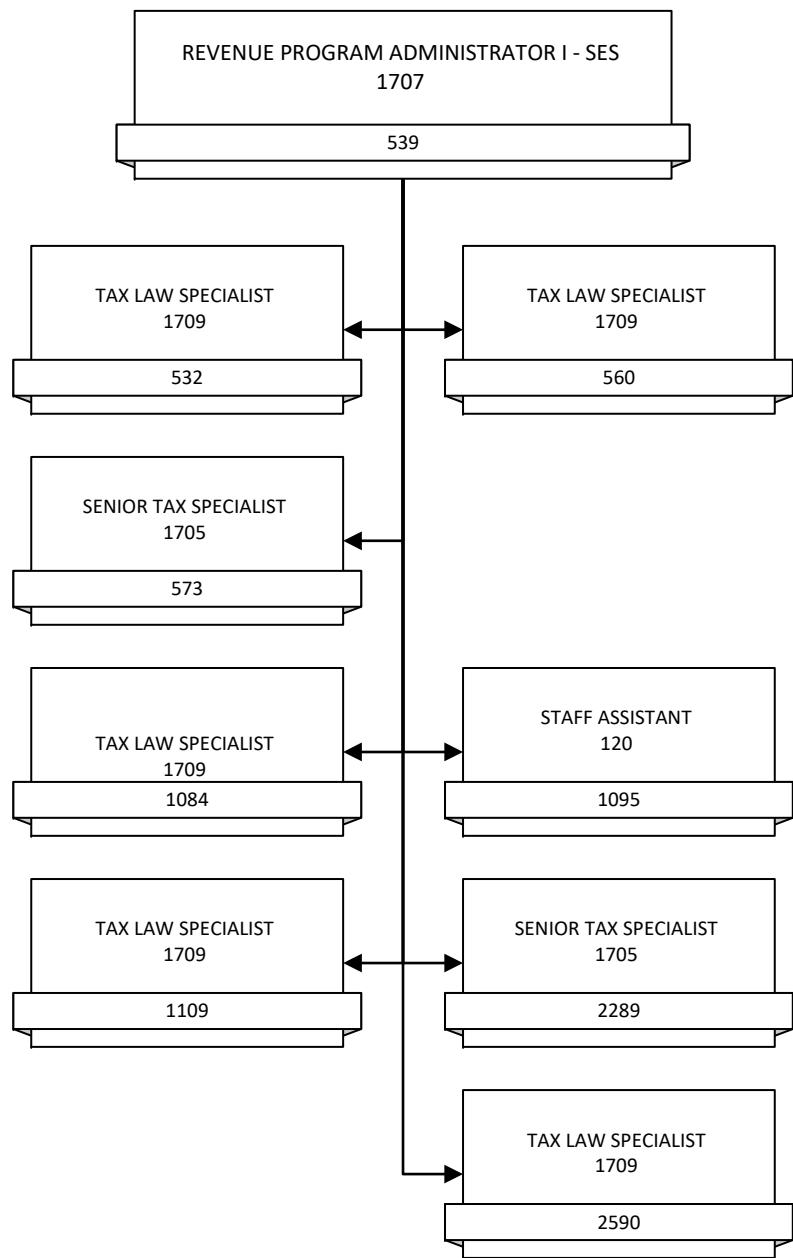
Department of Revenue
 Property Tax Oversight
 Compliance Assistance Process
 Current as of July 1, 2019

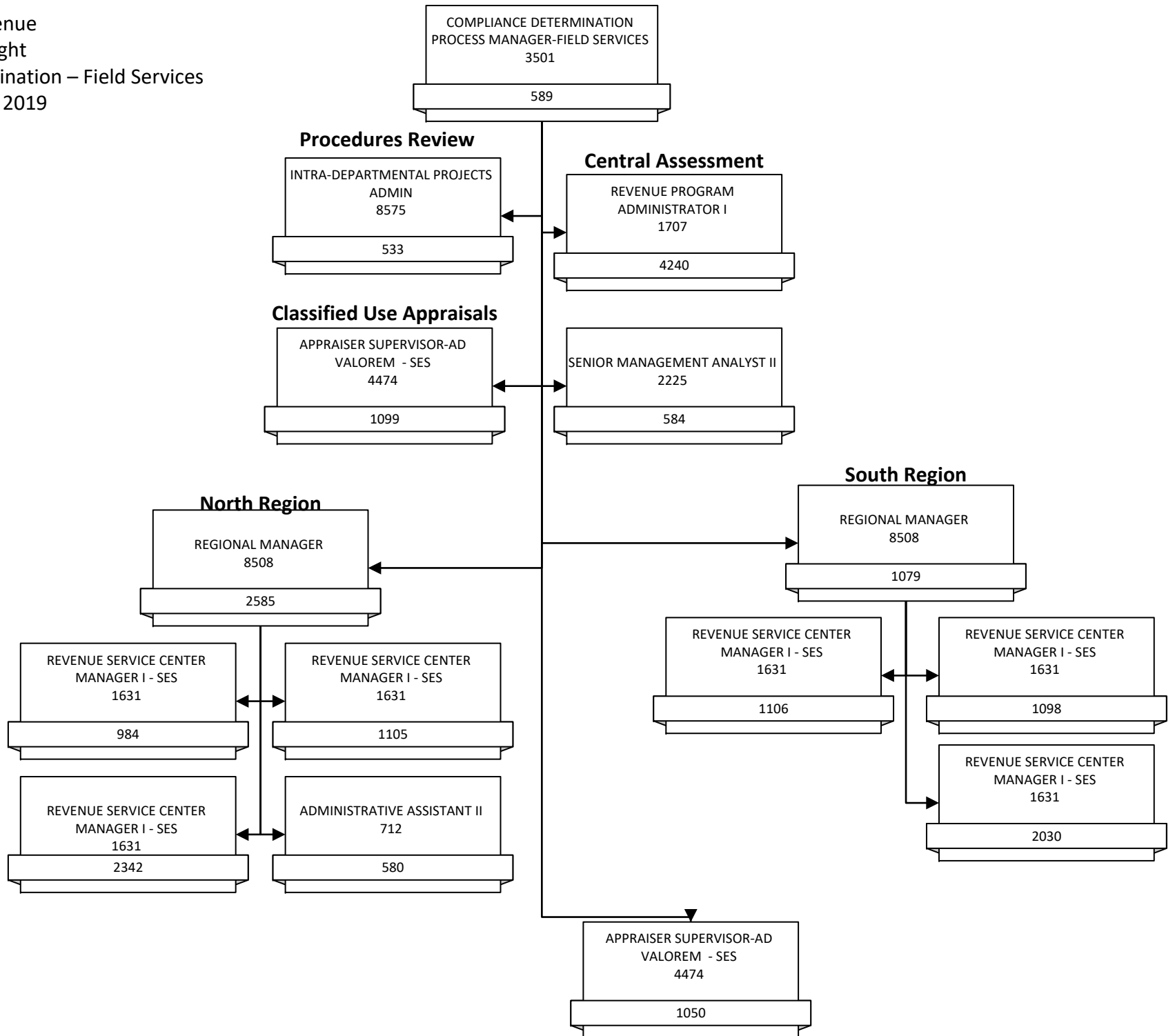


Internal Training & Education

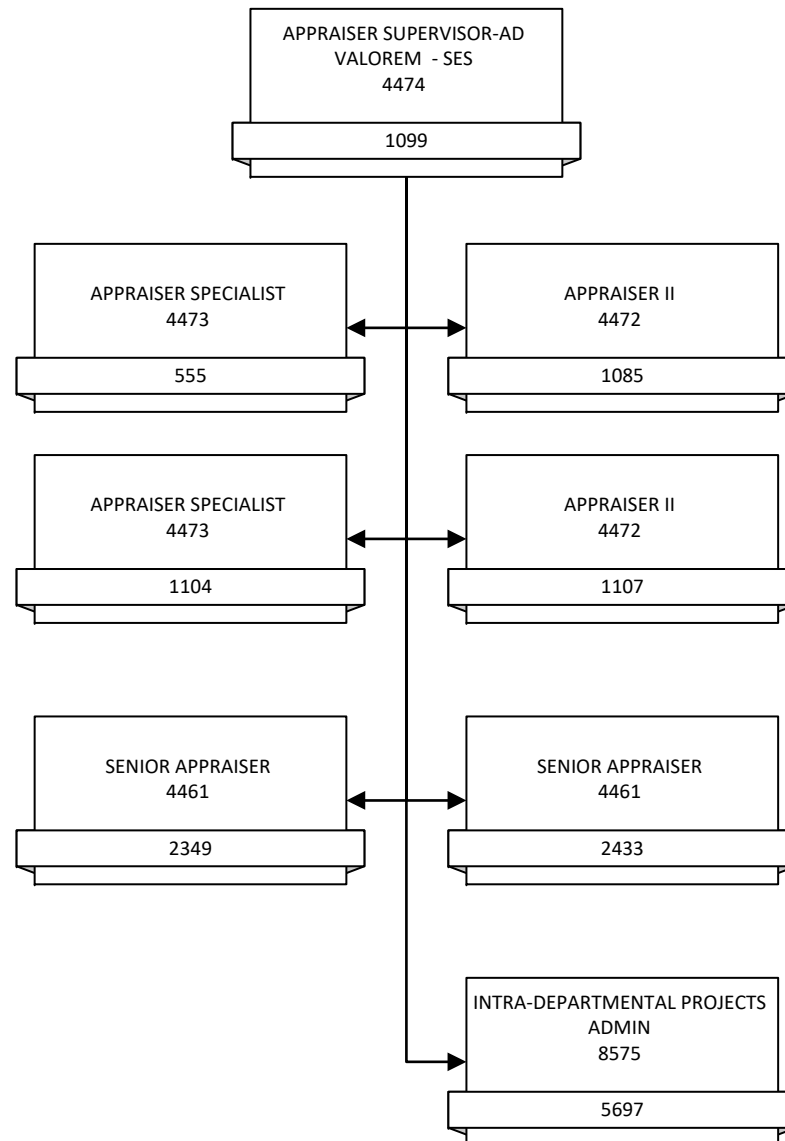


Technical Assistance

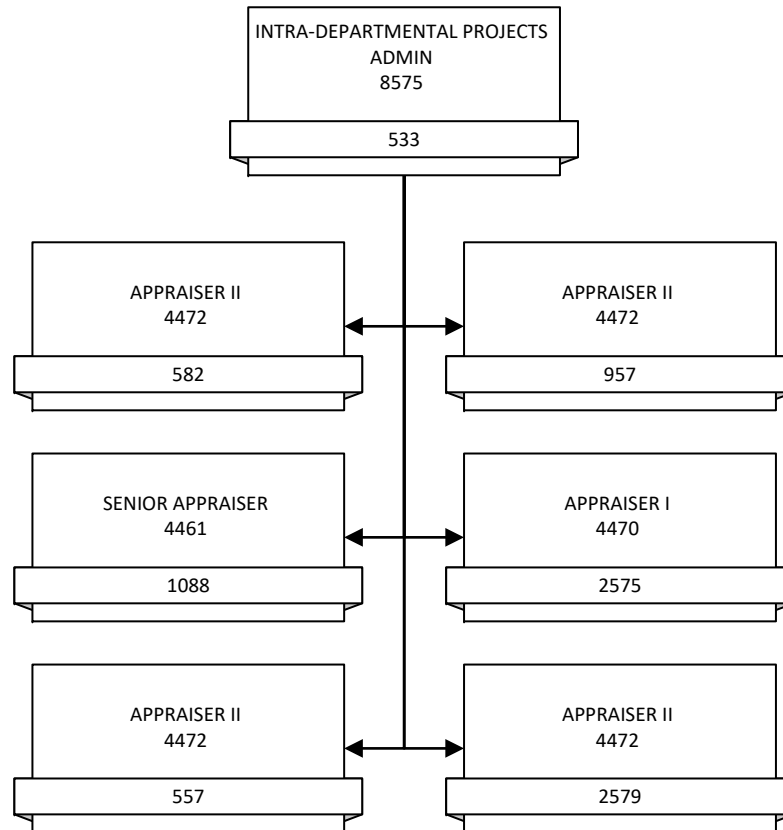




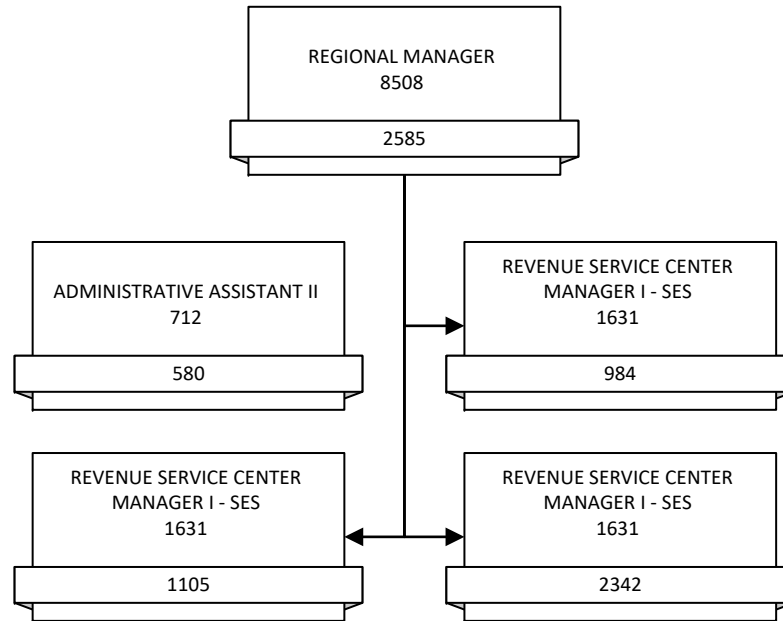
Classified Use Appraisals



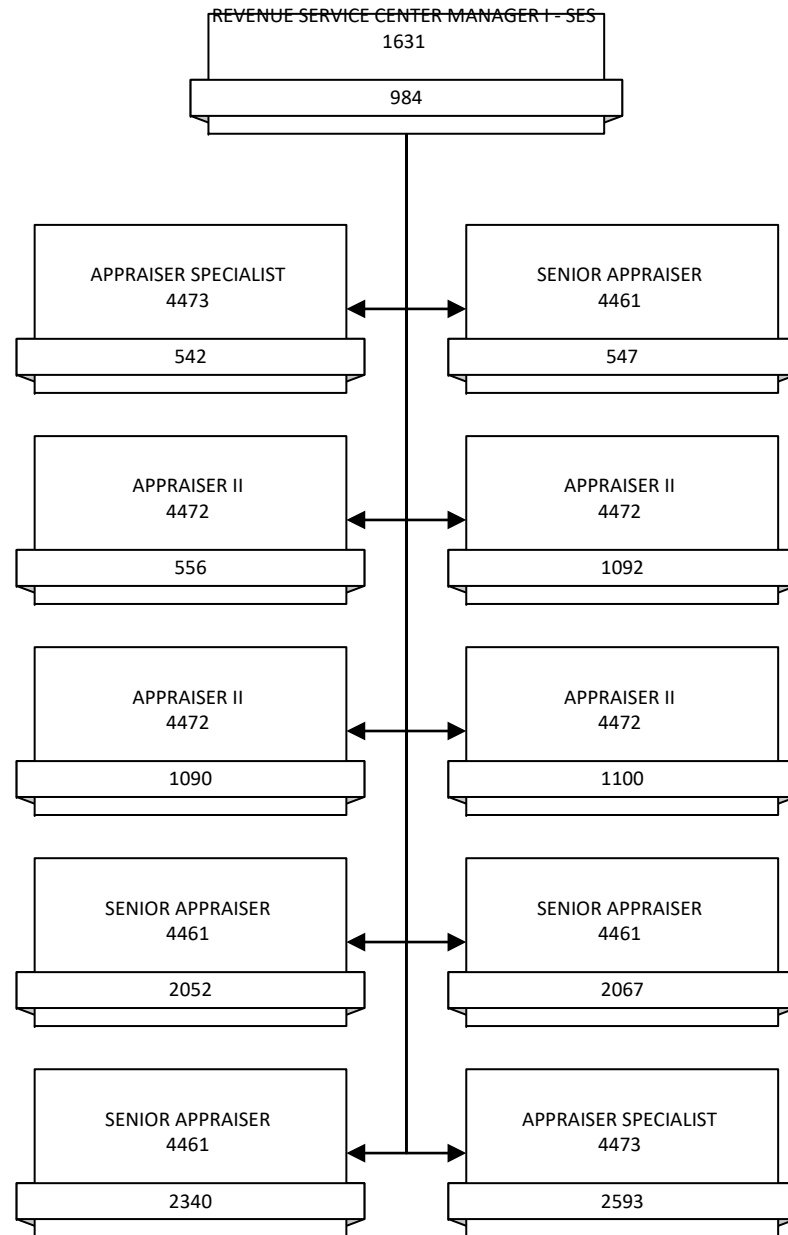
PROCEDURES REVIEW



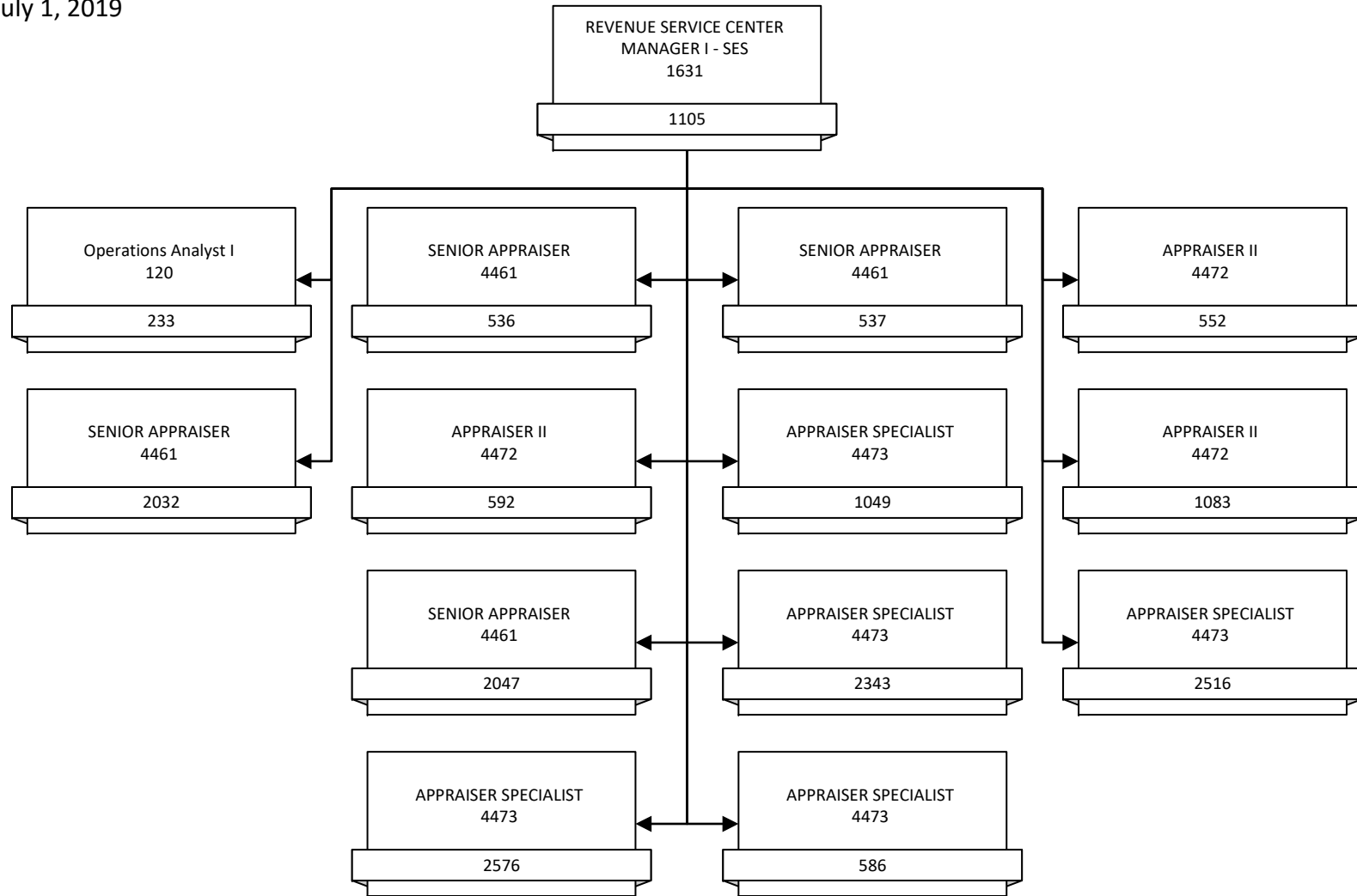
North Region

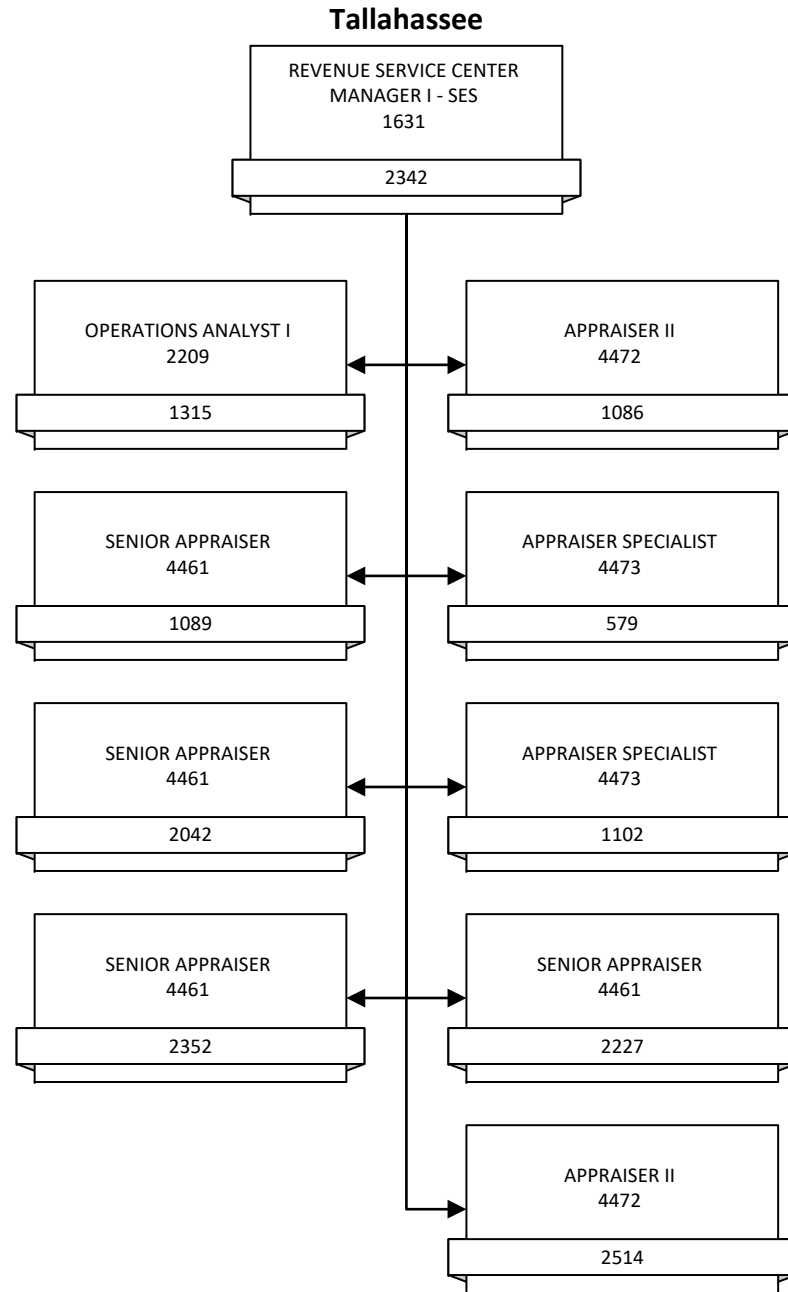


Marianna Service Center

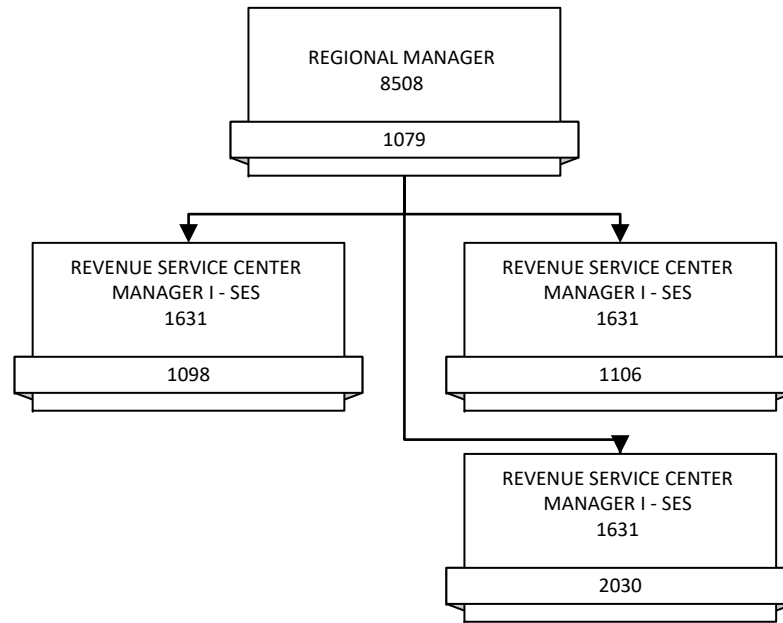


Lake City

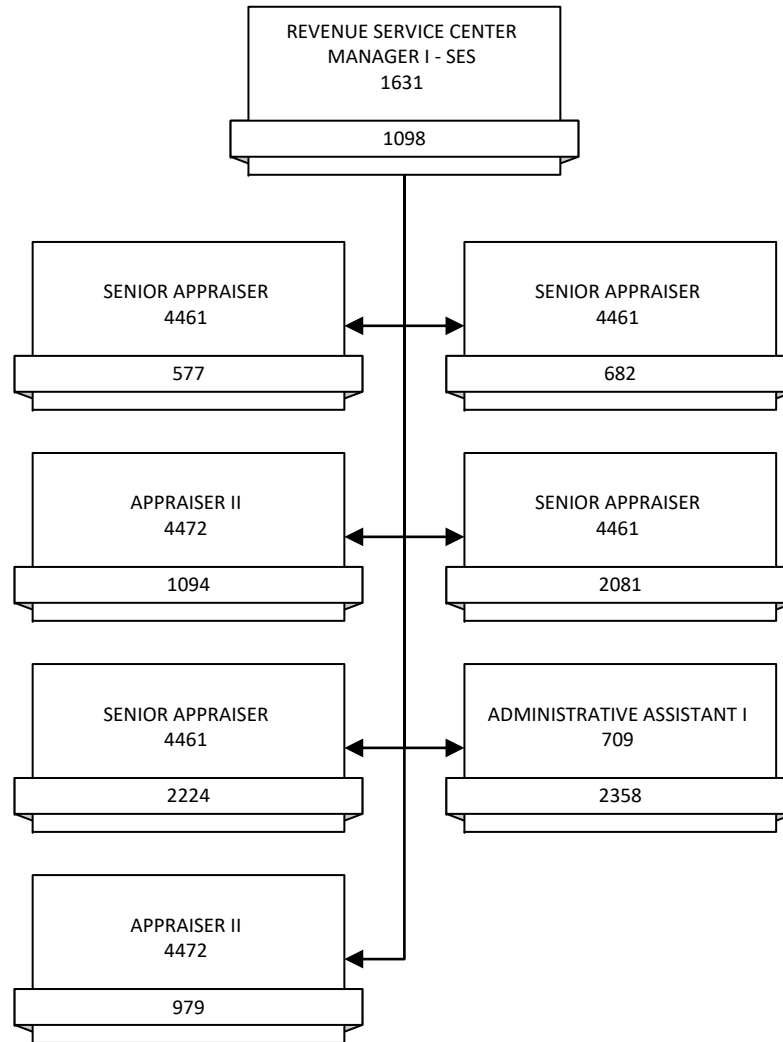




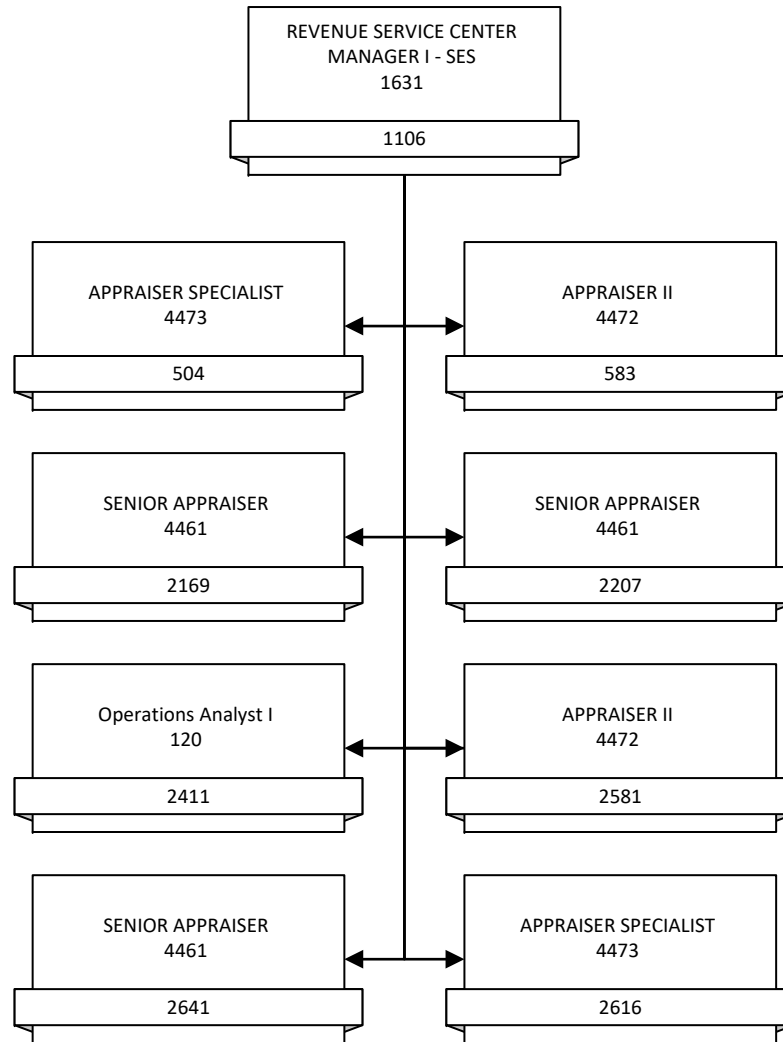
South Region



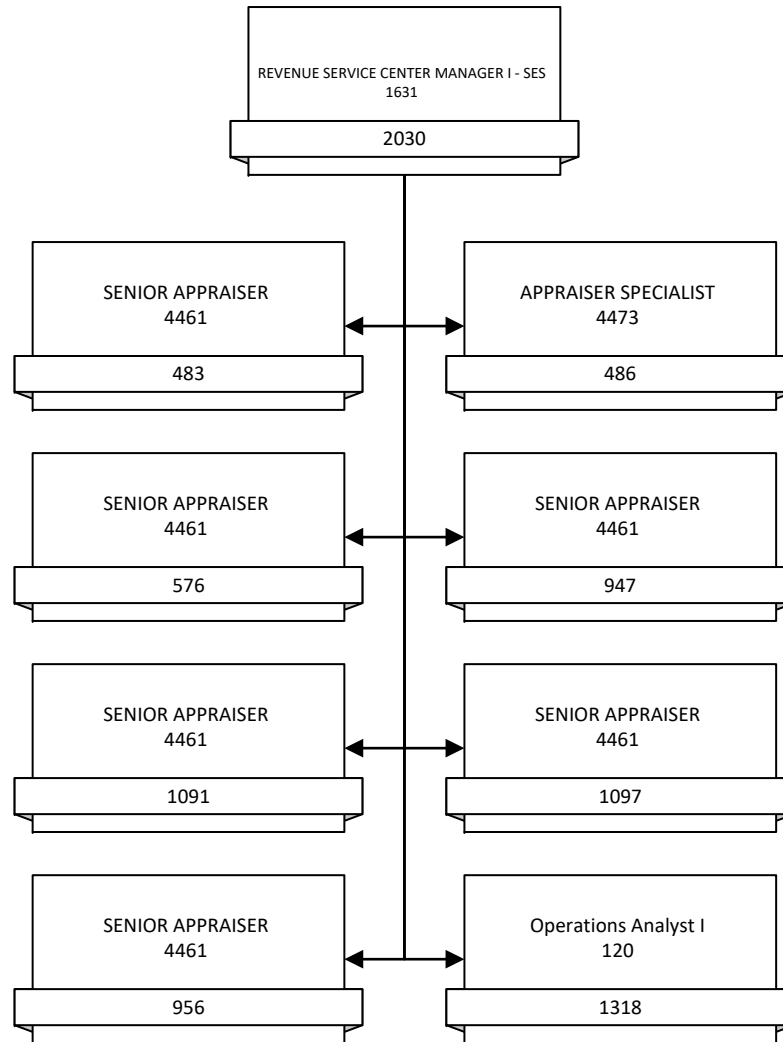
Orlando



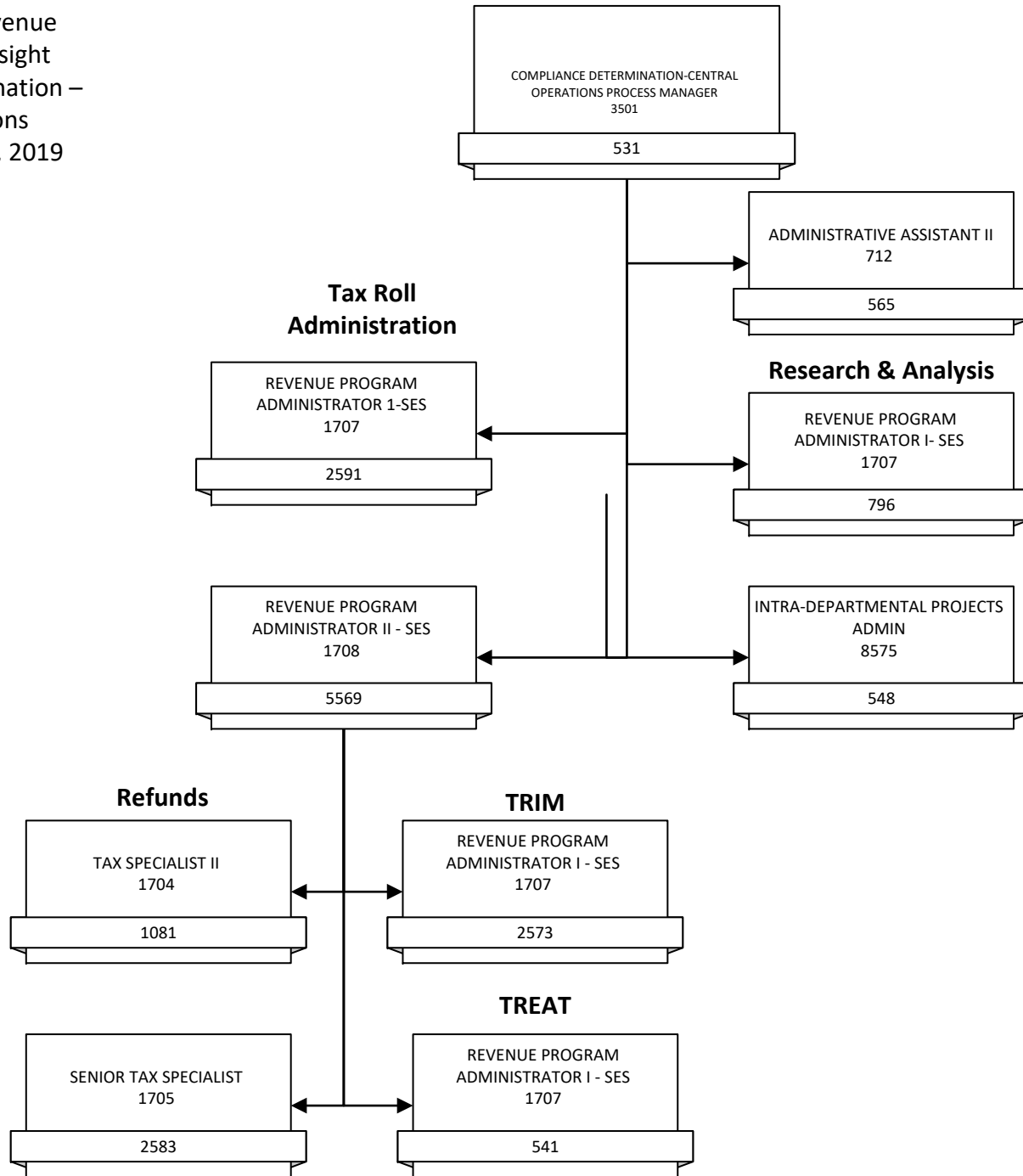
Fort Myers



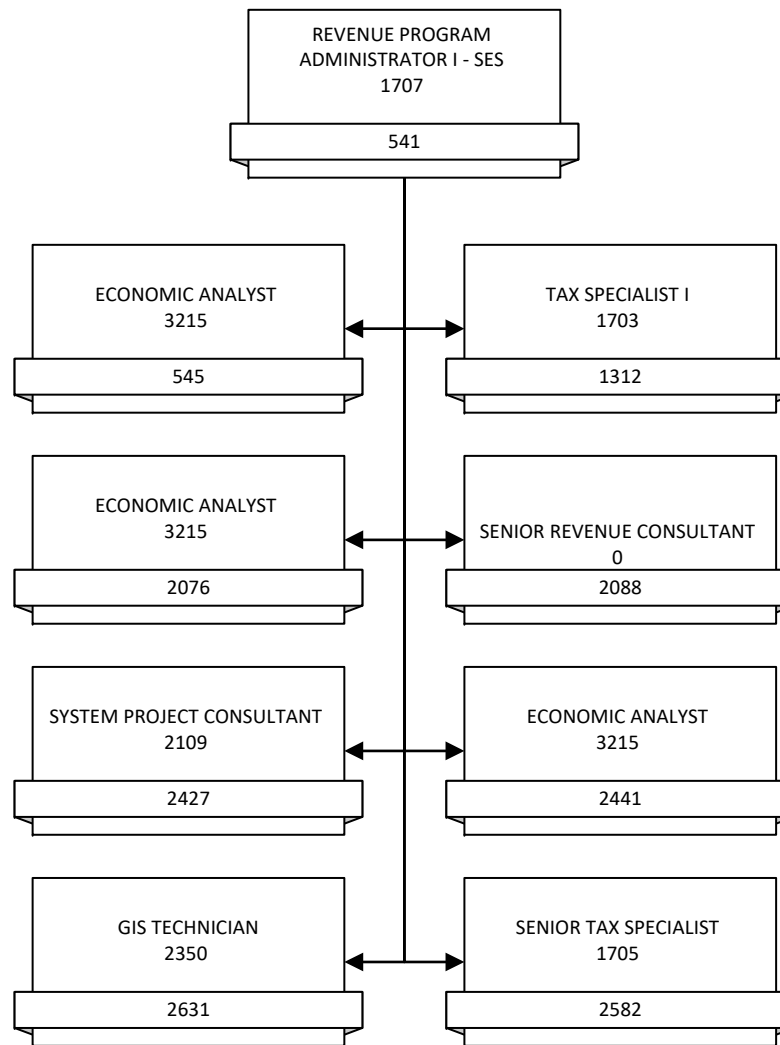
Tampa



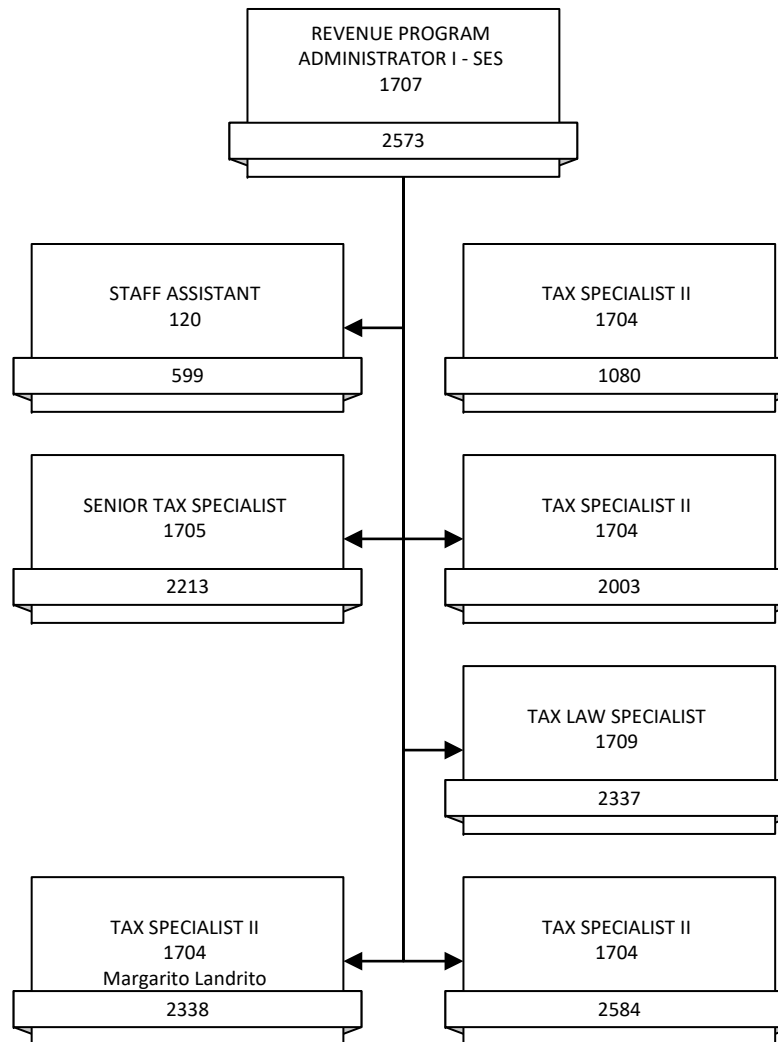
Department of Revenue
 Property Tax Oversight
 Compliance Determination –
 Central Operations
 Current as of July 1, 2019



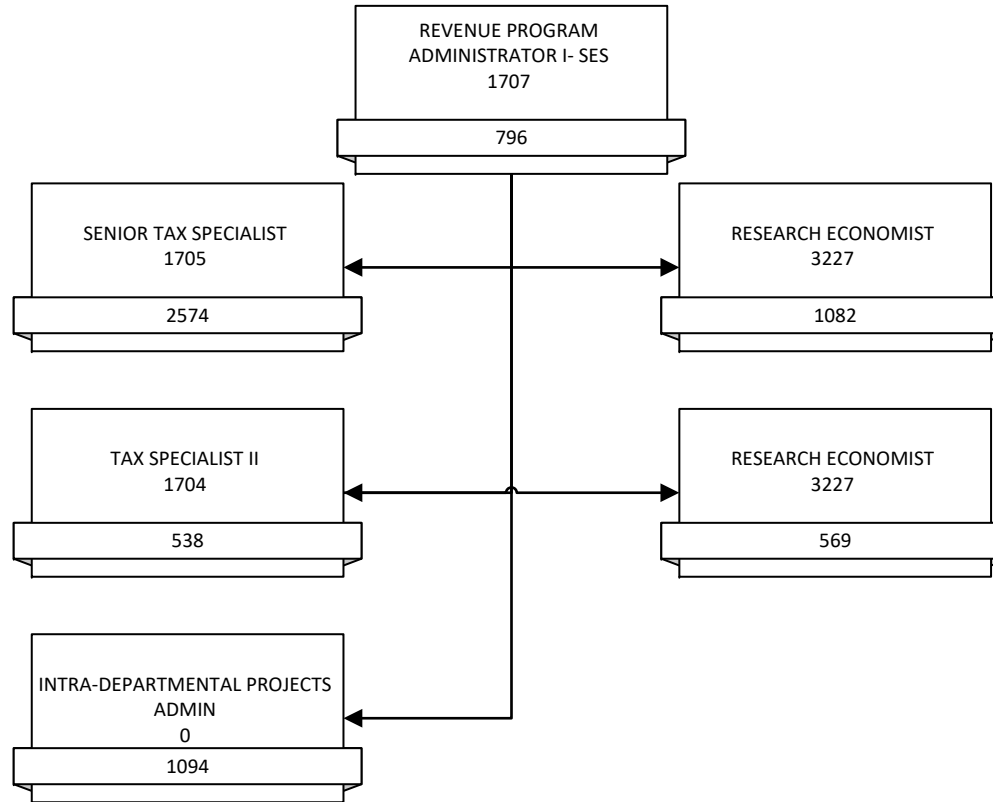
Tax Roll Evaluation & Approval



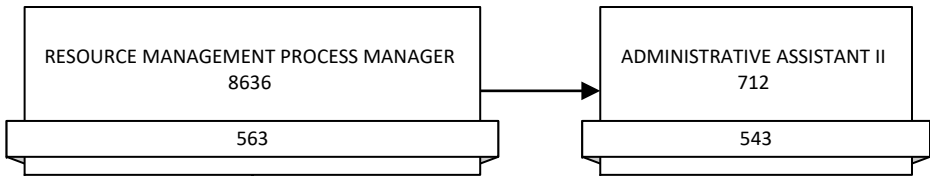
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Department of Revenue
Property Tax Oversight
CD – Research & Analysis
Current as of July 1, 2019

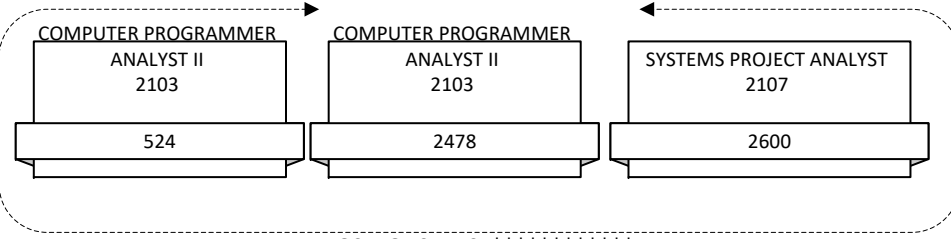
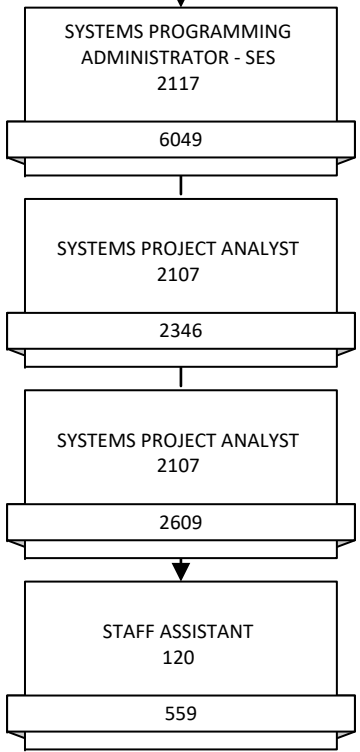
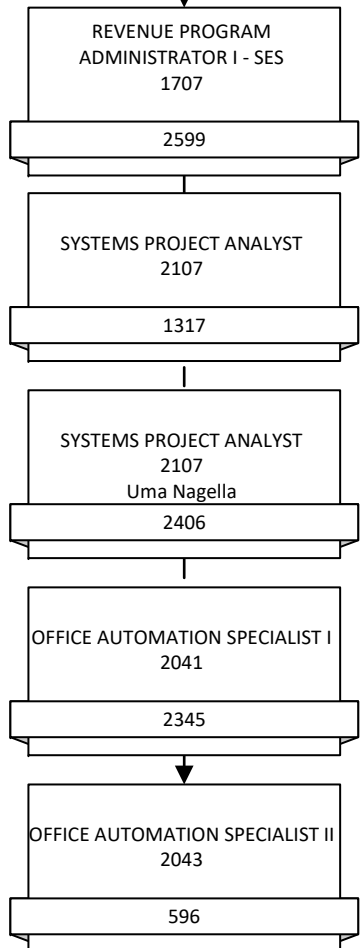
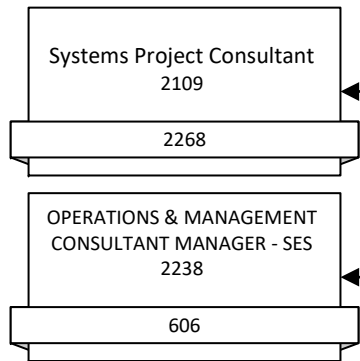
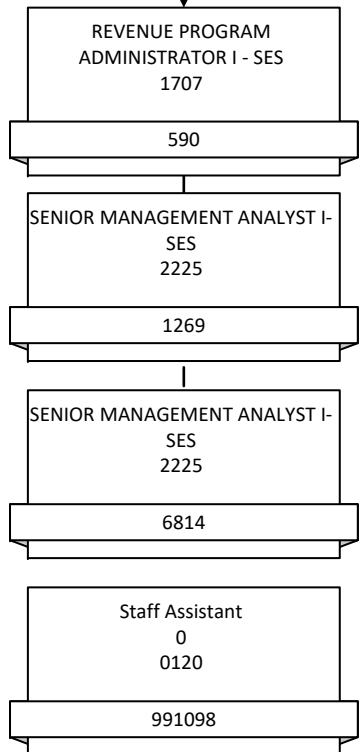


Department of Revenue
 Property Tax Oversight
 Resource Management Process
 Current as of July 1, 2019



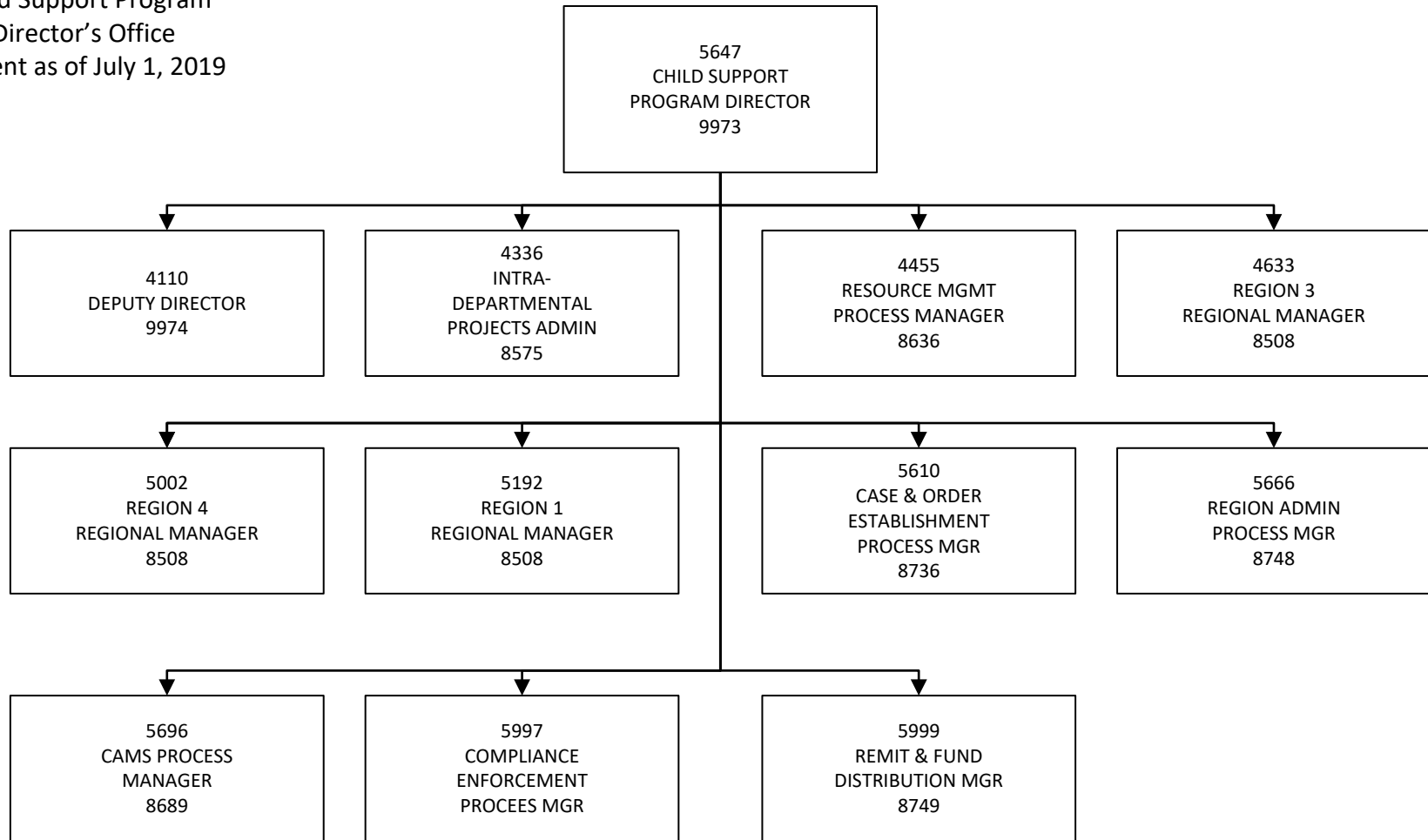
Budget

Technology Management



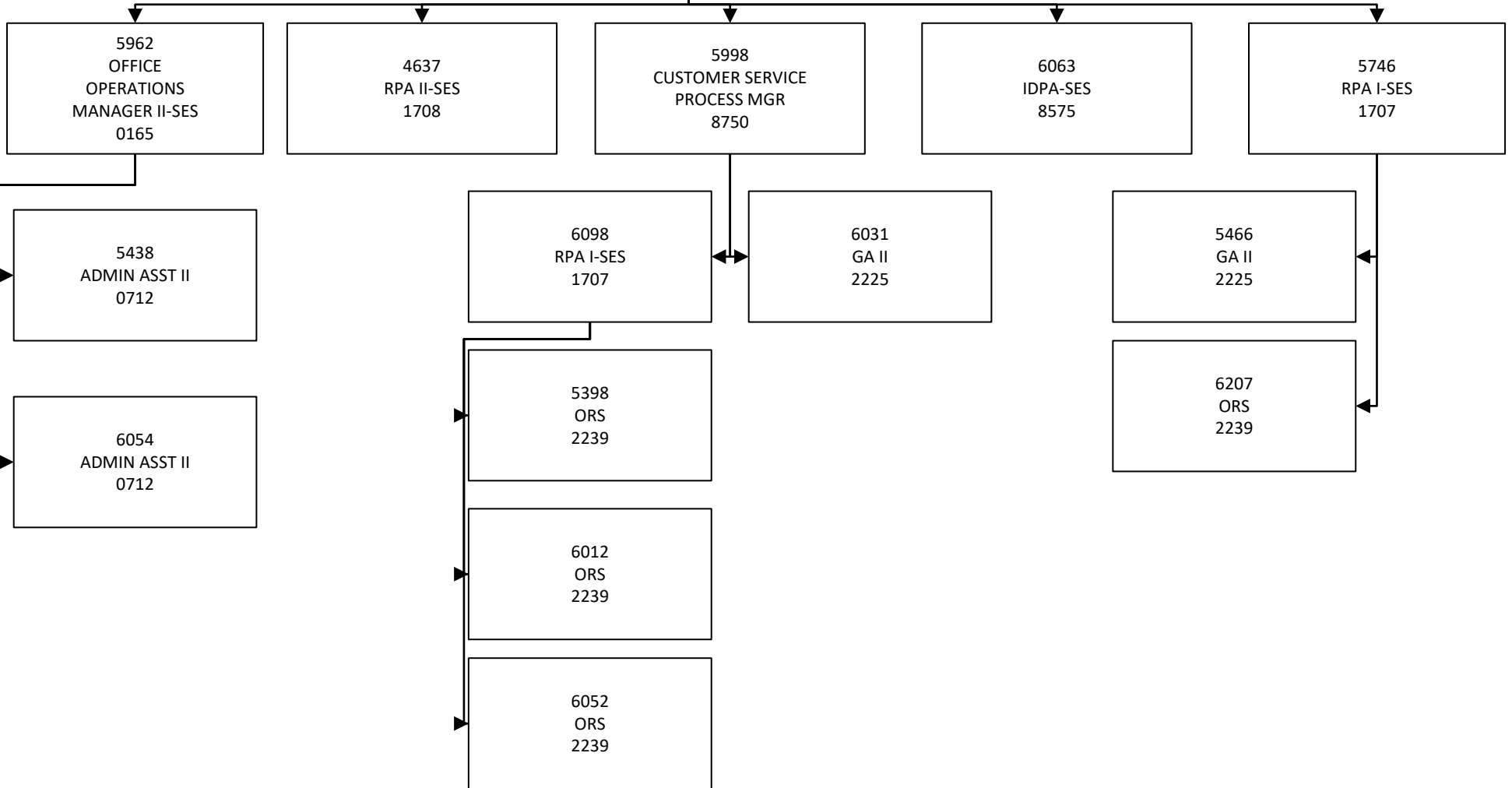
POSITIONS IN ISP*****

Department of Revenue
Child Support Program
Director's Office
Current as of July 1, 2019



Department of Revenue
 Child Support Program
 Deputy Director's Office (1 of 2)
 Contract Management
 Current as of July 1, 2019

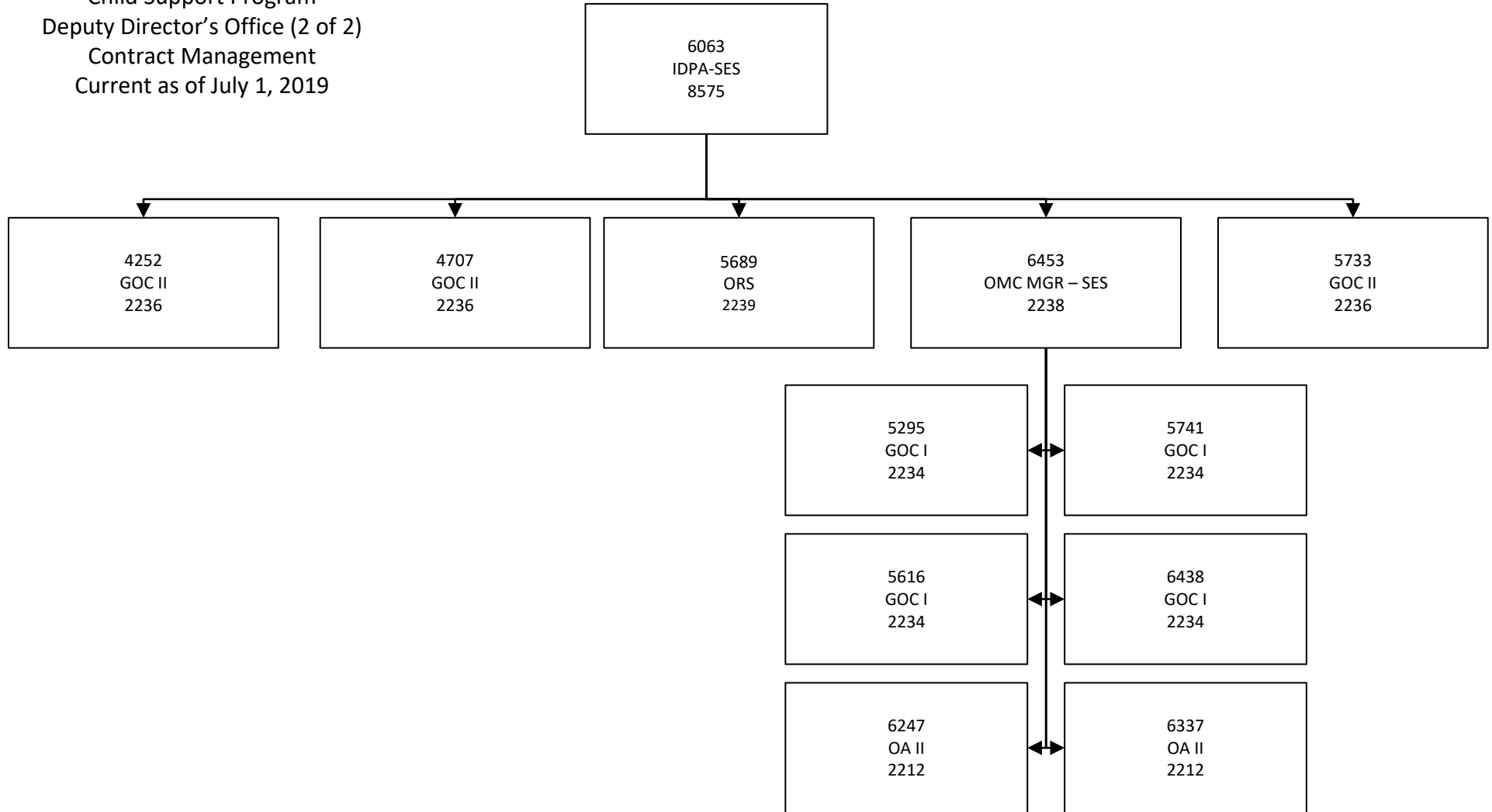
4110
 DEPUTY PROGRAM
 DIRECTOR
 9974

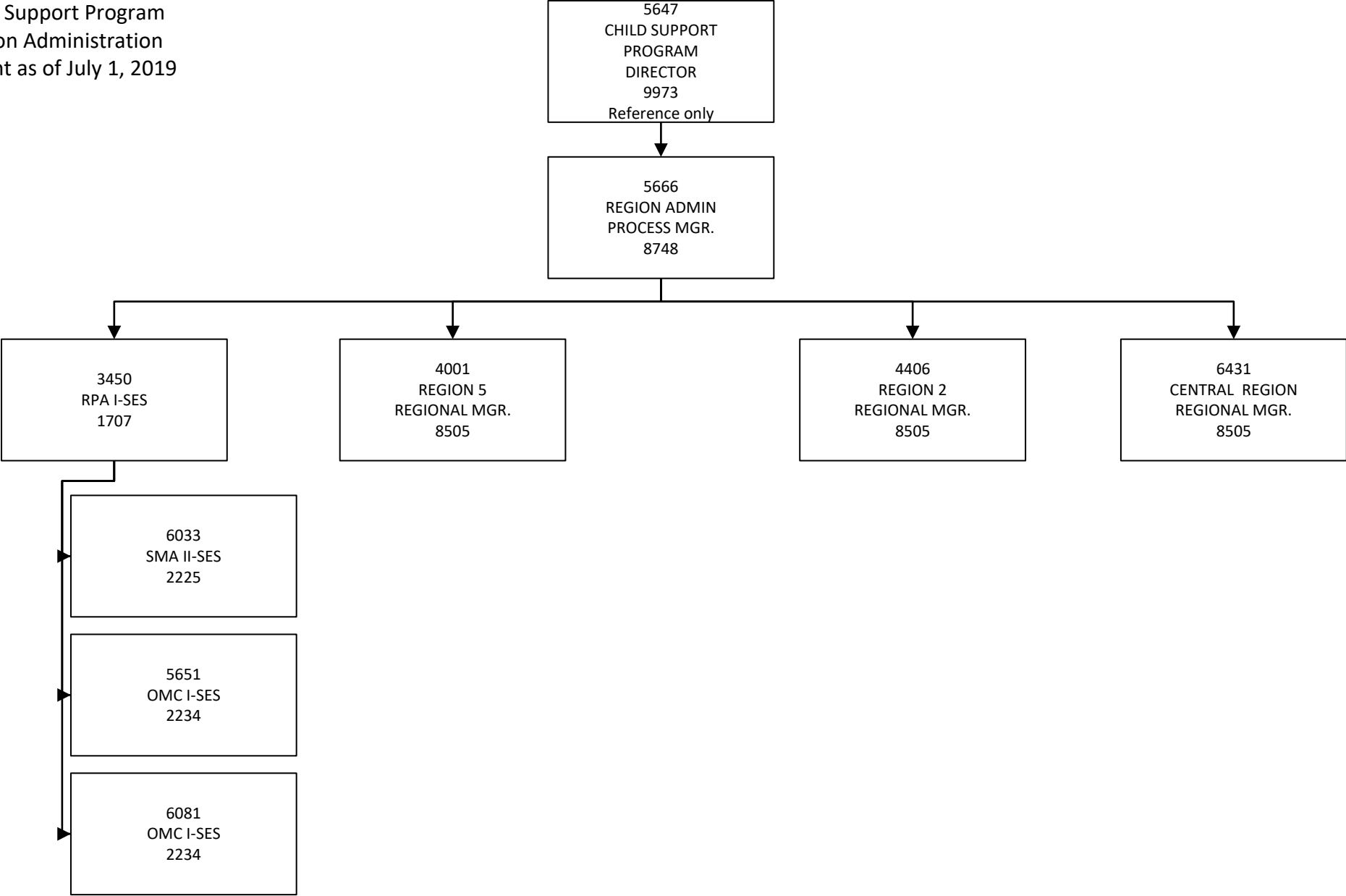


CUSTOMER SERVICE

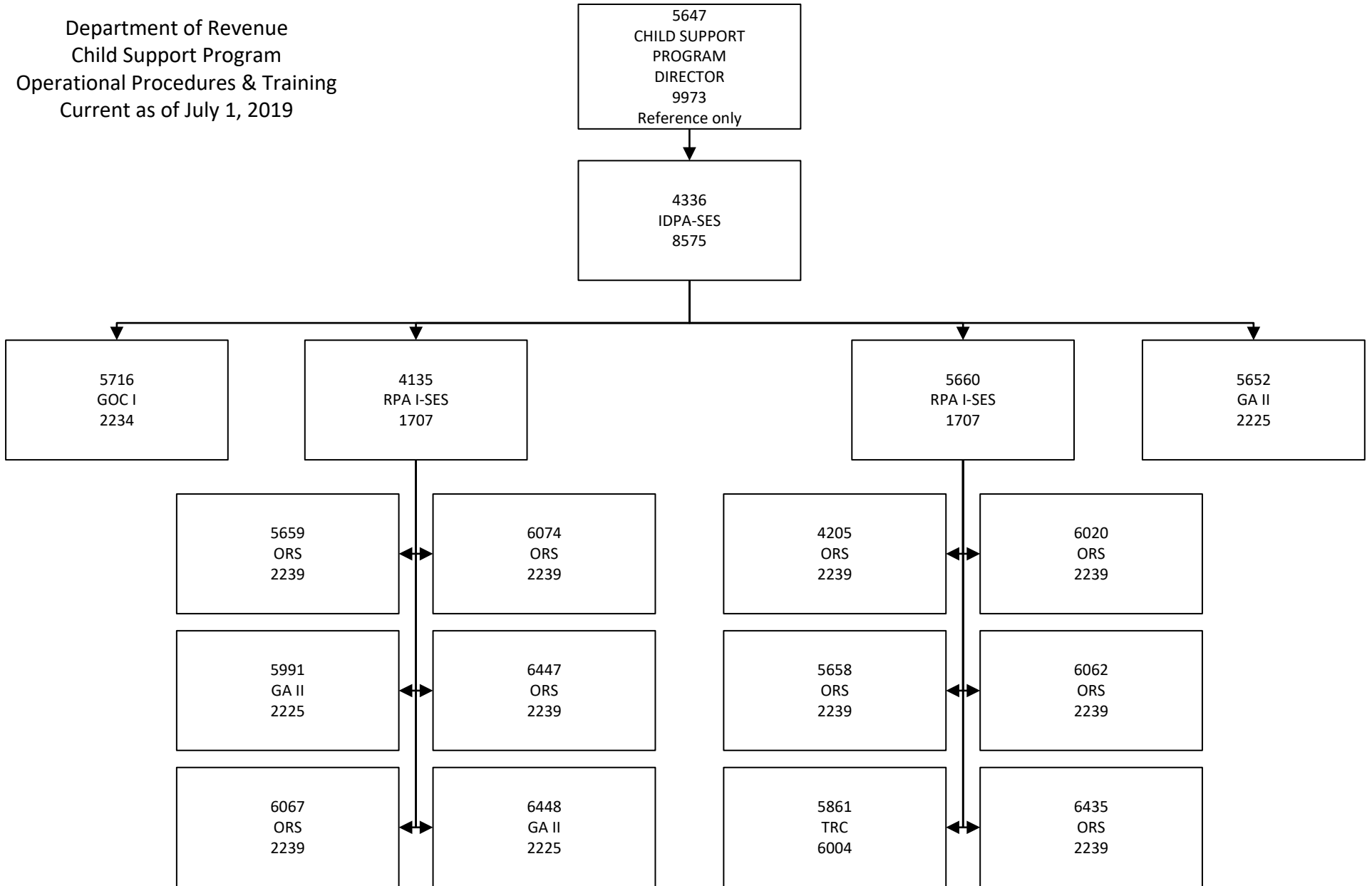
COMMUNICATION

Department of Revenue
Child Support Program
Deputy Director's Office (2 of 2)
Contract Management
Current as of July 1, 2019

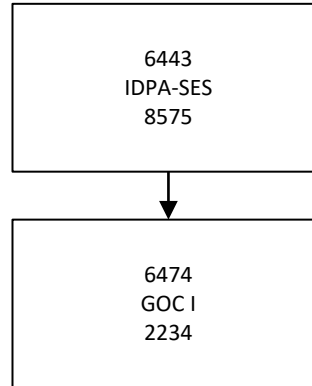




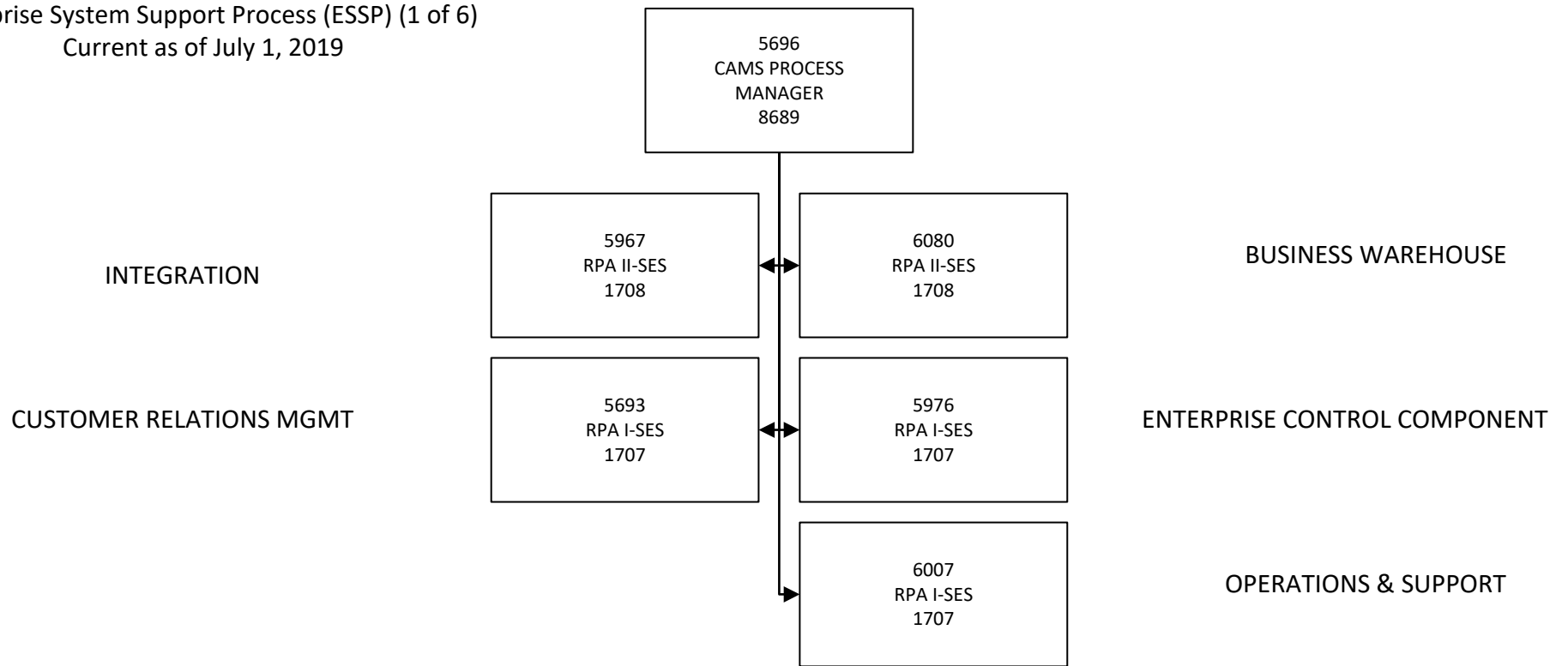
Department of Revenue
 Child Support Program
 Operational Procedures & Training
 Current as of July 1, 2019



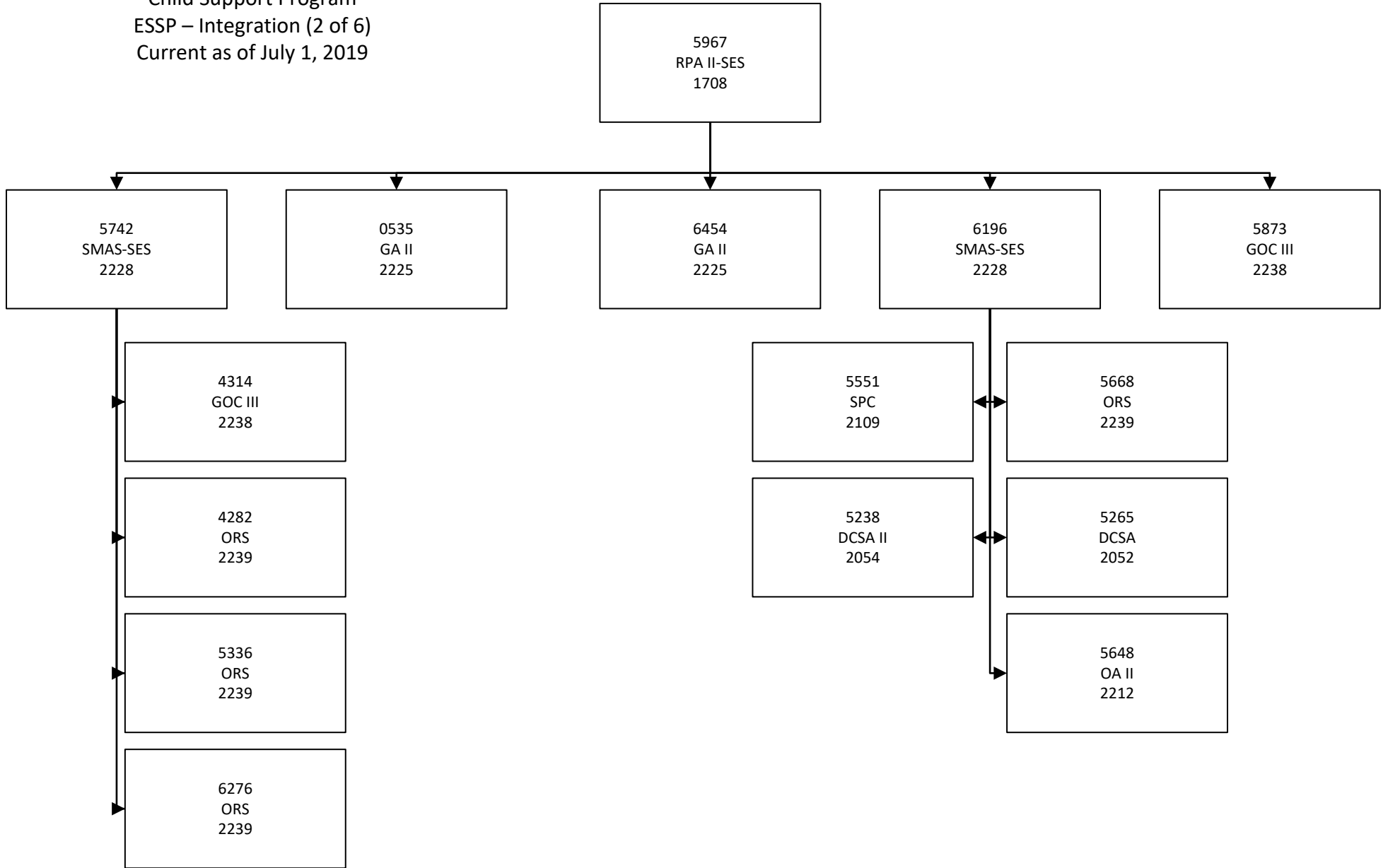
Positions on Loan to EXEC



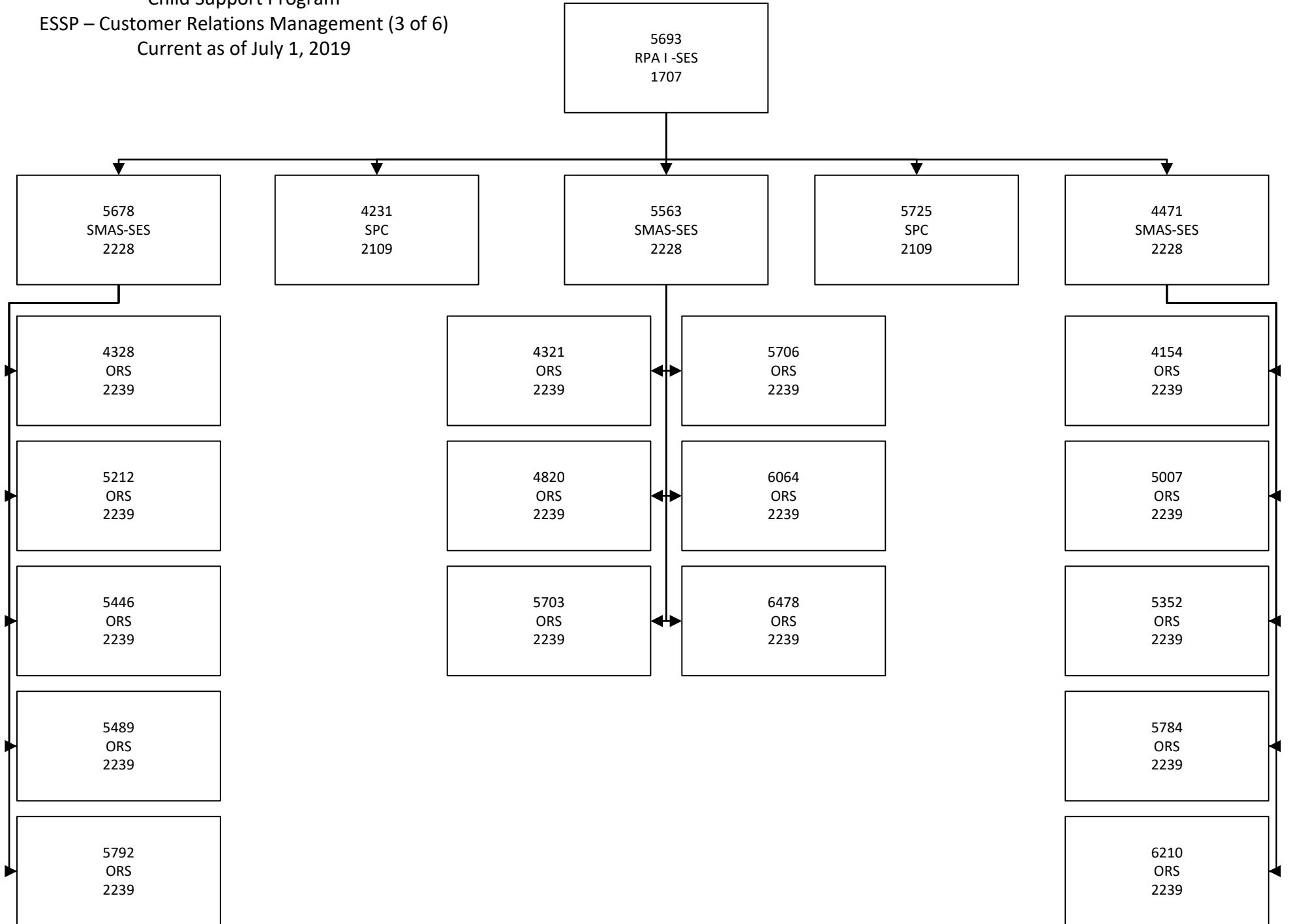
Department of Revenue
Child Support Program
Enterprise System Support Process (ESSP) (1 of 6)
Current as of July 1, 2019



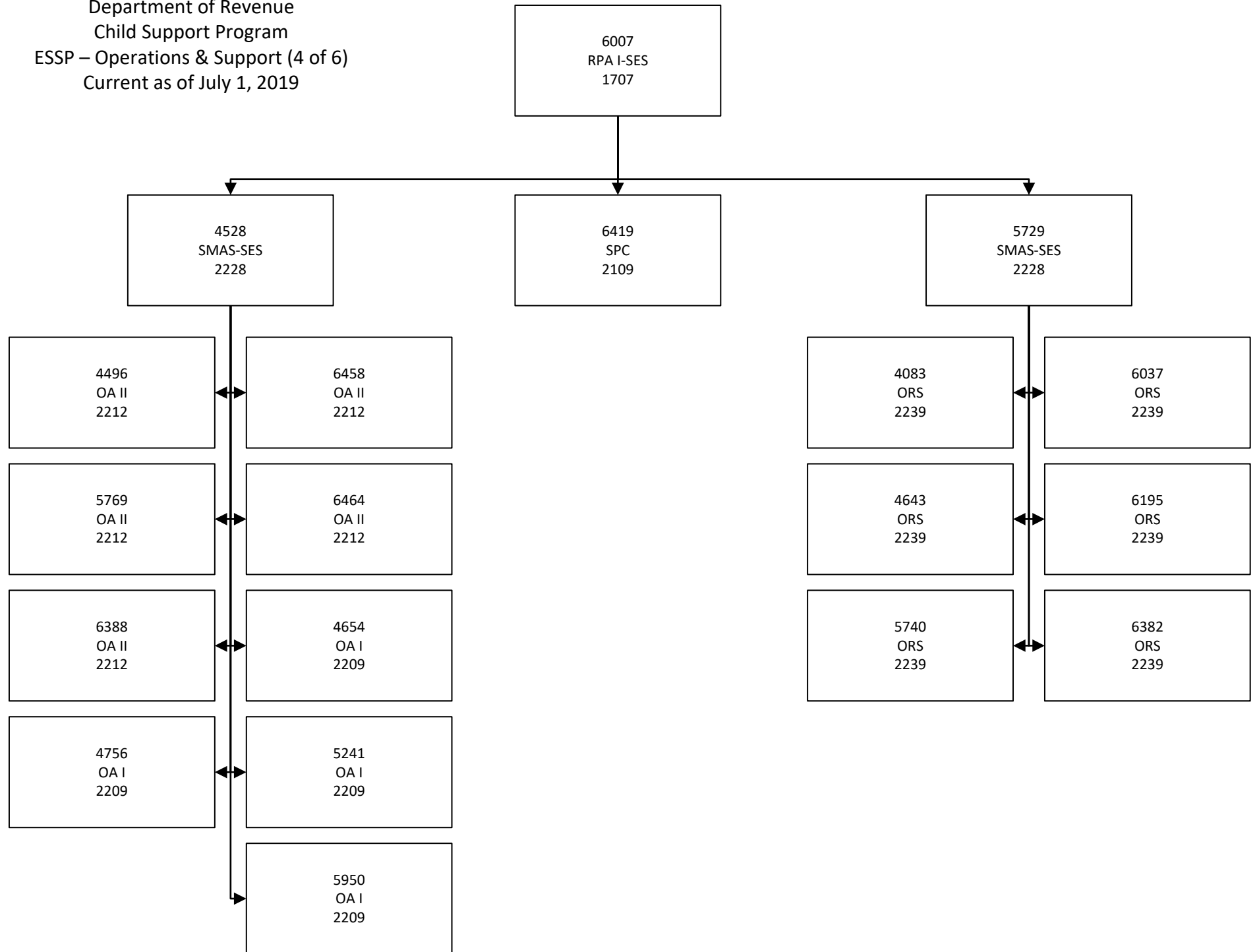
Department of Revenue
 Child Support Program
 ESSP – Integration (2 of 6)
 Current as of July 1, 2019



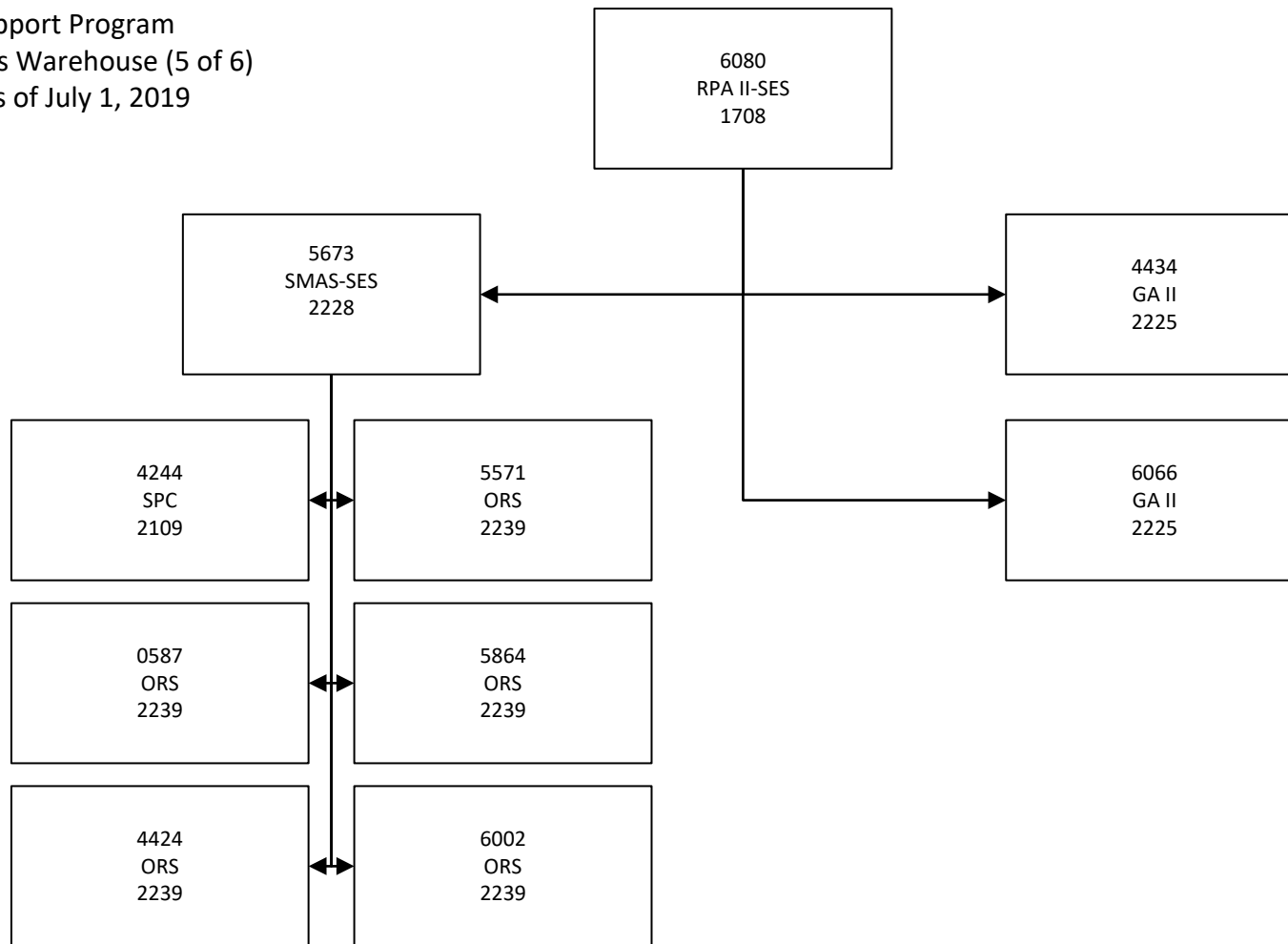
Department of Revenue
 Child Support Program
 ESSP – Customer Relations Management (3 of 6)
 Current as of July 1, 2019



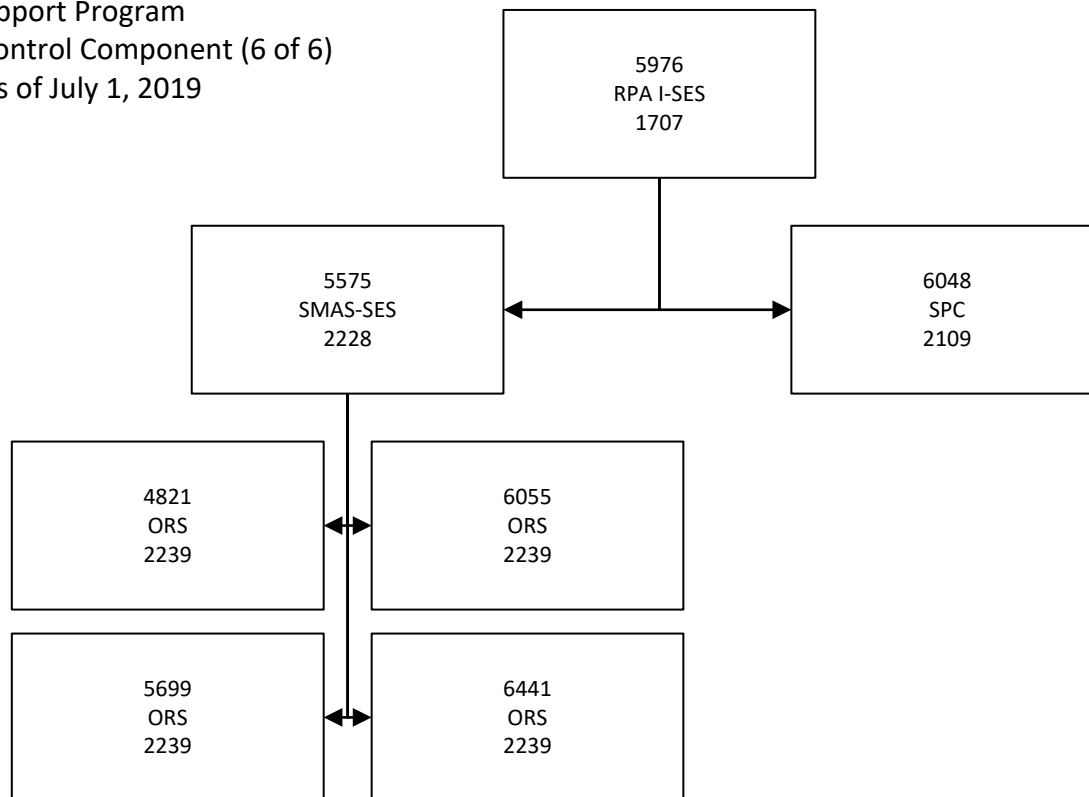
Department of Revenue
 Child Support Program
 ESSP – Operations & Support (4 of 6)
 Current as of July 1, 2019



Department of Revenue
Child Support Program
ESSP – Business Warehouse (5 of 6)
Current as of July 1, 2019



Department of Revenue
Child Support Program
ESSP – Enterprise Control Component (6 of 6)
Current as of July 1, 2019



Department of Revenue
Child Support Program
ESSP-Information Systems Support
Current as of July 1, 2019

Positions on Loan to ISP

5228
RPA I-SES
1707

4548
SPC
2109

5662
SPA
2107

4674
SPC
2109

5026
SPA
2107

5506
SPC
2109

4581
ORS
2239

6027
ORS
2239

6329
SP III
2115

4098
OAS II
2043

5277
OAS II
2043

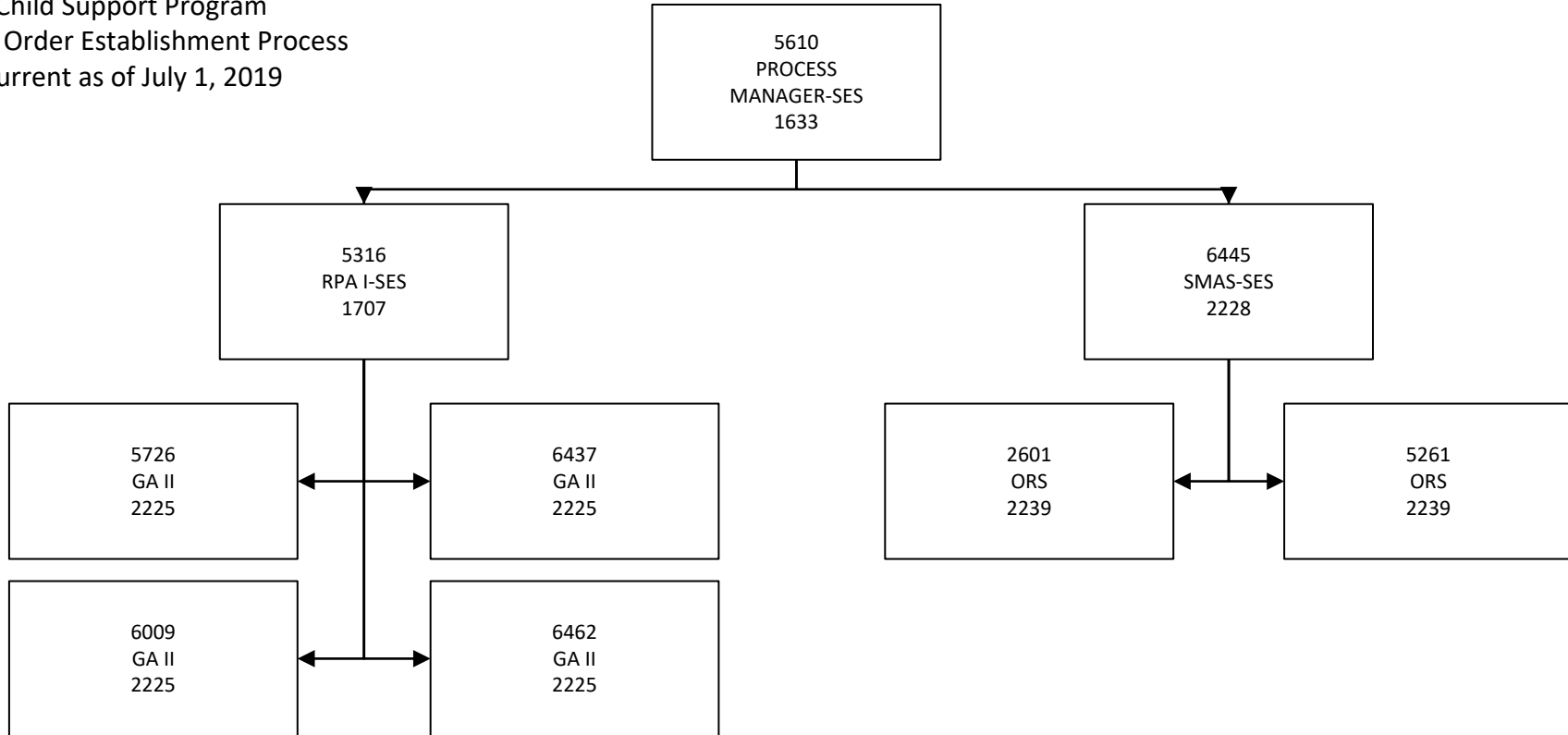
6465
OAA
2047

4724
EDP QUALITY
CONTRAL SPEC
2016

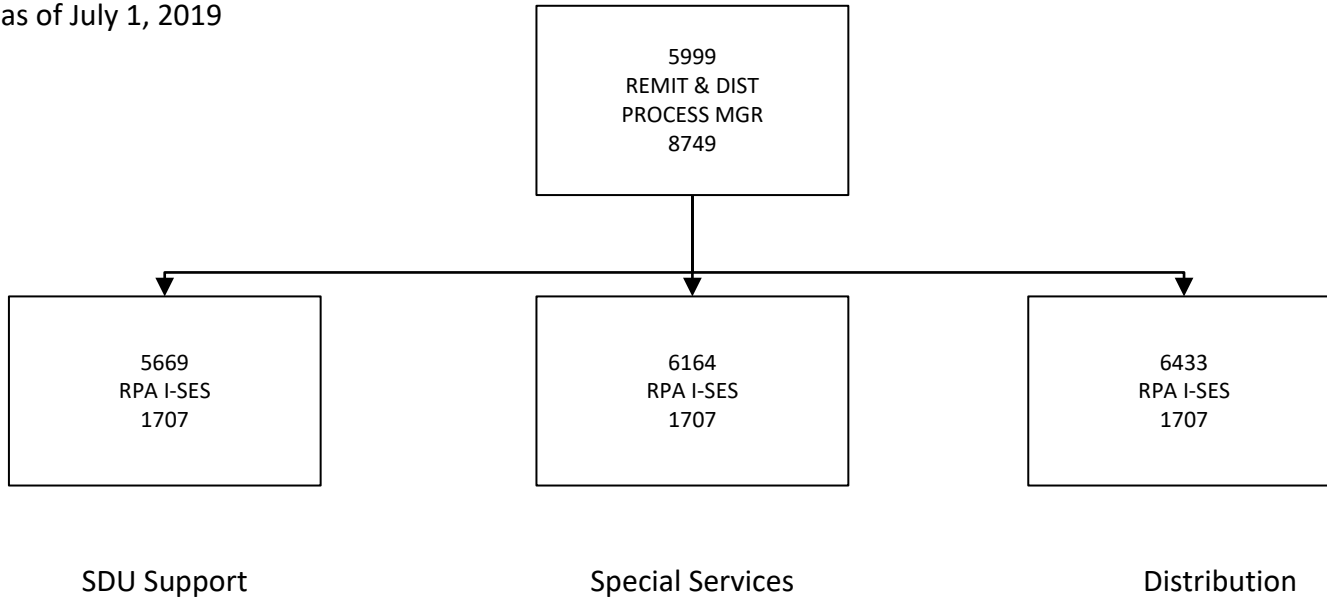
5097
EDP QUALITY
CONTROL SPEC
2016

4020
OAS II
2043

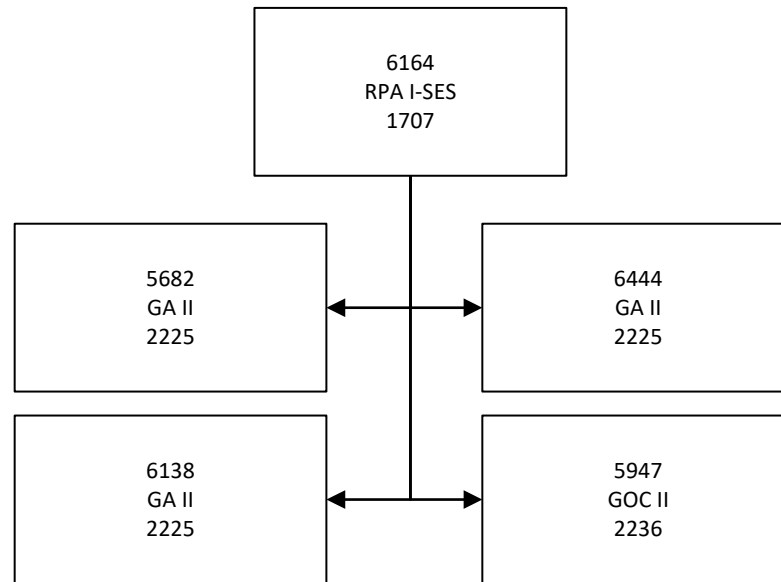
Department of Revenue
Child Support Program
Case & Order Establishment Process
Current as of July 1, 2019



