



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

October 15, 2020

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 2021-22 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 contact Shannon Segers, Director of Financial Management, at 850-717-7018, or me at 850-617-8950.

Sincerely,



Jim Zingale
Executive Director

**DEPARTMENT OF REVENUE
PLAN TO IMPLEMENT TEMPORARY SPECIAL DUTIES – GENERAL PAY ADDITIVES
FISCAL YEAR 2021-222**

In accordance with section 110.2035(7)(b), Florida Statutes, the Department of Revenue (Department) has developed the following plan regarding Temporary Special Duties-general pay additives for Fiscal Year 2021-2022. The Department is not requesting any additional rate or appropriations for these additives.

Application of Temporary Special Duties - General Pay Additive

The Temporary Special Duties - General Pay Additive may be provided 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 an absent coworker due to the 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

The additive may be 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 minimum of the higher-level pay grade, if determined appropriate.

**DEPARTMENT OF REVENUE
PLAN TO IMPLEMENT TEMPORARY SPECIAL DUTIES – GENERAL PAY ADDITIVES
FISCAL YEAR 2021-222**

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 a Temporary Special Duties-general additive in Fiscal Year 2021-2022.

**American Federation of State, County and Municipal Employees (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 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

2021-22
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:	Jacek Stramski	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. Department of Revenue Department of Revenue v. 1701 Collins Miami Owner, LLC		
Court with Jurisdiction:	First District Court of Appeal		
Case Number:	1D20-0127; 1D20-1188		
Summary of the Complaint:	Taxpayer is seeking a refund of documentary stamp tax and surtax it paid, alleging that the taxes should be based on a valuation created by taxpayer. The refund claim was denied. Taxpayer also challenged an alleged unadopted rule relating to the imposition of documentary stamp tax.		
Amount of the Claim:	\$495,563.00 + fees and costs		
Specific Statutes or Laws (including GAA) Challenged:	Section 201.02(1), F.S.		
Status of the Case:	On appeal, oral argument requested.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" 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

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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/Florida Supreme Court		
Case Number:	3D18-2499/SC19-2085		
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:	Sections 212.03, 212.07, 212.031, 212.12		
Status of the Case:	CLOSED September 18, 2019 – DCA affirms DOR decision April 6, 2020 – Florida Supreme Court declined to accept jurisdiction		
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:	Liam Lyon	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Alliance Data Systems Corporation v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests a corporate income tax assessment made on their financial sector business. Main issue concerns which types of business income should be considered to be related to Florida activity and assessed.		
Amount of the Claim:	\$5,327,357.71		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.02(1), and 220.15, F.S. Rules 12C-1.0155, and 12C-1.011(1)(l), F.A.C.		
Status of the Case:	Taxpayer’s POA has requested that the case not be referred to DOAH, and to be given time to provide additional records and settle the case. Settlement negotiations 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