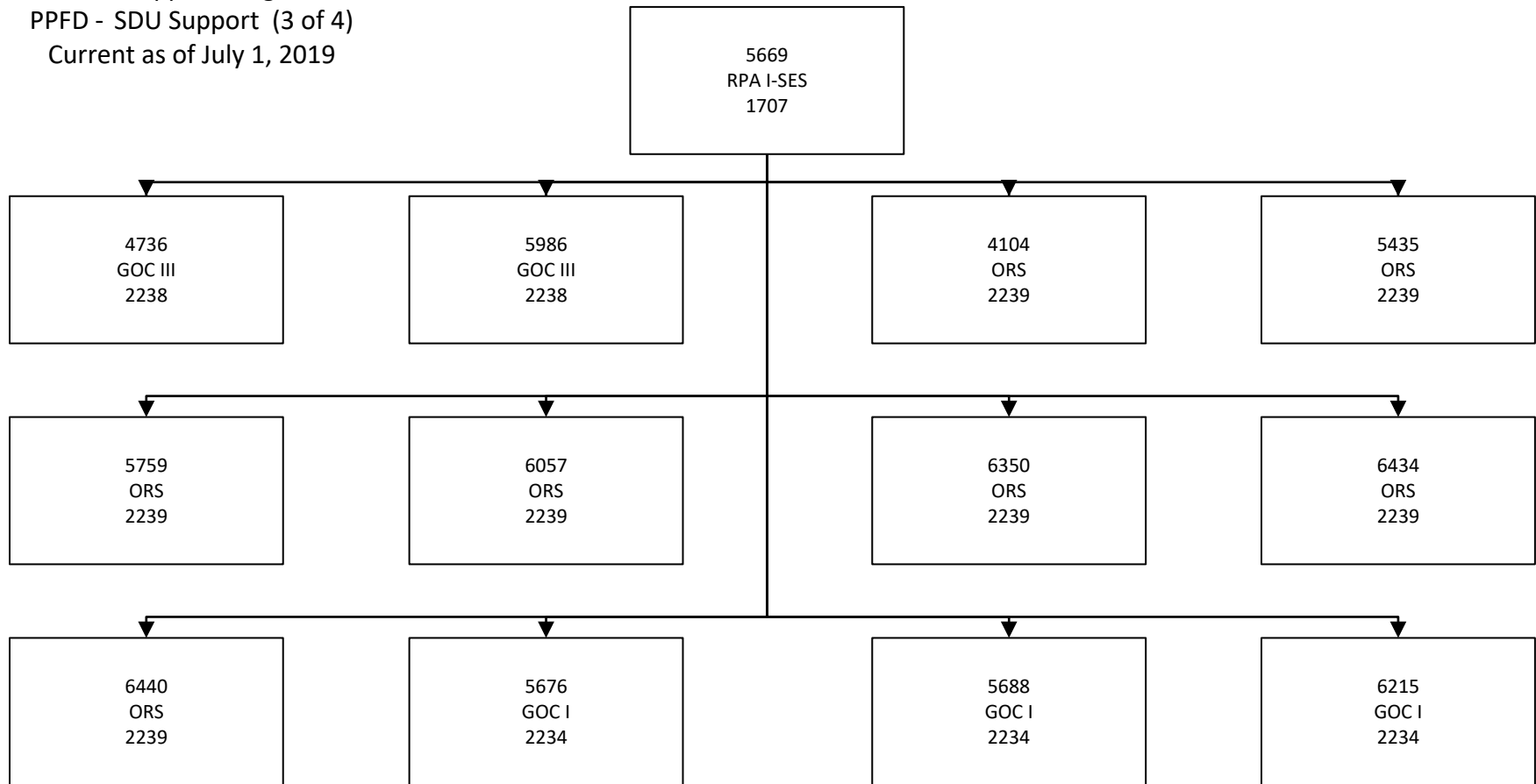
Department of Revenue
Child Support Program
Payment Processing & Fund Distribution (PPFD) (1 of 4)
Current as of July 1, 2019



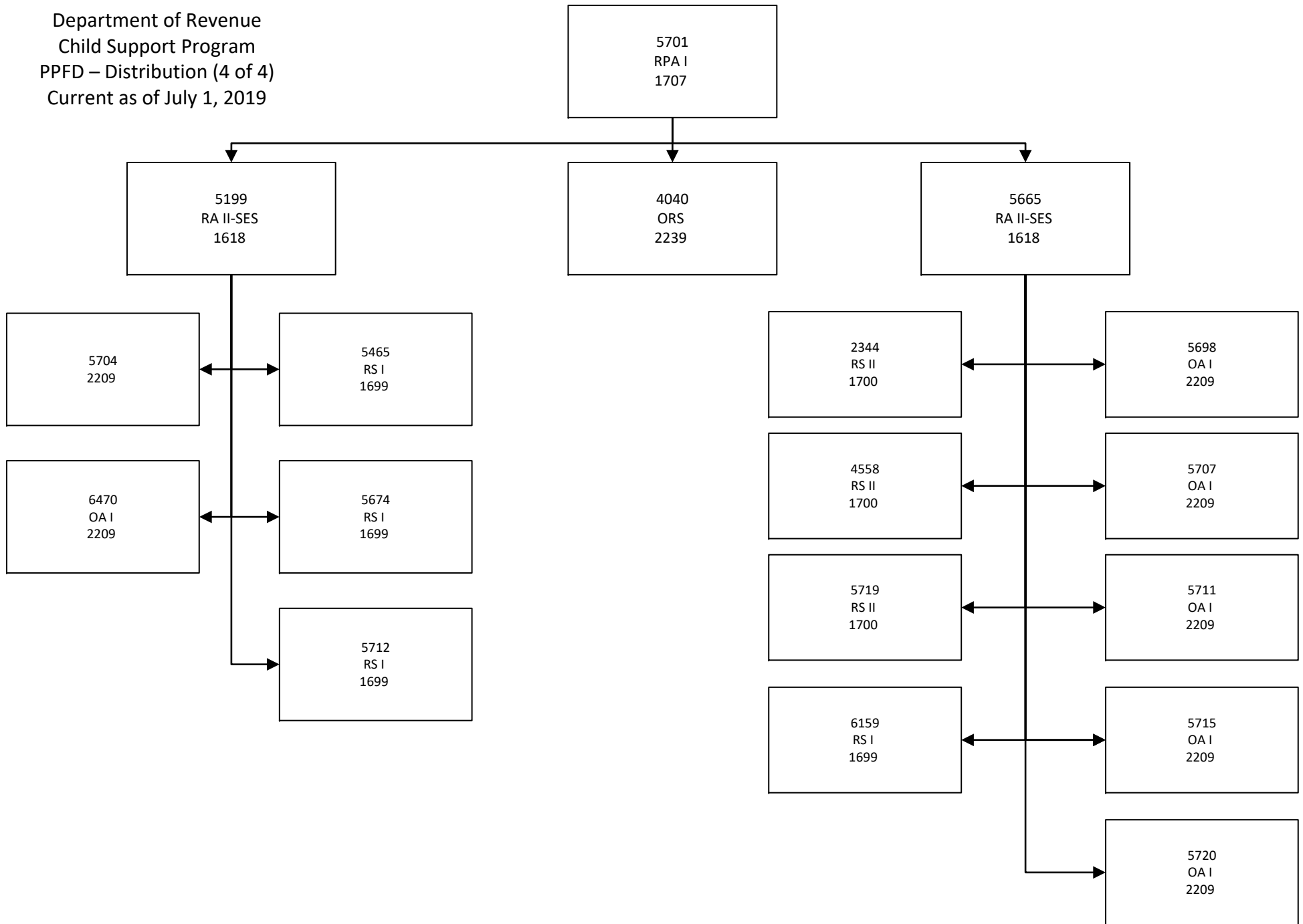
Department of Revenue
Child Support Program
PPFD – Special Services (2 of 4)
Current as of July 1, 2019



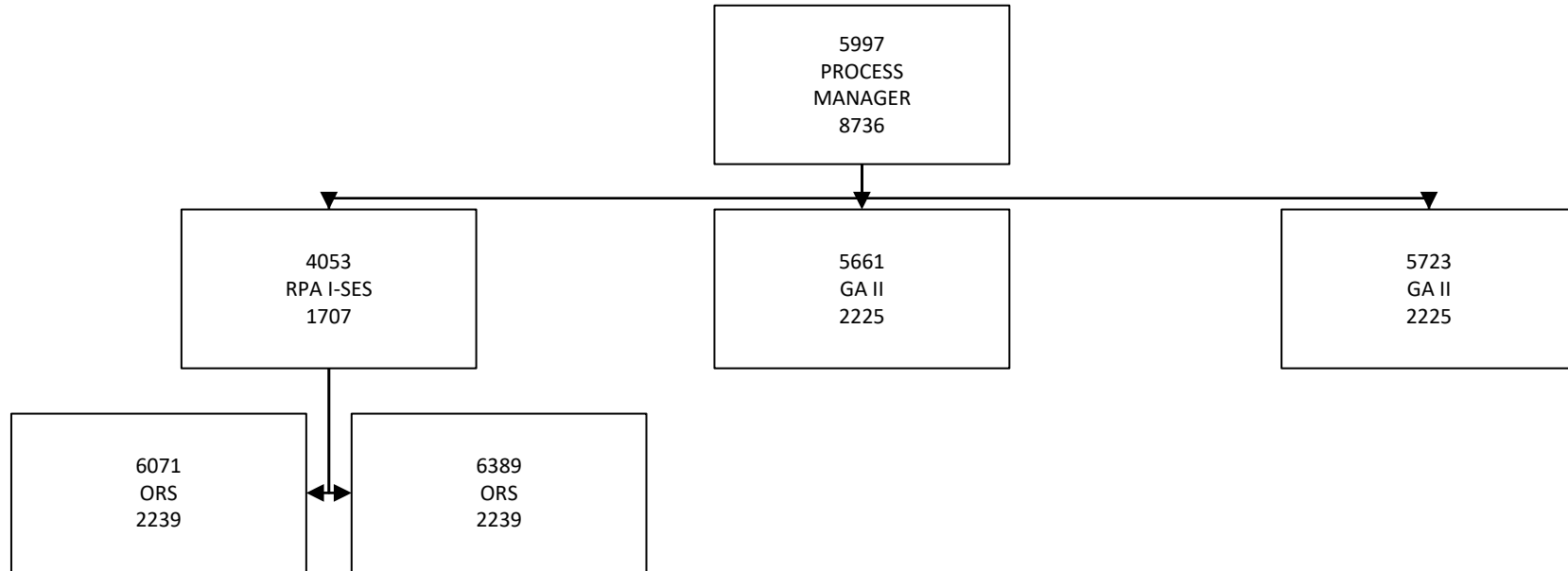
Department of Revenue
Child Support Program
PPFD - SDU Support (3 of 4)
Current as of July 1, 2019



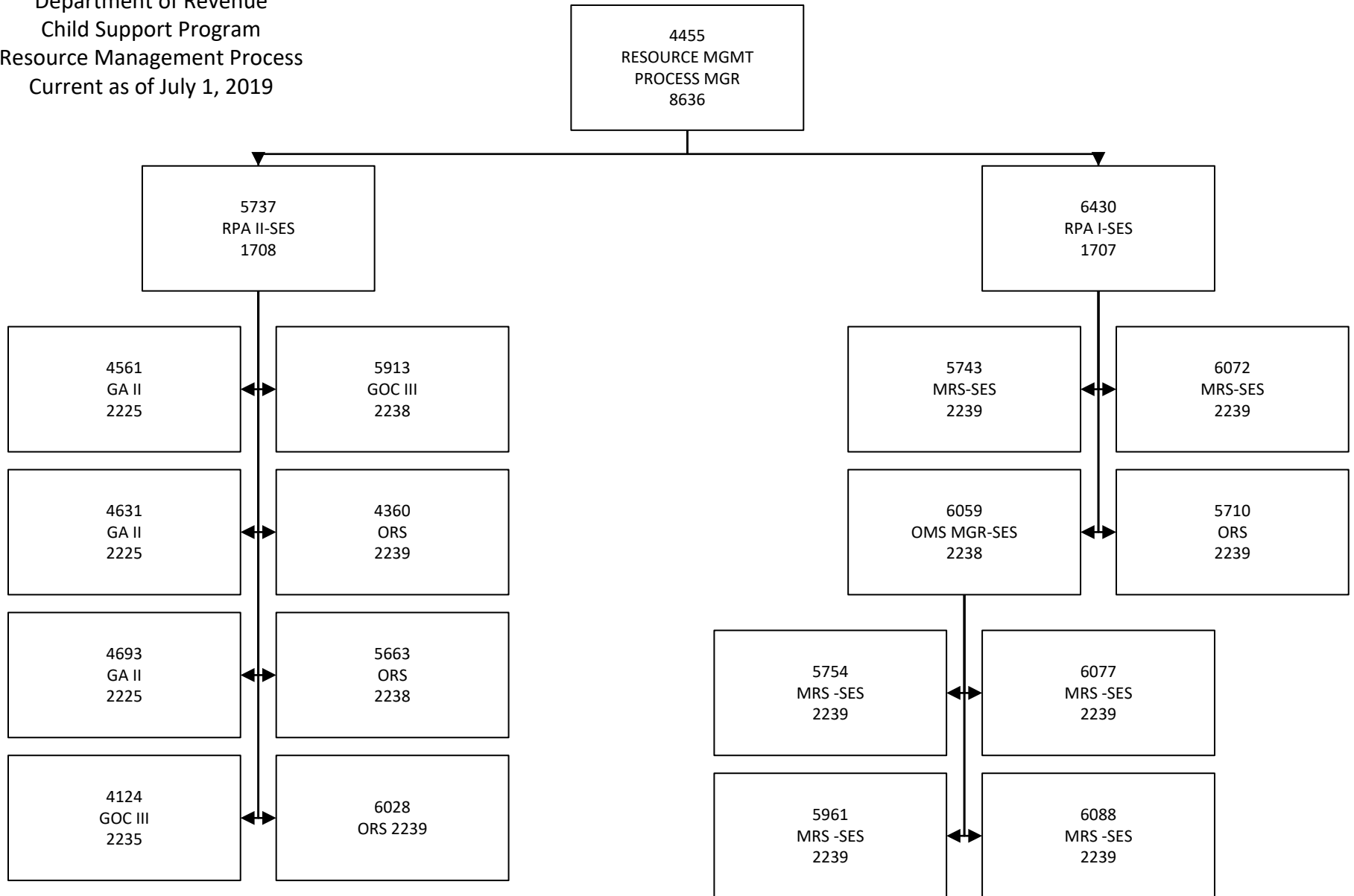
Department of Revenue
Child Support Program
PPFD – Distribution (4 of 4)
Current as of July 1, 2019



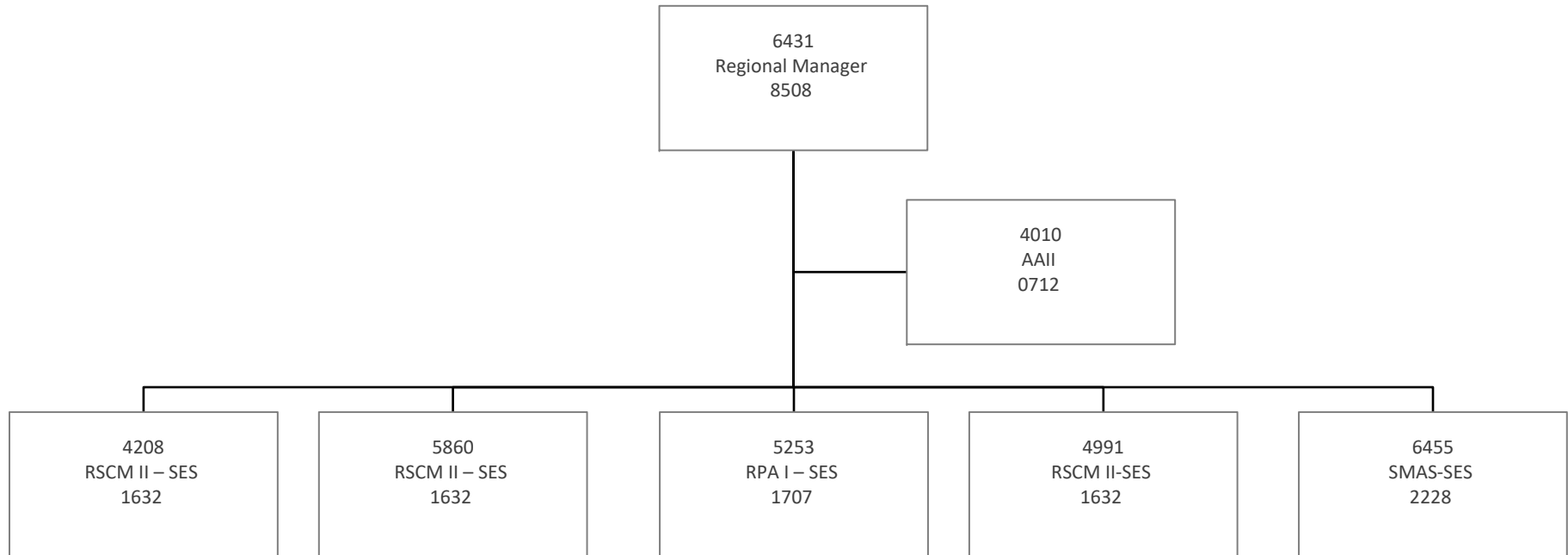
Department of Revenue
Child Support Program
Compliance / Enforcement Process
Current as of July 1, 2019



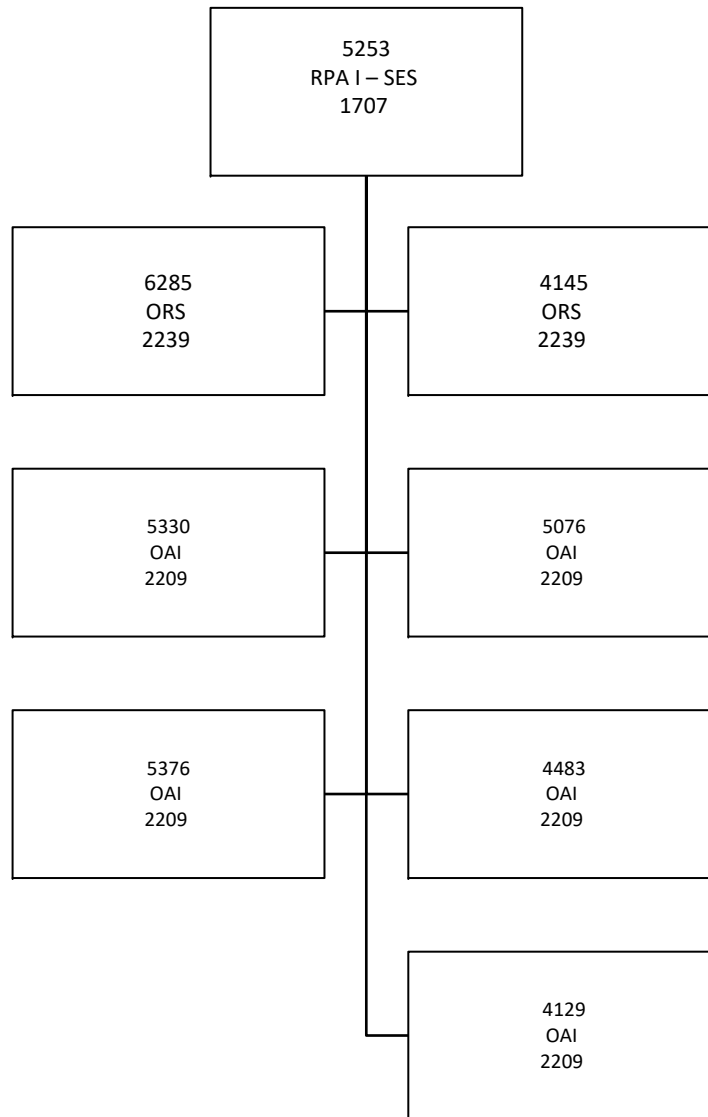
Department of Revenue
 Child Support Program
 Resource Management Process
 Current as of July 1, 2019



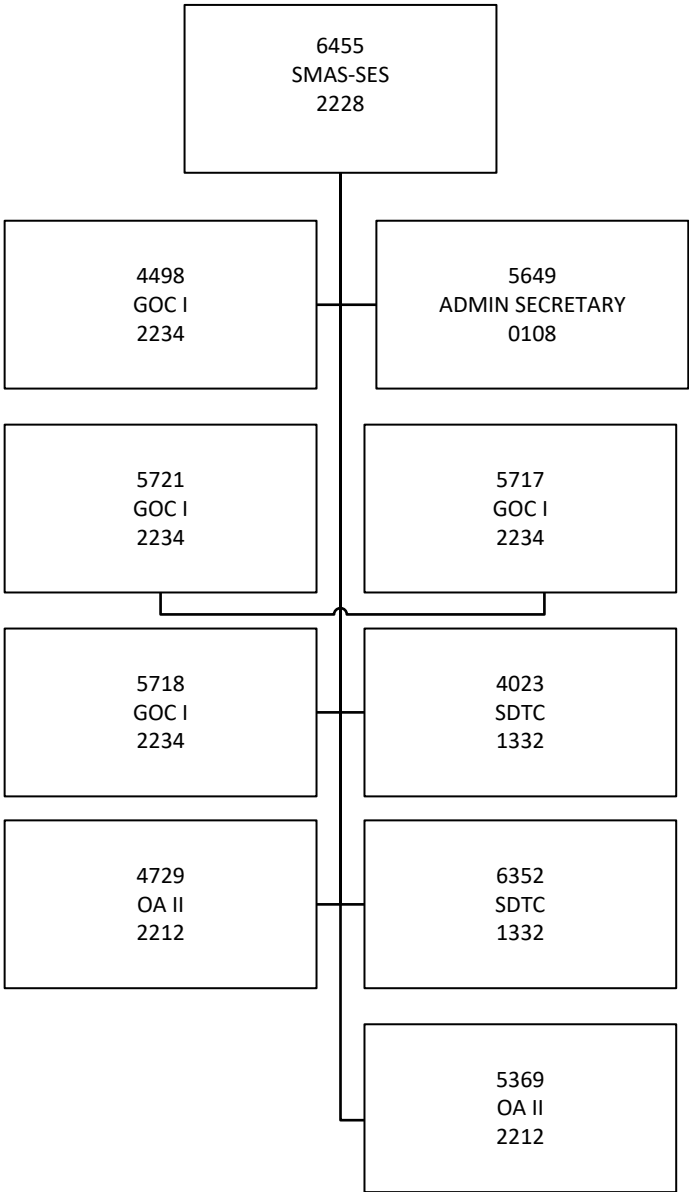
Department of Revenue
Child Support Program
Central Operations Region Admin
Current as of July 1, 2019



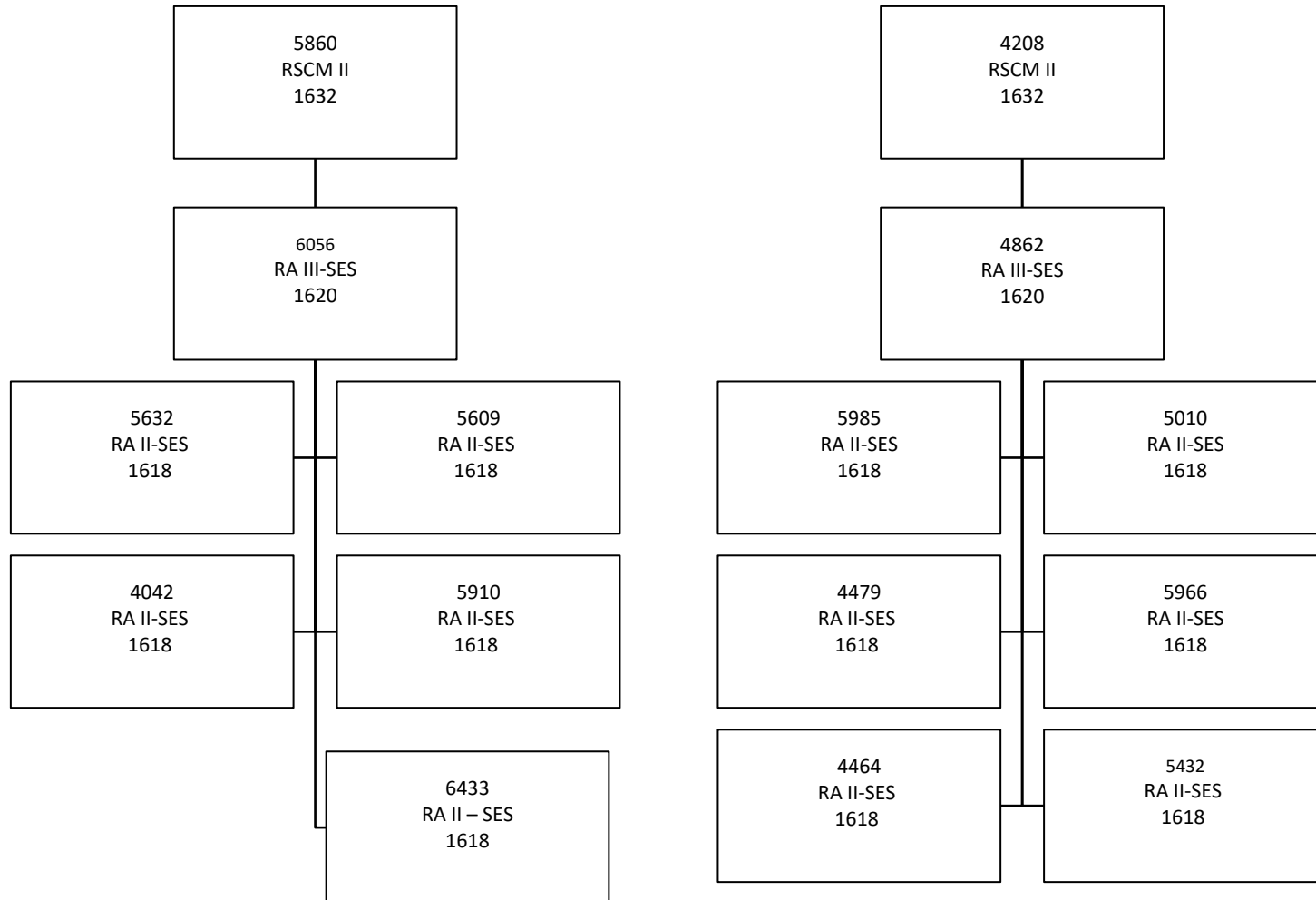
Department of Revenue
Child Support Program
Central Operations Region
Performance and Accountability Team
Current as of July 1, 2019



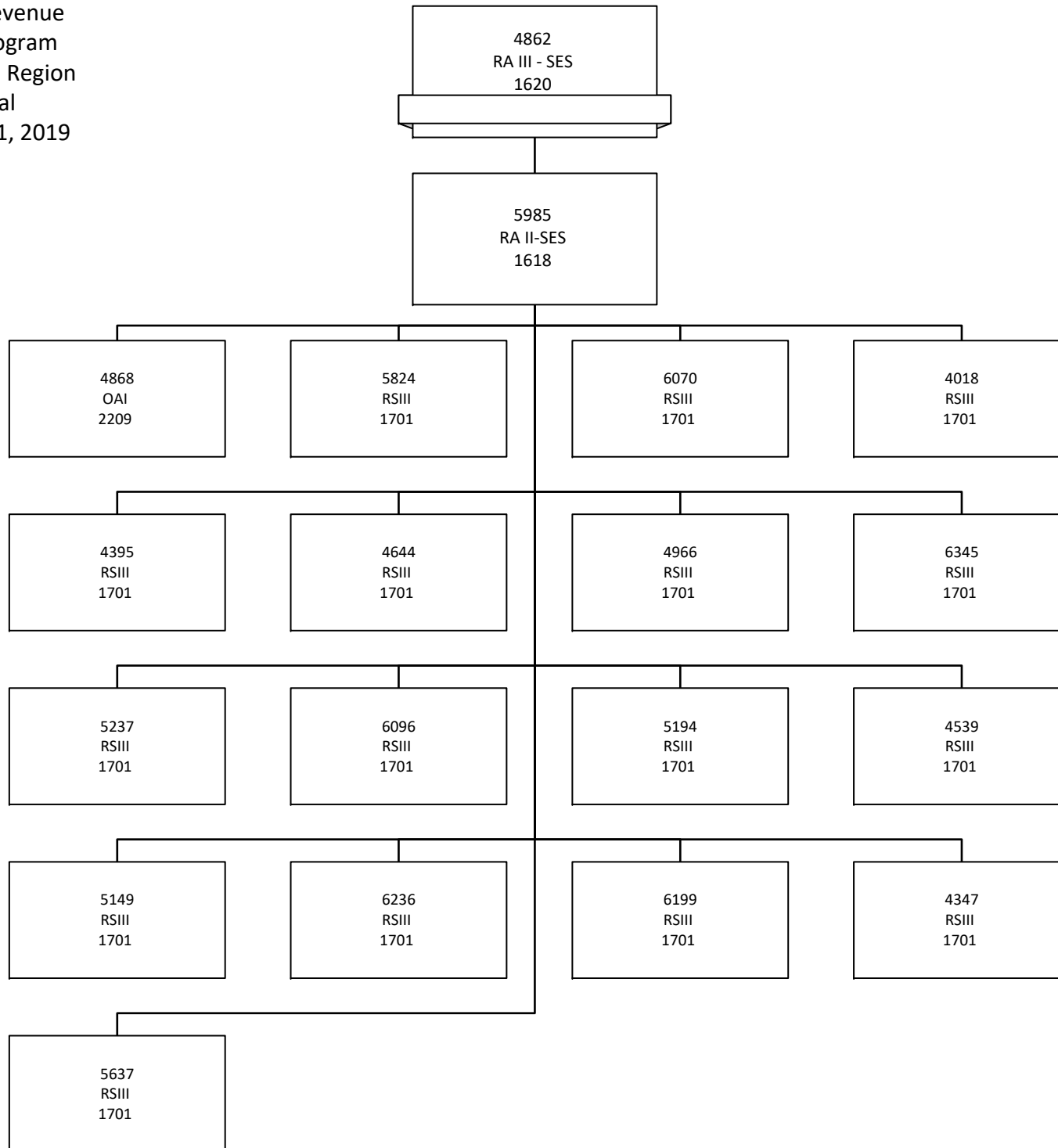
Department of Revenue
Child Support Program
Central Operations Region
Hiring/Training/GOC
Current as of July 1, 2019



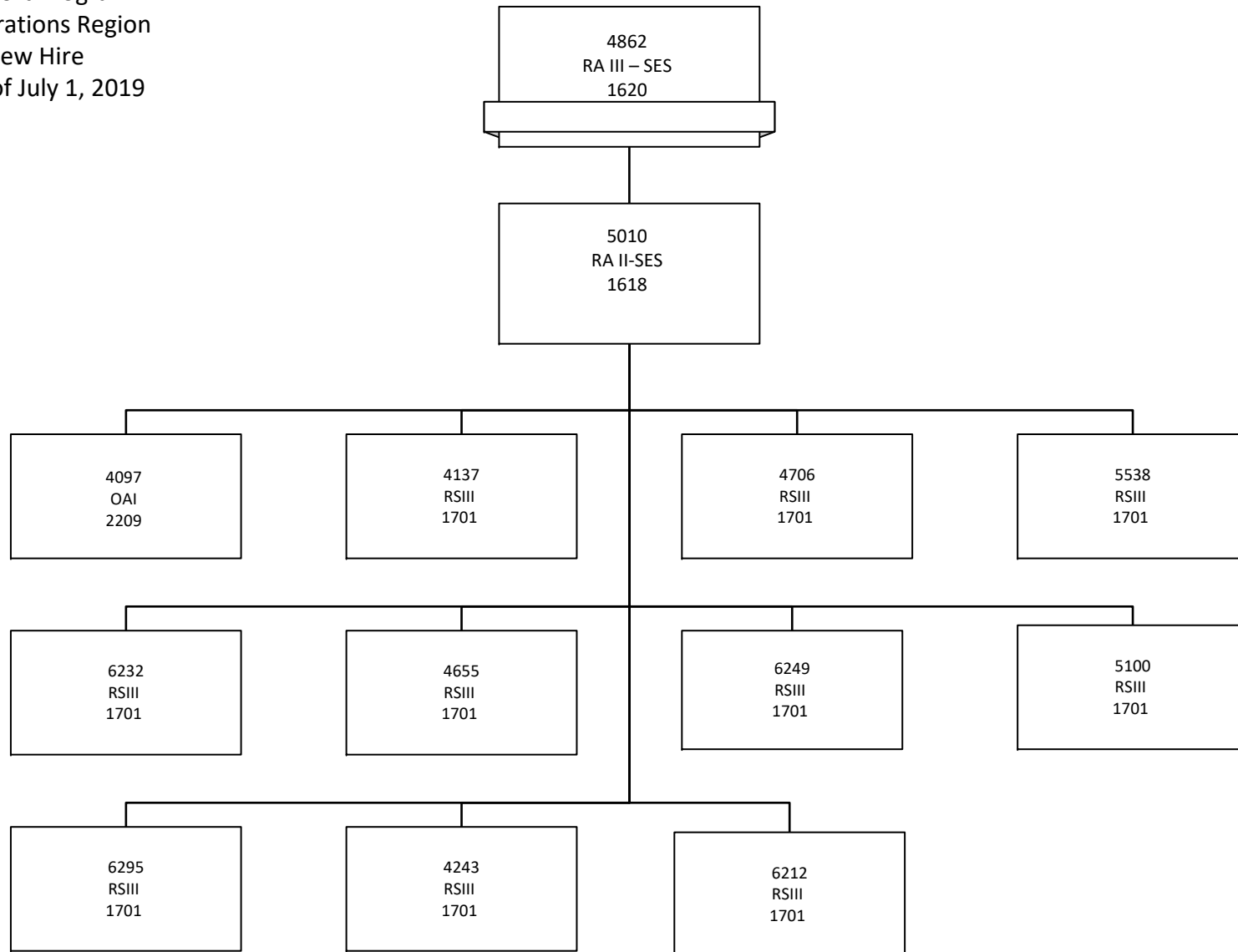
Department of Revenue
Child Support Program
Central Operations Region
CCC Leadership
Current as of July 1, 2019



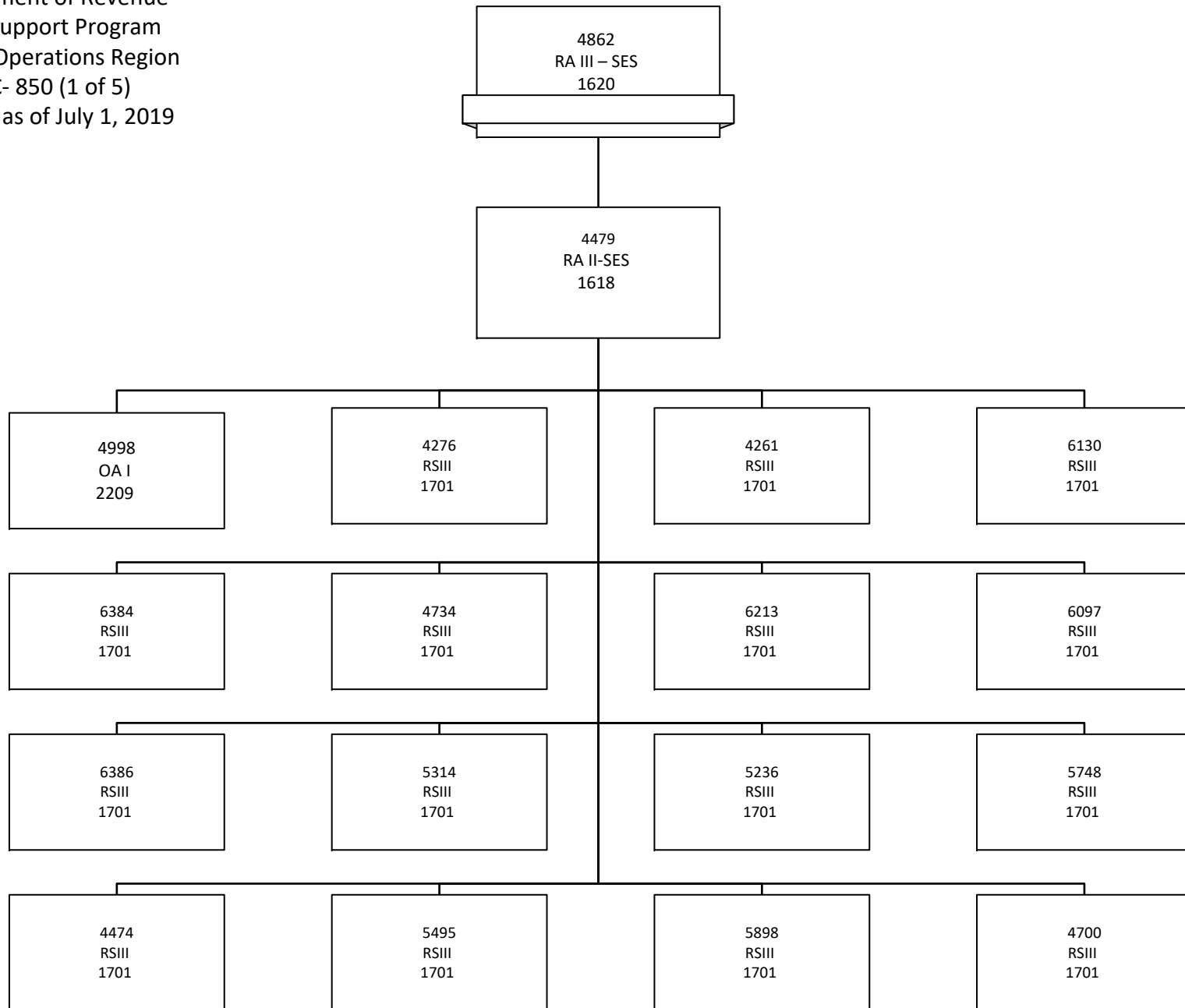
Department of Revenue
Child Support Program
Central Operations Region
CCC-Bi-Lingual
Current as of July 1, 2019

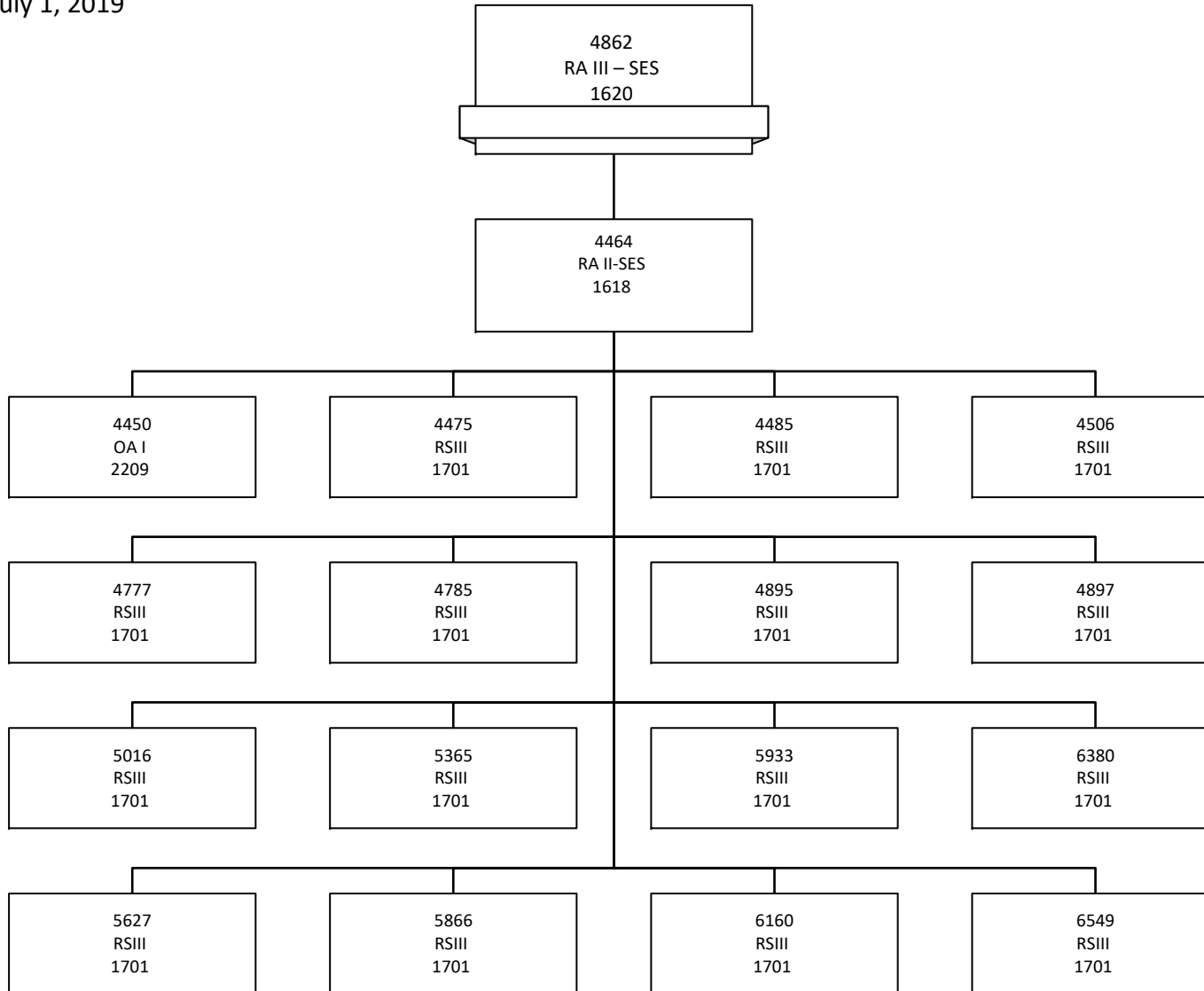


Department of Revenue
Child Support Program
Central Operations Region
CCC-New Hire
Current as of July 1, 2019

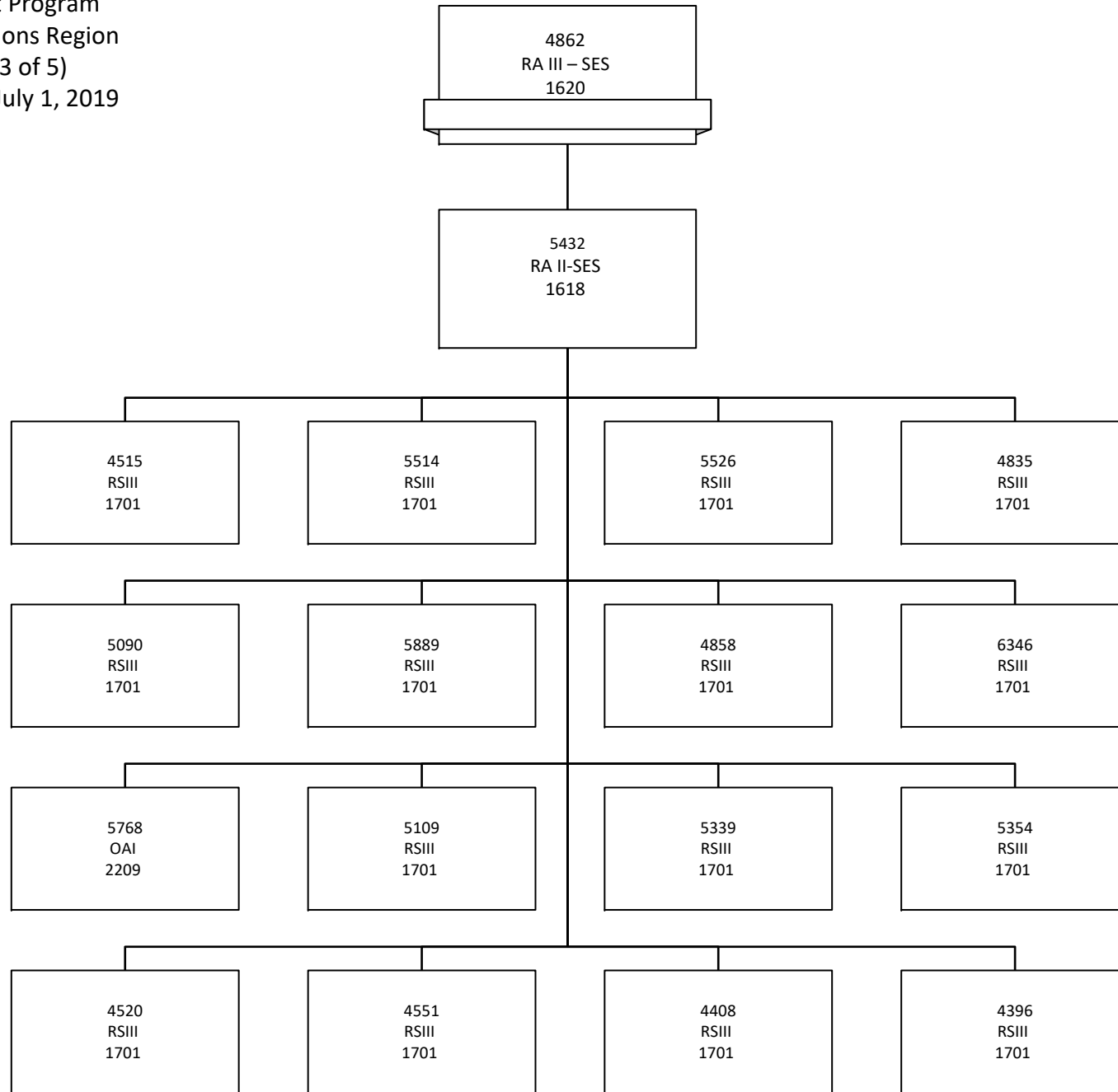


Department of Revenue
Child Support Program
Central Operations Region
CCC- 850 (1 of 5)
Current as of July 1, 2019

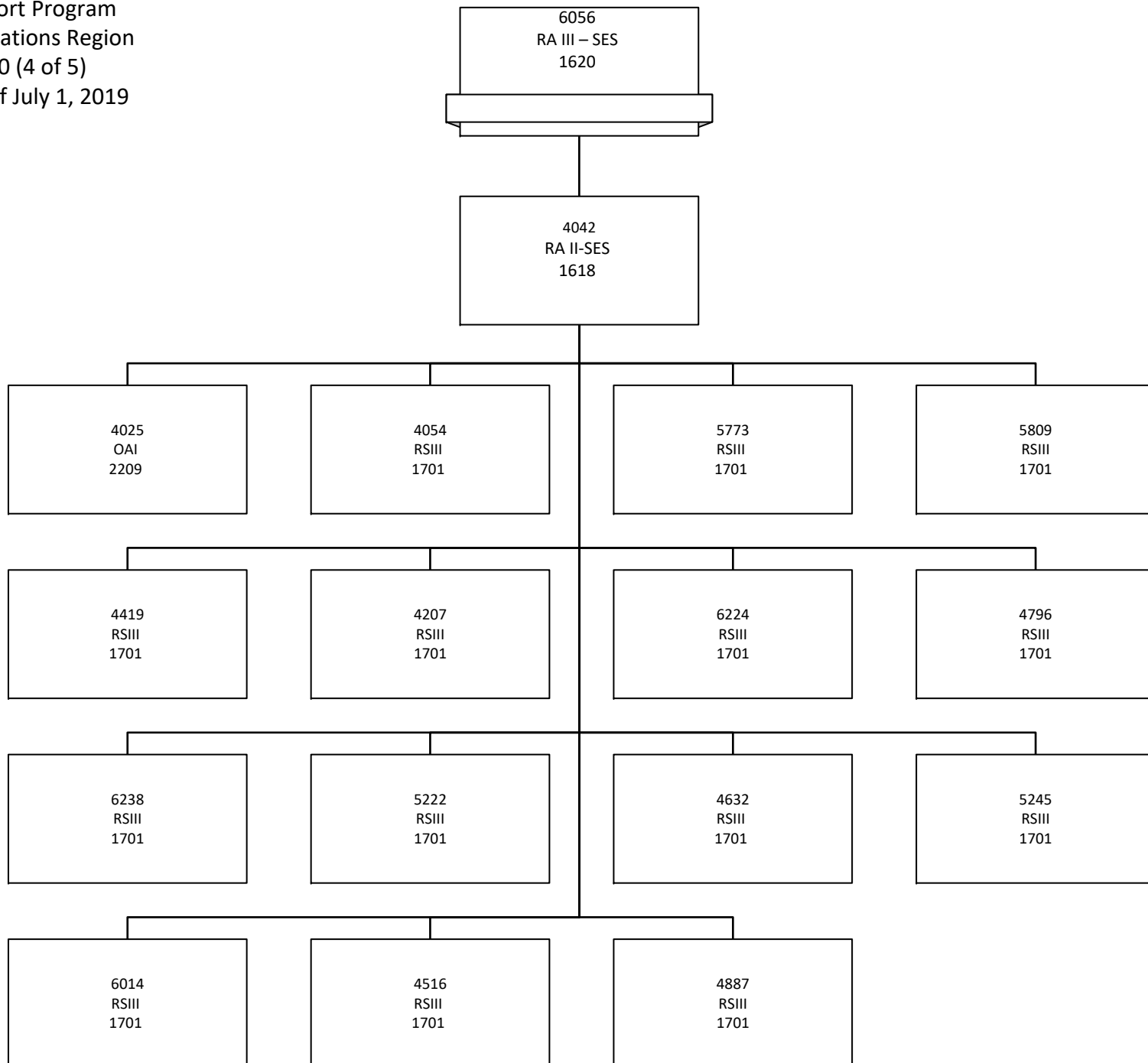


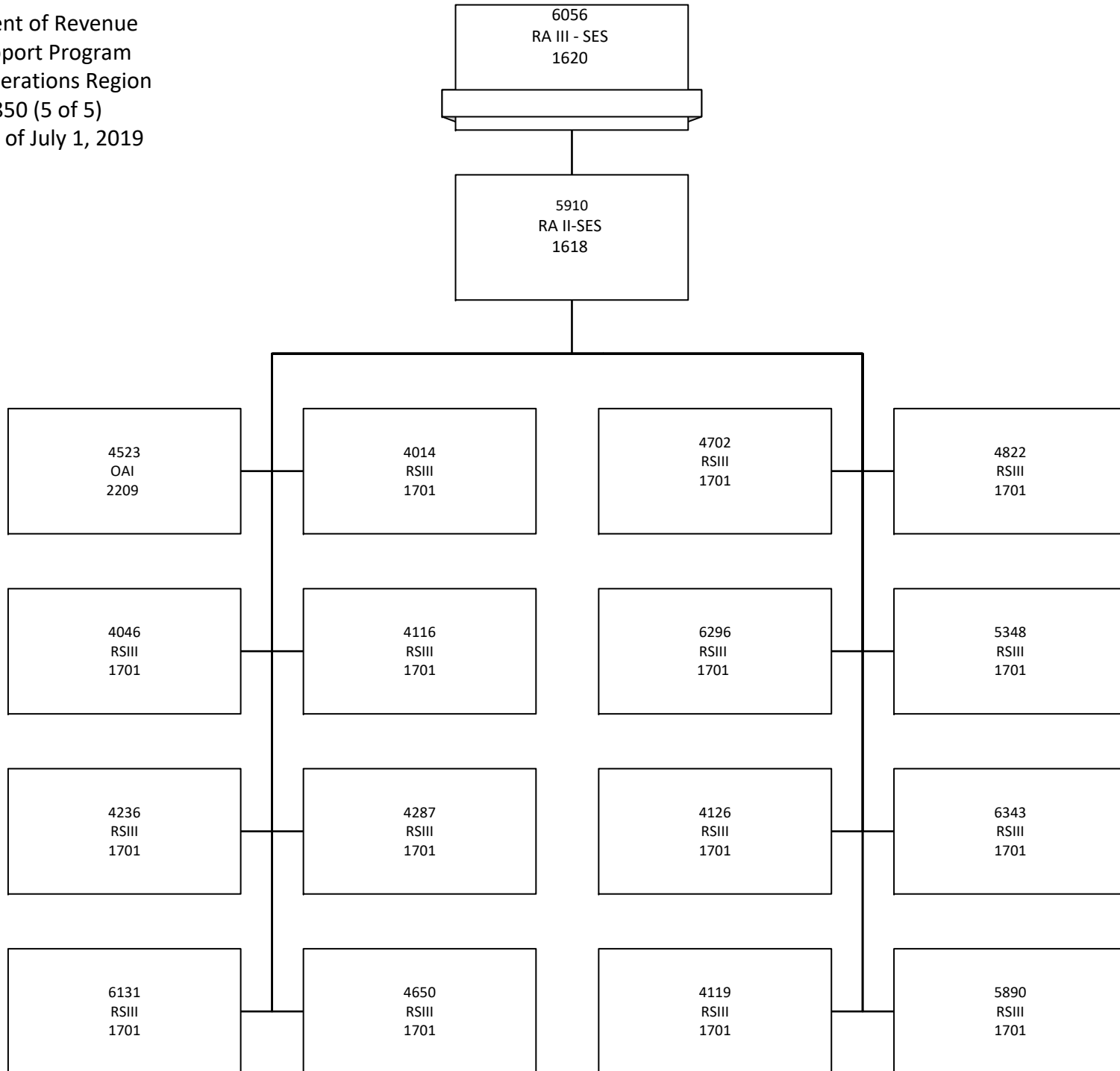


Department of Revenue
Child Support Program
Central Operations Region
CCC- 850 (3 of 5)
Current as of July 1, 2019

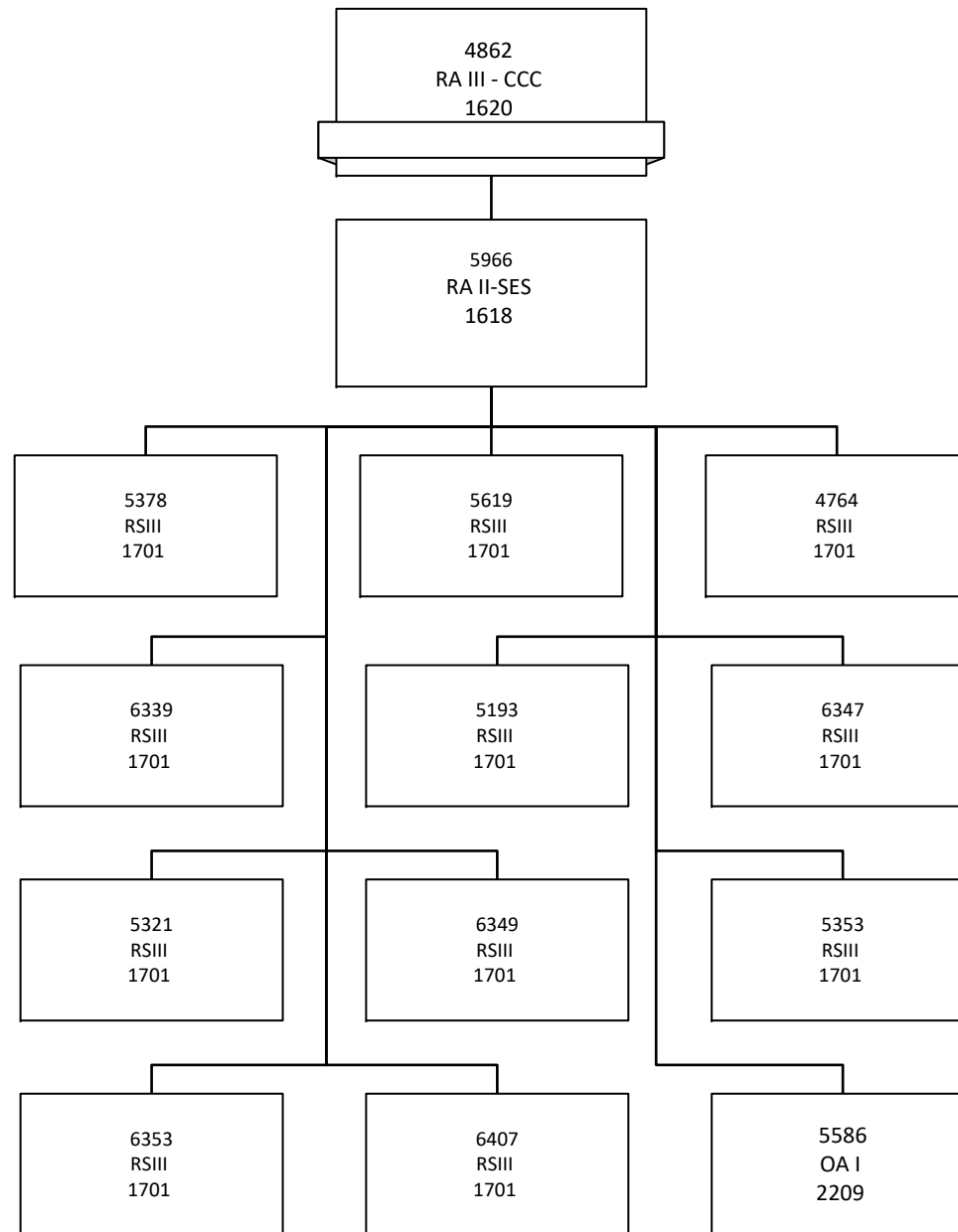


Department of Revenue
Child Support Program
Central Operations Region
CCC- 850 (4 of 5)
Current as of July 1, 2019

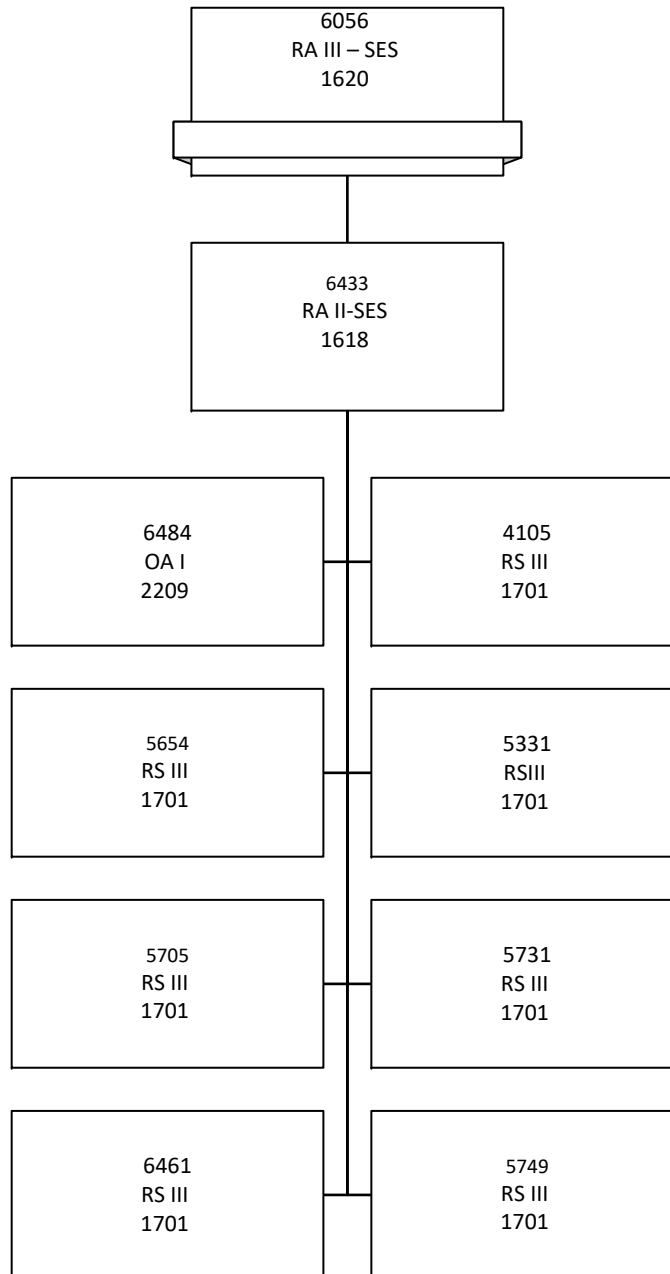




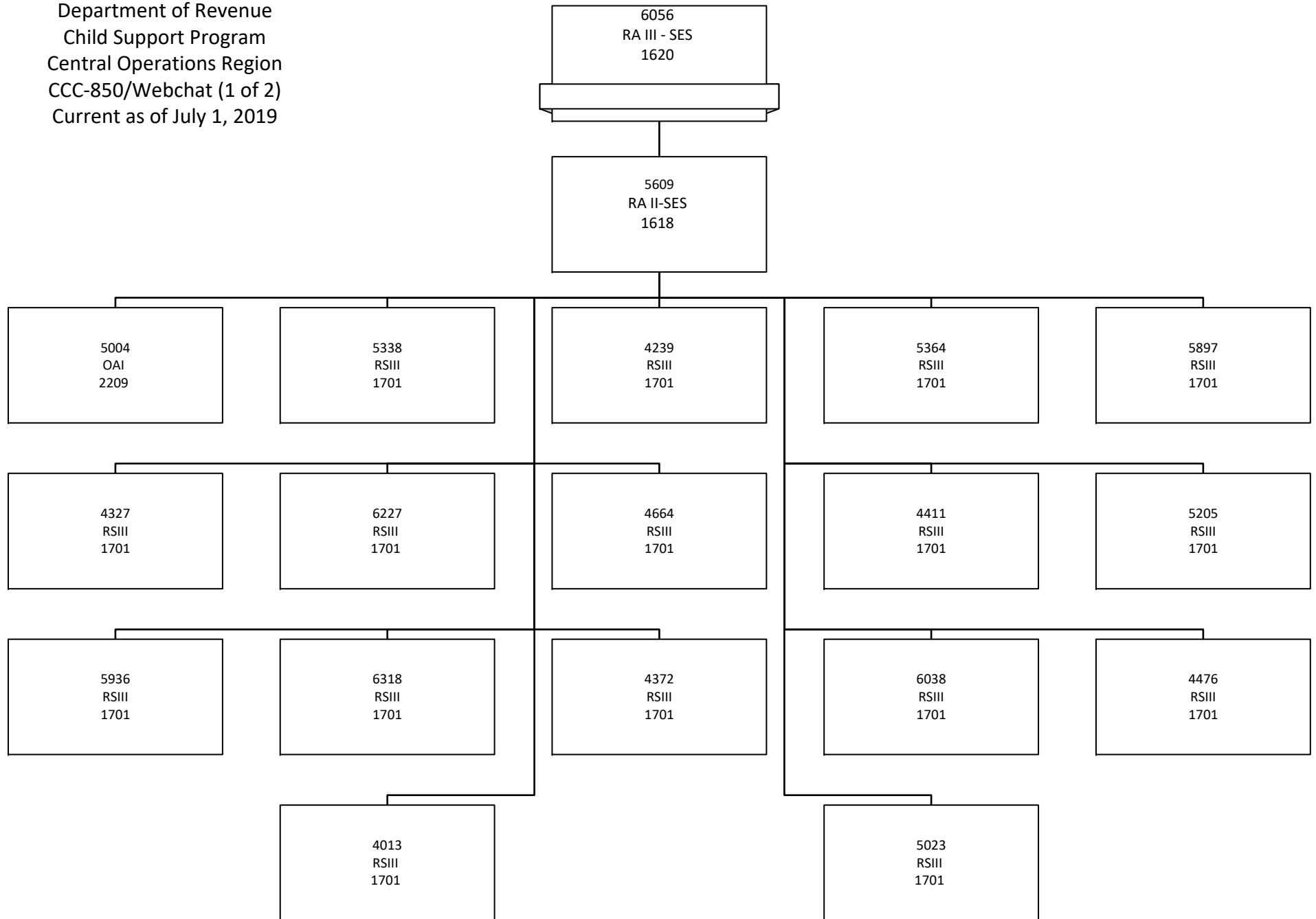
Department of Revenue
Child Support Program
Central Operations Region
CCC- Interstate/Employer
Current as of July 1, 2019

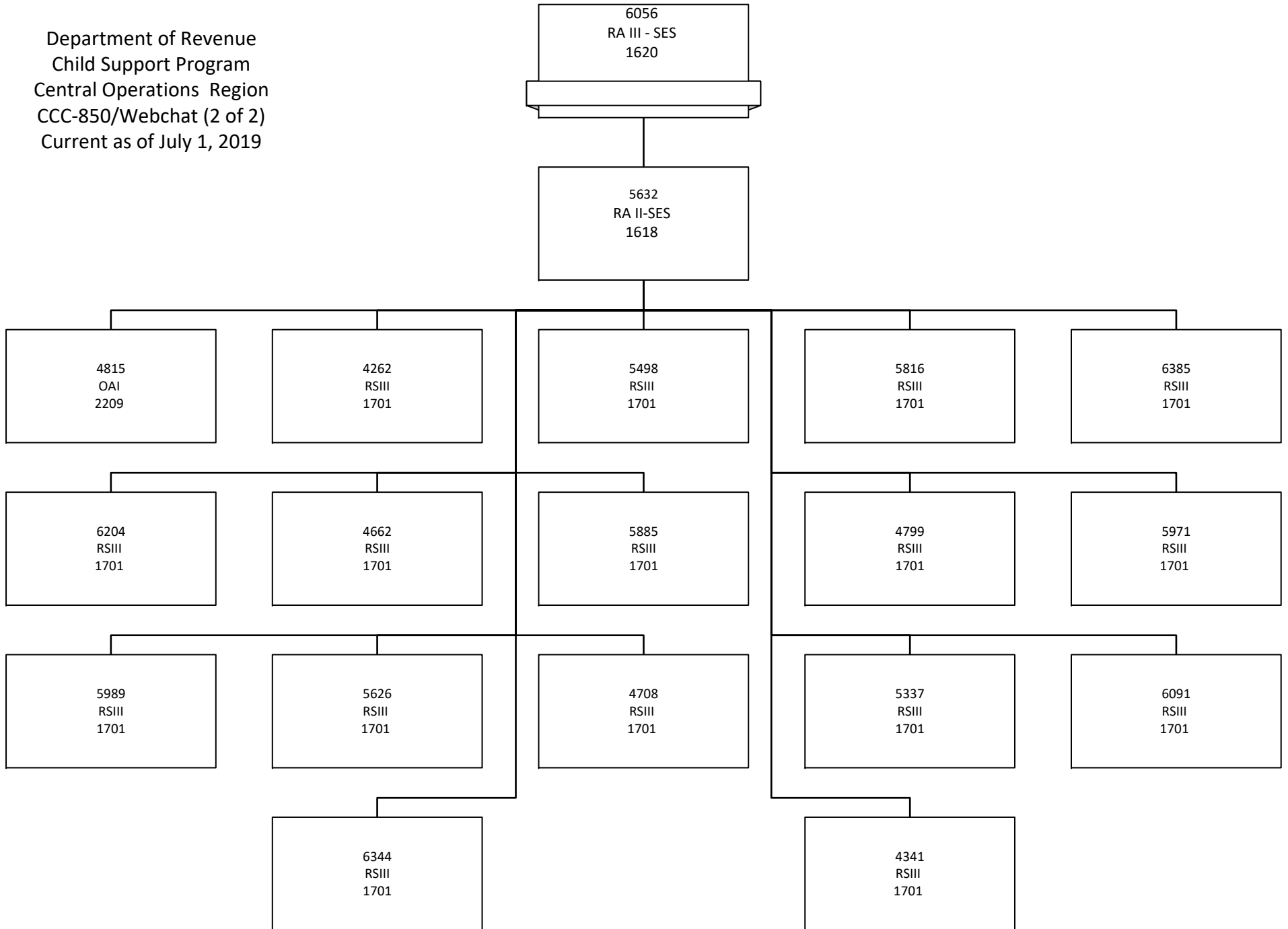


Department of Revenue
Child Support Program
Central Operations Region
CCC- Bank Levy
Current as of July 1, 2019

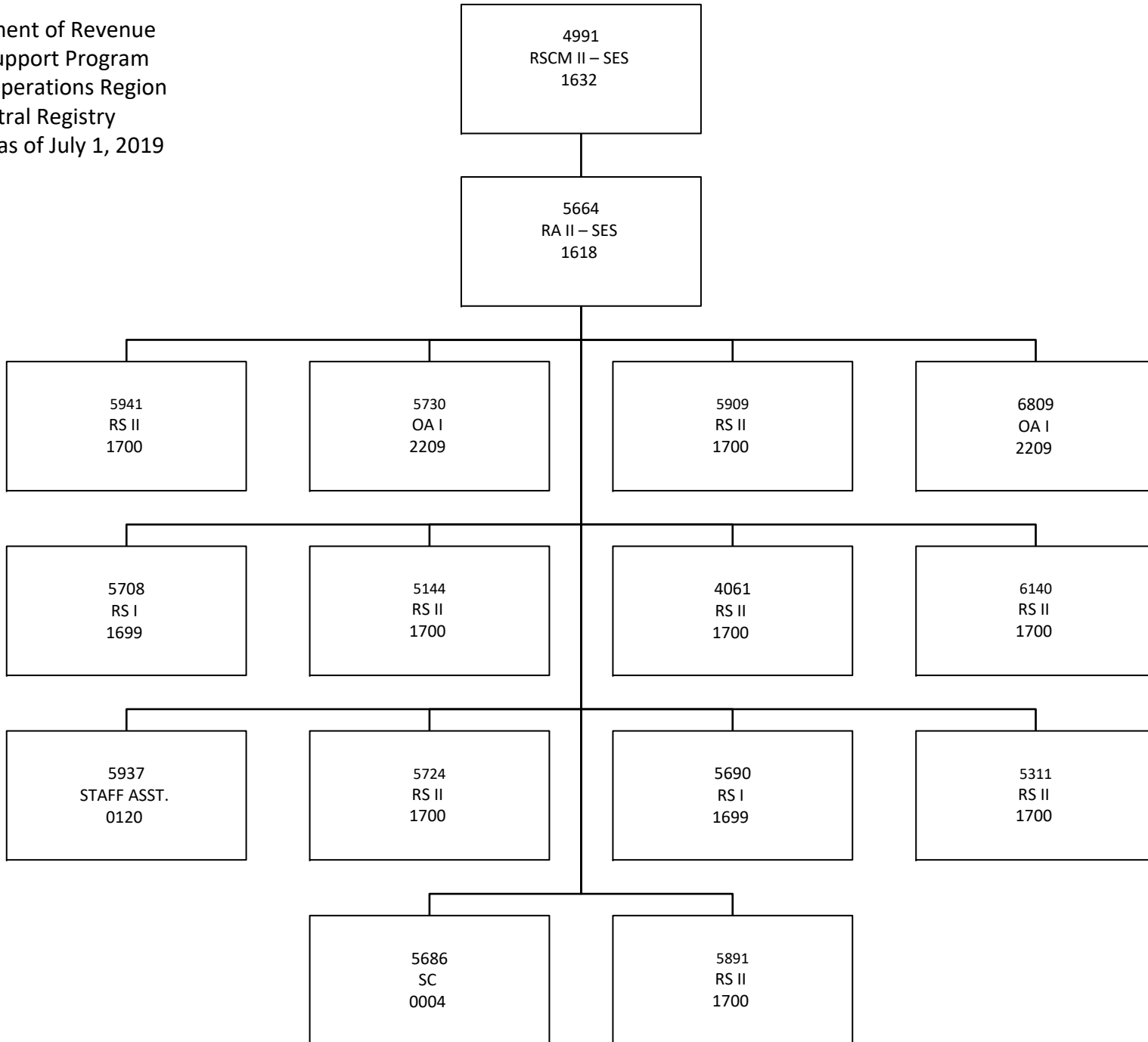


Department of Revenue
Child Support Program
Central Operations Region
CCC-850/Webchat (1 of 2)
Current as of July 1, 2019

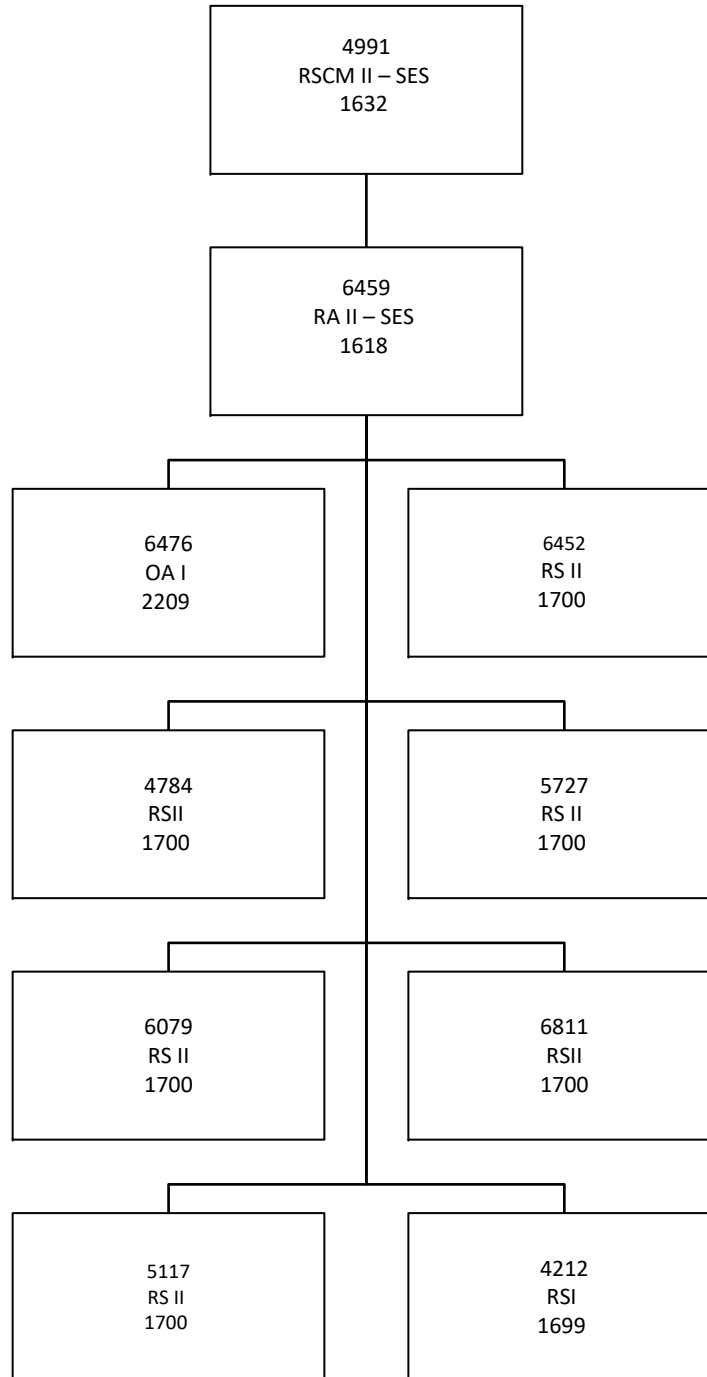




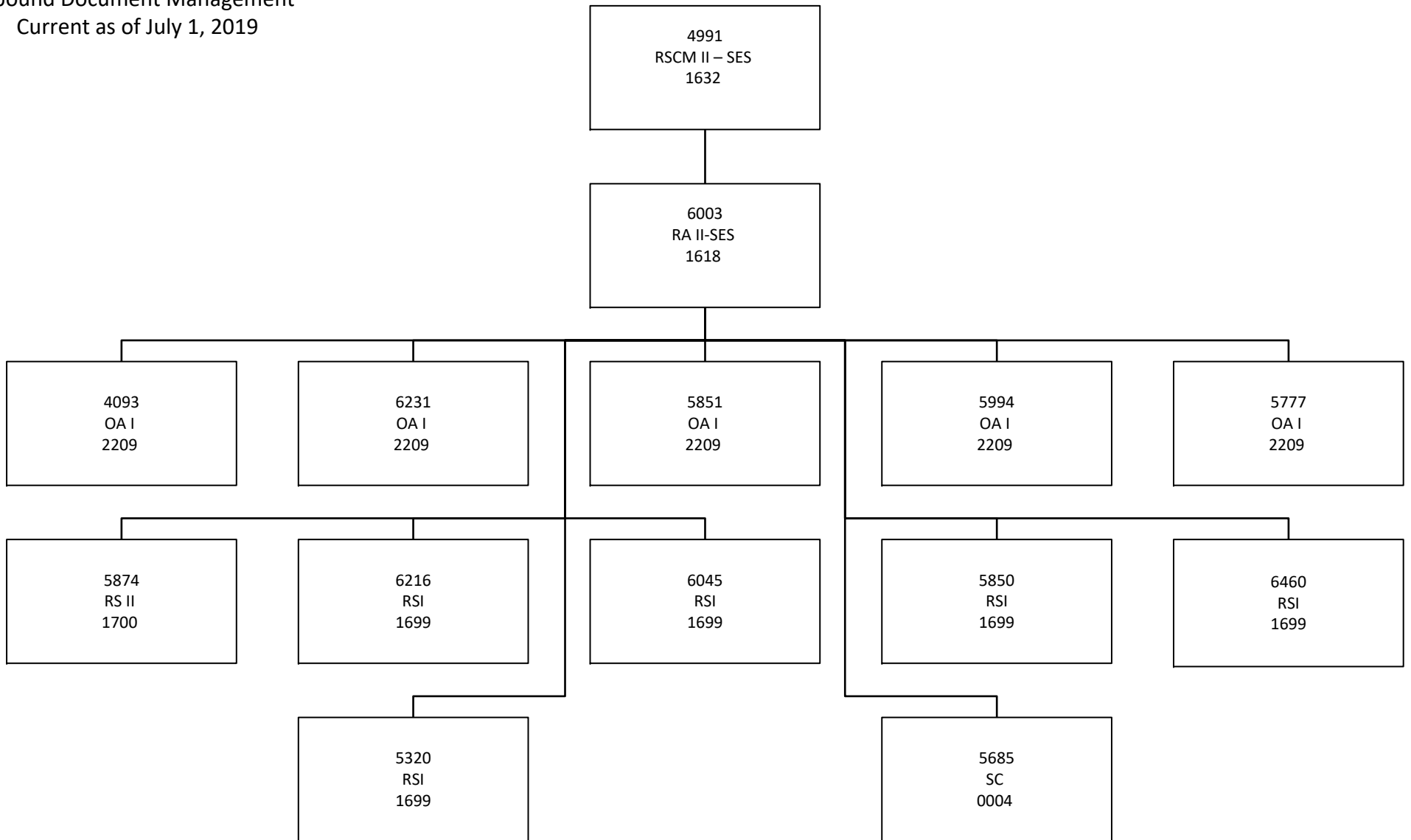
Department of Revenue
Child Support Program
Central Operations Region
Central Registry
Current as of July 1, 2019



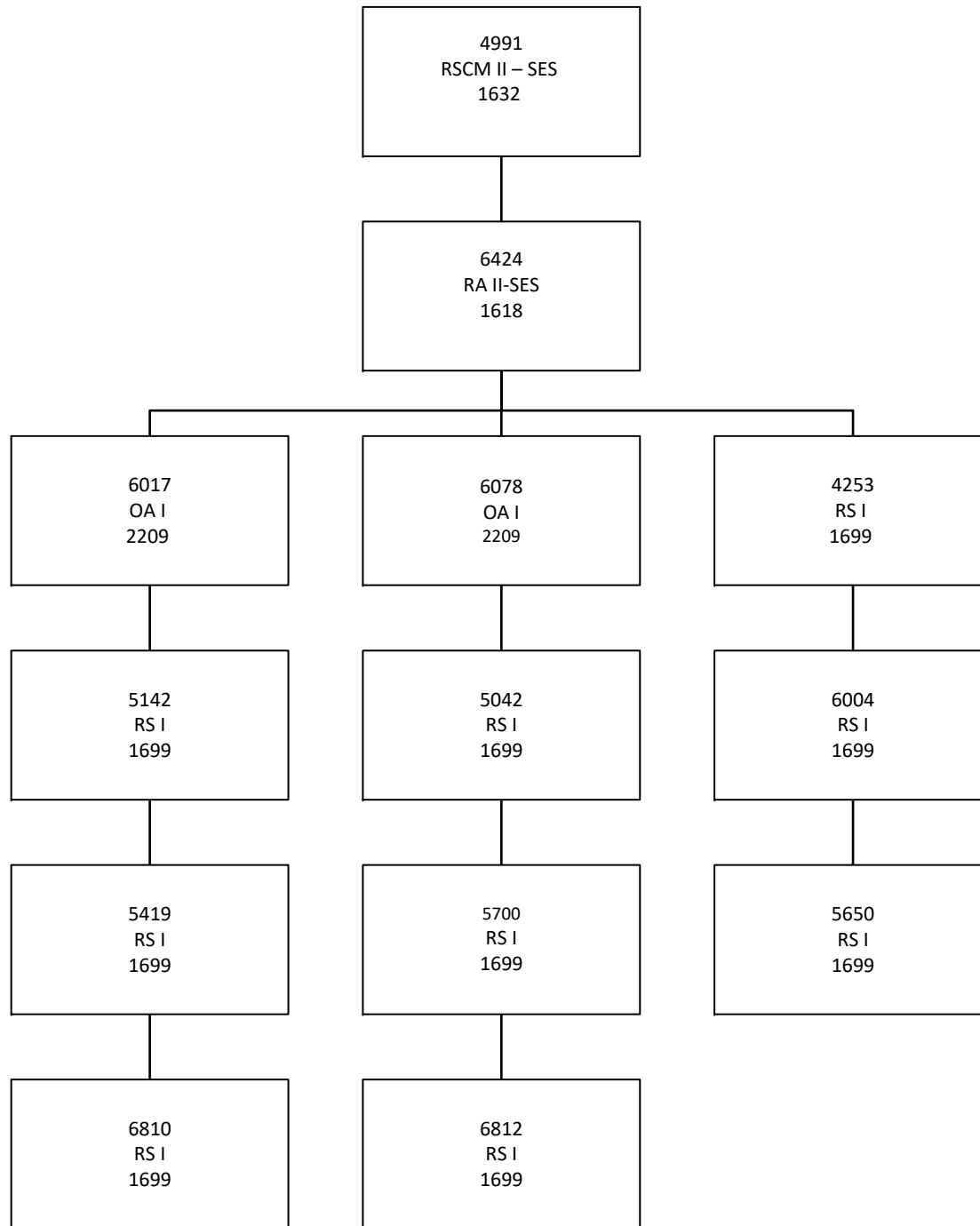
Department of Revenue
Child Support Program
Central Operations Region
Central Intercepts
Current as of July 1, 2019



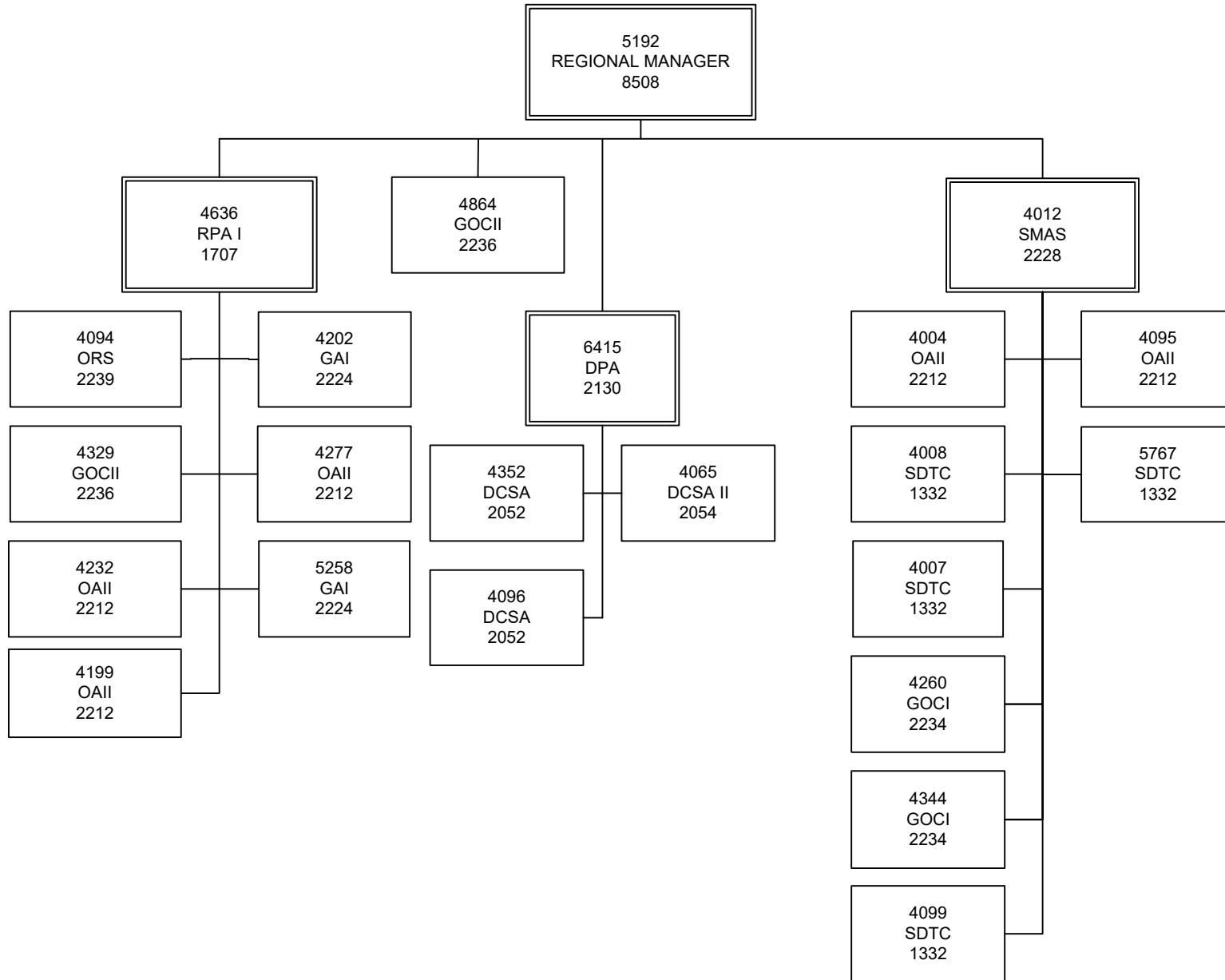
Department of Revenue
Child Support Program
Central Operations Region
Inbound Document Management
Current as of July 1, 2019



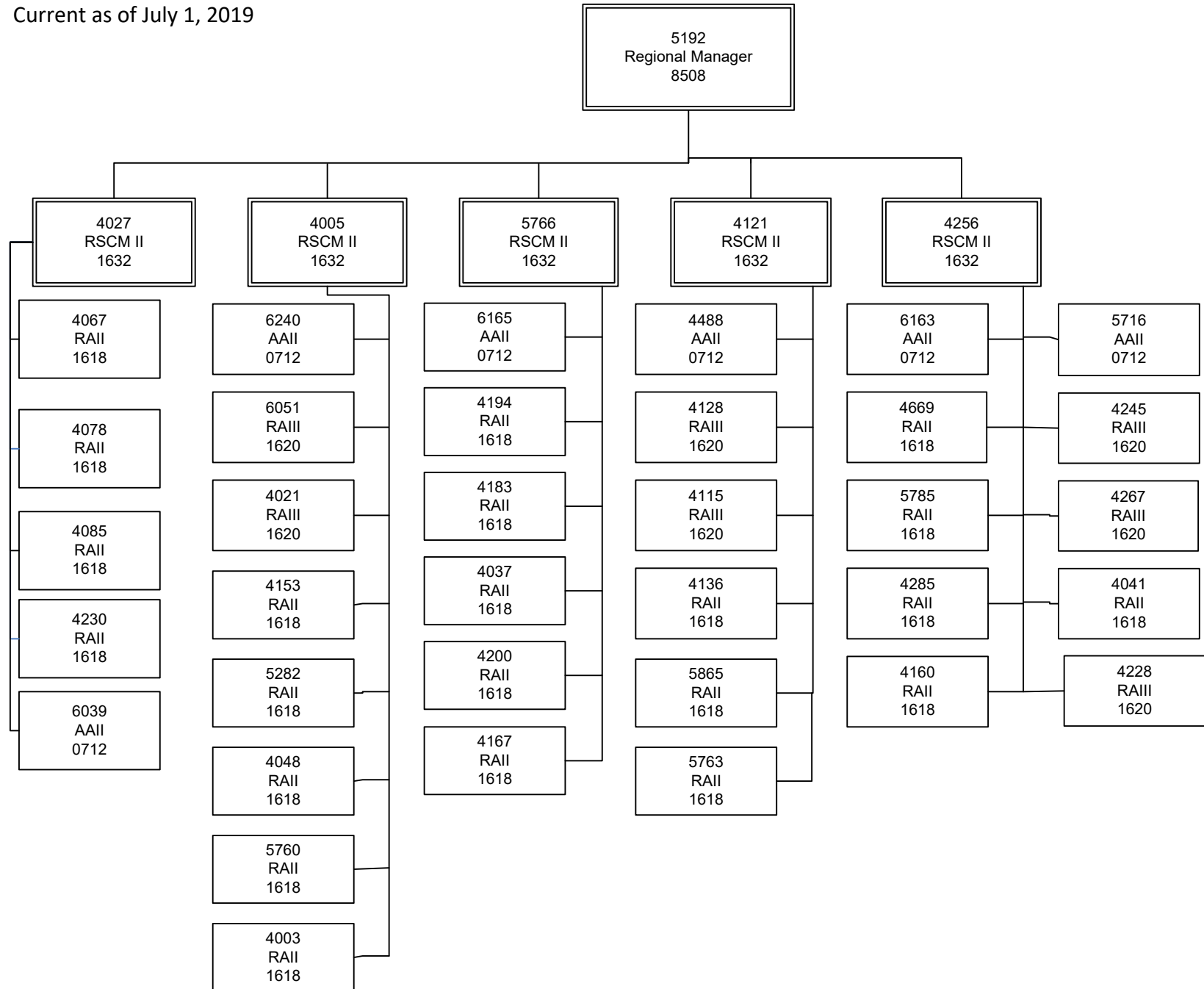
Department of Revenue
Child Support Program
Central Operations Region
Employer Services
Current as of July 1, 2019



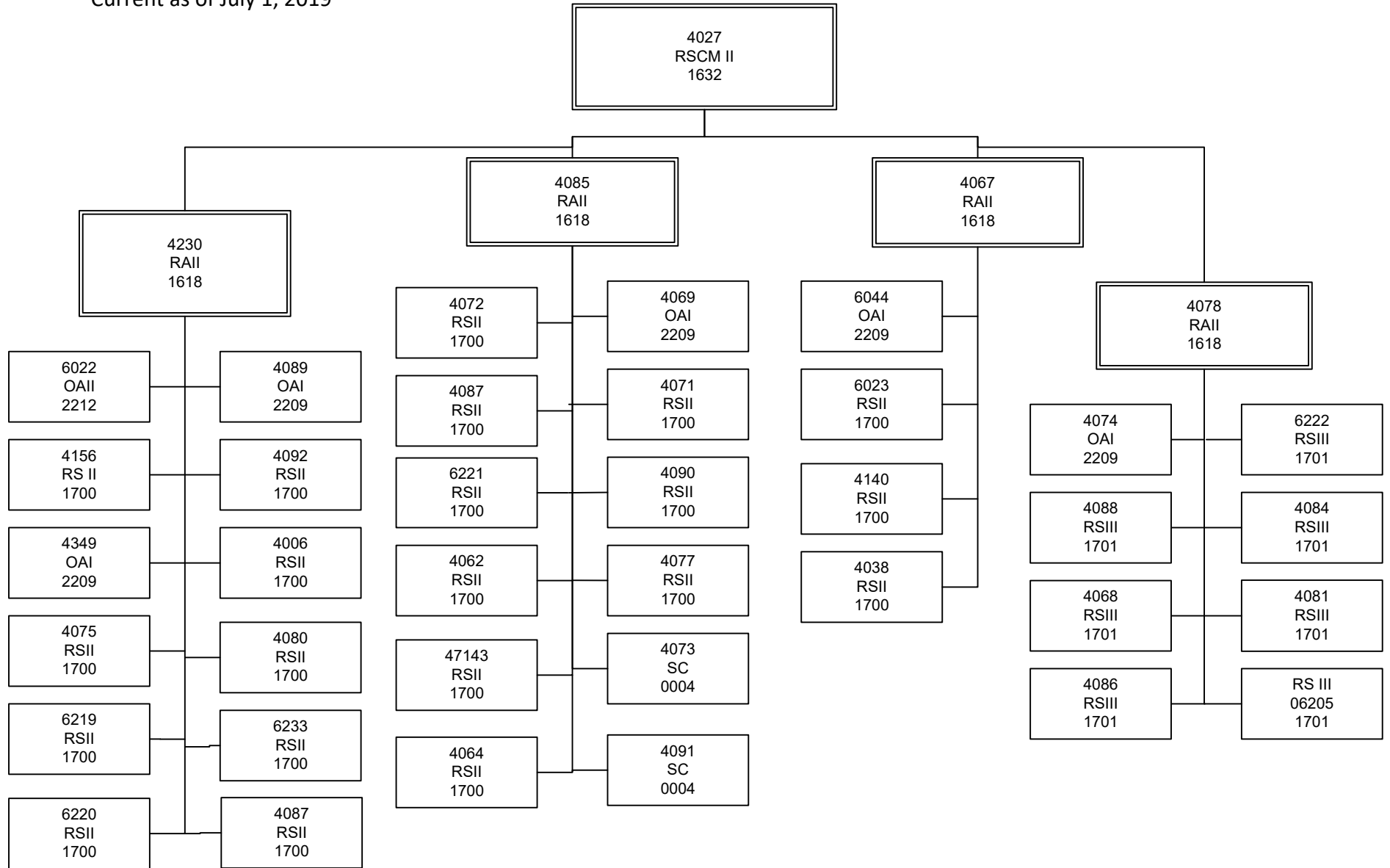
Department of Revenue
 Child Support Program
 Region 1 - Administration
 Current as of July 1, 2019



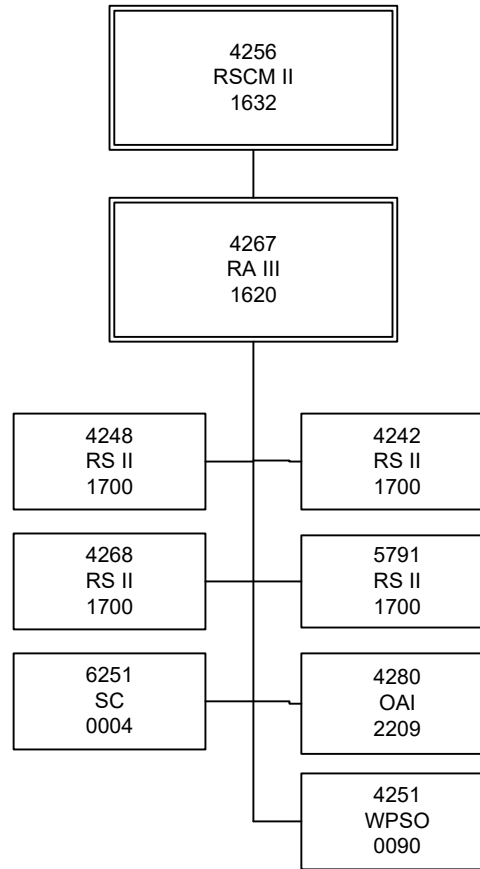
Department of Revenue
 Child Support Program
 Region 1 – Service Center
 Current as of July 1, 2019



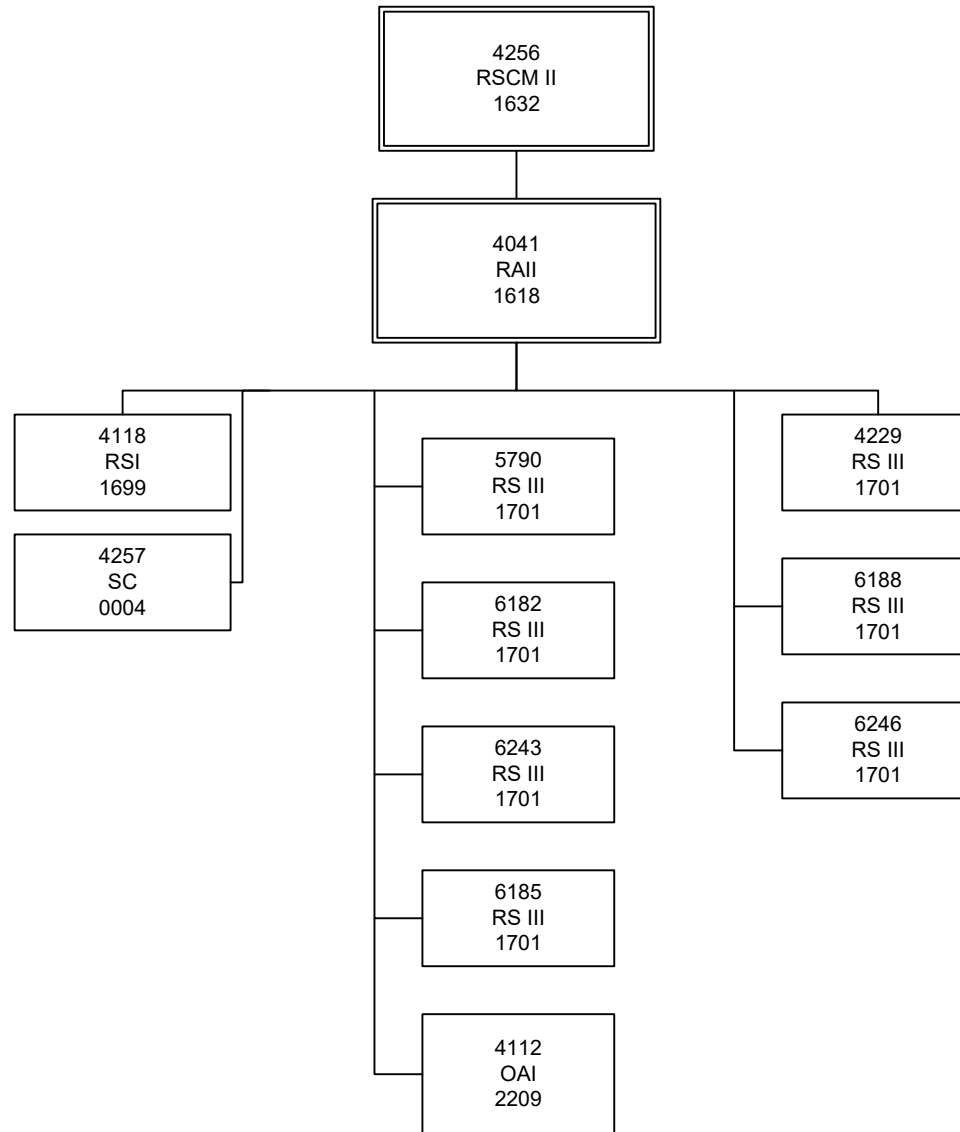
Department of Revenue
 Child Support Program
 Crestview Service Center
 Current as of July 1, 2019



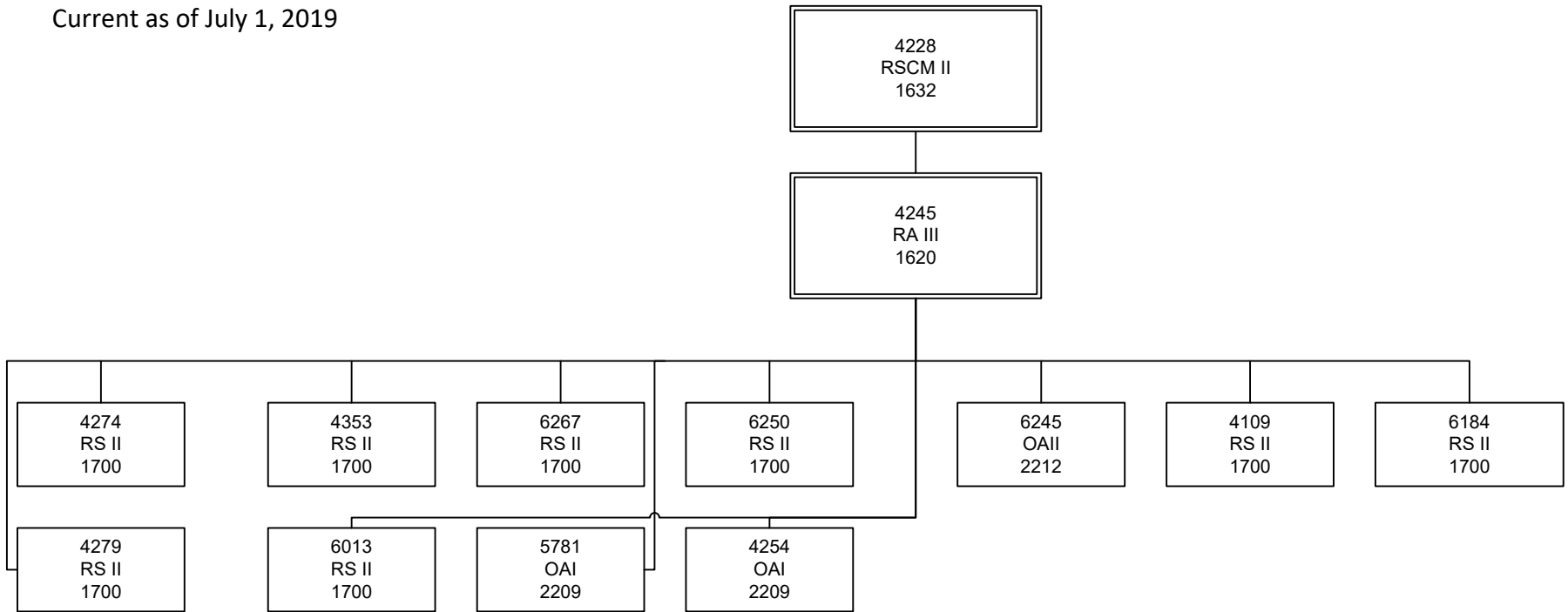
Department of Revenue
Child Support Program
Gainesville Service Center (1 of 3)
Current as of July 1, 2019



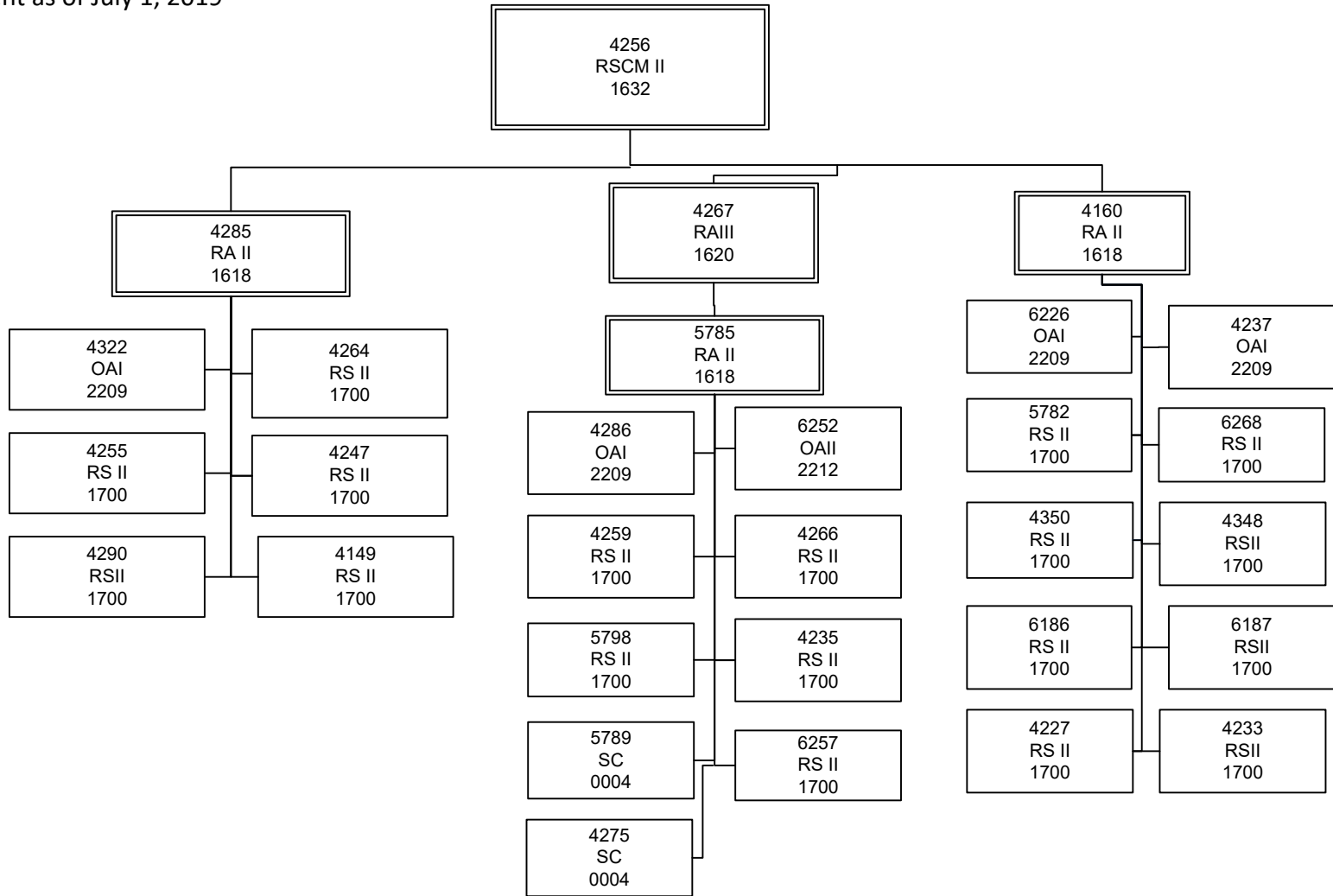
Department of Revenue
Child Support Program
Gainesville Service Center (2 of 3)
Current as of July 1, 2019



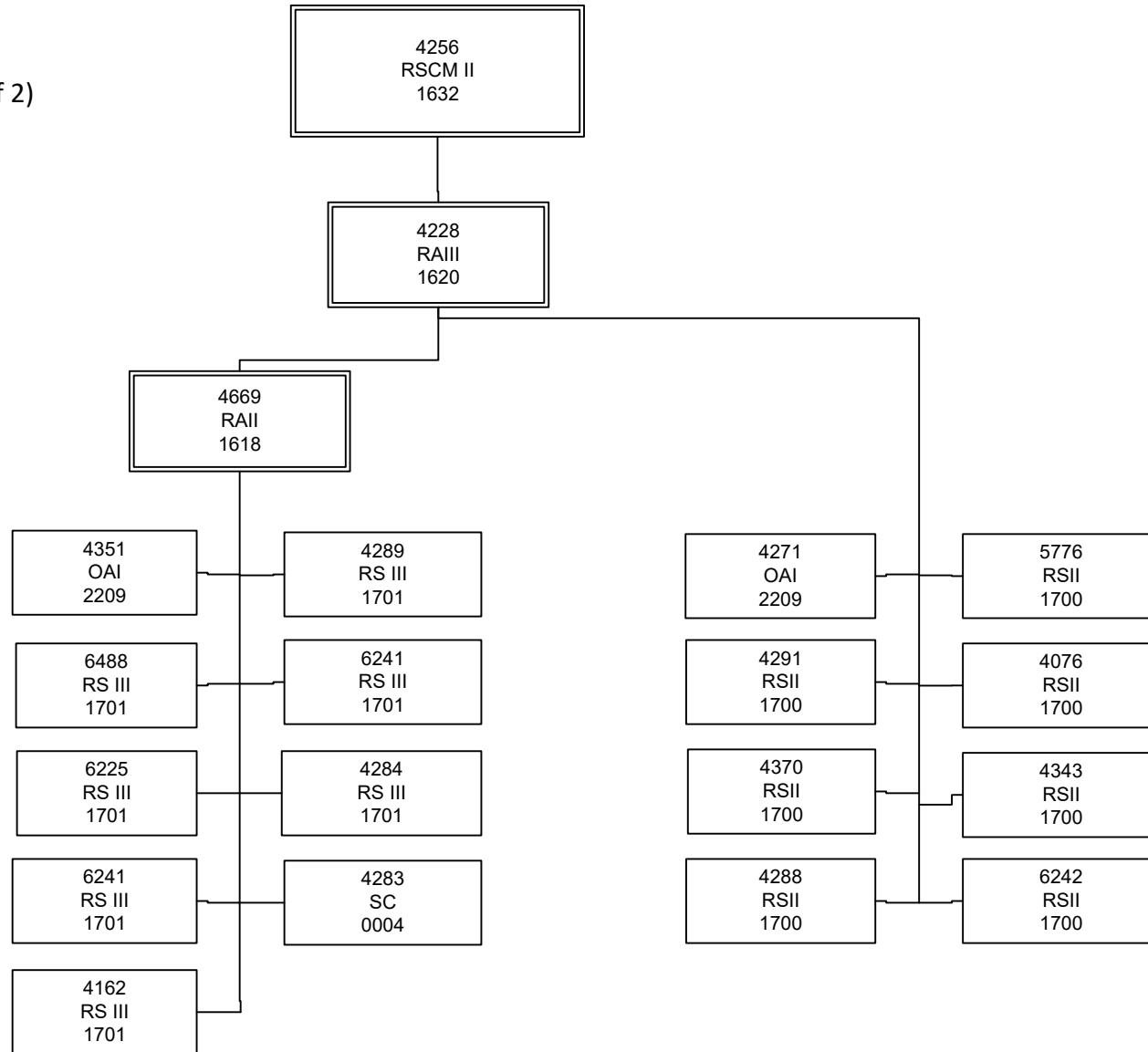
Department of Revenue
Child Support Program
Gainesville Service Center (3 of 3)
Current as of July 1, 2019

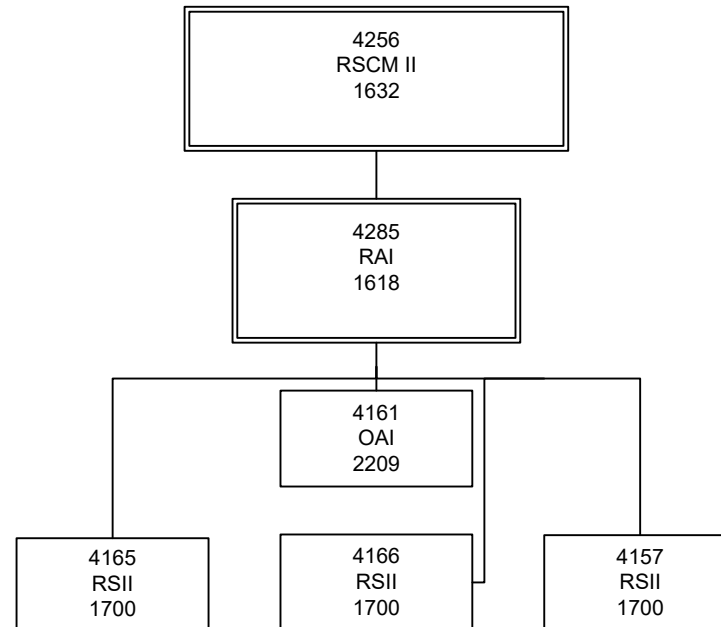


Department of Revenue
 Child Support Program
 Lake City Service Center (1 of 2)
 Current as of July 1, 2019

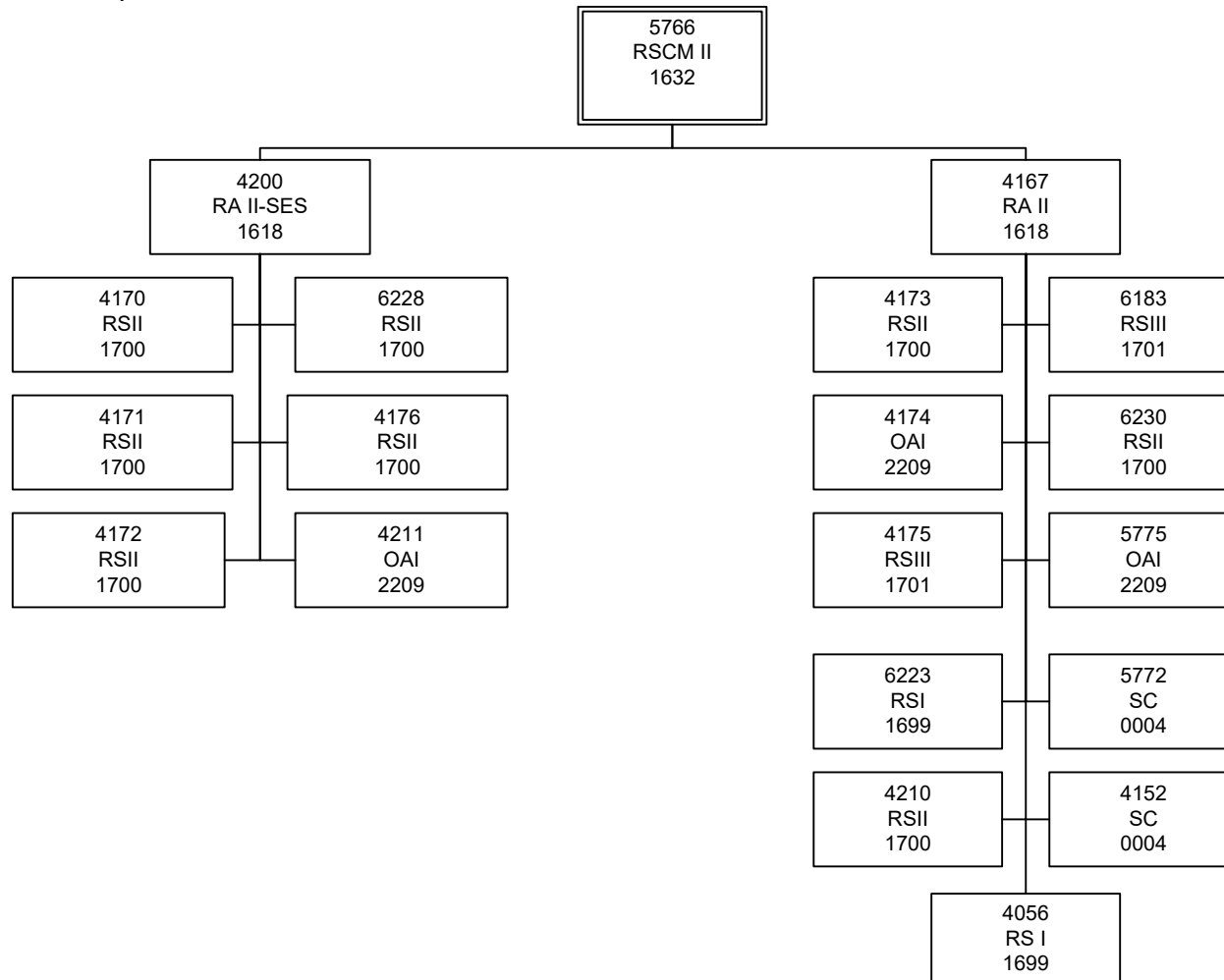


Department of Revenue
Child Support Program
Lake City Service Center (2 of 2)
Current as of July 1, 2019

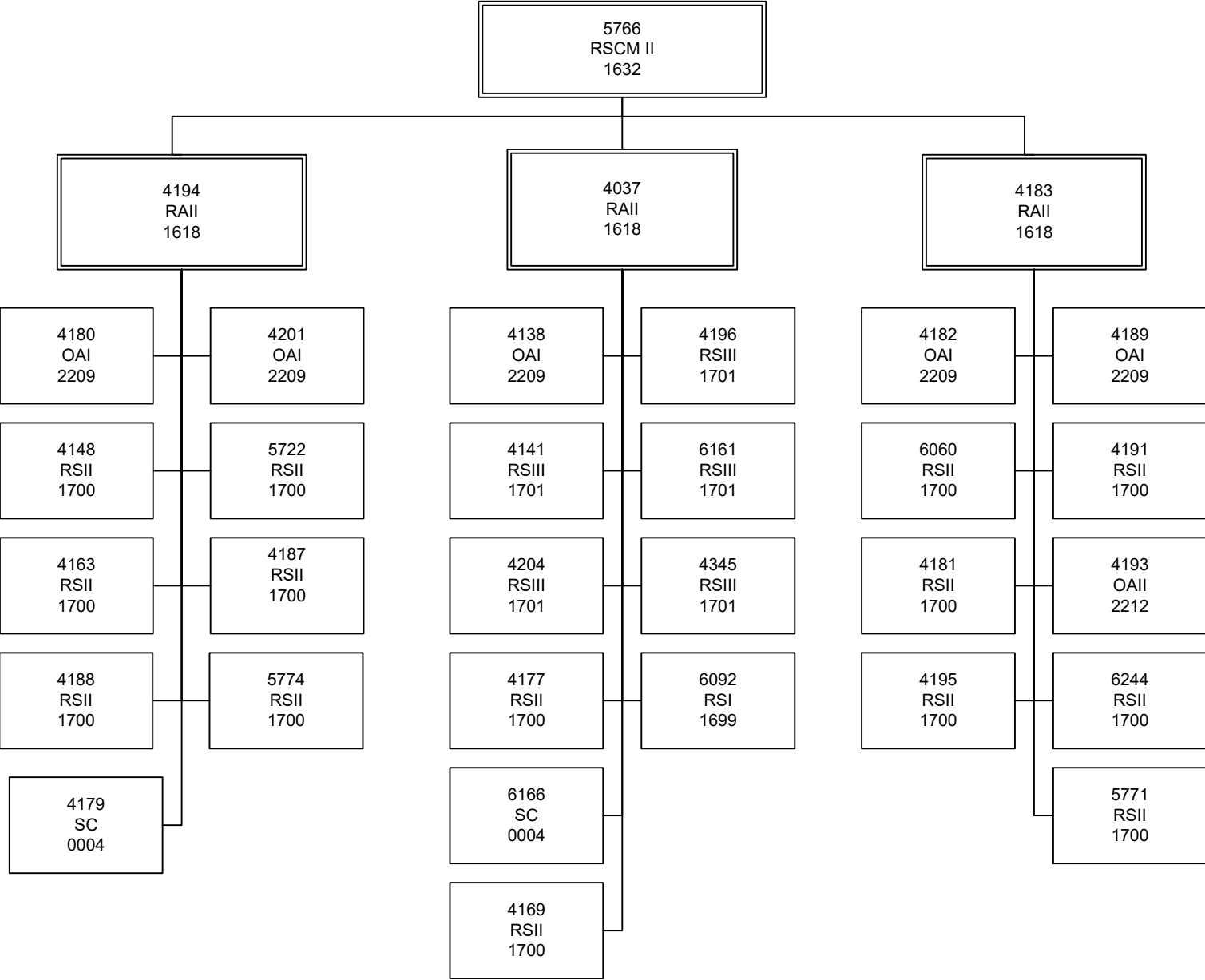




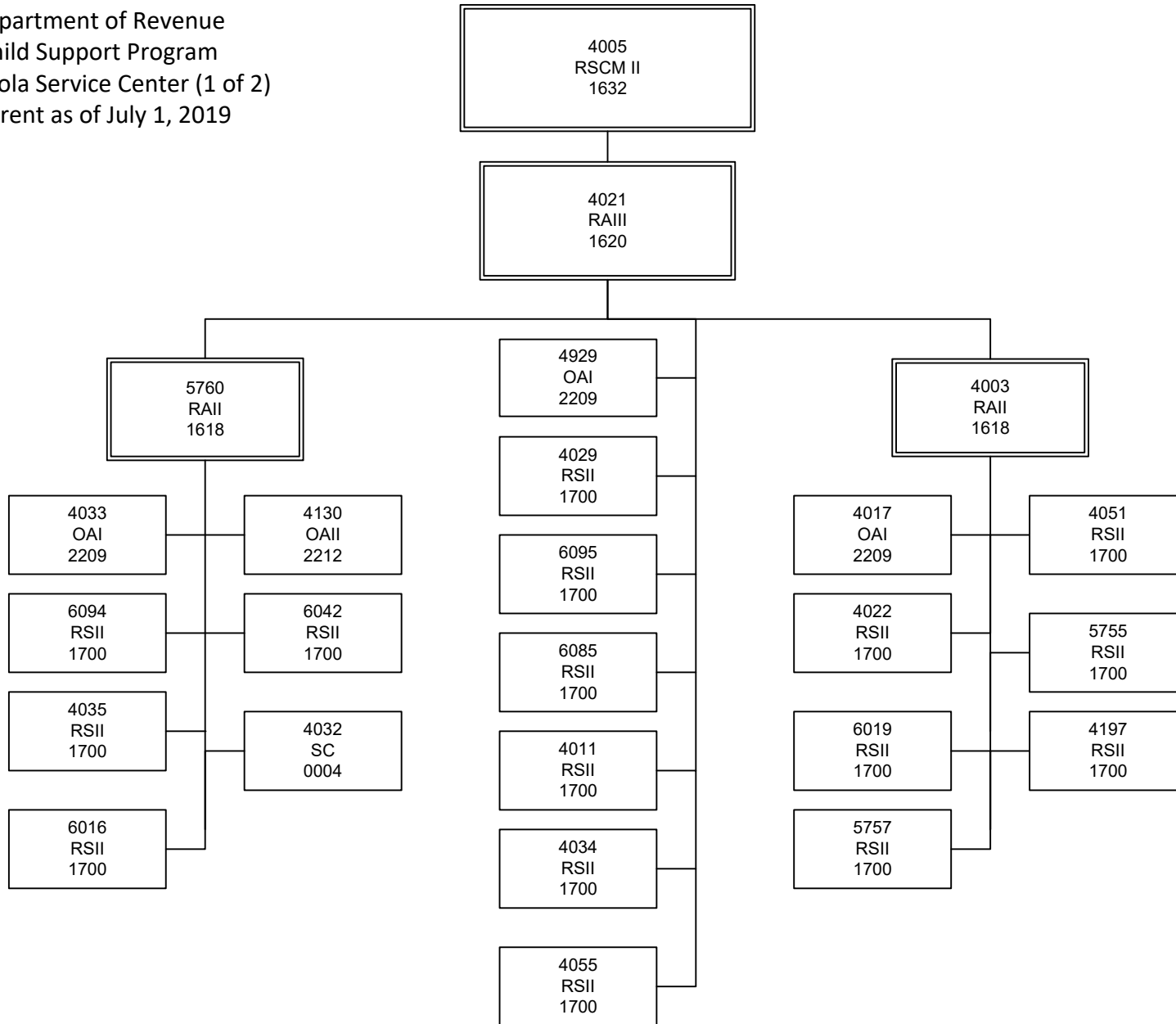
Department of Revenue
 Child Support Program
 Marianna Service Center
 Current as of July 1, 2019



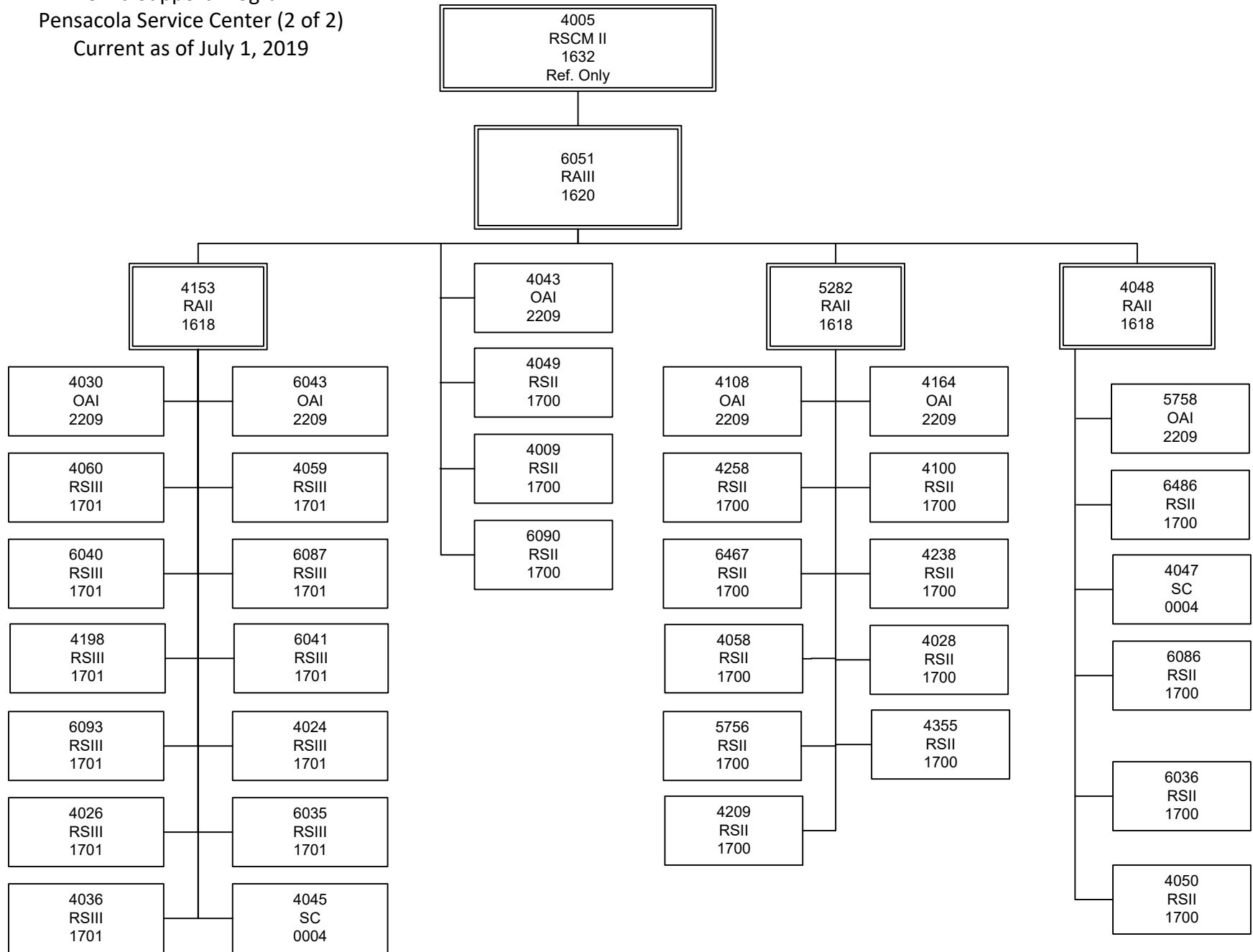
Department of Revenue
 Child Support Program
 Panama City Service Center
 Current as of July 1, 2019



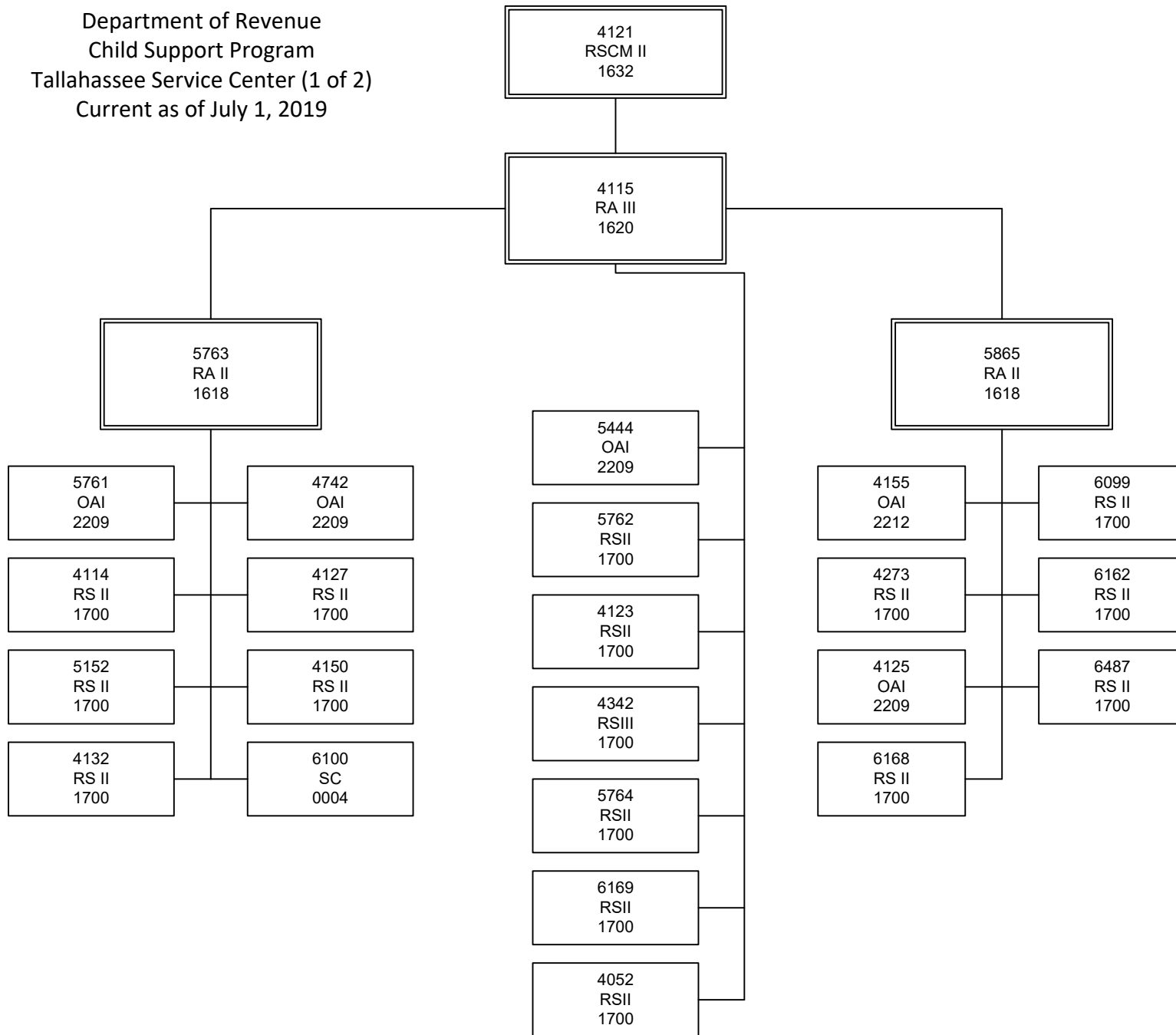
Department of Revenue
 Child Support Program
 Pensacola Service Center (1 of 2)
 Current as of July 1, 2019



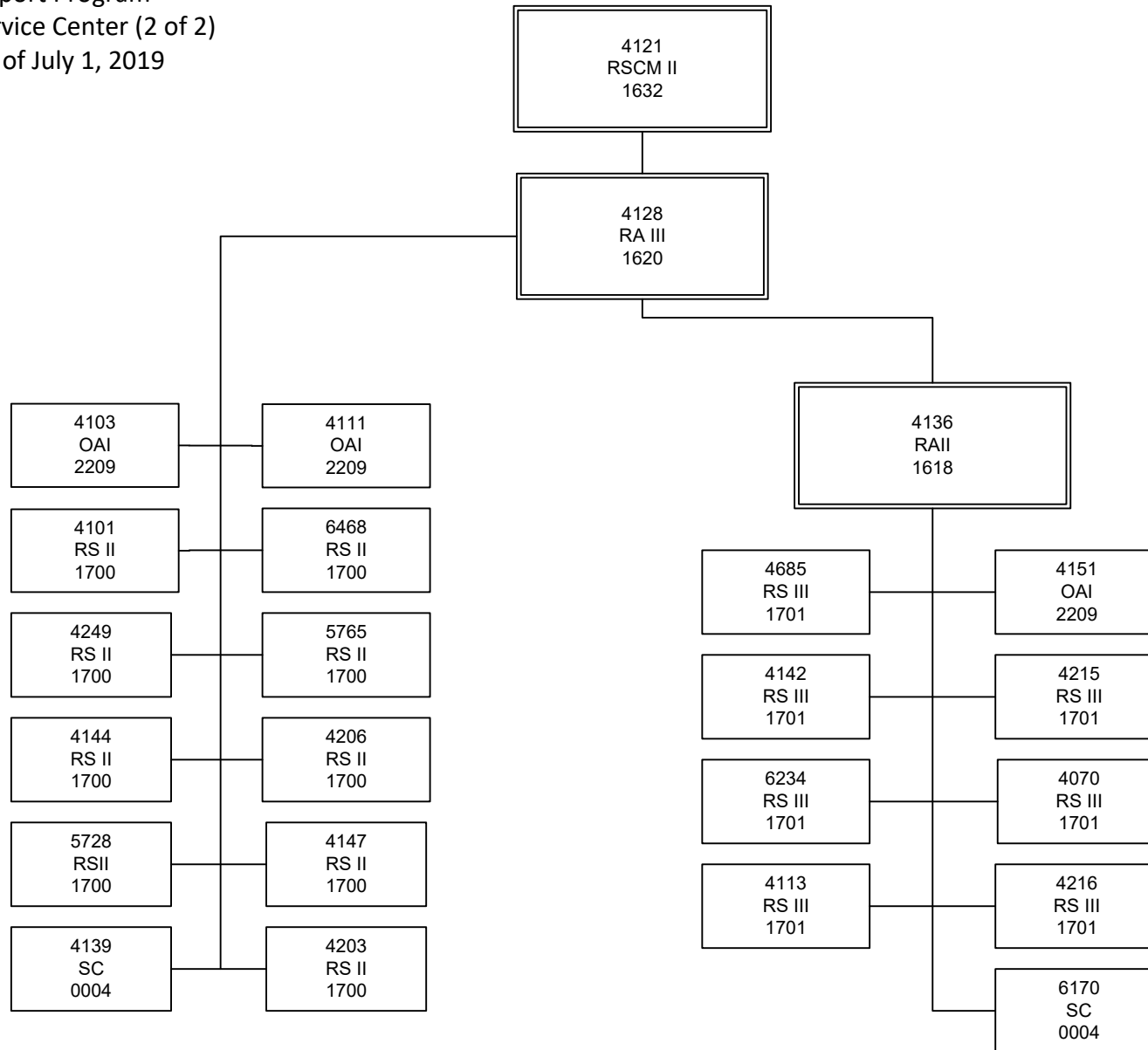
Department of Revenue
 Child Support Program
 Pensacola Service Center (2 of 2)
 Current as of July 1, 2019



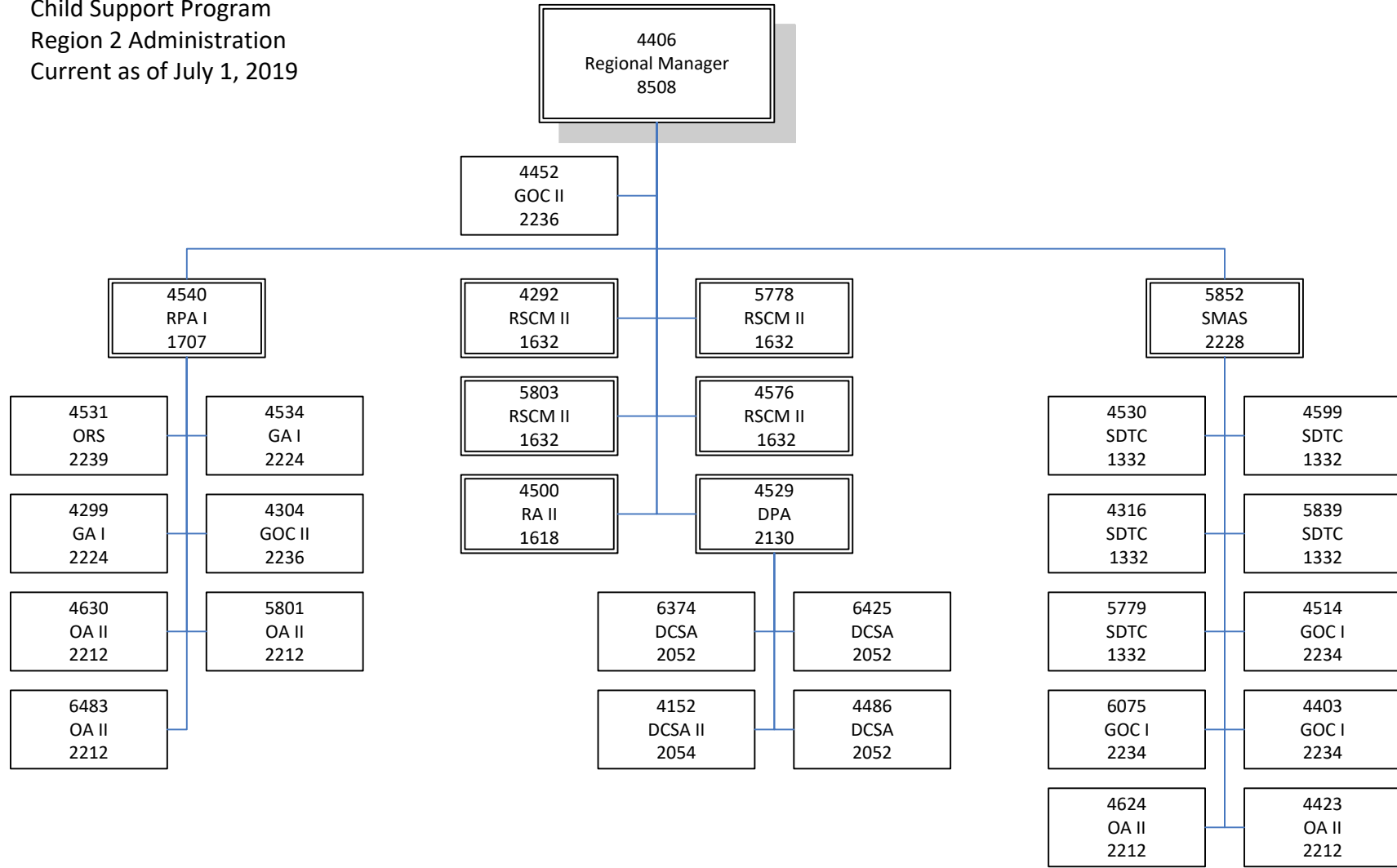
Department of Revenue
 Child Support Program
 Tallahassee Service Center (1 of 2)
 Current as of July 1, 2019



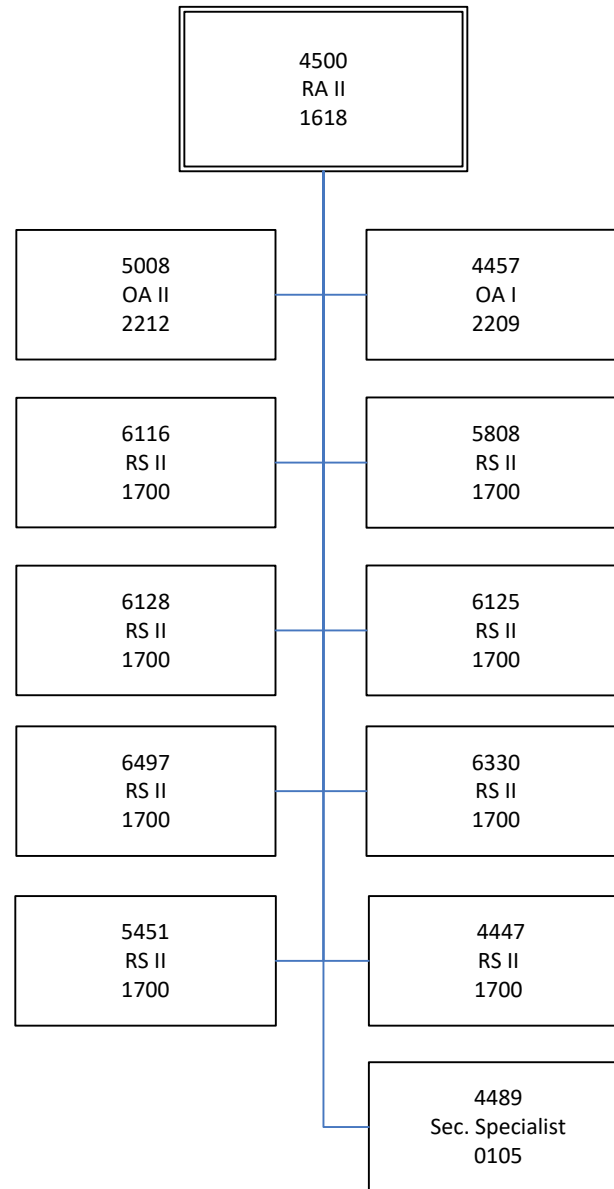
Department of Revenue
Child Support Program
Tallahassee Service Center (2 of 2)
Current as of July 1, 2019



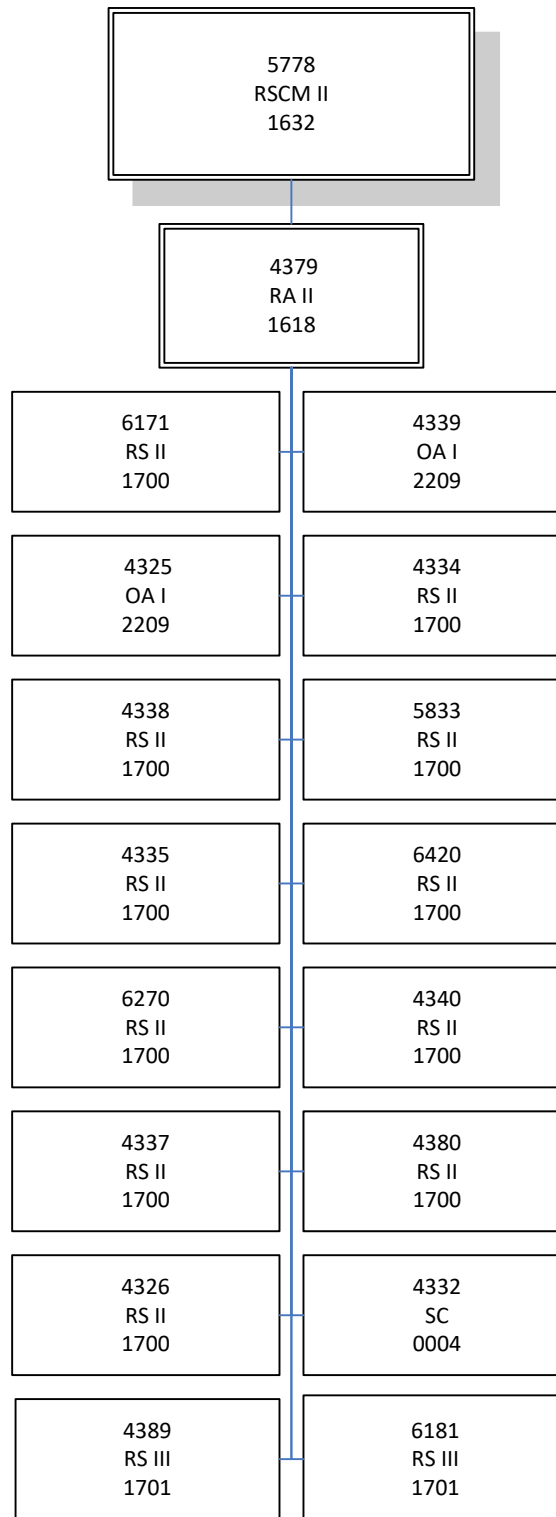
Department of Revenue
 Child Support Program
 Region 2 Administration
 Current as of July 1, 2019



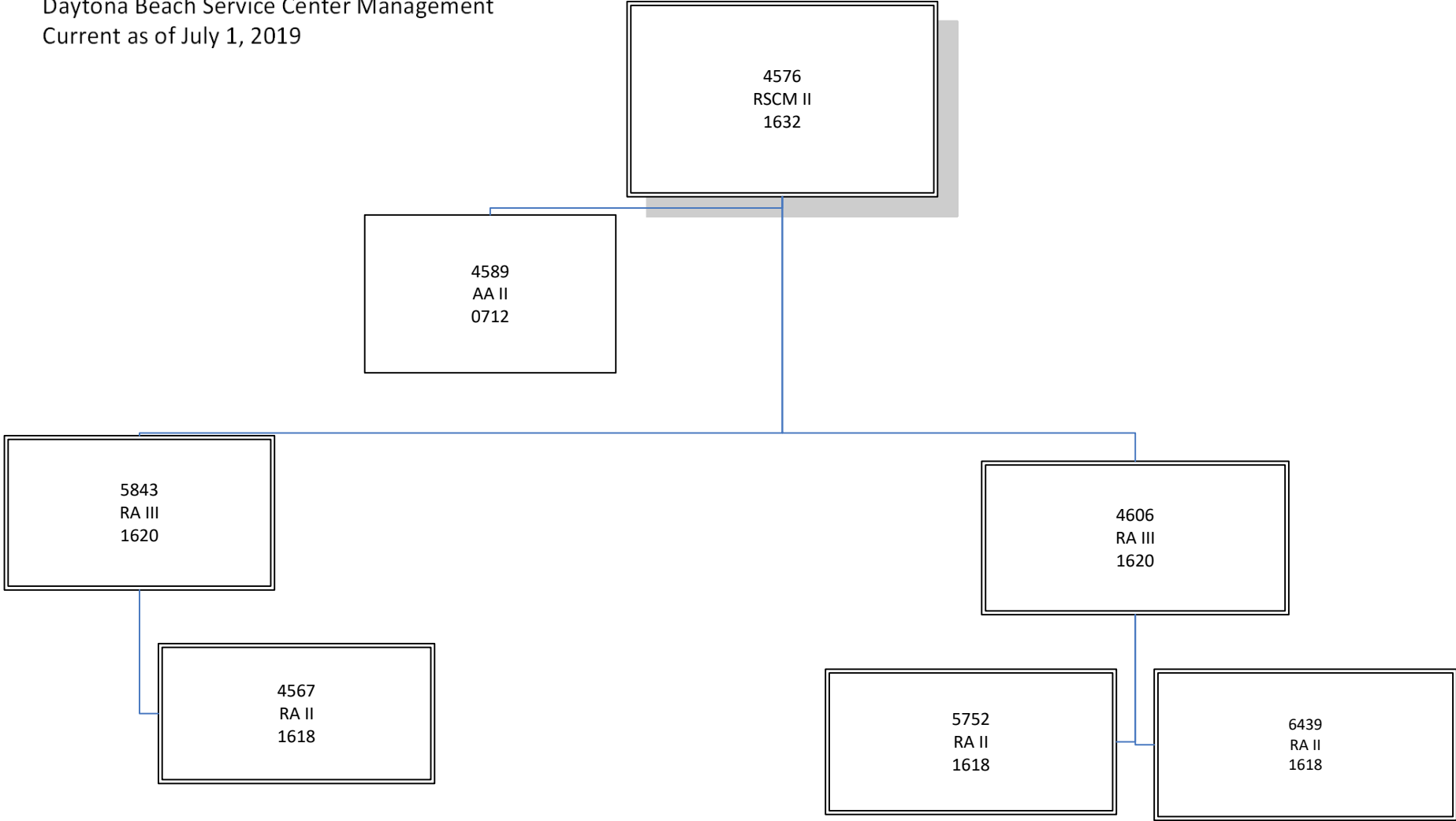
Department of Revenue
Child Support Program
Central Locate Unit
Current as of July 1, 2019



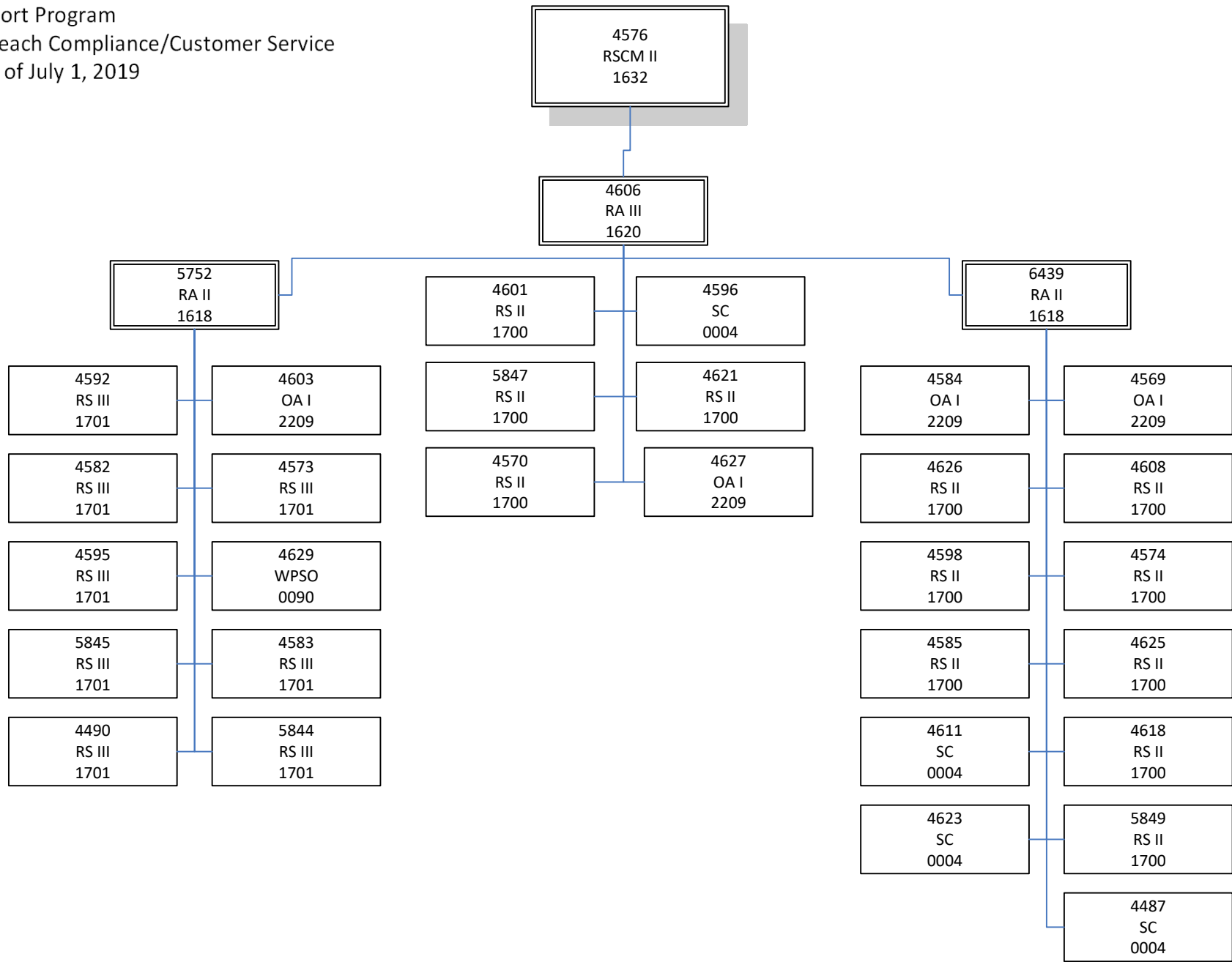
Department of Revenue
Child Support Program
Brooksville Service Site
Current as of July 1, 2019



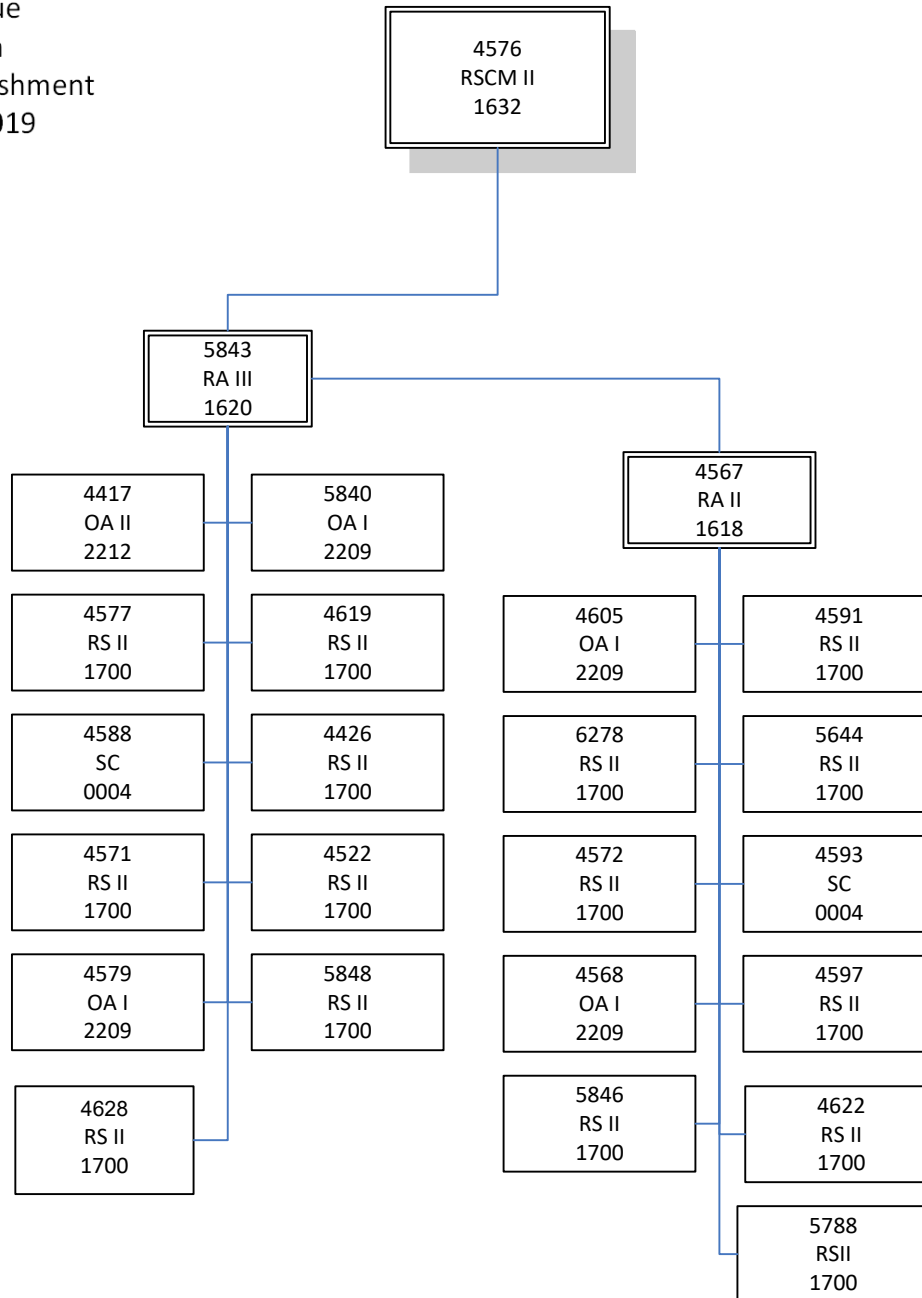
Department of Revenue
Child Support Program
Daytona Beach Service Center Management
Current as of July 1, 2019



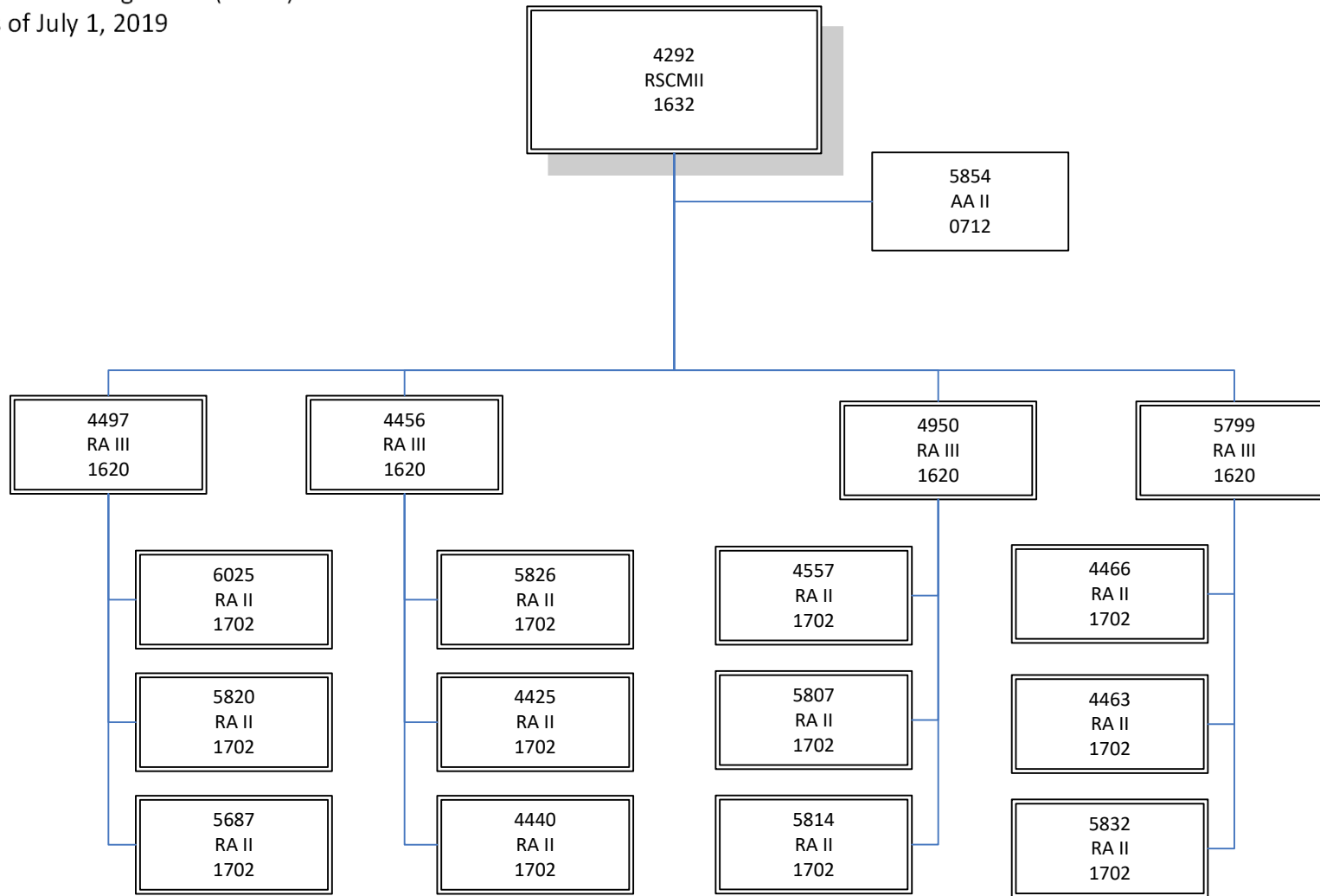
Department of Revenue
 Child Support Program
 Daytona Beach Compliance/Customer Service
 Current as of July 1, 2019



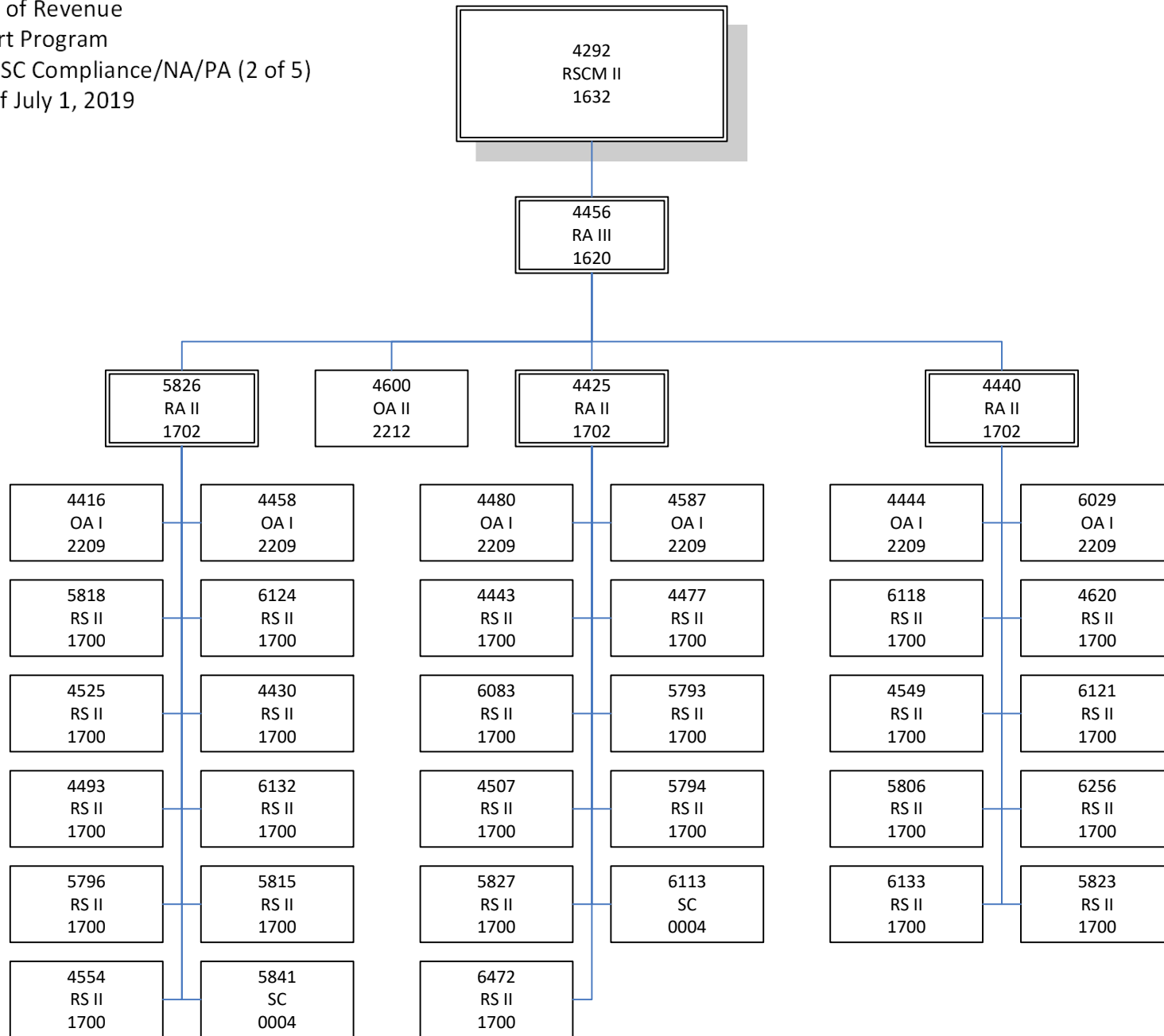
Department of Revenue
Child Support Program
Daytona Beach Establishment
Current as of July 1, 2019



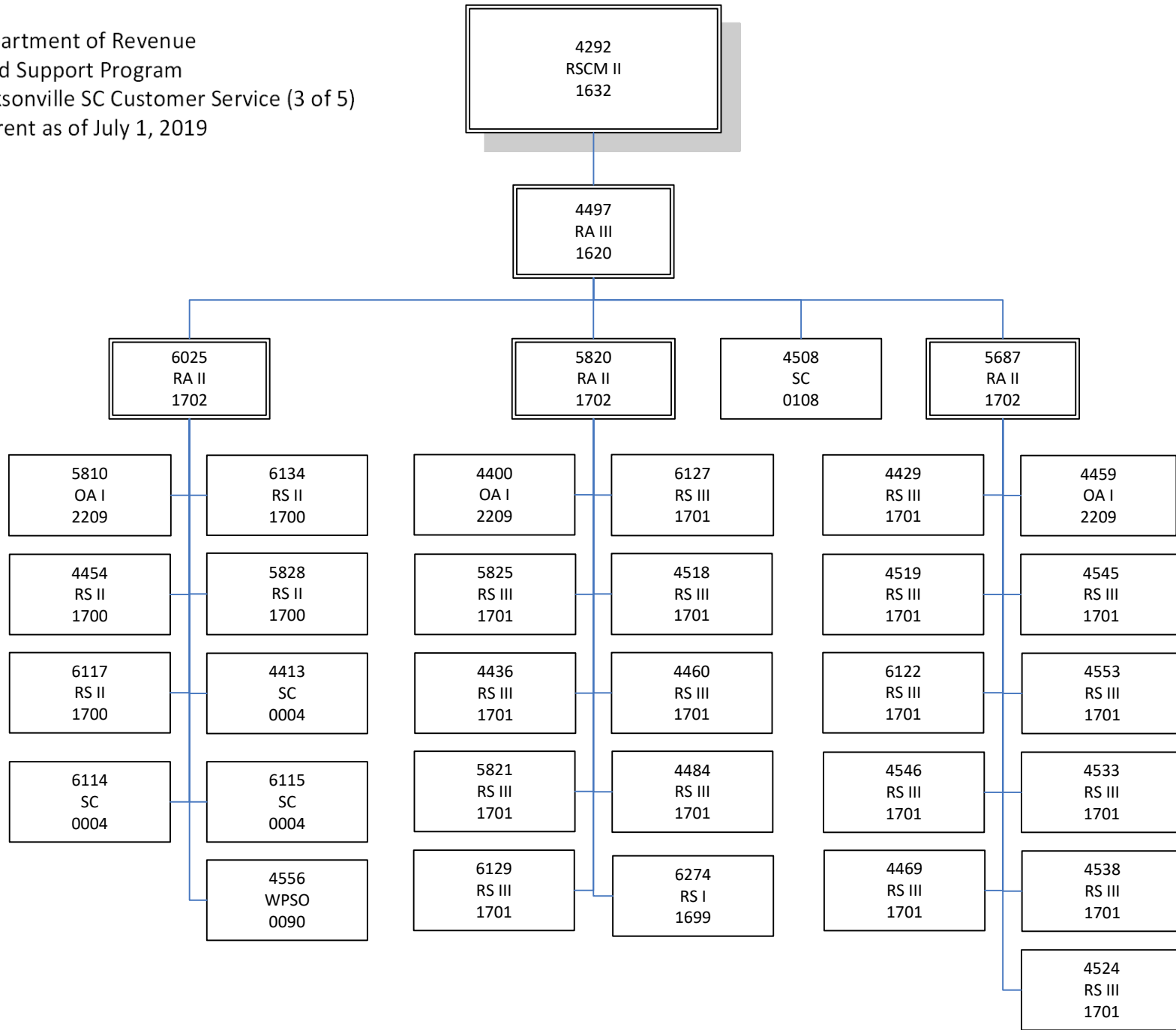
Department of Revenue
Child Support Program
Jacksonville SC Management (1 of 5)
Current as of July 1, 2019



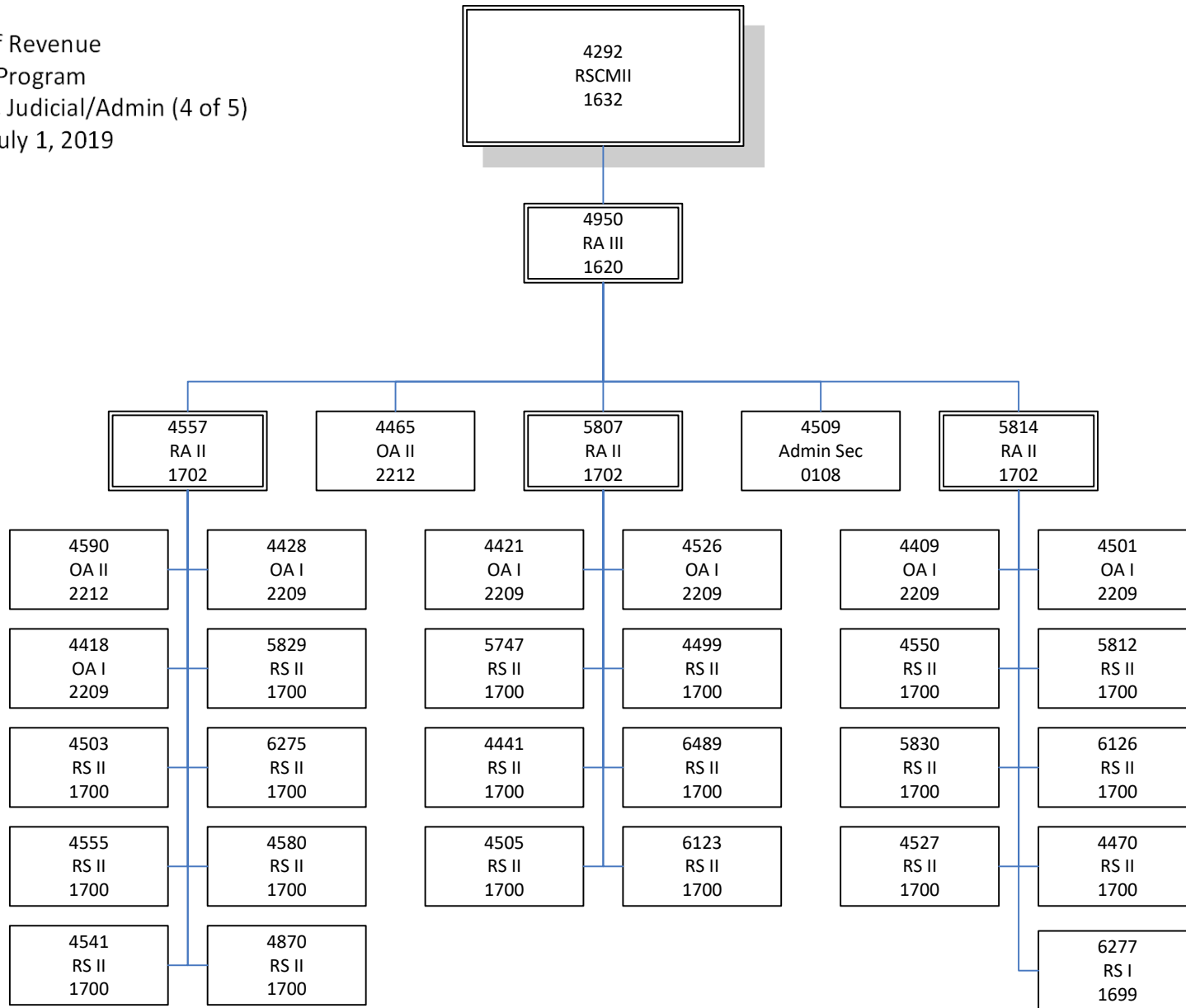
Department of Revenue
 Child Support Program
 Jacksonville SC Compliance/NA/PA (2 of 5)
 Current as of July 1, 2019

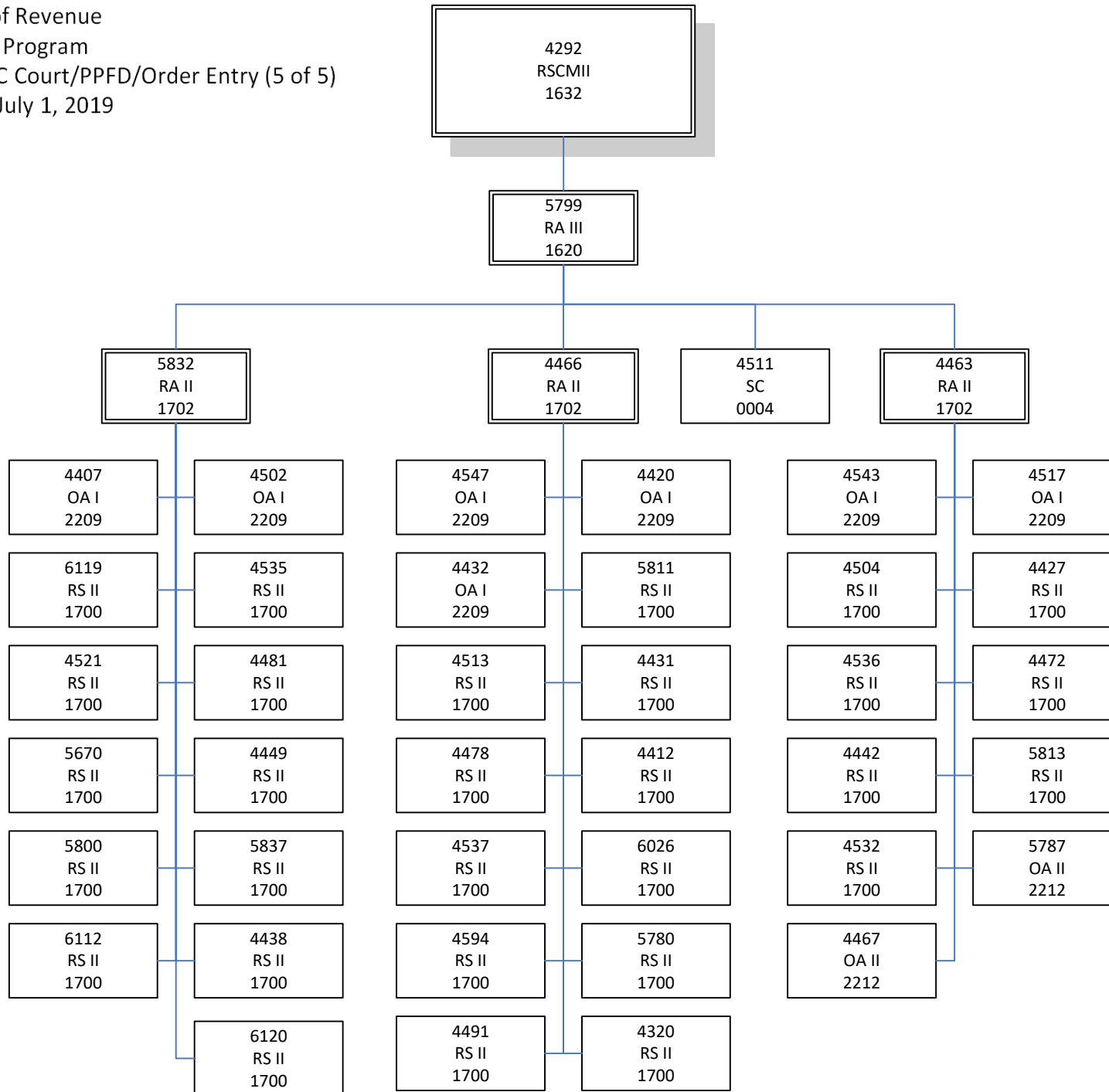


Department of Revenue
 Child Support Program
 Jacksonville SC Customer Service (3 of 5)
 Current as of July 1, 2019

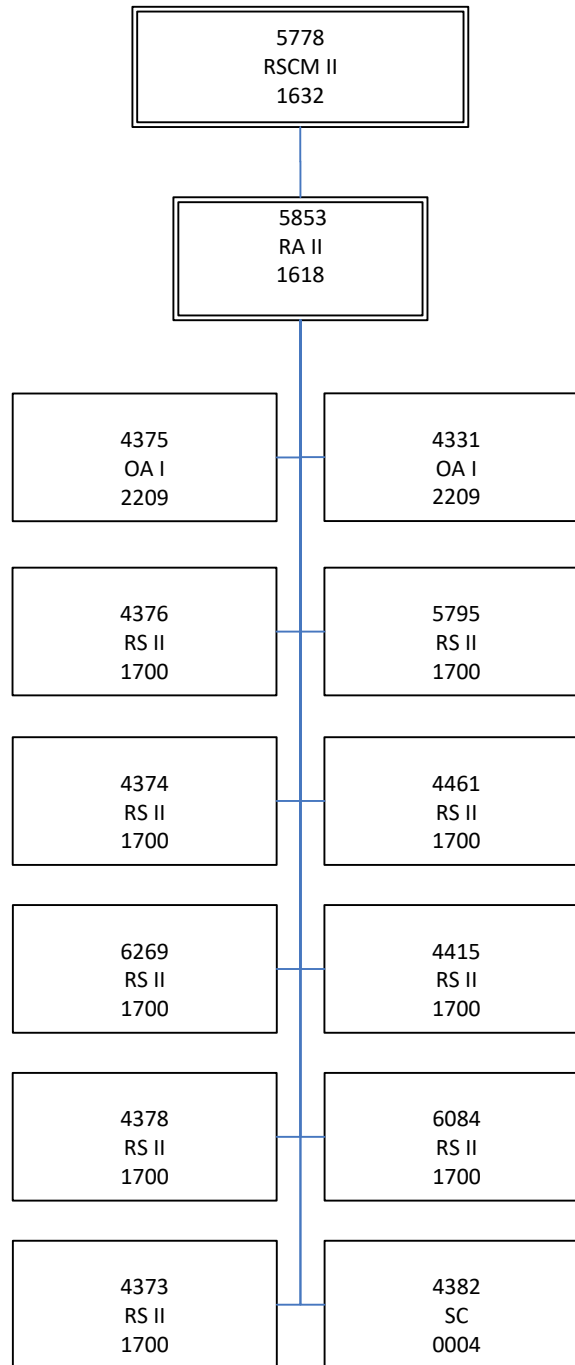


Department of Revenue
 Child Support Program
 Jacksonville SC Judicial/Admin (4 of 5)
 Current as of July 1, 2019

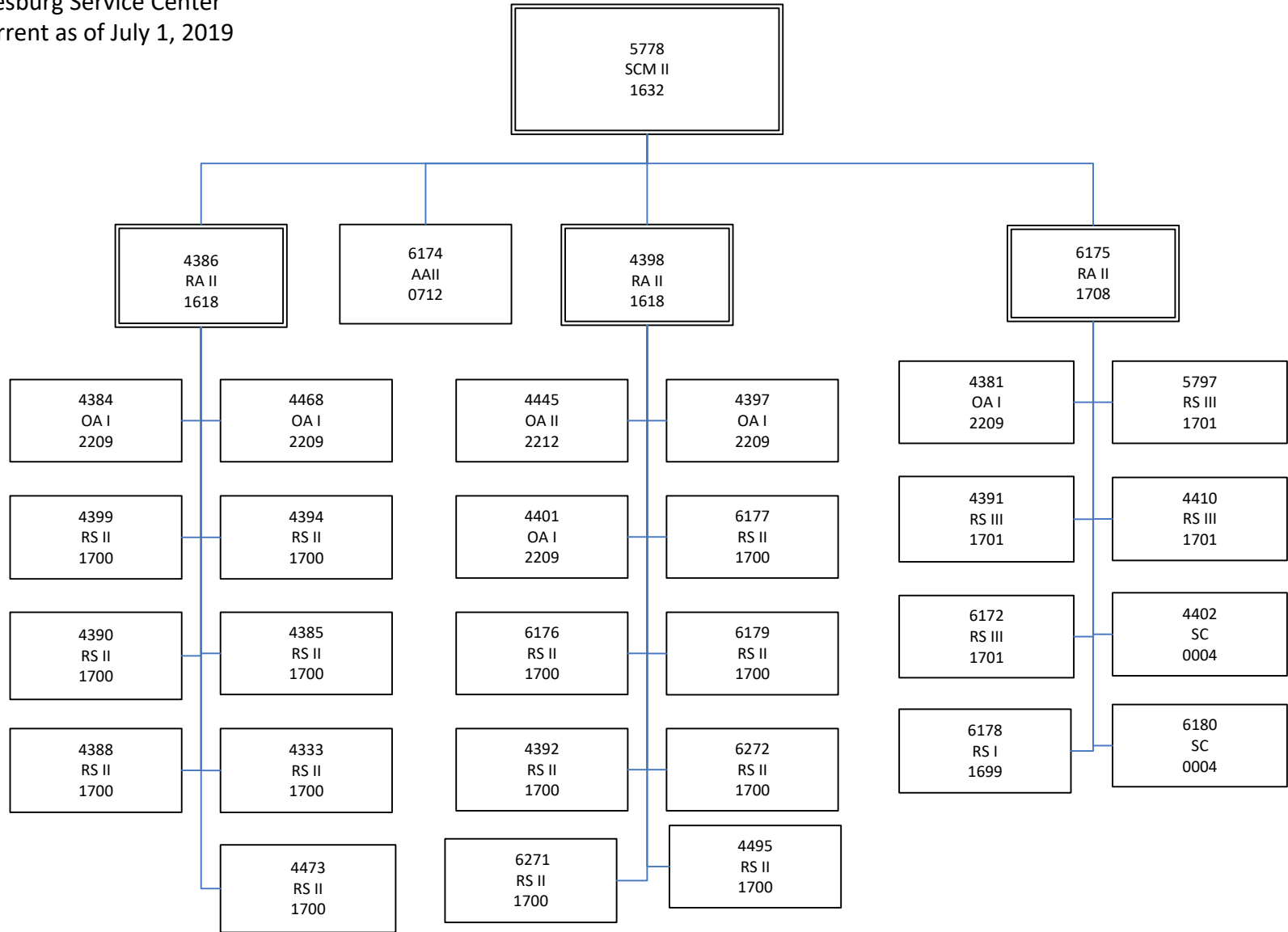




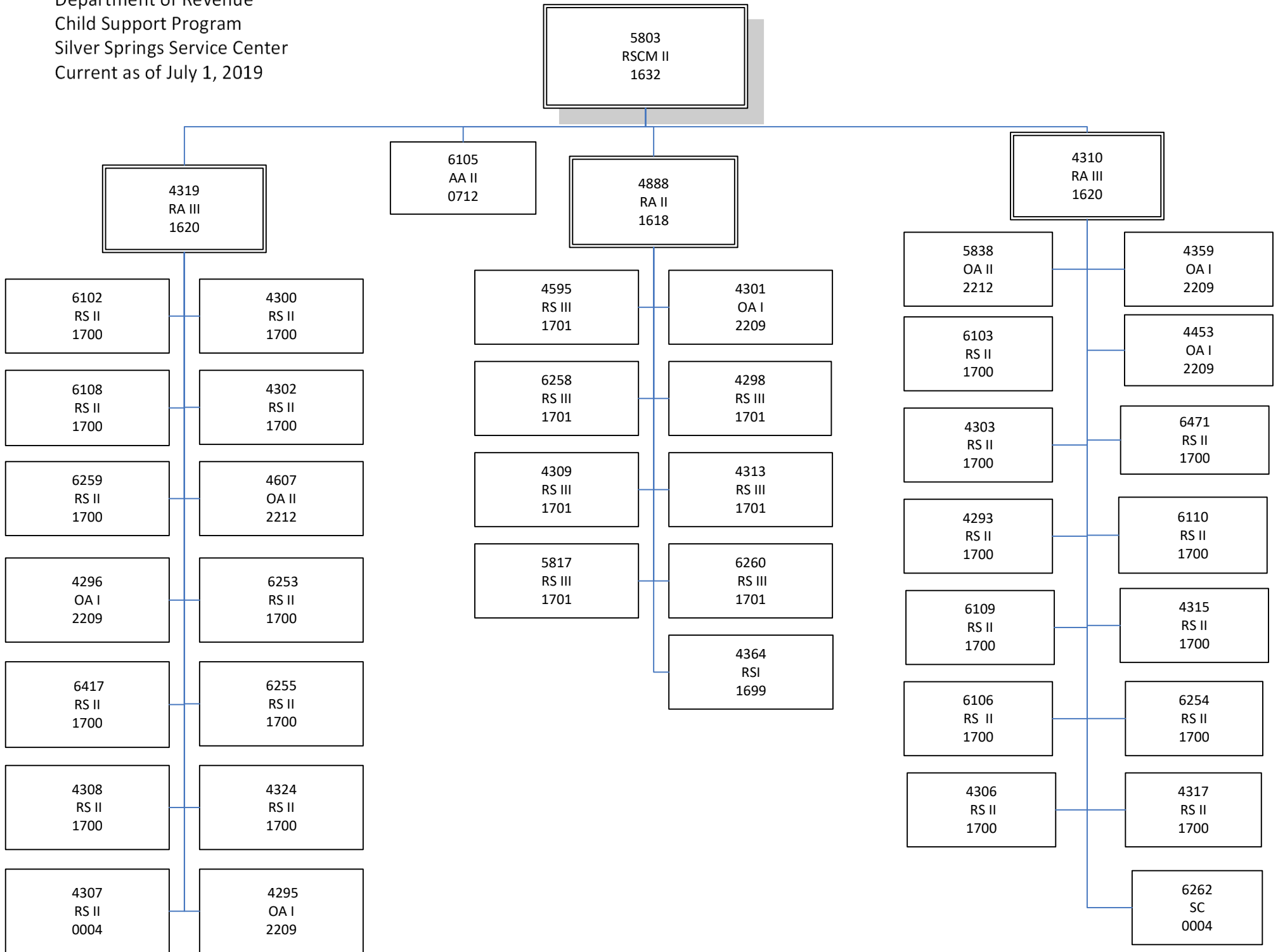
Department of Revenue
Child Support Program
Lecanto Service Site
Current as of July 1, 2019



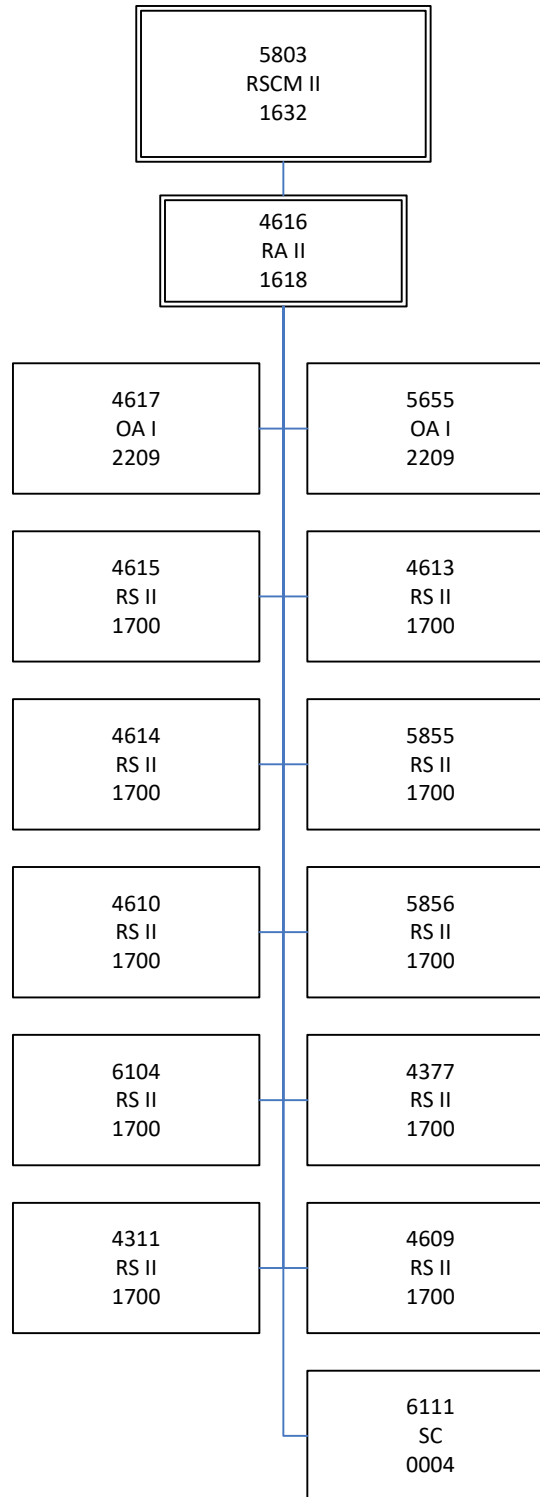
Department of Revenue
 Child Support Program
 Leesburg Service Center
 Current as of July 1, 2019



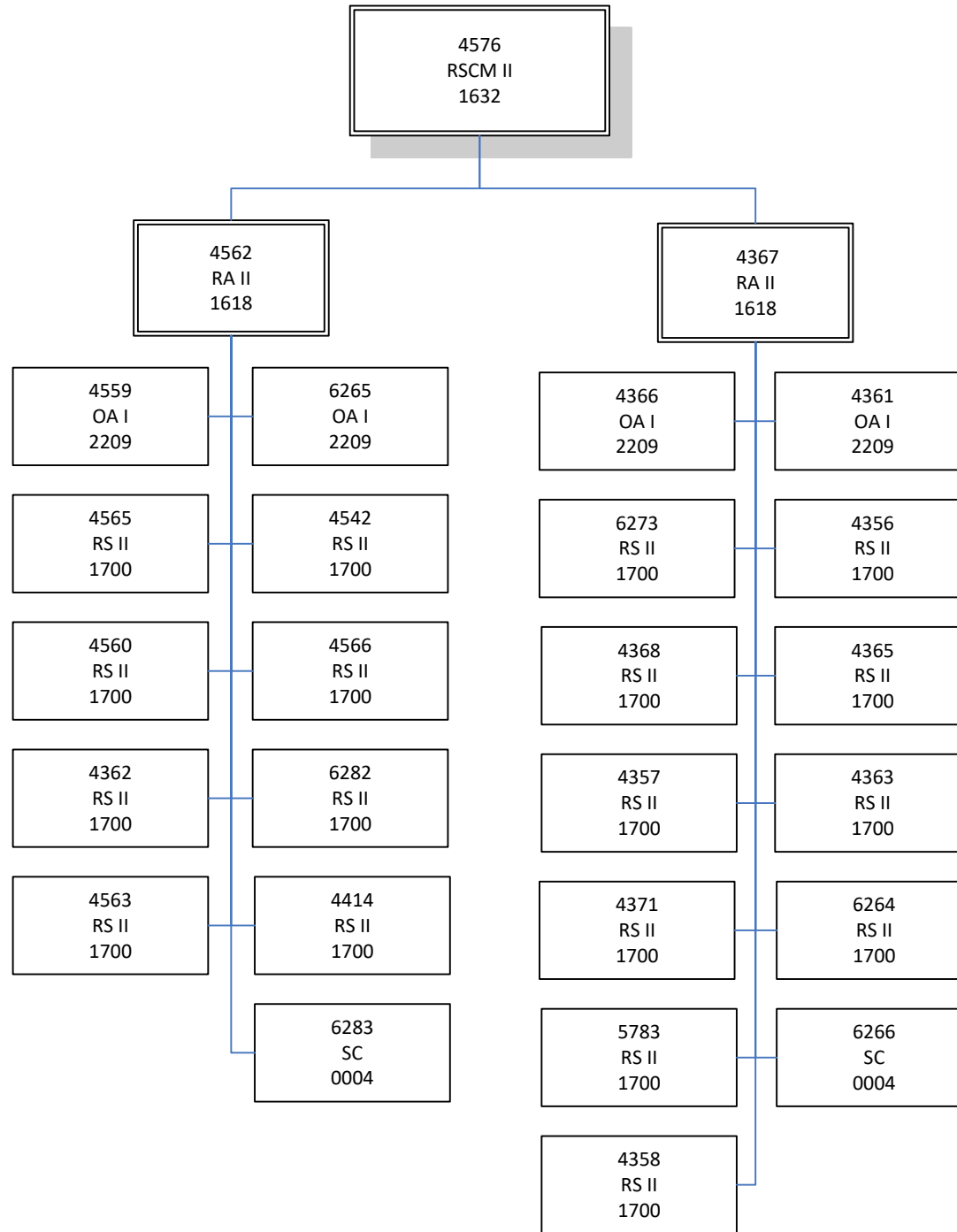
Department of Revenue
 Child Support Program
 Silver Springs Service Center
 Current as of July 1, 2019



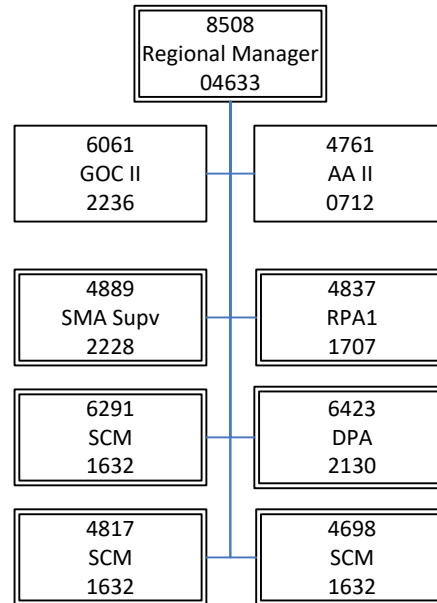
Department of Revenue
Child Support Program
Orange Park Service Site
Current as of July 1, 2019



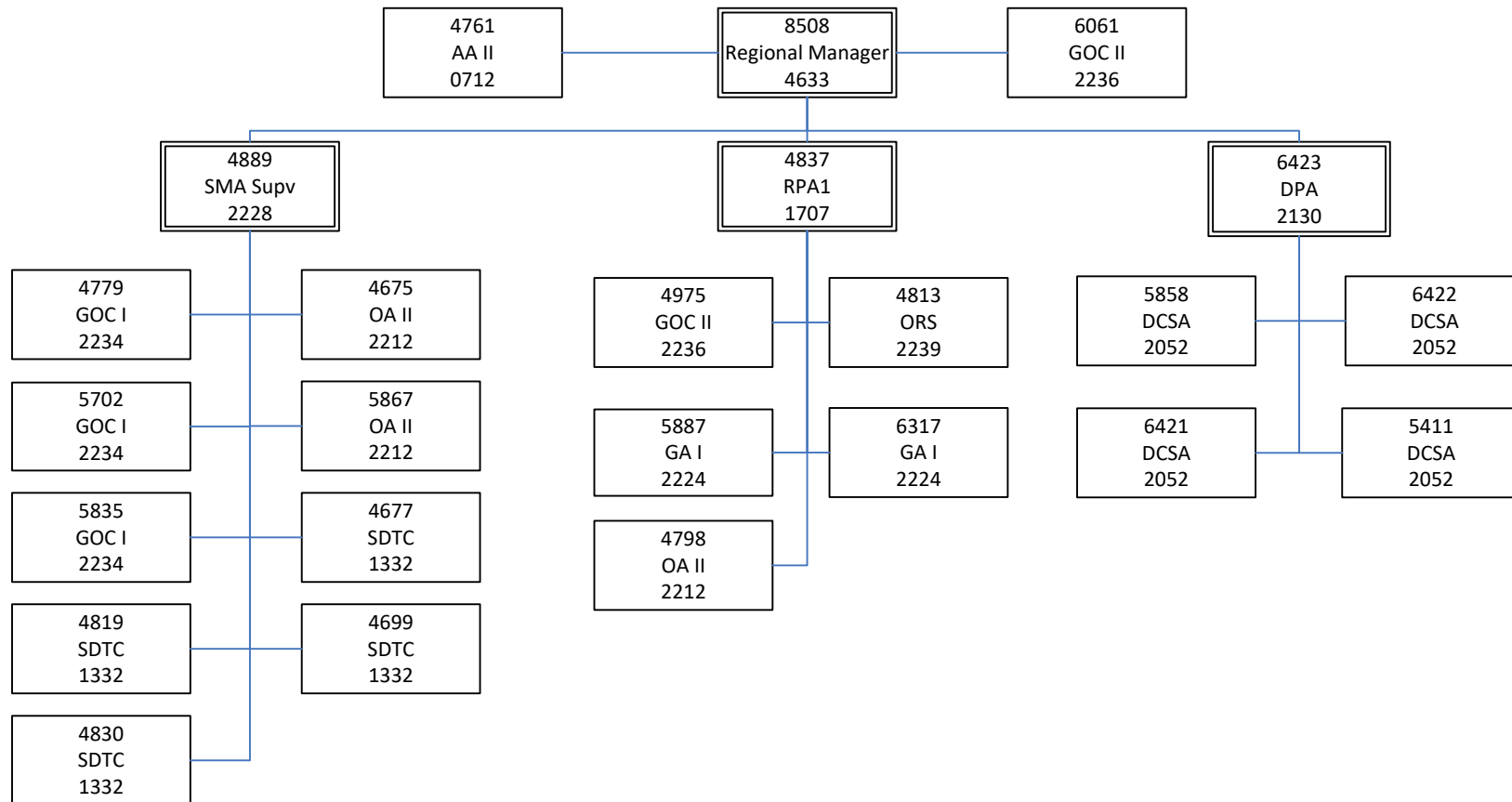
Department of Revenue
Child Support Program
St Augustine Service Site
Current as of July 1, 2019