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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.)	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:	Case closed. The parties amicably settled.		
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:	Taxpayer contests an assessment made on their automobile dealership, based upon the difference between Department of Highway Safety and Motor Vehicles data and its books & records.		
Amount of the Claim:	\$2,620,548.17		
Specific Statutes or Laws (including GAA) Challenged:	Sections 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:	Taxpayer has submitted a settlement offer that is being considered by OGC.		
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.)	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. Rule 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. Rule 12B-8.001(1), F.A.C.		
Status of the Case:	Case closed. The parties amicably settled.		
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.)	Gerdau Ameristeel US, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Whether a Closing Agreement entered into for a compliance audit covering the same periods as the taxpayer’s refund request forecloses a refund for the items and tax claimed.		
Amount of the Claim:	\$852,009.59		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.15, 212.16, 213.34, and 213.345, F.S.		
Status of the Case:	Settlement discussions to be initiated.		
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:	Eric Peate	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Asanka Cars.com Inc v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	The underlying audit is of a used car dealership. Typical issues involve the differences between DHSMV sales information and returns filed to DOR. The petition is insufficient under the Florida Administrative Code.		
Amount of the Claim:	\$654,130.15		
Specific Statutes or Laws (including GAA) Challenged:	Unknown exactly		
Status of the Case:	The Department issued and served an Order to Dismiss with Leave to Amend that will allows the Taxpayer to amend its Petition so that the issues and facts and dispute will be identified.		
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:	Eric Peate	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Asanka Cars.com Inc v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	The underlying audit is of a used car dealership. Typical issues involve the differences between DHSMV sales information and returns filed to DOR. The petition is insufficient under the Florida Administrative Code.		
Amount of the Claim:	\$654,130.15		
Specific Statutes or Laws (including GAA) Challenged:	Unknown exactly		
Status of the Case:	The Department issued and served an Order to Dismiss with Leave to Amend that will allows the Taxpayer to amend its Petition so that the issues and facts and dispute will be identified.		
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.)	Bay County Health System, LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests the denial of a refund request for their hospital cleaning business. Main issue concerns whether Taxpayer’s business qualifies for a tax exemption.		
Amount of the Claim:	\$303,574.00 *Issue that could affect other Taxpayers.		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05(1)(b), 212.05(1)(i)4, and 212.08(7)(v), F.S. Rules 12A-1.023, and 12A-1.0091, F.A.C.		
Status of the Case:	Taxpayer’s POA has requested that the case not be referred to DOAH, and to be given time to attempt to settle the case. Settlement negotiations 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:	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:	First District Court of Appeal		
Case Number:	1D20-1445		
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:	Sections 212.031, 212.03, 212.08(7)(i) Rules 12A-1.061, 12A-1.070		
Status of the Case:	The Initial Brief is due on September 14, 2020.		
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.)	Belden, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner contends that various transactions that were included in the assessment are sales for resale, export sale and sales to exempt customers that are not subject to tax.		
Amount of the Claim:	\$676,142.09 (tax, penalty and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.02(14)(a), 212.05, F.S. Rules 12A-1.0015(3), 12A-1.038 and 12A-1.039, F.A.C.		
Status of the Case:	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:	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:	Section 212.06(2), F.S. Rule 12A-1.071(9), F.A.C.		
Status of the Case:	Case Closed. The parties amicably settled.		
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:	Florida Department of Revenue		
Contact Person:	Kristian S. Oldham	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Biosphere Fuels LLC		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	Audit Nos. 200211775 & 200247010		
Summary of the Complaint:	Taxpayer disputes the Department’s assessment of Motor Fuels and Pollutants Tax based on their assertion that their failure to provide adequate documentation to the Department was inadvertent and thus the tax is not owed as assessed.		
Amount of the Claim:	\$964,784.42		
Specific Statutes or Laws (including GAA) Challenged:	Ch. 206, F.S.		
Status of the Case:	Pending at Agency.		
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:	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:	Sections 220.02, 220.11(1), 220.13, 220.21(1), 220.22(1), 220.23, 220.43, F.S.		
Status of the Case:	Case closed. The parties amicably resolved the matter.		
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:	Florida Department of Revenue		
Contact Person:	Kristian S. Oldham	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Bookit Operating, LLC		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	17-006033		
Summary of the Complaint:	Taxpayer protests the Department’s assessment of Sales and Use Tax alleging it is an online travel company that does not collect sales and use tax but rather passes those monies to its customers (Hotels) who then remit to the Department.		
Amount of the Claim:	\$7,605,661.85		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.07, 212.15, and 213.756, F.S.		
Status of the Case:	Case was relinquished from DOAH and back to the Department to enable settlement negotiations; Negotiations 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).			

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Agency:	Florida Department of Revenue		
Contact Person:	Kristian S. Oldham	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Bookit Operating, LLC		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	17-006033		
Summary of the Complaint:	Taxpayer protests the Department’s assessment of Sales and Use Tax alleging it is an online travel company that does not collect sales and use tax but rather passes those monies to its customers (Hotels) who then remit to the Department.		
Amount of the Claim:	\$7,605,661.85		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.07, 212.15, and 213.756, F.S.		
Status of the Case:	Case was relinquished from DOAH and back to the Department to enable settlement negotiations; Negotiations 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).			