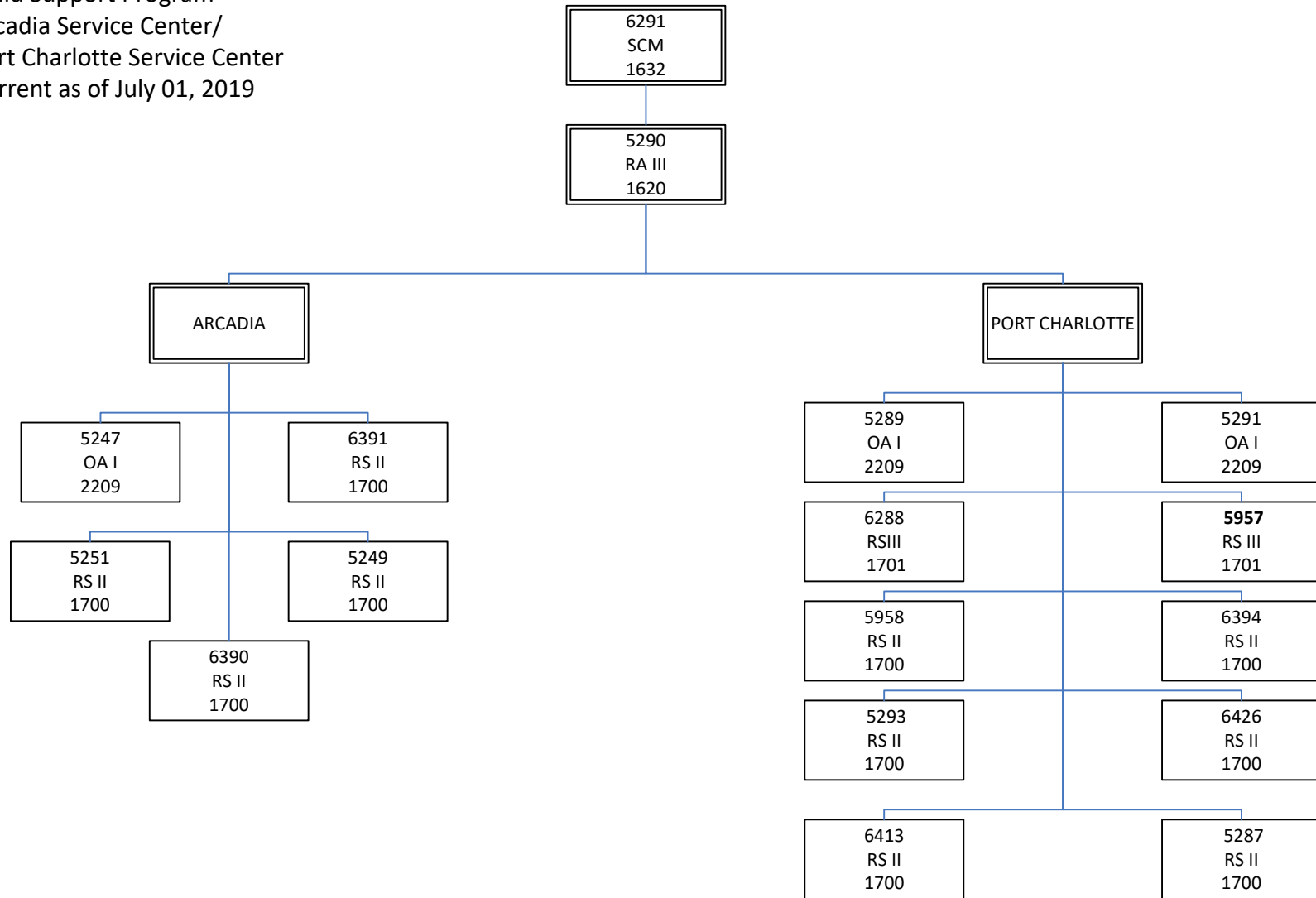
Department of Revenue
Child Support Program
Region 3 Management
Current as of July 01, 2019



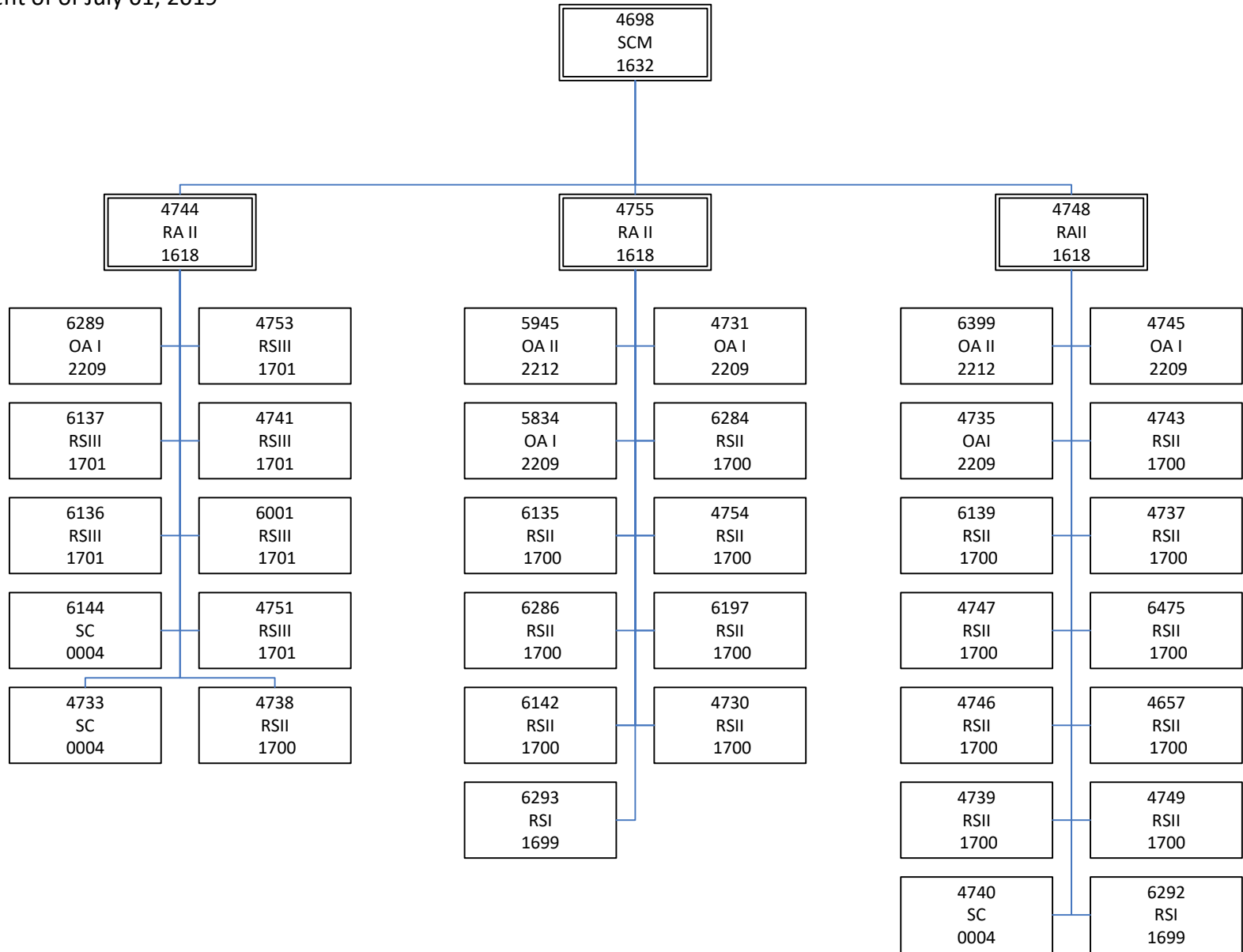
Department of Revenue
 Child Support Program
 Region 3 Administration
 Current as of July 01, 2019



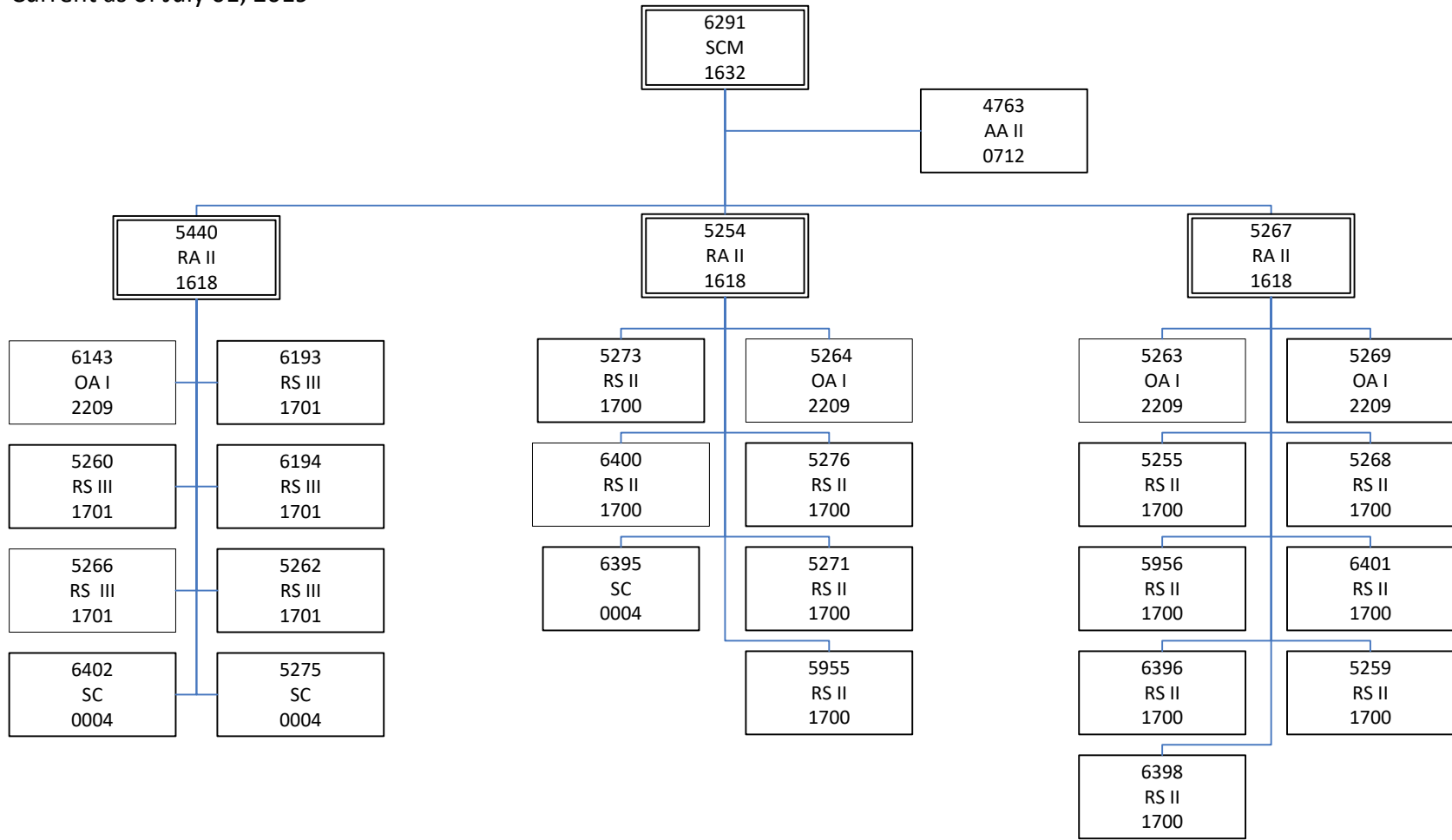
Department of Revenue
Child Support Program
Arcadia Service Center/
Port Charlotte Service Center
Current as of July 01, 2019



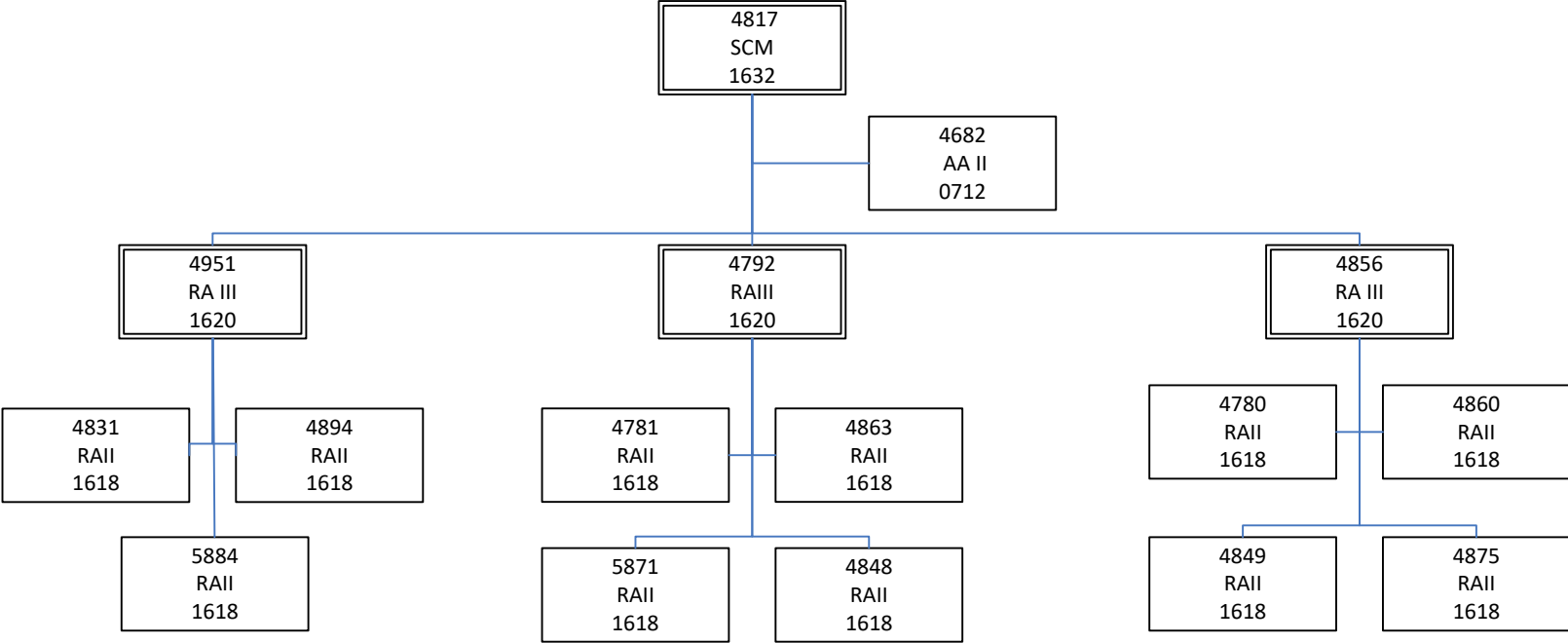
Department of Revenue
 Child Support Program
 Holiday Service Center
 Current of July 01, 2019



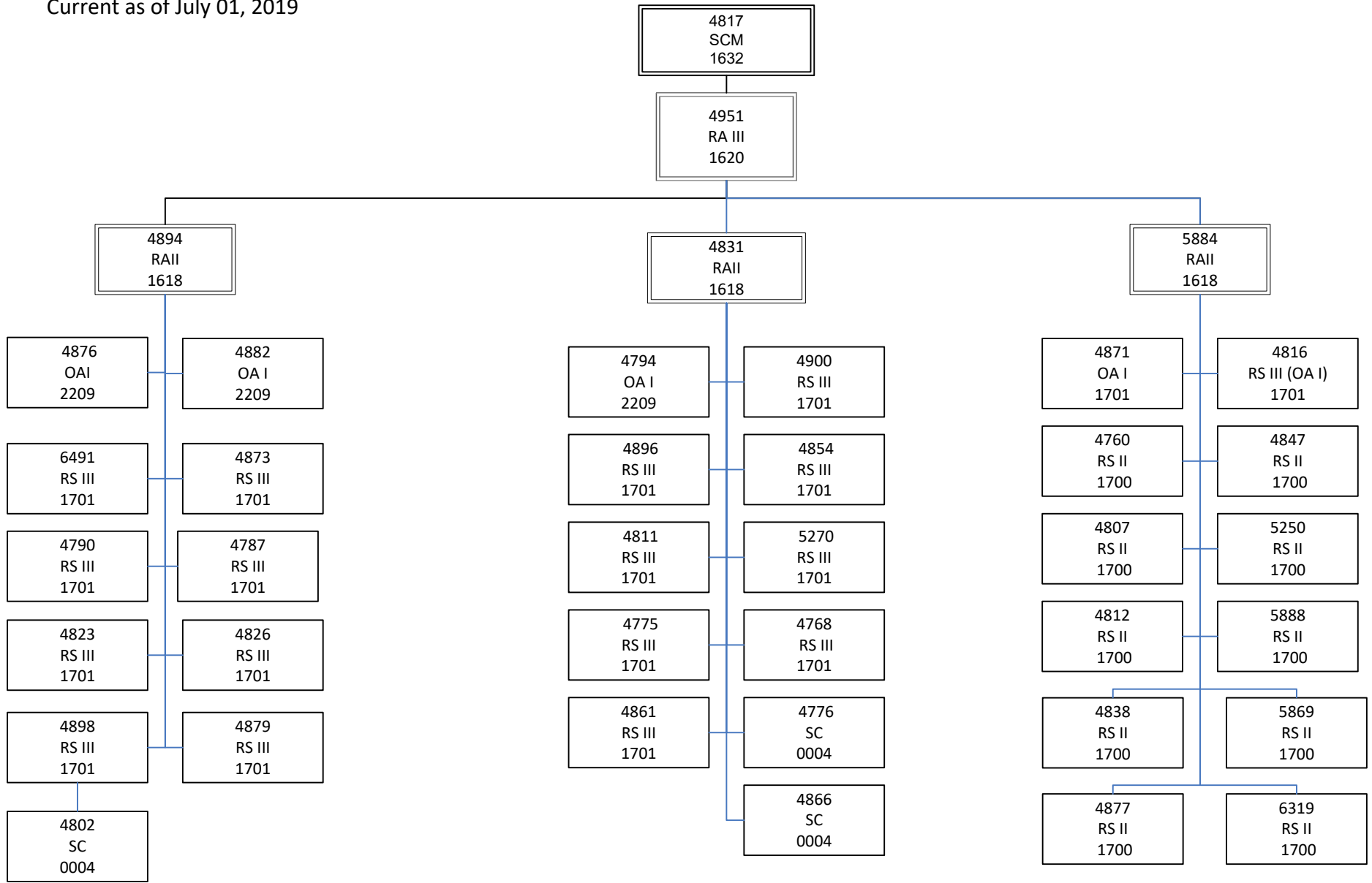
Department of Revenue
 Child Support Program
 Sarasota Service Center
 Current as of July 01, 2019



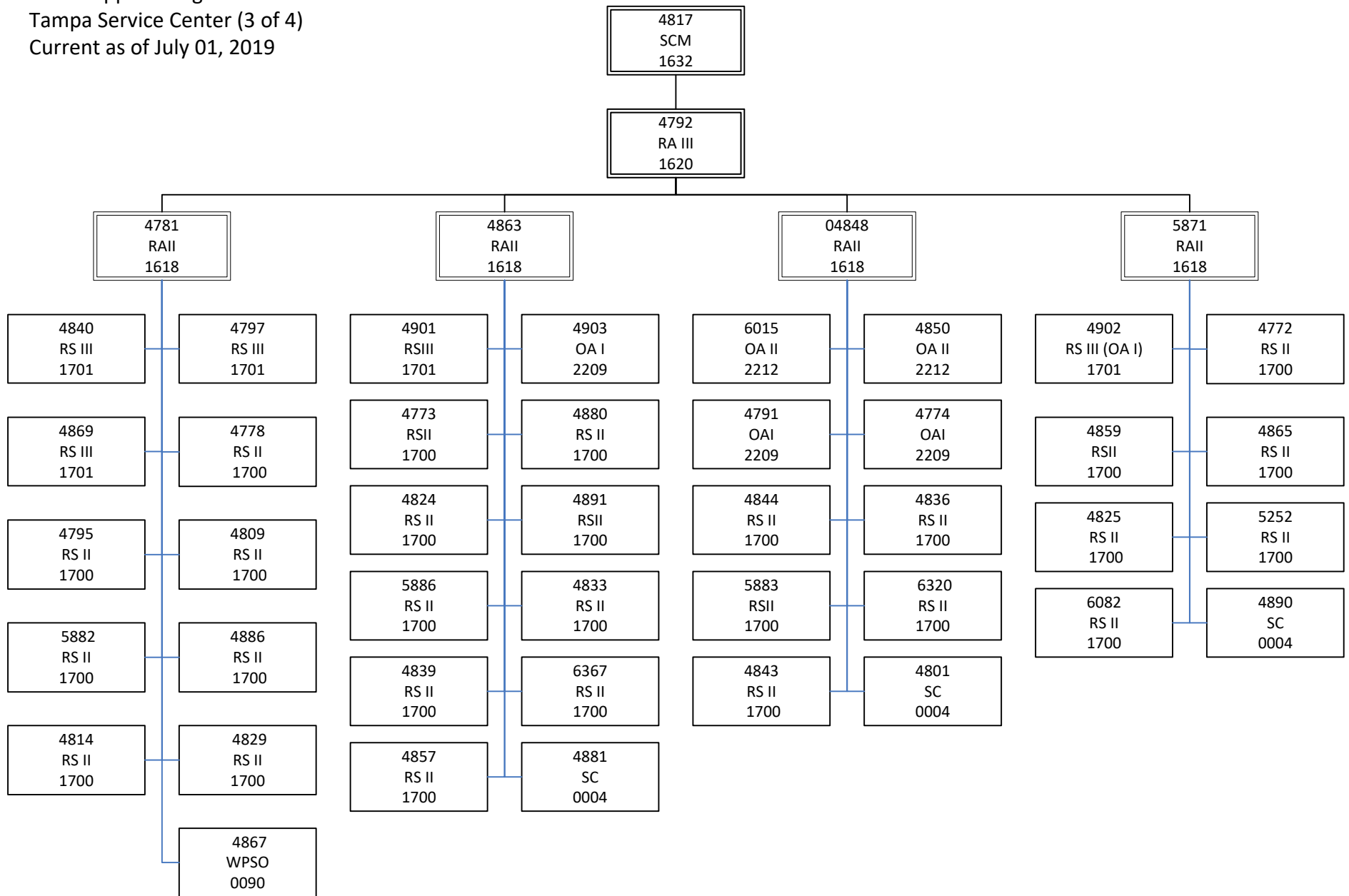
Department of Revenue
Child Support Program
Tampa Service Center-Management (1 of 4)
Current as of July 01, 2019



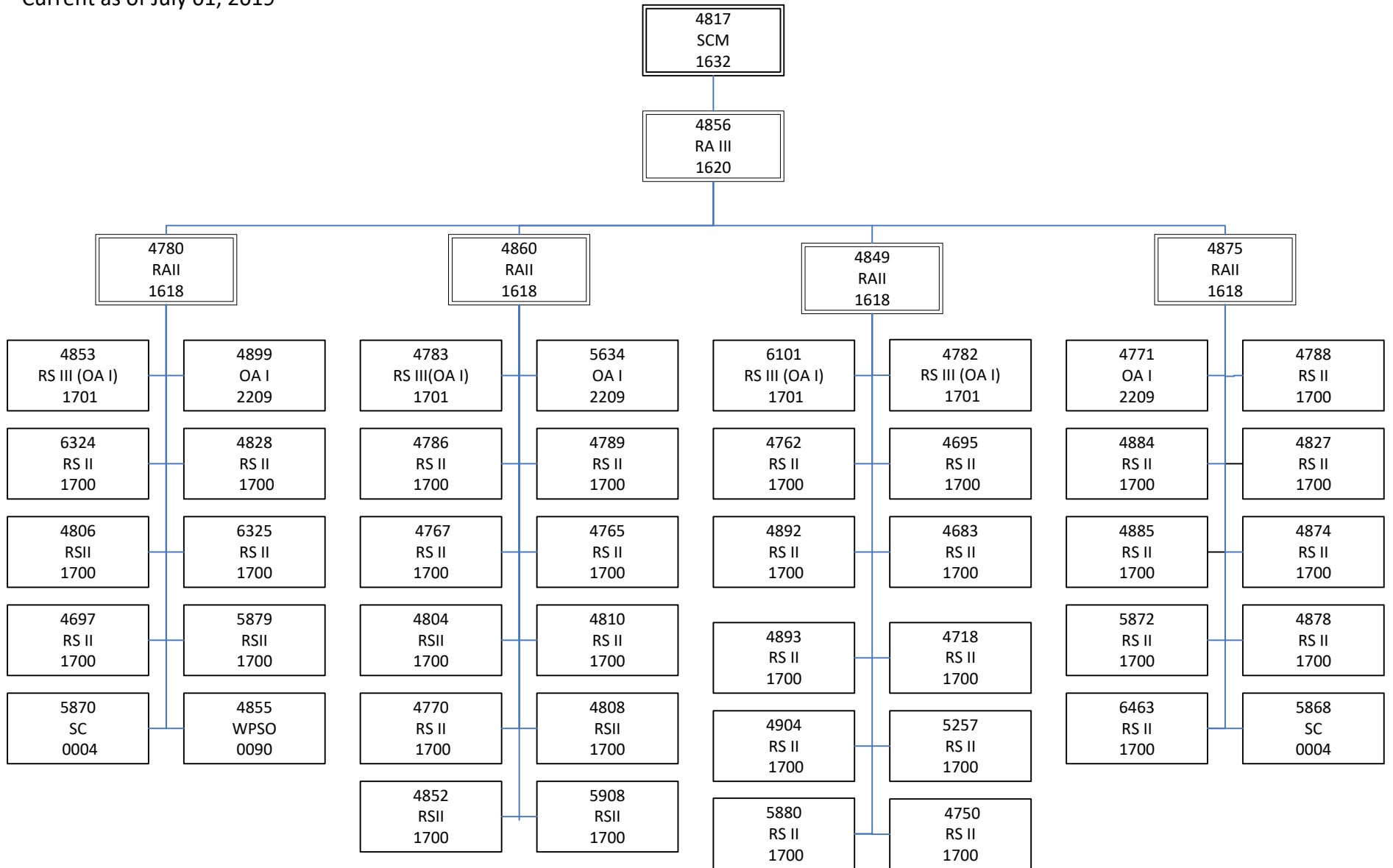
Department of Revenue
 Child Support Program
 Tampa Service Center (2 of 4)
 Current as of July 01, 2019



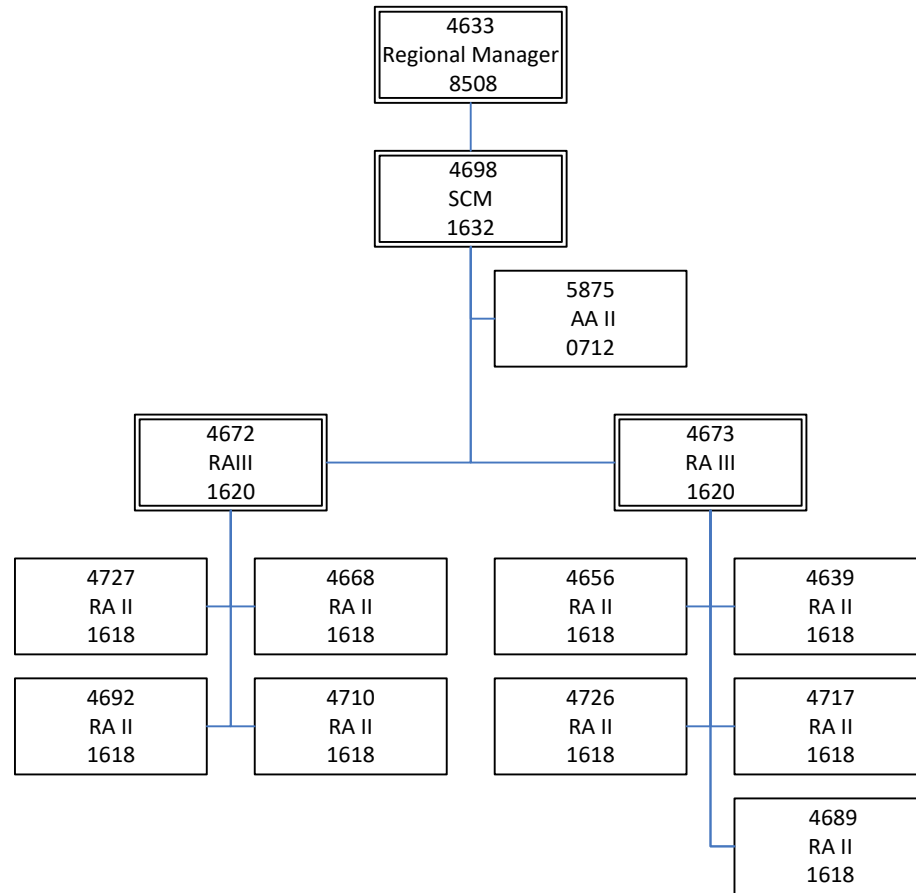
Department of Revenue
 Child Support Program
 Tampa Service Center (3 of 4)
 Current as of July 01, 2019



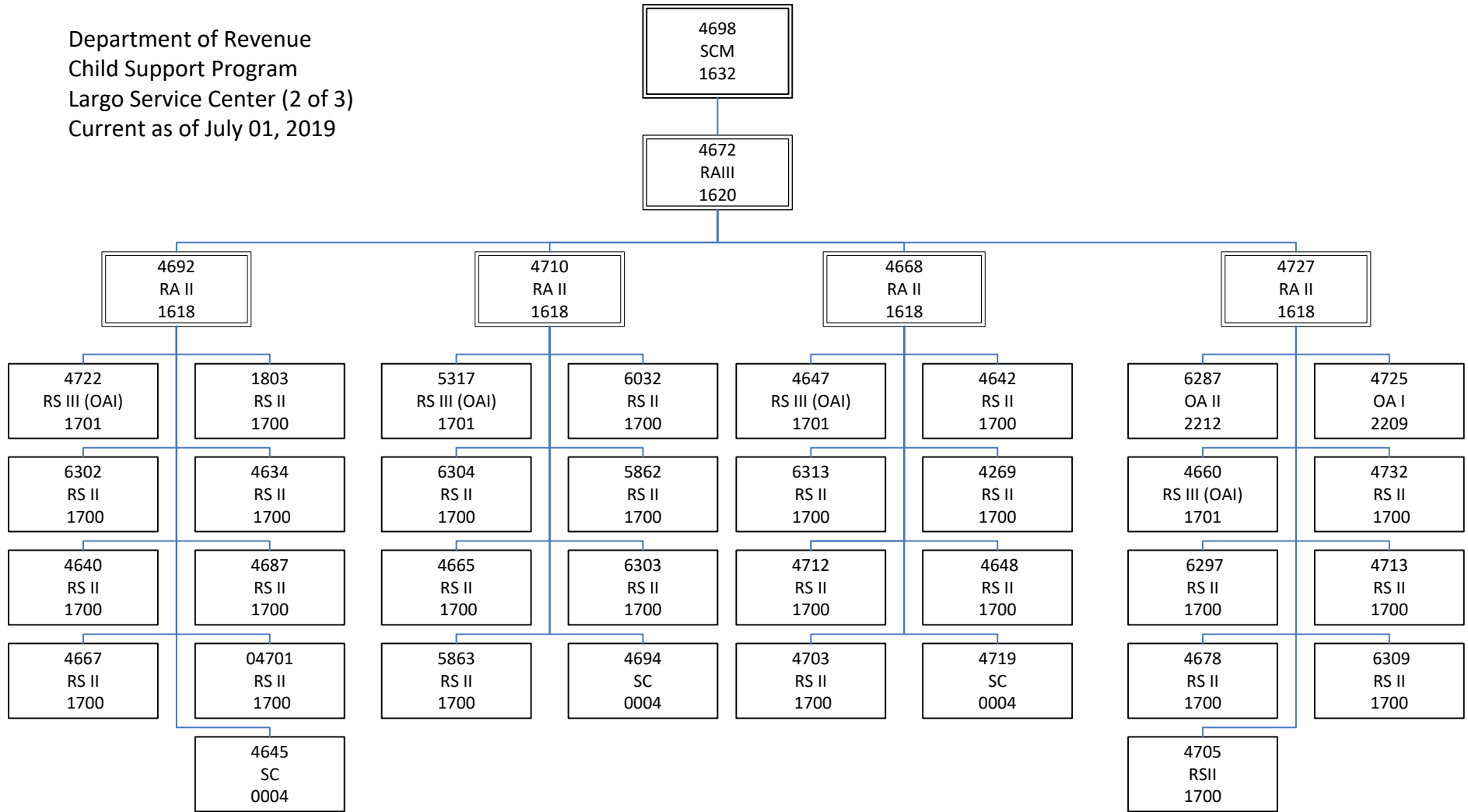
Department of Revenue
 Child Support Program
 Tampa Service Center (4 of 4)
 Current as of July 01, 2019



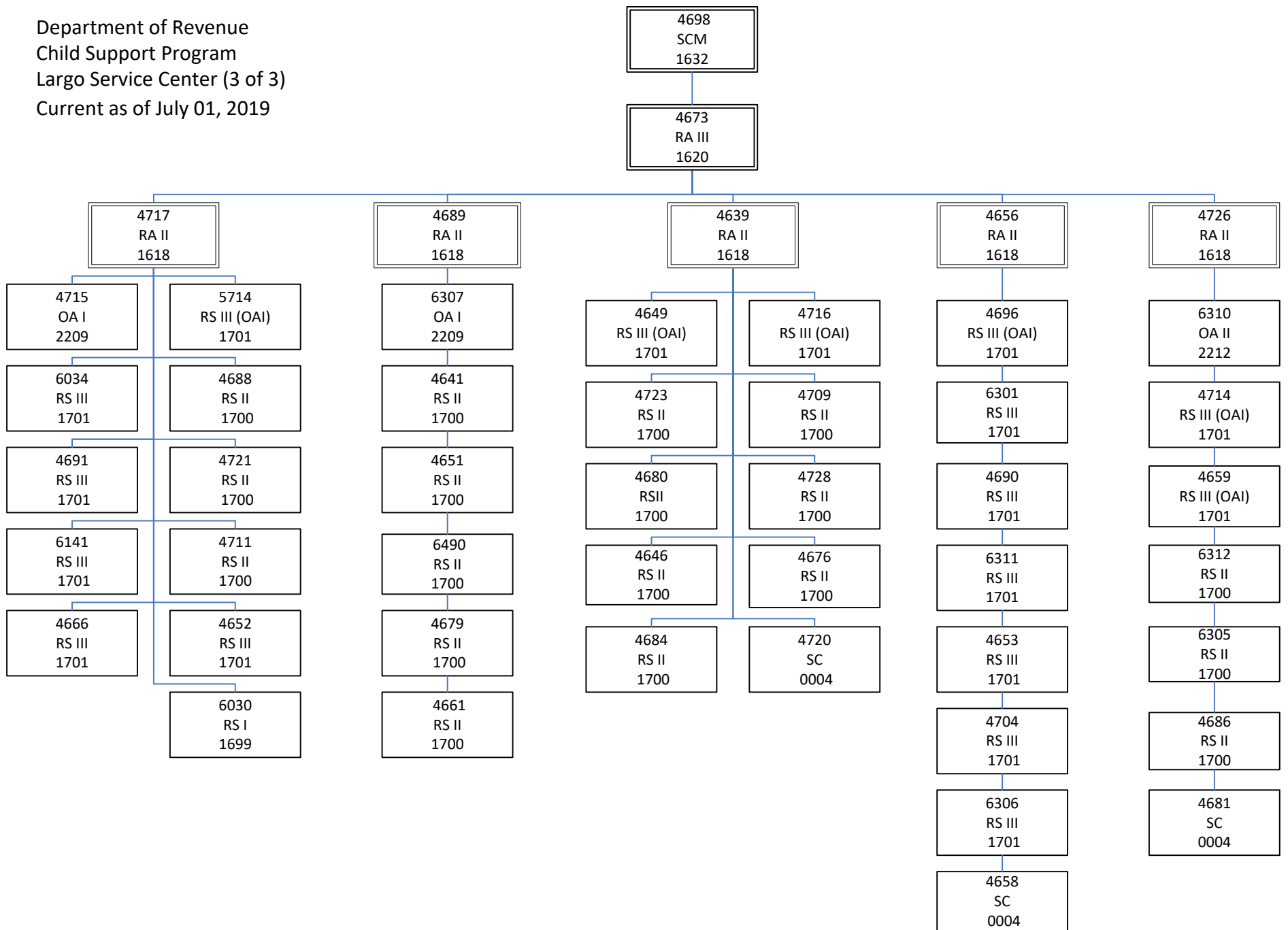
Department of Revenue
Child Support Program
Largo Service Center (1 of 3)
Current as of July 01, 2019



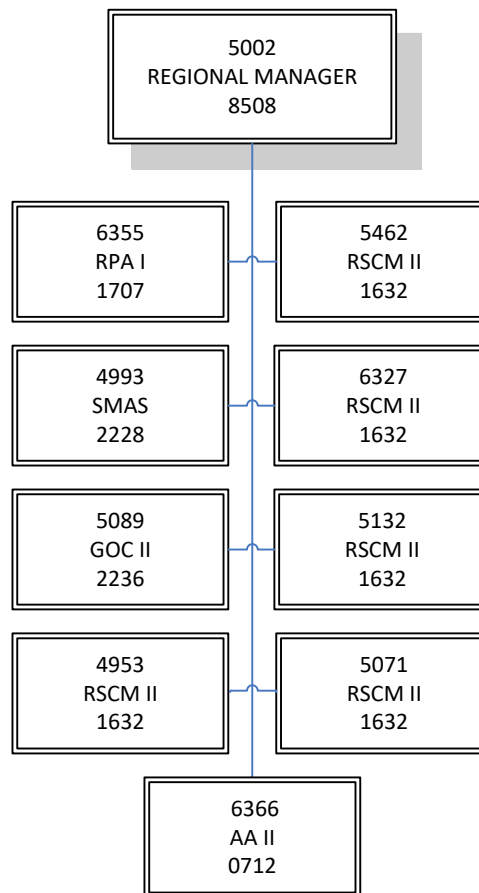
Department of Revenue
 Child Support Program
 Largo Service Center (2 of 3)
 Current as of July 01, 2019



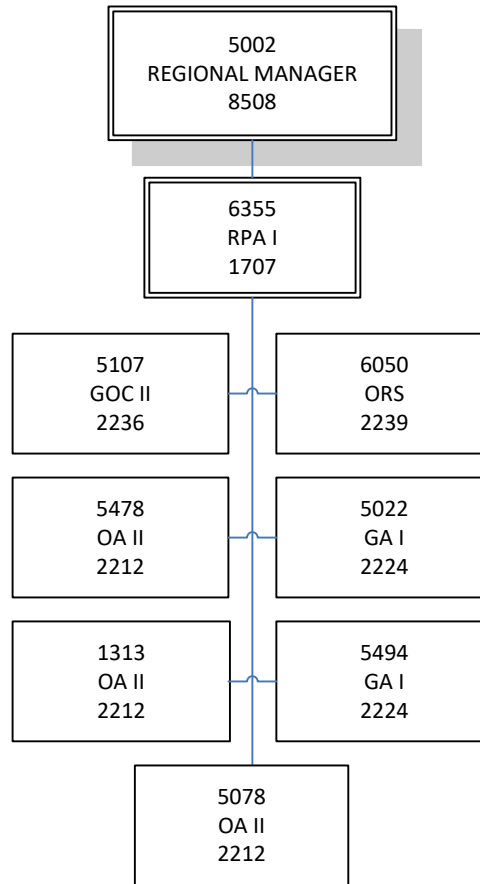
Department of Revenue
 Child Support Program
 Largo Service Center (3 of 3)
 Current as of July 01, 2019



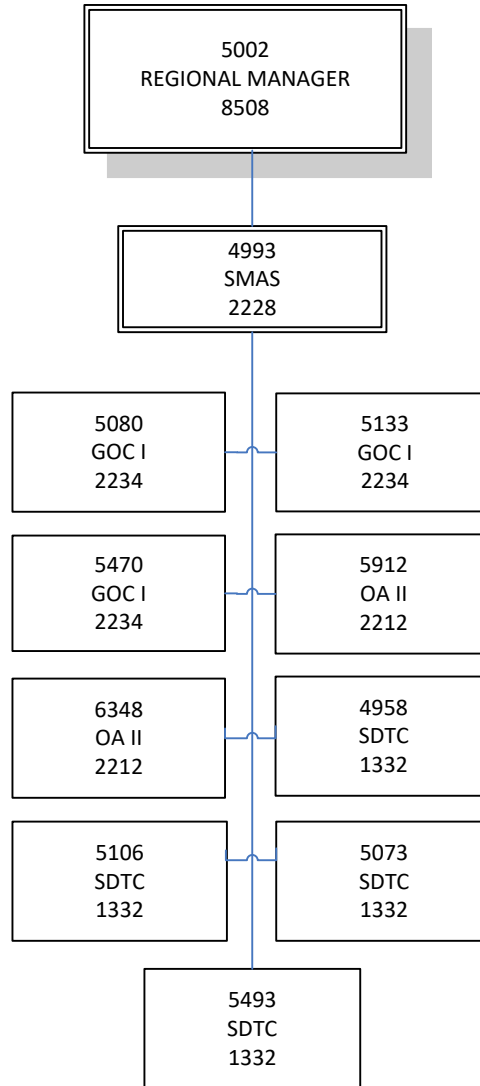
Department of Revenue
Child Support Program
Region 4 – Region Administration (1 of 4)
Current as of July 1, 2019



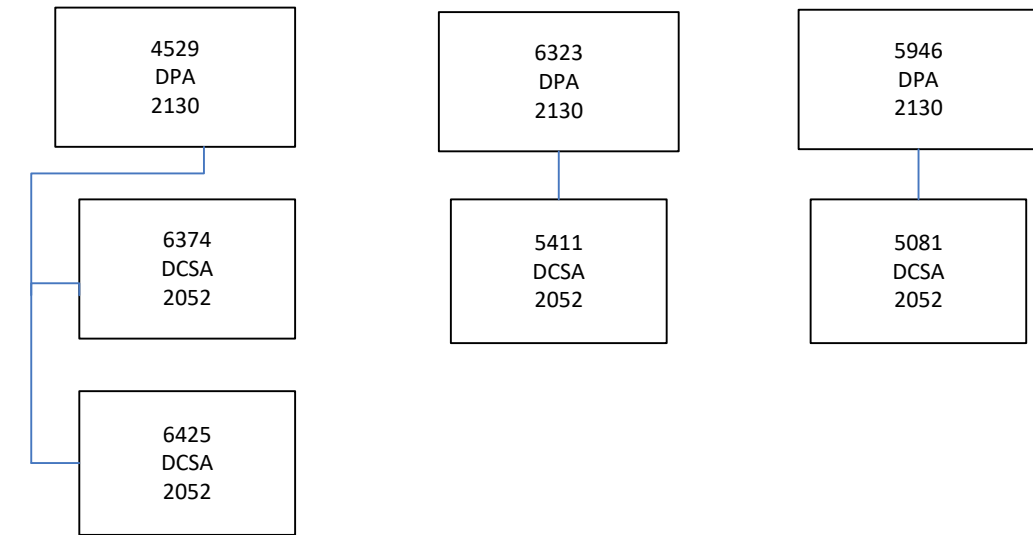
Department of Revenue
Child Support Program
Region 4 – Region Administration (2 of 4)
Current as of July 1, 2019



Department of Revenue
Child Support Program
Region 4 – Region Administration (3 of 4)
Current as of July 1, 2019

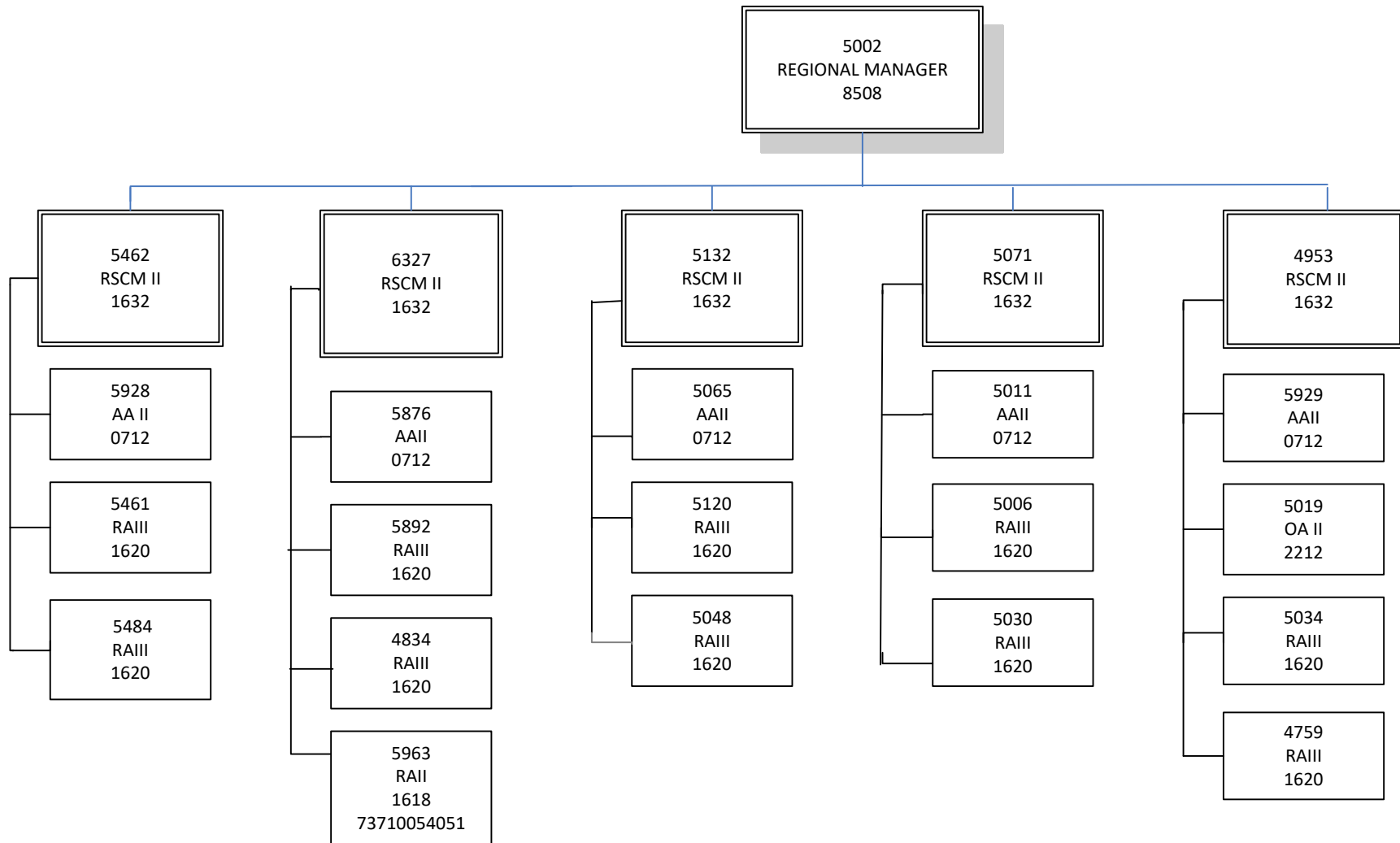


Department of Revenue
Child Support Program
Region 4 – Region Administration (4 of 4)
Current as of July 1, 2019

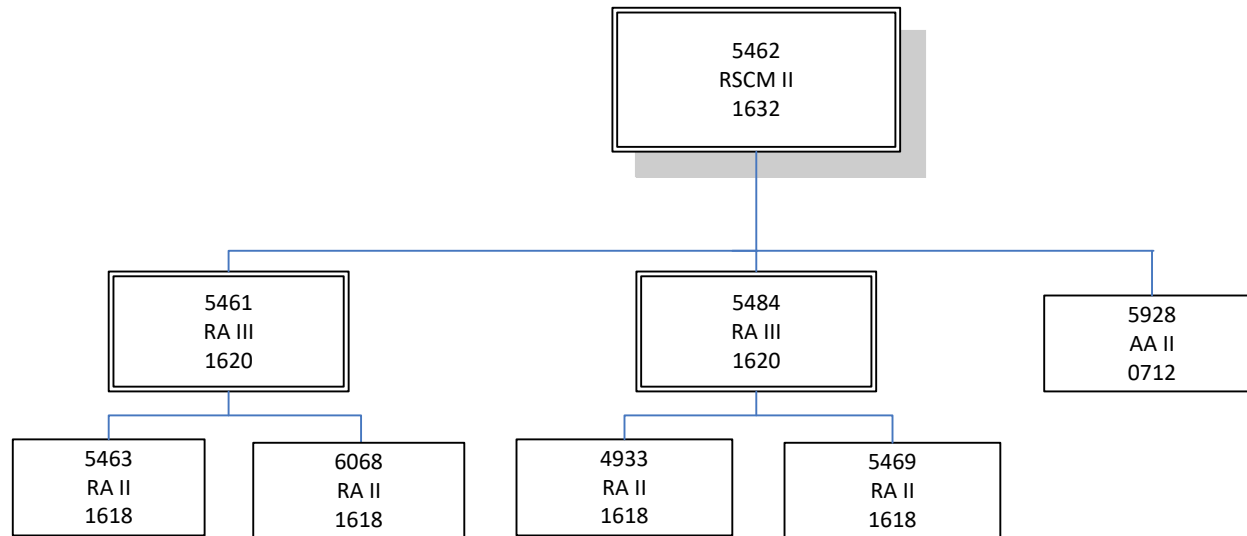


These four DCSA positions 6374, 6425, 5411, 5081 are funded by Region 4 but report to DPA position 4529 in Region 2, 6423 in Region 3 and 5946 in Region 5 .

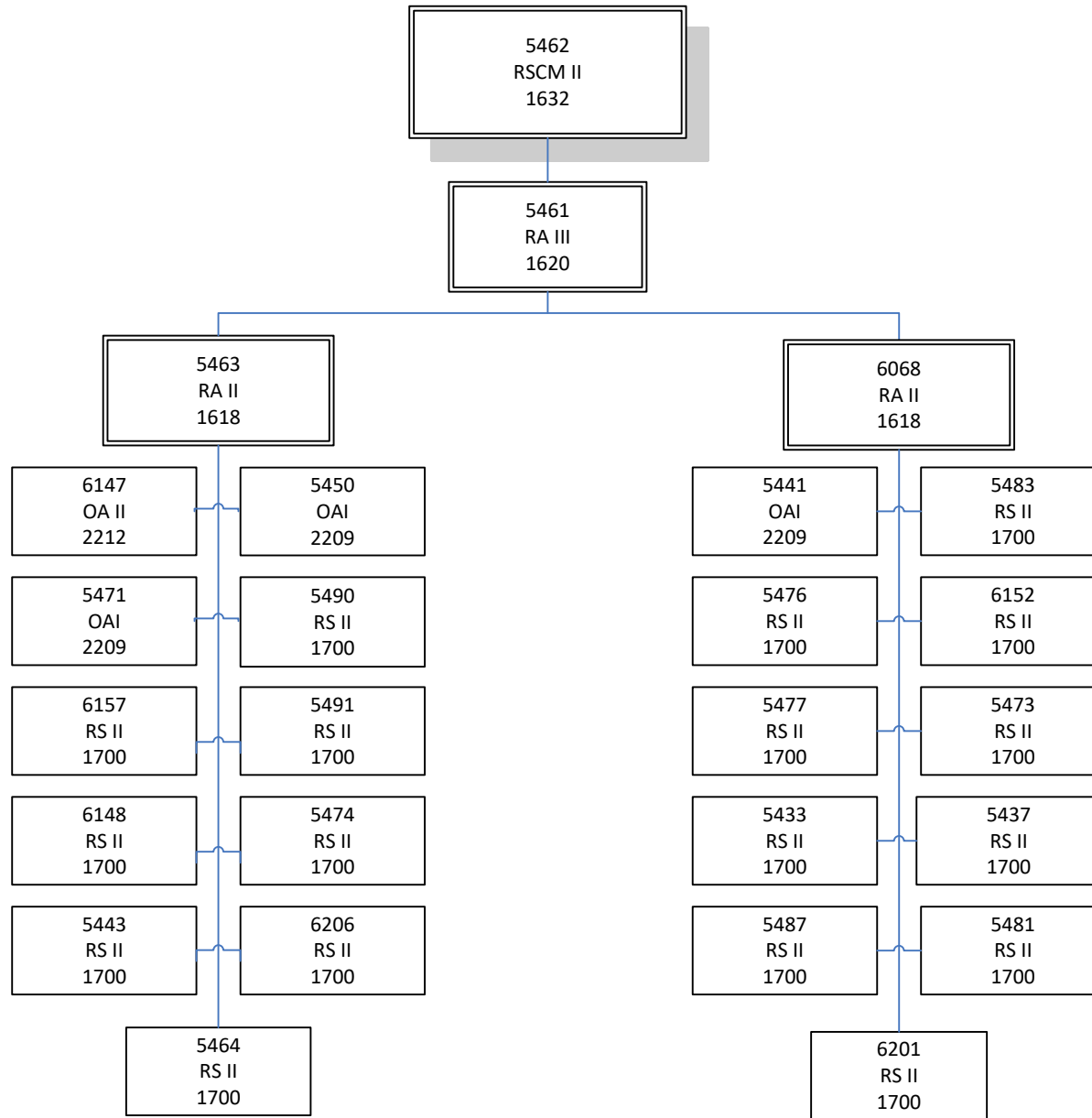
Department of Revenue
Child Support Program
Region 4 – Service Centers
Current as of July 1, 2019



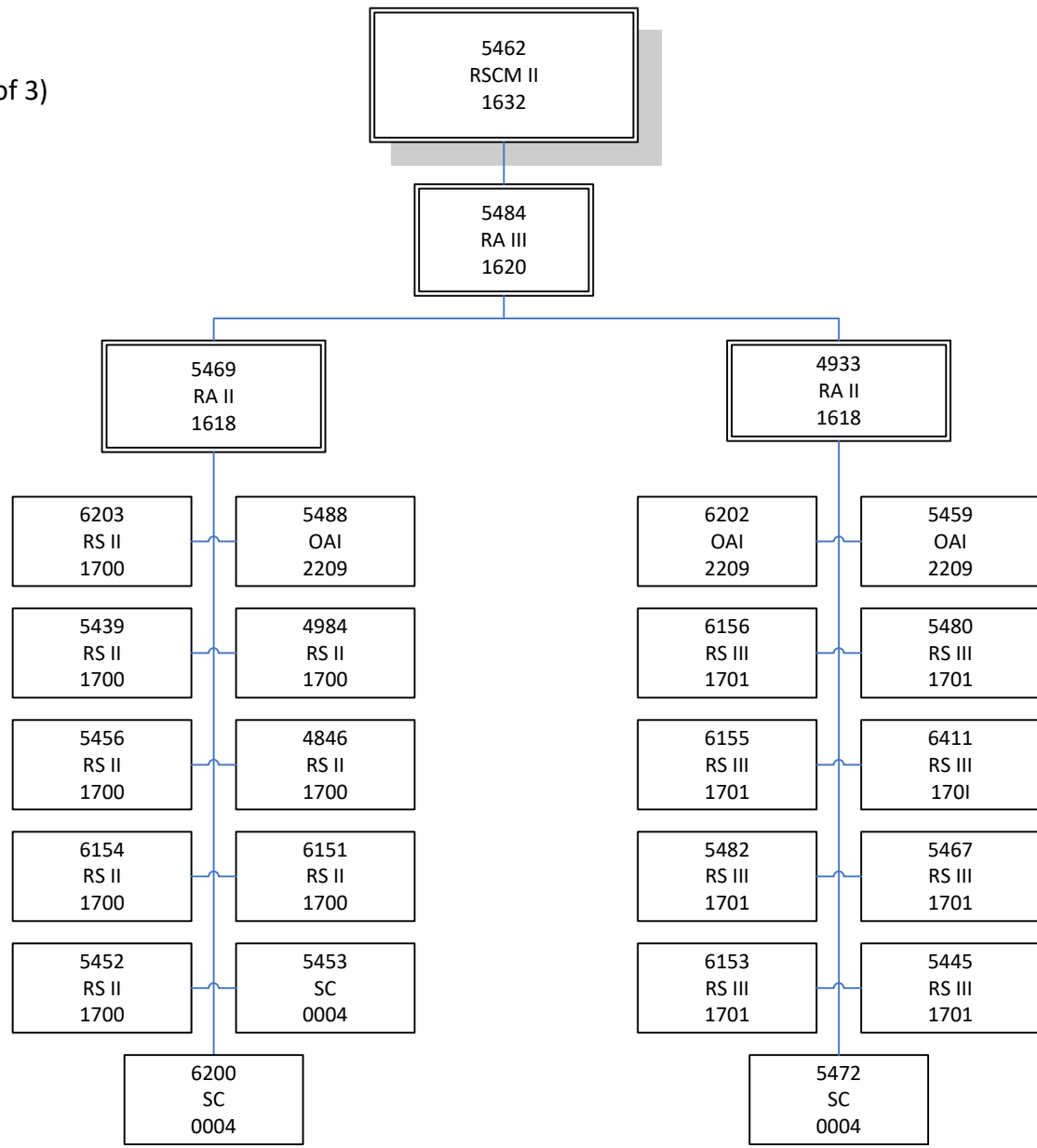
Department of Revenue
Child Support Program
Fort Pierce Service Center (1 of 3)
Current as of July 1, 2019



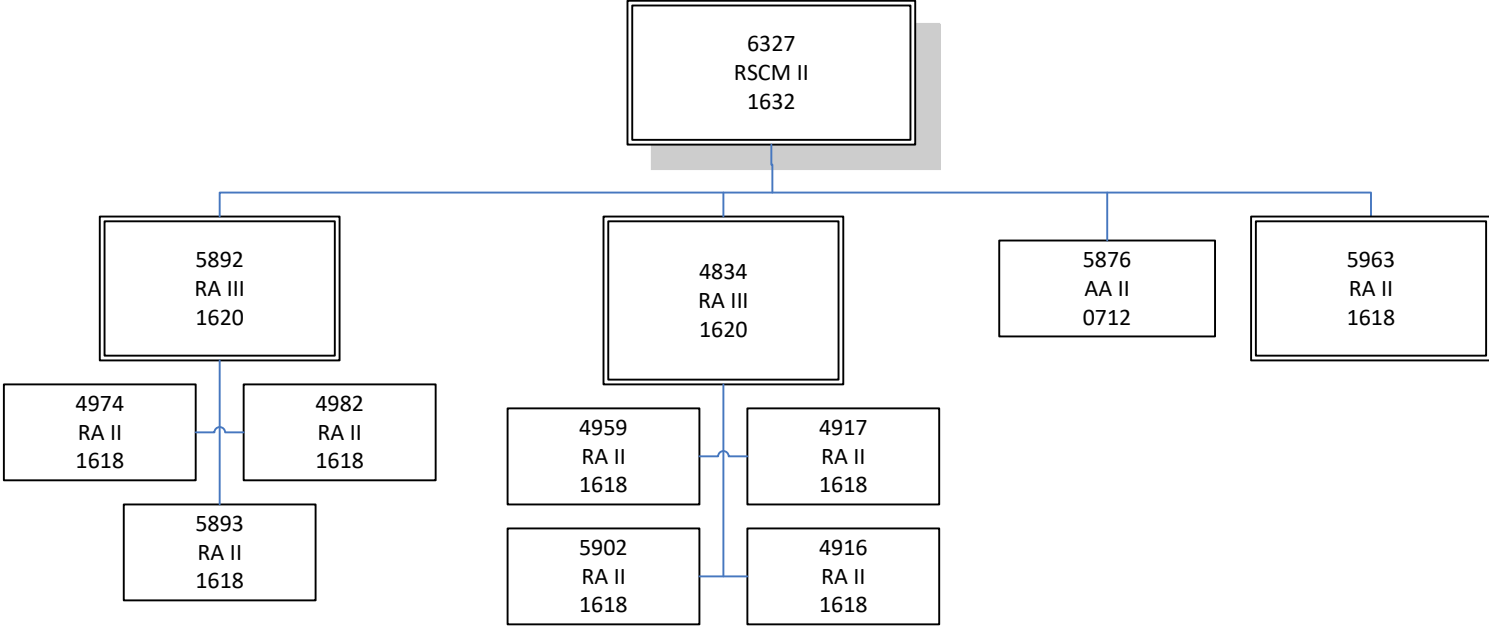
Department of Revenue
 Child Support Program
 Fort Pierce Service Center (2 of 3)
 Current as of July 1, 2019



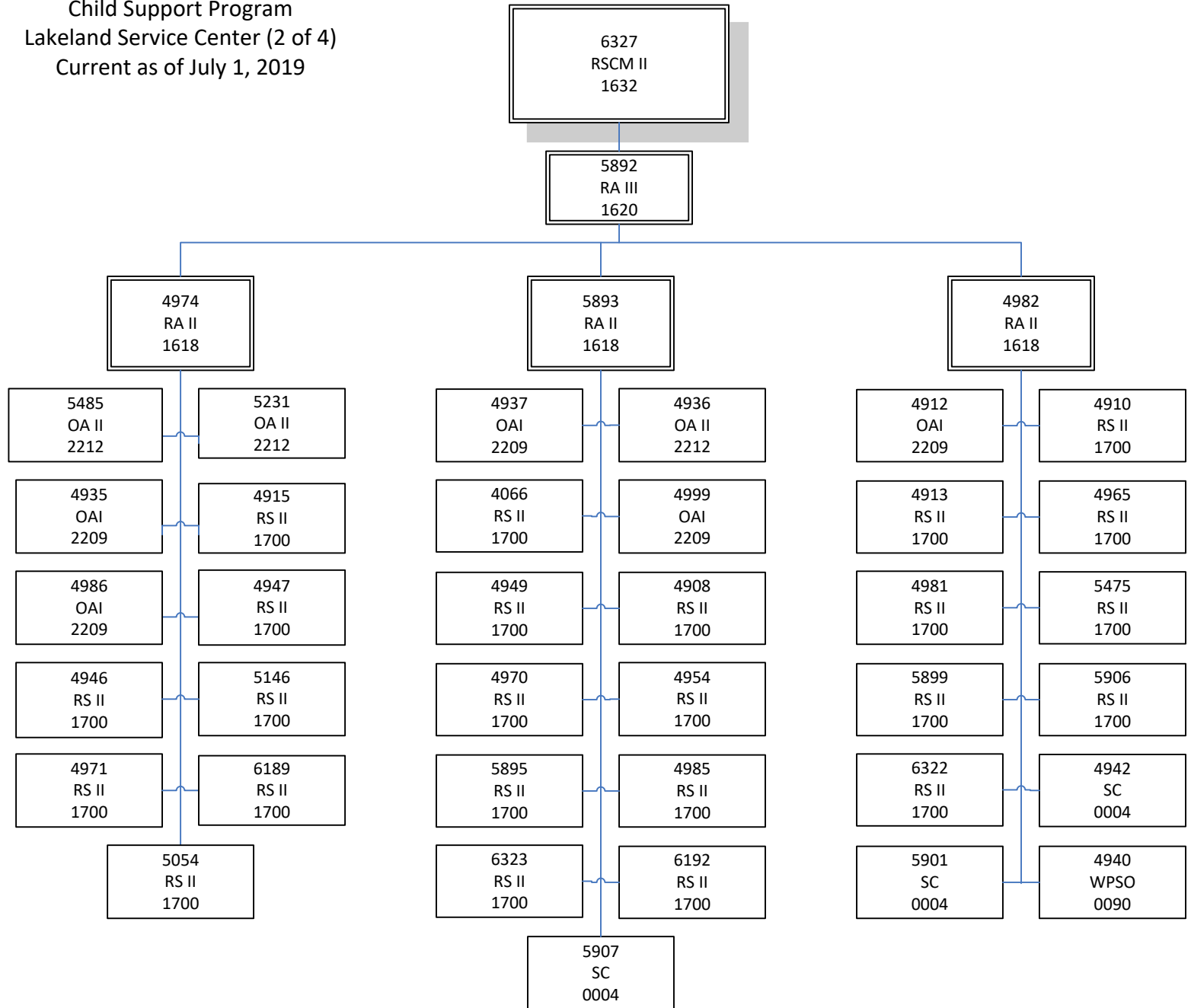
Department of Revenue
 Child Support Program
 Fort Pierce Service Center (3 of 3)
 Current as of July 1, 2019



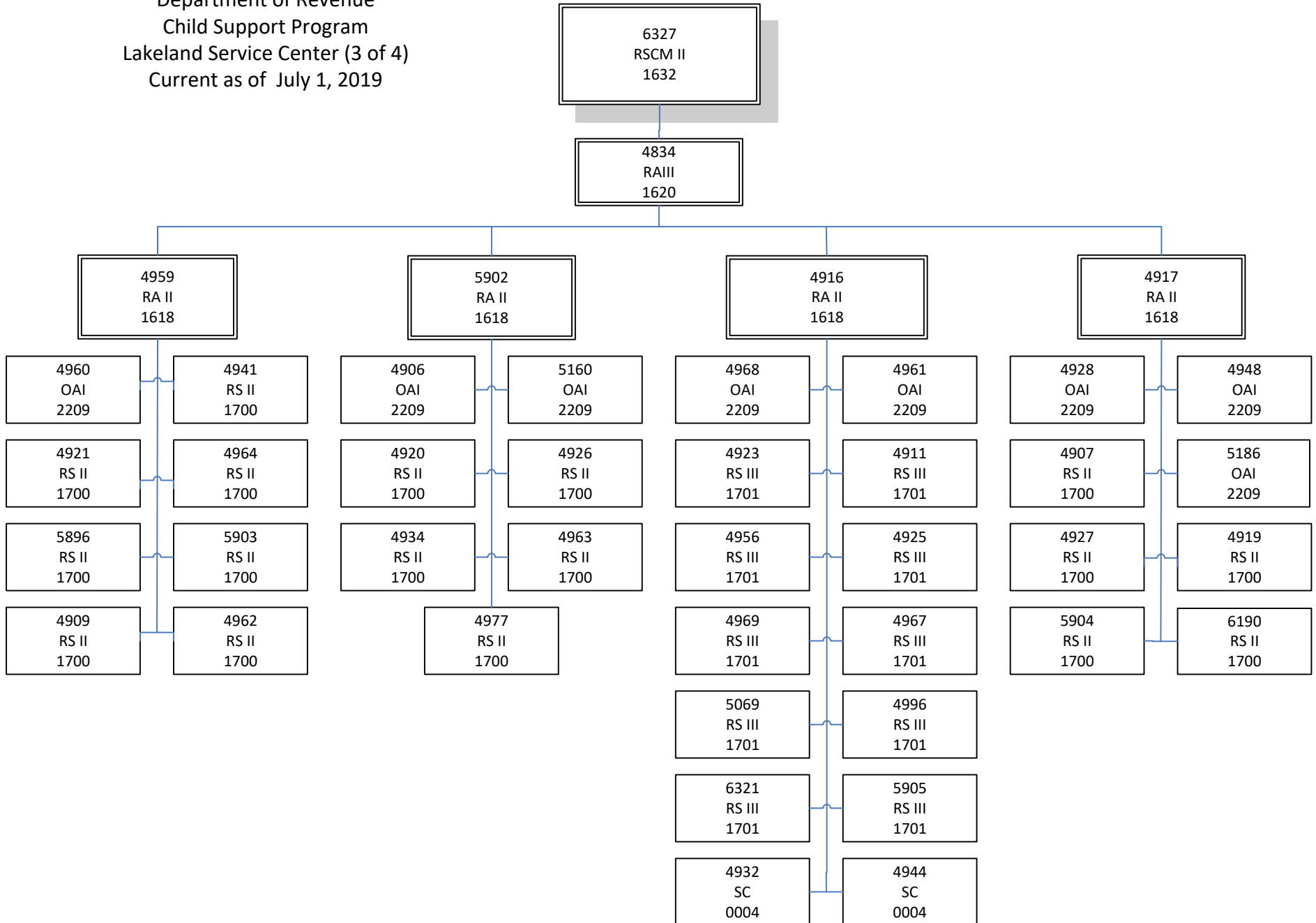
Department of Revenue
Child Support Program
Lakeland / Sebring Service Center (1 of 4)
Current as of July 1, 2019



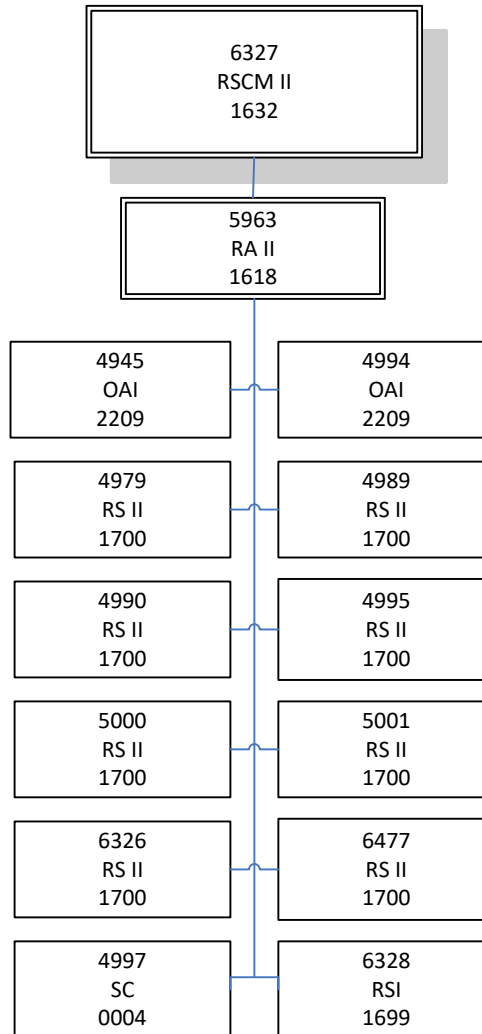
Department of Revenue
 Child Support Program
 Lakeland Service Center (2 of 4)
 Current as of July 1, 2019



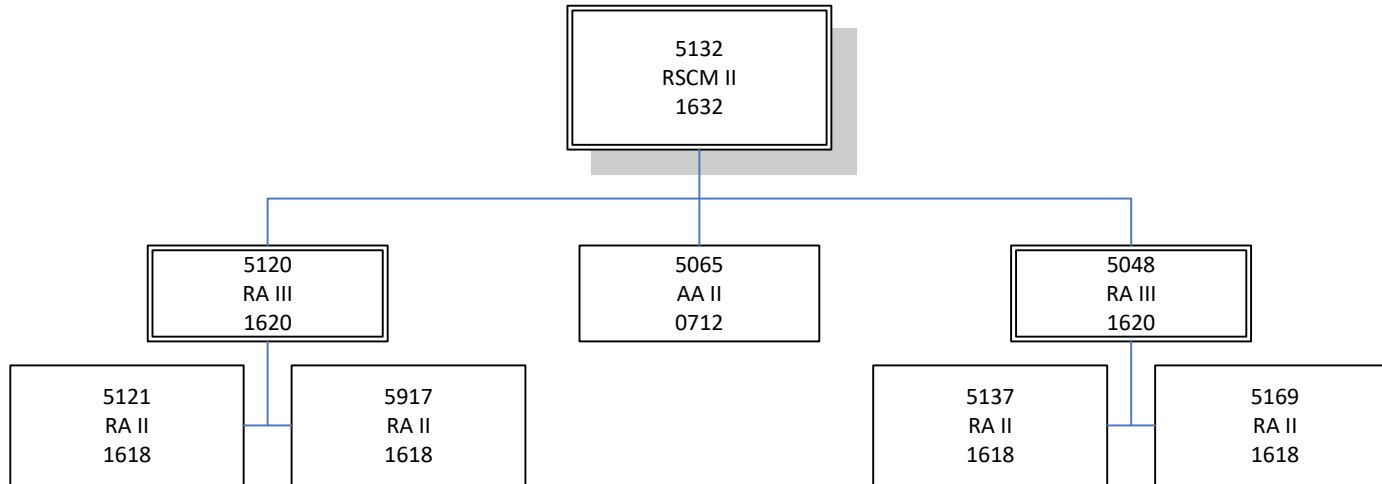
Department of Revenue
 Child Support Program
 Lakeland Service Center (3 of 4)
 Current as of July 1, 2019



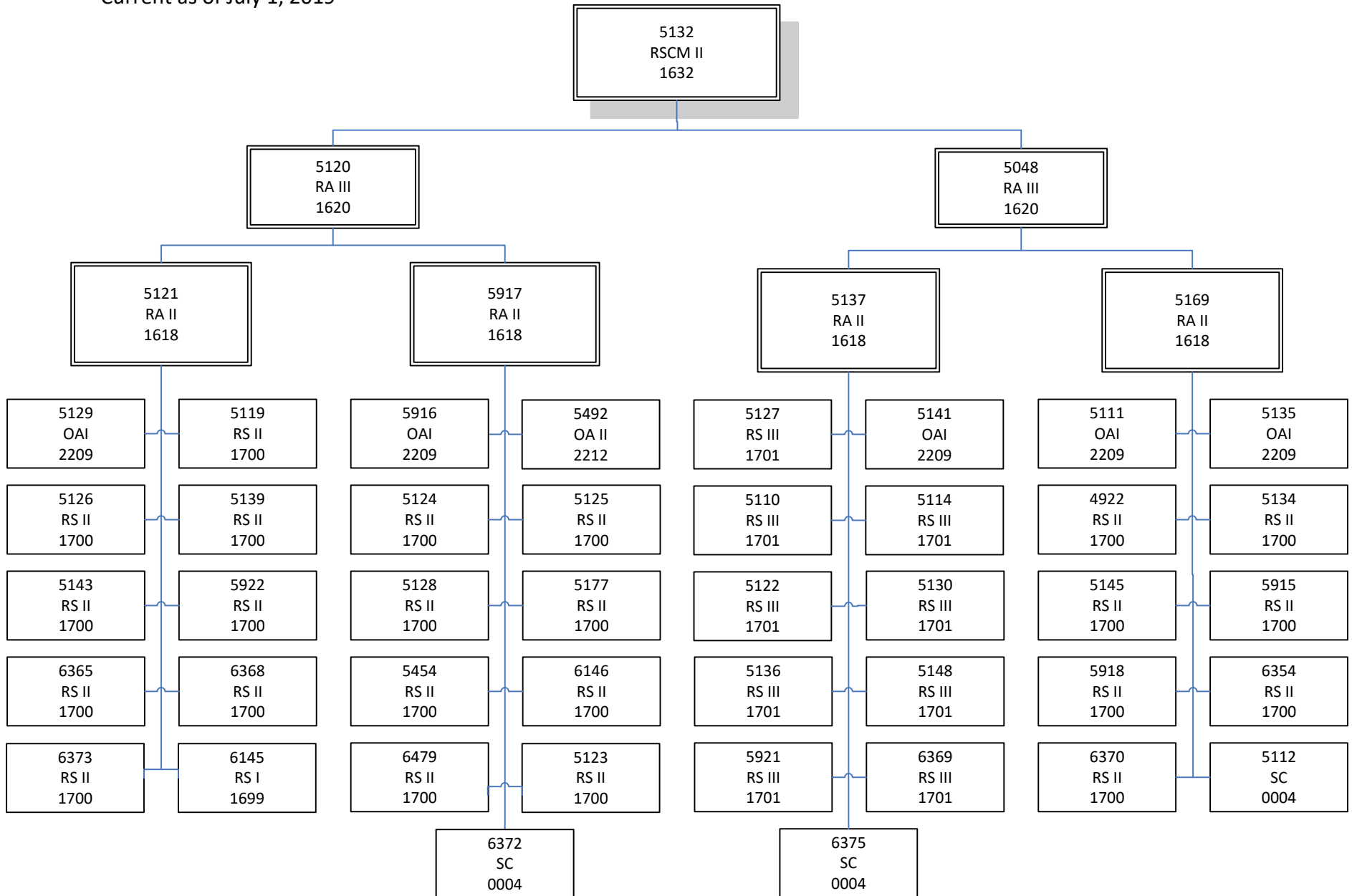
Department of Revenue
Child Support Program
Sebring Service Center (4 of 4)
Current as of July 1, 2019



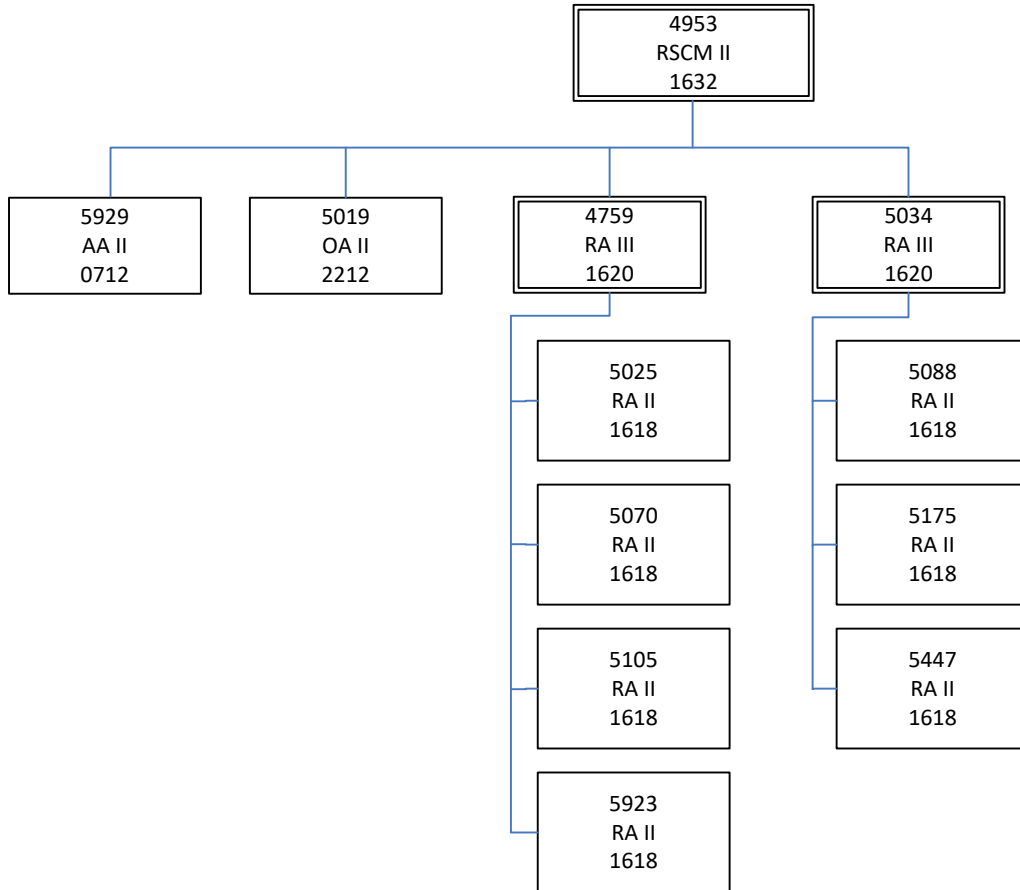
Department of Revenue
Child Support Program
Melbourne Service Center (1 of 2)
Current as of July 1, 2019



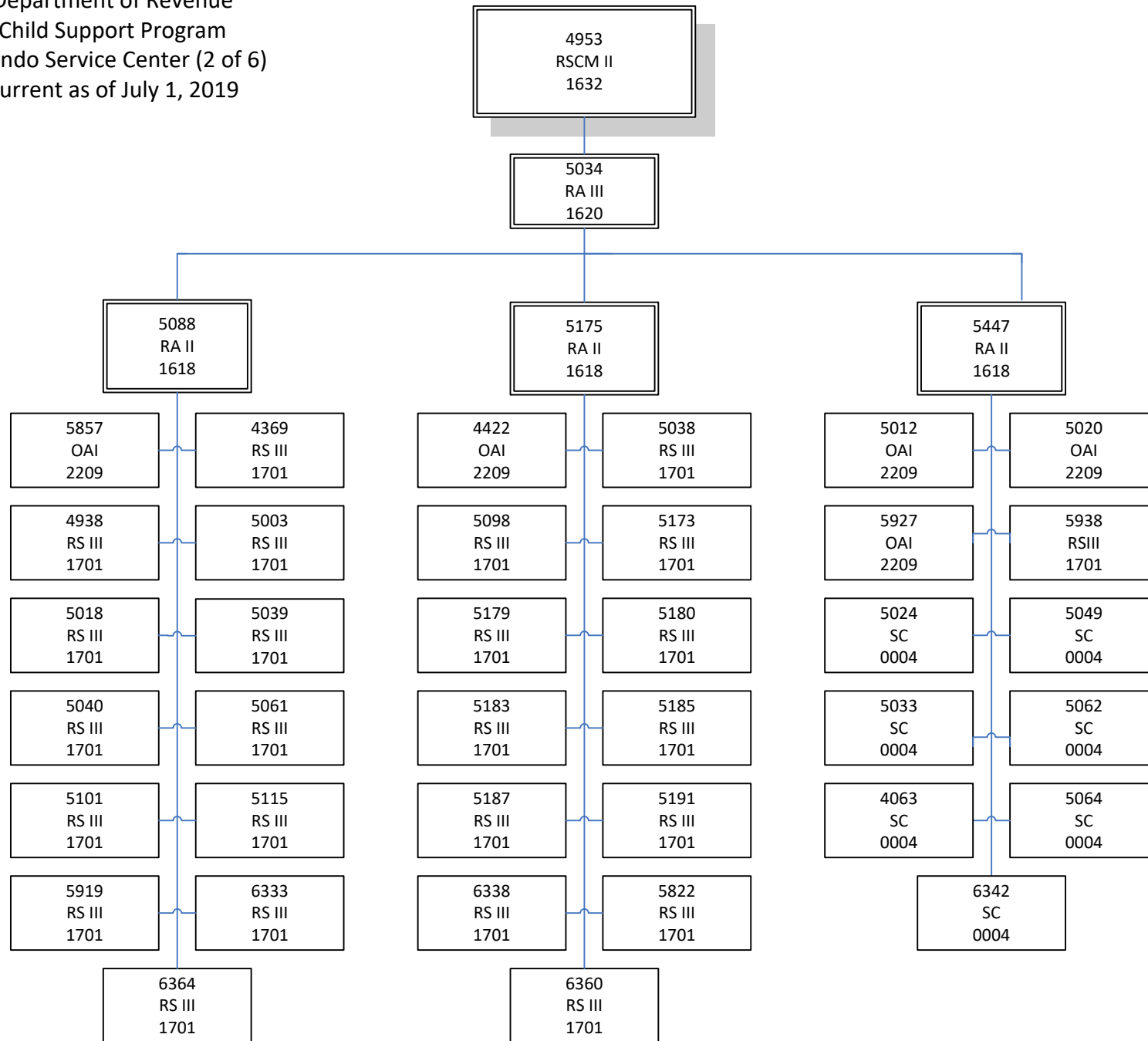
Department of Revenue
 Child Support Program
 Melbourne Service Center (2 of 2)
 Current as of July 1, 2019



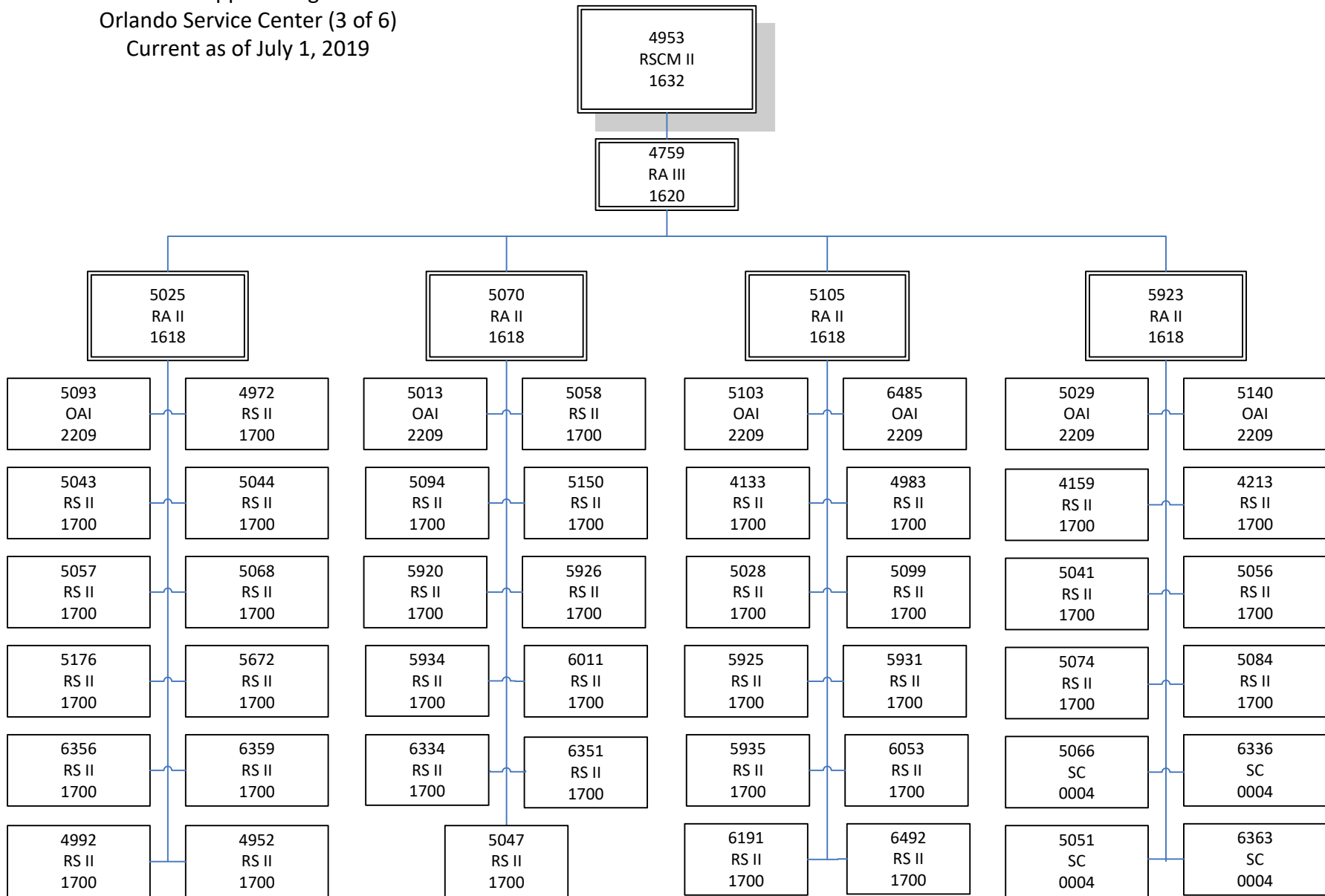
Department of Revenue
Child Support Program
Orlando Service Center (1 of 6)
Current as of 1, 2019



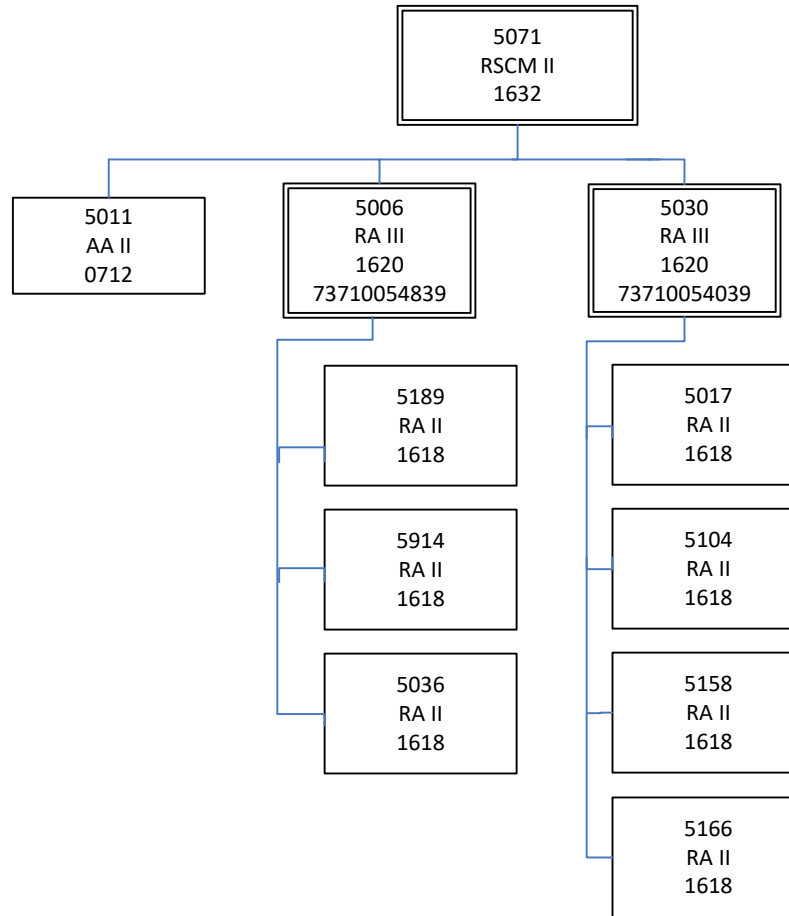
Department of Revenue
 Child Support Program
 Orlando Service Center (2 of 6)
 Current as of July 1, 2019



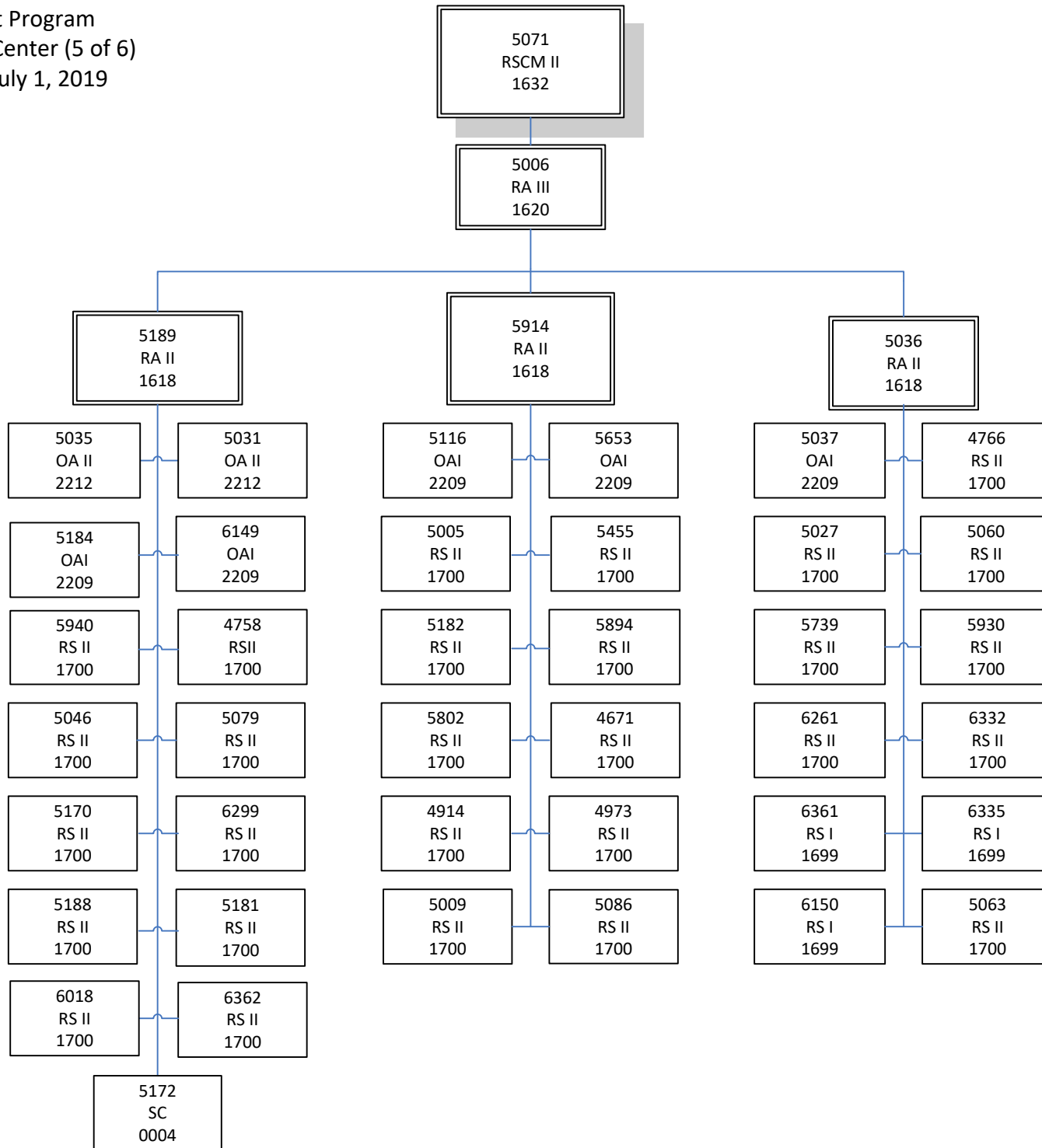
Department of Revenue
 Child Support Program
 Orlando Service Center (3 of 6)
 Current as of July 1, 2019



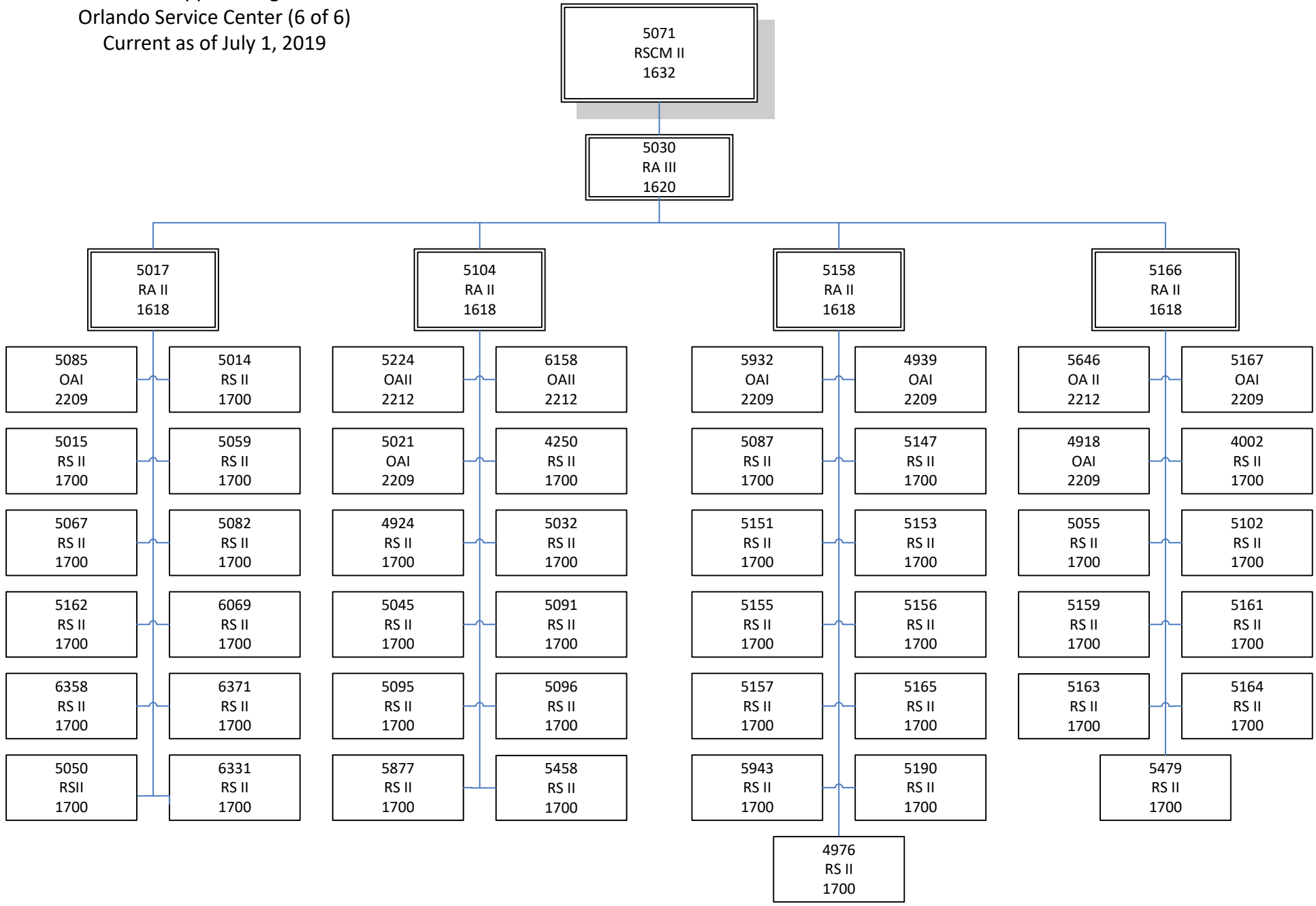
Department of Revenue
Child Support Program
Orlando Service Center (4 of 6)
Current as of July 1, 2019

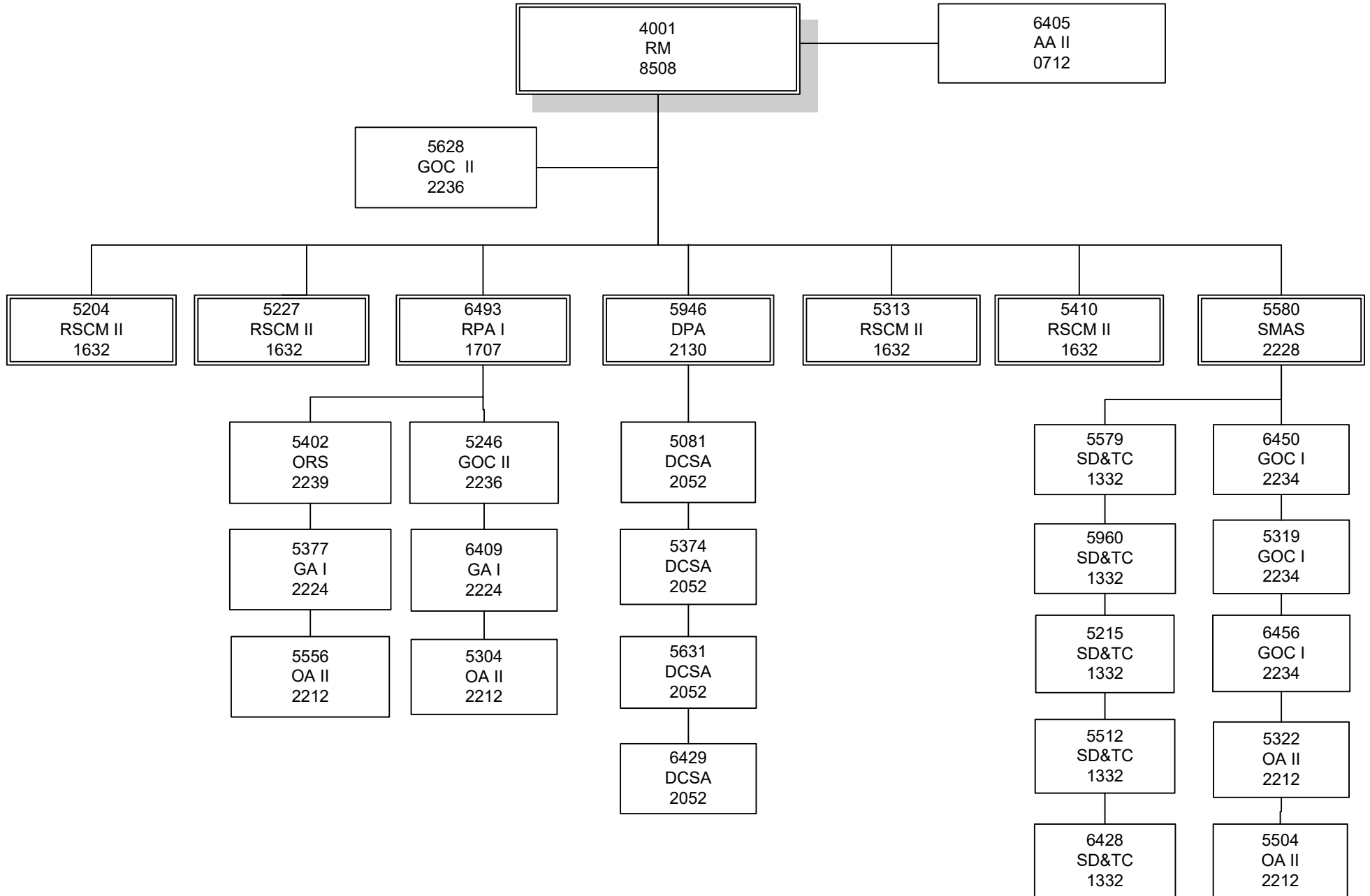


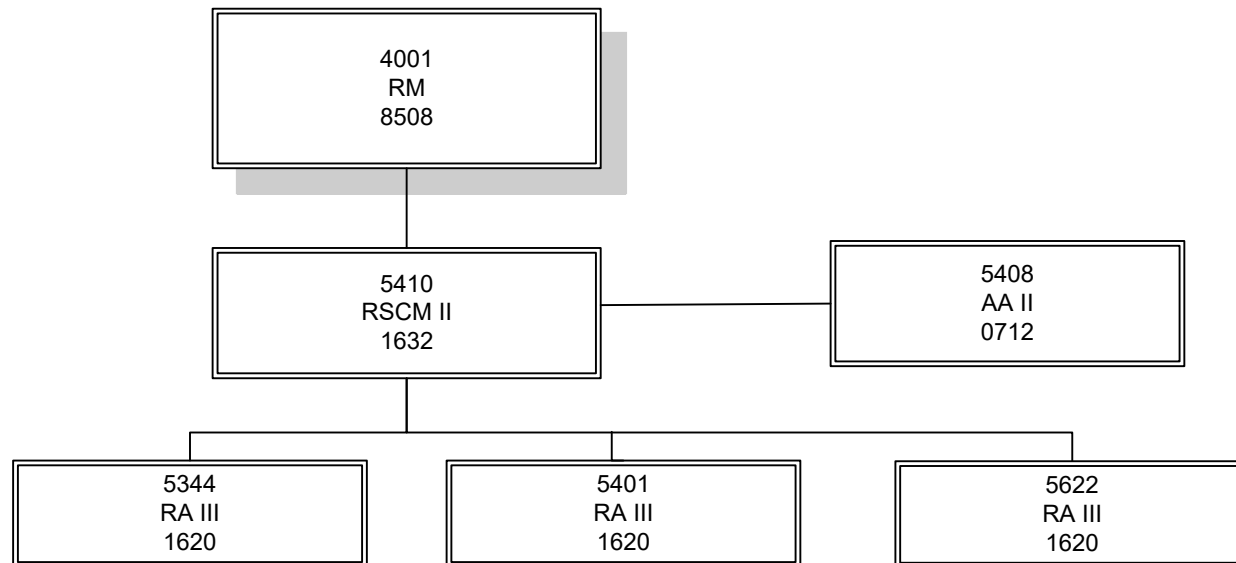
Department of Revenue
 Child Support Program
 Orlando Service Center (5 of 6)
 Current as of July 1, 2019

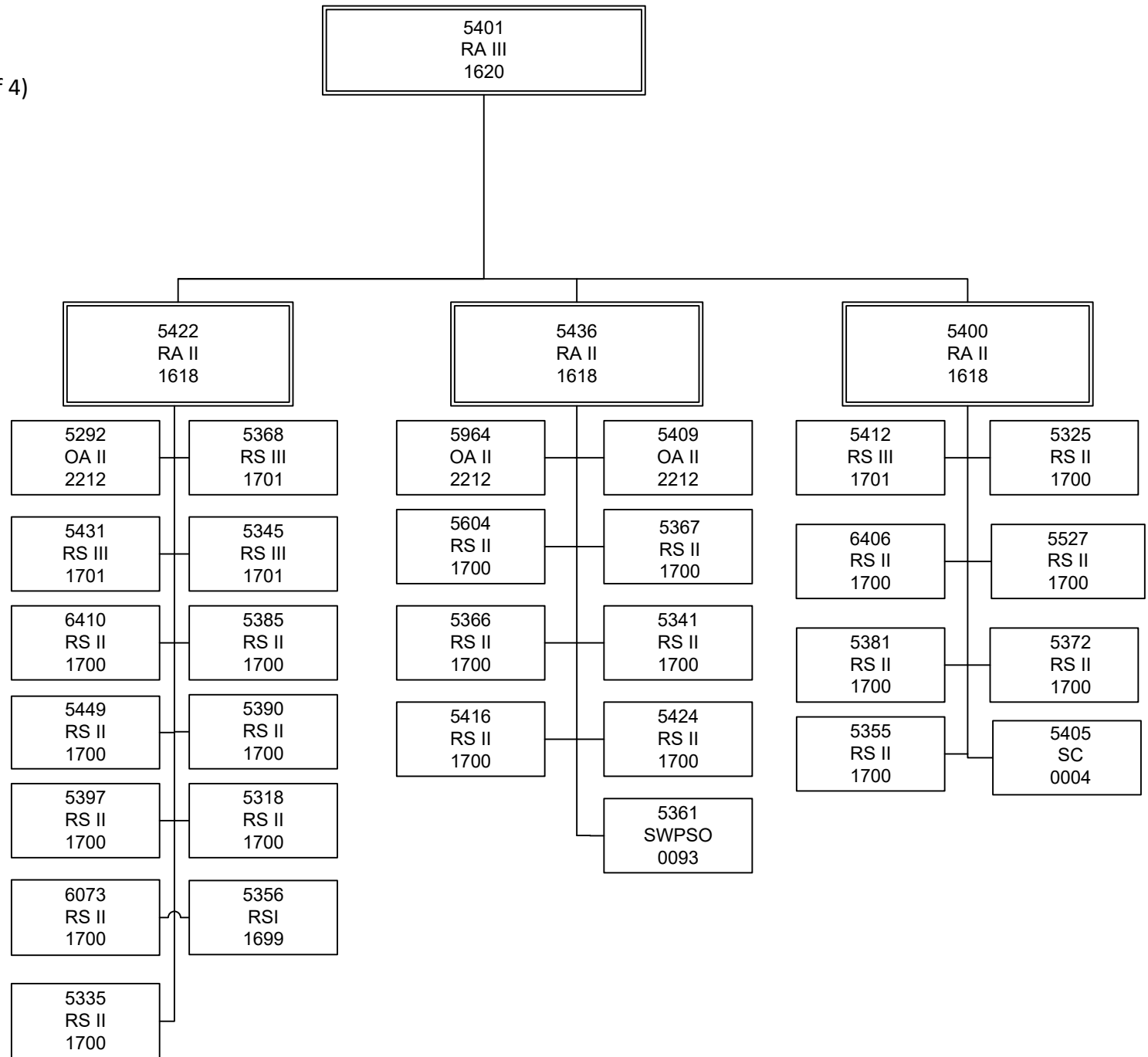


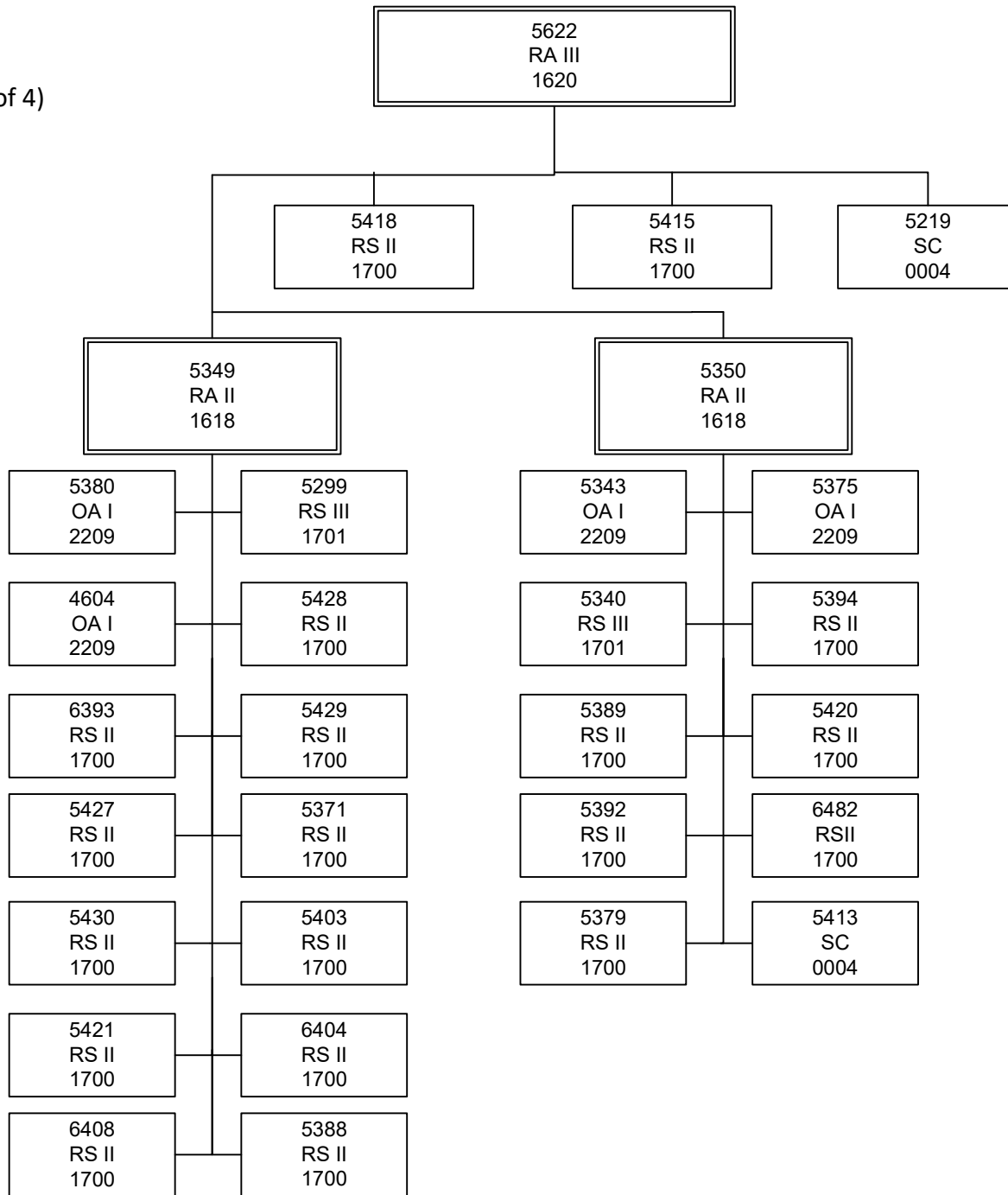
Department of Revenue
 Child Support Program
 Orlando Service Center (6 of 6)
 Current as of July 1, 2019

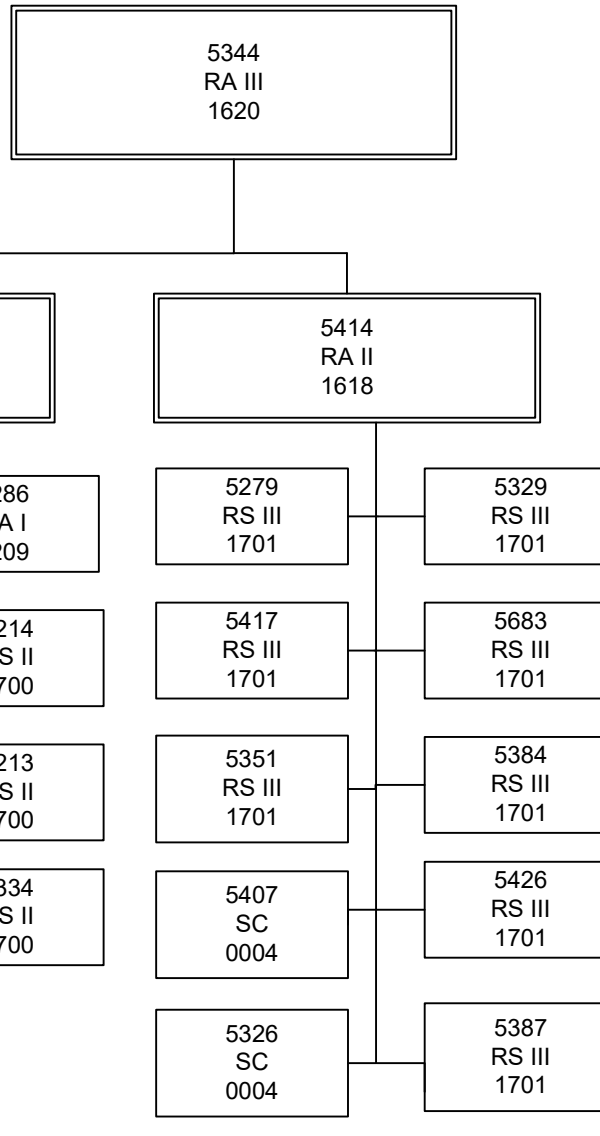


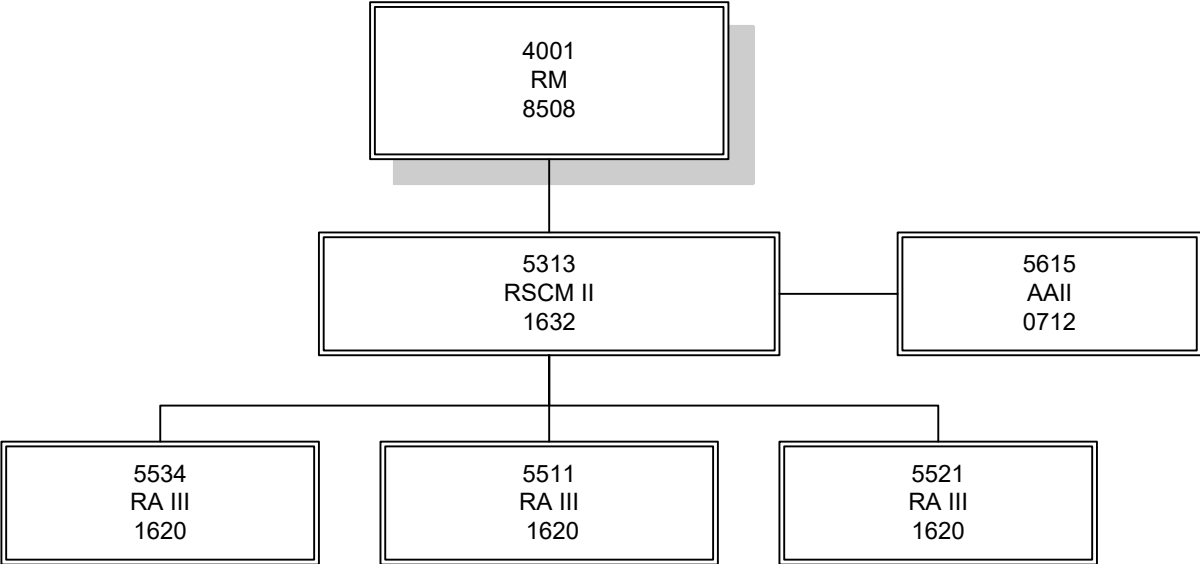


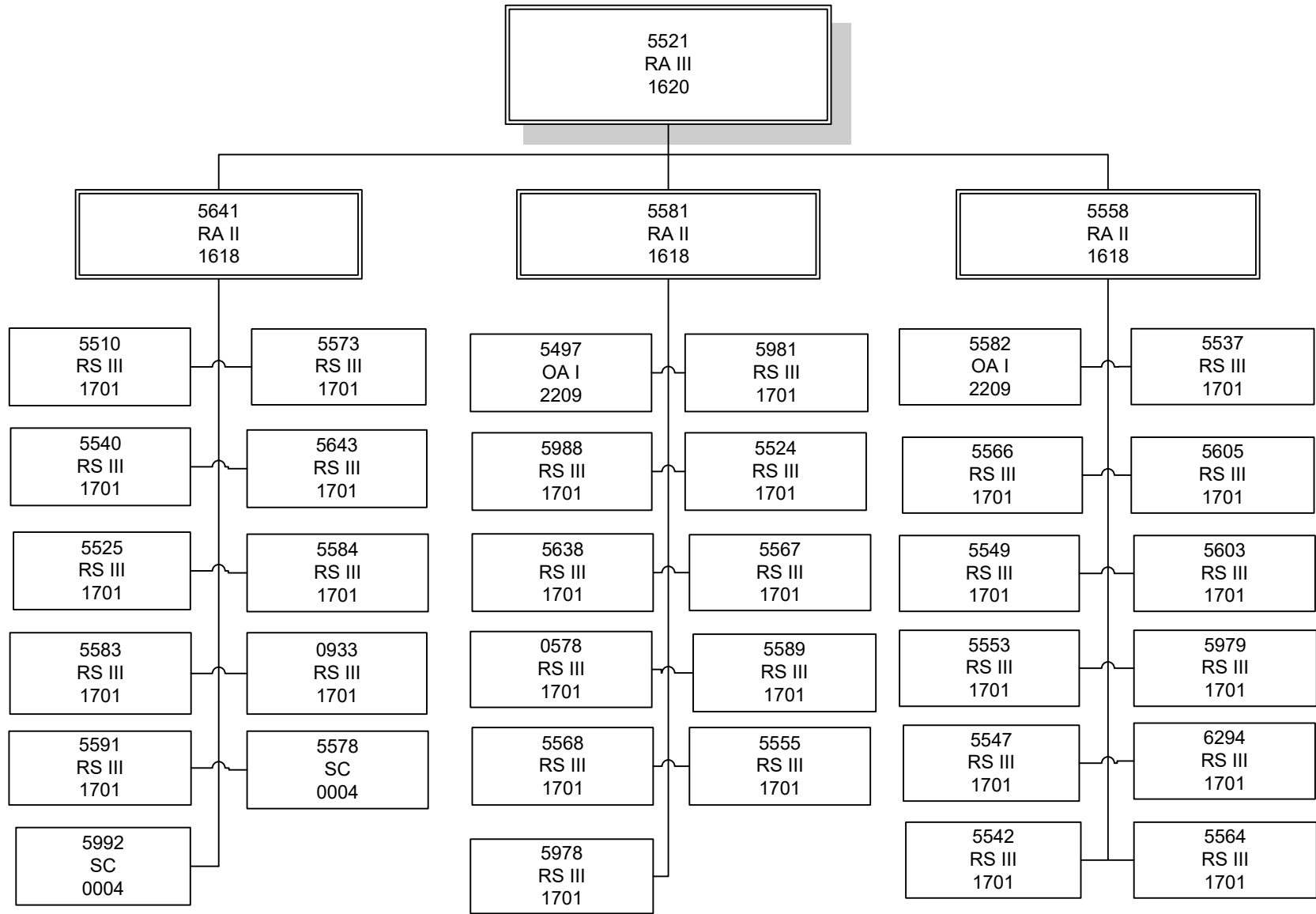


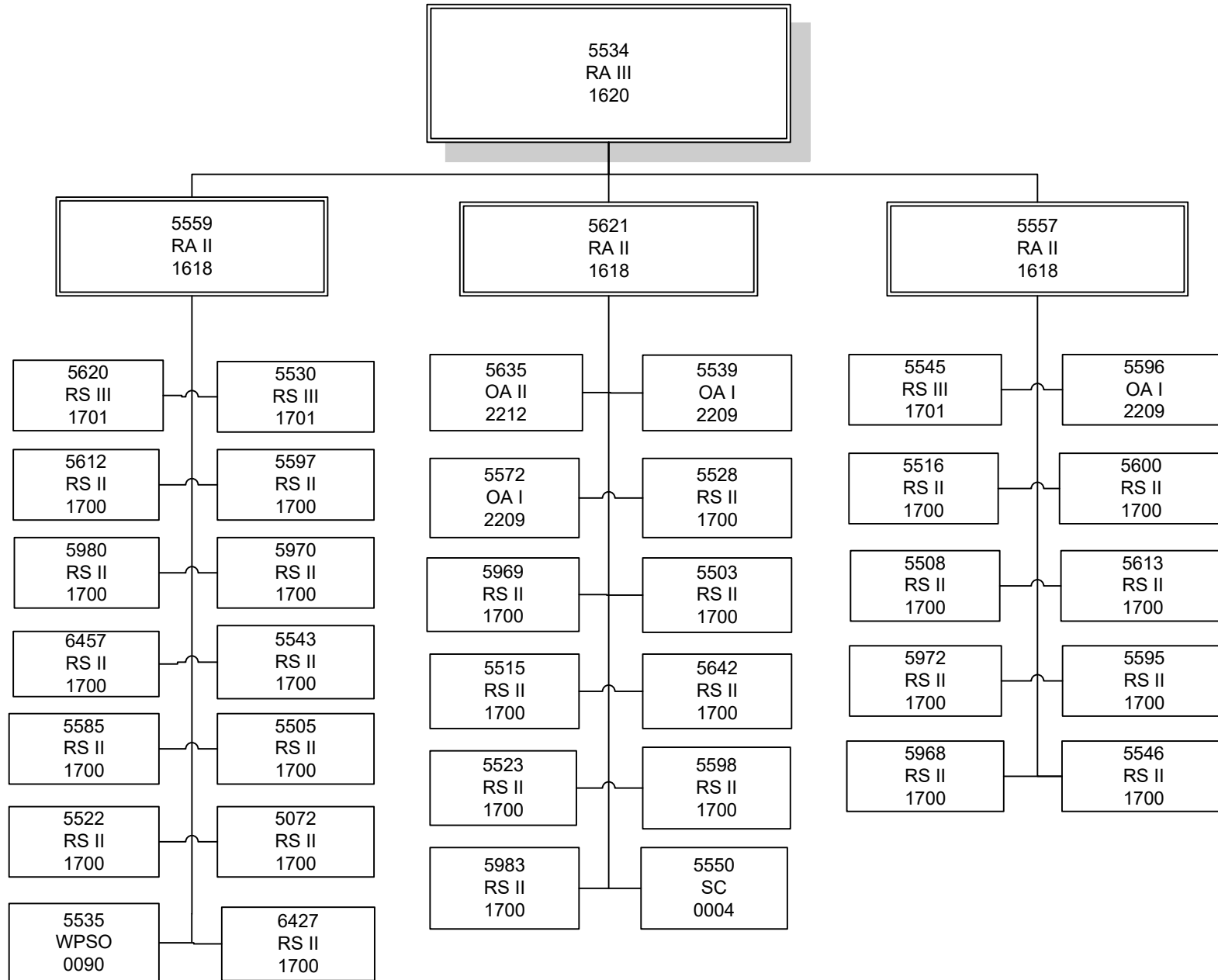




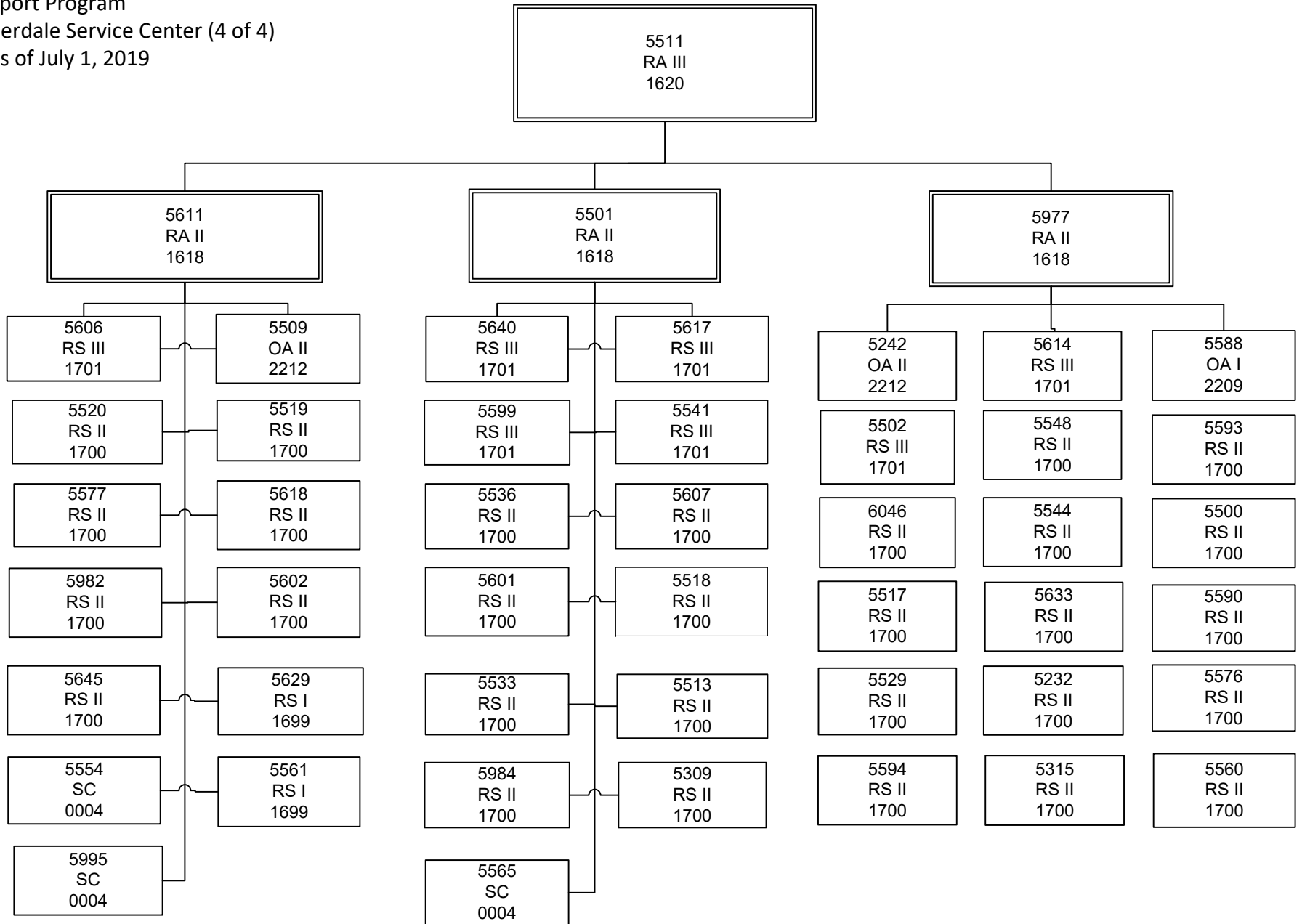


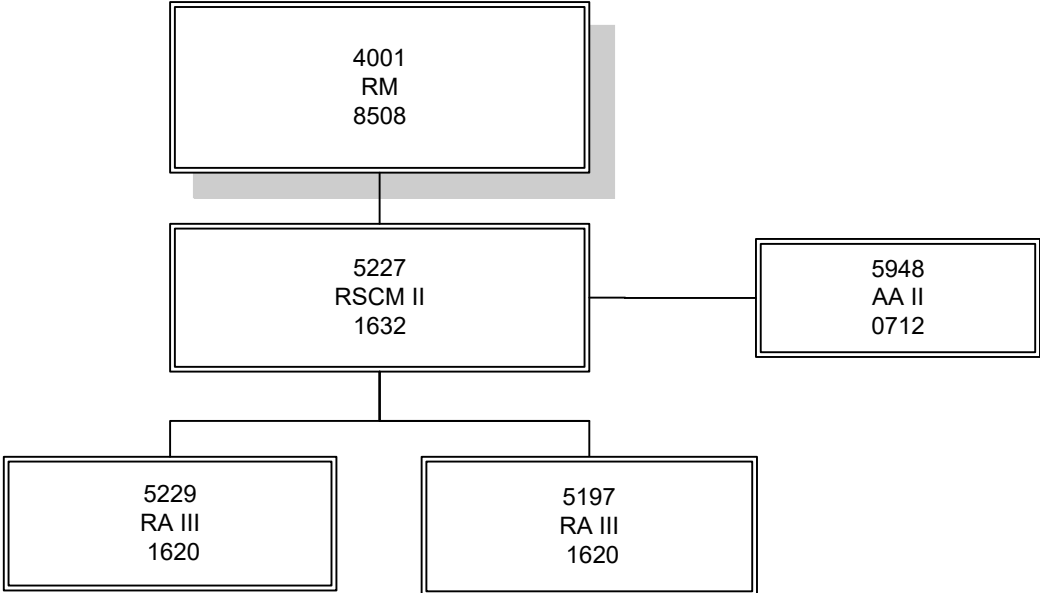


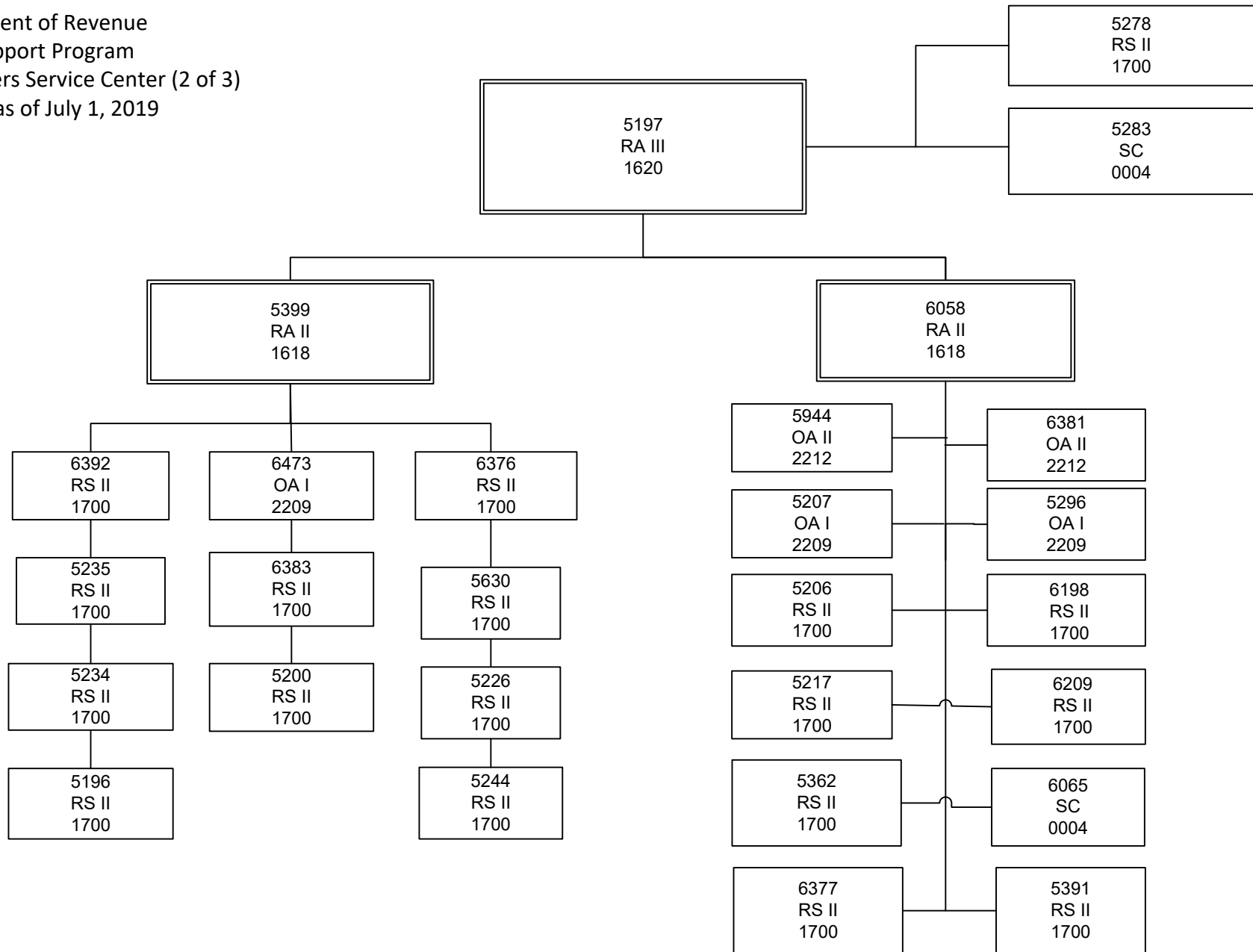


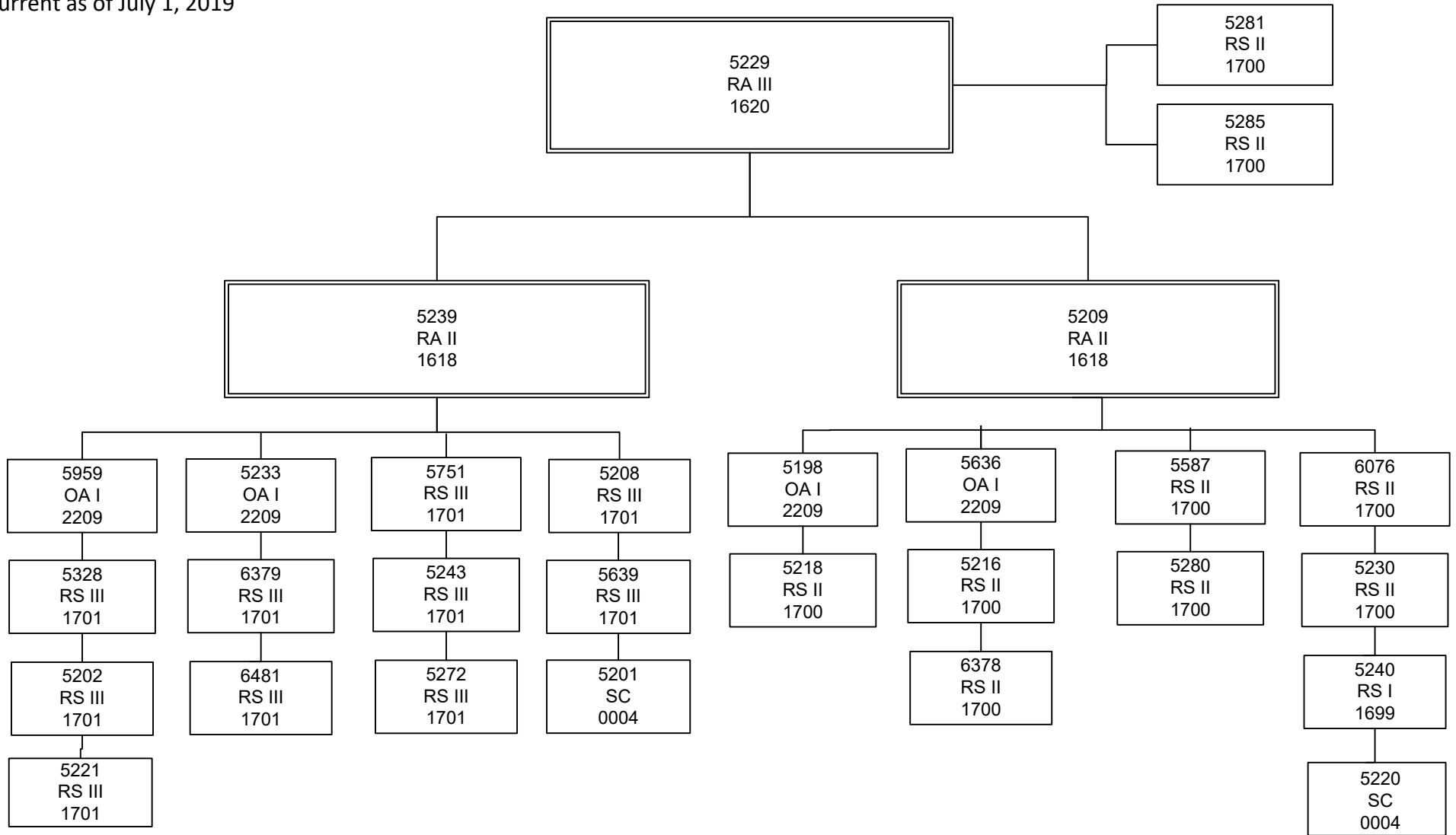


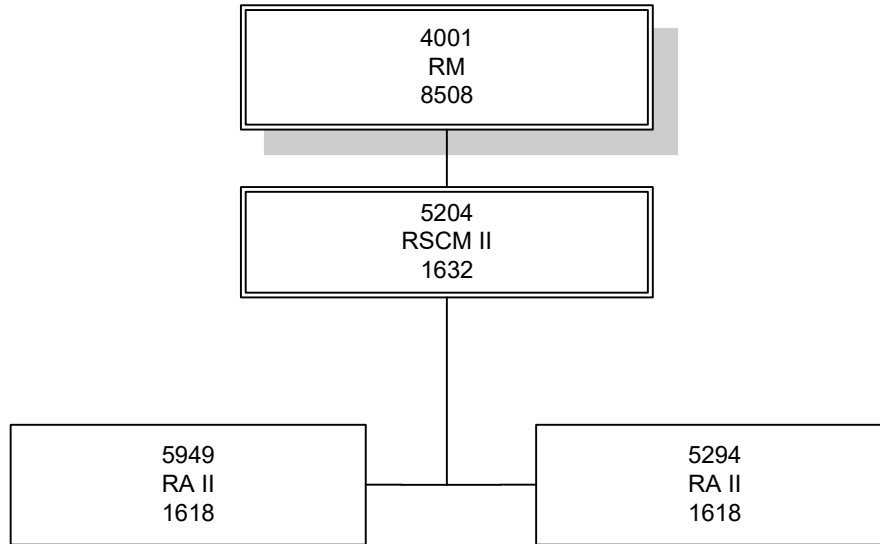
Department of Revenue
 Child Support Program
 Fort Lauderdale Service Center (4 of 4)
 Current as of July 1, 2019

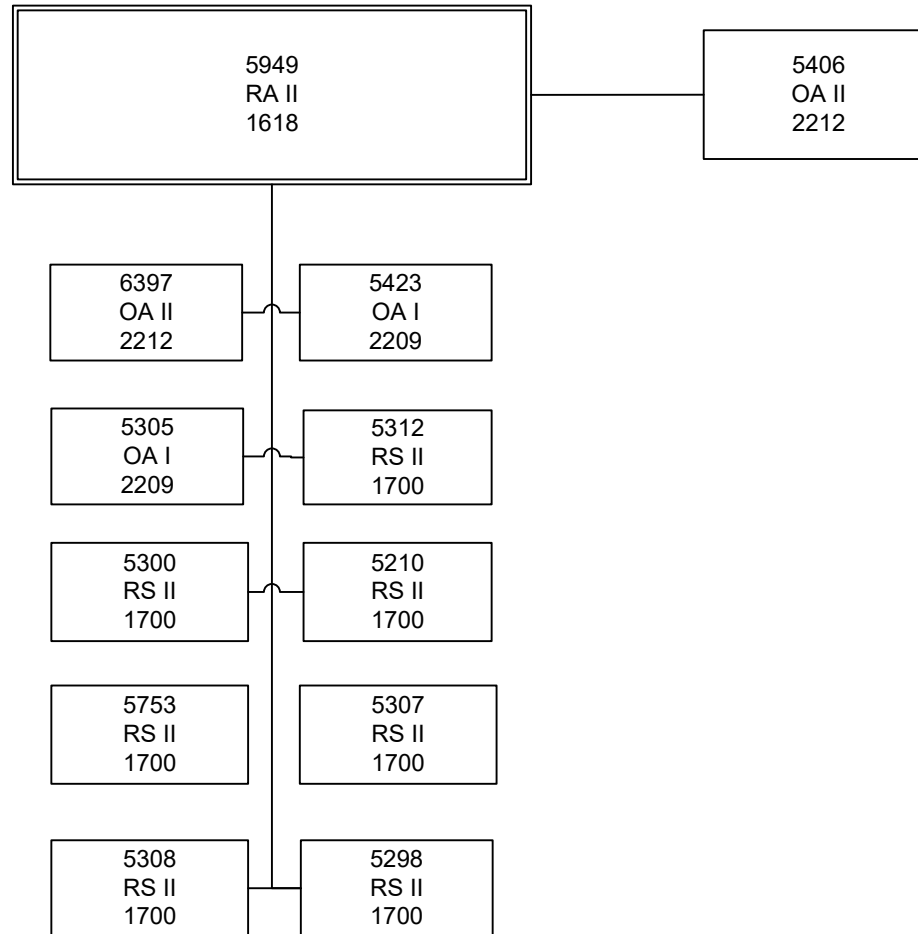


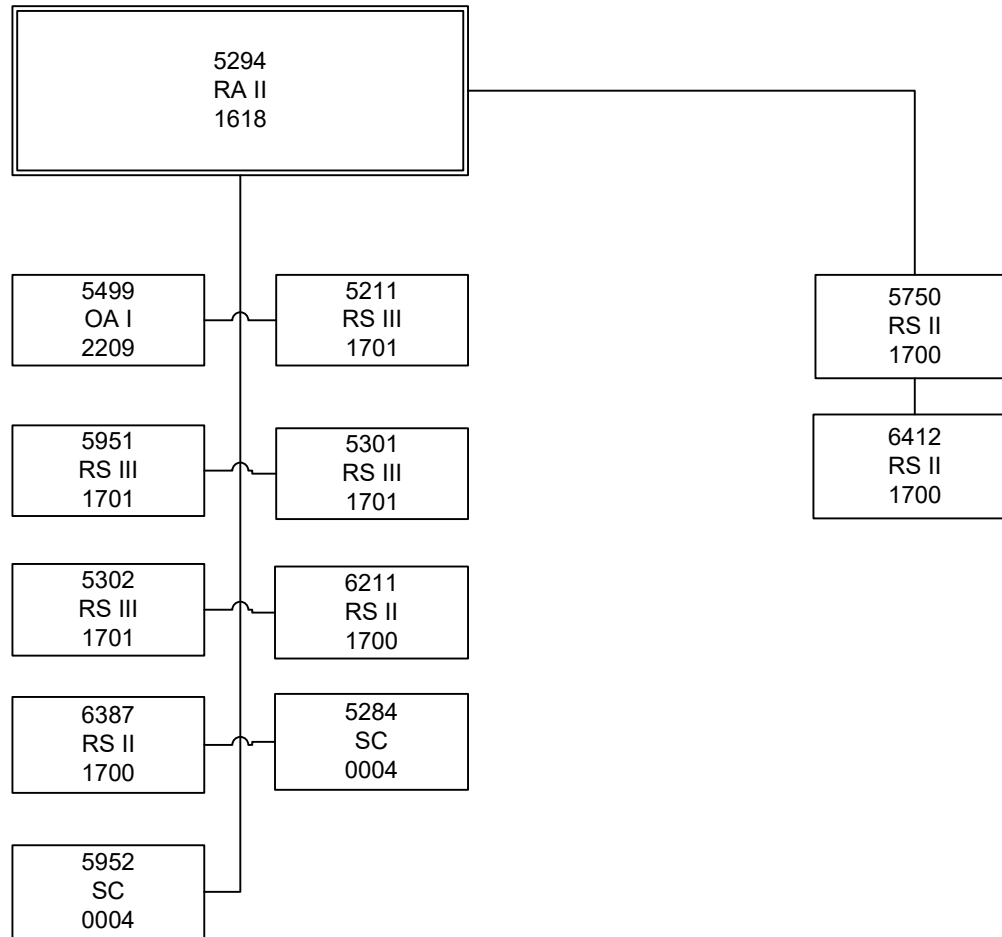




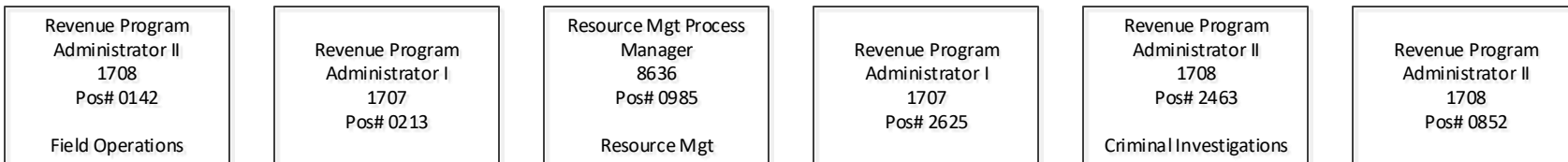








Department of Revenue
 General Tax Administration
 Director's Office
 Current as of July 1, 2019



Administrative Assistant I
0709
Pos# 1178

Sr. Mgt Analyst II
2225
Pos# 0982

Government Operations Consultant I
2238

Pos#:
0735
6733
6517
0727
3094

Training & Research Consultant
6004
Pos# 1958

Department of Revenue
 General Tax Administration
 Business Technology Office
 Current as of July 1, 2019

			Sr. Mgt Analyst II 2225 Pos# 0439	Intra-Departmental Projects Admin 8575 Pos# 0376		Administrative Assistant II 0712 Pos# 1949				Tech Solutions
Revenue Program Administrator I 1707 Pos#2044	Revenue Program Administrator I 1707 Pos# 1263	Revenue Program Administrator I 1707 Pos# 0117	Sr. Mgt Analyst Supervisor 2228 Pos# 6499	Revenue Program Administrator I 1707 Pos# 6573	Revenue Program Administrator I 1707 Pos# 6559	Revenue Program Administrator I 1707 Pos# 0487	Revenue Program Administrator I 1707 Pos#0229			Revenue Program Administrator I 1707 Pos# 0248
Government Analyst II 2225 Pos#: 6699 3060	Government Analyst II 2225 Pos#: 6560 6597	Government Analyst II 2225 Pos#: 0670 3018 2104	Government Operations Consultant III 2238 Pos#: 0884 0802	Government Analyst II 2225 Pos#: 1206 0463	Government Analyst II 2225 Pos#: 1162 2440	Government Analyst II 2225 Pos#: 6604 1349	Government Analyst II 2225 Pos#: 2603 0641 6505			Operations & Mgt Consultant Mgr 2238 Pos# 0706
Government Operations Consultant III 2238 Pos#: 6588 6641	Government Operations Consultant III 2238 Pos#: 3355 3097 3009	Government Operations Consultant III 2238 Pos#: 3054 2361	Government Operations Consultant II 2236 Pos# 6557	Government Operations Consultant III 2238 Pos# 2092	Operations Review Specialist 2239 Pos# 6504	Government Operations Consultant III 2238 Pos# 1995	Gov't Operations Consultant III 2238 Pos# 0715			Government Analyst I 2224 Pos#: 1718 6702 3343 1737 6540 1448 1360 (.5 FTE) 3016 0490 6738 0183 2036 6726
Operations Review Specialist 2239 Pos# 0191	Operations Review Specialist 2239 Pos#: 6501 0033	Operations Review Specialist 2239 Pos#: 3211 0288	Government Analyst I 2224 Pos#: 6624 6582	Government Operations Consultant I 2238 Pos#: 6625 0087			Systems Programmer III 2115 Pos# 3208			Operations Review Specialist 2239 Pos#: 0898 1671 1979 2835 0509 3122 2852 1368 1890 2815 3126 1355 3001
Government Operations Consultant II 2236 Pos# 6592		Government Operations Consultant I 2238 Pos# 1704					Operations Review Specialist 2239 Pos# 6786			
Government Analyst I 2224 Pos# 0078							Systems Project Analyst 2107 Pos# 2970			
Government Operations Consultant I 2238 Pos# 1362							Government Analyst I 2224 Pos#: 1408 2176			Operations Analyst II 2212 Pos#: 1143 1196

Department of Revenue
 General Tax Administration
 Resource Management Process (1 of 2)
 Current as of July 1, 2019

Revenue Program
 Administrator II -
 1708
 Pos# 3015

Compliance Standards

Program Development

Resource Mgt Process
 Manager
 8636
 Pos# 0985

Revenue Program
 Administrator I
 1707
 Pos# 0885

Revenue Program
 Administrator I
 1707

Pos#:
 2048
 1855

Government
 Analyst II
 2225
 Pos# 3055

Operations Review
 Specialist
 2239
 Pos# 1954

Revenue Program
 Administrator I
 1707
 Pos# 1947

Administrative
 Assistant II
 0712
 Pos# 1948

Training &
 Research Consultant
 6004

Pos#:
 1270
 1668
 2604
 2752
 3013
 6612

Tax Law Specialist
 1709

Pos#:
 0714
 1950
 2607
 3169
 1844
 6698

Operations Review
 Specialist
 2239
 Pos# 2059

Revenue Program
 Administrator I
 1707
 Pos# 2812

Tax Law Specialist
 1709

Pos#:
 1932
 1695
 1933
 2309
 2886

Sr. Tax Specialist
 1705

Pos#:
 3174
 6697
 1842

Tax Specialist I
 1703
 Pos# 2317

Government
 Analyst II
 2225
 Pos#:0724

Gov't Analyst I
 2224
 Pos# 6523

Accountant I
 1427

Pos#:
 2445
 2813

Revenue
 Specialist III
 1701

Pos#:
 3059
 6700

Revenue Program
 Administrator I
 1707

Pos#:
 3045
 0624
 0964
 0473
 1493

Sr. Tax Specialist
 1705

Pos#:
 1662
 1343

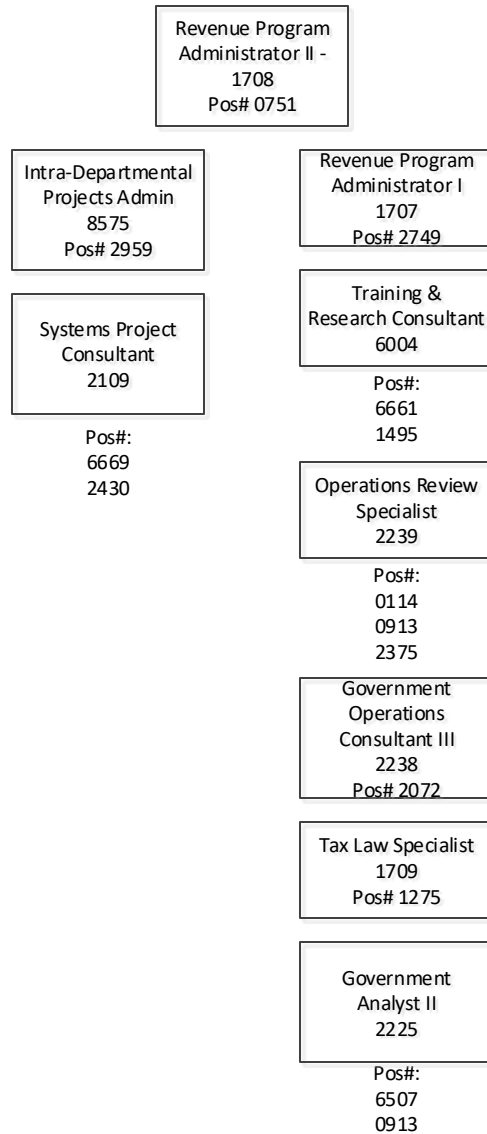
Sr. Mgt Analyst II
 2228
 Pos# 1215

Government
 Operations
 Consultant I
 2234

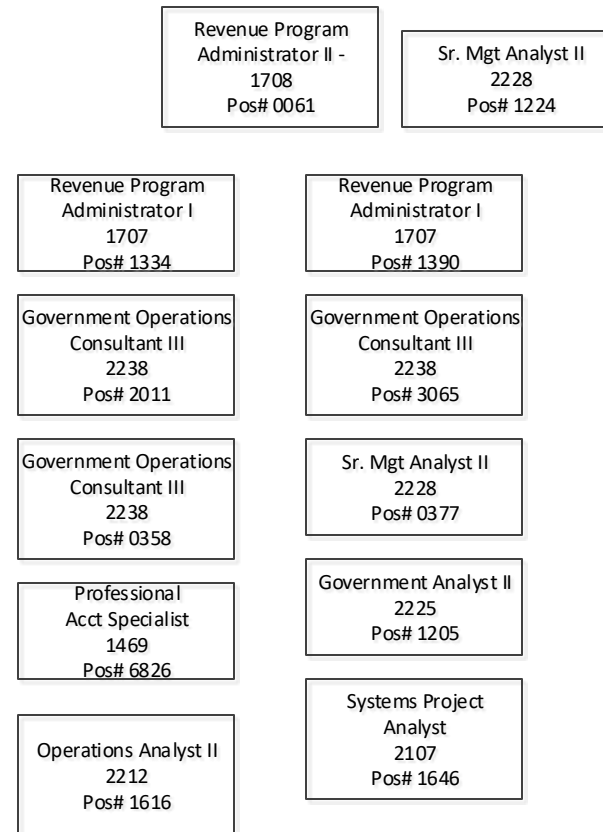
Pos#:
 1981
 1941
 3019

Department of Revenue
 General Tax Administration
 Resource Management Process (2 of 2)
 Current as of July 1, 2019

Taxpayer Education & Communication



Financial Mgt



Department of Revenue
 General Tax Administration
 Field Operations
 Current as of July 1, 2019

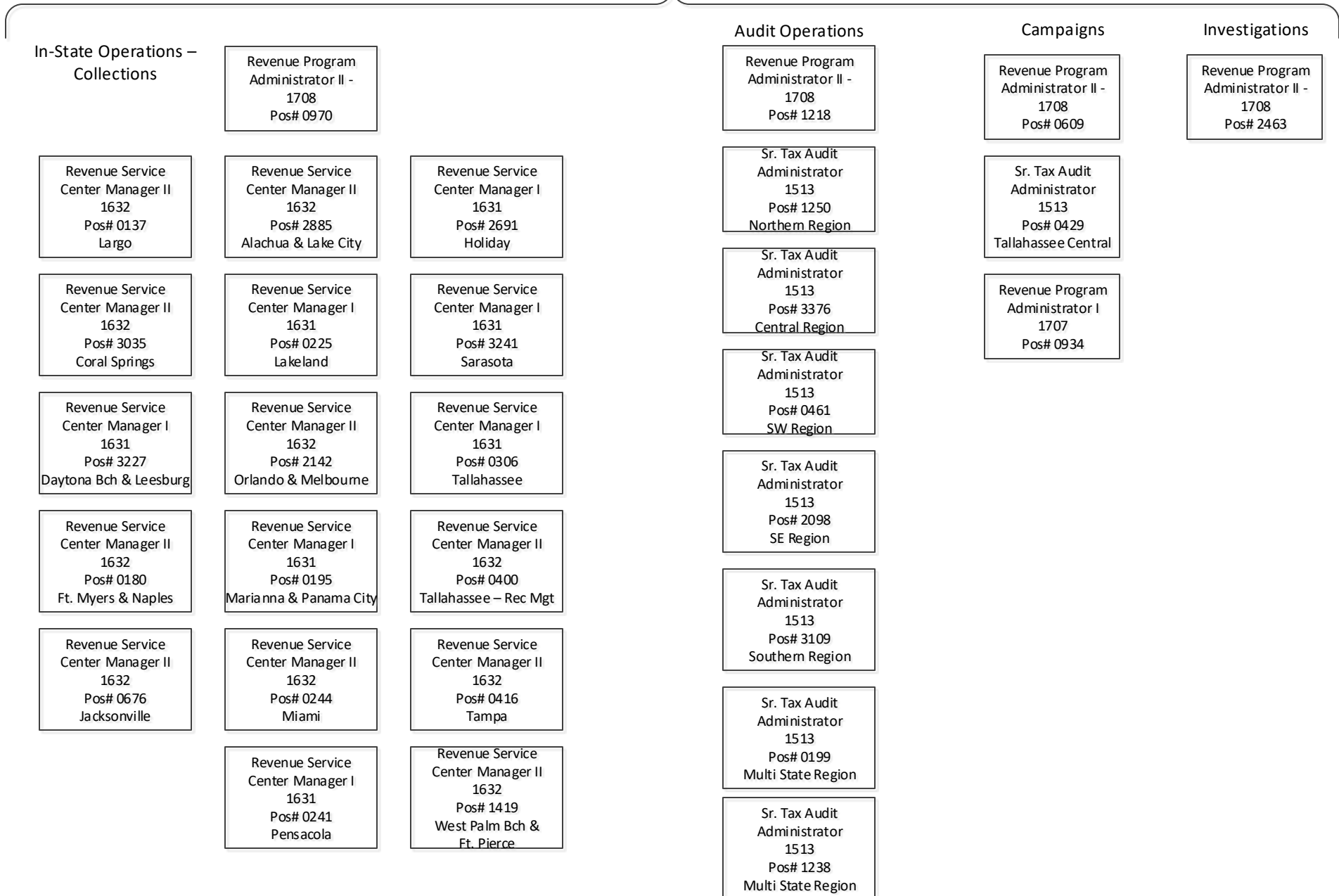
Government
 Analyst II
 2225
 Pos# 0418

OMC I
 2234
 Pos# 0358

Revenue Program
 Administrator II
 1708
 Pos# 0142
 Field Operations

Sr. Revenue
 Administrator
 1619
 Pos# 0378

See individual org charts



Department of Revenue
 General Tax Administration
 Criminal Investigations
 Current as of July 1, 2019

Revenue Program Administrator I 1707 Pos# 0630	Revenue Program Administrator II 1708 Pos# 2463 Criminal Investigations	Staff Assistant 0120 Pos# 2644	Administrative Assistant I 0709 Pos# 1300		
Investigations Administrator 8355 Pos# 1038	Investigations Administrator 8355 Pos# 1655	Investigations Administrator 8355 Pos# 0968	Investigations Administrator 8355 Pos# 1629	Investigations Administrator 8355 Pos# 1624	Sr. Tax Specialist 1705 Pos# 2944
Revenue Investigations Criminal Enforcement 8337 Pos#: 2040 0294 2639	Revenue Investigations Criminal Enforcement 8337 Pos# 2157 Sr. Financial Investigator 8351 Pos#: 1622 2911 1631	Revenue Investigations Criminal Enforcement 8337 Pos#: 2912 2647 2646 Tax Specialist I 1703 Pos# 2902	Staff Assistant 0120 Pos# 1627 Revenue Investigations Criminal Enforcement 8337 Pos#: 2945 2946 2469 1625	Tax Specialist I 1703 Pos# 0254 Revenue Investigations Criminal Enforcement 8337 Pos# 2638	Tax Specialist I 1703 Pos#: 2782 2198
Sr. Financial Investigator 8351 Pos# 3212					
Financial Investigator 8324 Pos#: 2189 2648 0866	Financial Investigator 8324 Pos#: 2651 1040	Financial Investigator 8324 Pos#: 2369 2913 2910	Sr. Financial Investigator 8351 Pos#: 1438 2942	Sr. Financial Investigator 8351 Pos#: 1630 2907 2942	
Sr. Tax Specialist 1705 Pos# 2821	Investigator 8321 Pos# 2197 Sr. Tax Specialist 1705 Pos# 2901	Sr. Financial Investigator 8351 Pos#: 1623 0717	Financial Investigator 8324 Pos#: 1931 0967	Investigator 8321 Pos# 2943	
	Staff Assistant 0120 Pos# 1019		Investigator 8321 Pos# 2400		
			Tax Specialist I 1703 Pos# 3086		

Department of Revenue
 General Tax Administration
 Alachua Service Center
 Current as of July 1, 2019

Accountant I
 1427
 Pos# 0846

Administrative
 Assistant I
 0709
 Pos# 1152

Collections
 Revenue Service
 Center Manager II
 1632
 Pos# 2885
 Alachua

Revenue Administrator
 III
 1620
 Pos# 2668

Tax Specialist II
 1704
 Pos# 6762

Tax Specialist I
 1703

Pos#:
 0198
 2211

Revenue Specialist III
 1701

Pos#
 0196
 1418
 1550
 2210
 0134
 1813

Revenue Specialist II
 1700

Pos#:
 2116
 6755
 6775

Audit

Sr. Tax Audit
 Administrator
 1513
 Pos# 1250
 Northern Region

Tax Audit Supervisor
 1512
 Pos# 2417

Tax Auditor V
 1511
 Pos# 3103

Tax Auditor IV
 1510
 Pos#:2297

Pos#:
 2297
 0403
 1480

Tax Auditor III
 1509

Pos#:
 6732
 0766

Rev Tax Auditor III
 1518

Pos#:
 0926
 3251

Tax Auditor I
 1503

Pos#:
 3222
 6714
 1185

Computer Audit
 Analyst
 2125
 Pos# 1970

Department of Revenue
 General Tax Administration
 Jacksonville Service Center
 Current as of July 1, 2019

Audit

Administrative Assistant I 0709 Pos#: 1257 0212	Collections Revenue Service Center Manager II 1632 Pos# 0676 Jacksonville	Operations Review Specialist 2239 Pos# 1671
Accountant I 1427 Pos#: 0211 2489		Tax Specialist II 1704 Pos# 2216
Revenue Administrator III 1620 Pos# 6759	Revenue Administrator III 1620 Pos# 2110	Sr Revenue Consultant 1619 Pos# 1559
Revenue Specialist III 1701 Pos#: 0206 2947 6761 0202	Revenue Specialist III 1701 Pos#: 1298 2214 2693	Revenue Administrator III 1620 Pos# 0204
Revenue Specialist II 1700 Pos#: 1557 1659 1556 0214	Revenue Specialist II 1700 Pos#: 0318 3301 1815 0872	Tax Specialist I 1703 Pos#: 0965 1653 2890 1440
	Revenue Specialist III 1701 Pos#: 2212 2492 1586	

Sr. Tax Specialist 1705 Pos# 0995	Sr. Tax Audit Administrator 1513 Pos# 1250 Northern Region	Administrative Assistant II 0712 Pos# 1961	Tax Auditor IV 1510 Pos# 3143	
Tax Audit Supv 1512 Pos# 1922	Tax Audit Supv 1512 Pos# 3221	Tax Audit Supv 1512 Pos# 0401	Tax Audit Supv 1512 Pos# 0826	Tax Audit Supv 1512
Tax Auditor I 1503 Pos# 2001	Tax Auditor V 1511 Pos# 6849	Administrative Assistant I 0709 Pos# 2196		Pos#: 1960 0460
	Tax Auditor IV 1510 Pos#: 0639 3143	Rev Tax Auditor VI 1519 Pos# 1971	Tax Auditor IV 1510 Pos# 3220	Tax Auditor III 1509
	Tax Auditor III 1509 Pos# 2819	Tax Auditor III 1509 Pos#: 3223 0407	Tax Auditor III 1509 Pos# 1886 Pos#: 1886 6816 3020	Pos#: 2476 3142
	Tax Auditor II 1506 Pos# 6815	Tax Auditor II 1506 Pos# 0399	Tax Auditor II 1506	Tax Auditor II 1506 Pos#: 1189 2018 2416 2654
	Tax Auditor I 1503 Pos#: 6718 3099 0521	Tax Auditor I 1503 Pos# 1244	Pos#: 0988 1168	Tax Auditor I 1506 Pos#: 1189 2018 2416 2654
	Computer Audit Analyst 2125 Pos#: 6731 3236	Computer Audit Analyst 2125 Pos# 0493	Tax Auditor I 1503 Pos#: 1914 3144 3093	Tax Auditor I 1503 Pos# 1064

Campaigns

Department of Revenue
 General Tax Administration
 Lake City Service Center
 Current as of July 1, 2019

Operations Review Specialist 2239 Pos# 0898	Revenue Service Center Manager I 1631 Pos# 2885 Lake City	Administrative Assistant I 0709 Pos# 0415	Accountant I 1427 Pos# 1535	Revenue Program Administrator I 1707 Pos# 2934
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Collections

Revenue Administrator III 1620 Pos# 2288	Revenue Administrator III 1620 Pos# 0718
Revenue Specialist III 1701 Pos#: 1658 1814 1686 1739 1561 3276 3369 6655	Administrative Secretary 0108 Pos# 2380
Tax Specialist II 1704 Pos# 2161	Tax Specialist I 1703 Pos#: 3295 2217 0966
Tax Specialist I 1703 Pos#: 2015 1660 2892	Revenue Specialist III 1701 Pos#: 0647 1070 0368 2779 1690 3268 3271 3307 0239

Campaigns

Revenue Tax Audit Supervisor 1521 Pos# 2234
Tax Auditor III 1509 Pos# 2891
Rev Tax Auditor III 1518 Pos# 3023
Tax Auditor II 1506 Pos#: 1912 2635 1066 6818 1195
Tax Auditor I 1503 Pos#: 2053 2199

Department of Revenue
General Tax Administration
Marianna Service Center
Current as of July 1, 2019

Collections

Revenue Service
Center Manager I
1631
Pos# 0195
Marianna

Accountant I
1427
Pos# 0327

Tax Specialist I
1703
Pos# 2202

Revenue Specialist III
1701
Pos# 0243

Revenue Specialist II
1700
Pos# 1442

Audit

Sr. Tax Audit
Administrator
1513
Pos# 1250
Northern Region

Tax Law Specialist
1709
Pos# 6698

Tax Auditor IV
1510
Pos# 0989

Rev Tax Auditor III
1518
Pos 0283

Computer Audit
Analyst
2125
Pos# 0888

Department of Revenue
 General Tax Administration
 Panama City Service Center
 Current as of July 1, 2019

Collections

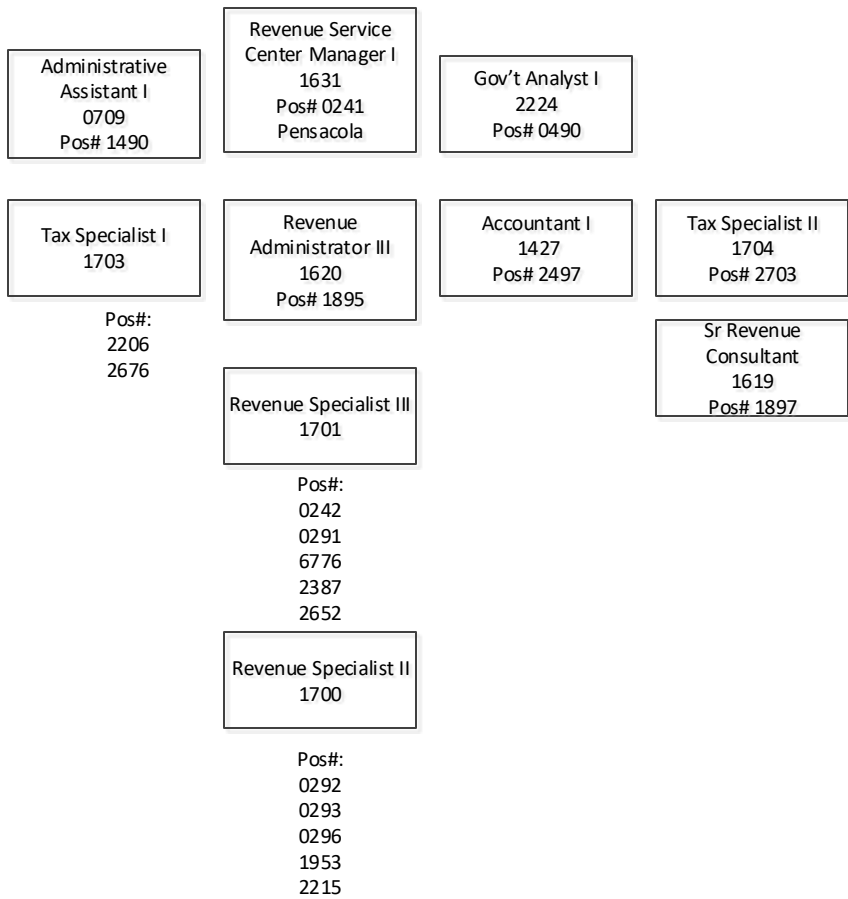
Gov't Analyst I 2224 Pos# 3016	Revenue Service Center Manager I 1631 Pos# 0195 Marianna	Administrative Secretary 0108 Pos# 0791
	Revenue Administrator III 1620 Pos# 0927	Accountant I 1427 Pos# 0146
	Tax Specialist I 1703 Pos#: 2203 2204	
	Revenue Specialist III 1701 Pos#: 2260 1425 0287 1153	
	Revenue Specialist II 1700 Pos#: 0108 0289 1787	

Audit

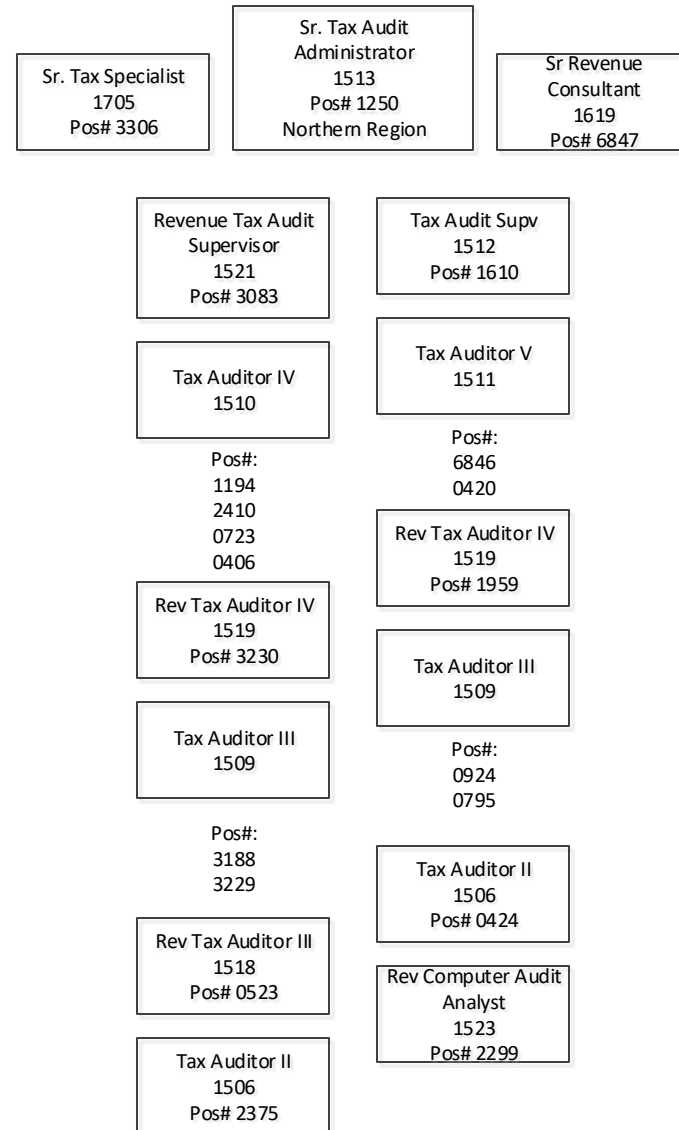
Sr. Tax Audit Administrator 1513 Pos# 1250 Northern Region
Tax Audit Supv 1512 Pos# 1056
Tax Auditor V 1511 Pos# 2435
Tax Auditor IV 1510 Pos#: 1013 0408 1925
Rev Tax Auditor IV 1519 Pos# 2834
Tax Auditor III 1509 Pos#: 3252 0452
Tax Auditor II 1506 Pos# 6701

Department of Revenue
 General Tax Administration
 Pensacola Service Center
 Current as of July 1, 2019

Collections



Audit



Department of Revenue
 General Tax Administration
 Tallahassee Service Center
 Current as of July 1, 2019

Collections

Accountant I
 1427
 Pos# 1594

Administrative
 Secretary
 0108
 Pos# 1547

Revenue Service Center
 Mgr II
 1632
 Pos# 0400

Gov't Analyst I
 2224
 Pos# 6702

Revenue
 Administrator III
 1620
 Pos# 2413

Sr Revenue
 Consultant
 1619
 Pos# 1540

Tax Specialist I
 1703

Pos#:
 1650
 1850

Revenue Specialist III
 1701

Pos#:
 1666
 2504
 6744

Revenue Specialist II
 1700

Pos#:
 1593
 2236

Audit

Sr. Tax Audit
 Administrator
 1513
 Pos# 1250
 Northern Region

Tax Audit Supv
 1512
 Pos# 0925

Rev Tax Auditor III
 1518
 Pos# 0428

Tax Auditor I
 1503

Pos#:
 1955
 0604

Department of Revenue
 General Tax Administration
 Tallahassee – Campaigns (1 of 2)
 Current as of July 1, 2019

			Sr. Revenue Consultant 1619 Pos# 1335	Administrative Assistant I 0709 Pos# 2893	Revenue Program Administrator II - 1708 Pos# 0609	Government Operations Consultant III 2238 Pos# 2502		
	Rev Sr. Tax Specialist 1522 Pos# 1665	Tax Specialist I 1703 Pos# 1644	Accountant I 1427 Pos# 1155	Sr. Tax Audit Administrator 1513 Pos# 0429 Tallahassee Central	Computer Audit Analyst 2125 Pos# 1648	Revenue Specialist II 1700 Pos# 3024	Revenue Specialist III 1701 Pos# 3058	Sr. Tax Specialist 1705 Pos# 1332
Tax Audit Supv 1512 Pos# 2884	Tax Audit Supv 1512 Pos# 1667	Tax Audit Supv 1512 Pos# 3066	Tax Audit Supv 1512 Pos# 3137	Tax Audit Supv 1512 Pos# 3136	Tax Audit Supv 1512 Pos# 2041	Revenue Tax Audit Supervisor 1521 Pos# 1641	Revenue Tax Audit Supervisor 1521 Pos# 5859	Tax Audit Supv 1512 Pos# 1209
Administrative Secretary 0108 Pos# 2897	Sr. Tax Specialist 1705 Pos# 2899	Administrative Secretary 0108 Pos# 1635	Sr. Tax Specialist 1705 Pos# 2916	Secretary Specialist 0105 Pos# 2473	Secretary Specialist 0105 Pos# 1549	Secretary Specialist 0105 Pos# 0650	Sr. Tax Specialist 1705 Pos# 1441	Sr. Tax Specialist 1705 Pos# 2895
Rev Sr. Tax Specialist 1522 Pos# 2200	Rev Sr. Tax Specialist 1522 Pos# 0397	Sr. Tax Specialist 1705 Pos# 2475	Tax Auditor IV 1510 Pos# 1996	Sr. Tax Specialist 1705	Tax Auditor IV 1510	Tax Auditor IV 1510 Pos# 2432	Rev Sr. Tax Specialist 1522 Pos# 1336	Tax Auditor IV 1510
Sr. Tax Specialist 1705 Pos# 1636	Tax Auditor IV 1510	Rev Sr. Tax Specialist 1522 Pos# 1649	Tax Auditor III 1509 Pos# 0334	Pos#: 0882 2900	Pos#: 2301 3141 0716 0434 3026	Tax Auditor III 1509	Tax Auditor IV 1510	Pos#: 0449 3217
Tax Auditor IV 1510	Pos#: 1640 2051	Tax Auditor IV 1510 Pos# 2894	Tax Auditor II 1506	Tax Auditor IV 1510 Pos# 2070		Pos#: 2397 3232	Pos#: 3246 2655	Tax Auditor III 1509 Pos# 3216
Pos#: 2192 6857	Tax Auditor III 1509	Rev Tax Auditor IV 1519 Pos# 1638	Pos#: 1652 2077	Tax Auditor III 1509	Rev Tax Auditor IV 1519 Pos# 3025	Tax Auditor II 1506	Rev Tax Auditor III 1518 Pos# 2307	Rev Tax Auditor III 1518 Pos# 3373
Tax Auditor III 1509 Pos# 2785	Pos#: 1643 3139	Rev Tax Auditor III 1518	Tax Auditor I 1503	Pos#: 3209 2308	Rev Tax Auditor III 1518	Pos#: 2093 1541 3182	Rev Tax Auditor II 1509 Pos# 0395	Tax Auditor II 1506
Rev Tax Auditor III 1518	Tax Auditor II 1506 Pos# 1220	Pos#: 2896 1862	Pos#: 6823 6830 0124 3159	Rev Tax Auditor III 1518 Pos# 3076	Pos#: 1182 1892 3021	Tax Auditor I 1503	Tax Auditor II 1506 Pos# 0890	Pos#: 3193 1876
Pos#: 3218 3255	Tax Auditor I 1503	Tax Auditor III 1509 Pos# 6858		Tax Auditor II 1506	Tax Auditor II 1506 Pos# 3166	Pos#: 1674 3181 3036 2863	Tax Auditor I 1503	Tax Auditor I 1503
Tax Auditor II 1506 Pos# 3078	Pos#: 1437 3199	Tax Auditor II 1506 Pos# 2074		Pos#: 2194 0680			Pos#: 1521 2472	Pos#: 3051 1969 2286
Tax Auditor I 1503 Pos# 1228		Tax Auditor I 1503 Pos# 1069		Tax Auditor I 1503 Pos# 2037				

Department of Revenue
General Tax Administration
Tallahassee – Campaigns (2 of 2)
Current as of July 1, 2019

Tax Audit Supv
1512
Pos# 0430

Sr. Tax Specialist
1705

Pos#:
1963
1678

Tax Auditor IV
1510
Pos# 1567

Tax Auditor III
1509
Pos# 1677

Tax Auditor II
1506

Pos#:
1632
1333

Tax Auditor I
1503

Pos#:
3219
3077
1875

Revenue Program
Administrator II -
1708
Pos# 0609

Lead Development

Revenue Program
Administrator I
1707
Pos# 0934

Tax Law Specialist
1709

Pos#:
0905
6743
3006

Government
Analyst II
2225

Pos#:
6696
1719
0634

Government
Operations
Consultant III
2238
Pos# 1906

Sr. Tax Specialist
1705

Pos#:
0949
2455
2869
1181

Tax Specialist II
1704
Pos# 0222

Department of Revenue
 General Tax Administration
 Tallahassee Receivables Management
 Current as of July 1, 2019

Revenue Service Center Manager I 1631 Pos# 0306	Government Analyst II 2225 Pos# 1337	Revenue Service Center Mgr II 1632 Pos# 0400	Admin Asst I 0709 Pos# 2500	Sr. Tax Specialist 1705 Pos# 0895	Tax Spec I 1703
--	---	---	-----------------------------------	---	--------------------

Pos#:
1683
3289

Tax Spec Administrator 1706 Pos# 6748	Revenue Admin II 1618 Pos# 5709	Revenue Mgr 1702 Pos# 2924
Revenue Spec III 1701	Revenue Spec III 1701	Revenue Spec II 1700 Pos# 1946

Pos#:
0467
1587
0388
6723
6715

Pos#:
1765
2547
1766
2734
3292
1450
1685

Revenue Spec II 1700

Pos#:
2624
6708
1304
6670

Revenue Spec II 1700

Pos#:
1786
2710
6648

Tax Spec I 1703

Pos#:
2191
2849

Department of Revenue
 General Tax Administration
 Daytona Service Center
 Current as of July 1, 2019

Collections

Revenue Service
 Center Manager I
 1631
 Pos# 3227
 Leesburg & Daytona

Accountant I
 1427
 Pos# 1295

Revenue
 Administrator III
 1620
 Pos# 0383

Tax Specialist I
 1703

Pos#:
 2208
 2673
 1917
 1434

Revenue Specialist III
 1701

Pos#
 2209
 0158
 0695
 0156

Revenue Specialist II
 1700

Pos#:
 1534
 3224

Audit

Admin Asst II
 0712
 Pos# 0355

Sr. Tax Audit
 Administrator
 1513
 Pos# 3376
 Central Region

Tax Audit Supv
 1512
 Pos# 2061

Tax Auditor IV
 1510

Pos#:
 2825
 1973

Rev Tax Auditor IV
 1519

Pos#:
 1165
 1889

Tax Auditor II
 1506
 Pos# 0838

Rev Computer Audit
 Analyst
 1523
 Pos# 0900

Department of Revenue
 General Tax Administration
 Lakeland Service Center
 Current as of July 1, 2019

Collections

Revenue Service
 Center Manager I
 1631
 Pos# 0225
 Lakeland

Administrative
 Assistant I
 0709
 Pos# 0273

Accountant I
 1427
 Pos# 0230

Revenue
 Administrator III
 1620
 Pos# 2667

Tax Specialist I
 1703

Revenue Specialist III
 1701

Pos#:
 0227
 1424
 0161

Pos#
 1562
 2219
 1416
 1597

Revenue Specialist II
 1700

Pos#:
 0226
 1858
 0683

Audit

Sr. Tax Audit
 Administrator
 1513
 Pos# 3376
 Central Region

Tax Audit Supv
 1512
 Pos# 2613

Sr. Tax Specialist
 1705
 Pos# 0520

Sr. Revenue
 Consultant
 1619
 Pos# 1060

Tax Auditor IV
 1510

Pos#:
 0492
 3029
 3042

Tax Auditor III
 1509

Pos#:
 1246
 1983
 1574

Tax Auditor II
 1506
 Pos# 6854

Department of Revenue
 General Tax Administration
 Leesburg Service Center
 Current as of July 1, 2019

Collections

Revenue Service
 Center Manager I
 1631
 Pos# 3227
 Leesburg & Daytona

Accountant I
 1427
 Pos# 2659

Revenue
 Administrator III
 1620
 Pos# 0986

Tax Specialist I
 1703

Pos#:
 1609
 2675
 1599
 1026

Revenue Specialist III
 1701

Pos#
 0994
 2114
 2664

Revenue Specialist II
 1700

Pos#:
 2045
 2656
 2705

Audit

Sr. Tax Audit
 Administrator
 1513
 Pos# 3376
 Central Region

Tax Audit Supv
 1512
 Pos# 0270

Tax Auditor V
 1511
 Pos# 2000

Tax Auditor IV
 1509

Pos#:
 2824
 3038
 3257

Tax Auditor III
 1517

Pos#:
 1186
 0906

Tax Auditor II
 1506
 Pos# 6729

Tax Auditor I
 1503

Pos#
 6712
 6730
 0858

Department of Revenue
 General Tax Administration
 Orlando Service Center (1 of 2)
 Current as of July 1, 2019

In-State Operations – Collections

Collections

Administrative Assistant I 0709 Pos#: 0157, 2643	Revenue Service Center Manager II 1632 Pos# 2142 Orlando	Administrative Secretary 0108 Pos# 3152	Accountant I 1427 Pos# 2501
Revenue Administrator III 1620 Pos# 6771	Revenue Administrator III 1620 Pos# 1435	Revenue Administrator III 1620 Pos# 1977	Revenue Administrator III 1620 Pos# 0344
Revenue Specialist III 1701 Pos#: 0742, 2419, 0693, 6785, 3300, 2229, 6773	Revenue Specialist III 1701 Pos#: 6772, 2706, 0877, 2488 Revenue Specialist II 1700 Pos#: 2109, 2218, 2370, 6850, 1569	Tax Specialist I 1703 Pos#: 2220, 2162 Revenue Specialist III 1701 Pos#: 0326, 1527, 2143, 2249 Revenue Specialist II 1700 Pos#: 2117, 3070, 0345, 1436, 0350	Tax Specialist I 1703 Pos#: 1774, 0390, 1570, 2118, 0352, 2112, 1571 Revenue Specialist III 1701 Pos#: 2961, 3226, 2402

Government Analyst II 2225 Pos# 2490	Revenue Program Administrator II - 1708 Pos# 0970	Sr. Mgt Analyst II 2228 Pos# 2887	Sr. Revenue Administrator 1619 Pos# 0343
			Sr. Revenue Consultant 1619 Pos#: 1849, 0870, 1540, 1307, 2014, 2422, 1897, 2102, 6787, 3104, 1559
			Tax Specialist II 1704 Pos#: 0193, 2256, 2279, 2720, 2282, 2703, 6762

Department of Revenue
 General Tax Administration
 Orlando Service Center (2 of 2)
 Current as of July 1, 2019

Audit

Pos#: 1982 0875	Sr. Tax Specialist 1705	Sr. Tax Audit Administrator 1513 Pos# 3376 Central Region	Sr. Revenue Consultant 1619 Pos# 6841
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Tax Audit Supv 1512 Pos# 2372	Tax Audit Supv 1512 Pos# 0692	Revenue Tax Audit Supervisor 1521 Pos# 2822	Tax Audit Supv 1512 Pos# 1491
Administrative Assistant I 0709 Pos# 1376	Tax Auditor V 1511 Pos# 0405	Tax Auditor IV 1510	Rev Tax Auditor IV 1519 Pos# 0636
Computer Audit Analyst 2125	Rev Tax Auditor III 1518 Pos# 3225	Pos#: 2826 1978	Tax Auditor III 1509
Pos#: 2434 1175	Tax Auditor II 1506	Tax Auditor III 1509 Pos# 2388	Pos#: 0386 2418
Tax Auditor IV 1510 Pos# 0470	Pos#: 0976 3186 6821 3121 1192	Tax Auditor II 1506 Pos# 0829	Tax Auditor II 1506
Tax Auditor II 1506 Pos# 6576	Tax Auditor I 1503 Pos# 2404	Tax Auditor I 1503	Pos#: 6822 3160 2089
Tax Auditor I 1503	Pos#: 2404 0481	Pos#: 6820 0516 0481 0324 6855 6827	Tax Auditor I 1503 Po# 0952
Pos#: 6824 3096 2424 0987 6860 3228 1265			

Collections

Revenue Service
Center Manager II
1632
Pos# 2142
Orlando & Melbourne

Accountant I
1427
Pos# 0329

Revenue
Administrator III
1620
Pos# 0381

Tax Specialist I
1703

Pos#:
2228
1980

Revenue Specialist III
1701

Pos#
6747
0781
1486

Revenue Specialist II
1700

Pos#:
0328
0896
1563
1894
0349

Audit

Sr. Tax Audit
Administrator
1513
Pos# 3376
Central Region

Operations Review
Specialist
2239
Pos# 6669

Rev Sr. Tax Specialist
1522
Pos# 2906

Tax Audit Supv
1512
Pos# 0208

Rev Tax Auditor IV
1519
Pos# 3081

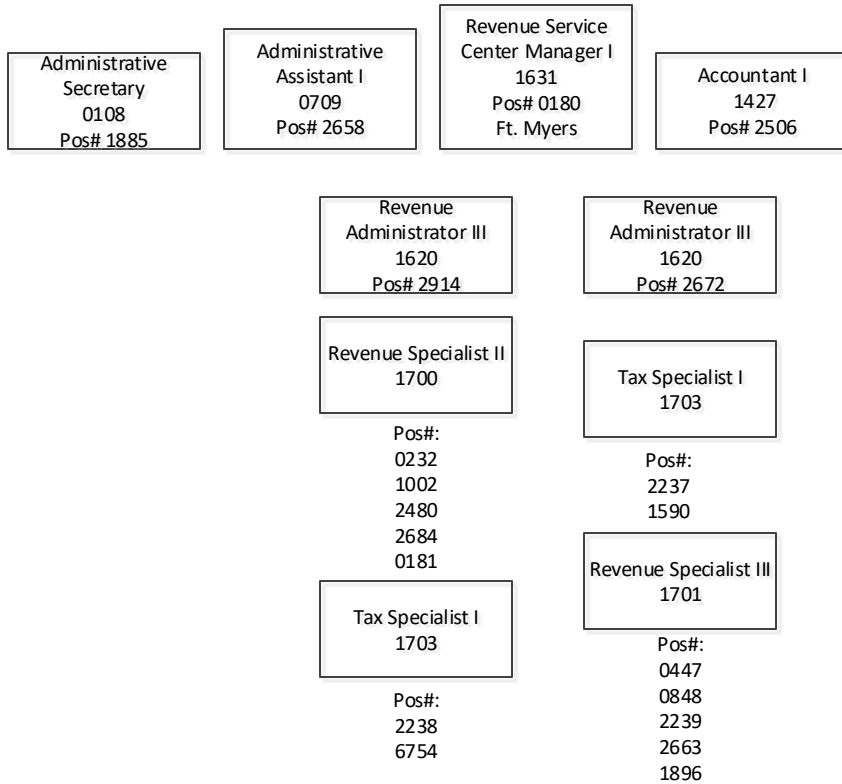
Tax Auditor IV
1510

Pos#:
6825
6703
1976

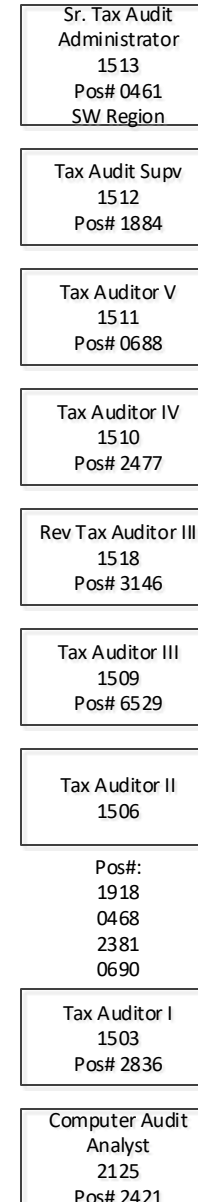
Tax Auditor III
1509
Pos# 1913

Department of Revenue
 General Tax Administration
 Ft. Myers Service Center
 Current as of July 1, 2019

Collections

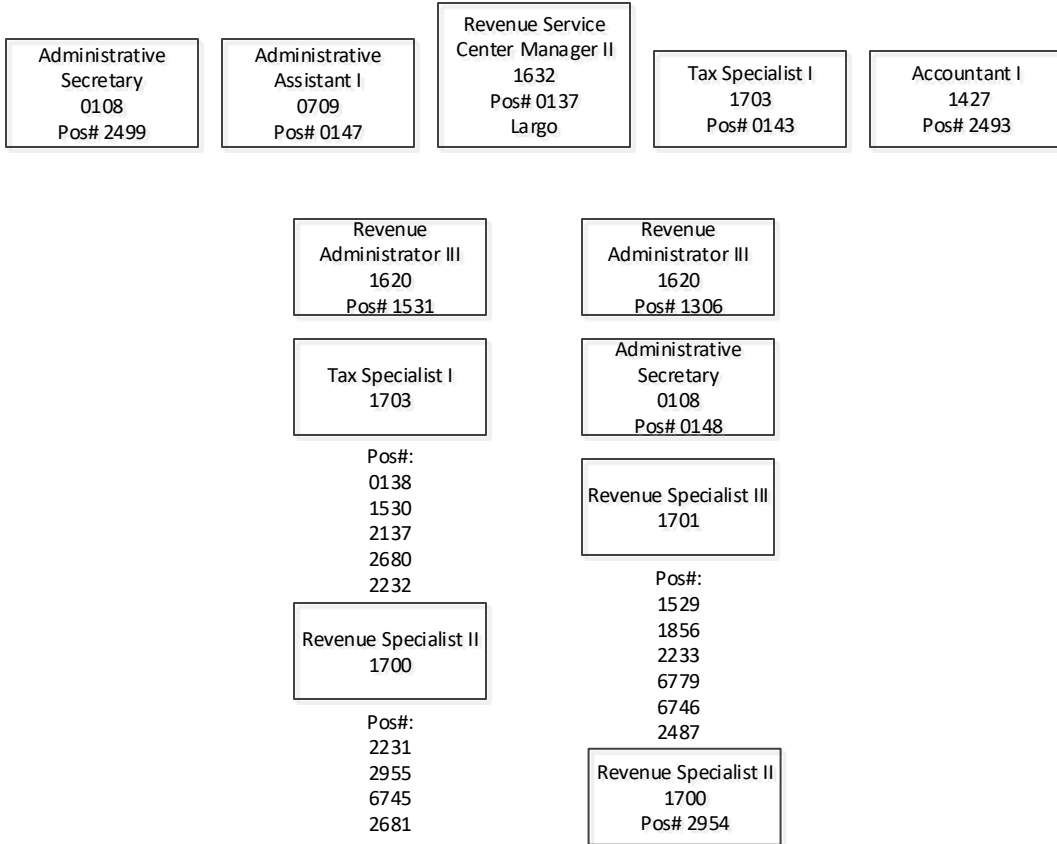


Audit

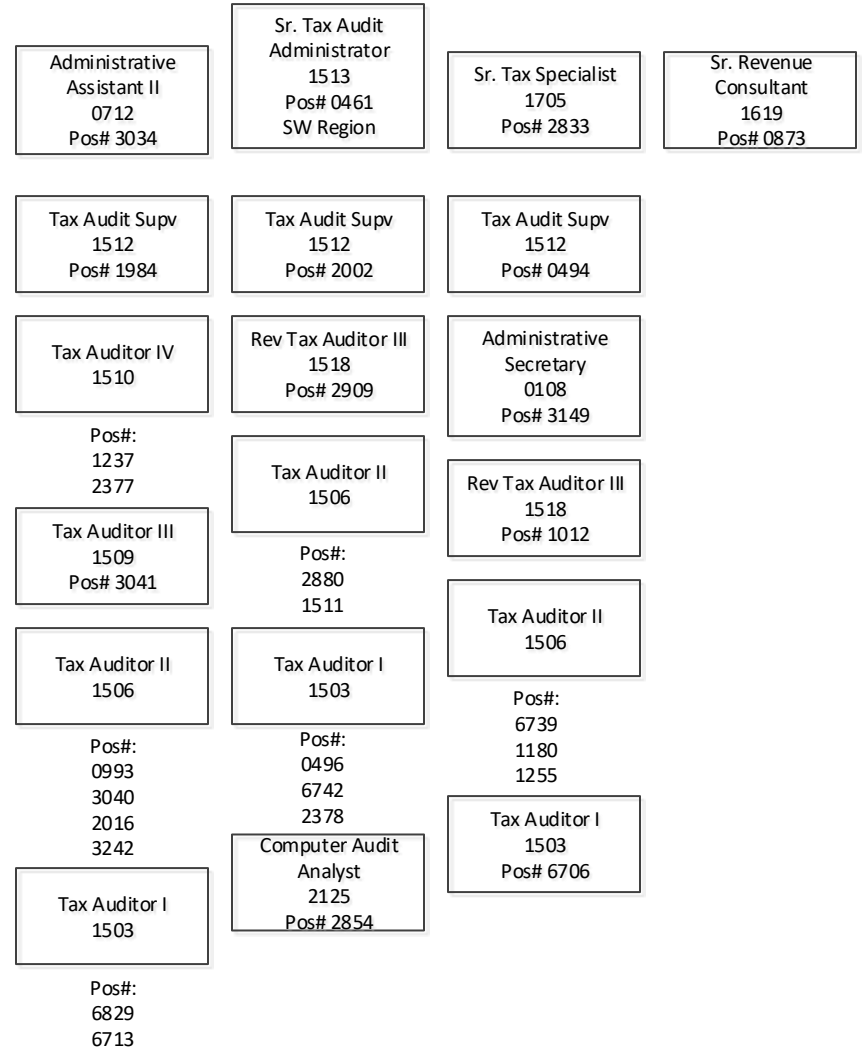


Department of Revenue
 General Tax Administration
 Largo Service Center
 Current as of July 1, 2019