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:	Mark Urban	Phone Number:	850-414-3789
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:	Section 201.02, F.S.		
Status of the Case:	Case Closed. Petition voluntarily dismissed by taxpayer.		
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:	Kristian S. Oldham	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Carshoez, Inc. v. State of Florida, Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A/		
Summary of the Complaint:	Taxpayer is protesting the Department's sales and use tax audit assessment by asserting that sales and use tax was not due on the assessed transactions. Taxpayer is also the subject of bankruptcy proceedings and has waived referral to DOAH pending negotiated resolution of this protest.		
Amount of the Claim:	\$1,648,613.80		
Specific Statutes or Laws (including GAA) Challenged:	Ch. 212, Florida Statutes		
Status of the Case:	Case Closed. Matter resolved as part of bankruptcy proceedings.		
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:	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:	Cross motions for Summary Judgment were filed on May 29, 2020.		
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:	Jacek Stramski	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Central Shared Services, LLC v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is seeking a refund of sales tax and interest of tax that was collected and remitted on allegedly exempt items.		
Amount of the Claim:	\$2,726,588.55		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	Petition for hearing filed with the Department of Revenue. Discussions with the Taxpayer are ensuing		
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:	Jacek Stramski	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Central Shared Services, LLC v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Services		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is seeking a refund of sales tax and interest of tax that was collected and remitted on allegedly exempt items.		
Amount of the Claim:	\$2,726,588.55		
Specific Statutes or Laws (including GAA) Challenged:	Section 213.35, Florida Statutes.		
Status of the Case:	Petition for hearing filed with the Department of Revenue. Discussions with the Taxpayer are ensuing		
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:	Kelly Behmke	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:	Section 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).	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.)	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:	Closed. Case amicably settled.		
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.)	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:	Sections 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. Jurisdiction relinquished back to Dept of Revenue		
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.)	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:	Sections 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		

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:	Liam Lyon	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Concrete Ready Mix & Pumping Service, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests an assessment made on their concrete business. Main issue is whether Taxpayer’s business is considered to be selling tangible personal property or doing real property improvement.		
Amount of the Claim:	\$604,146.56		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.02(16), 212.05(1), 212.06(1), 212.07(8), and 212.21(2), F.S. Rule 12A-1.051, 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 discuss settlement. Settlement negotiations 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:	Liam Lyon	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Concrete Ready Mix & Pumping Service, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests an assessment made on their concrete business. Main issue is whether Taxpayer’s business is considered to be selling tangible personal property or doing real property improvement.		
Amount of the Claim:	\$604,146.56		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.02(16), 212.05(1), 212.06(1), 212.07(8), and 212.21(2), F.S. Rule 12A-1.051, 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 discuss settlement. Settlement negotiations 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.)	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:	Sections 212.031, 212.05, 212.06(1)(b), F.S. Rules 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:	Kelly Behmke	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:	Whether the Taxpayer properly calculated the numerator of its sales factor for corporate income tax, specifically relating to a Florida-based project and 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:	CLOSED – settlement reached August 2020		
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.)	Dish DBS Corporation v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner claims that its sales for purposes of the sales apportionment factor should be sourced based on the cost of performance rather than on market sourcing and that its satellites should not be included in the numerator of the Florida property factor. Petitioner claims that reapportionment of the sales and property factors result in a refund.		
Amount of the Claim:	\$989,240.00		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.15(5), F.S., and Rule 12C-1.0155, F.A.C.		
Status of the Case:	The Petition was filed on May 22, 2020. Preliminary discussions and research are being done.		
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.)	Dish DBS Corporation v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner claims that its sales for purposes of the sales apportionment factor should be sourced based on the cost of performance rather than on market sourcing and that its satellites should not be included in the numerator of the Florida property factor. Petitioner claims that reapportionment of the sales and property factors result in a refund.		
Amount of the Claim:	\$989,240.00		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.15(5), F.S., and Rule 12C-1.0155, F.A.C.		
Status of the Case:	The Petition was filed on May 22, 2020. Preliminary discussions and research are being done.		
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.)	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:	Case Closed. Parties amicably settled.		
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 were subsequent to the purchase of long-haul trucks.		
Amount of the Claim:	\$933,764.36		
Specific Statutes or Laws (including GAA) Challenged:	Sections 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. The case CLOSED. The parties reached an amicable resolution		
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 contested four Notices of Proposed Refund Denials for periods ending 6/30/2012 through 6/30/2015, claiming: it does not have nexus with Florida; its direct written premiums should be included in the denominator of the sales factor; royalty receipts of a related entity should be excluded from the sales factor; sales of information reports by a related entity should be sourced outside of Florida, because the income producing activity occurred wholly outside Florida; a related entity's sales should be sourced outside Florida because it is not in Florida and its intangible property should be included in its property apportionment factor since it qualifies as a financial organization; and Petitioner's Scholarship Credit 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:	Sections 220.15, 220.151 and 220.1875, F.S. Rules 12C-1.0151 and 12C-1.0155, F.A.C.		
Status of the Case:	The parties have settled this case and the case is now 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 2020