Collections

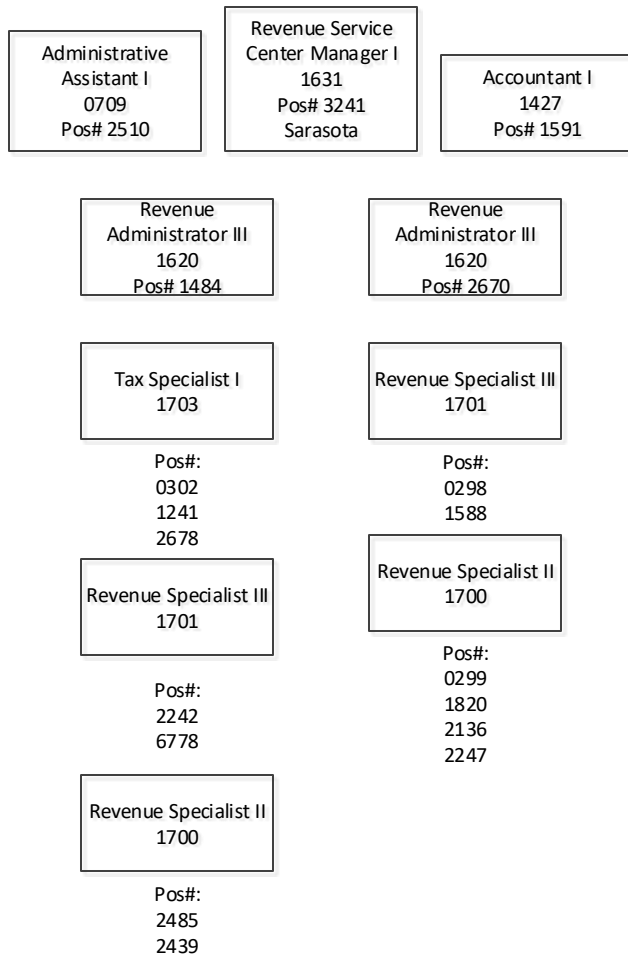


Audit

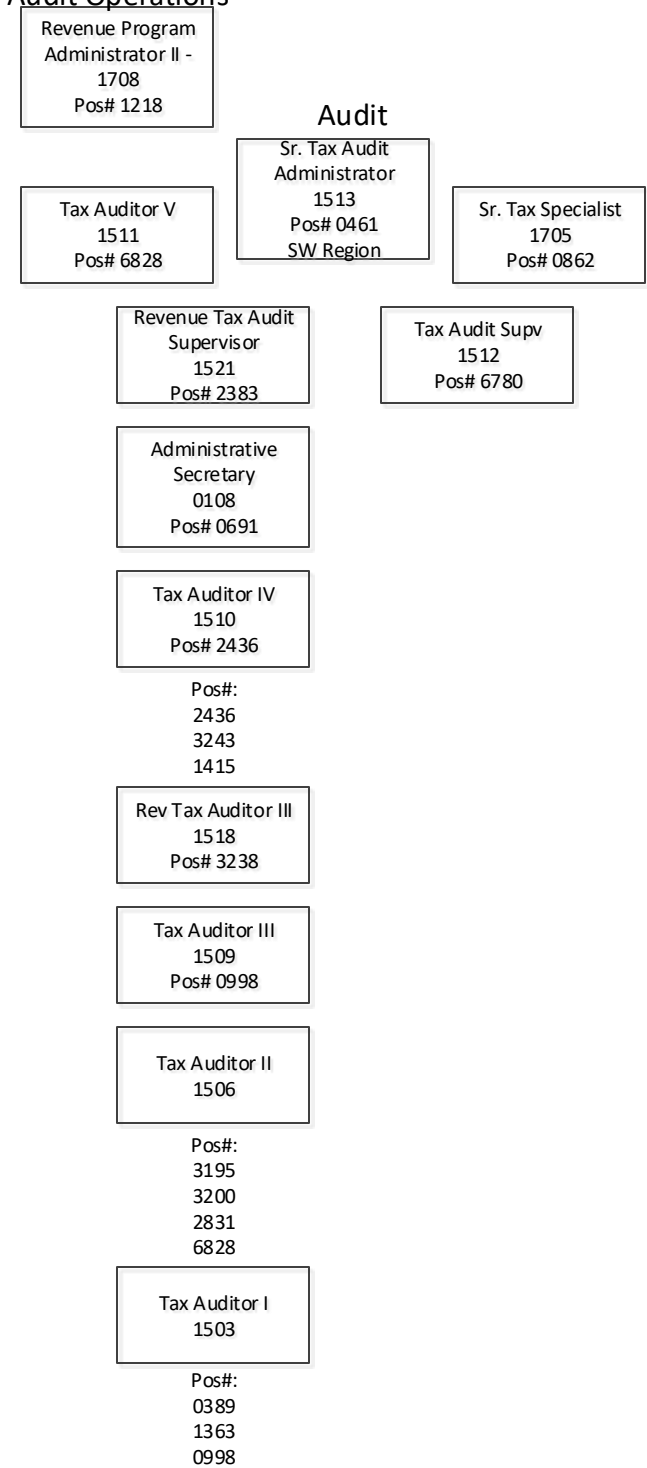


Department of Revenue
 General Tax Administration
 Sarasota Service Center
 Current as of July 1, 2019

Collections



Audit Operations



Department of Revenue
 General Tax Administration
 Tampa Service Center
 Current as of July 1, 2019

Audit Operations

Government Analyst II 2225 Pos# 1197	Revenue Program Administrator II - 1708 Pos# 1218
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Collections

Pos#: 1023 1602	Administrative Assistant I 0709	Revenue Service Center Manager II 1632 Pos# 0416 Tampa	Accountant I 1427	Pos#: 2498 2513
Revenue Administrator III 1620 Pos# 0290	Revenue Administrator III 1620 Pos# 1430	Revenue Administrator III 1620 Pos# 0312	Revenue Administrator III 1620 Pos# 1821	
Administrative Secretary 0108 Pos# 0816	Revenue Specialist II 1700	Revenue Specialist II 1700	Administrative Secretary 0108 Pos# 2503	
Revenue Specialist III 1701	Pos#: 2139 2956	Pos#: 0197 2486 1417 2246 6781 0323 1025 2243 2683	Revenue Specialist III 1701	
Pos#: 2665 1987 6736 1565 0864 2692	Tax Specialist I 1703		Pos#: 0502 1596 2250 6782 2248 2679	
Tax Specialist I 1703 Pos# 1431	Pos#: 1595 2244 0144 2687 1568 3237 2140 3105		Tax Specialist I 1703 Pos# 2948	

Audit

	Sr. Tax Audit Administrator 1513 Pos# 0461 SW Region	Sr. Tax Specialist 1705	Pos#: 3097 3187
Tax Audit Supv 1512 Pos# 3196	Tax Audit Supv 1512 Pos# 1256	Tax Audit Supv 1512 Pos# 1373	Revenue Tax Audit Supervisor 1521 Pos# 0904
Administrative Secretary 0108 Pos# 3234	Tax Auditor V 1511 Pos# 2816	Tax Auditor IV 1510 Pos# 3233	Administrative Secretary 0108 Pos# 0342
Tax Auditor IV 1510 Pos# 3010	Tax Auditor IV 1510	Tax Auditor III 1509 Pos# 1881	Tax Auditor IV 1510 Pos# 0445
Tax Auditor III 1509 Pos# 0489	Pos#: 1999 0689	Tax Auditor II 1506	Tax Auditor III 1509 Pos# 0908
Tax Auditor II 1506	Tax Auditor II 1506	Pos#: 6740 1261	Tax Auditor II 1506
Pos#: 1883 6613 2305	Rev Tax Auditor II 1517 Pos# 6859	Computer Audit Analyst 2125 Pos# 0899	Pos#: 1882 3155 0499
Tax Auditor I 1503	Tax Auditor I 1503 Pos 1193		Tax Auditor I 1503
Pos#: 3095 3039 3103			Pos#: 2423 1619

Collections

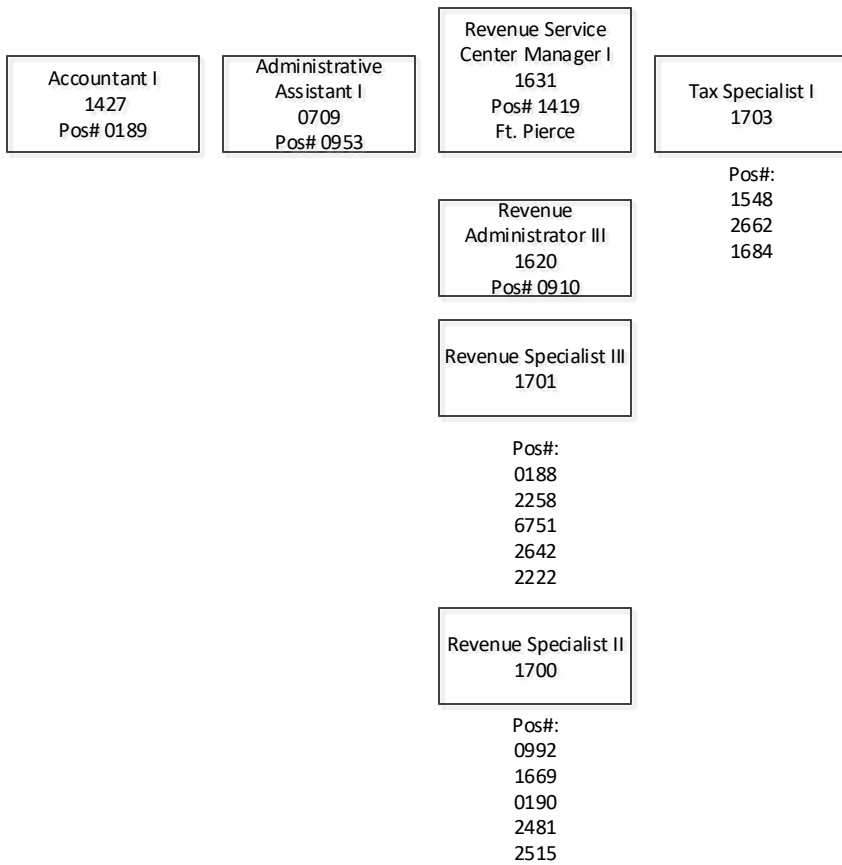
	Pos#: 0946 0172 Accountant I 1427	Revenue Service Center Manager II 1632 Pos# 3035 Coral Springs	Administrative Assistant I 0709 Pos# 0171	
Revenue Administrator III 1620 Pos# 1338	Revenue Administrator III 1620 Pos# 2105	Revenue Administrator III 1620 Pos# 3090	Revenue Administrator III 1620 Pos# 3258	Revenue Administrator III 1620 Pos# 1537
Revenue Specialist III 1701 Pos#: 1542 2101 2100 1421 6758	Revenue Specialist III 1701 Pos#: 1536 0167 2103 0160 6777 2698	Revenue Specialist II 1700 Pos#: 0179 2251 6784 6757 2252 1231 2106 2148 0162 3057	Revenue Specialist II 1700 Pos#: 2699 0175 2508 3298 2255 2254 2957 6749 2107 2962	Administrative Secretary 0108 Pos#: 3111 0849
Tax Specialist I 1703 Pos#: 0817 2123				Tax Specialist I 1703 Pos#: 0169 2958 1539 2029 2941 3185 2257 0015

Audit

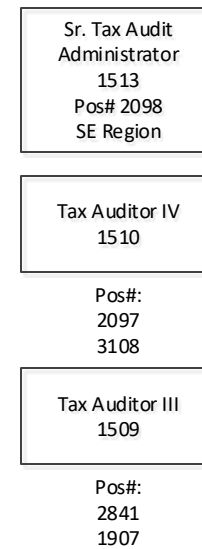
Administrative Assistant II 0712 Pos# 2195	Sr. Tax Audit Administrator 1513 Pos# 2098 SE Region	Sr. Tax Specialist 1705 Pos# 1234
Tax Audit Supv 1512 Pos# 1908	Tax Audit Supv 1512 Pos# 2025	Tax Audit Supv 1512 Pos# 3194
Administrative Assistant I 0709 Pos# 0485		Administrative Assistant I 0709 Pos# 2505
Tax Auditor IV 1510 Pos# 6831		Tax Auditor IV 1510 Pos#: 1673 1526 3192
Tax Auditor III 1509 Pos#: 2842 3156		Rev Tax Auditor IV 1519 Pos# 3157
Tax Auditor I 1503 Pos#: 1661 3190		Tax Auditor III 1509 Pos# 3253
		Tax Auditor II 1506 Pos#: 2034 2843
		Tax Auditor I 1503 Pos#: 1229 2844

Department of Revenue
General Tax Administration
Ft. Pierce Service Center
Current as of July 1, 2019

Collections



Audit



Department of Revenue
 General Tax Administration
 West Palm Beach Service Center
 Current as of July 1, 2019

Collections

	Pos#: Administrative 1898 Assistant I 2657 0709	Revenue Service Center Manager II 1632 Pos# 1419 West Palm Bch	Accountant I 1427 Pos# 0338
Sr. Revenue Administrator 1619 Pos# 0378	Revenue Administrator III 1620 Pos# 1301	Revenue Administrator III 1620 Pos# 0333	Revenue Administrator III 1620 Pos# 0331
Tax Specialist II 1704 Pos#: 2216 1554 1553 3214 0223 0321 1744 0109 2694 6829 6713 2004	Revenue Specialist III 1701 Pos#: 0210 1608 0262 1063 2688 0335 2019 2265	Revenue Specialist II 1700 Pos#: 2146 2689 2145 2261 2696 0025 1422 2147 2205	Tax Specialist I 1703 Pos#: 0325 1299 1637 6750 2262 2264 2263
	Revenue Specialist II 1700 Pos# 3210		

Audit

Sr. Tax Audit Administrator 1513 Pos# 2098 SE Region	Sr. Tax Specialist 1705 Pos# 3114
Tax Audit Supv 1512 Pos# 2367	
Tax Auditor IV 1510 Pos#: 3253 2847	
Tax Auditor III 1509 Pos#: 2855 6752	
Tax Auditor II 1506 Pos# 2416 Pos#: 6552 2075	
Tax Auditor I 1503 Pos# 3087	
Computer Audit Analyst 2125 Pos# 0837	

Department of Revenue
 General Tax Administration
 Miami Service Center (1 of 2)
 Current as of July 1, 2019

Collections

Pos#: 0269 2509	Administrative Assistant I 0709	Revenue Service Center Manager I 1631 Pos# 0244 Miami
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Revenue Administrator III 1620 Pos# 0247	Revenue Administrator III 1620 Pos# 1575	Revenue Administrator III 1620 Pos# 6722	Revenue Administrator III 1620 Pos# 0245	Revenue Administrator III 1620 Pos# 0246	Revenue Administrator III 1620 Pos# 1230	Revenue Administrator III 1620 Pos# 6767	Revenue Administrator III 1620 Pos# 6572
Revenue Specialist III 1701	Revenue Specialist III 1701	Revenue Specialist II 1700	Revenue Specialist II 1700	Revenue Specialist III 1701	Revenue Specialist II 1700	Tax Specialist I 1703	Revenue Specialist II 1700
Pos#: 1584 3310 1585 1303 2156 2164 0140	Pos#: 2274 3303 0261 2124 0251 6765 2127 6769 2275	Pos#: 2484 2125 2269 2271 2126 1812 2281 1904 0219	Pos#: 6766 0255 1578 0845 3043 6764 1579 2121 2099	Pos#: 2949 3305 2278 1816 1427 0220 1560 0263 0860	Pos#: 0260 2128 2951 2129 0274 2280 6768 0319 1577	Pos#: 0268 1439 3297 1184 0348 2266 2615 2122 2010 2479	Pos#: 2273 2130 2267 0256 2700 0903 2270 0267 2150
Tax Specialist I 1703 Pos# 1857	Administrative Secretary 0108 Pos# 3265					Accountant I 1427	
Administrative Secretary 0108 Pos# 0275						Pos#: 0184 0297 2494	

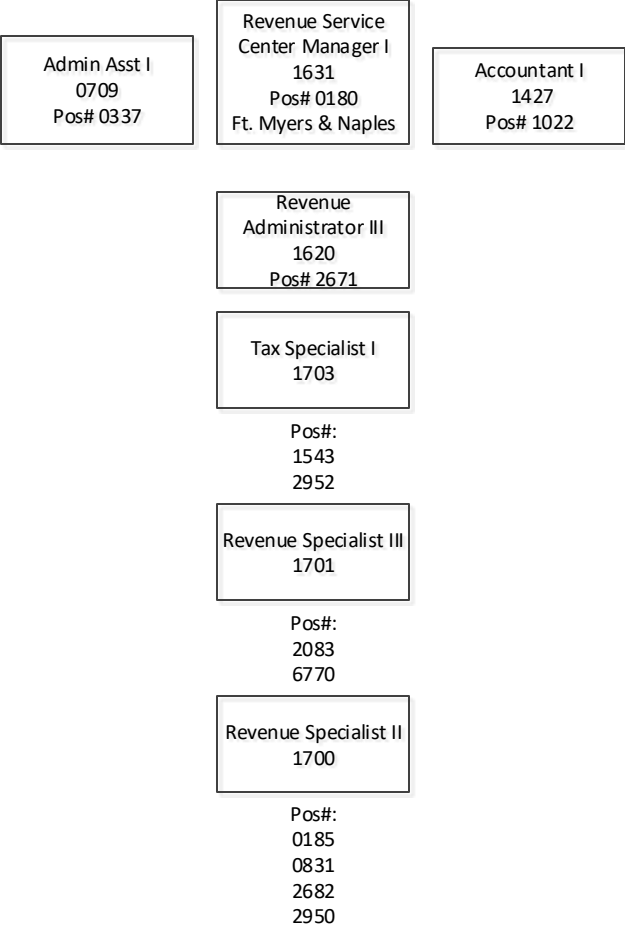
Department of Revenue
 General Tax Administration
 Miami Service Center (2 of 2)
 Current as of July 1, 2019

Audit

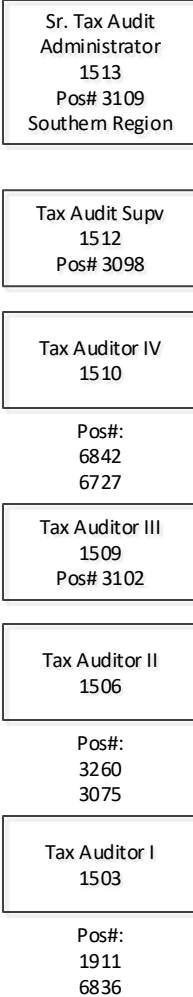
	Administrative Assistant II 0712 Pos# 0484	Admin Asst I 0709	Sr. Tax Audit Administrator 1513 Pos# 3109 Southern Region	Sr. Revenue Consultant 1619	Computer Audit Analyst 2125	
		Pos#: 0276 2167		Pos#: 2151 0638	Pos#: 3128 2618	
Tax Audit Supv 1512 Pos# 2850	Tax Audit Supv 1512 Pos# 0455	Tax Audit Supv 1512 Pos# 3248	Tax Audit Supv 1512 Pos# 0833	Tax Audit Supv 1512 Pos# 0897	Tax Audit Supv 1512 Pos# 3264	Tax Audit Supv 1512 Pos# 1227
Tax Auditor IV 1510	Tax Auditor IV 1510	Tax Auditor IV 1510	Tax Auditor IV 1510	Tax Auditor V 1511 Pos# 0380	Sr. Tax Specialist 1705 Pos# 2158	Tax Auditor III 1509
Pos#: 1240 2179	Pos#: 2620 0391	Pos#: 1235 3106 3158	Pos#: 0414 1475 3262 3263 6721	Pos#: 0380 3261	Tax Auditor IV 1510 Pos# 3263	Pos#: 0495 3235
Rev Tax Auditor IV 1519	Tax Auditor III 1509 Pos# 6644	Tax Auditor III 1509	Tax Auditor III 1509 Pos# 3116	Tax Auditor IV 1510	Pos#: 2304 2160	Tax Auditor II 1506 Pos# 0839
Pos#: 2009 2386	Tax Auditor II 1506	Pos#: 0465 6843 6720	Pos#: 1509 3116	Pos#: 2827 3161 3201 0394 6725	Rev Tax Auditor IV 1519 Pos# 2024	Tax Auditor I 1503 Pos# 3037
Tax Auditor III 1509	Pos#: 6832 3247	Tax Auditor I 1503	Tax Auditor II 1506	Tax Auditor I 1503 Pos# 6834	Tax Auditor II 1506 Pos# 0186	
Pos#: 3245 1994	Tax Auditor I 1503	Pos#: 1045 6833	Pos#: 6845 6835			
Tax Auditor II 1506 Pos# 0522	Pos#: 0990 2617 6844 3304				Tax Auditor I 1503	
Rev Tax Auditor II 1517 Pos# 6724				Tax Auditor III 1509 Pos# 3261	Pos#: 2614 2619 1183	
Tax Auditor I 1503 Pos# 1473					Pos#: 2160 0186	

Department of Revenue
General Tax Administration
Naples Service Center
Current as of July 1, 2019

Collections



Audit



Department of Revenue
 General Tax Administration
 Atlanta Service Center
 Current as of July 1, 2019

Audit

Revenue Specialist III 1701 Pos# 0511	Sr. Tax Audit Administrator 1513 Pos# 0199 Multi State Region	Sr. Revenue Consultant 1619	Pos#: 1663 6848
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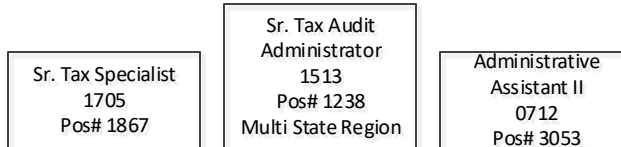
Atlanta Service Center

Administrative Secretary 0108 Pos# 3050	Admin Asst I 0709 Pos# 1046	Revenue Service Center Manager II 1632 Pos# 0448 Atlanta, GA	Sr. Tax Specialist 1705 Pos#: 2359 1517	Computer Audit Analyst 2125 Pos#: 1870 2637
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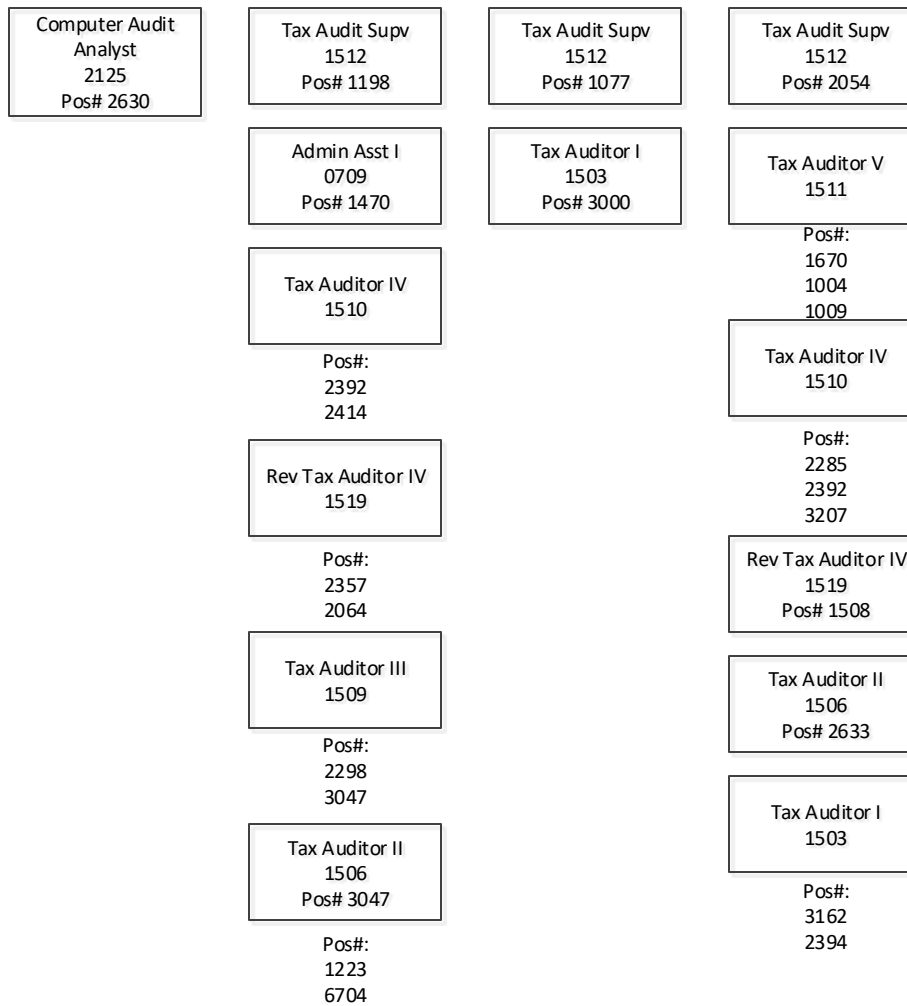
Tax Audit Supv 1512 Pos# 1200	Tax Audit Supv 1512 Pos# 2350	Tax Audit Supv 1512 Pos# 2628	Tax Audit Supv 1512 Pos# 1199	
Tax Auditor V 1511 Pos#: 6852 2864 6851	Tax Auditor IV 1510 Pos#: 1226 2865 1505	Tax Auditor IV 1510 Pos#: 1572 2882 2021	Tax Auditor I 1503 Pos#: 1903 2068 2360	Tax Auditor IV 1510 Pos#: 1900 3163
Tax Auditor IV 1510 Pos# 1532	Rev Tax Auditor IV 1519 Pos# 1217	Tax Auditor III 1509 Pos#: 2627 0736 1618 1868		
Tax Auditor II 1506 Pos#: 0633 6817 1701	Tax Auditor III 1509 Pos# 2877	Tax Auditor II 1506		
Tax Auditor II 1506 Pos#: 2038 2660	Tax Auditor II 1506 Pos#: 0621 2429	Tax Auditor II 1506 Pos#: 6839 6856		
Tax Auditor I 1503 Pos#: 2431 3125	Tax Auditor I 1503 Pos#: 2471 0620 2853 1068	Tax Auditor I 1503 Pos#: 1499 3067 2409		

Department of Revenue
 General Tax Administration
 Chicago Service Center
 Current as of July 1, 2019

Audit
 Located in Pittsburgh



Chicago Service Center



Department of Revenue
 General Tax Administration
 Dallas Service Center
 Current as of July 1, 2019

Audit

Located in Pittsburgh

Sr. Tax Audit
 Administrator
 1513
 Pos# 1238
 Multi State Region

Dallas Service Center

Admin Asst I
 0709
 Pos# 3004

Revenue Service
 Center Manager II
 1632
 Pos# 1007
 Dallas & Houston, TX

Computer Audit
 Analyst
 2125
 Pos# 2898

Sr. Tax Specialist
 1705
 Pos# 2412

Houston Branch

Tax Audit Supv
 1512
 Pos# 0280

Tax Audit Supv
 1512
 Pos# 2872

Tax Audit Supv
 1512
 Pos# 2302

Sr. Revenue
 Consultant
 1619
 Pos# 1663

Tax Auditor IV
 1510

Tax Auditor V
 1511
 Pos# 1874

Admin Asst I
 0709
 Pos# 1628

Pos#:
 2875
 0451

Tax Auditor IV
 1510

Tax Auditor IV
 1510

Rev Tax Auditor IV
 1519
 Pos# 1522

Pos#:
 3164
 1893

Pos#:
 1621
 2398
 1702
 0506

Tax Auditor III
 1509

Tax Auditor III
 1509

Tax Auditor III
 1509
 Pos# 1216

Pos#:
 1062
 1877
 6710

Pos#:
 0419
 0824
 2905

Tax Auditor II
 1506
 Pos# 1582

Tax Auditor II
 1506

Tax Auditor II
 1506

Pos#:
 6837
 1546

Tax Auditor I
 1503
 Pos# 6838

Pos#:
 1055
 1899
 2063
 6819
 1916

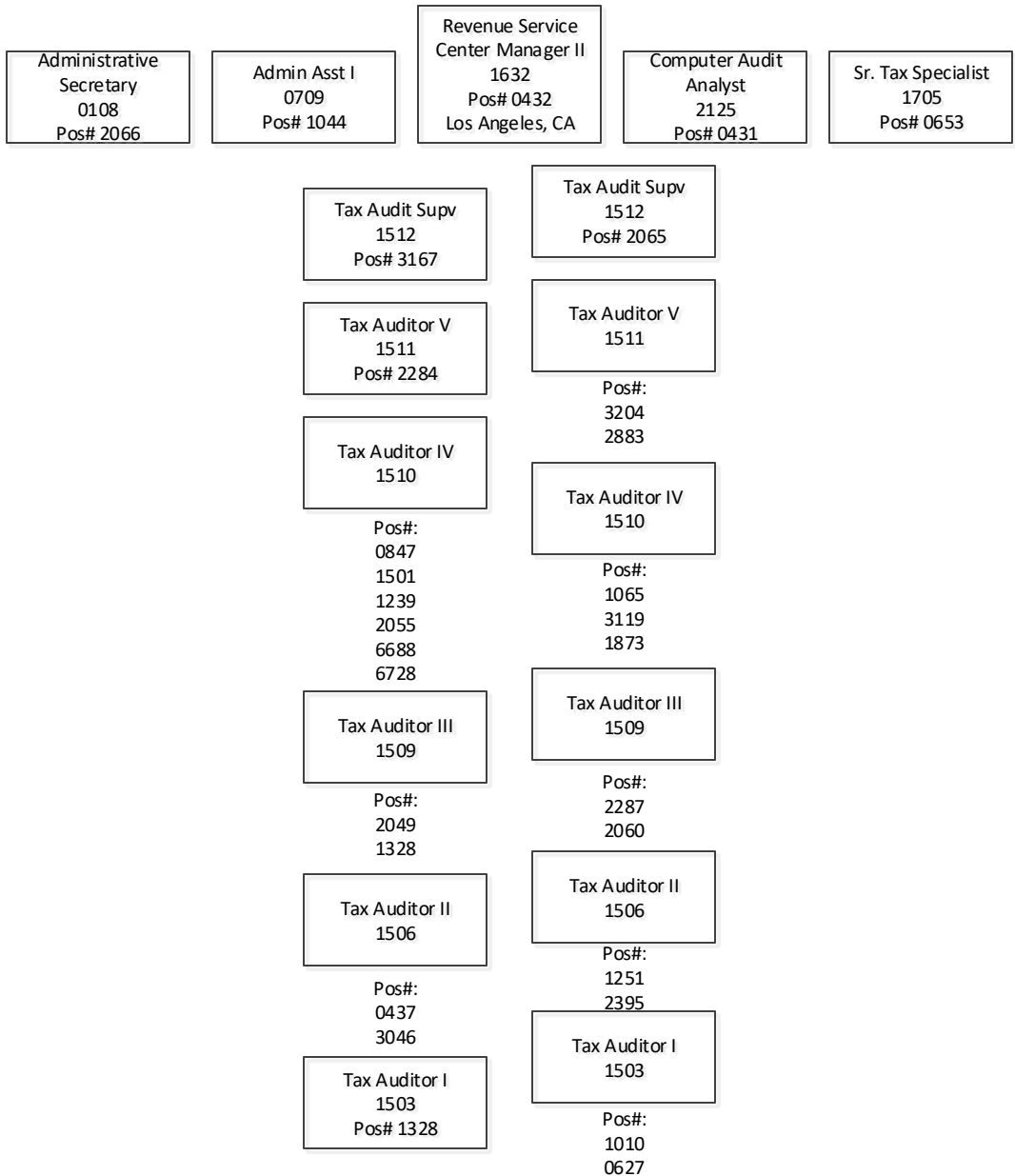
Tax Auditor I
 1503
 Pos# 2858

Department of Revenue
 General Tax Administration
 Los Angeles Service Center
 Current as of July 1, 2019

Audit
 Located in Atlanta

Sr. Tax Audit
 Administrator
 1513
 Pos# 0199
 Multi State Region

Los Angeles Service Center



Department of Revenue
 General Tax Administration
 Pittsburgh Service Center
 Current as of July 1, 2019

Audit

Located in Pittsburgh

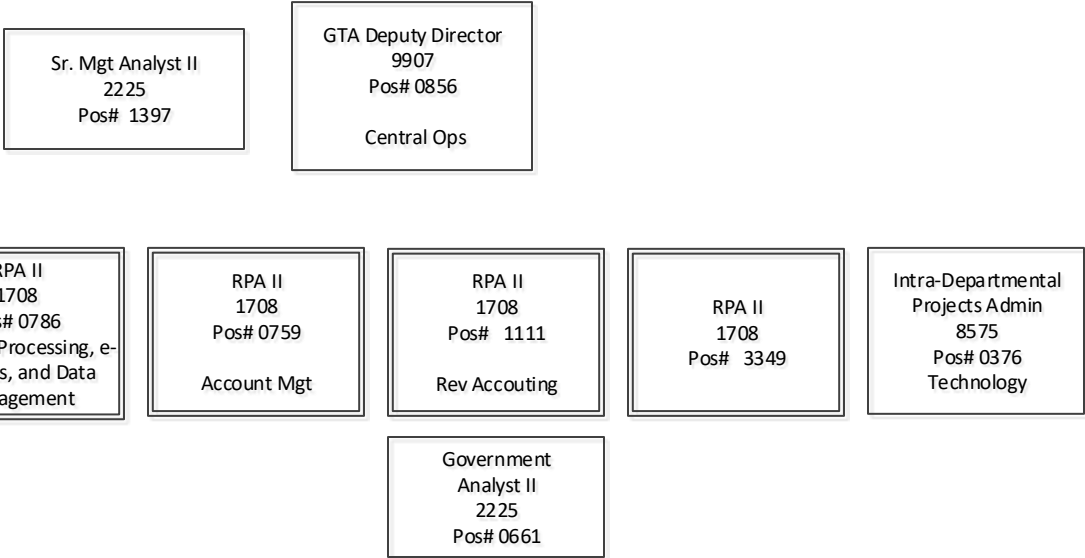
Sr Rev Consultant 1619 Pos# 3032	Sr. Tax Audit Administrator 1513 Pos# 1238 Multi State Region
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Pittsburgh Service Center

Administrative Secretary 0108 Pos# 2860	Admin Asst I 0709 Pos# 1042	Revenue Service Center Manager II 1632 Pos# 0446 Pittsburgh, PA	Computer Audit Analyst 2125 Pos# 6853	Sr. Tax Specialist 1705 Pos# 2629
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Tax Audit Supv 1512 Pos# 1057	Tax Audit Supv 1512 Pos# 2363	Tax Audit Supv 1512 Pos# 1708	Tax Audit Supv 1512 Pos# 3124	Computer Audit Analyst 2125 Pos# 0442	Sr. Tax Specialist 1705 Pos# 1176
Tax Auditor V 1511 Pos# 3088	Tax Auditor V 1511	Admin Asst I 0709 Pos# 1041	Tax Auditor II 1506 Pos# 1699		
Tax Auditor IV 1510 Pos#: 2296 2634 1073	Pos#: 1254 0464 Rev Tax Auditor IV 1519 Pos# 1222	Sr. Tax Specialist 1705 Pos# 2396			
Rev Tax Auditor IV 1519 Pos# 3048	Tax Auditor III 1509	Tax Auditor IV 1510 Pos# 2866			
Tax Auditor III 1509 Pos# 0441 2046	Pos# 2879 1211 2362 Tax Auditor II 1506	Tax Auditor III 1509 Pos#: 0266 2309 3205 Rev Tax Auditor III 1518 Pos# 1519			
Tax Auditor II 1506 Pos#: 3203 2408 2870 1253	Pos#: 2155 6788 1255 Tax Auditor I 1503 Pos# 1468	Tax Auditor II 1506 Pos# 2861			
Tax Auditor I 1503 Pos# 3118 0628		Tax Auditor I 1503 Pos#: 3206 2050			

Department of Revenue
General Tax Administration
Central Operations (CO)
Current as of July 1, 2019



Department of Revenue
 General Tax Administration
 CO - Taxpayer Services (1 of 2)
 Current as of July 1, 2019

			ADMIN ASST II 0712 Pos# 0104	PROCESS MANAGER 3506 Pos# 0709	TAX LAW SPECIALIST 1704 Pos# 0115		RPA I 1707 Pos# 1160		
	Tax Spec Administrator 1706 Pos# 0178			Staff Assistant 0120 Pos# 2723				Tax Spec Administrator 1706 Pos# 1074	
Revenue Admin II 1618 Pos# 2707	Revenue Admin II 1618 Pos# 0618	Revenue Admin II 1618 Pos# 6664	Revenue Admin III 1620 Pos# 0617	Revenue Admin III 1620 Pos# 0920	Revenue Admin II 1618 Pos# 1691	Revenue Admin II 1618 Pos# 1772	Revenue Admin II 1618 Pos# 2722	Revenue Admin III 1620 Pos# 2553	Revenue Mgr 1702 Pos# 1459
Operations Analyst II 2212 Pos# 3280	Operations Analyst II 2212 Pos# 2918	Operations Analyst II 2212 Pos# 6656	Sr. Tax Specialist 1705 Pos# 2552	Sr. Tax Specialist 1705 Pos# 1555	Operations Analyst II 2212 Pos# 0339	Operations Analyst II 2212 Pos# 6658	Operations Analyst II 2212 Pos# 1785	Sr. Tax Specialist 1705 Pos# 3082	SWPSO 0093 Pos# 0105
Revenue Spec III 1701 Pos#: 3291 0779	Revenue Spec III 1701 Pos# 2930	Revenue Spec III 1701 Pos# 2938	Tax Spec II 1704 Pos#: 0651 3346	Tax Spec II 1704 Pos#: 3339 2551	Revenue Spec III 1701 Pos#: 2733 6662	Revenue Spec III 1701 Pos#: 1742 0764	Revenue Spec III 1701 Pos#: 0652 2612	Tax Spec II 1704 Pos#: 1829 0200	Sr. Clerk 0004 Pos#: 0705 2797 2457 1770 1726 6645 0708
Revenue Spec II 1700 Pos#: 1741 2917 0372 3267 2456 1789 2925 3273 2184 6685	Revenue Spec II 1700 Pos#: 1693 2919 1736 2728 2183 2918 6646 6647 2940 6652 1694	Revenue Spec II 1700 Pos#: 0950 1688 1746 1929 2454 3270 6606 6657 6660 6682 2446	Tax Spec I 1703 Pos#: 2560 6686 1679 2557 1846 0767 6687 6536 3323 2570 1036 0698 2567 2555 6578	Tax Spec I 1703 Pos#: 2120 6633 6691 2718 2569 6692 2566 6690 2328 2570 2561 2794 2562 2556 3358	Revenue Spec II 1700 Pos#: 1620 1696 1791 2453 2724 2929 3283 2926 3279 1771	Revenue Spec II 1700 Pos#: 2712 2729 3033 6649 6650 6653 1790 1697 6659 1698 1325	Revenue Spec II 1700 Pos#: 0769 0037 0284 0776 1309 0662 6676 2713 2804 3287	Tax Spec I 1703 Pos#: 1830 1835 6689 2715 6609 6620 0320 1760 2716 6546 3347 2922	Revenue Spec II 1700 Pos# 2454

Department of Revenue
General Tax Administration
CO - Taxpayer Services (2 of 2)
Current as of July 1, 2019

Operations & Management
Consultant Mgr
2238
Pos# 1740

Operations Analyst II
2212

Pos#:
2719
0271
2935
3368
1311

GOC I
2234

Pos#:
2595
0123
3368
3272

GOC II
2236

Pos#:
3011
6536
2561

GOC III
2238

Pos#:
2915
0436

Operations Review
Specialist
2239

Pos#:
1052
2550
2565
0367

Tax Specialist II
1704
Pos# 2563

Department of Revenue
General Tax Administration
CO - Revenue Processing (RP)
Current as of July 1, 2019

RPA II
1708
Pos# 0786
Revenue Processing, e-Services, and
Data Management

Administrative Assistant II
0712
Pos# 3366

Senior Revenue Administrator
1619
Pos# 0091

Mail Room

Operations & Management
Consultant Mgr
2238
Pos# 1381

Data Mgt

Senior Revenue
Administrator
1619
Pos# 0100

Info Processing

Government Operations
Consultant III
2238
Pos# 0793

GOC II
2236
Pos# 2791

Operations Analyst II
2212
Pos# 0707

Department of Revenue
 General Tax Administration
 CO – RP – Mail Room
 Current as of July 01, 2019

Senior Revenue Administrator
 1619
 Pos# 0091

Administrative
 Assistant I
 0709
 Pos# 0808

Staff Assistant
 0120
 Pos# 0026

GOC I
 2234
 Pos# 2611

Revenue Administrator I
 1616
 Pos# 6622

Revenue Administrator I
 1616
 Pos# 1776

Revenue Administrator I
 1616
 Pos# 0067

Operations Analyst I
 2209
 Pos# 2608

Revenue Manager
 1702
 Pos# 6577

Revenue Manager
 1702
 Pos# 2792

Operations
 Analyst I
 2209
 Pos# 3286

Revenue Manager
 1702
 Pos# 6575

Operations
 Analyst I
 2209
 Pos# 1213

Revenue Manager
 1702
 Pos# 0806

Revenue Specialist I
 1699

Sr. Clerk
 0004

Revenue Specialist II
 1700

Revenue Specialist II
 1700

Revenue Specialist II
 1700

Revenue Specialist II
 1700
 Pos# 0080

Sr. Clerk
 0004

Pos#
 0073
 1891

Pos#
 0042
 0673
 0810
 0825
 1392
 1938
 2802
 3170
 6538
 6555

Pos#
 1037
 1394
 1395
 1611
 1777
 6667

Pos#
 0065
 0085
 1888
 2876
 6520
 6634
 6571

Pos#
 2537
 6632
 6524
 6636
 6638
 6570

Revenue Specialist I
 1699
 Pos# 1371

Pos#
 0040
 0119
 0809
 0811
 1322
 2786
 2788
 3177
 6514
 6548
 6553
 6554
 6618

Sr. Clerk
 0004

Pos#
 0046
 0120
 0961
 1392
 1445
 1779
 2790
 3311
 6527
 6615
 6623

Clerk Specialist
 0003

Pos#:
 0047
 0084
 0672
 0675
 0758
 0974
 1366
 3354
 6558

Revenue Specialist I
 1699

Pos#
 0071
 0081
 0655
 1383
 1387
 1412
 1500
 2809
 3147

Revenue Specialist I
 1699

Pos#
 0070
 0075
 0076
 0089
 1140
 1158
 1891
 2807
 2808

Revenue Specialist I
 1699

Pos#
 0822
 1141
 6564
 6565
 6621
 6631
 6626
 6628

Sr. Clerk
 0004

Pos#
 0077
 0088
 0090
 1342
 1388
 1937
 2803
 3367

Clerk Specialist
 0003

Pos#
 0807
 1147
 1365
 3171

Department of Revenue
 General Tax Administration
 CO – RP – Data Management & Info Processing
 Current as of July 1, 2019

Operations & Management
 Consultant Mgr
 2238
 Pos# 1381
 Data Mgt

Revenue Administrator III
 1620
 Pos# 0100
 Info Processing

GOC II
 2236
 Pos# 0667

GOC I
 2234

GOC I
 2234

Pos#:
 1075
 3063

Pos#:
 2540
 6637

Operations Analyst II
 2212

Operations Analyst II
 2212
 Pos# 1717

Pos#:
 3372
 6580
 1282

Operations Analyst II
 2212
 Pos# 2636

Tax Specialist II
 1704
 Pos# 0665

Revenue Administrator I
 1616
 Pos# 0733

Operations Analyst I
 2209
 Pos# 6545

Revenue Spec II
 1700

Pos#:
 0063
 0570
 6600

Revenue Spec I
 1699

Pos#:
 0131
 0170
 0086
 1351
 1367
 1372
 2801
 6534
 6563
 6619
 1465

EDP Technicians
 2011
 Pos# 1364

Revenue Administrator I
 1616
 Pos# 0082

Operations Analyst I
 2209
 Pos# 0240

Revenue Spec II
 1700

Pos#:
 0775
 1385
 6589

Revenue Spec I
 1699

Pos#:
 0370
 0901
 1117
 1285
 1380
 2174
 3374
 6516
 6518
 6537
 6543

EDP Technicians
 2011

Pos#:
 0313
 1369

Revenue Administrator I
 1616
 Pos# 6547

Operations Analyst I
 2209
 Pos# 3168

Revenue Spec II
 1700

Pos#:
 6616
 6544
 0064

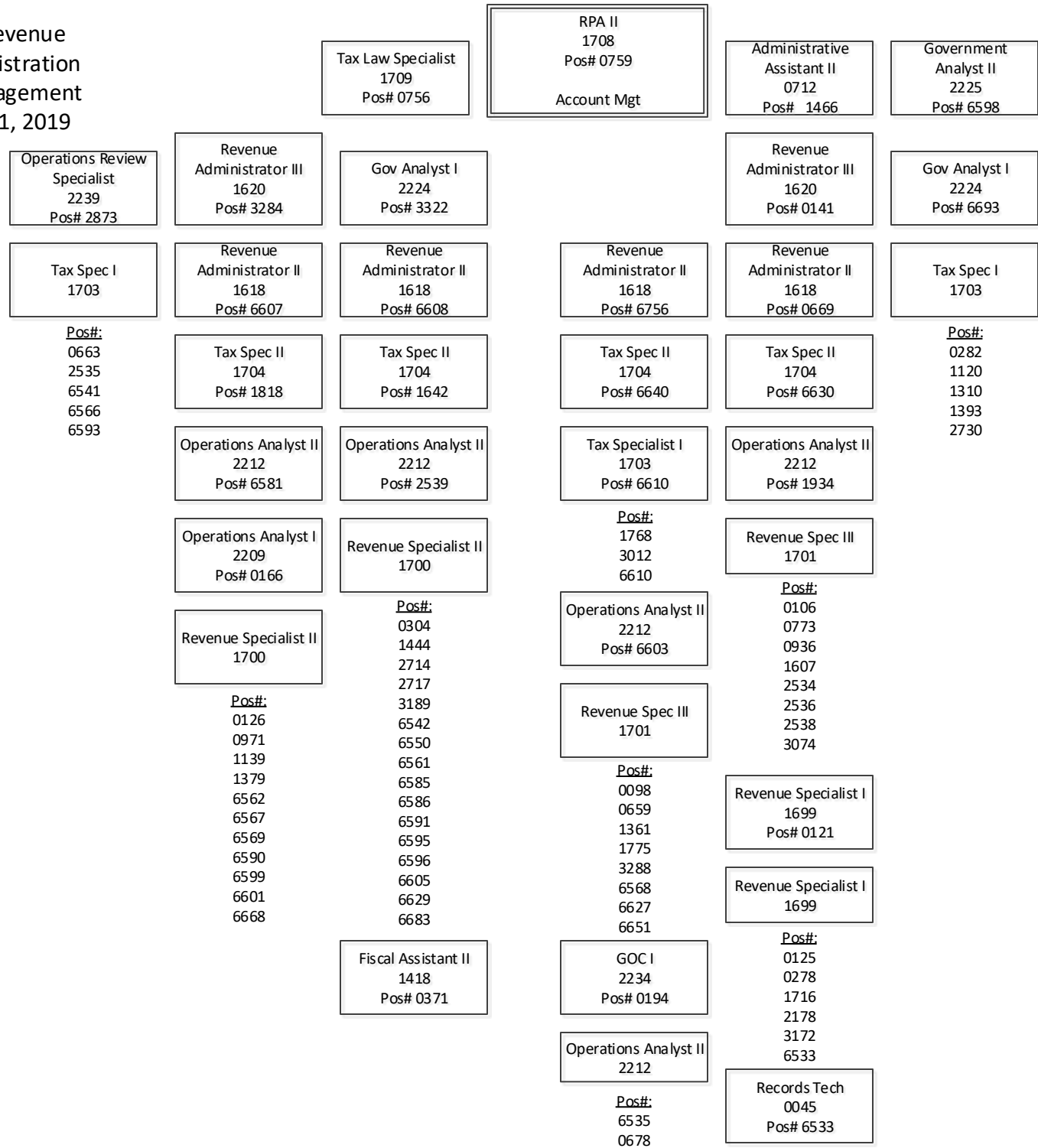
Revenue Spec I
 1699

Pos#:
 0118
 0648
 0757
 1278
 1280
 1349
 1350
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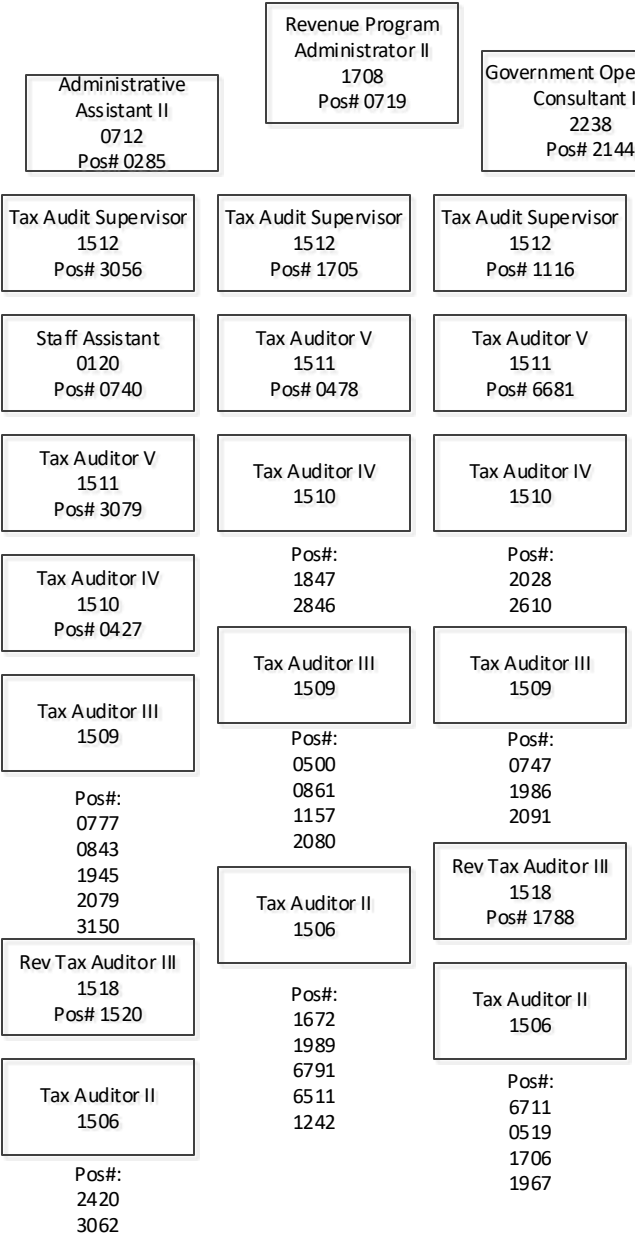
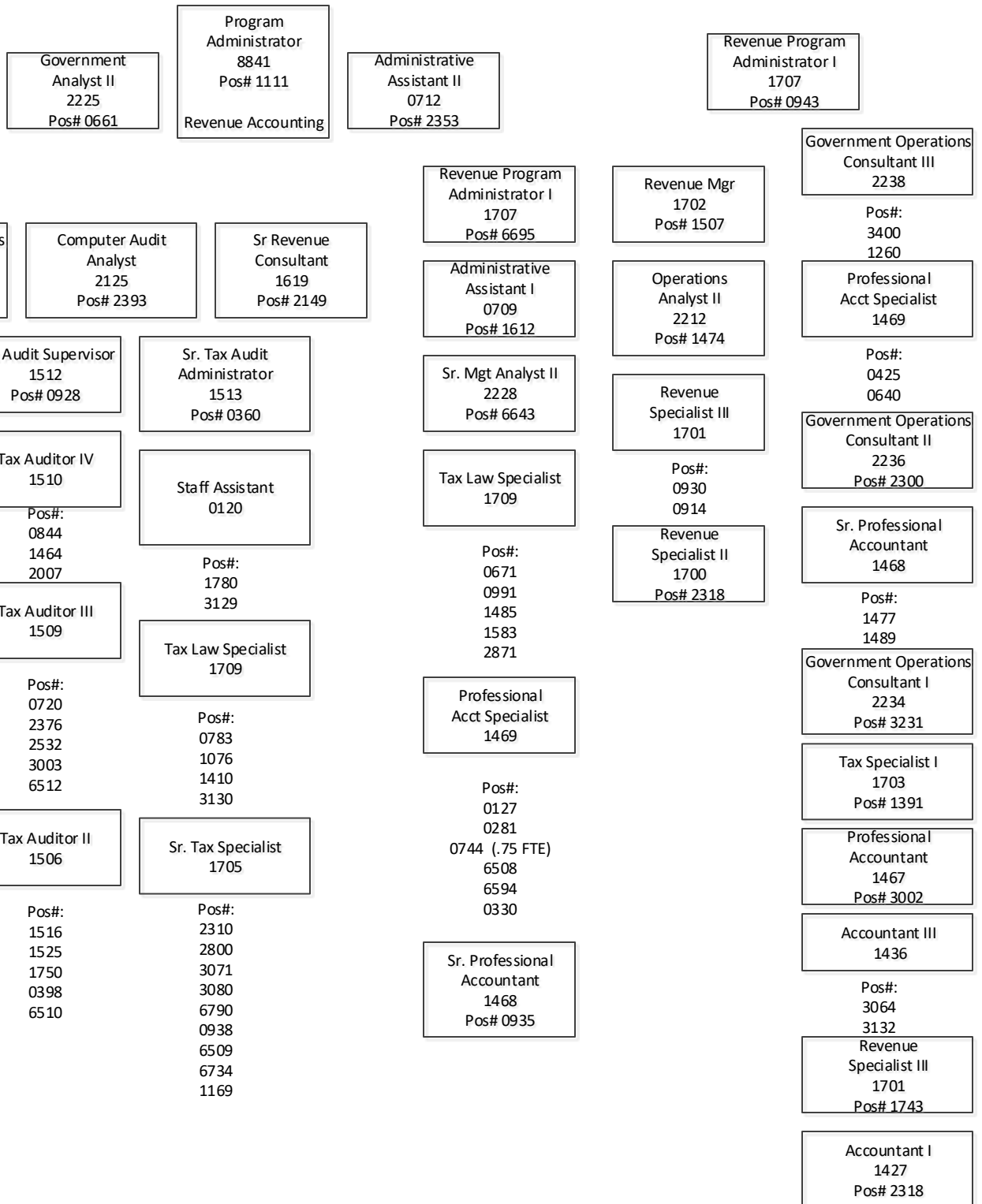
Department of Revenue
 General Tax Administration
 CO – Return Reconciliation
 Current as of July 1, 2019

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Revenue Administrator II 1618 Pos# 0853	Revenue Administrator II 1618 Pos# 1725	Revenue Administrator II 1618 Pos# 6663	Revenue Administrator II 1618 Pos# 0869		
Operations Analyst II 2212 Pos# 1358	Operations Analyst II 2212 Pos#: 1972 6506	Operations Analyst II 2212 Pos# 1236	Operations Analyst II 2212 Pos# 2327		
Pos#: 3138 6587	Operations Analyst I 2209	Operations Analyst I 2209	Operations Analyst I 2209 Pos# 1292		
Revenue Spec III 1701 Pos#: 2084 2108	Revenue Spec III 1701 Pos# 6525	Revenue Spec III 1701 Pos#: 0112 0512 0614 0649 0818 0977 0997 1323 1458 1723 3092 3266 3370 6674	Revenue Spec III 1701 Pos#: 2731 1966		
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Department of Revenue
 General Tax Administration
 CO – Account Management
 Current as of July 1, 2019



Department of Revenue
 General Tax Administration
 Revenue Accounting
 Current as of July 1, 2019

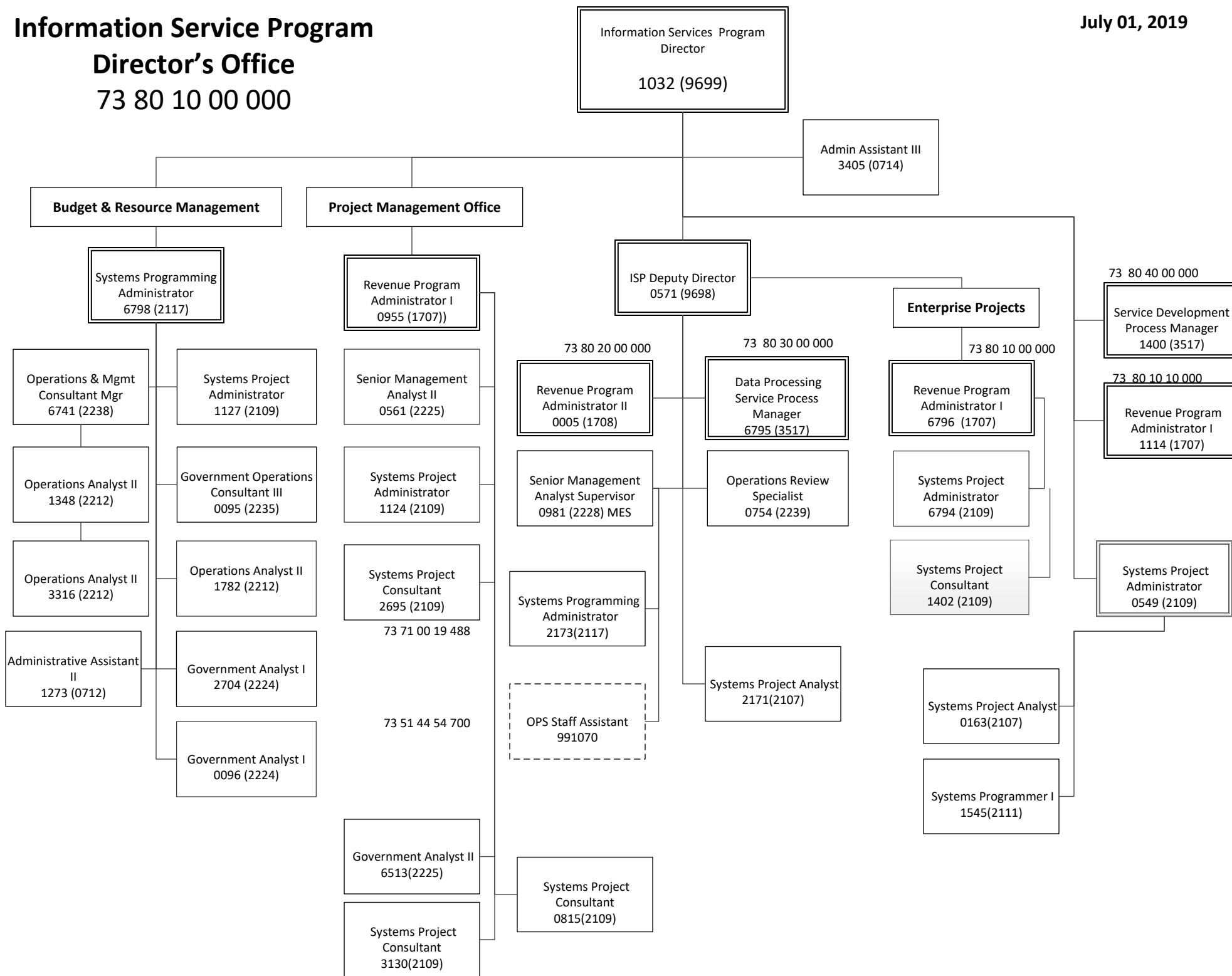


Information Service Program

Director's Office

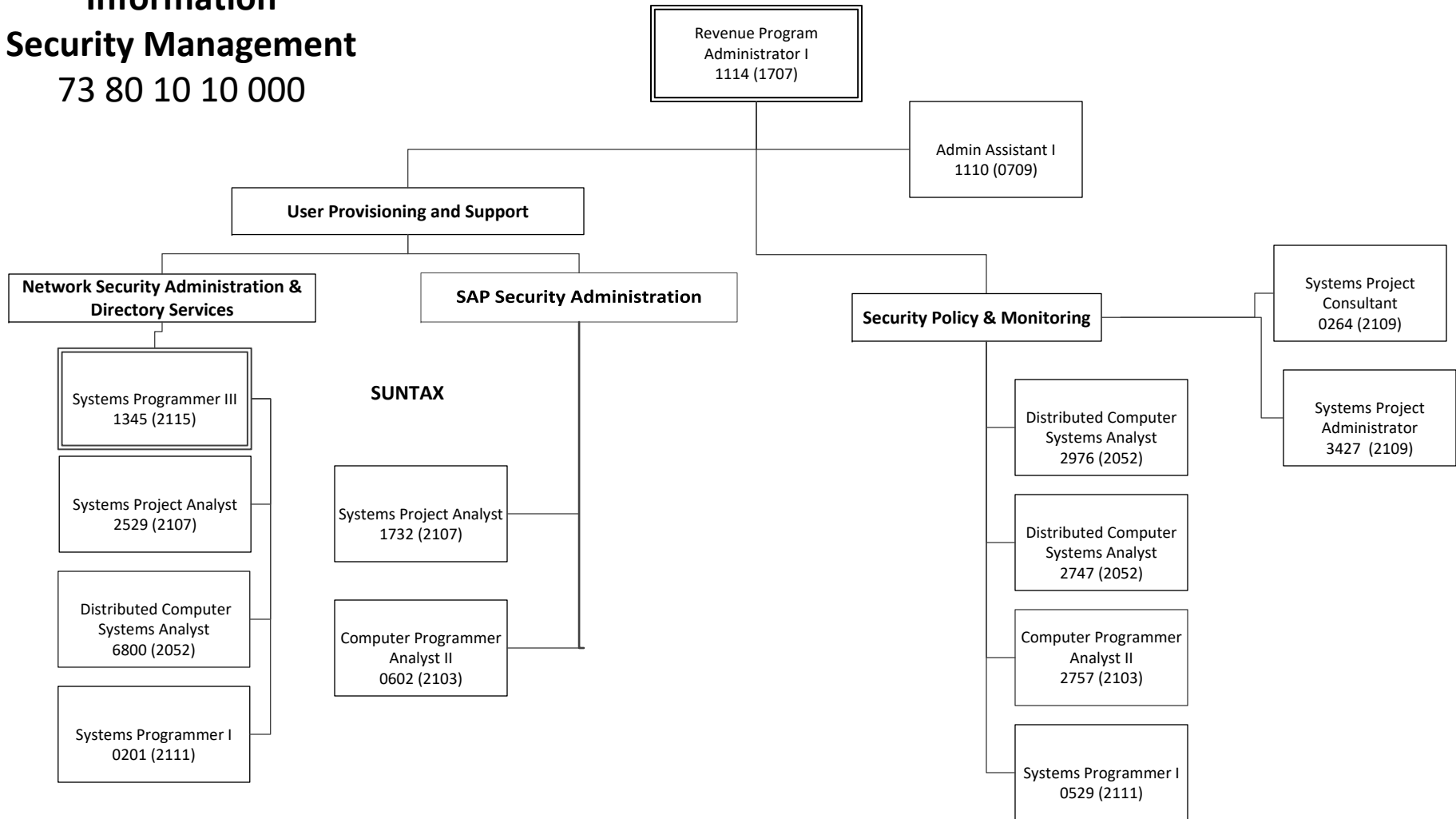
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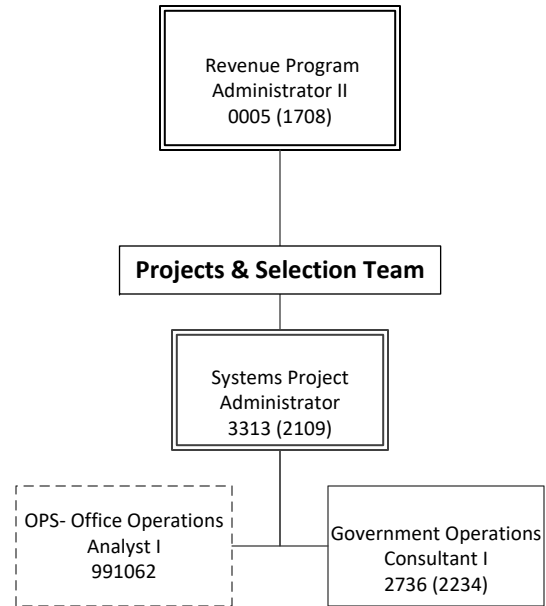


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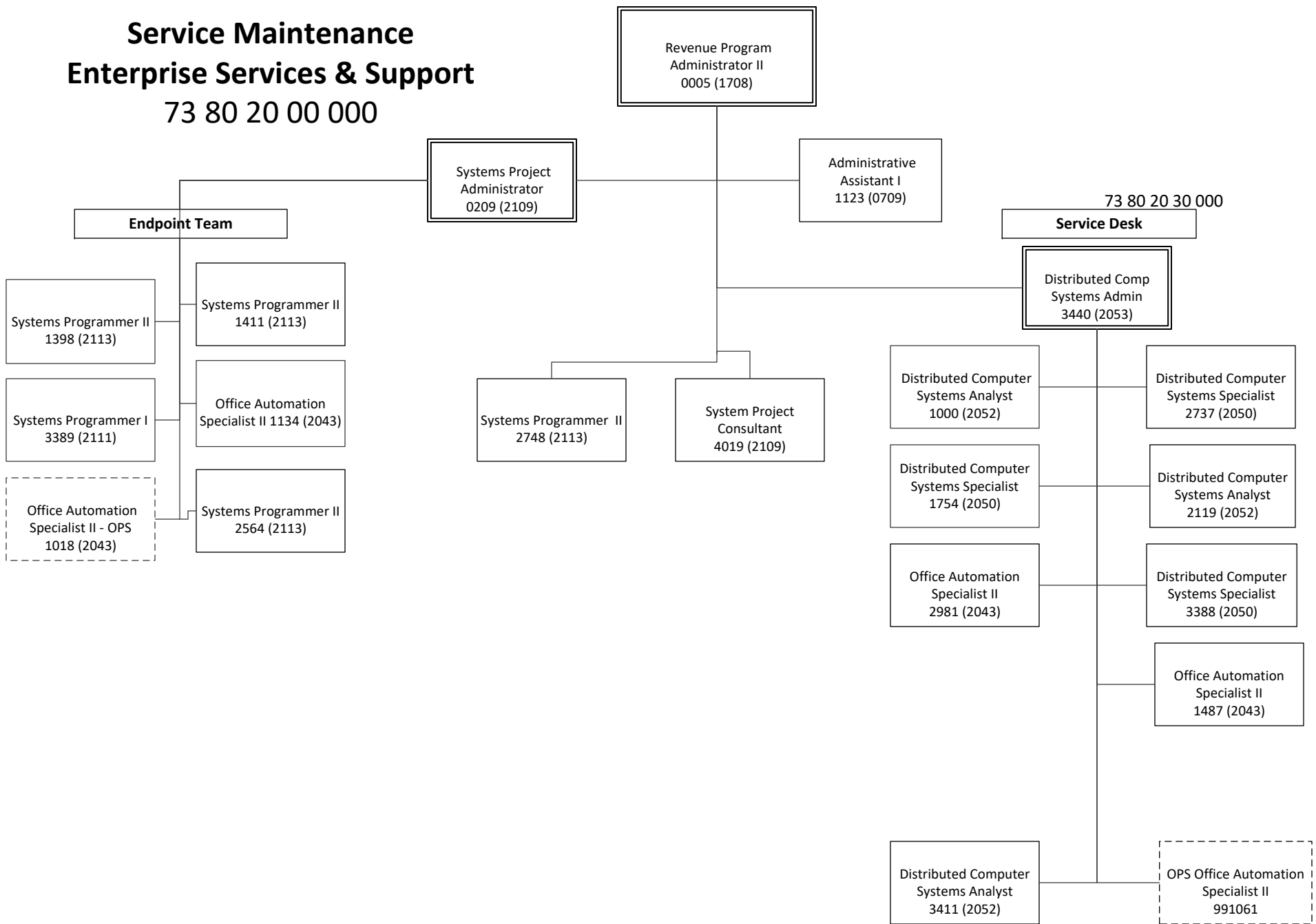


**Service Maintenance
Projects**
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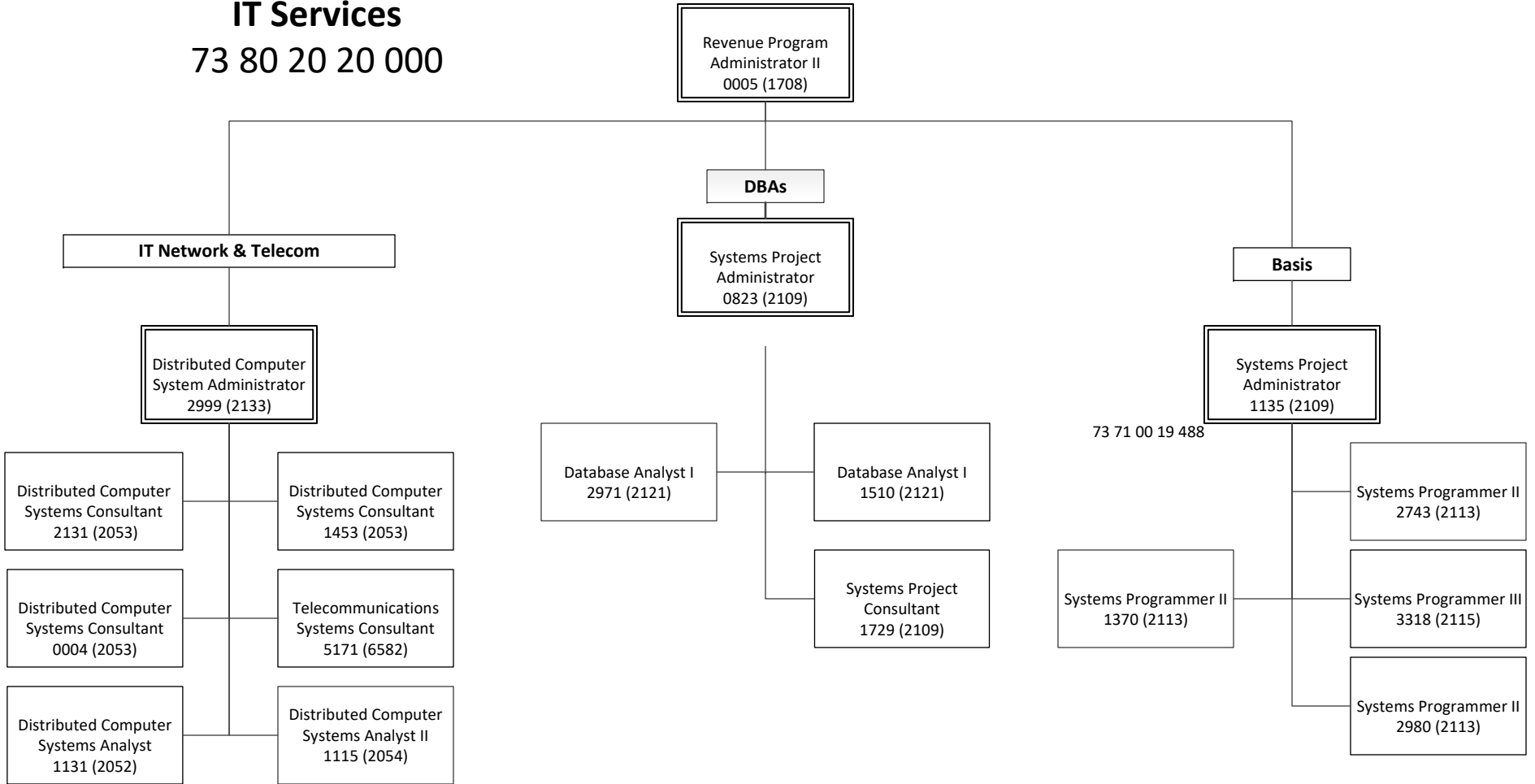
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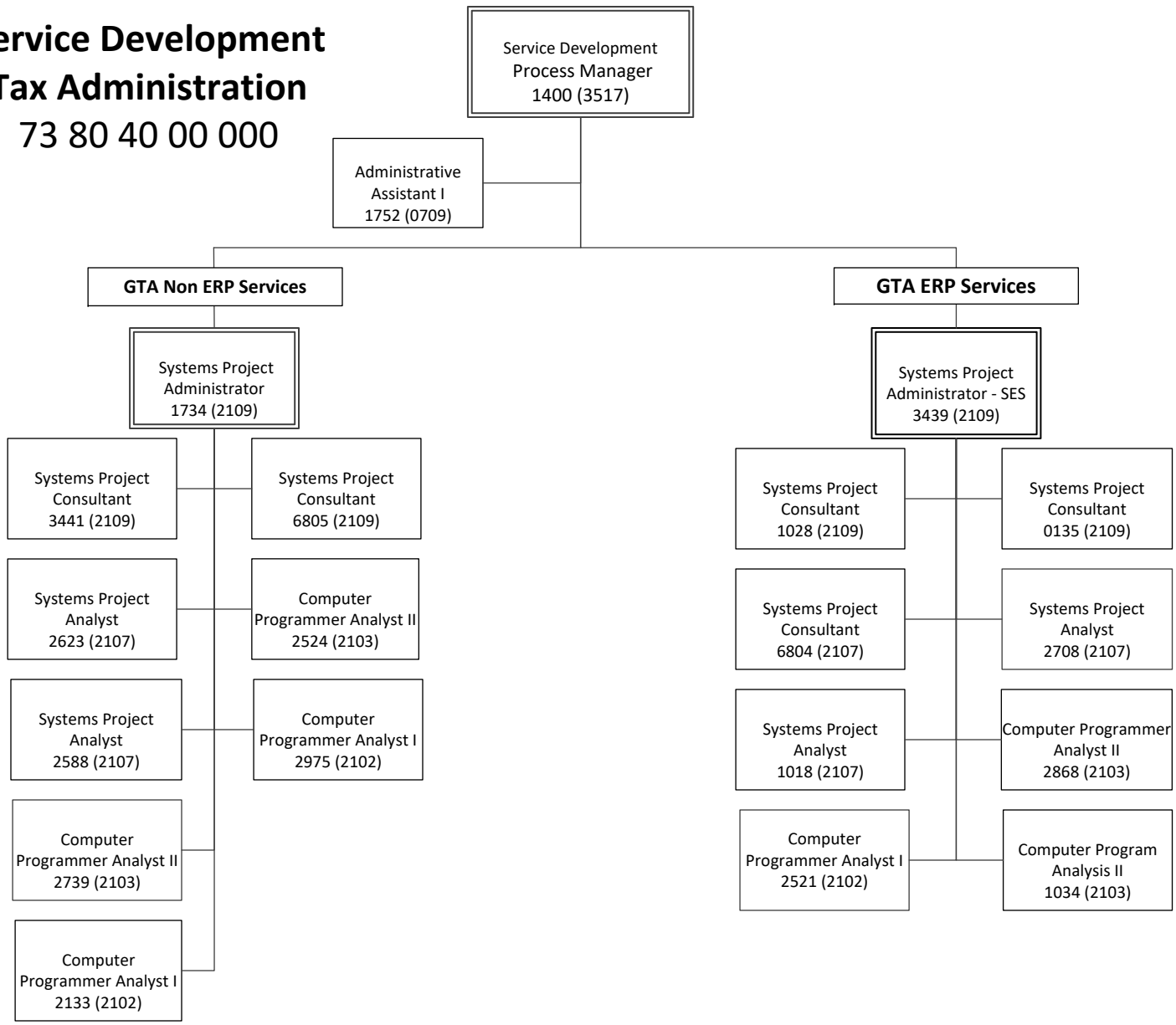
Service Maintenance IT Services

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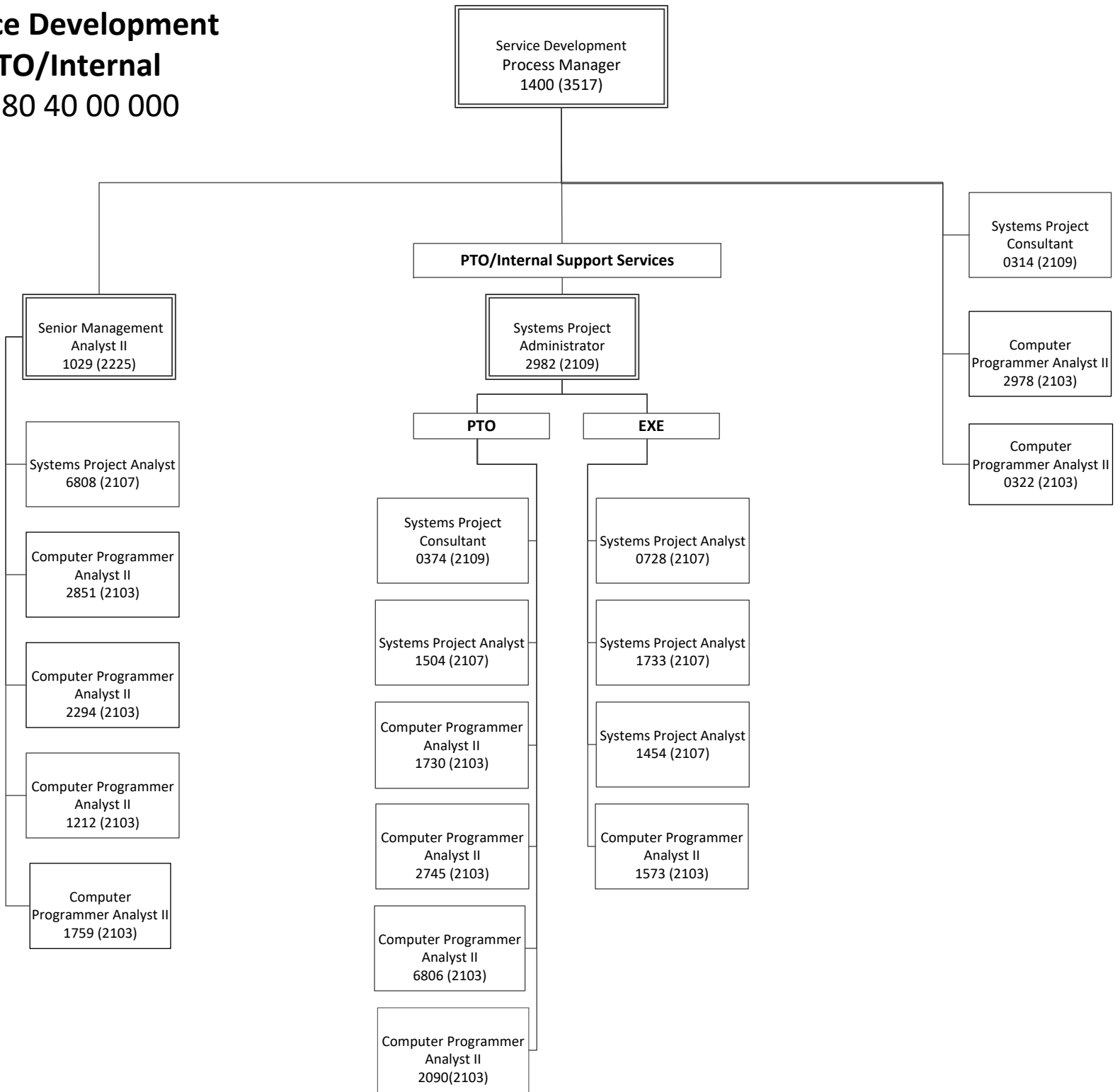


Service Development Tax Administration

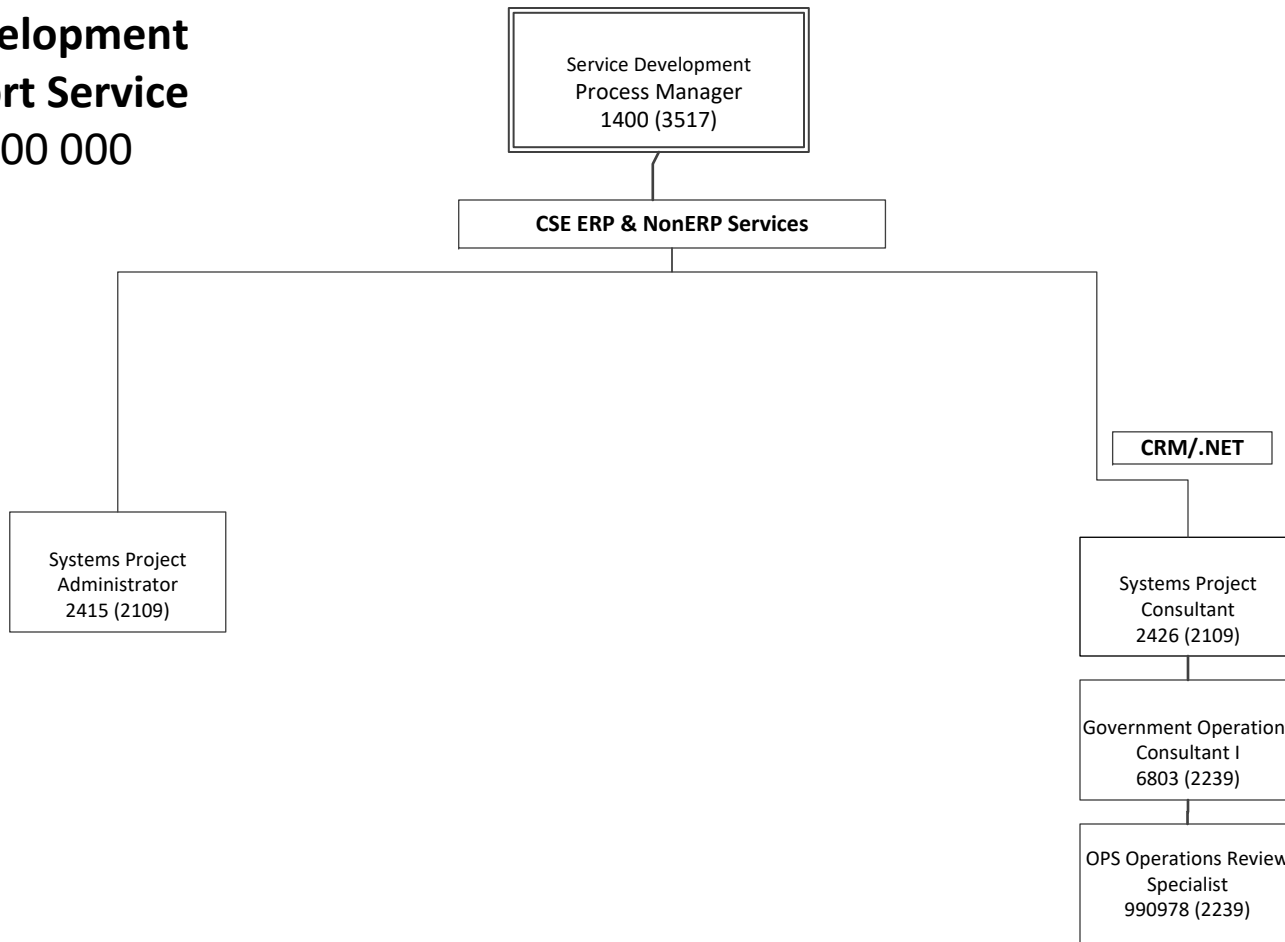
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Service Development PTO/Internal 73 80 40 00 000

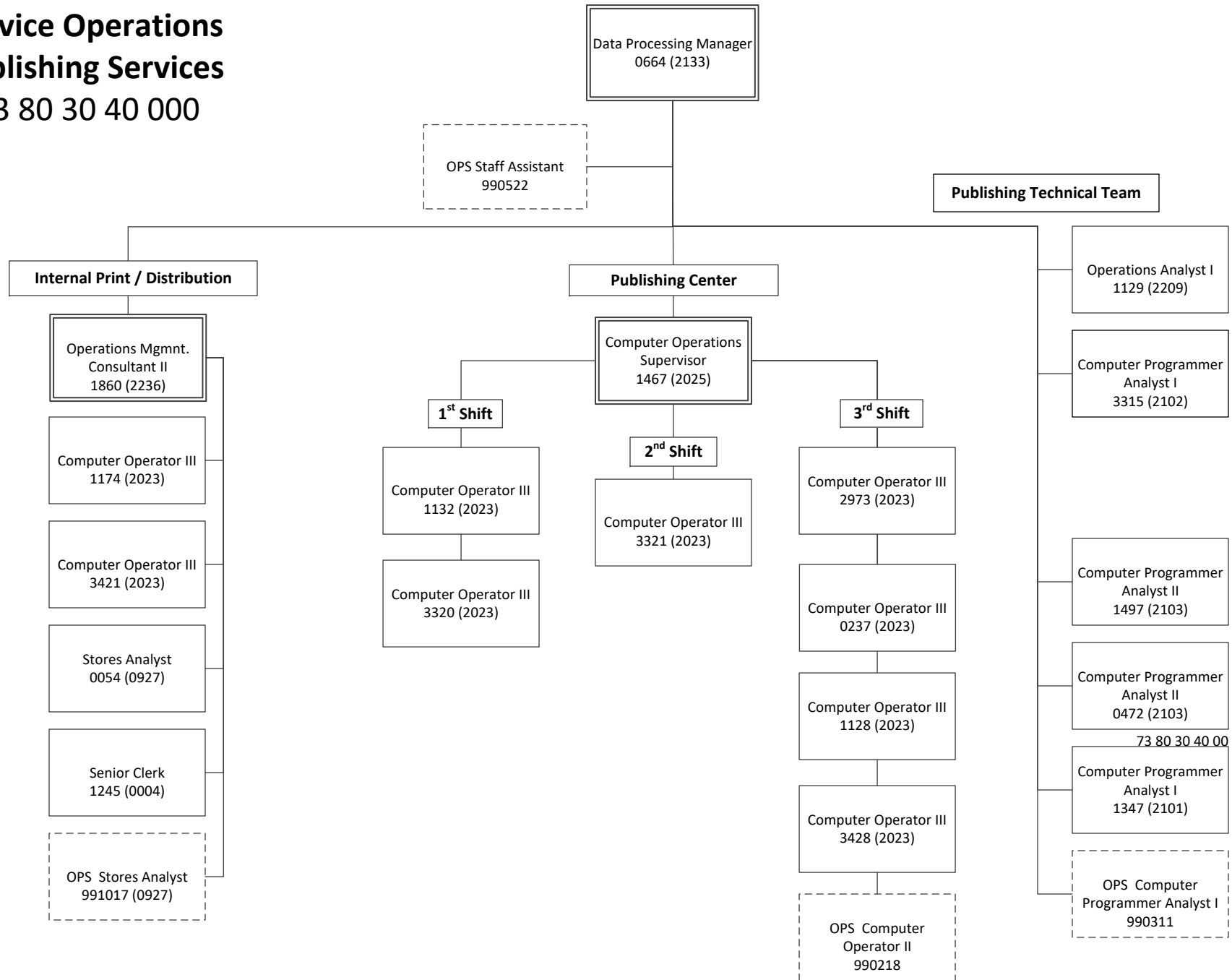


**Service Development
Child Support Service**
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Service Operations Publishing Services

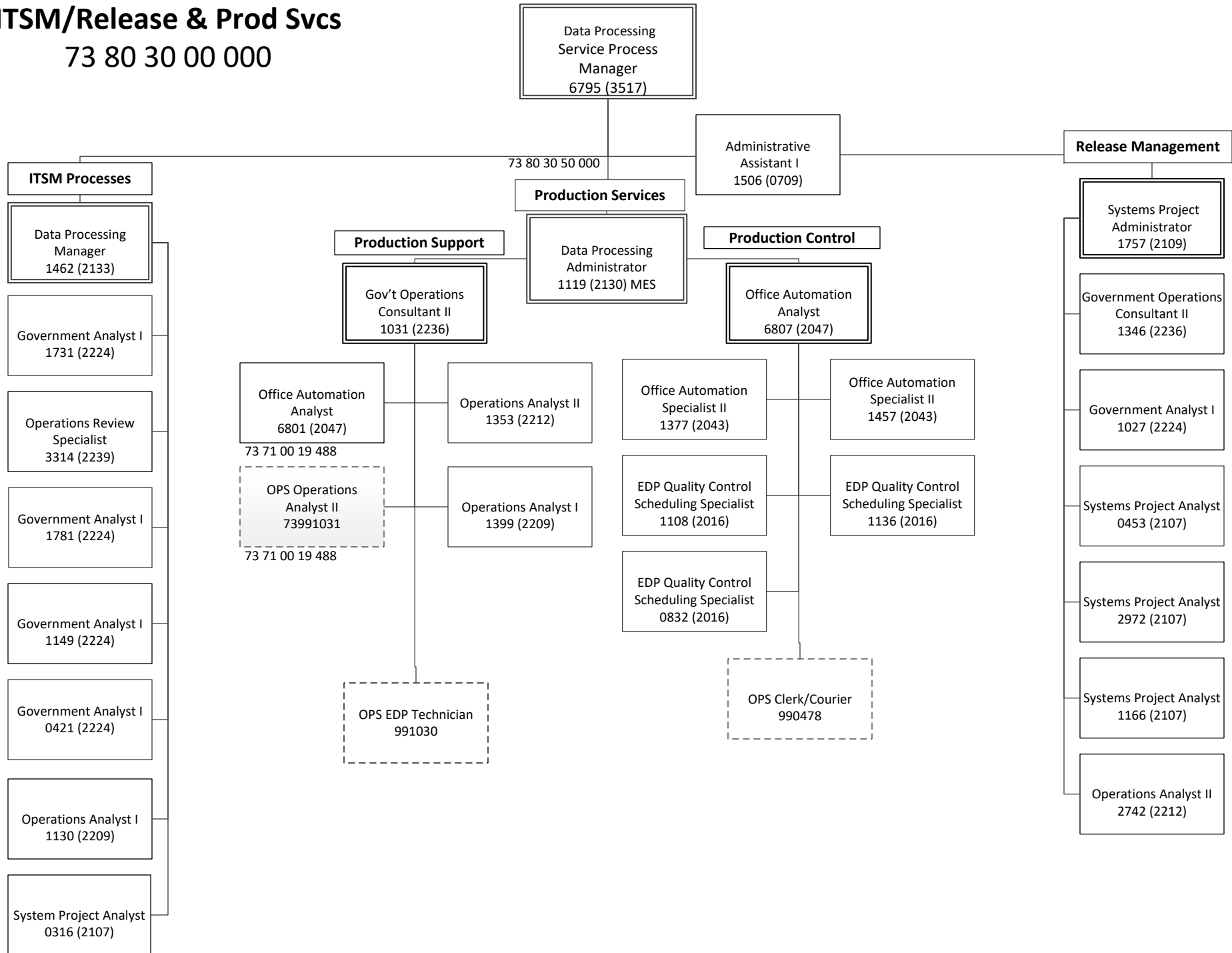
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Service Operations

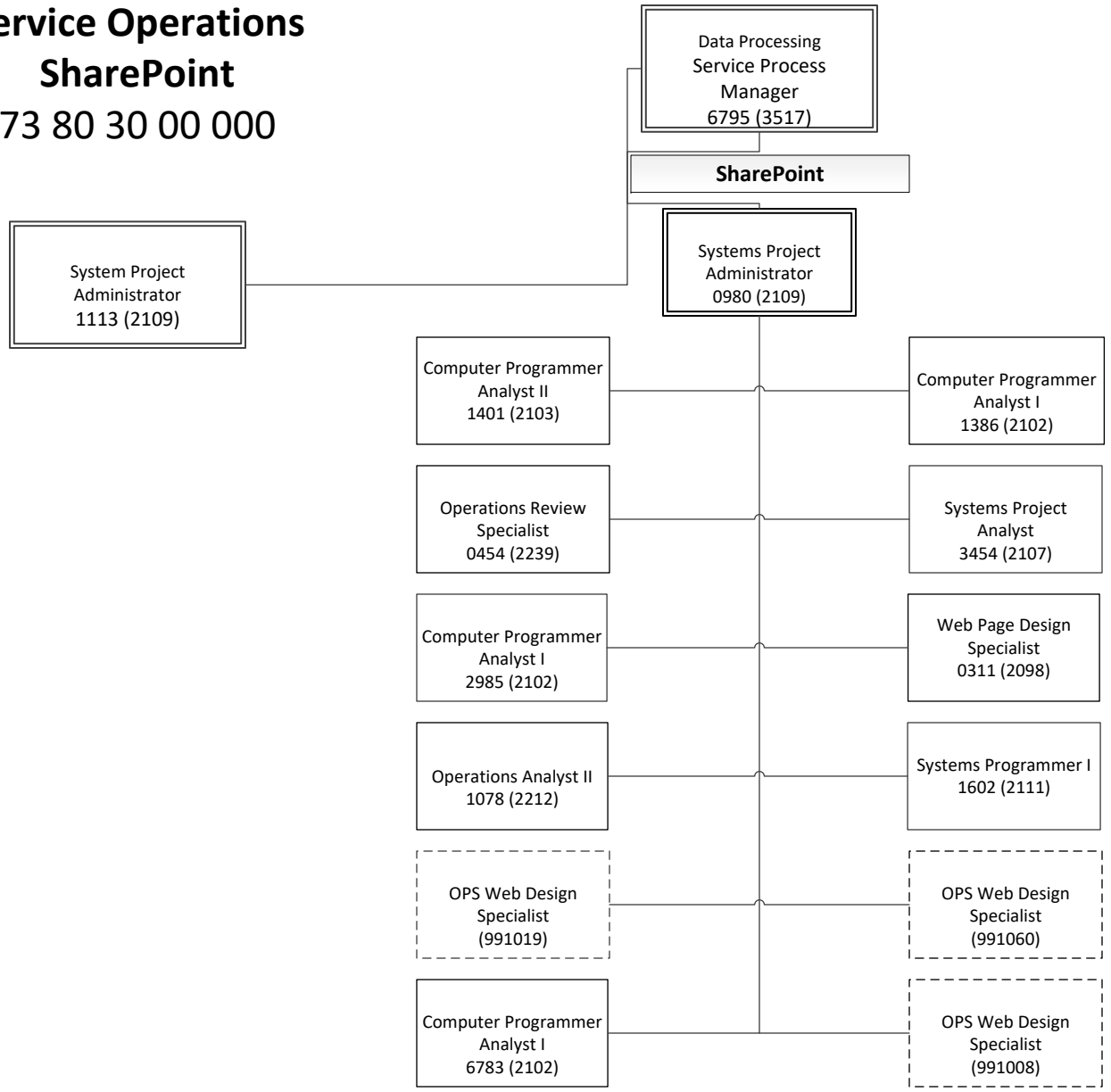
ITSM/Release & Prod Svcs

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Service Operations SharePoint

73 80 30 00 000



SECTION III - PASS THROUGH ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8: ACT3350 ACT4200 ACT4370

AUDIT #1: THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD
(RECORD TYPE 5) AND SHOULD NOT:

*** NO ACTIVITIES FOUND ***

AUDIT #2: THE FCO ACTIVITY (ACT0210) CONTAINS EXPENDITURES IN AN OPERATING CATEGORY AND SHOULD NOT:
(NOTE: THIS ACTIVITY IS ROLLED INTO EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION
TECHNOLOGY)

*** NO OPERATING CATEGORIES FOUND ***

AUDIT #3: THE ACTIVITIES LISTED IN AUDIT #3 DO NOT HAVE AN ASSOCIATED OUTPUT STANDARD. IN ADDITION, THE
ACTIVITIES WERE NOT IDENTIFIED AS A TRANSFER-STATE AGENCIES, AS AID TO LOCAL GOVERNMENTS, OR A PAYMENT OF
PENSIONS, BENEFITS AND CLAIMS (ACT0430). ACTIVITIES LISTED HERE SHOULD REPRESENT TRANSFERS/PASS THROUGH
THAT ARE NOT REPRESENTED BY THOSE ABOVE OR ADMINISTRATIVE COSTS THAT ARE UNIQUE TO THE AGENCY AND
ARE NOT APPROPRIATE TO BE ALLOCATED TO ALL OTHER ACTIVITIES.

*** NO ACTIVITIES FOUND ***

AUDIT #4: TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 73	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	579,538,359	
TOTAL BUDGET FOR AGENCY (SECTIONS II + III):	579,538,333	
	-----	-----
DIFFERENCE:	26	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

LEGISLATIVE BUDGET REQUEST

2020-21
BUDGET ENTITY LEVEL EXHIBITS AND
SCHEDULES
STATE OF FLORIDA DEPARTMENT OF REVENUE

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SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

For Fiscal Year 2020-21



SEPTEMBER 2019

DEPARTMENT OF REVENUE

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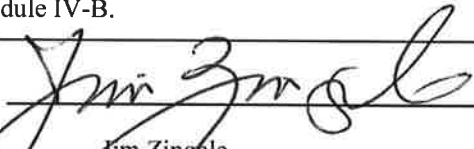
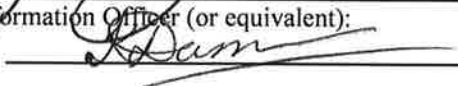
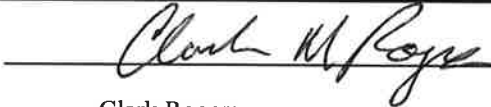

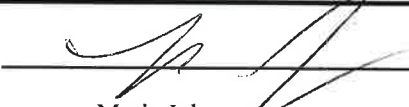
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I. Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Florida Department of Revenue	Schedule IV-B Submission Date: September 16, 2019
Project Name: e-Services Taxpayer Portal	Is this project included in the Agency's LRPP? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
FY 2020-21 LBR Issue Code: 36204C0	FY 2020-21 LBR Issue Title: e-Services Taxpayer Portal
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): Clark Rogers, 850-717-7351, clark.rogers@floridarevenue.com	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.	
Agency Head: 	Date: 9/13/19
Printed Name: Jim Zingale	
Agency Chief Information Officer (or equivalent): 	Date: 9/13/19
Printed Name: Damu Kuttikrishnan	
Budget Officer: 	Date: 9/13/19
Printed Name: Clark Rogers	
Planning Officer: 	Date: 9/13/19
Printed Name: Victoria Dehner	
Project Sponsor: 	Date: 9/13/19
Printed Name: Maria Johnson	
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	Maria Johnson, 850-617-8441, maria.johnson@floridarevenue.com
Cost Benefit Analysis:	Clark Rogers, 850-717-7351, clark.rogers@floridarevenue.com
Risk Analysis:	David Young, 850-717-7611, david.young@floridarevenue.com
Technology Planning:	Pura Ahler, 850-717-6030, pura.ahler@floridarevenue.com
Project Planning:	David Young, 850-717-7611, david.young@floridarevenue.com

II. Schedule IV-B Business Case – Strategic Needs Assessment

A. Background and Strategic Needs Assessment

The Department of Revenue (the Department) performs the revenue collection and distribution responsibilities defined in Section 20.21, Florida Statutes, (F.S.). The Department carries out these responsibilities through three operational programs: General Tax Administration Program (the Program), Child Support Program, and Property Tax Oversight. The Department’s Vision is “An agency that is accessible to citizens, provides fair and efficient tax and child support administration, and achieves the highest levels of voluntary compliance”

The Department’s Mission is:

- To be accessible, responsive and professional to its customers;
- To provide fair and effective tax and child support administration;
- To pursue innovation and improvement while reducing costs;
- To make sure that confidential tax and child support information are protected; and
- To improve voluntary compliance with tax and child support laws.

The purpose of the General Tax Administration Program is to collect and distribute state revenue accurately and efficiently. The Program administers 34 taxes and fees, including: sales and use tax, corporate income tax, motor fuel tax, documentary stamp tax, communications services tax, reemployment tax, and insurance premium tax. The Program is responsible for registering taxpayers, processing tax returns and distributing revenue to state and local governments. It provides taxpayer assistance through its call center, service centers, and website, including web-based tutorials, and conducts tax collections, tax audits, dispute resolution, and tax investigations to ensure taxpayers are following the law.

During FY 2018-19, the Program collected approximately \$53 billion in taxes and fees and processed approximately \$5.7 billion in receipts for other state agencies. The Program also distributed billions of dollars in discretionary sales surtax collections to hundreds of local jurisdictions, including Florida’s counties, cities, and school districts. During FY 2018-19, the Program distributed more than \$45 billion to state funds and local governments representing over 700 local jurisdictions. Given Florida’s annual budget of approximately \$89 billion in FY 2018-19, the Department represents a significant conduit of the state’s annual revenue.

Sections 213.755 and 443.163, F.S., provide the authority to require taxpayers to file and pay taxes by electronic means. The Program currently manages 1.5 million registered taxpayer accounts. Because 98 percent of revenue collected, and 83 percent of documents received are submitted electronically, the e-Services applications are critical to the Program’s core mission. e-Services, the development of which began in 1990, are key components enabling efficient and effective administration of the State’s tax program. Currently, over 850,000 accounts report and remit electronically, and almost 75 percent do so voluntarily.

In January 1990, the Florida Legislature mandated remittance of taxes and fees using Electronic Funds Transfer (EFT) by all taxpayers remitting more than \$200,000 per year. In response, the General Tax Administration Program began development of the e-Services applications to support the legislative mandate, and to enable taxpayers to interact with the Department electronically, which at the same time improved data accuracy and expedited the deposit of funds and processing of tax returns.

In the nearly 30 years since, the Program has developed and maintained 32 e-Services web applications that enable taxpayers to register their business, update address and tax status, file and pay most taxes, apply for tax credits and refunds, verify resale and exemption certificates, look up tax rates, and request clearance letters. Local government officials can remit taxes and fees collected and verify funds distributed. Additionally, the Department collects fees and remittances for other state agencies. These applications are maintained by the Program’s Business Technology Office, the Department’s Information Services Program, and a third-party vendor, which hosts and maintains most of the Program’s file and pay applications.

During this time, the Department successfully integrated more than 30 independent tax administration mainframe databases into one enterprise platform. The System for Unified Tax administration (SUNTAX) promotes a comprehensive view of the taxpayer – one entity, with all its tax obligations, locations, filings, billings, and audits, in one place. This improved the way the taxpayer dealt with the Department by eliminating the need to interact with a different agent to resolve each tax issue. While the Department’s view of the taxpayer was integrated and updated,

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

the taxpayer had no ability to view its accounts and status, and was limited by the methods of communicating and hours of operation. To resolve a tax matter, the taxpayer must contact the Department between 8 and 5, weekdays, which is the same time the taxpayer is operating their business.

Over the course of time, taxpayer expectations for communication and customer service have shifted, technology has evolved and enabled business to mobilize and operate 24/7, and information on demand has become the standard. Providing a "business hours only" phone number or email address for taxpayer assistance is no longer acceptable — the Department must be available when and where assistance is needed.

The biggest change in customer service is the sheer number of channels through which taxpayers can contact the Department. Instead of just phone calls and snail mail, they expect to be able to reach the Department by email, social media, text message, and live chat. Mobile technology has also enabled constant connectivity, giving taxpayers 24/7 access to communicate, file and pay taxes.

To respond to increased customer service expectations and the challenges of evolving technology and communication channels, the Program in conjunction with the Information Services Program will develop an e-Services Taxpayer Portal. The portal is intended to create a more streamlined and efficient process for taxpayers' interaction with the Department of Revenue. The portal will be similar to self-service portals offered by financial institutions and health care providers. The portal will support the tax registration process for businesses in the State of Florida, as well as provide account management benefits. It will serve as the taxpayer's single point of entry to the Department's e-Services and afford businesses 24/7 access to conveniently and securely interact with the Department.

Upon completion, taxpayers will be able to communicate with the Department in a secure centralized hub that allows for electronic two-way communication. The portal also will enable local jurisdiction address verification, real-time access and update capability to account information, and customized dashboards for both businesses and tax representatives.

This project will support Statewide Economic Development Strategy 4.2 - Ensure state, regional and local agencies provide collaborative and timely customer service to businesses and workers; and Statewide Economic Development Strategy 5.2 Improve the efficiency and effectiveness of government agencies at all levels.

The implementation of the e-Services taxpayer portal will continue the investment in the value the Department brings to Floridians by enhancing its ability to streamline and more efficiently onboard new business, to aid in taxpayer understanding of tax and fee obligations and filing and payment responsibilities, and to increase voluntary compliance.

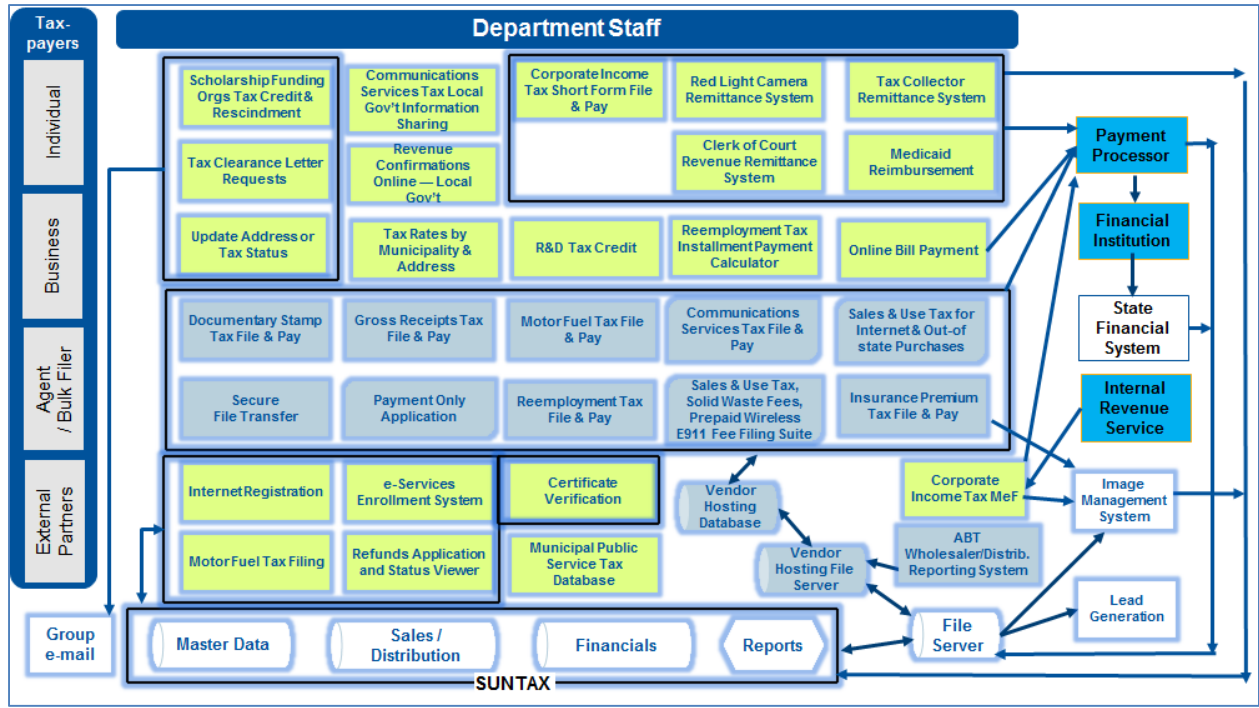
1. Business Need

The General Tax Administration Program strives to promote voluntary compliance with tax laws by making compliance as easy as possible and by enforcing the law fairly and effectively. Businesses and individuals assist in tax administration by collecting, filing and paying most of the state's taxes using web-based applications ("e-Services").

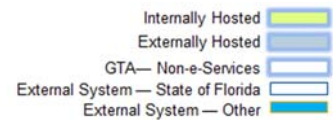
Since 1990, the Program has developed 32 electronic, online systems, or applications, which are critical to the Department's core mission and operational performance of timely and accurately collecting and distributing public funds. The e-Services applications enable taxpayers to register their business with the Department, update address and tax status, file and pay most taxes, apply for tax credits and refunds, verify resale and exemption certificates, look up tax rates, and request clearance letters. Local government officials remit taxes and fees collected and verify funds distributed. Additionally, the Department collects fees and remittances for other state agencies. These applications are maintained by the Program's Business Technology Office, the Department's Information Services Program, and a third-party vendor, which hosts and maintains most of the Program's file and pay applications.

The current e-Services application landscape, depicted below, is included here just to show the existing complexity of the e-Services suite, not to explain the complexity in detail.

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL



Legend:



Current e-Services Application Landscape

Key aspects of the current application landscape are:

- **Internally and externally (vendor) hosted applications:** The e-Services applications are divided into internally hosted applications and vendor hosted applications (indicated by the background color of the application). The vendor hosted applications handle the high-volume transactions.
- **Payments:** The diagram shows the applications that interface with the external system which processes payments. Information about the payment processing is provided to the servicing financial institution, which in turn provides information to the State Financial System.
- **Back-end:** System for Unified Tax administration (SUNTAX) is the internal GTA system which enables GTA to administer taxes. Several of the internally hosted applications communicate with SAP as indicated by the connecting lines. The vendor hosted applications receive data from SUNTAX and provide data to SUNTAX through XML extracts.
- **E-mail communications:** Some of the applications (e.g., Tax Clearance Letter Request) consist of forms the user fills out online which are then e-mailed to Department staff for manual processing. These applications are shown with a connection to a group outlook e-mail box.
- **Secure file transfer:** Most of the applications enable the user to execute individual transactions directly on Department web sites. However, the Secure File Transfer application (vendor hosted) enables users to submit files which contain multiple transactions (enrollment, filing, and payments) for a tax (Sales, Reemployment, etc.).
- **Image Management System (IMS):** IMS is a separate GTA application which manages document images. Some of the e-Services applications communicate with this system to store images of filed returns.
- **Lead Generation (SunVISN):** Lead Generation is a separate GTA application which generates leads for the auditors to work. Some e-Services applications provide information to this system.

Refer to Appendix A, Current e-Services Applications for a listing and description of each e-Services application.

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

These e-Services applications, while aging, are critical components that enable efficient and effective administration of the State’s tax program. Because the applications are stand-alone, were developed independent of one another, and utilize aging technology, they present challenges for the users. These challenges surfaced through feedback gathered from taxpayers, their representatives, industry groups, and the Gartner e-Services assessment: conducted in 2017.

- Taxpayers and their representatives do not have a centralized portal and dashboard to view the status of accounts.
- Taxpayers are assigned a separate user ID and password to file and pay for each tax obligation and location (average 4-5 tax obligations per taxpayer).
- Taxpayers cannot interact with the Department through a secure two-way communications portal, and are limited by the available methods of communicating and the Department’s hours of operation.
- Taxpayers have limited self-service capabilities (e.g. no management of passwords and delegation of account access to authorized company employees and taxpayer representatives).
- Taxpayers have limited access to tutorials and self-service help options, which increases the demand for Department assistance.
- Taxpayers do not have convenient, centralized access to view and print on demand documents related to their tax accounts.

Benefits gained from an investment in the modernization of e-Services through the development of a taxpayer portal will directly support and improve businesses’ ability to efficiently remit taxes and interact with the Department, and the Department’s ability to timely and accurately distribute funds to support Florida’s infrastructure. This project will also support Statewide Economic Development Strategy 4.2 - Ensure state, regional and local agencies provide collaborative and timely customer service to businesses and workers; and Statewide Economic Development Strategy 5.2 - Improve the efficiency and effectiveness of government agencies at all levels.

2. Business Objectives

The implementation of the e-Services Taxpayer Portal will address numerous strategies of the operating programs within Revenue to safeguard and protect confidential taxpayer data and promote self-service capabilities to streamline and more efficiently onboard new business, to aid in taxpayer understanding of tax and fee obligations and filing and payment responsibilities, and to increase voluntary compliance.

#	Business Objective	Linked Performance Measure	Linked Source
1.	Maintain taxpayer, custodial parent and non-custodial confidence in the confidentiality, integrity and availability of their data stored within Revenue IT systems.	Increase voluntary compliance	Agency goal
2.	Reduce the likelihood of a security breach that would threaten Revenue IT systems.	Reduce IT risk	Information Services process goal
3.	Reduce the scale and consequences of any security breach involving Revenue IT systems that may occur.	Reduce IT risk	Information Services process goal

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

#	Business Objective	Linked Performance Measure	Linked Source
4.	Expand existing technology and integrate emerging technologies to broaden access and filing capabilities for desktop and mobile devices while ensuring the protection of taxpayer data <ul style="list-style-type: none"> • Implement a taxpayer self-service portal 	Increase taxpayer customer satisfaction	General Tax Administration Program strategy and process goal
5.	Enhance understanding and improve communication with taxpayers	Increase taxpayer customer satisfaction	General Tax Administration Program strategy and process goal
6.	Improve data integrity of taxpayer account information	Increase data accuracy	General Tax Administration process goal

B. Baseline Analysis

A comprehensive assessment of the Department’s e-Services was performed. The assessment included identification and evaluation of e-Services strengths and opportunities for improvement.

The assessment team conducted stakeholder interviews and surveys, facilitated numerous workshops and completed several prioritization activities. The assessment gathered external perspectives directly from taxpayers, taxpayer representatives, industry groups, technology providers and entities from other states with similar missions providing tax related e-Services. Opportunities for improvement in the following areas were identified:

- **Increased Data Accuracy:** Improve the accuracy of submitted taxpayer data, through a more streamlined registration and enrollment process, including expanded calculations, validations, wizards, and rules.
- **Increased Self-Service Options (functionality and information):** Make the e-Services applications easier to understand, with more complete functionality. Provide taxpayer access to information that will assist them with each application and answer frequent questions.
- **Improved Security and Access Controls:** Implement a single method of authentication for all e-Services that enhances security and enables additional options for communicating confidential information.
- **Streamlined Communications between Taxpayers and the Department:** Improve the clarity and efficiency of Department communications with the taxpayer. Improve the taxpayer experience when they contact the Department to ask a question or resolve an issue.

To address these areas, the assessment recommended an all-inclusive implementation approach to modernize e-Services by updating and utilizing the current environment and incorporating specific commercial off-the-shelf (COTS) components to accelerate delivery of the solution and reduce cost and risk. This approach included developing a taxpayer portal and modernizing and rewriting existing e-Services applications. However, this would have a significant impact on budget and IT resources, and stretch across several fiscal years.

After careful consideration of current strategic initiatives and resource availability, the Program determined a more concentrated approach that focuses on meeting business needs and expectations would provide best value to the taxpayers and the Department. This approach focuses on the taxpayer entry point which begins the business’ experience with the Department. It will include a more rapid deployment of a taxpayer portal, similar to self-service portals offered by financial institutions and health care providers, that will provide 24/7 access to secure two-way communication, a dashboard view of accounts, enhanced self-service capabilities, and links to existing e-Services functionality.

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

To validate the revised approach, the Program conducted market research utilizing information from other states performing similar functions, and from vendors that provide comparable solutions. Analysis of the data determined that a taxpayer portal could be implemented within less than 24 months, with an investment of approximately \$6.9 million. Both tangible and intangible benefits will be realized through operational efficiencies, increased data accuracy, increased self-service options, and increased customer satisfaction. The taxpayer portal will also create intangible benefits through risk avoidance from increased security functions and features, maintainability and ability to adapt to future changes and needs more efficiently.

The Account Management, Return & Revenue Processing, and Taxpayer Aid & Assistance business processes will be extensively impacted through the development of an e-Services taxpayer portal. The Return Reconciliation, Refunds & Distribution, Compliance Determination, and Receivables Management processes are not extensively impacted; however, these business processes will benefit from the portal's features. The Program's Business Technology Office, the Department's Information Services Program, and a third-party vendor will be impacted, as they host, support and maintain the Program's e-Services applications and will be key in the successful implementation of the portal.

As the Program proceeds to modernize e-Services, it plans to engage stakeholders, to gather additional requirements, communicate e-Services changes and provide expectations where a specific stakeholder may be directly impacted. The stakeholders that potentially benefit by the portal's development include:

- Florida taxpayers
- Taxpayer representatives of employers and businesses
- Partner agencies including: Legislature, Cabinet, Governor's Office, Department of Business and Professional Regulation, Department of Economic Opportunity, Department of Financial Services, Department of Management Services, Department of State, Florida Court Clerks and Comptrollers, and Florida's local governments
- Technology providers including: Division of State Technology (DST), Southwood Shared Resource Center (SSRC), Northwest Regional Data Center (NWRDC), and third-party file and pay vendor
- Program Staff

The two primary Program operational systems, System for Unified Tax administration (SUNTAX) and the Image Management System (IMS), are expected to be impacted with the requirement of interfaces to provide data to the Taxpayer Portal. There will also be the requirement to modify the current registration and file and pay web applications to accept credentials from the Taxpayer Portal to eliminate the need for separate logins for each. These requirements will require significant design, development and testing by the Department and its third-party file and pay hosting vendor.

The implementation of the e-Services taxpayer portal will continue the investment in the value the Department brings to Floridians by enhancing its ability to streamline and more efficiently onboard new businesses, to aid in taxpayer understanding of tax and fee obligations and filing and payment responsibilities, and to increase voluntary compliance.

1. Current Business Processes

The Program offers taxpayers and external partners 32 e-Services applications. Some of these have been in place more than two decades and, in most cases, were implemented as separate projects. The program receives approximately 120,000 applications for tax account registration each year and maintains approximately 1.5 million tax accounts. The total number of tax returns filed, the percentage filed electronically, and the total amount remitted for the most recent fiscal years are shown below in the table below.

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

Fiscal Year	Total Tax Returns Filed	% Returns Filed Electronically	Total Remitted	Total Remitted Electronically - %
FY 14-15	8,845,046	72%	\$44,447,382,474	\$43,053,263,683 – 96.86%
FY 15-16	9,050,664	75%	\$45,690,466,649	\$44,402,739,488 – 97.18%
FY 16-17	9,213,542	78%	\$47,211,850,182	\$46,033,529,483 – 97.50%
FY 17-18	9,337,046	81%	\$49,334,825,967	\$48,182,163,124 – 97.66%
FY 18-19	9,490,054	83%	\$52,561,745,915	\$51,398,408,449 – 97.79%

Annual Tax Returns and Remittances

The Department receives, processes and deposits funds other than revenue-related taxes and fees, as directed by statute, or by contract with other State agencies. These funds come in the form of paper checks as well as electronic submissions. Each year the Department processes approximately \$5 billion for these other agencies, which is included in the total remitted amounts in the table above.

The Program accomplishes its statutory tax administration responsibilities and mission through six core processes. These processes are heavily dependent on the automation of e-Services to perform their critical functions.

Account Management serves two main functions: Account Creation and Account Maintenance. Account Creation consists of registration activities involving the creation of taxpayer and employer accounts for entities subject to tax laws in Florida. Account Maintenance consists of activities for maintaining and updating taxpayer/employer accounts. The business process goal is to increase the percentage of taxpayer and employer accounts timely and accurately created and updated. The process is supported by the following e-Services: Internet Registration, Update Address or Tax Status, and Tax Rate Lookup and Address Database, e-Services Enrollment, Certificate Verification.

Return and Revenue Processing consists of Revenue Processing, Document Processing, and Data Capture. The purpose of this business process is to timely and accurately deposit and account for revenues, to receive electronic representations of tax related documents and to convert paper documents to electronic media. Return and Revenue Processing has a business process goal to increase the percent of returns and remittances processed timely and accurately. The process is supported by the following e-Services: All tax file and pay applications, Payment Only, Secure File Transfer; Tax Collector Remittance System, Online Bill Payment.

Return Reconciliation verifies the accuracy and intent of taxpayer filed return data to ensure an accurate distribution and taxpayer filing history. The process performs an automated mathematical review of each tax return via subroutines or electronic software. Some erroneous entries are auto-corrected by the subroutine while certain identified exceptions require manual review. The process ends when the captured return data reflects actual taxpayer filing intent. Return Reconciliation’s key measure is percent of returns filed timely and accurately. The process is supported by the following e-Services: All tax file and pay applications, Payment Only, Online Bill Payment, Reemployment Tax Installment Payment Calculator.

Fund Distribution is legally mandated by statute and/or local ordinance to timely disburse revenue to the appropriate recipients to fund governmental operations and programs, and to timely and accurately review depository data and ensure that revenue is posted to the appropriate funds. Fund Distribution’s process goal is to increase the percent of monthly reconciliations completed by the 20th for the preceding month and to increase the percent of distributions made timely.

Refund Determination timely and accurately credits or refunds tax overpayments. The process is mandated by statute and delegated to the Department by the State’s Chief Financial Officer. Refunds Determination has a business process goal to increase the number of cases accurately resolved in less than 90 days.

Both processes are supported by the following e-Services: Clerk of Court Revenue Remittance System, Communications Services Tax Local Government Information Sharing, Medicaid Reimbursement – County Share of Matching Funds, Municipal Public Service Tax Database, Red Light Camera Remittance system, Refunds Application and Status Viewer, Research & Development Tax Credit application and viewer, Revenue

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Confirmations Online – Local Government, Scholarship Funding Organizations Tax Credit application and rescindment application.

Taxpayer Aid and Assistance assists taxpayers by providing information to increase the understanding of their tax law obligations. Taxpayer Aid and Assistance has a process goal to increase taxpayer compliance by providing taxpayer assistance including e-Services assistance. The process is supported by the following e-Services: Tax Clearance Letter Request.

The following table provides the known challenges to be addressed by the e-Services Taxpayer Portal project. The columns in the table and the associated definitions are:

Challenge – A statement of the issue needing to be addressed based upon current e-Services environment.

Improvement – Functional and/or technical requirement(s) necessary to implement to fully address the associated challenge.

Issues to Address – Performance, fiscal and/or operational issues requiring resolution to enable an improvement.

Change Driver(s) – Catalyst for improvement.

	Challenge	Improvement	Issues to Address	Change Driver(s)
1.	Consolidated filers should have a single login “big picture” view with multiple locations, obligations, etc. with ability to maintain locations and manage filings.	The system must provide authorized users the ability to view and navigate a taxpayer/agent dashboard. (E.g., view and edit all tax account associated locations, view and edit all tax account associated applications and filings, view liabilities and credits and meet payment obligations, view and maintain clients, research issues and file for clients).	Security model and user interface must support multi-faceted accounts and views.	End users desire a more robust account view. Technology advances since e-Services inception support improvement.
2.	Allow more online updates of registration/enrollment information.	The system must provide the ability for an authorized user to update tax account information in real-time.	Minimize impact on system performance.	End users desire a more flexible and streamlined process.
3.	Enable updates or corrections performed by taxpayer or Department to take effect in real-time, and be visible to taxpayer in real-time.	The system must provide the ability to edit and view the results of committed edits in real-time.	Minimize impact on system performance.	End users desire a more flexible and streamlined process.
4.	Taxpayer representatives should be able to complete Power of Attorney online with electronic signatures.	The system must provide the ability for authorized users to request, contribute, define, review and execute a legally binding Power of Attorney.	Policies must support acceptance of electronic signature.	End users desire a more flexible and streamlined process. Technology advances since e-Services inception support improvement.

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	Challenge	Improvement	Issues to Address	Change Driver(s)
5.	Customize user account views and services based on industry type.	The system must provide the ability to view one or more defined tax account dashboard views based on the industry type(s) of the associated entities.	Security model, data model and user interface must support multi-faceted accounts and views.	End users desire a more robust account view. Technology advances since e-Services inception support improvement.
6.	Provide subscription reminders that include filing period due dates via email, text or calendaring.	The system must provide the ability to customize the portal display for the user including the display of selected notifications or directed Department communication (e.g., regarding bills, due dates, upcoming changes, account escalation, account status, website issues) to end user via email/text/voicemail and portal or portal only, based on account profile settings.	No anticipated issues.	End users desire a more flexible and streamlined process. Technology advances since e-Services inception support improvement.
7.	Enable status tracking of submitted/filed returns, applications, and correspondence.	The system must provide the ability to store status, dates and other relevant historical data elements for any account and/or filing transactions.	Business rules must define applicable functionality.	End users desire a complete accounting of historical interactions.
8.	View/print account activity (Historical financial transactions/running balance, filing history — displayed in a user-friendly format), taxpayer updates, and correspondence.	The system must provide the ability to display, print and download account activity (e.g., financial transactions, filing history, user updates), for applications, filings, resale certificates, correspondence for any account.	Business rules must define applicable functionality.	End users desire a complete accounting of historical interactions.
9.	Provide information to solve technical issues on-site; provide technical support to taxpayers (i.e. co-browsing) (related to computer/technical issues, not tax law or completing return issues).	The system must provide the ability for Department staff to deliver technical support, including co-browsing with users to resolve technical issues.	Policies must support co-browse capabilities. Security model and process must be implemented to mitigate security/privacy risk.	End users desire greater access to technical support.

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	Challenge	Improvement	Issues to Address	Change Driver(s)
10.	Improve search functionality within the frequently asked questions.	The system must provide a more advanced search functionality within the frequently asked questions.	No anticipated issues.	End users desire a more flexible and streamlined process.
11.	Make the e-Services portal Americans with Disabilities Act (ADA) compliant.	The system must provide ADA compliant pages with a multi-lingual option.	No anticipated issues.	End users with specific needs desire a more customizable and accommodating experience.
12.	Provide self-help and explanation site with tutorials with examples of notices and bills.	The system must provide the taxpayer with technical and functional support through self-guided tutorials, educational materials, and webinars.	No anticipated issues.	End users desire more detailed guidance on tax processes.
13.	Enable staff to see exact information that taxpayer sees online (e.g., DR-1, e-filing submissions) without having to login with taxpayer ID and password (co-browse).	<p>The system must provide authorized Department staff with a read-only view of a user's portal dashboard (including Power of Attorney and Memorandum of Understanding).</p> <p>The system must provide the Department staff with the ability to receive real-time status checks, and securely communicate to taxpayers through push notifications, email, alerts, and electronic communication.</p>	Policies must support co-browse capabilities. Security model and process must be implemented to mitigate security/privacy risk.	End users desire ability to provide support for tax processes. Technology advances since e-Services inception support improvement.
14.	Improve communication to taxpayers (including automatic notification) when Department is notified of changes in the local tax rate (including automatic notification).	The system must provide automatic notification to taxpayers when Department is notified of changes in the local tax rate, and the tax rate is updated in the back-end system.	Business rules must define the notifications.	End users desire improvements to Program notifications.

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	Challenge	Improvement	Issues to Address	Change Driver(s)
15.	Enable Department to request taxpayers to review, update, and verify certain account data, and track whether taxpayer updated.	The system must provide the Department staff with the ability to initiate a request for a user to complete a task, (e.g., review / update / verify certain account information, provide additional information for audit or refund request) and track the status of the task.	No anticipated issues.	End users desire a more flexible and streamlined process. Technology advances since e-Services inception support improvement.
16.	Single logon for all secure activities (e.g., payment (enrollment) of taxes and fees) for taxpayer or all accounts under an entity.	The system must provide a single logon for all secure activities for a taxpayer or all accounts under an entity.	Security model, data model and user interface must support multi-faceted accounts and views.	End users desire a more robust account view. Technology advances since e-Services inception support improvement.
17.	Expedite provision of user ids/passwords (currently two-day delay for enrollment user ids when enrolled via DR-1 or one day when completing the online enrollment.) The user ID and password are provided on the confirmation page of the enrollment but are not accepted by the system for up to two days. Immediate use of user ids/password.	The system must provide the ability to set up a user id and password immediately, and begin activities contingent on business rules.	Account must allow for delegation of responsibilities via defined user roles.	Technology advances since e-Services inception support improvement.

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	Challenge	Improvement	Issues to Address	Change Driver(s)
18.	Provide secure electronic means for taxpayer to initially communicate to the Department, respond to secure communication, and securely attach files relevant to the message.	The system must provide the secure ability for user to initially communicate to the Department, respond to secure communication, and securely attach files relevant to the message.	No anticipated issues.	End users desire a more flexible and streamlined process.
19.	Require review and applicable update of account social data before printing annual resale certificate.	The system must provide the ability to require review and applicable update of account social data before printing annual resale certificate.	No anticipated issues.	End users desire better data management controls to support collection of valid and timely changes to account information.

e-Services Challenges and Improvements

In summary, the e-Services Taxpayer Portal will provide greater accessibility to enhanced and new functionality in a more secure, maintainable, easy to use, personalized and consistent portal environment.

2. Assumptions and Constraints

There are some unique business requirements that may present limitations to the implementation of the e-Services taxpayer portal.

Legislative requirements include:

- Each state agency shall adopt a cloud-first policy that first considers cloud-computing solutions in its technology sourcing strategy for technology initiatives or upgrades whenever possible and feasible, pursuant to Section 282.206, F.S.
- e-Services taxpayer portal infrastructure must be an approved cloud-hosted solution or hosted within an approved state data center, unless an exception is granted by the Legislature.

Information Security requirements include:

- Federal Tax Information (FTI) IRS Pub 1075
- Personally Identifiable Information (PII)

Accessibility requirements include:

- e-Services web portal must be accessible to end users with disabilities and comply with Section 508 of the Americans with Disabilities Act (ADA).

Assumptions

Assumptions refer to basic understandings that are based on normal practices and have a potential impact to overall goals of the e-Services taxpayer portal project. Assumptions that may impact the outcome of the project include:

Regulatory Assumptions

- Solution will comply with:
 - Project Management and Oversight, Rule 60GG-1, Florida Administrative Code (F.A.C.)
 - Cybersecurity standards, found in Information Technology Standards, Rule 60GG-2, F.A.C.
 - Data Center Operations, Rule 60GG-3, F.A.C.
 - Identity management, found in Information Technology Architecture Standards, Rule 60GG-5, F.A.C.
 - Cloud-first Policy in State Agencies, Section 282.206, F.S.
 - Public Records, Chapter 119, F.S.

Technology Assumptions

- Solution will support data interfaces with other agencies and third-party vendors.
- Solution will support real-time updates.

Process Assumptions

- Current e-Services will continue to deliver upon the Department’s mission and Program’s objectives.

People Assumptions

- The project will have strong and consistent Executive sponsorship from the Department.
- Skilled resources will be assigned to complete the activities necessary to complete the project.

Constraints

Constraints may be known or are expected in the future and place limitations upon system functionality, technical environment, project budget, project implementation plans, project execution and/or operations and maintenance of any e-Services solution. Constraints that might impact the outcome of the e-Services modernization project include:

Functional Constraints

- Changes to legislative requirements may require appropriate e-Services taxpayer portal scope changes.

Technical Environment Constraints

- Integration and interfaces to SUNTAX may present constraints in the design of e-Services functionality and/or may require the e-Services taxpayer portal implementation schedule to be subject to the SUNTAX operations and maintenance schedule.
- Existing e-Services must concurrently operate during any implementation and this may impact availability of environments and resources for e-Services taxpayer portal.
- Specific solution tools to support the development of the e-Services taxpayer portal are required.

Budget Constraints

- The Legislature appropriates project funding annually and may control the release of funds throughout a given year.
- Project budget must support concurrent operation and maintenance of current e-Services.

Implementation Constraints

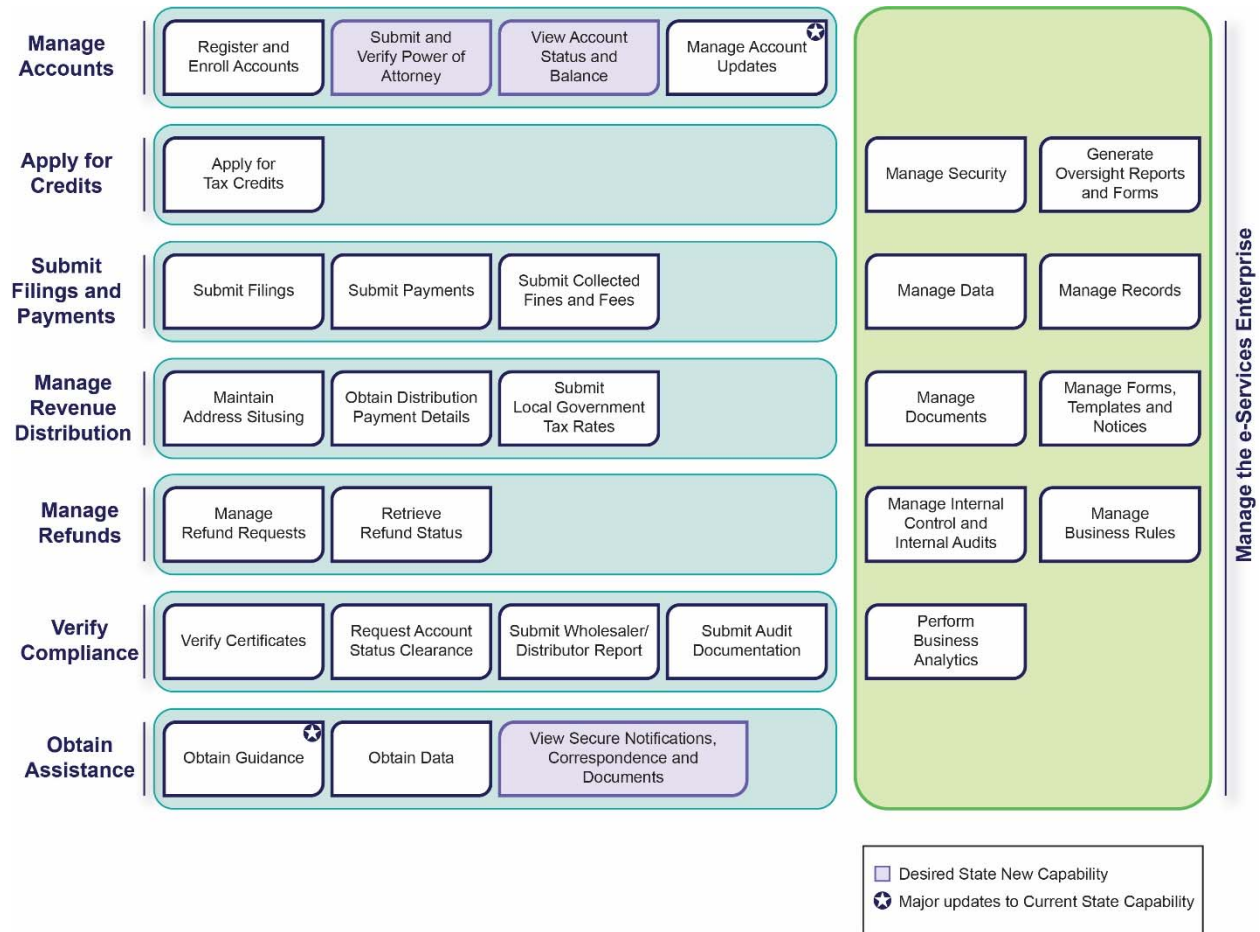
- Changes to legislative requirements may require appropriate e-Services schedule changes.
- Department must provide sufficient staff to develop and implement e-Services taxpayer portal and simultaneously operate and maintain current e-Services.
- Vendors must have the ability to implement the selected solution within the defined schedule and budgetary allocations and requirements.

C. Proposed Business Process Requirements

The Department expended significant time and effort to discover and document current and desired states of e-Services business objectives, processes, capabilities and requirements.

1. Proposed Business Process Requirements

The Desired e-Services Business Capabilities Model (BCM), defines the necessary activities to fully address the Program’s business needs and is based on detailed review and analysis of e-Services documentation and substantial discovery activities with a variety of key stakeholders. The desired state BCM containing all areas of desired e-Services helps to identify gaps between current and desired state business processes at a high-level.



Desired e-Services Business Capabilities

Manage Accounts consists of the enhanced management of an individual, business, or other entity account using the e-Services portal. New capabilities to manage accounts include submitting and verifying a Power of Attorney; combining e-Services user profile processes; providing a dashboard view of account status and balance; and a complete historical view of prior account updates and corrections.

Obtain Assistance includes the delivery of self-service assistance (to taxpayers, municipalities, etc.) through online search, reference materials, frequently asked questions (FAQs), training, and access to data. New capabilities will include new secure access to Department notifications, correspondence, and documents. Also includes the ability of customer contact staff to access all aspects of a customer account, and the ability to share the screen to provide guidance.

Modern systems may rely upon integrated, external components designed to simplify operations and maintenance

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while enabling and enhancing system functions. These are referred to as enabling technologies and are conceptual and potential components of a solution at this stage of defining the e-Services desired state. A brief description of some of the primary enabling technologies contemplated include:

Work flow engine - Allows for the definition and automation of business processes (e.g., the automation of steps in a business process, including routing, approvals, and notifications). An example of the potential engagement of a work flow engine describes how work flow may support e-Services. Example: Taxpayer initiates a Power of Attorney. The request could be submitted to trigger creation and assignment of a series of external and internal signatures and approvals (i.e., approval workflow) where multiple levels of review and approval are defined and provided for consideration to authorized Department personnel according to specified requirements and associated business rules.

Document management - Applications and processes used to manage web and document content. Document management enables taxpayers to store and locate uploaded documents and images related to a taxpayer account.

The table below describes the anticipated changes and improvements to performance measures.

Business Objective	Business Process Requirement	Anticipated Changes /Improvements	Related Performance Measures
Expand e-Services for managing accounts	Manage Accounts	Develop ability to submit and verify Power of Attorney	Percent of electronic registrations.
		Develop ability to view account status and balance	Percent of social data updates.
		Enhance ability to manage account updates	Rate of self service.
Expand e-Services for obtaining assistance	Obtain Assistance	Develop ability to view secure notifications, correspondence and documents	Percent of first contact resolution for inbound assistance calls, correspondence, and front counter contacts.
		Enhance ability to obtain data	Percent of voluntary e-Services filing.
		Enhance ability to obtain guidance	Level of taxpayer customer satisfaction.
			Number of taxpayer calls related to e-Services.

2. Business Solution Alternatives

The Program desires to implement a portal solution to streamline how customers interact with the Department by providing 24/7 access for businesses to register, file and pay taxes and fees, and communicate securely. The solution must serve as the taxpayer’s single point of entry for seamless connectivity to existing e-Services applications. It must have the capability of interfacing with the Department’s backend tax administration and accounting system, and Image Management System (IMS).

The Program reviewed findings obtained through business and stakeholder feedback, research and comparison with other states, and analysis of portal solutions within the marketplace. Business and stakeholder feedback obtained through formal meetings, focus groups, surveys, and analysis of the assessment findings affirmed portal requirements and expectations; other state research and comparison provided insights in best practices related to

taxpayer expectations and portal implementation strategies; and market research provided portal technology solutions, implementation and change management strategies. This helped to provide insight into key factors the Department must consider in determining the appropriate solution.

Comparison of portal technologies included research and analysis of vendors, products, and third-party integrators. The results of the analysis identified the solution approach with the greatest alignment to business, technology, risk and cost criteria and takes into consideration trends in other states and the current solution market.

To satisfy business expectations identified previously, the Department published a Request for Information (RFI) to obtain information from the marketplace related to portal solution tools and methods for implementation.

The following solution alternatives, with a focus on meeting the identified General Tax Administration e-Services business needs and gaps, were found and considered based on the RFI process:

- a) Replace the existing backend legacy tax administration system, rewrite existing e-Services applications, and implement taxpayer portal.
- b) Modernize and reuse existing e-Services applications and implement taxpayer portal using enabling technologies COTS solutions.
- c) Implement taxpayer portal using COTS solution and interface with existing backend systems and e-Services applications.

3. Rationale for Selection

The selected solution for the e-Services taxpayer portal shall meet the following criteria:

- Provide single point-of-entry for taxpayers and their representatives to interact with and securely communicate with the Department, 24/7
- Provide enhanced security features including use of single sign-on and multi-factor authentication technology to enable the Department to comply with Information Technology Standards, Rule 60GG-2, and Information Technology Architecture Standards, Rule 60GG-5, F.A.C., to address Cybersecurity and Identity Management
- Provide configurable capabilities rather than exclusively rely on code changes for functional adaptability
- Provide flexibility and scalability for long-term sustainability
- Implement the portal objectives over a 24-month span
- Provide a feasible and sustainable cloud solution hosting and deployment option that will enable the Department to comply with statutory requirements of Section 282.206, F. S., Cloud-first policy in state agencies
- Cost-effectiveness

Based on analysis and review of the solution alternatives found and presented through the RFI process, the recommended business solution is to develop a centralized taxpayer portal using a vendor implemented COTS solution over a twenty-four-month project timeline. The solution is dependent on the Department's ability to secure spending authority for two fiscal years, and successfully implement a set of business process and backend system changes. Regardless of the vendor selected to implement the solution, the demands on current Department resources during implementation will be significant, as existing e-Services applications and backend systems must be supported and modified simultaneously to interface with the taxpayer portal.

4. Recommended Business Solution

The Department selected solution alternative c), Implement taxpayer portal using COTS solution and interface with existing e-Services applications as the recommended solution. The table below lists the three solution options, the selection criteria, and the notes for each.

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Criteria	a) Replace existing backend system, rewrite existing e-Services applications, implement portal	b) Modernize and reuse existing e-Services applications and implement portal using enabling technology COTS solutions	c) Implement taxpayer portal using COTS and interface with existing e-Services applications
Provide single point-of-entry with secure two-way communication	This option represents a total overhaul of current business processes and technologies and would require significant time, human, and fiscal resources. This option is above and beyond the immediate business needs and gaps, so it was deemed out of scope.	Possible; not all functionality is standard This solution increases the overall solution complexity and would require considerable additional efforts due to system components integration.	Standard, out-of-box functionality; enables use of current email system
Provide enhanced security features including use of single sign-on and multi-factor authentication technology	See above This option is above and beyond the immediate business needs and gaps, so it was deemed out of scope.	Identity and Access Management would be provided through third-party vendor	Identity and Access Management integrated within solution
Configurability for ease of customization	See above This option is above and beyond the immediate business needs and gaps, so it was deemed out of scope.	Includes configuration and programming; continues to require specialized technical staff	Plain language configuration; business analyst-friendly; reduces demand on Department technical and business resources
Provide flexibility and scalability for long-term sustainability	See above This option is above and beyond the immediate business needs and gaps, so it was deemed out of scope.	The additional complexity related to multiple enabling technology COTS components may limit the solution flexibility and scalability options. Limited flexibility to customize for Florida taxes	Platform allows for flexibility to accommodate growth
Implementation of portal objectives - 24 months or less	See above This option is above and beyond the immediate business needs and gaps, so it was deemed out of scope.	Initial project timeline 24-36 months	Initial project timeline estimates 12-18-month implementation; reduces duration of impact on Department workforce

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

Criteria	a) Replace existing backend system, rewrite existing e-Services applications, implement portal	b) Modernize and reuse existing e-Services applications and implement portal using enabling technology COTS solutions	c) Implement taxpayer portal using COTS and interface with existing e-Services applications
Deploy e-Services taxpayer portal through a cloud solution	See above This option is above and beyond the immediate business needs and gaps, so it was deemed out of scope.	Combination of on-premise and cloud hosting	Deployed in government secure cloud; FedRamp, IRS 1075 certified
Cost-effectiveness	See above This option is above and beyond the immediate business needs and gaps, so it was deemed out of scope.	Cost estimate exceeded anticipated funding constraints	Cost estimated within anticipated funding constraints

The recommended business solution is to implement taxpayer portal using COTS solution and interface with existing e-Services applications and backend systems over a twenty-four-month project timeline. This solution includes:

- Software-as-a-service (no hardware on premise; subscription based)
- Secure government cloud
 - Portal Setup and Entrance with single sign-on
 - Identity and access management (multi-factor authentication)
 - Self-serve password administration
 - Manage account access to authorized company employees and taxpayer representatives
 - Customizable dashboard
 - Real-time status alerts and notifications
 - Taxpayer view of account information (e.g. demographic and social data, bulletin board of general information, message center for important alerts and notifications); promotes data quality and quicker taxpayer response
 - Taxpayer representative view provides at-a-glance management of taxpayer account information for all clients
 - Secure two-way communication - centralized, secure, electronic Department-taxpayer communication
 - Single hub for sending and receiving taxpayer correspondence, including attachments
 - Subscribe and manage subscriptions to filing due-date reminders and Department communications
 - Delivery of first notices (e.g. Bills and delinquencies)
 - Subscription services - mass email delivery with analytics (e.g. TIPS, due-date reminders)
 - Taxpayer account maintenance functions (e.g. account social data update and closure)
 - Ability for taxpayers to verify and correct account information (e.g. contacts, addresses, business activities)
 - Ability for taxpayers to submit account closures
 - Electronic Power of Attorney submission and management

- Document management – view and print capability to support portal functionality
 - Ability to view and print documents uploaded in the portal, and documents stored external to the portal (e.g. SAP, IMS)
 - Registration and resale certificates and licenses
 - Notices of delinquency and tax due
 - Return filing history
- Taxpayer Registration
 - Link to initial taxpayer registration application using single sign-on credentials
 - Link to secondary taxpayer registration applications using single sign-on credentials
- Taxpayer Returns and Payments
 - Link to existing e-Services applications using single sign-on credentials
 - File tax returns
 - Submit payments
 - Request credits and refunds
- Taxpayer Aid and Assistance
 - Interactive customer assistance (co-browsing, chat, text, Artificial Intelligence driven chatbot)
 - Knowledge Base/FAQs
 - Incident management

The implementation of the e-Services taxpayer portal will continue the investment in the value the Department brings to Floridians by enhancing its ability to streamline and more efficiently onboard new businesses, to aid in taxpayer understanding of tax and fee obligations and filing and payment responsibilities, and to increase voluntary compliance.

D. Functional and Technical Requirements

The primary high-level functional and technical system requirements for the e-Services Taxpayer Portal to support the Department’s business objectives include:

e-Services Functional Requirements

1. The system must provide the ability for a user to establish a portal account defined as a secure user ID and password.
2. The system must provide authorized users the ability to view and navigate a taxpayer/agent dashboard. (e.g., view and edit all tax account associated locations, view and edit all tax account associated applications and filings, view liabilities and credits and meet payment obligations, view and maintain clients, research issues and file for clients).
3. The system must provide a link to create and register multiple tax account entity locations within a single web form.
4. The system must provide a link to create and register multiple tax account entity locations
5. The system must provide the ability for taxpayers and their representatives to add and manage relationships.
6. The system must provide the ability for an authorized user to update tax account information in real-time.
7. The system must provide the ability to validate property addresses using a selected GIS address data source.
8. The system must provide the ability to edit and view the results of committed edits in real-time.
9. The system must provide the ability for authorized users to request, contribute, define, review and execute a legally binding Power of Attorney.
10. The system must provide a link to complete and submit all available numbered forms online (e.g., enable online submission of records request).
11. The system must provide the ability to view one or more defined tax account dashboard views based on the industry type(s) of the associated entities.
12. The system must provide the user with a calendar on the user portal which shows filing dates, etc.

13. The system must provide the ability to customize the portal display for the user including the display of selected notifications or directed Department communication (e.g., regarding bills, due dates, upcoming changes, account escalation, account status, website issues) to end user via email/text/voice mail and portal or portal only according to account profile settings.
14. The system must provide the ability to display/print/download account activity (financial transactions, filing history, user updates), applications, filings, resale certificates, correspondence for any account.
15. The system should provide the user with the ability to request a compromise at the time of filing return.
16. The system must provide the ability for Department staff to deliver technical support, including co-browsing with users to resolve technical issues.
17. The system must provide a more advanced search functionality within the frequently asked questions.
18. The system must provide ADA compliant pages with a multi-lingual option.
19. The system must provide the taxpayer with technical and functional support through self-guided tutorials, educational materials, and webinars.
20. The system must provide authorized Department staff with a read-only view of a user's portal dashboard (including Power of Attorney and Memorandum of Understanding).
21. The system must provide the Department staff with the ability to receive real-time status checks, and securely communicate to taxpayers through push notifications, email, alerts, and electronic communication.
22. The system must provide automatic notification to taxpayers when Department is notified of changes in the local tax rate, and the tax rate is updated in the back-end system.
23. The system must provide the Department staff with the ability to initiate a request for a user to complete a task, (e.g., review / update / verify certain account information, provide additional information for audit or refund request) and track the status of the task.
24. The system must provide a single logon for all secure activities for a taxpayer or all accounts under an entity.
25. The system must provide the ability to set up a user id and password immediately, and begin activities contingent on business rules.
26. The system must provide the secure ability for user to initially communicate to the Department, respond to secure communication, and securely attach files relevant to the message.
27. The system must provide taxpayers with a link to initiate and manage refund requests including status checks, refund denials, and submission of supporting documentation.
28. The system must provide the ability to require review and applicable update of account social data before printing annual resale certificate.

e-Services Technical Requirements

1. The system must use defined data standards (e.g., consistent data schema, data elements, data class, field lengths, and data tables, naming conventions).
2. The system must provide the ability to associate supporting documentation (e.g., scanned documents) with a system record.
3. The system must use vendor supported software versions and commonly used programming languages.
4. The system must have complete source code available for ongoing maintenance and modifications.
5. The system must be upgradeable to support vendor supported hardware versions.
6. The system must use a data model that enforces referential integrity.
7. The system must provide a mechanism for recording and viewing system errors and warnings.
8. The system must provide a mechanism to notify the system administrator when definable performance and storage thresholds are exceeded.
9. The system must allow for maintenance and support activities to be carried out while the application and supporting systems are online (e.g., "Hot" backup procedures) excluding approved maintenance periods.
10. The system must provide the ability to report on interface transmissions (e.g., total number of records loaded, date of interface transmission, amount of time to execute the interface transmission, errors, and failures).
11. The system must include tools for monitoring and reporting capacity for all system components.
12. The system must include tools for monitoring and reporting performance for all system components.
13. The system must include tools for customizing the system (e.g., adding functionality, modifying existing functionality, modifying configurable settings).
14. The system must support the latest encryption standards for the transmission of data.

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

15. The system must provide data security regarding electronic privacy and regulations.
16. The system must support print capabilities for all functions where printing is applicable, such as query screens, forms, account status, etc.
17. The system must support capability to render data entry forms that represent business applications into PDF, where applicable as per business requirements.
18. The system must provide the ability to search a range of data values where applicable.
19. The system must support a Recovery Point Objective (RPO) of 20 minutes and a Recovery Time Objective (RTO) of 4 hours.
20. The system must support configurable business rules for calculations.
21. The system must support configurable business rules for field validations.
22. The system must support configurable workflows that specify statuses, approval paths, and notifications.
23. The system must provide the ability to uniquely identify users by User ID.
24. The system will require user to login with User ID and password to access system functionality (except for general information or where access without User ID is specified).
25. The system must limit a user's access to system functionality based on the user's security profile.
26. The system must ensure user is not a bot attempting to login.
27. The system must support industry standard strong password requirements, including multi-step authentication.
28. The system must require user to periodically change their password.
29. The system must enable the user to specify, change, and reset their password, and send email notifications of changes.
30. The system must enable a user to create accounts for other users they represent, or within their company, with ability to limit functionality available to specific accounts.
31. The system must enable Department staff to securely access the system via mobile devices.
32. The system must support multiple computer platforms and mobile platforms and internet browsers (Internet Explorer, Chrome, Firefox, Safari, etc.).
33. The system must provide online chat and web collaboration tools (including webinars).
34. The system must support configurable context sensitive help by field (help screens, links to videos, etc.).
35. System response time from the time the internal user enters or transmits data to the time they receive the appropriate response, e.g., a screen refresh, must be under two (2) seconds, excluding network time and exceptional circumstances such as a very complex query.
36. System response time from the time the external user enters or transmits data to the time they receive the appropriate response, e.g., a screen refresh, must be under two (2) seconds, excluding network time and exceptional circumstances such as a very complex query.
37. The System must, at a minimum, support 50 internal concurrent users accessing e-Services via Local Area Network and Wide Area Network under normal operations, and 10,000 external concurrent users accessing the public portal under normal operations.
38. The System must be available twenty-four (24) hours per day, seven (7) days per week except for Department of Revenue-approved scheduled downtime for maintenance and backups.
39. The system must provide the minimum sustained level of availability of ninety-nine and ninety-five hundredths percent (99.95%) in any thirty (30) consecutive-day period except for Department-approved, scheduled downtime for maintenance and backups.
40. The system must provide the ability to support Lightweight Directory Access Protocol (LDAP) authentication and Single Sign On.
41. The domain displayed in the Uniform Resources Locator (URL) should be the same for all applications.
42. The system must provide a consistent look and feel across the e-Services applications and the information web sites, consistent with modern usability standards. Links to the portal should be especially prominent on the information web sites.

III. Success Criteria

The success of the e-Services Taxpayer Portal project will be based on quantitative and qualitative factors. Each of these factors are in alignment with the business objectives and proposed business process requirements outlined in the Strategic Needs Assessment section of this document, as well as the overall vision and mission of the Department.

The success criteria and the KPIs form the basis of any contracts pursued to implement the new solution. The Department anticipates the project management team responsible for the implementation of the solution will develop a benefits realization strategy and plan. The benefit realization plan will be designed to complete baseline measurement and several interim measurements before the final benefit realization report is complete.

SUCCESS CRITERIA TABLE				
#	Description of Criteria	How will the Criteria be measured/assessed?	Who benefits?	Realization Date (MM/YY)
1	The solution will support the Department in its on-going practice of sound fiscal stewardship of its assets.	Operating costs for e-Services Taxpayer Portal Level of taxpayer customer satisfaction	Florida taxpayers Department State of Florida	Upon implementation
2	The solution will enable the Department to improve operational efficiency.	Percent of social data updates Percent of returns received electronically Percent of remittances received electronically Rate of self service Percent of first contact resolution for inbound assistance calls, correspondence, and front counter contacts Percent of taxpayer assistance products and services delivered timely Percent of tax returns filed timely and accurately Percent of voluntary e-Services filing Level of taxpayer customer satisfaction	Florida taxpayers Department	Upon implementation

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SUCCESS CRITERIA TABLE				
#	Description of Criteria	How will the Criteria be measured/assessed?	Who benefits?	Realization Date (MM/YY)
3	The solution will present taxpayer data in an integrated view.	Process efficiencies and performance metrics Level of taxpayer customer satisfaction	Florida taxpayers Department	Upon implementation
4	The solution will provide value to the taxpayer and the Department through additional automated options.	Percent of automated versus manual processes Business Process performance metrics	Florida taxpayers Department	Upon implementation
5	The solution will positively affect the user experience and increase employee and customer satisfaction.	Customer Satisfaction rating Support call metrics	Florida taxpayers Department	Upon implementation
6	The solution will provide an underlying structure that is scalable to meet future growth.	System growth and performance metrics	Department	Upon implementation
7	The solution will allow the Department to strengthen the protection of sensitive taxpayer information.	Reduce the potential for future data security incidents Number of audit findings	Florida taxpayers Department	Upon implementation
8	The project will be completed on schedule, in accordance with an approved project plan.	Schedule performance metrics	Florida taxpayers Department	Upon implementation
9	The project will be completed within the prescribed budget constraints defined in advance of project initiation.	Cost performance metrics	Florida taxpayers Department	Upon implementation
10	The project will achieve the anticipated benefits.	Realized Benefits	Florida taxpayers Department	Upon implementation
11	The project will facilitate data exchange with external stakeholders.	Interface performance metrics	Florida taxpayers Department	Upon implementation

IV. Schedule IV-B Benefits Realization and Cost Benefit Analysis

The purpose of this section is to describe and compare the costs and the expected benefits for the proposed eServices Taxpayer Portal project. The Cost Benefit Analysis (CBA) forms presented in this section identify:

- Estimated project benefits
- Tangible changes in program operational costs and total project cost
- Planned funding sources to support resources needed for the project
- Fiscal metrics associated with implementing the project

The development of a taxpayer portal will directly support and improve business’ ability to efficiently remit taxes and interact with the Department, and the Department’s ability to timely and accurately distribute funds to support Florida’s infrastructure. This project will also support Statewide Economic Development Strategy 4.2 - Ensure state, regional and local agencies provide collaborative and timely customer service to businesses and workers; and Statewide Economic Development Strategy 5.2 - Improve the efficiency and effectiveness of government agencies at all levels.

The e-Services Taxpayer Portal project benefits described in this analysis will be the result of aligning the Departments’ business processes with best practices to maximize return on investment. Benefits will occur upon completion of the project. The expected benefits are described in the Benefits Realization Table, below.

A. Benefits Realization Table

The following table provides an explanation of the expected benefits, both tangible and intangible, of this project.

BENEFITS REALIZATION TABLE					
#	Description of Benefit	Who receives the benefit?	How is benefit realized?	How is the realization of the benefit measured?	Realization Date (MM/YY)
1	Increase customer satisfaction	Taxpayer Program	Implementation of enhanced customer assistance features (e.g. co-browsing, chat, text, Artificial Intelligence driven chatbot), frequently asked questions, and automated problem resolution.	Comparison with current level of customer satisfaction	Upon Implementation

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

BENEFITS REALIZATION TABLE					
#	Description of Benefit	Who receives the benefit?	How is benefit realized?	How is the realization of the benefit measured?	Realization Date (MM/YY)
2	Cost reduction through decrease in number of incoming mail items	Taxpayer Program State of Florida	Implementation of secure two-way communication features will enable incoming electronic correspondence between taxpayers and the Department.	Taxpayers' postage cost Comparison with current level of customer satisfaction Number and cost associated with processing incoming mail items	Upon Implementation
3	Cost reduction through elimination of account maintenance associated with paper applications	Taxpayer Program	Implementation of automated functionality to enable real-time taxpayer account maintenance (e.g. address change and verification, contact information updates, tax status updates)	Reduction in paper applications received for account maintenance requests; reduction in cost associated with processing account maintenance requests	Upon Implementation
4	Cost reduction through decrease of mailing notices (i.e. bills, delinquencies, credits)	Program Taxpayer	Implementation of functionality to deliver notices electronically through the portal's dashboard	Reduction of cost of processing and mailing notices	Upon Implementation
5	Decrease security risk (non-dollar)	Taxpayer	Implementation of multi-factor authentication and self-service password management	Not measured in terms of cost reduction for the purposes of this analysis.	Upon Implementation

B. Cost Benefit Analysis (CBA)

This section contains the CBA forms that present the cost and benefit analyses for the eServices Taxpayer Portal project. The typical five-year timeline established in the CBA forms has been extended to nine years. This allows for a better picture of the project's true financial value, as evidenced by the Internal Rate of Return (IRR), the Net Present Value (NPV), the Payback Period, and the Breakeven Fiscal Year. The spreadsheets provided with this submission provide the CBA forms and detailed cost and benefits calculations.

The implementation of the taxpayer portal will reduce the burden on businesses and their representatives through the benefits gained using the enhanced portal features that will be provided:

- Single point of entry for all accounts;
- One user name and password for all accounts;
- Increased availability to tutorials, FAQs and interactive customer assistance;
- A customizable dashboard for at-a-glance account reports;
- Real-time updates and alerts from the Department, including due date reminders; and
- Increased self-service options and 24/7 access which include the ability to:
 - Reset passwords
 - Update account information
 - Upload electronic Power of Attorney
 - Manage authorized users and permissions

Through the ability to electronically distribute outgoing bills, delinquencies, and notices of final assessments the Department estimates benefits in savings due to a reduction in mailing costs associated with the ten percent reduction in outgoing bills, delinquencies, and notices of final assessments.

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

State of Florida
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APPENDIX B

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CBA Form 1 - Net Tangible Benefits

Agency Department of Revenue Project e-Services Taxpayer Portal

Net Tangible Benefits - Operational Cost Changes (Costs of Current Operations versus Proposed Operations as a Result of the Project) and Additional Tangible Benefits -- CBA Form 1A															
Agency (Recurring Costs Only -- No Project Costs)	FY 2020-21			FY 2021-22			FY 2022-23			FY 2023-24			FY 2024-25		
	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a)+(b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Cost Change Operational	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project
A. Personnel Costs -- Agency-Managed Staff	\$5,516,605	\$0	\$5,516,605	\$5,516,605	\$0	\$5,516,605	\$5,516,605	\$0	\$5,516,605	\$5,516,605	\$0	\$5,516,605	\$5,516,605	\$0	\$5,516,605
A.b Total Staff	109.00	0.00	109.00	109.00	0.00	109.00	109.00	0.00	109.00	109.00	0.00	109.00	109.00	0.00	109.00
A-1.a. State FTEs (Salaries & Benefits)	\$5,516,605	\$0	\$5,516,605	\$5,516,605	\$0	\$5,516,605	\$5,516,605	\$0	\$5,516,605	\$5,516,605	\$0	\$5,516,605	\$5,516,605	\$0	\$5,516,605
A-1.b. State FTEs (#)	109.00	0.00	109.00	109.00	0.00	109.00	109.00	0.00	109.00	109.00	0.00	109.00	109.00	0.00	109.00
A-2.a. OPS Staff (Salaries)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A-2.b. OPS Staff (#)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-3.a. Staff Augmentation (Contract Cost)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A-3.b. Staff Augmentation (# of Contractors)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Application Maintenance Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-1. Managed Services (Staffing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-2. Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-3. Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-4. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. Data Center Provider Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-1. Managed Services (Staffing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-2. Infrastructure	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-3. Network / Hosting Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-4. Disaster Recovery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-5. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D. Plant & Facility Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E. Other Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$494,904	-\$494,904	\$0	-\$494,904	-\$494,904	\$0	-\$494,904	-\$494,904
E-1. Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-2. Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-3. Other Outbound Mail Savings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$494,904	-\$494,904	\$0	-\$494,904	-\$494,904	\$0	-\$494,904	-\$494,904
Total of Recurring Operational Costs	\$5,516,605	\$0	\$5,516,605	\$5,516,605	\$0	\$5,516,605	\$5,516,605	-\$494,904	\$5,021,701	\$5,516,605	-\$494,904	\$5,021,701	\$5,516,605	-\$494,904	\$5,021,701
F. Additional Tangible Benefits:		\$0			\$0			\$0			\$0			\$0	
F-1. Specify		\$0			\$0			\$0			\$0			\$0	
F-2. Specify		\$0			\$0			\$0			\$0			\$0	
F-3. Specify		\$0			\$0			\$0			\$0			\$0	
Total Net Tangible Benefits:		\$0			\$0			\$494,904			\$494,904			\$494,904	

CHARACTERIZATION OF PROJECT BENEFIT ESTIMATE -- CBA Form 1B		
Choose Type	Estimate Confidence	Enter % (+/-)
Detailed/Rigorous <input type="checkbox"/>	Confidence Level	
Order of Magnitude <input checked="" type="checkbox"/>	Confidence Level	80%
Placeholder <input type="checkbox"/>	Confidence Level	

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

State of Florida
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APPENDIX B

Fiscal Year 2020-21

Department of Revenue		e-Services Taxpayer Portal		CBA Form 2A Baseline Project Budget																				
Costs entered into each row are mutually exclusive. Insert rows for detail and modify appropriation categories as necessary, but do not remove any of the provided project cost elements. Reference vendor quotes in the Item Description where applicable. Include only one-time project costs in this table. Include any recurring costs in CBA Form 1A.				FY2020-21			FY2021-22			FY2022-23			FY2023-24			FY2024-25			TOTAL					
				\$ -			\$ 3,076,651			\$ 1,396,651			\$ 835,651			\$ 835,651			\$ 835,651			\$ 6,978,265		
Item Description <i>(remove guidelines and annotate entries here)</i>	Project Cost Element	Appropriation Category	Current & Previous Years Project-Related Cost	YR 1 #	YR 1 LBR	YR 1 Base Budget	YR 2 #	YR 2 LBR	YR 2 Base Budget	YR 3 #	YR 3 LBR	YR 3 Base Budget	YR 4 #	YR 4 LBR	YR 4 Base Budget	YR 5 #	YR 5 LBR	YR 5 Base Budget	TOTAL					
Costs for all state employees working on the project	ITE	G&D	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ -				
Costs for all OPS employees working on the project	OPS	OPS	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ -				
Staffing costs for personnel using Time & Expense	Staff Augmentation	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ -				
Project management personnel and related deliverables	Project Management	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ -				
Project oversight to include Independent Verification & Validation (IV&V) personnel and related deliverables	Project Oversight	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ -				
Staffing costs for all professional services not included in other categories	Consultants/Contractors	Contracted Services	\$ -	0.00	\$ 2,240,000	\$ -	0.00	\$ 560,000	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ 2,800,000				
Separate requirements analysis and feasibility study procurements	Project Planning/Analysis	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Hardware purchases not included in data center services	Hardware	OCO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Commercial software purchases and licensing costs	Commercial Software	Contracted Services	\$ -	\$ 835,651	\$ -	\$ 835,651	\$ -	\$ 835,651	\$ -	\$ 835,651	\$ -	\$ 835,651	\$ -	\$ 835,651	\$ -	\$ 835,651	\$ -	\$ 835,651	\$ -	\$ 4,178,265				
Professional services with fixed-price costs (i.e. software development, installation, project documentation)	Project Deliverables	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
All first-time training costs associated with the project. Include the quote received from the data center provider for project equipment and services. Only include one-time project costs in this row. Recurring project related data center costs are included in CBA Form 1A.	Training	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Other contracted services not included in other categories	Data Center Services - One Time Costs	Data Center Category	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Other contracted services not included in other categories	Other Services	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Include costs for non-state data center equipment required by the project and the proposed solution (insert additional rows as needed for detail)	Equipment	Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Include costs associated with leasing space for project personnel	Leased Space	Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Other project expenses not included in other categories	Other Expenses	Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Total			\$ -	0.00	\$ 3,076,651	\$ -	0.00	\$ 1,396,651	\$ -	0.00	\$ 835,651	\$ -	0.00	\$ 835,651	\$ -	0.00	\$ 835,651	\$ -	\$ 6,978,265					

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

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Cost Benefit Analysis

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CBAForm 2 - Project Cost Analysis

Agency	<u>Department of Revenue</u>	Project	<u>e-Services Taxpayer Portal</u>
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PROJECT COST SUMMARY	PROJECT COST SUMMARY (from CBAForm 2A)					TOTAL
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
TOTAL PROJECT COSTS (*)	\$3,075,651	\$1,395,651	\$835,651	\$835,651	\$835,651	\$6,978,255
CUMULATIVE PROJECT COSTS <i>(includes Current & Previous Years' Project-Related Costs)</i>	\$3,075,651	\$4,471,302	\$5,306,953	\$6,142,604	\$6,978,255	
Total Costs are carried forward to CBAForm3 Project Investment Summary worksheet.						

PROJECT FUNDING SOURCES	PROJECT FUNDING SOURCES - CBAForm 2B					TOTAL
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
General Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Trust Fund - Federal Grants TF (Indirect)	\$3,075,651	\$1,395,651	\$0	\$0	\$0	\$4,471,302
Federal Match <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Grants <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Other <input checked="" type="checkbox"/> Operating TF	\$0	\$0	\$835,651	\$835,651	\$835,651	\$2,506,953
TOTAL INVESTMENT	\$3,075,651	\$1,395,651	\$835,651	\$835,651	\$835,651	\$6,978,255
CUMULATIVE INVESTMENT	\$3,075,651	\$4,471,302	\$5,306,953	\$6,142,604	\$6,978,255	

Characterization of Project Cost Estimate - CBAForm 2C		
Choose Type	Estimate Confidence	Enter % (+/-)
Detailed/Rigorous	Confidence Level	
Order of Magnitude	Confidence Level	80%
Placeholder	Confidence Level	

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

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CBAForm 3 - Project Investment Summary

Agency	<u>Department of Revenue</u>	Project	<u>e-Services Taxpayer Portal</u>
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COST BENEFIT ANALYSIS -- CBAForm 3A						
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	TOTAL FOR ALL YEARS
Project Cost	\$3,075,651	\$1,395,651	\$835,651	\$835,651	\$835,651	\$6,978,255
Net Tangible Benefits	\$0	\$0	\$494,904	\$494,904	\$494,904	\$1,484,712
Return on Investment	(\$3,075,651)	(\$1,395,651)	(\$340,747)	(\$340,747)	(\$340,747)	(\$5,493,543)
Year to Year Change in Program Staffing	0	0	0	0	0	

RETURN ON INVESTMENT ANALYSIS -- CBAForm 3B		
Payback Period (years)	NO PAYBACK	Payback Period is the time required to recover the investment costs of the project.
Breakeven Fiscal Year	NO PAYBACK	Fiscal Year during which the project's investment costs are recovered.
Net Present Value (NPV)	(\$5,223,552)	NPV is the present-day value of the project's benefits less costs over the project's lifecycle.
Internal Rate of Return (IRR)	NO IRR	IRR is the project's rate of return.

Investment Interest Earning Yield -- CBAForm 3C					
Fiscal Year	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Cost of Capital	1.94%	2.07%	3.18%	4.32%	4.85%

V. Schedule IV-B Major Project Risk Assessment

An in-depth risk assessment of the e-Services Taxpayer Portal project was performed using the risk assessment tool provided as part of the Information Technology Guidelines and Forms on the Florida Fiscal Portal. The tool involves answering 89 questions about the project being considered, divided into eight assessment categories. The results of the Project Risk Assessment, Appendix C, are summarized in this section.

A. Risk Assessment Summary

The overall risk assessment of the project is rated as “High” based on the results provided by the risk assessment tool. This rating reflects assessment ratings of “Medium” in two of the eight assessment areas and “High” in six of the eight assessment areas.

The level of risk at this time is predominantly a reflection of the early lifecycle stage, Planning, of the project. Overall risk is expected to lower as more formal efforts begin to identify, assess, plan and monitor risks to effectively mitigate risk over the life of the project.

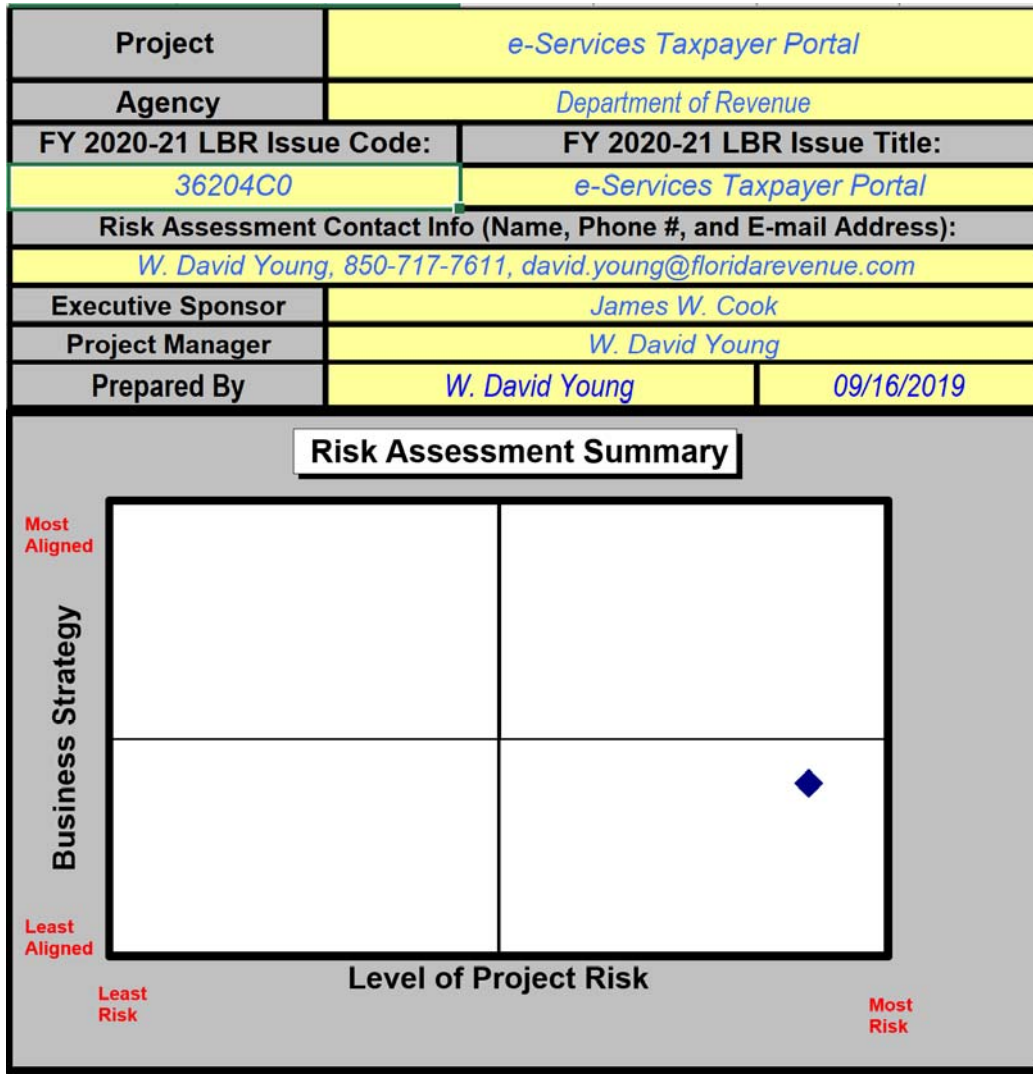
The six categories assessed as high risk and primary contributors to the assessment level include:

- Technology Exposure – Funding the project will enable the procurement of a solution and partnering with an experienced solution provider to support the mitigation of risk in this category.
- Communication – Funding the project will enable the development of a Communication Plan to support the mitigation of risk in this category.
- Fiscal – Funding the project will enable the development of a Procurement Strategy, Plan and documents. A Resource Plan and Spending Plan to support the mitigation of risk in this category would be developed in conjunction with the solution provider after the completion of the procurement stage.
- Project Organization – Funding the project will enable the development of a Project Management Plan, defining the Project Organization and governance, to support the mitigation of risk in this category.
- Project Management – Funding the project will enable the development of a Project Management Plan to support the mitigation of risk in this category.
- Project Complexity – Funding the project will enable the development of a Project Management Plan to support the mitigation of risk in this category.

The overall risk assessment rating aligns with expectations for a project of this scope and magnitude regardless of the approach or selected solution and solution provider. Identified risks are able to be effectively mitigated to limit the introduction of issues that could impact overall project success. Many areas assessed as high risk will likely incur a reduced risk rating within the first months of project start when a formal project organization is focused on the project execution stage. Until the project is approved, and funding is allocated, effort to mitigate and reduce risk ratings will likely not occur.

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

The Project Risk Assessment Summary is a graphical representation of the results provided from the risk assessment tool.



Project Risk Assessment Summary

Specific items of this level of project risk and alignment to business strategy that contributed to the current risk assessment level will be addressed within the first few months of the project. The *Project Risk Area Breakdown* provides a graphic representation of the level of risk in the following areas. The greatest contributing factors to the rating of high for each of the following areas are provided below:

Project Risk Area Breakdown	
Risk Assessment Areas	Risk Exposure
Strategic Assessment	MEDIUM
Technology Exposure Assessment	MEDIUM
Organizational Change Management Assessment	HIGH
Communication Assessment	HIGH
Fiscal Assessment	HIGH
Project Organization Assessment	HIGH
Project Management Assessment	HIGH
Project Complexity Assessment	HIGH
Overall Project Risk	HIGH

Project Risk Area Breakdown

Strategic Risk

- The project objectives will be clearly documented and approved by the stakeholders.
- The project charter will be approved by the Executive Sponsor.
- All requirements, assumptions, constraints and priorities will be validated and taken into account.

Technology Exposure Risk

- Program staff will gain sufficient experience during the first year of implementation.
- The selected solution provider will serve to mitigate much of the risks in this area.

Organizational Change Management Risk

- All business process changes will be documented and mitigation strategies for each specific organizational risk will be defined.

Communication Risk

- The Communication Plan will be developed and approved early in the project.
- All affected stakeholders will be addressed by the Communication Plan.
- All key messages, expected message outcomes and success measures will be documented within the Communication Plan.
- Staff roles and responsibilities required to implement the Communication Plan effectively will be identified and assigned.

Fiscal Risk

- The Spending Plan documenting all planned project expenditures will be documented and approved.
- Cost estimates will be accurate +/- 10%.
- Funds will be available to support all staffing and materials necessary to complete the project successfully.
- Tangible benefits will be validated, and baseline measures will be documented within the Benefits Realization Plan.
- A Contract Manager, Program Manager and Project Manager will be assigned to the project.

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

Project Organization Risk

- The project organization and governance will be defined in the Project Management Plan.
- The project Staffing Plan will document all identified staff roles and responsibilities.
- A Change Control Board and Steering Team will be established.

Project Management Risk

- Functional and technical requirements will be validated, elaborated and documented within the Requirements Plan.
- Design specifications will be developed to include the associated functional and technical requirements to support requirements traceability.
- All project deliverables acceptance criteria will be documented and approved.
- The project Work Breakdown Structure (WBS) will be defined to the work package level.
- The project Implementation Plan and Project Schedule will be documented and approved including all project tasks, resources, assignments, start and end dates, phase gate reviews and decision criteria and milestones.
- Formal Risk Management will be implemented based on the approved Risk Management Plan.

The overall project risk is expected to decrease upon execution of the above activities. Business alignment will increase when above items are addressed.

The Department plans to continually identify, assess, plan and monitor risks to effectively mitigate risk over the life of the project. The Department's risk management approach is described in detail in Section VII, Project Management Planning.

VI. Schedule IV-B Technology Planning

A. Current Information Technology Environment

1. Current System

a. Description of Current System

The Program's e-Services suite consists of 32 applications (see Appendix A for list of applications) that provide secure services through the internet to Florida taxpayers, their representatives, and local government officials. The applications support 34 taxes and fees, including sales and use tax, reemployment tax, and corporate income tax. The types of services provided include:

- Account registration, maintenance, and status inquiry;
- Tax filing and payments;
- Refund requests;
- Requests for certificates of compliance, clearance letters, and verification of resale certificates
- Providing information about distributions to local governments;
- Providing information to users which enables them to understand their obligations and how to efficiently utilize e-Services (tutorials, etc.)

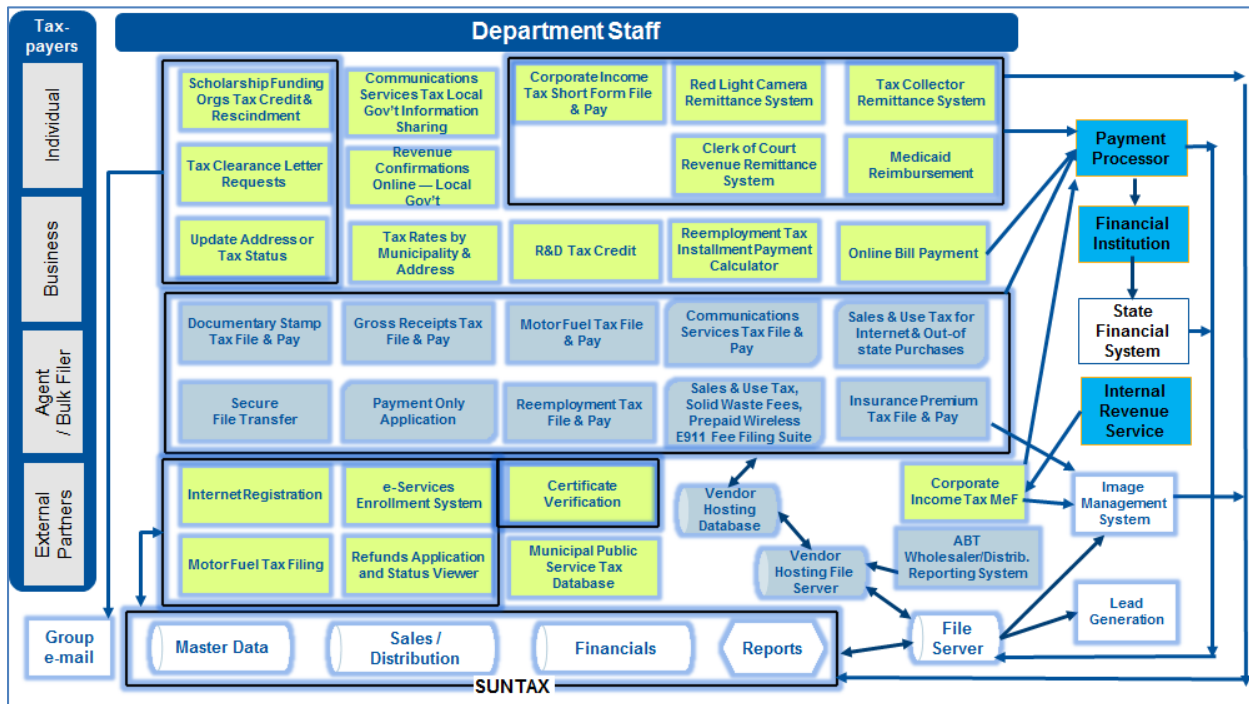
Most of the applications are designed to be used on a computer through a web browser, except for one mobile application (to verify sales tax resale and exemption certificates). The applications and information pages can be accessed using mobile devices, however, many of the pages are too dense with information to be useful on a small device. The current e-Services applications lack a cohesive look and feel and one central point of entry to include intuitive navigation to the different applications or application groupings.

The diagram below shows the current e-Services application landscape. Key aspects of the diagram are described below:

- **Internally and vendor hosted applications:** The e-Services applications are divided into internally hosted applications and vendor hosted applications (indicated by the background color of the application). The vendor hosted applications handle the high-volume transactions.
- **Payments:** The diagram shows the applications that interface with the external system which processes payments. Information about the payment processing is provided to the servicing financial institution, which in turn provides information to the State Financial System.
- **Back-end (SUNTAX):** SUNTAX is the internal tax administration system. Several of the internally hosted applications communicate with SUNTAX as indicated by the connecting lines. The vendor-hosted applications receive data from SUNTAX and provide data to SUNTAX through XML extracts.
- **Email communications:** Some of the applications (e.g., Tax Clearance Letter Request) consist of forms the user fills out online which are then emailed to Department staff for manual processing. These applications are shown with a connection to a group email box.
- **Secure file transfer:** Most of the applications enable the user to execute individual transactions directly on Department web sites. However, the Secure File Transfer application (vendor hosted) enables users to submit files which contain multiple transactions (enrollment, filing, and payments) for a particular type of tax (Sales, Reemployment, etc.).
- **Image Management System (IMS):** IMS is a separate system which manages document images. Some of the e-Services applications communicate with this system to store images of filed returns and submitted applications.
- **Lead Generation (SunVISN):** Lead Generation is a separate system which generates leads for auditors. Some e-Services applications provide information to this system.

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

Below, the diagram depicting the current e-Services application landscape shows e-Services applications and their interaction with external and back-end systems.



Legend:

- Internally Hosted
- Externally Hosted
- GTA— Non-e-Services
- External System — State of Florida
- External System — Other

Application Utilization

The applications are divided into three groups:

- SAP Portal Applications
- Internally Hosted .NET Applications
- Vendor Hosted .NET Applications

The utilization of the SAP Portal and Internally Hosted e-Services applications were measured using Google Analytics, as shown in the following tables. The following are definitions of the terms found in the tables below.

Session

A session is defined as a group of interactions one user takes within a given time frame on a website. Google Analytics defaults that time frame to 30 minutes. Meaning, whatever a user does within a website (e.g. browses pages, downloads resources, and purchases products) before they exit equals one session.

How long does a session last?

By default, a session lasts until there is 30 minutes of inactivity.

When a user arrives on a site, Analytics starts counting from that moment. If 30 minutes pass without any kind of interaction from the user, the session ends. However, every time the user interacts with an element (like an event, social interaction, or a new page), Analytics resets the expiration time by adding on an additional 30 minutes from the time of that interaction.

Sessions vs. Users

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

The initial session by a user during any given date range is considered to be an additional *session* and an additional *user*. Any future sessions from the same user during the selected time period are counted as additional *sessions*, but not as additional *users*. Note: It is possible for one person to be counted as multiple users, if the person logs on to a website using different devices or web browsers.

Pageviews vs. Unique Pageviews

A *pageview* is defined as a view of a page on a site that is being tracked by the Analytics tracking code. If a user clicks reload after reaching the page, this is counted as an additional pageview. If a user navigates to a different page and then returns to the original page, a second pageview is recorded as well.

A *unique pageview*, aggregates pageviews that are generated by the same user during the same session. A *unique pageview* represents the number of sessions during which that page was viewed one or more times.

January and April were chosen for the data gathering below, as they are peak usage months (as are July and October).

Monthly e-Services User Counts

Month	# of Internally Hosted .NET Application Users	# of SAP Portal Application Users
Jan-19	103,281	
Apr-19	94,558	
Average	98,919	
June-19	64,295	23,259

Monthly Sessions / Transactions

Internally Hosted .Net Applications		Portal Applications	
Month	Peak # of Sessions	Pages/Session	Estimated Peak Online Transactions
Jan-19	176,578	10.26	21,864
Apr-19	168,833	10.39	19,406
Average	171,705	10.32	20,635
Data Source: Google Analytics run for the months of January and April 2019		Data Source: Data from the Portal applications databases based on current transactions	

Transactions for Vendor Hosted Applications

Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19
1,018,988	472,948	488,133	997,545	544,292	477,505
Data Source: Hosting Vendor					

The peak months have double the transaction volume of other months.

b. Current System Resource Requirements

The browser must be TLS 1.1 or TLS 1.2 compliant. The internally hosted applications check for this compliance directly in the browser. The applications hosted by the external vendor check for this compliance by checking for specific browser versions:

- Chrome (version 36 and above)
- Edge
- Firefox (version 38 and above)
- Internet Explorer 11
- Safari (version 7 and above)

Certificate verification mobile application

- Android OS 2.3.2 or higher, and iOS version 6 or higher

Security

- To ensure data confidentiality and integrity, all information transmitted over the Internet is encrypted using the 128-bit Secure Sockets Layer (SSL) protocol.
- Applications must comply with Florida Cybersecurity Standards, found in Information Technology Standards, Rule 60GG-2, F.A.C.
- Applications must comply with Identity Management Standards found in Information Technology Architecture Standards, Rule 60GG-5, F.A.C.
- Applications must conform to the requirements of IRS Publication 1075 for IRS Federal Tax Information (FTI)

c. Current System Performance

The current e-Services offer a stable environment which is able to meet the peak demands of the existing functionality offered. However, there are many gaps in the functionality which would be addressed by a modernization of the existing e-Services.

An internal survey of business and technical system users was conducted to evaluate the business value and technical condition of the existing e-Services applications. The overall health of the e-Services application portfolio is above average with the business value average at 3.32 (out of 5) and technical condition at 3.77 (out of 5). The applications offer important business services, although the usability of some of those services can be significantly improved.

While the technical condition is above average, this evaluation is based on looking at the applications in isolation. There are many separate applications created over an extended period of time, using various technologies and design principles. Many of the applications have related functionality. This results in increased costs to maintain and enhance the application portfolio, and provides an inconsistent experience to the users of the system who utilize multiple applications.

Effort and money should be spent to maintain the technical currency of the applications, and consolidate the applications, based on a single architecture and set of design principles, and from a customer usability perspective. The first step towards this goal is to provide users with a single point of entry into an account, and a complete view of their e-Services interactions with the Department augmented by additional automations to increase self-service options.

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

2. Information Technology Standards

The proposed solution must comply with selected Division of State Technology production application standards and Florida Statutes.

System security is paramount, compliance with National Institute of Standards and Testing (NIST), IRS Federal Tax Information (FTI) standards (IRS Publication 1075) will continue to be followed along with compliance with Florida Cybersecurity Standards, found in Information Technology Standards, Rule 60GG-2, and Data Center Operations, Rule 60GG-3, F.A.C.

B. Current Hardware and/or Software Inventory

Hardware Characteristics

The following set of tables lists the hardware in use for the groups of e-Services applications.

SAP Portal Applications Hardware

Windows OS	OS Extended EOL	Hardware Age (OS Installed Date)	Cores	Memory	Physical / Virtual	Data Center	Manufacturer	Server Host / Type	SW	Notes	End Of Support	
Windows Server 2012 R2	10/10/2023	3/18/2014	4	8	32	Physical	DR Site	HP	ProLiant BL460c G6	SAP EP 7.0	GTA SAP ENTERPRISE PORTAL DR	10/10/2023
Windows Server 2012 R2	10/10/2023	11/23/2015	2	2	64	Virtual	VMWare	HP	HP Superdome 920 BL	SAP EP 7.0	GTA SAP ENTERPRISE PORTAL DEV	10/10/2023
Windows Server 2012 R2	10/10/2023	12/4/2015	2	2	32	Virtual	VMWare	HP	HP Superdome 920 BL	SAP EP 7.0	GTA SAP ENTERPRISE PORTAL QA	10/10/2023
Windows Server 2012 R2	10/10/2023	12/8/2015	2	2	128	Virtual	VMWare	HP	HP Superdome 920 BL	SAP EP 7.0	GTA SAP ENTERPRISE PORTAL PRD	10/10/2023

SAP Portal Application Data Storage Hardware

EMC SAN Version
EMC VPLEX - version is 5.5.2.01.00.03
EMC VNX-5300 disk array (presented through VPLEX) - version is 05.32.000.5.221
EMC Unity-600F all flash disk array (presented through VPLEX) - version is 4.1.2.9257522

Internally Hosted .NET Applications

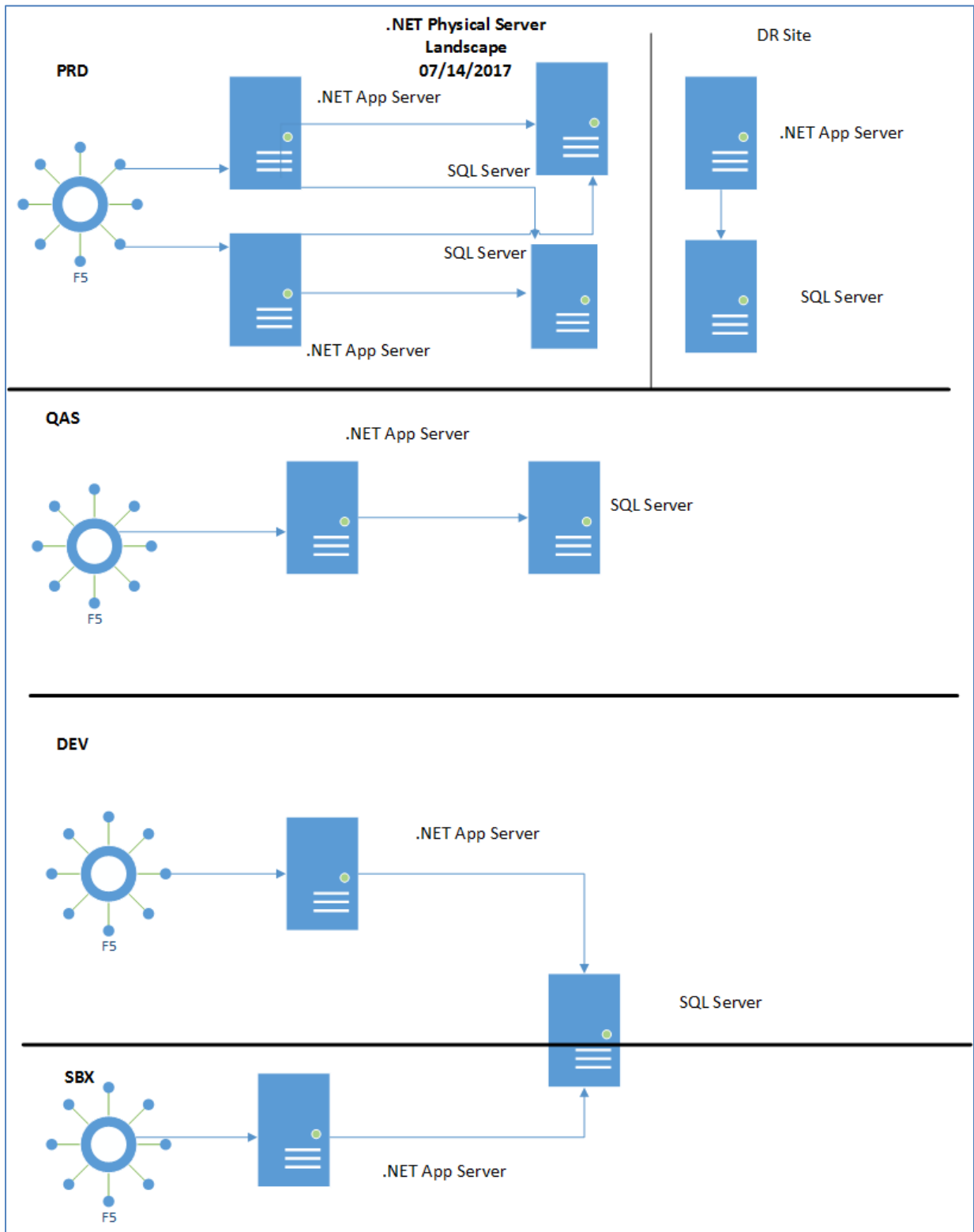
SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

Windows OS	OS Extended EOL	Hardware Age (OS Installed Date)	CPU	Cores	MEMORY	Physical / Virtual	Data Center	Manufacturer	Server Host / Type	Software	Notes	End Of Support
Windows Server 2008 R2	1/14/2020	6/4/2013	8	16	64	Physical	NWRDC	HP	ProLiant BL460c Gen8	.Net 4.5	GTA NET HOST PRD	11/18/2021
Windows Server 2008 R2	1/14/2020	3/1/2013	8	16	64	Physical	NWRDC	HP	ProLiant BL460c Gen8	.Net 4.5	GTA NET HOST PRD	11/18/2021
Windows Server 2008 R2	1/14/2020	3/18/2012	8	16	256	Physical	NWRDC	HP	ProLiant BL460c Gen8	SQL Server 2008R2	GTA NET SQL PRD	11/18/2021
Windows Server 2008 R2	1/14/2020	2/25/2012	8	16	256	Physical	NWRDC	HP	ProLiant BL460c Gen8	SQL Server 2008R2	GTA NET SQL PRD	11/18/2021
Windows Server 2008 R2	1/14/2020	3/17/2012	8	16	64	Physical	NWRDC	HP	ProLiant BL460c Gen8	.Net 4.5	GTA NET HOST QA	11/18/2021
Windows Server 2008 R2	1/14/2020	3/17/2012	8	16	64	Physical	NWRDC	HP	ProLiant BL460c Gen8	.Net 4.5	GTA NET HOST QA	11/18/2021
Windows Server 2008 R2	1/14/2020	5/28/2011	4	4	32	Physical	NWRDC	HP	ProLiant BL460c G1	.Net 4.5	GTA NET HOST DEV	9/19/2012*
Windows Server 2008 R2	1/14/2020	3/18/2012	8	16	64	Physical	NWRDC	HP	ProLiant BL460c Gen8	.Net 4.5	GTA NET HOST DEV	11/18/2021
Windows Server 2008 R2	1/14/2020	5/2/2011	4	4	32	Physical	NWRDC	HP	ProLiant BL460c G1	.Net 4.5	GTA NET HOST SBX	9/19/2012*
Windows Server 2008 R2	1/14/2020	3/25/2013	8	16	64	Physical	NWRDC	HP	ProLiant BL460c Gen8	.Net 4.5	GTA NET HOST DR	11/18/2021
Windows Server 2008 R2	1/14/2020	3/9/2013	8	16	64	Physical	NWRDC	HP	ProLiant BL460c Gen8	.Net 4.5	GTA NET HOST DR	11/18/2021

*Hardware is out of support, but will soon be replaced.

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

The following diagram shows the relationships between the physical servers listed above, along with the load balancing hardware.



SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

Vendor Hosted .NET Servers (owned by the vendor)

Site 1

APPLICATION	OS	DEV\PROD	RAM	WEB\DB
FUEL	2012/64BIT	PROD	96GB	DB
CST, GRT, & IPT	2012/64BIT	PROD	48GB	DB
SALES	2012/64BIT	PROD	96GB	DB
SALES	2012/64BIT	PROD	96GB	DB
ABT, DST, PO	2012/64BIT	PROD	32GB	DB
FUEL	2008/32BIT	PROD	4GB	EDI
PO	2012/64BIT	PROD	96GB	WEB
SALES	2012/64BIT	PROD	96GB	WEB
FUEL	2012/64BIT	PROD	96GB	WEB
ABT, CST, DST, GRT, & IPT	2012/64BIT	PROD	16GB	WEB
File Transfer Application	2012/64BIT	PROD	32GB	DB
File Transfer Application	2012/64BIT	PROD	8GB	WEB

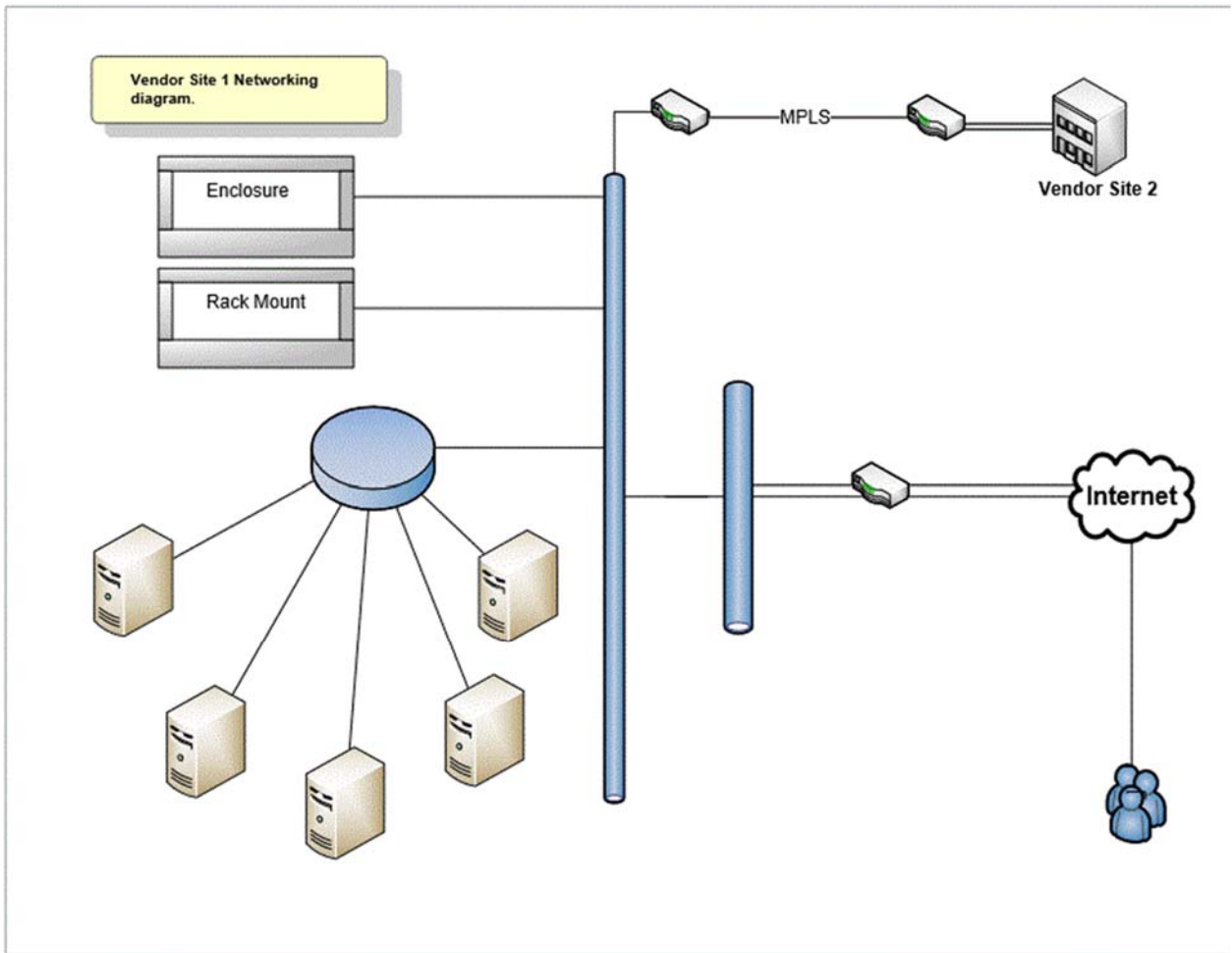
Site 2

APPLICATION	OS	DEV\PROD	RAM	WEB\DB
RT	2012/64BIT	PROD	96GB	DB
RT	2012/64BIT	PROD	16GB	DB
RT	2012/64BIT	PROD	16GB	WEB
File Transfer Application	2012/64BIT	PROD	96GB	DB
File Transfer Application	2012/64BIT	PROD	32GB	WEB

All Production servers at Site 1 have backup/failover servers at Site 2, and all Site 2 servers have backup/failover servers at Site 1.