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:	Liam Lyon	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Equinix, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Leon County Circuit Court		
Case Number:	2019-CA-002121		
Summary of the Complaint:	Taxpayer contests the denial of a refund request. Main issue concerns the taxability of Taxpayer’s purchase of electricity.		
Amount of the Claim:	\$710,188.89 refund		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.02(10), 212.03, 212,031, and 212.07, F.S. Rule 12A-1.070(9), F.A.C.		
Status of the Case:	Taxpayer’s POA and the assigned AG are currently in settlement discussions. OGC is preparing to meet with DOR audit staff and the assigned AG to discuss settlement.		
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:	Florida Department of Revenue		
Contact Person:	Kristian S. Oldham	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Everen Capital Corporation		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	Audit No. 200256742		
Summary of the Complaint:	Taxpayer protest the Department’s audit assessment of Corporate Income Tax regarding adjustments to federal taxable income, adjustments to its sales and payroll factors used to calculate its apportionment factors.		
Amount of the Claim:	\$4,712,062.24		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.13 and 220.15, F.S.		
Status of the Case:	Pending at Agency.		
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.)	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, F.S. 12C-1.055, F.A.C.		
Status of the Case:	Case Closed. The parties amicably resolved the matter.		
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.)	Expo Convention Contractors, Inc v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner claims that its sales and use tax assessment on labor for setup and breakdown, as well as shipping and freight should be reduced to reflect that it relied on a prior written determination of the Department. Petitioner also claims that charges for shipping and freight are not taxable because they are separately stated and avoidable at the option of the customer. It claims that penalty should be abated and interest should be reduced because Petitioner’s noncompliance was due to reasonable cause and not willful neglect.		
Amount of the Claim:	\$1,685,968.57		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.02(16), 212.05, 212.12 and 213.21, F.S.; and Rules 12A-1.006, 12A-1.045, and 12-13.005, F.A.C.		
Status of the Case:	The Petition was filed on December 13, 2019. Discussions with the Petitioner 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:	Liam Lyon	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Express Scripts, Inc. (Medco) v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests the denial of a refund request for their pharmacy benefits management business. Main issue concerns whether certain transactions made by Taxpayer qualify for an exemption as qualifying property and overhead material.		
Amount of the Claim:	\$748,234.09		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.02(14), 212.08(17), and 212.21(2), F.S. Rule 12A-1, F.A.C.		
Status of the Case:	Taxpayer’s POA has requested that the case not be referred to DOAH, and to be given time to attempt to settle the case. Settlement negotiations 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:	Jacek Stramski	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Gate Gourmet, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is seeking a refund of sales tax collected and remitted on allegedly exempt food items.		
Amount of the Claim:	\$2,724,791.00		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.08(1)(b), F.S.		
Status of the Case:	Petition for hearing filed with the Department of Revenue. Discussions with the Taxpayer are ensuing		
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:	Liam Lyon	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	HMS Host Corporation (and subs.) v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests a corporate income tax assessment made on their concession business, as well as the denial of a related refund request. Main issue concerns a dispute over Florida apportionment calculations.		
Amount of the Claim:	\$533,080.42		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.03(1), 220.15(5), and 220.152, F.S. Rules 12C-1.0155 and 12C-1.016(1)(a), F.A.C.		
Status of the Case:	Taxpayer’s POA has requested that the case not be referred to DOAH, and to be given time to provide additional records and settle the case. Settlement negotiations 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:	Florida Department of Revenue		
Contact Person:	Kristian S. Oldham	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	HP Enterprise Services LLC (n/k/a Perspecta Enterprise Solutions LLC)		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer requested a refund of Corporate Income Tax paid to the Department following their filing of amended returns correcting the sales factor for apportionment due to Cost of Performance issues.		
Amount of the Claim:	\$748,476		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.03, F.S.; Rule 12C-1.0155(2)(l), F.A.C.		
Status of the Case:	Pending at Agency.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input 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:	Florida Department of Revenue		
Contact Person:	Kristian S. Oldham	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Humana Inc. and Subsidiaries		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer protested an audit assessment alleging the Department did not properly calculate their apportionment factor based on Cost of Performance and failed to include intercompany sales in its calculations.		
Amount of the Claim:	\$8,405,965 – Refund Sought		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.03, 220.13, 220.14, F.S.; Rule 12C-1.0155, F.A.C.		
Status of the Case:	Pending Resolution at Agency.		
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:	Florida Department of Revenue		
Contact Person:	Kristian S. Oldham	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Indian River Biodiesel LLC		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer protests the Department’s assessment of Fuel and Pollutants Tax on their production of dyed biodiesel asserting their method is within IRS parameters as opposed to the Department’s determination that it is not.		
Amount of the Claim:	\$1,081,118.59		
Specific Statutes or Laws (including GAA) Challenged:	Section 206.8741, F.S.; Rule 12B-5.140, F.A.C.		
Status of the Case:	Pending at Agency.		
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:	Liam Lyon	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Johnson Controls Security Solutions, LLC. (JCSS) v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests an assessment made on their security services business. Main issue concerns failure to timely provide requested documentation.		
Amount of the Claim:	\$12,271,968.84		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05 and 213.13, F.S. Rule 12A-1, F.A.C.		
Status of the Case:	Taxpayer’s POA has requested that the case not be referred to DOAH, and to be given time to provide additional records and settle the case. Department is currently reviewing additional documentation provided by Taxpayer.		
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:	Liam Lyon	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	L&D Beauty Nail Supply, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests an assessment made on their nail salon product and equipment sales business. Main issues concern unreported and exempt sales.		
Amount of the Claim:	\$664,957.69		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05 and 213.21(3)(a), F.S. Rule 12A-1.0015, and 12A-1.039(1), F.A.C.		
Status of the Case:	Taxpayer’s 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).	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.)	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:	\$4,201,113.27		
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:	Eric Peate	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:	\$4,201,113.27		
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:	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:	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 2015-2017]		
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:	\$24,363,192.50		
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:	Sections 212.05, 212.06, 212.12, 212.13, 213.34, 213.35 Rule 12A-3.0012		
Status of the Case:	CLOSED – settlement reached May 2020		
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:	Liam Lyon	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. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests a Corporate Income Tax assessment made on their pharmacy benefit management business. Main issue concerns Florida Sales Factor calculations.		
Amount of the Claim:	\$3,421,579.15		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.15(5)(a), 220.13(1)(b), and 220.12, F.S. Rule 12C-1.055(2)(l), F.A.C.		
Status of the Case:	Taxpayer has submitted a settlement offer that is being considered by OGC.		
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:	Liam Lyon	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. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests a Corporate Income Tax assessment made on their pharmacy benefit management business. Main issue concerns Florida Sales Factor calculations.		
Amount of the Claim:	\$3,421,579.15		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.15(5)(a), 220.13(1)(b), and 220.12, F.S. Rule 12C-1.055(2)(l), F.A.C.		
Status of the Case:	Taxpayer has submitted a settlement offer that is being considered by OGC.		
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.)	Metropolitan Life Insurance Company v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Judicial Circuit		
Case Number:	2019-CA-002843		
Summary of the Complaint:	<p>Two of Plaintiff's wholly owned U.S. life insurance company subsidiaries (Life Sub 1 and Life Sub 2) ceased doing business in Florida and surrendered their certificate of authority to transact insurance business in Florida when they merged into a third wholly owned U.S. life insurance company subsidiary. These entities and Plaintiff filed consolidated Florida corporate income tax returns. Section 631.72(2), F.S., allows insurers, such as Life Sub 1 and Life Sub 2, who are member of the Florida Life and Health Insurance Guaranty Association (FLHIGA) to offset some or all of their paid FLHIGA assessments against either their Florida corporate income tax liability or Florida premium insurance tax liability and to credit all remaining uncredited FLHIGA assessments on the final return for the year that member insurers cease doing business. Life Sub 1 and Life Sub 2 applied a credit of their remaining uncredited FLHIGA assessments against the consolidated group's Florida consolidated income for year 2014 Florida corporate income tax return, rather than against pro forma separate company tax for that year. The Department disallowed the credit. The Department's position is that the remaining FLAHIGA credit may only be taken against the insurer's final Florida corporate income tax return, rather than against the consolidated tax liability.</p>		
Amount of the Claim:	\$506,102.91 (tax and penalty)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.11, 220.131, 624.509, 631.715, 631.72, and 631.78, F.S., and Rule 12C-1.051, F.A.C.		
Status of the Case:	The Department was served with the Complaint on March 25, 2020.		