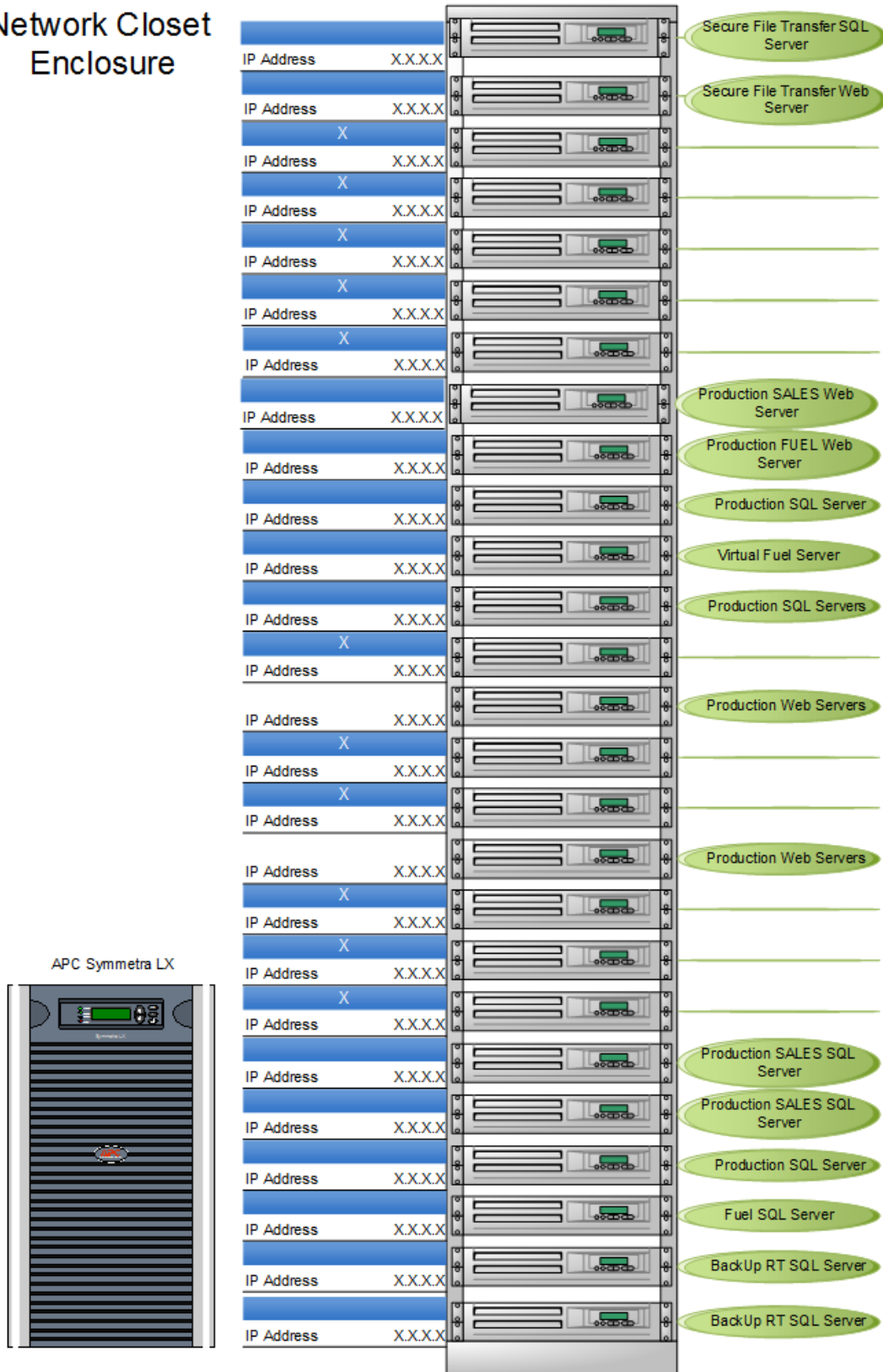
SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

The following diagrams show the topology of the physical servers listed above.



High-level Network Diagram for Vendor Hosted Applications

Network Closet Enclosure



Network Closet Enclosure for Vendor Hosted Applications

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

The available bandwidth of the connection between the vendor hosting site and the Department is 1 TB / sec.

Software Characteristics

e-Services consists of 32 custom developed and maintained applications. These programs are all custom code written in multiple application development languages as shown below. Note that a single application may make use of more than one language.

The following table details the programming languages and database software in use for e-Services.

Language	Applications
C#	17
C++	12
Java / JEE	4
JavaScript	15
HTML / CSS	13
PL / SQL	1
Other	4
MS SQL Server	17
Oracle	12
Other	4

e-Services Programs by Language and Database

C. Proposed Solution Description

1. Summary Description of Proposed System

The proposed solution is to deploy a Commercial Off-the-Shelf (COTS) customer-centric portal that would serve as the springboard for taxpayers (and other Program business constituents) to view and manage their business and account information with the Department, manage their online account credentials, manage sent and received communications with the Department, if so desired, register for additional locations and obligations, and single-entry point to file and pay obligations, among others.

A “Web Portal” is comprised of software tools to manage a single access point to web content and applications, and deliver personalized user experience. It typically provides an integration toolset, an interface which supports a wide variety of computers, tablets, and phones, and is cloud-ready.

The primary strategy of the approach to pursue a COTS taxpayer portal solution is to be able to leverage commercially available customer service functionality that can be implemented within a reasonable timeframe to meet both the taxpayer’s and the Program’s business needs.

This strategy reduces integration, project management and vendor management complexity, and will maximize the business capabilities through a single vendor solution. Integration with the Department’s back-end systems will still be needed as well as additional customization and configuration within the software to closely meet requirements.

The main advantage of this strategy is that it does not limit the Department to tax-centric vendors and technologies and the high cost typically associated with such solutions, and that its cost is reasonable compared to the cost of replacing all existing systems. The Department can leverage COTS solutions that focus on customer-centric portal and self-service functionality, which is the main gap currently identified for the Program’s e-Services offering, and can achieve this within a reasonable timeframe.

The proposed solution is a Software as a Service (SaaS) offering for business portal functionality which includes single-sign on, identity and access management functionality with multi-factor authentication and self-service identify and password administration, customizable dashboard for taxpayer’s business account information, online account profile information, notifications, document management, interactive customer assistance, and link to registration and file and pay services. Integration between the taxpayer portal and backend systems will be achieved through web service interfaces managed and maintained by the Department.

2. Resource and Summary Level Funding Requirements for Proposed Solution

Category	Response
Anticipated Technical Platform & Hardware Requirements	Anticipate no hardware or technical platform requirements as the solution is a SaaS offering.
Required Data Center Services	Existing Revenue infrastructure will continue to operate from Primary Data Centers (Northwest Regional Data Center & Division of State Technology, State Data Center) for integration web services components
Anticipated Software Requirements	The main software of the proposed solution is a Taxpayer Portal COTS application as a SaaS offering that will be provided and hosted through a third-party vendor. Integration web services components will be designed and developed by internal resources.
Anticipated Staffing Requirements	Critical to the success of this project is the allocation of sufficient project management, business process, functional and technical resources to work alongside the SaaS vendor for requirements gathering, solution design and development. Equally important will be

	staff training, workforce adjustments, and knowledge transfer from the vendor. Lack of commitment or insufficient resources will greatly jeopardize the outcome.
Anticipated Ongoing Operating Costs	Recurring annual software subscription

D. Capacity Planning

The proposed software solution is offered as a cloud-based subscription model which is easier from a capacity planning and scalability perspective. Subscription model is based on a combination of users’ access per month per year for internal users’ modules, and active users’ sessions per set time period per month per year.

The following table provides estimates used as the basis of the subscription model.

Estimated Number of Expected Annual Filing Visits

Filing Frequency	No. of Taxpayers	No. of Accounts	Calculation	Annual Filing Visits	Total Filed Tax Returns
weekly	22	22	x 52	1,144	1,144
13-period	114	3,920	x 13	1,482	50,960
monthly	383,509	496,544	x 12	4,602,108	5,958,528
quarterly	193,045	195,874	x 4	772,180	783,496
quarterly-RT	559,541	569,617	x 4	2,238,164	2,278,468
semi-annual	12,148	12,497	x 2	24,296	24,994
annual	288,720	291,953	x 1	288,720	291,953
Total =				7,928,094	9,389,543
				80% =	6,342,475

Based on FYE 2018-19 numbers

80% is the estimated percentage of taxpayers expected to adopt use of the portal

Additional users for existing filings:

Some additional growth will come over time as taxpayers who currently file paper forms move to use of the e-Services applications accessible through the taxpayer portal. The dominant volume of filing returns is for sales tax and reemployment tax. The current percentage of tax returns that are filed electronically is approximately 70-75%.

The contract with the hosting vendor should allow for scalability to accommodate net annual growth of portal usage and the addition of future enhancements.

The contract with the hosting vendor should address system scalability requirements to accommodate for expected net annual growth of portal usage based on additional users and future enhancements. The contract should also address service level requirements related to system availability, capacity, and performance.

Server Hardware Sizing and Software cost

The following assumptions were used to estimate hosting environment needs:

- The Taxpayer Portal application and any database needs specific to the portal functionality will be cloud-hosted as Software as a Service (SaaS)
- The Cloud Service Provider will provide Virtual Private Network (VPN) connection capability to accommodate the backend systems integration capacity requirements.
- The site will be FedRAMP certified at option levels Medium to High, if FTI or confidential data are involved.

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

- The portal will not store the images of paper correspondence and paper forms sent to the Department, instead, an interface with the Image Management System (current and future) will be implemented to display any images which have been associated with a user account.

The following information was used to estimate the cloud hosting sizing requirements:

Number of users

Total number of active accounts in SUNTAX is 1.5 million. Average number of users, as well the number of users during a peak hour or day were estimated through data gathered from the three groups of existing applications.

Transaction volume

Peak and average usage was gathered for the three groups of existing applications, with a focus on the highest volume tax types.

The estimated peak numbers for transaction volumes are significantly larger than the averages. An example is shown below of the relative numbers for the Vendor Hosted Reemployment Tax (excludes secure file transfer).

	# of Monthly Submissions	Daily	Hourly
Peak	178,872	11,187	1,592
Average	67,529	2,557	107
Ratio of Peak to Average	2.65	4.38	14.89

Average vs. Peak Transaction Volumes

Hosting

There are three cloud hosting options:

- Infrastructure as a Service (IaaS)
- Platform as a Service (PaaS)
- Software as a Service (SaaS)

Given that the proposed solution is a COTS application, SaaS is the preferred approach to hosting. This approach has the following advantages which speed development and problem resolution:

- The hosting provider has extensive experience with the COTS software and its installation and configuration.
- The provider understands the specific infrastructure needs of the software.
- The provider has experience troubleshooting performance or other problems with solutions built on the software, being able to readily determine whether the issue is from the COTS software or the infrastructure.
- The provider is responsible for both the infrastructure and the COTS software, and the service level agreement can provide monetary penalties to enforce that responsibility.
- The vendor is solely responsible for disaster recovery (DR; geo-relocation in the event the host's data center were destroyed) and that responsibility includes: no loss of data between primary site and disaster site; requires no infrastructure changes on the Department's equipment (VPN for backend web services); and that the DR site be FedRAMP certified if the primary site is FedRAMP compliant.

VII. Schedule IV-B Project Management Planning

The following section includes the Department's project management plan and any associated planning tools or documents that will be used.

A. Project Charter

The project charter establishes a foundation for the project by ensuring that all participants share a clear understanding of the project purpose, objectives, scope, approach, deliverables, and timeline. It serves as a reference of authority for the future of the project. It includes the following:

Project Name

This project is referred to as e-Services Taxpayer Portal project.

Purpose

The purpose of the project is to select a technology solution and vendor to implement an e-Services taxpayer portal at the Florida Department of Revenue (Department) that will meet the Department's strategic objectives by increasing data accuracy, increasing self-service options, improving security and access controls, and streamlining communications between taxpayers and the Department. This project is anticipated to be completed within a 24-month period.

The portal is intended to create a more streamlined and efficient process for taxpayers' interaction with the Department of Revenue. The portal will be similar to self-service portals offered by financial institutions and health care providers. The portal would support the tax registration process for businesses in the State of Florida, as well as provide account management benefits. It will serve as the taxpayer's single point of entry to the Department's e-Services and afford businesses 24/7, 7 days a week access to conveniently and securely interact with the Department.

Upon completion, taxpayers will be able to communicate with the Department in a secure centralized hub that allows for electronic two-way communication. The portal also will enable local jurisdiction address verification, real-time access and update capability to account information, and customized dashboards for both businesses and tax representatives. This request is for the first year of a two-year project with a total cost of \$4.5M.

This issue supports Statewide Economic Development Strategy 4.2 - Ensure state, regional and local agencies provide collaborative and timely customer service to businesses and workers; and Statewide Economic Development Strategy 5.2 Improve the efficiency and effectiveness of government agencies at all levels.

Project Phases

The implementation of the e-Services Taxpayer Portal will encompass specific and clearly defined phases which will include:

- Development of detailed plans and requirements
- Development and release of a procurement vehicle
- Management of the procurement process resulting in the selection of an implementation vendor
- Collaboration with and oversight of the implementation vendor from project initiation through the implementation of a fully operational solution

The Department will invest internal resources and funds to begin several of these activities before the first official year (FY 2020-21) of funding requested in this IV-B. These activities will accelerate the implementation timeline and allow benefits to be achieved sooner. Prior to the first year of funding the Department will establish the PMO, perform detailed planning and requirements development that will be used during the procurement process. This allows the Department to establish a sound foundation to effectively manage the project, and prepare for the arrival of a systems integrator.

Upon approval of requested funding, the Department will proceed with the procurement process to award a vendor in Year 1 (FY 2020-21) and focus on design and implementation of the portal. In Year 2 (FY 2021-22) the project will focus on user acceptance testing, communication to stakeholders, and deployment.

Project Management

The preferred project management methodology used by the Department is based on the Project Management Institute's (PMI) Project Management Framework. The Department Project Manager and the implementation vendor will agree upon an appropriate project management methodology that adheres to Project Management and Oversight, Rule 60GG-1, F.A.C. The Project Director or Project Sponsor may consider changes to the methodology at any phase of the project, as deemed appropriate, including the use of Agile methodologies that focus on customer satisfaction through the early and continuous delivery of working software, close cooperation between business users and software developers, quality improvement, and continuous attention to technical excellence and good design.

Regardless of the specific project management methodology employed, management and control mechanisms along with appropriate project artifacts will be relevant to all phases of this project, including:

- Project Charter
- Project contract(s)
- Project Management Plan
- Baseline project schedule
- Project Change Management
- Project Issues Management
- Project Risk Management
- Financial Management
- Reporting

The use of the project control framework indicated above, together with the application of the Project Management Plan, will assist both the Project Manager and the Project Sponsor in planning, executing, managing, administering, and controlling all phases of the project. Control activities will include, but may not be limited to:

- Monitoring project progress; identifying, documenting, evaluating, and resolving project related issues that may arise
- Reviewing, evaluating and making decisions about proposed changes; changes to project scope will be tightly controlled according to a documented change management process which includes a formal request with a stakeholder review and approval process
- Monitoring and taking appropriate actions about risks as required by the risk management plan
- Monitoring and tracking issues as required by a documented issue reporting and management process
- Monitoring the quality of project deliverables and taking appropriate actions with regard to any project deliverables that are deficient in quality

Project Scope

The scope of this project will include an additional business process analysis and requirements development effort and the design, development, testing, user training, and implementation of the future e-Services taxpayer portal to support all the Department functional areas.

Also included in the Project Scope:

- Establishment of a Project Management Office
- Organizational Change Management
- Statewide system implementation
- Content development for training materials and system help screens
- End-user training
- Operations and maintenance planning
- Reporting functions

The following table summarizes the activities to support the future effort:

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

Activity	Description
Analysis	Validation of the system requirements collected during previous business process improvement and requirements gathering efforts.
Design	Joint Application Design sessions with end users, functional and technical design documentation, and user interface prototyping.
Build	Application configuration and system development, database development, data conversion, data migration, data warehouse development, unit testing, creation of help screens and development of an online user tutorial.
Test	Creation of test plans and test cases, and the performance of integration and system testing, user acceptance testing, and regression testing.
Deploy	Implementation planning and the deployment of the new system to a production environment.
Operations	Begins during the system implementation phase. The emphasis of this phase will be to ensure that the necessary equipment, staff, and procedures are in place to meet the needs of end users and ensure that the system will continue to perform as specified.

Project Deliverables

The following table contains a preliminary list of project deliverables. The final deliverables list, which will include acceptance criteria, will be developed in conjunction with the selected implementation vendor and will be appropriate to the technology solution chosen.

Name	Deliverable Description
Project Management Status Reports	Weekly status reports to project management team.
Risk and Issue Registers	Prioritized lists of risks and issues identified and reviewed during the project.
Meeting Minutes	Record of decisions, action items, issues, and risks identified during formal stakeholder meetings.
Schedule IV-B Feasibility Study (Updates)	Incorporates information to be submitted with the Department’s Legislative Budget Request for follow on phases.
Project Charter	Issued by the Project Sponsor that formally authorizes the existence of the project and provides the Project Manager with the authority to apply organizational resources to project activities.

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

Name	Deliverable Description
Project Management Plan	<p>Includes the following documents as required by the Department Project Director or the PMO:</p> <ul style="list-style-type: none"> • Work Breakdown Structure • Resource Loaded Project Schedule • Change Management Plan • Communication Plan • Document Management Plan • Scope Management Plan • Quality Management Plan • Risk Management Plan • Risk Response Plan • Issue Management Plan • Resource Management Plan • Conflict Resolution Plan • Baseline Project Budget
As-Is Business Process Flows	<p>Represents, graphically, the current state of public assistance business processes using standard business process notation. This document should include narrative descriptions of key activities, including owners, inputs, and outputs.</p>
To-Be Business Process Flows	<p>Represents the future state of public assistance business processes, as reengineered by the vendor in conjunction with Department subject matter experts. The process flows are developed using standard business process notation. This document should include narrative descriptions of key activities, including owners, inputs, and outputs.</p>
Technical Design Specification	<p>Detailed technical design for data and information processing in the new business system to include:</p> <ul style="list-style-type: none"> • Data Model/Entity Relationship Diagram • Data Dictionary • Technical Architecture (to include a hardware usage plan)
Design Demonstration	<p>Review and acceptance of the system integrator’s design required before proceeding to development. Key stakeholders will experience the prototype and then a go/no-go decision will be submitted to the Project Sponsors for action.</p>
Data Conversion Plan	<p>Plan for converting data from existing systems to meet the specifications of the new database design; to include detailed data conversion mapping.</p>
Knowledge Transfer Plan	<p>Details the steps taken to transfer knowledge about the system to the resources that ultimately will be responsible for implementation.</p>
Organizational Change Management (OCM) Plan	<p>Describes the overall objectives and approach for managing organizational change during the project, including the methodologies and deliverables that will be used to implement OCM for the project.</p>
OCM Status Reports	<p>Weekly status reports to project management team.</p>

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

Name	Deliverable Description
Stakeholder Analysis	Identifies the groups impacted by the change, the type and degree of impact, group attitude toward the change and related change management needs.
Training Plan	Defines the objectives, scope, and approach for training all stakeholders who require education about the new organizational structures, processes, policies, and system functionality.
Change Readiness Assessment	Surveys the readiness of the impacted stakeholders to “go live” with the project and identifies action plans to remedy any lack of readiness.
Data Migration Plan	Plan for migration of data from existing systems to new databases (as required).
Test Plans	Detailed test plans for unit testing, system testing, load testing, and user acceptance testing.
Test Cases	Documented set of actions to be performed within the system to determine whether all functional requirements have been met.
Implementation Plan	Detailed process steps for implementing the new business system statewide.
Knowledge Transfer Plan	Based on a gap analysis, this plan will detail the steps taken to transfer knowledge about the system to the resources that ultimately will be responsible for post-implementation support.
Functional Business System	Final production version of the new business system.
System Operation and Maintenance Plan	Detailed plan for how the finished system will be operated and maintained.

Project Milestones

It is anticipated the project will be managed according to the following milestones. Go/no-go checkpoints may be added to the project schedule based on the chosen solution. Checkpoints will require Project Sponsor sign-off before commencing the next activity.

Milestone	Deliverables to Complete
Legislative Approval	<ul style="list-style-type: none"> • Updated Schedule IV-B
Procurement	<ul style="list-style-type: none"> • Executed Contract
Project Kick-Off	<ul style="list-style-type: none"> • Project Charter
Project Management Documents Completed	<ul style="list-style-type: none"> • Various (See deliverable list)
Business Process Analysis Completed	<ul style="list-style-type: none"> • As-Is Business Process Flows • To-Be Business Process Flows
Acceptance of Functional and Technical Requirements	<ul style="list-style-type: none"> • System Requirements Document • Public Assistance Requirements Document
Project Management Documents Completed	<ul style="list-style-type: none"> • Various (See deliverable list)
Acceptance of Validated Requirements	<ul style="list-style-type: none"> • Validated Functional Requirements Document

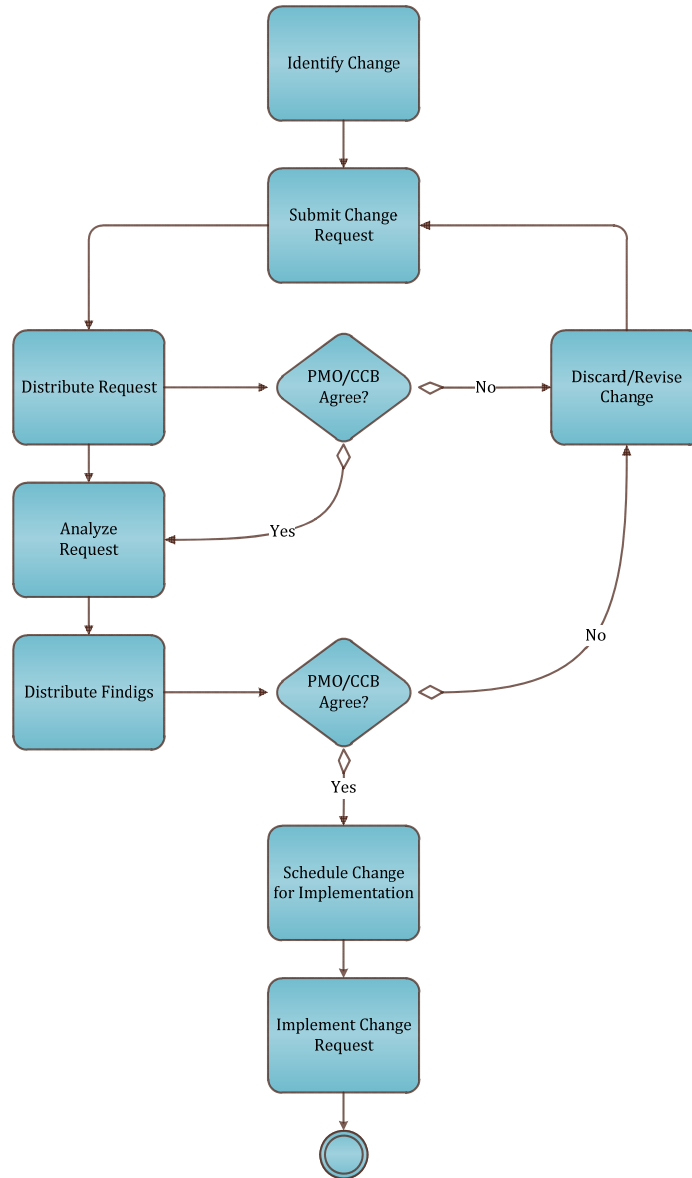
Milestone	Deliverables to Complete
Acceptance of User Interface Prototypes	<ul style="list-style-type: none"> User Interface Prototypes
Acceptance of Functional and Technical Design Specifications	<ul style="list-style-type: none"> Functional and Technical Design Specification documents
User Acceptance Testing Complete	<ul style="list-style-type: none"> UAT Results Report
End User Training Complete	<ul style="list-style-type: none"> On-site training sessions Training materials
System Deployment	<ul style="list-style-type: none"> Functional system released into production
Project Close-out	<ul style="list-style-type: none"> Lessons Learned Knowledge Transfer Contract Compliance Checklist Project Close-out Checklist

Change Request Process

Projects of this magnitude should expect change as the project progresses through the design, development, and implementation phases. All change requests will be formally documented and validated by the PMO and the Change Control Committee (CCC), which will be comprised of key project stakeholders according to the Change Management Plan. Once validation has occurred, the appropriate stakeholders will assess the change, determine the associated time, and cost implications.

Upon acceptance of the change request and its validation by the PMO, the tasks to implement the change will be incorporated into the project plan and a project change order will be initiated. A priority will be assigned, and the request will be scheduled accordingly. The following diagram illustrates the proposed change request process.

Proposed Change Request Process



B. Project Schedule

The actual project schedule will be highly dependent upon the business need priority, technical complexities, and solutions available. The development of the actual project schedule will be the responsibility of the Department Project Manager and implementation vendor(s). The high-level project schedule, below, reflects the planned two-year approach to the enhancement or replacement of the system.

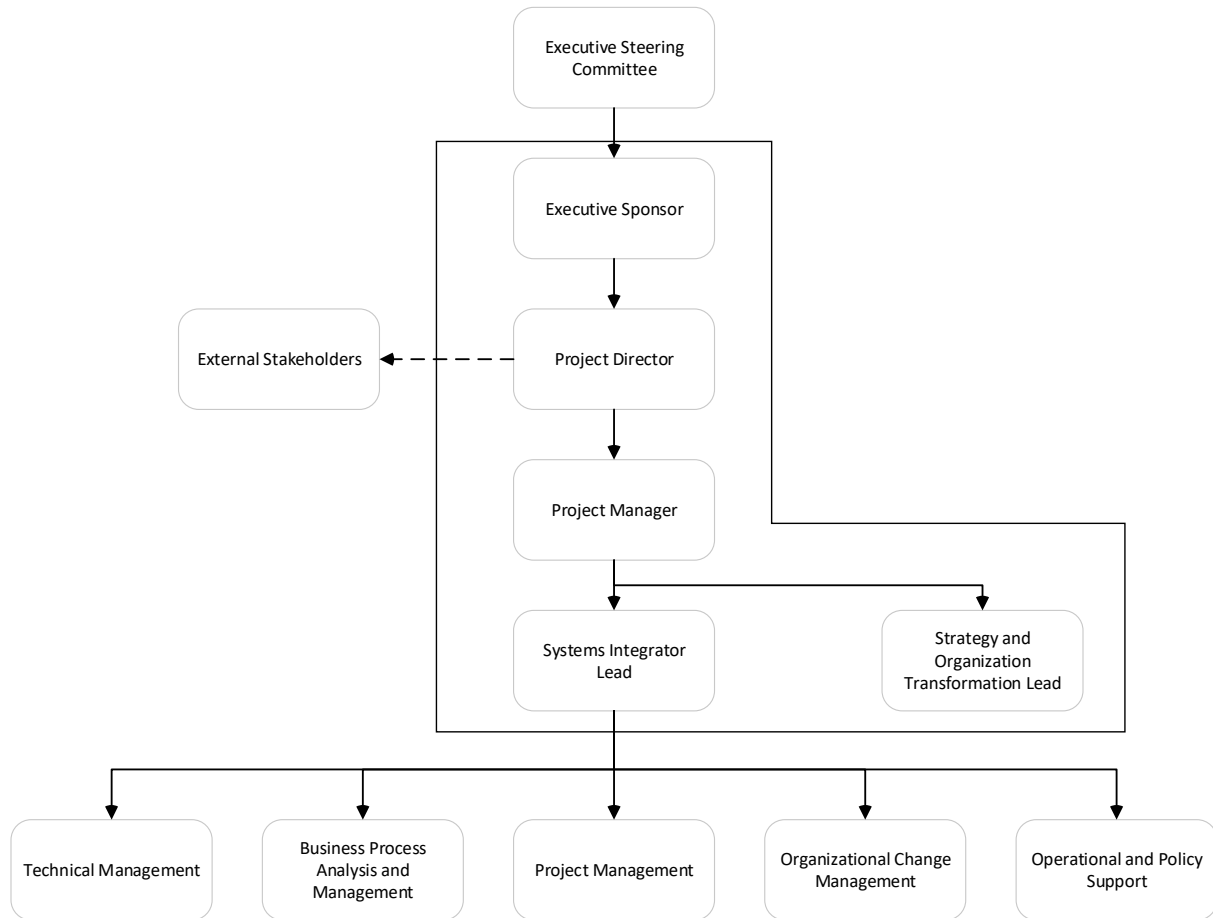
FY 2020-21				FY 2021-22			
Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Foundational Activities		Development & Implementation		Deployment	Extended Support		

C. Project Organization

The Department Project Management Team will be headed by the Department Project Director and will include the Vendor Project Manager. This team will be responsible for day-to-day oversight of the project.

For a project of this size and duration, the Department will implement a Project Management Office (PMO) to create project management plans, monitor project issues and risks, and provide general support to the Project Director throughout the project.

The project business stakeholders include seasoned Department staff from the program’s core business areas. These key stakeholders will be instrumental in the design, development and testing of the new business system and will assist in the review and approval of all project deliverables.



Proposed Project Organization

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

The following table identifies roles in the project organization and a summary of their responsibilities.

Role Name	Description	Assigned To
Executive Sponsor	<ul style="list-style-type: none"> • Provides executive oversight to the project • Acts as final escalation for all issue resolution • Directs governance 	TBD
Project Business Sponsor	<ul style="list-style-type: none"> • Has programmatic decision making authority • Champions the project within the customer’s organization • Provides guidance on overall strategic direction • Provides business resources for project success • Has Programmatic responsibility for successful development and implementation of the project • Facilitates communication 	TBD
Project IT Sponsor	<ul style="list-style-type: none"> • Has IT decision making authority • Champions the project within the customer’s organization • Provides guidance on overall strategic direction • Provides IT resources for project success • Has responsibility for successful development and implementation of the project • Facilitates communication 	TBD
Project Budget Officer	<ul style="list-style-type: none"> • Controls project budget • Provides budget related input into project scope and contract change decision making process 	TBD
Project Director	<ul style="list-style-type: none"> • Has overall responsibility for the successful development and implementation of the project • Oversees the development and implementation of the project • Oversees the Project Management Office for the project • Liaison with IT Sponsor for resources • Liaison with Project Business Sponsor for business resources and day-to-day activities 	TBD
Project Management Office	<ul style="list-style-type: none"> • Responsible for day-to-day project oversight • Provides overall guidance and direction to the System Integrator • Coordinates with the Project Director for resources • Works with System Integrator Project Manager to make sure stakeholder needs are met • Has daily decision-making authority • Oversees and manages project plan • Facilitates the Business Stakeholders Committee • Coordinates project resources, budgets and contract management • Reviews and provides feedback on project deliverables • Responsible for project management areas including scope, risk, quality and change control • Coordinates project status communications • Liaison with external agencies as needed 	TBD

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

Role Name	Description	Assigned To
Project Business Stakeholders Committee	<ul style="list-style-type: none"> • Provides input on functional requirements • Participates in project user group meetings and sessions • Provides input on project activities • Reviews and comments on project documents and deliverables • Disseminates project information and updates to local internal/external stakeholders 	TBD
Systems Integrator (SI) Project Manager	<ul style="list-style-type: none"> • Reports to the Project Director • Works with the Project Management Office to seek guidance and direction; • Responsible for systems integrator project management activities • Leads the planning and development of project deliverables • Develops and manages the project schedule and associated tasks • Maintain all project documentation including detailed project plan • Ensure adherence to the process and project management standards and guidelines • Responsible for project management areas including scope, risk, quality and change control • Prepare formal project reports and presentations • Ensure deliverables conform to the Department standards • Facilitate project related meetings as required 	TBD

D. Project Quality Control

The project will follow the PMO guidelines delineating timeline, budget, and quality specifications for each deliverable. Each deliverable will be assigned detailed acceptance criteria in the project contract. Quality will be monitored and controlled by the Project Management Team and deliverables will be accepted only when acceptance criteria have been met. The PMO will provide oversight and assistance to the entire Project Team to make sure that standards are followed.

Project Area	Quality Standards Description
Development Standards	If applicable, the vendor responsible for design and development of the Public Assistance System will follow the Department’s programming and development standards.
Testing Management	If applicable, the vendor will follow the established standards of the Department PMO for Testing Management. This includes unit testing, integration testing, system testing, load testing, and user acceptance testing.
Approval	All deliverables will require individual stakeholder approval and sign-off upon completion of the final draft.
Software Configuration Management	If applicable, the vendor will follow the established standards of the Department PMO for Software Configuration Management. This includes Stakeholder sign-off, documentation, and version control.
Contract Management	The Department PMO will be involved in contract management. All contracts must pass executive and legal approval. In addition, external project oversight will be required for contract negotiation.

In addition to these formal areas of quality control, the following practices will be maintained during the life of the project.

- Peer reviews of artifacts
- Project team acceptance and approval
- Periodic project team meetings
- Project status meetings
- Periodic vendor, contract manager, project manager and project team meetings
- Change control management processes, including the creation of a change review and control committee that provides representation for all affected stakeholders
- Contract manager and the Department Project Director acceptance and approval
- Maintain detailed requirements definitions under configuration management
- Defined test plan with standard levels of technical and acceptance testing
- Risk Management and Mitigation

Quality will be monitored throughout the project by the PMO. Multiple levels of acceptance by all stakeholders will be built into the process to make sure project quality control.

E. Risk Management

The purpose of risk management is to identify the risk factors for the project and establish a risk management plan to minimize the probability that the risk will negatively affect the project.

The project management methodology chosen for this project will include processes, templates, and procedures for documenting and mitigating risk. Formal risk analysis, tracking, and mitigation will be ongoing throughout all phases of the project. Risks are actively identified, detailed, and prioritized. Mitigation strategies are developed. Risks are tracked, mitigated, and closed throughout the lifecycle. A source of Risks for the project would include items from the Risk Assessment in Section V of this IV-B Feasibility Study that were rated High, and should be mitigated in the first year of the project.

Risk Management Plan

All phases of the project will follow the standards defined by the PMO. Standards include processes, templates, and procedures for documenting and mitigating risk. Formal risk analysis, tracking, and mitigation will be ongoing throughout all phases of the project. Risks are actively identified, detailed, and prioritized. Mitigation strategies are developed. Risks are tracked, mitigated, and closed throughout the lifecycle.

A Risk Management Plan (RMP) will be developed and adhered to throughout all phases of the project. The RMP will include clear risk management procedures including standard checkpoints and mitigation strategies. Execution of a well-defined RMP with clear mitigation strategies for each risk is critical to the success of the e-Services replacement. The purpose of risk management is to identify the risk factors for the project and establish a risk management plan to minimize the probability that the risk will negatively affect the project. It is recommended that the following checkpoints be followed during the project:

Task	Recommendation
Risk Management Plan	Have planned semi-annual reviews and updates after the submission and approval of the Risk Management Plan with the Project Director and Project Sponsor. More frequent or “as required” updates should be performed.
Risk Management Reviews	As part of a disciplined approach to addressing project risks, monthly Risk Meetings should be conducted during the project lifecycle.

Project Risk Checkpoints

F. Organizational Change Management

Effective Organizational Change Management (OCM) will be integral to the success of this project, and will be a critical success factor for ensuring staff participation in business process improvement, implementation, and user acceptance. Organizational change is expected because of automating existing manual processes. Throughout the e-Services Taxpayer Portal development, OCM will be effectively implemented through communication, awareness, and training.

A specific OCM methodology has not been identified at this Phase, but will be identified in the Organizational Change Management Plan.

At a minimum, the following will be included in the final Organizational Change Management Plan:

- Description of roles, responsibilities, and communication between vendor and customer
- To-be process maps including a role oriented flowchart (swim lane view) of the organization
- Skill/Role gap analysis between the existing system and the proposed system
- Training plan including platform (classroom, computer based, etc.), schedule, and curriculum
- OCM Communication Plan

The following key roles will have varying degrees of responsibility for executing the change management plan and delivering a consistent, positive message about change throughout the life of the project:

- Organizational Change Manager (a member of the project management team dedicated to OCM)
- Project Director
- The Department Project Manager
- Project Sponsor
- The Department Executive Management

G. Project Communication

All phases of the e-Services Taxpayer Portal project will use communication methods proven to be effective on large-scale IT implementations, and will follow the standards developed by the PMO. These will include a communication plan, a formal project kick-off meeting, status meetings, milestone reviews, adoption of methodology in defining roles, responsibilities and quality measures of deliverables, regular status reports, regular review and evaluation of project issues and risks, periodic project evaluation, regular system demonstrations and reviews, and a project artifact repository.

Disseminating knowledge among stakeholders is essential to the project's success. Project sponsors, core project team members, and key stakeholders must be kept informed of the project status and how changes to the status affect them. The more people are kept informed about the progress of the project and how it will help them in the future the more they will participate and benefit.

At this time, the specific communication needs of project stakeholders and the methods and frequency of communication have not been established. A detailed Communication Plan will be completed during the planning phase of the project.

VIII. Appendices

- A. Current e-Services Applications
- B. Cost Benefit Analysis forms
- C. Project Risk Assessment Results
- D. Acronyms

Appendix A: Current e-Services Applications

#	Application Name	Functional Description
1	Certificate Verification	Online, mobile and IVR verification of sales tax and communications services tax annual resale and exemption certificates
2	Clerk of Court Revenue Remittance System	Documentary Stamps, Class-C Intangible Tax, and distributable court-related fines and fees
3	Communications Services Tax File & Pay	Online return (DR-700016) filing and associated payment, includes annual resale certificate printing after login
4	Communications Services Tax Local Gov't Information Sharing	Secure access for local governments to view amounts remitted per carrier on behalf of customers in their particular jurisdiction
5	Corporate Income Tax Modernized e-File (MeF) system	Receipt of Federal and Florida corporate income tax return and payment data through the IRS MeF gateway from an IRS MeF approved business provider
6	Corporate Income Tax Short Form File & Pay	Online return (F-1120A), installment payment (F-1120ES), and extension of time (F-7004) filing and associated payment
7	Documentary Stamp Tax File & Pay	Online return (DR-225 for registered filers; DR-228 for non-registered filers) filing and unassociated payment
8	e-Services Enrollment System	Enroll in e-Services to file and pay electronically for various Revenue administered taxes, fees and other state remittances. Enrolled taxpayers receive user ID and password
9	Gross Receipts Tax File & Pay	Online return (DR-133) filing and associated payment. (Tax on gross receipts from the sale, delivery, or transportation of natural gas, manufactured gas, or electricity to a retail consumer in Florida)
10	Insurance Premium Tax File & Pay	Online return (DR-908), and installment (DR-907) filing and associated payment
11	Internet Registration (application, resume application, retrieve certificate number)	Online Florida Business Tax Application (DR-1) to apply for sales, solid waste, E911, reemployment, communications services, doc stamps, gross receipts, severance and lake belt, and e-Services enrollment
12	Medicaid Reimbursement — County Share of Matching Funds	Online payment of annual contribution making up the county's share of costs for Medicaid program delivery; collected monthly

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#	Application Name	Functional Description
13	Motor Fuel Tax File & Pay	Electronic return filing and associated payment for licensees: Pollutants (DR-904), Terminal Supplier (DR-309631), Wholesaler/Importer (DR-309632), Blender (DR-309635), Terminal Operator (DR-309636), Petroleum Carrier (DR-309637), and Exporter (DR-309638)
14	Motor Fuel Tax Filing	Online filing of Mass Transit System Provider (DR-309633) and Local Government User of Diesel Fuel (DR-309634)
15	Municipal Public Service Tax Database	Online search and download of taxes and rates levied and imposed
16	Online Bill Payment	Online taxpayer access to pay single or multiple outstanding tax liabilities; key the OCR line to view a single bill; Login to view all bills associated with that login
17	Payment Only Application	Online secure access to submit various payments only; no returns are filed on this site
18	Tax Rate Lookup and Address Database	Online and mobile lookup of sales and communications services tax rates by address; secure login for counties and local jurisdictions for maintenance of address Database
19	Red Light Camera Remittance system	Fines collected from counties and municipalities; deposited into the Brain and Spinal Cord Injury Trust Fund; distributed to Miami Project to Cure Paralysis for spinal cord research
20	Reemployment Tax File & Pay	Online return (RT-6) filing and associated payment; Agent client maintenance and return filing; Employee Leasing Company client maintenance and return filing
21	Reemployment Tax Installment Payment Calculator	Calculate reemployment tax installment payments for any or all of the first three quarters of the calendar year
22	Refunds Application and Status Viewer	Apply online for refund (DR-26, DR-26S); attach supporting documentation; check status
23	Research & Development Tax Credit application and viewer	Apply online for tax credit allocation for research and development expenses incurred in each calendar year
24	Revenue Confirmations Online — Local Gov't	Online access to amounts distributed from all taxes to counties and local governments
25	Sales & Use Tax Return for Internet and Out-of-state Purchases	Online return (DR-15, DR-15EZ, DR-15SW, E911-PPW) filing and associated payment; includes annual resale certificate printing after login
26	Sales & Use Tax, Solid Waste Fees, Prepaid Wireless E911 Fee Filing Suite	Online return filing and associated payment; includes annual resale certificate printing after login

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

#	Application Name	Functional Description
27	Scholarship Funding Organizations Tax Credit application and rescindment application	Apply online for tax credit allocation for contributions to nonprofit scholarship funding organizations
28	Secure File Transfer – (SecureNet)	Secure file transfer for large, direct filers (batch enrollment, payment and return filing, etc.) and users of software products
29	Tax Clearance Letter Requests	Business owners may apply online for a Clearance Letter or Certificate of Compliance which represents a snapshot in time and shows that no outstanding liabilities currently exist or that amounts are owed.
30	Tax Collector Remittance System	Online return filing for Sales Tax, Motor Vehicle Warranty Fees, and interest accrued; submitted weekly by county officials
31	Update Address or Tax Status	Online notification of address change, tax account status change, business name change
32	Wholesaler/Distributor Reporting System (Alcoholic Beverage and Tobacco Products)	Annual report from wholesalers/distributors to the Department of sales to retailers for period July 1 – June 30; due July 1, late after September 30

Appendix B: Cost Benefit Analysis

The following embedded spreadsheet represents Appendix B: Cost Benefit Analysis, FY 20-21 for e-Services Taxpayer Portal.



Appendix B - Cost
Benefit Analysis.pdf

Appendix C: Project Risk Assessment

The following embedded spreadsheet represents Appendix C: Project Risk Assessment, FY 20-21 for e-Services Taxpayer Portal.



Attachment C - Risk
Assessment.pdf

Appendix D: Acronyms

Acronym	Definition
ACH	Automated Clearing House
ADA	Americans with Disabilities Act
AST	Agency for State Technology
BCM	Business Capability Model
BSWA	Baca, Stein, White & Associates
BTO	GTA Business Technology Office
CBA	Cost Benefit Analysis
CCC	Change Control Committee
COTS	Commercial-off-the-shelf
CPA	Certified Public Accountant
CSP	Child Support Program
CSV	Comma Separated Value
DBPR	Department of Business and Professional Regulation
DEO	Department of Economic Opportunity
DFS	Department of Financial Services
DHSMV	Department of Highway Safety and Motor Vehicles
DMS	Department of Management Services
DOL	Department of Lottery
DOS	Department of State
EDI	Electronic Data Interchange
EFT	Electronic Funds Transfer
FAQ	Frequently Asked Questions
FACCC	Florida Association of Court Clerks and Comptroller
FIDM	Financial Institution Data Match

SCHEDULE IV-B FOR E-SERVICES TAXPAYER PORTAL

Acronym	Definition
FY	Fiscal Year
GIS	Geographic Information System
GTA	General Tax Administration Program
IaaS	Infrastructure as a Service
ICL	Image Cash Letter
IMS	Image Management System
IRR	Internal Rate of Return
IRS	Internal Revenue Service
ISP	Information Services Program
ITN	Invitation to Negotiate
KPI	Key Performance Indicator
LDAP	Lightweight Directory Access Protocol
MeF	Modernized e-File
MOU	Memorandum of Understanding
NWRDC	Northwest Regional Data Center
OCM	Organizational Change Management
POA	Power of Attorney
PMO	Project Management Office
PMP	Project Management Plan
PTO	Property Tax Oversight Program
R&D	Research and Development
RFI	Request for Information
RMP	Risk Management Plan
ROI	Return on Investment
RPO	Recovery Point Objective

Acronym	Definition
RT	Reemployment Tax
RTO	Recovery Time Objective
SaaS	Software as a Service
SFY	State Fiscal Year
SI	Systems Integrator
SME	Subject Matter Expert
SOW	Statement of Work
SSRC	Southwood Shared Resource Center
SUNTAX	System for Unified Tax administration
SUT	Sales and Use Tax
UAT	User Acceptance Testing
UI	User Interface
URL	Uniform Resource Locator
XML	Extensible Markup Language

CBAForm 1 - Net Tangible Benefits

Agency <u>Department of Revenue</u>	Project <u>e-Services Taxpayer Portal</u>
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Net Tangible Benefits - Operational Cost Changes (Costs of Current Operations versus Proposed Operations as a Result of the Project) and Additional Tangible Benefits -- CBAForm 1A															
Agency <i>(Recurring Costs Only -- No Project Costs)</i>	FY 2020-21			FY 2021-22			FY 2022-23			FY 2023-24			FY 2024-25		
	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a)+(b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Cost Change Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project
A. Personnel Costs -- Agency-Managed Staff	\$5,516,605	\$0	\$5,516,605	\$5,516,605	\$0	\$5,516,605	\$5,516,605	\$0	\$5,516,605	\$5,516,605	\$0	\$5,516,605	\$5,516,605	\$0	\$5,516,605
A.b Total Staff	109.00	0.00	109.00	109.00	0.00	109.00	109.00	0.00	109.00	109.00	0.00	109.00	109.00	0.00	109.00
A-1.a. State FTEs (Salaries & Benefits)	\$5,516,605	\$0	\$5,516,605	\$5,516,605	\$0	\$5,516,605	\$5,516,605	\$0	\$5,516,605	\$5,516,605	\$0	\$5,516,605	\$5,516,605	\$0	\$5,516,605
A-1.b. State FTEs (#)	109.00	0.00	109.00	109.00	0.00	109.00	109.00	0.00	109.00	109.00	0.00	109.00	109.00	0.00	109.00
A-2.a. OPS Staff (Salaries)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A-2.b. OPS (#)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-3.a. Staff Augmentation (Contract Cost)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A-3.b. Staff Augmentation (# of Contractors)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Application Maintenance Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-1. Managed Services (Staffing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-2. Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-3. Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-4. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. Data Center Provider Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-1. Managed Services (Staffing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-2. Infrastructure	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-3. Network / Hosting Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-4. Disaster Recovery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-5. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D. Plant & Facility Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E. Other Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$494,904	-\$494,904	\$0	-\$494,904	-\$494,904	\$0	-\$494,904	-\$494,904
E-1. Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-2. Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-3. Other Outbound Mail Savings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$494,904	-\$494,904	\$0	-\$494,904	-\$494,904	\$0	-\$494,904	-\$494,904
Total of Recurring Operational Costs	\$5,516,605	\$0	\$5,516,605	\$5,516,605	\$0	\$5,516,605	\$5,516,605	-\$494,904	\$5,021,701	\$5,516,605	-\$494,904	\$5,021,701	\$5,516,605	-\$494,904	\$5,021,701
F. Additional Tangible Benefits:		\$0			\$0			\$0			\$0			\$0	
F-1. Specify		\$0			\$0			\$0			\$0			\$0	
F-2. Specify		\$0			\$0			\$0			\$0			\$0	
F-3. Specify		\$0			\$0			\$0			\$0			\$0	
Total Net Tangible Benefits:		\$0			\$0			\$494,904			\$494,904			\$494,904	

CHARACTERIZATION OF PROJECT BENEFIT ESTIMATE -- CBAForm 1B			
Choose Type	Estimate Confidence	Enter % (+/-)	
Detailed/Rigorous	<input type="checkbox"/>	Confidence Level	
Order of Magnitude	<input checked="" type="checkbox"/>	Confidence Level	80%
Placeholder	<input type="checkbox"/>	Confidence Level	

Department of Revenue e-Services Taxpayer Portal

Costs entered into each row are mutually exclusive. Insert rows for detail and modify appropriation categories as necessary, but do not remove any of the provided project cost elements. Reference vendor quotes in the Item Description where applicable. Include only one-time project costs in this table. Include any recurring costs in CBA Form 1A.

CBA Form 2A Baseline Project Budget

			CBA Form 2A Baseline Project Budget																
			FY2020-21			FY2021-22			FY2022-23			FY2023-24			FY2024-25			TOTAL	
			\$ -	\$ 3,075,651	\$ -	\$ 1,395,651	\$ -	\$ 835,651	\$ -	\$ 835,651	\$ -	\$ 835,651	\$ -	\$ 835,651	\$ -	\$ 6,978,255			
Item Description <i>(remove guidelines and annotate entries here)</i>	Project Cost Element	Appropriation Category	Current & Previous Years Project-Related Cost	YR 1 #	YR 1 LBR	YR 1 Base Budget	YR 2 #	YR 2 LBR	YR 2 Base Budget	YR 3 #	YR 3 LBR	YR 3 Base Budget	YR 4 #	YR 4 LBR	YR 4 Base Budget	YR 5 #	YR 5 LBR	YR 5 Base Budget	TOTAL
Costs for all state employees working on the project.	FTE	S&B	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
Costs for all OPS employees working on the project.	OPS	OPS	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
Staffing costs for personnel using Time & Expense.	Staff Augmentation	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
Project management personnel and related deliverables.	Project Management	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
Project oversight to include Independent Verification & Validation (IV&V) personnel and related deliverables.	Project Oversight	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
Staffing costs for all professional services not included in other categories.	Consultants/Contractors	Contracted Services	\$ -	0.00	\$ 2,240,000	\$ -	0.00	\$ 560,000	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ 2,800,000
Separate requirements analysis and feasibility study procurements.	Project Planning/Analysis	Contracted Services	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Hardware purchases not included in data center services.	Hardware	OCO	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Commercial software purchases and licensing costs.	Commercial Software	Contracted Services	\$ -		\$ 835,651	\$ -		\$ 835,651	\$ -		\$ 835,651	\$ -		\$ 835,651	\$ -		\$ 835,651	\$ -	\$ 4,178,255
Professional services with fixed-price costs (i.e. software development, installation, project documentation)	Project Deliverables	Contracted Services	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
All first-time training costs associated with the project.	Training	Contracted Services	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Include the quote received from the data center provider for project equipment and services. Only include one-time project costs in this row. Recurring, project-related data center costs are included in CBA Form 1A.	Data Center Services - One Time Costs	Data Center Category	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Other contracted services not included in other categories.	Other Services	Contracted Services	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Include costs for non-state data center equipment required by the project and the proposed solution (insert additional rows as needed for detail)	Equipment	Expense	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Include costs associated with leasing space for project personnel.	Leased Space	Expense	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Other project expenses not included in other categories.	Other Expenses	Expense	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Total			\$ -	0.00	\$ 3,075,651	\$ -	0.00	\$ 1,395,651	\$ -	0.00	\$ 835,651	\$ -	0.00	\$ 835,651	\$ -	0.00	\$ 835,651	\$ -	\$ 6,978,255

CBAForm 2 - Project Cost Analysis

Agency	<u>Department of Revenue</u>	Project		<u>e-Services Taxpayer Portal</u>
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<i>PROJECT COST SUMMARY</i>	<i>PROJECT COST SUMMARY (from CBAForm 2A)</i>					TOTAL
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
TOTAL PROJECT COSTS (*)	\$3,075,651	\$1,395,651	\$835,651	\$835,651	\$835,651	\$6,978,255
CUMULATIVE PROJECT COSTS <small>(includes Current & Previous Years' Project-Related Costs)</small>	\$3,075,651	\$4,471,302	\$5,306,953	\$6,142,604	\$6,978,255	
Total Costs are carried forward to CBAForm3 Project Investment Summary worksheet.						

<i>PROJECT FUNDING SOURCES</i>	<i>PROJECT FUNDING SOURCES - CBAForm 2B</i>					TOTAL
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
General Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Trust Fund - Federal Grants TF (Indirect)	\$3,075,651	\$1,395,651	\$0	\$0	\$0	\$4,471,302
Federal Match <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Grants <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Other <input checked="" type="checkbox"/> Operating TF	\$0	\$0	\$835,651	\$835,651	\$835,651	\$2,506,953
TOTAL INVESTMENT	\$3,075,651	\$1,395,651	\$835,651	\$835,651	\$835,651	\$6,978,255
CUMULATIVE INVESTMENT	\$3,075,651	\$4,471,302	\$5,306,953	\$6,142,604	\$6,978,255	

<i>Characterization of Project Cost Estimate - CBAForm 2C</i>			
Choose Type		Estimate Confidence	Enter % (+/-)
Detailed/Rigorous		Confidence Level	
Order of Magnitude	x	Confidence Level	80%
Placeholder		Confidence Level	

CBAForm 3 - Project Investment Summary

Agency	<u>Department of Revenue</u>	Project	<u>e-Services Taxpayer Portal</u>
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<i>COST BENEFIT ANALYSIS -- CBAForm 3A</i>						
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	TOTAL FOR ALL YEARS
Project Cost	\$3,075,651	\$1,395,651	\$835,651	\$835,651	\$835,651	\$6,978,255
Net Tangible Benefits	\$0	\$0	\$494,904	\$494,904	\$494,904	\$1,484,712
Return on Investment	(\$3,075,651)	(\$1,395,651)	(\$340,747)	(\$340,747)	(\$340,747)	(\$5,493,543)
Year to Year Change in Program Staffing	0	0	0	0	0	

<i>RETURN ON INVESTMENT ANALYSIS -- CBAForm 3B</i>		
Payback Period (years)	NO PAYBACK	Payback Period is the time required to recover the investment costs of the project.
Breakeven Fiscal Year	NO PAYBACK	Fiscal Year during which the project's investment costs are recovered.
Net Present Value (NPV)	(\$5,223,552)	NPV is the present-day value of the project's benefits less costs over the project's lifecycle.
Internal Rate of Return (IRR)	NO IRR	IRR is the project's rate of return.

<i>Investment Interest Earning Yield -- CBAForm 3C</i>					
Fiscal Year	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Cost of Capital	1.94%	2.07%	3.18%	4.32%	4.85%

	B	C	D	E	F	G	H
3	Project		<i>e-Services Taxpayer Portal</i>				
4							
5	Agency		<i>Department of Revenue</i>				
6	FY 2020-21 LBR Issue Code:			FY 2020-21 LBR Issue Title:			
7	<i>36204C0</i>			<i>e-Services Taxpayer Portal</i>			
8	Risk Assessment Contact Info (Name, Phone #, and E-mail Address):						
9	<i>W. David Young, 850-717-7611, david.young@floridarevenue.com</i>						
10	Executive Sponsor		<i>James W. Cook</i>				
11	Project Manager		<i>W. David Young</i>				
12	Prepared By		<i>W. David Young</i>			<i>9/16/2019</i>	
14	Risk Assessment Summary						
15							
16	Business Strategy	Level of Project Risk					
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
34	Project Risk Area Breakdown						
35	Risk Assessment Areas						<i>Risk Exposure</i>
36	Strategic Assessment						MEDIUM
37							
38	Technology Exposure Assessment						MEDIUM
39							
40	Organizational Change Management Assessment						HIGH
41							
42	Communication Assessment						HIGH
43							
44	Fiscal Assessment						HIGH
45							
46	Project Organization Assessment						HIGH
47							
48	Project Management Assessment						HIGH
49							
50	Project Complexity Assessment						HIGH
51							
52							
53	Overall Project Risk						HIGH

	B	C	D	E
1	Agency: Department of Revenue		Project: e-Services Taxpayer Portal	
3	Section 1 -- Strategic Area			
4	#	Criteria	Values	Answer
5	1.01	Are project objectives clearly aligned with the agency's legal mission?	0% to 40% -- Few or no objectives aligned	81% to 100% -- All or nearly all objectives aligned
6			41% to 80% -- Some objectives aligned	
7			81% to 100% -- All or nearly all objectives aligned	
8	1.02	Are project objectives clearly documented and understood by all stakeholder groups?	Not documented or agreed to by stakeholders	Informal agreement by stakeholders
9			Informal agreement by stakeholders	
10			Documented with sign-off by stakeholders	
11	1.03	Are the project sponsor, senior management, and other executive stakeholders actively involved in meetings for the review and success of the project?	Not or rarely involved	Most regularly attend executive steering committee meetings
12			Most regularly attend executive steering committee meetings	
13			Project charter signed by executive sponsor and executive team actively engaged in steering committee meetings	
14	1.04	Has the agency documented its vision for how changes to the proposed technology will improve its business processes?	Vision is not documented	Vision is partially documented
15			Vision is partially documented	
16			Vision is completely documented	
17	1.05	Have all project business/program area requirements, assumptions, constraints, and priorities been defined and documented?	0% to 40% -- Few or none defined and documented	41% to 80% -- Some defined and documented
18			41% to 80% -- Some defined and documented	
19			81% to 100% -- All or nearly all defined and documented	
20	1.06	Are all needed changes in law, rule, or policy identified and documented?	No changes needed	Changes are identified and documented
21			Changes unknown	
22			Changes are identified in concept only	
23			Changes are identified and documented	
24			Legislation or proposed rule change is drafted	
25	1.07	Are any project phase or milestone completion dates fixed by outside factors, e.g., state or federal law or funding restrictions?	Few or none	Few or none
26			Some	
27			All or nearly all	
28	1.08	What is the external (e.g. public) visibility of the proposed system or project?	Minimal or no external use or visibility	Extensive external use or visibility
29			Moderate external use or visibility	
30			Extensive external use or visibility	
31	1.09	What is the internal (e.g. state agency) visibility of the proposed system or project?	Multiple agency or state enterprise visibility	Use or visibility at division and/or bureau level only
32			Single agency-wide use or visibility	
33			Use or visibility at division and/or bureau level only	
34	1.10	Is this a multi-year project?	Greater than 5 years	Between 1 and 3 years
35			Between 3 and 5 years	
36			Between 1 and 3 years	
37			1 year or less	

	B	C	D	E
1	Agency: Department of Revenue		Project: e-Services Taxpayer Portal	
3	Section 2 -- Technology Area			
4	#	Criteria	Values	Answer
5	2.01	Does the agency have experience working with, operating, and supporting the proposed technical solution in a production environment?	Read about only or attended conference and/or vendor presentation	Read about only or attended conference and/or vendor presentation
6			Supported prototype or production system less than 6 months	
7			Supported production system 6 months to 12 months	
8			Supported production system 1 year to 3 years	
9			Installed and supported production system more than 3 years	
10	2.02	Does the agency's internal staff have sufficient knowledge of the proposed technical solution to implement and operate the new system?	External technical resources will be needed for implementation and operations	External technical resources will be needed through implementation only
11			External technical resources will be needed through implementation only	
12			Internal resources have sufficient knowledge for implementation and operations	
13	2.03	Have all relevant technical alternatives/ solution options been researched, documented and considered?	No technology alternatives researched	All or nearly all alternatives documented and considered
14			Some alternatives documented and considered	
15			All or nearly all alternatives documented and considered	
16	2.04	Does the proposed technical solution comply with all relevant agency, statewide, or industry technology standards?	No relevant standards have been identified or incorporated into proposed technology	Proposed technology solution is fully compliant with all relevant agency, statewide, or industry standards
17			Some relevant standards have been incorporated into the proposed technology	
18			Proposed technology solution is fully compliant with all relevant agency, statewide, or industry standards	
19	2.05	Does the proposed technical solution require significant change to the agency's existing technology infrastructure?	Minor or no infrastructure change required	Moderate infrastructure change required
20			Moderate infrastructure change required	
21			Extensive infrastructure change required	
22			Complete infrastructure replacement	
23	2.06	Are detailed hardware and software capacity requirements defined and documented?	Capacity requirements are not understood or defined	Capacity requirements are based on historical data and new system design specifications and performance requirements
24			Capacity requirements are defined only at a conceptual level	
25			Capacity requirements are based on historical data and new system design specifications and performance requirements	

	B	C	D	E
1	Agency: Department of Revenue		Project: e-Services Taxpayer Portal	
3	Section 3 -- Organizational Change Management Area			
4	#	Criteria	Values	Answer
5	3.01	What is the expected level of organizational change that will be imposed within the agency if the project is successfully implemented?	Extensive changes to organization structure, staff or business processes	Minimal changes to organization structure, staff or business processes structure
6			Moderate changes to organization structure, staff or business processes	
7			Minimal changes to organization structure, staff or business processes structure	
8	3.02	Will this project impact essential business processes?	Yes	Yes
9			No	
10	3.03	Have all business process changes and process interactions been defined and documented?	0% to 40% -- Few or no process changes defined and documented	0% to 40% -- Few or no process changes defined and documented
11			41% to 80% -- Some process changes defined and documented	
12			81% to 100% -- All or nearly all processes defined and documented	
13	3.04	Has an Organizational Change Management Plan been approved for this project?	Yes	No
14			No	
15	3.05	Will the agency's anticipated FTE count change as a result of implementing the project?	Over 10% FTE count change	Less than 1% FTE count change
16			1% to 10% FTE count change	
17			Less than 1% FTE count change	
18	3.06	Will the number of contractors change as a result of implementing the project?	Over 10% contractor count change	1 to 10% contractor count change
19			1 to 10% contractor count change	
20			Less than 1% contractor count change	
21	3.07	What is the expected level of change impact on the citizens of the State of Florida if the project is successfully implemented?	Extensive change or new way of providing/receiving services or information)	Moderate changes
22			Moderate changes	
23			Minor or no changes	
24	3.08	What is the expected change impact on other state or local government agencies as a result of implementing the project?	Extensive change or new way of providing/receiving services or information	Minor or no changes
25			Moderate changes	
26			Minor or no changes	
27	3.09	Has the agency successfully completed a project with similar organizational change requirements?	No experience/Not recently (>5 Years)	Recently completed project with similar change requirements
28			Recently completed project with fewer change requirements	
29			Recently completed project with similar change requirements	
30			Recently completed project with greater change requirements	

	B	C	D	E
1	Agency: Agency Name		Project: Project Name	
3	Section 4 -- Communication Area			
4	#	Criteria	Value Options	Answer
5	4.01	Has a documented Communication Plan been approved for this project?	Yes	No
6			No	
7	4.02	Does the project Communication Plan promote the collection and use of feedback from management, project team, and business stakeholders (including end users)?	Negligible or no feedback in Plan	Routine feedback in Plan
8			Routine feedback in Plan	
9			Proactive use of feedback in Plan	
10	4.03	Have all required communication channels been identified and documented in the Communication Plan?	Yes	No
11			No	
12	4.04	Are all affected stakeholders included in the Communication Plan?	Yes	No
13			No	
14	4.05	Have all key messages been developed and documented in the Communication Plan?	Plan does not include key messages	Some key messages have been developed
15			Some key messages have been developed	
16			All or nearly all messages are documented	
17	4.06	Have desired message outcomes and success measures been identified in the Communication Plan?	Plan does not include desired messages outcomes and success measures	Success measures have been developed for some messages
18			Success measures have been developed for some messages	
19			All or nearly all messages have success measures	
20	4.07	Does the project Communication Plan identify and assign needed staff and resources?	Yes	No
21			No	

	B	C	D	E
1	Agency: Department of Revenue		Project: e-Services Taxpayer Portal	
3	Section 5 -- Fiscal Area			
4	#	Criteria	Values	Answer
5	5.01	Has a documented Spending Plan been approved for the entire project lifecycle?	Yes	No
6			No	
7	5.02	Have all project expenditures been identified in the Spending Plan?	0% to 40% -- None or few defined and documented	41% to 80% -- Some defined and documented
8			41% to 80% -- Some defined and documented	
9			81% to 100% -- All or nearly all defined and documented	
10	5.03	What is the estimated total cost of this project over its entire lifecycle?	Unknown	Between \$2 M and \$10 M
11			Greater than \$10 M	
12			Between \$2 M and \$10 M	
13			Between \$500K and \$1,999,999	
14			Less than \$500 K	
15	5.04	Is the cost estimate for this project based on quantitative analysis using a standards-based estimation model?	Yes	Yes
16			No	
17	5.05	What is the character of the cost estimates for this project?	Detailed and rigorous (accurate within ±10%)	Order of magnitude – estimate could vary between 10-100%
18			Order of magnitude – estimate could vary between 10-100%	
19			Placeholder – actual cost may exceed estimate by more than 100%	
20	5.06	Are funds available within existing agency resources to complete this project?	Yes	Yes
21			No	
22	5.07	Will/should multiple state or local agencies help fund this project or system?	Funding from single agency	Funding from single agency
23			Funding from local government agencies	
24			Funding from other state agencies	
25	5.08	If federal financial participation is anticipated as a source of funding, has federal approval been requested and received?	Neither requested nor received	Not applicable
26			Requested but not received	
27			Requested and received	
28			Not applicable	
29	5.09	Have all tangible and intangible benefits been identified and validated as reliable and achievable?	Project benefits have not been identified or validated	Most project benefits have been identified but not validated
30			Some project benefits have been identified but not validated	
31			Most project benefits have been identified but not validated	
32			All or nearly all project benefits have been identified and validated	
33	5.10	What is the benefit payback period that is defined and documented?	Within 1 year	More than 5 years
34			Within 3 years	
35			Within 5 years	
36			More than 5 years	
37			No payback	
38	5.11	Has the project procurement strategy been clearly determined and agreed to by affected stakeholders?	Procurement strategy has not been identified and documented	Stakeholders have reviewed and approved the proposed procurement strategy
39			Stakeholders have not been consulted re: procurement strategy	
40			Stakeholders have reviewed and approved the proposed procurement strategy	
41	5.12	What is the planned approach for acquiring necessary products and solution services to successfully complete the project?	Time and Expense (T&E)	Combination FFP and T&E
42			Firm Fixed Price (FFP)	
43			Combination FFP and T&E	
44	5.13	What is the planned approach for procuring hardware and software for the project?	Timing of major hardware and software purchases has not yet been determined	Purchase all hardware and software at start of project to take advantage of one-time discounts
45			Purchase all hardware and software at start of project to take advantage of one-time discounts	
46			Just-in-time purchasing of hardware and software is documented in the project schedule	
47	5.14	Has a contract manager been assigned to this project?	No contract manager assigned	No contract manager assigned
48			Contract manager is the procurement manager	
49			Contract manager is the project manager	
50			Contract manager assigned is not the procurement manager or the project manager	
51	5.15	Has equipment leasing been considered for the project's large-scale computing purchases?	Yes	Yes
52			No	
53	5.16	Have all procurement selection criteria and outcomes been clearly identified?	No selection criteria or outcomes have been identified	All or nearly all selection criteria and expected outcomes have been defined and documented
54			Some selection criteria and outcomes have been defined and documented	
55			All or nearly all selection criteria and expected outcomes have been defined and documented	
56	5.17	Does the procurement strategy use a multi-stage evaluation process to progressively narrow the field of prospective vendors to the single, best qualified candidate?	Procurement strategy has not been developed	Multi-stage evaluation not planned/used for procurement
57			Multi-stage evaluation not planned/used for procurement	
58			Multi-stage evaluation and proof of concept or prototype planned/used to select best qualified vendor	
59	5.18	For projects with total cost exceeding \$10 million, did/will the procurement strategy require a proof of concept or prototype as part of the bid response?	Procurement strategy has not been developed	Not applicable
60			No, bid response did/will not require proof of concept or prototype	
61			Yes, bid response did/will include proof of concept or prototype	
62			Not applicable	

	B	C	D	E
1	Agency: Department of Revenue		Project: e-Services Taxpayer Portal	
3	Section 6 -- Project Organization Area			
4	#	Criteria	Values	Answer
5	6.01	Is the project organization and governance structure clearly defined and documented within an approved project plan?	Yes	No
6			No	
7	6.02	Have all roles and responsibilities for the executive steering committee been clearly identified?	None or few have been defined and documented	None or few have been defined and documented
8			Some have been defined and documented	
9			All or nearly all have been defined and documented	
10	6.03	Who is responsible for integrating project deliverables into the final solution?	Not yet determined	System Integrator (contractor)
11			Agency	
12			System Integrator (contractor)	
13	6.04	How many project managers and project directors will be responsible for managing the project?	3 or more	3 or more
14			2	
15			1	
16	6.05	Has a project staffing plan specifying the number of required resources (including project team, program staff, and contractors) and their corresponding roles, responsibilities and needed skill levels been developed?	Needed staff and skills have not been identified	Some or most staff roles and responsibilities and needed skills have been identified
17			Some or most staff roles and responsibilities and needed skills have been identified	
18			Staffing plan identifying all staff roles, responsibilities, and skill levels have been documented	
19	6.06	Is an experienced project manager dedicated fulltime to the project?	No experienced project manager assigned	No, project manager assigned more than half-time, but less than full-time to project
20			No, project manager is assigned 50% or less to project	
21			No, project manager assigned more than half-time, but less than full-time to project	
22			Yes, experienced project manager dedicated full-time, 100% to project	
23	6.07	Are qualified project management team members dedicated full-time to the project	None	No, business, functional or technical experts dedicated more than half-time but less than full-time to project
24			No, business, functional or technical experts dedicated 50% or less to project	
25			No, business, functional or technical experts dedicated more than half-time but less than full-time to project	
26			Yes, business, functional or technical experts dedicated full-time, 100% to project	
27	6.08	Does the agency have the necessary knowledge, skills, and abilities to staff the project team with in-house resources?	Few or no staff from in-house resources	Half of staff from in-house resources
28			Half of staff from in-house resources	
29			Mostly staffed from in-house resources	
30			Completely staffed from in-house resources	
31	6.09	Is agency IT personnel turnover expected to significantly impact this project?	Minimal or no impact	Minimal or no impact
32			Moderate impact	
33			Extensive impact	
34	6.10	Does the project governance structure establish a formal change review and control board to address proposed changes in project scope, schedule, or cost?	Yes	Yes
35			No	
36	6.11	Are all affected stakeholders represented by functional manager on the change review and control board?	No board has been established	No board has been established
37			No, only IT staff are on change review and control board	
38			No, all stakeholders are not represented on the board	
39			Yes, all stakeholders are represented by functional manager	

	B	C	D	E
1	Agency: Department of Revenue		Project: e-Services Taxpayer Portal	
3	Section 7 -- Project Management Area			
4	#	Criteria	Values	Answer
5	7.01	Does the project management team use a standard commercially available project management methodology to plan, implement, and control the project?	No	Yes
6			Project Management team will use the methodology selected by the systems integrator	
7			Yes	
8	7.02	For how many projects has the agency successfully used the selected project management methodology?	None	More than 3
9			1-3	
10			More than 3	
11	7.03	How many members of the project team are proficient in the use of the selected project management methodology?	None	Some
12			Some	
13			All or nearly all	
14	7.04	Have all requirements specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	41 to 80% -- Some have been defined and documented
15			41 to 80% -- Some have been defined and documented	
16			81% to 100% -- All or nearly all have been defined and documented	
17	7.05	Have all design specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	0% to 40% -- None or few have been defined and documented
18			41 to 80% -- Some have been defined and documented	
19			81% to 100% -- All or nearly all have been defined and documented	
20	7.06	Are all requirements and design specifications traceable to specific business rules?	0% to 40% -- None or few are traceable	0% to 40% -- None or few are traceable
21			41 to 80% -- Some are traceable	
22			81% to 100% -- All or nearly all requirements and specifications are traceable	
23	7.07	Have all project deliverables/services and acceptance criteria been clearly defined and documented?	None or few have been defined and documented	None or few have been defined and documented
24			Some deliverables and acceptance criteria have been defined and documented	
25			All or nearly all deliverables and acceptance criteria have been defined and documented	
26	7.08	Is written approval required from executive sponsor, business stakeholders, and project manager for review and sign-off of major project deliverables?	No sign-off required	Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables
27			Only project manager signs-off	
28			Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables	
29	7.09	Has the Work Breakdown Structure (WBS) been defined to the work package level for all project activities?	0% to 40% -- None or few have been defined to the work package level	0% to 40% -- None or few have been defined to the work package level
30			41 to 80% -- Some have been defined to the work package level	
31			81% to 100% -- All or nearly all have been defined to the work package level	
32	7.10	Has a documented project schedule been approved for the entire project lifecycle?	Yes	No
33			No	
34	7.11	Does the project schedule specify all project tasks, go/no-go decision points (checkpoints), critical milestones, and resources?	Yes	No
35			No	
36	7.12	Are formal project status reporting processes documented and in place to manage and control this project?	No or informal processes are used for status reporting	Project team and executive steering committee use formal status reporting processes
37			Project team uses formal processes	
38			Project team and executive steering committee use formal status reporting processes	
39	7.13	Are all necessary planning and reporting templates, e.g., work plans, status reports, issues and risk management, available?	No templates are available	Some templates are available
40			Some templates are available	
41			All planning and reporting templates are available	
42	7.14	Has a documented Risk Management Plan been approved for this project?	Yes	No
43			No	
44	7.15	Have all known project risks and corresponding mitigation strategies been identified?	None or few have been defined and documented	None or few have been defined and documented
45			Some have been defined and documented	
46			All known risks and mitigation strategies have been defined	
47	7.16	Are standard change request, review and approval processes documented and in place for this project?	Yes	No
48			No	
49	7.17	Are issue reporting and management processes documented and in place for this project?	Yes	No
50			No	

	B	C	D	E
1	Agency: Department of Revenue		Project: e-Services Taxpayer Portal	
2				
3	Section 8 -- Project Complexity Area			
4	#	Criteria	Values	Answer
5	8.01	How complex is the proposed solution compared to the current agency systems?	Unknown at this time	Similar complexity
6			More complex	
7			Similar complexity	
8			Less complex	
9	8.02	Are the business users or end users dispersed across multiple cities, counties, districts, or regions?	Single location	More than 3 sites
10			3 sites or fewer	
11			More than 3 sites	
12	8.03	Are the project team members dispersed across multiple cities, counties, districts, or regions?	Single location	Single location
13			3 sites or fewer	
14			More than 3 sites	
15	8.04	How many external contracting or consulting organizations will this project require?	No external organizations	1 to 3 external organizations
16			1 to 3 external organizations	
17			More than 3 external organizations	
18	8.05	What is the expected project team size?	Greater than 15	Greater than 15
19			9 to 15	
20			5 to 8	
21			Less than 5	
22	8.06	How many external entities (e.g., other agencies, community service providers, or local government entities) will be impacted by this project or system?	More than 4	More than 4
23			2 to 4	
24			1	
25			None	
26	8.07	What is the impact of the project on state operations?	Business process change in single division or bureau	Business process change in single division or bureau
27			Agency-wide business process change	
28			Statewide or multiple agency business process change	
29	8.08	Has the agency successfully completed a similarly-sized project when acting as Systems Integrator?	Yes	No
30			No	
31	8.09	What type of project is this?	Infrastructure upgrade	Combination of the above
32			Implementation requiring software development or purchasing commercial off the shelf (COTS) software	
33			Business Process Reengineering	
34			Combination of the above	
35	8.10	Has the project manager successfully managed similar projects to completion?	No recent experience	No recent experience
36			Lesser size and complexity	
37			Similar size and complexity	
38			Greater size and complexity	
39	8.11	Does the agency management have experience governing projects of equal or similar size and complexity to successful completion?	No recent experience	Similar size and complexity
40			Lesser size and complexity	
41			Similar size and complexity	
42			Greater size and complexity	

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Budget Period: 2020 - 2021

Department: Florida Department of Revenue

Chief Internal Auditor: Marie Walker

Budget Entity: _____

Phone Number: 717-7598

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2019-124 Finding 1	6/30/2019	Information Services Program (ISP)	Some Department users had inappropriate and unnecessary System for Unified Taxation (SUNTAX) access privileges. Department management should limit user access privileges to SUNTAX to promote an appropriate separation of duties and restrict users to only those access privileges necessary for the users' assigned job duties. Department management should also ensure user accounts are individually assigned.	The Department will identify user accounts that have inappropriate levels of access to SUNTAX databases and server operating systems and restrict them. The Department will ensure that duties with update access are separated between SUNTAX development and production environments, and between users with access to update taxpayers addresses and billing documents. SUNTAX accounts will be reviewed to ensure there is no sharing among multiple users. Role descriptions and access privileges will be documented.	
AG 2019-124 Finding 2	6/30/2019	ISP	The Department did not timely deactivate the SUNTAX access privileges of some former employees. Department management should ensure the SUNTAX user access privileges are timely deactivated upon a user's separation from Department employment and when a user transfers internally to another position that does not require SUNTAX access.	The Department is adding an extra verification step to the account deactivation process to ensure user access is removed in a timely manner.	
AG 2019-124 Finding 3	6/30/2019	ISP	Department procedures for conducting periodic reviews of user access privileges continue to need improvement to ensure the appropriateness of SUNTAX user access privileges. Department management should perform comprehensive and effective periodic reviews of SUNTAX user access privileges to verify that access privileges remain appropriate. Department management should also reassess the frequency of periodic reviews of SUNTAX user access privileges to better align with the criticality of the system and the confidential and sensitive data therein.	The Department currently conducts annual reviews of SUNTAX user access privileges. The Department will assess this process and ensure it meets Department needs and is aligned with the criticality of the system.	

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AG 2019-124 Finding 4	6/30/2019	ISP	<p>Security controls related to logical access, user authentication, and logging and monitoring continue to need improvement to ensure the confidentiality, integrity, and availability of SUNTAX data and Department Information Technology (IT) resources. Department management should improve certain security controls related to logical access, user authentication, and logging and monitoring for SUNTAX and related IT resources to ensure the continued confidentiality, integrity, and availability of SUNTAX data and related IT resources.</p> <p>Note: This finding also includes three additional confidential recommendations, which are being addressed by the Department.</p>	ISP will work with the General Tax Administration (GTA) business process to implement improvements and increase security controls.	
AG 2019-216 Finding 1	6/30/2019	Executive Direction and Support Services (EXE)/Office of Financial Management (OFM)	<p>The Department did not always appropriately redact confidential information from contract documents posted to the Florida Accountability Contract Tracking System (FACTS) or notify the Chief Financial Officer upon becoming aware of contract documents posted without proper redaction. Department management should strengthen controls to ensure that confidential and exempt information is appropriately redacted from contract documents before posting to FACTS. Department management should also ensure that the Chief Financial Officer is immediately notified when the Department become aware that confidential or exempt information has been posted to FACTS.</p>	<p>The Department strengthened controls and no longer has contracts that include social security numbers. Internal procedures have been modified to include mandatory training for contract managers on how to redact documents. Department procedures will be revised to provide for a review of contract documents by purchasing staff prior to upload to FACTS. Department procedures will also be revised to include a reporting process and notification.</p>	

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AG 2019-216 Finding 2	6/30/2019	ISP & GTA	Department procedures had not been established to ensure that text messages are retained in accordance with State law. Department management should establish procedures to ensure that text messages are retained in accordance with State law.	ISP will explore text retention options for Department iPhones and iPads that it manages. The selected solution will retain messages at least five years to meet State records retention requirements. GTA will adopt the text retention solution selected by ISP and will request providers disable text messaging capability on non-smart phones.	
AG 2019-216 Finding 3	6/30/2019	EXE/OFM	Some Department users had inappropriate access privileges to the Florida Accounting Information Resource (FLAIR) accounting system, increasing the risk of unauthorized modification, loss, or disclosure of Department data. Department management should limit user access privileges to FLAIR to promote appropriate separation of duties and ensure that all user accounts are necessary for the users' assigned job duties.	FLAIR user access privileges are verified by supervisors of staff with FLAIR access update capabilities. The Department will ensure that FLAIR update capability privileges are reviewed quarterly by the user's immediate or higher-level supervisor who is familiar with the user's job duties and the user's need to have the assigned update capabilities. Additionally, mitigating controls such as second-level reviews of all entries into FLAIR and monthly reconciliation of all departmental to central FLAIR account codes are in place to decrease the risk of unauthorized modification, loss, or disclosure of FLAIR data.	
AG 2019-216 Finding 4	6/30/2019	EXE/OFM	Department procedures for periodically reviewing Contract Accountability Tracking System (CATS) user access privileges need enhancement to ensure that access privileges assigned to CATS users are authorized and remain appropriate. Department management should ensure that CATS user access privileges are independently verified by supervisory personnel and that Department records evidence the appropriateness of all assigned user access privileges.	CATS user access privileges are verified semiannually by supervisors of the Process where staff with access to CATS have Update or Super-user rights. The Department will ensure that CATS user access privileges are reviewed semiannually by the user's immediate or higher-level supervisor who is familiar with the user's job duties and the user's need to have the assigned user access privileges. CATS users will not be allowed to self-approve their CATS access privileges.	

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2019-216 Finding 5	6/30/2019	EXE/OFM	Department motor vehicle record keeping controls need improvement. Department management should revise daily travel logs to ensure that all required information regarding motor vehicle usage is accurately recorded for entry into the Florida Equipment Electronic Tracking (FLEET) system.	The Department developed a new travel log that contains all data elements required by the FLEET system. The forms are also reviewed prior to entry into the FLEET system to ensure no data is missing.	
AG 2019-216 Finding 6	6/30/2019	GTA	Department controls over administration of Florida Single Audit Act requirements continue to need improvement. For all State projects attributed to the Department in the Catalog of State Financial Assistance (CSFA), Department management should ensure the required Financial Reporting Packages (FRP) are timely received and properly reviewed and that any instances of recipient noncompliance or other noted deficiencies are timely followed up on and resolved. For those State projects the Department believes the State awarding agency designations should be changed, Department management should continue to consult with the Department of Financial Services (DFS) regarding the appropriateness of the designations.	The Department has formally requested that DFS eliminate two projects from the CSFA catalog, as they are not State Financial Assistance. Five projects will be transferred to the Department of Economic Opportunity. Five projects expired statutorily in 2015 and will be formally closed after all residual activities are complete.	
AG 2019-216 Finding 7	6/30/2019	Child Support Program (CSP)	Department procedures for recording CSP customer complaint information need improvement. Department management should enhance the CSP Customer Contact Center (CCC) complaint handling process to track the dates customer complaints are received and resolved.	The Department will make system modifications to capture the dates customer complaints are received and resolved.	
AG 2019-216 Finding 8	6/30/2019	CSP	In some instances, the Department did not timely deactivate user access privileges to the Child Support Enforcement Automated Management System (CAMS) upon an employee's separation from Department employment. Department management should ensure that CAMS user access privileges are deactivated immediately upon an employee's separation from Department employment.	CSP management will remind supervisors of the requirement for immediate deactivation upon separation and review the Department's standard performance expectation for supervisors regarding appropriate access to systems for their team members, revising as needed.	

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AG 2019-186 Finding AM 2018-01	6/30/2019	GTA	The Department understated Receivables, net and unavailable revenue due to an error in the preparation of year-end accrual entries. GTA should enhance the review process to promote the timely detection and correction of errors in the preparation of year-end accrual entries and ensure GTA staff have sufficient training in preparation of year-end accrual entries.	GTA has implemented an additional level of management review and associated training to ensure proper preparation of year-end accrual entries.	
AG 2020-003 Finding 1	7/30/2019	Property Tax Oversight (PTO)	The Department did not adequately ensure that ratio study samples were representative of the population. Department management should make efforts to maximize the representativeness of ratio study samples.	The Department believes reasonable steps have been taken to ensure representativeness of the in-depth study and the Department will continue to work on ways to improve representativeness of tax roll data.	
AG 2020-003 Finding 2	7/30/2019	PTO	The Department's method of sub-stratifying studied strata into value group subclassifications magnifies the impact of the nonrepresentative ratio study samples in higher value groups, contrary to the intent of State law. Department management should take steps to ensure that the sub-stratification of strata maximizes the representativeness of ratio study samples as required by State law.	The Department will change the grouping methodology back to four groups of equal value and will implement changes to resolve the issue of too few samples in group 4 that this methodology creates. The Department will augment the sample size with additional appraisals.	
AG 2020-003 Finding 3	7/30/2019	PTO	The Department did not utilize the median level of assessment (LOA) for county assessment roll evaluation and approval purposes as recommended by the International Association of Assessing Officers Standard on Ratio Studies nor compute certain statistical measures required by State law. Department management should utilize the median LOA for assessment roll evaluation and approval purposes and compute the statistical measures required by State law.	The Department will continue to produce all roll statistics, but will rely primarily on the median, at the stratum level, for roll in-depth county roll approval purposes. As required by law, the Department will continue to produce an overall level of assessment based on the weighted mean for indirect equalization purposes.	

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AG 2020-003 Finding 4	7/30/2019	PTO	Department records did not evidence the basis for reducing from \$1.3 billion to \$635 million the assessed value of a railroad company property. Department management should adequately document the basis for changes in assessed railroad property values resulting from informal conferences.	The Department provided documentation supporting the basis for compromise of the assessed railroad property value resulting from the Informal Conference process held in conformance with the law. Documentation provided by the Department was consistent with what has been available during prior Performance Audits of the Administration of Ad Valorem Tax Program without issue. Previous litigation continues to be a factor in resolving subsequent assessments on a substantially consistent basis so that the taxpayer is afforded due process rights without the necessity of additional litigation.	
AG 2020-003 Finding 5	7/30/2019	PTO	The Department made sale qualification changes for one county without sufficient, credible evidence from the county justifying the changes. Department management should ensure that all changes to sale qualifications are supported by sufficient, credible evidence from the county.	The Department operates on a continual cycle of improvement and will continue to make improvements to the Sales Qualification Study (SQS), including clarifying the documentation standards in the SQS procedure documents.	
AG 2020-003 Finding 6	7/30/2019	PTO	Department in-depth reviews did not include personal property values reported on county assessment rolls. Department management should ensure that in-depth reviews include personal property as required by State law.	The Department noted that each property appraiser is responsible for assessing Tangible Personal Property (TPP) in their county and the Department accepts the property appraisers' just value as being in substantial compliance with the law. Based on Hylton v. Department of Revenue, State of Florida (Case No. 97-4584, Second Judicial Circuit In And For Leon County, Florida), the Department is not required to specifically audit tangible personal property in its statutorily mandated in-depth review of county assessment rolls because s. 195.096(2), F.S., provides that the Department need not individually study every use-class of property set forth in s. 193.073, but shall at a minimum study the classification specified in subsection (3).	

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AG 2020-003 Finding 7	7/30/2019	PTO	Although required by State law, the Department did not maintain a current property tax administration manual. Department management should continue efforts to update the Manual and maintain the Manual in accordance with State law.	The Department will update sections of the Manual to ensure compliance with statutory requirements.	
OIG 2018-0030 Finding 1	6/30/2019	Office of Workforce Management (OWM)	<p>The processes related to identifying and protecting exempt personnel information are not effective and not fully compliant with statutory requirements. OWM should:</p> <ul style="list-style-type: none"> • Document the roles and activities related to supervising and monitoring public record requests and public record exemption processes. • Revise the Exemption Request Form to automatically display the appropriate exemption(s) based on the Exemption Request Form. Until ten, OWM should simplify the Exemption Crosswalk. • Create, implement, and document review activities to ensure People First accurately reflects exemptions. • Implement a process to track Protected Identity (PI) indicators and review them before their expiration date. • Revise procedures to clearly identify all exempt personnel information that should be redacted pursuant to s. 119.071, F.S., and methodology for reflecting exemptions in People First for employees who qualify based on current job duties. • Revise training to include additional information about redacting exempt information in personnel files. • Monitor responses to public record requests before dissemination. • Seek a formal legal opinion from the Florida Office of Attorney General regarding exemptions in s. 119.071(4)(d)2, F.S. • Ensure all personnel who qualify for an automatic exemption pursuant to s. 119.071(4)(d), F.S., receive it upon hiring. • Document the new process that ensures Exemption Request Forms are received from all employees. • Ensure Exemption Request Forms are maintained in all employee personnel files. 	OWM will address all recommendations, as appropriate, including revision of procedures, update training, and add necessary reviews.	

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
OIG 2018-0031	6/30/2019	ISP	Note: This confidential report resulted in nine recommendations, which are being addressed by the Department.		
OIG 2018-0050 Finding 1	6/30/2019	CSP & GTA	<p>Controls over payment processing procedures need improvement. CSP management should ensure the service center complies with CSP's Receipt Processing Procedures for safeguarding payment.</p> <p>GTA management should analyze the need for petty cash funds in service centers.</p>	<p>CSP service site staff will receive reminder training on receipt processing procedures to ensure compliance.</p> <p>GTA management conducted a review and determined there remains a need for petty cash funds.</p>	
OIG 2018-0050 Finding 2	6/30/2019	CSP & GTA	<p>Selected controls over information security are adequate, but need improvement.</p> <p>(CSP & GTA-Jacksonville [JAX]) Program management must ensure access to the communications room is secured, ensure staff comply with the Department's Confidential Information Procedures, conduct reviews and evaluations of user compliance with standards and procedures, and remove unapproved software.</p> <p>(GTA-Tallahassee [TLH]) Program management must ensure compliance with Cash Intake Policy and Procedures, the GS-1 Schedule for retention and destruction of paper checks, and Protection and Use of Information Technology Resources Policy and Procedures.</p>	<p>Security of access to communications rooms is being addressed, routine checks of office space and checks for unauthorized software will be conducted, and service site staff will receive reminder training on keeping passwords secure.</p> <p>Program management will work with service center management to ensure future compliance with cash intake policy and procedure.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020 - 2021

Department: Florida Department of Revenue

Chief Internal Auditor: Marie Walker

Budget Entity: _____

Phone Number: 717-7598

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
OIG 2018-0050 Finding 3	6/30/2019	CSP & GTA	<p>The effectiveness of physical security controls for protecting assets needs improvement. For Department service centers, program management should ensure:</p> <ul style="list-style-type: none"> • Panic alarms are tested at least quarterly, testing includes all panic buttons, and testing is documented in maintenance logs; • All requirements related to panic button alarms are included in site-specific procedures; • Staff comply with the Non-CCOC Security and Access Control Procedures and IRS Publication 1075; • Staff perform annual reconciliations for all facility keys; and • Reception desk staff receive training regarding visitor procedures. 	<p>Service sites will test panic alarms, document testing in monthly maintenance logs, and modify procedures on panic alarms. Service sites will complete the annual reconciliations for facility keys. Service site staff will receive reminder training on visitor log procedures and security and access control procedures.</p>	
OIG 2018-0050 Finding 4	6/30/2019	CSP & GTA	<p>The service centers appear mostly compliant with selected requirements of Americans with Disabilities Act obligations for government facilities. However, management should place braille or raised characters on the signs located at entrances to the GTA Tallahassee service center lobby and interview rooms.</p>	<p>Program management will work with the landlord to assure compliance with this ADA requirement.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020 - 2021

Department: Florida Department of Revenue

Chief Internal Auditor: Marie Walker

Budget Entity: _____

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(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
OIG 2018-0052 Finding 1	6/30/2019	CSP & GTA	<p>While appropriate controls are generally in place, improvements are needed by CSP and GTA to protect Department of Highway Safety and Motor Vehicles (HSMV) data from unauthorized access, distribution, use, modification or disclosure.</p> <ul style="list-style-type: none"> • CSP should finalize procedures for monitoring access to the HSMV data in the Child Support Automated Management System (CAMS) and continue efforts to immediately deactivate CAMS access when employees separate from the Department. • GTA management should establish and implement a monitoring program for user access to the HSMV data in SunVISN. • GTA should establish and implement a policy to immediately deactivate separated staff accounts in SunVISN. • CSP and GTA management should work with ISP to implement a method to ensure HSMV data is not printed for unauthorized purposes. 	<p>CSP will finalize procedures for monitoring access to HSMV data in CAMS. Supervisors will be reminded of the requirement for immediate deactivation upon separation. CSP will review performance expectations for supervisors related to appropriate access to systems for their team members, revising as needed.</p> <p>ISP is analyzing options to prevent printing of the personal data assignment block in CAMS.</p> <p>GTA will seek assistance from the General Counsel's office regarding revision of the terms of the agreement with HSMV as it pertains to GTA's portion of the data exchange MOU.</p>	
OIG 2018-0052 Finding 2	6/30/2019	ISP	<p>While the Department has data security policies and procedures in place, there is not always evidence that the policies and procedures were approved by a "Risk Management Information Technology (IT) Security Professional."</p> <p>ISP should document mandatory approval of data security-related policies and procedures by a Risk Management IT Security Professional.</p>	<p>ISP will forward any data security-related policies and procedures to the Chief Information Officer (CIO) for review and approval. The CIO's approval will be documented in a memo to OWM.</p>	
OIG 2018-0052 Finding 3	6/30/2019	CSP	<p>The List of Confidential Information does not include the HSMV data. The contract manager should notify the Office of General Counsel (OGC) that HSMV data is confidential and request it be added to the List of Confidential Information.</p>	<p>CSP management requested OGC add HSMV data to the List of Confidential Information.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020 - 2021

Department: Florida Department of Revenue

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Budget Entity: _____

Phone Number: 717-7598

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
OIG 2018-0052 Finding 4	6/30/2019	CSP	The contract management process did not ensure the Department complied with all contractual requirements. CSP should ensure its contract managers comply with the Purchasing and Contract Management Manual, which contains the Department's requirements related to contract monitoring.	Contract Management has instructed contract managers to review and follow the Purchasing and Contract Management Manual and has established a monitoring plan for the HSMV MOU.	

Office of Policy and Budget - June 2019

Fiscal Year 2020-21 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Revenue

Agency Budget Officer/OPB Analyst Name: Rebecca Evers/ Kailey Fairchild

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Codes)				
	73010100	73210000	73310000	73410000	73710100

1. GENERAL

1.1	Are Columns A01, A04, A05, A94, A95, A96, A36, A10, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y	Y	Y	Y	Y
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y

AUDITS:

1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y
1.4	Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y	Y	Y	Y	Y
TIP	The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading to the portal.					

2. EXHIBIT A (EADR, EXA)

2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	Y	Y	Y	Y
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y	Y	Y	Y	Y

3. EXHIBIT B (EXBR, EXB)

3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	Y	Y	Y	Y
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Action	Program or Service (Budget Entity Codes)				
	73010100	73210000	73310000	73410000	73710100

AUDITS:

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					

4. EXHIBIT D (EADR, EXD)

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
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AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

	Program or Service (Budget Entity Codes)				
Action	73010100	73210000	73310000	73410000	73710100

TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.	
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2018-19 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.	
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.	

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	Y	Y	Y	Y	Y
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y	Y	Y	Y
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 94 and 95 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		73010100	73210000	73310000	73410000	73710100
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #20-002?	Y	Y	Y	Y	Y
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	Y
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y	Y	Y	Y	Y
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	N/A
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y	Y	Y
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	Y
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	Y
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)				
	73010100	73210000	73310000	73410000	73710100

TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.	
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.	
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.	
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).	
TIP	If an appropriation made in the FY 2019-20 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	

**8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)
(Required to be posted to the Florida Fiscal Portal)**

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y	Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	N/A	N/A

		Program or Service (Budget Entity Codes)				
		73010100	73210000	73310000	73410000	73710100
Action						
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	N/A	N/A
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 001270, 001870, 001970)?	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	Y	Y
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y	Y	Y
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y	Y
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	Y
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y	Y	Y
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		73010100	73210000	73310000	73410000	73710100
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y	Y	Y
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	Y
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 159 of the LBR Instructions.)	Y	Y	Y	Y	Y
10. SCHEDULE III (PSCR, SC3)						

		Program or Service (Budget Entity Codes)				
Action		73010100	73210000	73310000	73410000	73710100
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	Y
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y	Y	Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A	N/A	N/A	N/A
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 101 through 103 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y	Y	Y
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	N/A	N/A	N/A	N/A
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 104-106 of the LBR instructions?	N/A	N/A	N/A	N/A	N/A
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A	N/A	N/A	N/A
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A	N/A	N/A	N/A
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						

Action		Program or Service (Budget Entity Codes)				
		73010100	73210000	73310000	73410000	73710100
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	Y
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	Y
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	Y
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y	Y	Y	Y
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 112 through 156 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	Y
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 132 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y	Y	Y
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A	N/A	N/A
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) for a list of audits and their descriptions.					

	Program or Service (Budget Entity Codes)				
Action	73010100	73210000	73310000	73410000	73710100

TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	
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18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	Y

TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
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19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y
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