Who is representing (of record) the state in this lawsuit? Check all that apply.	X	Agency Counsel
		Office of the Attorney General or Division of Risk Management
		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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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:	Section 213.67, F.S.		
Status of the Case:	Case Closed. Order to Dismiss as Moot issued. No funds were available for levy. The business is no longer operating. Counsel for Petitioner admits that the Petition is moot.		
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:	Florida Department of Revenue		
Contact Person:	Kristian S. Oldham	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	MK Automotive Inc.		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer protests the Department’s assessment of Sales and Use Tax regarding its unreported car sales alleging the Department failed to take into account the taxpayer’s records – which did not match the taxpayer’s reporting to the Department or the DHSMV.		
Amount of the Claim:	\$640,865.89		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05 and 212.17(2), F.S.		
Status of the Case:	Pending at Agency.		
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.)	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:	Case Closed. The parties amicably settled.		
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 an 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. Rules 12C-1.0155 and 12C-1.016, F.A.C.		
Status of the Case:	The parties have settled this case and the case is now 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		

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:	Sections 212.06 and 212.08; Rule 12A-1.051		
Status of the Case:	Case Closed. The parties amicably resolved their differences.		
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 Securities Clearing Corporation v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Whether the Taxpayer properly calculated the numerator of its sales factor for corporate income tax, specifically relating to a Florida-based project and 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:	CLOSED – settlement reached August 2020		
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:	Case Closed. The parties reached an amicable resolution.		
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:	Sections 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. On-going efforts to amicably resolve this with the taxpayer 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:	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:	Sections 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. On-going efforts to amicably resolve this with the taxpayer 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:	Kelly Behmke	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	PAT FRANK, in her official capacity as Hillsborough County Clerk of Court and in her individual capacity; DON SPENCER, in his official capacity as Santa Rosa County Clerk of Court and in his individual capacity; LINDA DOGGETT, in her official capacity as Lee County Clerk of Court and in her individual capacity; DOUGLAS R. BAKKE; and ROBERT LEE RUSS, JR., v. Florida Department of Revenue and Florida Department of Financial Services		
Court with Jurisdiction:	First District Court of Appeal		
Case Number:	1D20-0635		
Summary of the Complaint:	The Clerks of Court allege that certain statutory provisions conflict with the Florida Constitution and have created an unconstitutional “cap” on their budgets.		
Amount of the Claim:	Unknown		
Specific Statutes or Laws (including GAA) Challenged:	Article V, Section 14(b), Florida Constitution Section 28.35, F.S. Section 28.36, F.S.		
Status of the Case:	Motions for Oral Argument were filed on August 3, 2020.		
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:	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:	Sections 212.05, 212.06(1)(a), 213.35, 212.12(6)(b), F.S.		
Status of the Case:	Case closed. The parties reached an amicable resolution.		
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:	Florida Department of Revenue		
Contact Person:	Kristian S. Oldham	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Prestige Vacation Corporation		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	The taxpayer protests the assessment in whole because, as an online travel company, the taxpayer does not collect any taxes itself, but rather passes it to its customer, who then collects and remits the tax to the Department.		
Amount of the Claim:	\$2,034,434.95		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.03, F.S. Rule 12A-1.061(4)(d), F.A.C.		
Status of the Case:	Case was relinquished by DOAH to the Department for resolution; Negotiations pending.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" 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.)	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 settled this case and the case is now 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		

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:	Section 212.08(5)(b); Rule 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:	Florida Department of Revenue		
Contact Person:	Kristian S. Oldham	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	SEI Fuels Inc.		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer disputes the Department’s refund denial of motor fuel taxes they allege were paid in error to their supplier.		
Amount of the Claim:	\$3,301,457.60		
Specific Statutes or Laws (including GAA) Challenged:	Section 206.13, F.S.		
Status of the Case:	Pending at Agency.		
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:	Kelly Behmke	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Simplex Grinnell LP (aka Johnson Controls Fire Protection LP) vs. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Whether Taxpayer, a real property improvement contractor who specializes in fire protection systems, owes sales and use tax on its Preventative Maintenance Agreements (PMAs) sold to its customers.		
Amount of the Claim:	\$3,301,144.07		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.05 Rule 12A-1.0092		
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:	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:	Sections 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:	Case Closed. The parties reached an amicable resolution.		
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:	Liam Lyon	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Stanley Convergent Security Solutions, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests the denial of a refund request for their security services business. Main issues concern sales shipped outside of Florida and sales for resale.		
Amount of the Claim:	\$799,895.79		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.02(14), 212.20, and 212.05(1), F.S. Rule 12A-1.0092(6), and 12A-1.0161(5), F.A.C.		
Status of the Case:	Taxpayer’s POA has requested that the case not be referred to DOAH, and to be given time to provide additional records and settle the case. Department is currently reviewing additional documentation provided by Taxpayer.		
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.)	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:	<ul style="list-style-type: none"> • Refund of \$2,009,226 tax portion of the corporate income tax assessment that Plaintiff previously paid to stop the running of interest; • Refund of additional \$591,703 corporate income tax excess charitable contribution overpayment, resulting from the recomputation of Florida net operating losses; and • Refund of \$1,115,110 insurance premium tax to State Farm Florida Insurance Company (“SFFIC”) composed of the (\$474,154) previous insurance premium tax assessment and \$680,956 allocated portion of SFFIC’s corporate income tax due for the audit period that is credited against insurance premium tax. • Plaintiff may also be seeking interest. <p>The parties are still in the process of finalizing the calculation of the amounts that would be due to the Plaintiff if the Plaintiff prevails in the litigation. Therefore, the above figures are subject to change.</p>	
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.		Agency Counsel
	X	Office of the Attorney General or Division of Risk Management
		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:	Florida Department of Revenue		
Contact Person:	Kristian S. Oldham	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Stephen Wilkins (Prestige Maintenance of Orlando LLC)		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	17-4507		
Summary of the Complaint:	Taxpayer protests an audit assessment related to its online travel company business, alleging they are not the proper party to collect and remit the taxes, thus they should not owe the assessed taxes. Additionally, they do argue no taxes are owed on rental application fees.		
Amount of the Claim:	\$ 688,011.92 Tax plus Interest.		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.03, F.S. Rule 12A-1.061(4)(d), F.A.C.		
Status of the Case:	Pending settlement negotiations; Case was relinquished from DOAH to review additional information and negotiate settlement.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" 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:	Eric Peate	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:	Case Closed. The parties amicably settled.		
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.)	Target Enterprise, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Whether the Taxpayer properly calculated its sales factor for corporate income tax, specifically if income apportionment should be based on market sourcing or cost of performance.		
Amount of the Claim:	\$10,547,061.62		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.15 Rule 12C-1.0155		
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:	Kelly Behmke	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 for corporate income tax. 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:	Nicole Santiago	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Total Appliance & Air Conditioning Repair, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer asserts that it was improperly assessed tax due on certain: (i) reported exempt cash on demand and annual contracts, (ii) reported exempt building contracts; (iii) tax collected, not remitted, (iv) unreported sales, (v) general expense purchases, (vi) cost of goods sold; and (vii) fixed assets.		
Amount of the Claim:	\$1,713,697.57		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.0506, 212.06(14), F.S. Rules 12A-1.006(1), 12A-1.051, 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.)	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 parties have settled this case and this case is now 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		

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:	Liam Lyon	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	United Parcel Services Oasis Supply Corp. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests the denial of a refund request for their Postal Service purchasing agent business. Main issues concern whether certain purchases are tax exempt, and whether sufficient documentation was provided for certain exempt sales and services.		
Amount of the Claim:	\$581,460.87		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05(1), 212.08(9)(b), and 212.054(2), F.S. Rule 12A-1.064(2)(a), F.A.C.		
Status of the Case:	Taxpayer’s POA has requested that the case not be referred to DOAH, and to be given time to provide additional documentation and pursue settlement. Settlement negotiations 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.)	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:	Case Closed. The parties reached an amicable resolution.		
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:	Florida Department of Revenue		
Contact Person:	Kristian S. Oldham	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	United Parcel Service, Inc.		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer protested the Department’s Refund Denial of their claims for refunds of Motor Fuels and Diesel Fuels used in their package trucks when those trucks are operated on non-public roads.		
Amount of the Claim:	\$718,756.56		
Specific Statutes or Laws (including GAA) Challenged:	Sections 206.41(1)(a)(b)(c)(e)(f)(h), F.S.; Sections 206.87(1)(a)(b)(c)(d), F.S.		
Status of the Case:	Pending Informal Hearing before Department’s Hearing Officer.		
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.)	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 parties have settled the case and the 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		

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:	Nicole Santiago	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	US Securities Associates, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer asserts it is not liable for tax assessed for disallowed exempt sales. Taxpayer also assert that the additional sales tax assessed in the audit was accrued and remitted by its customers to the Department.		
Amount of the Claim:	\$1,329,444.19		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05, 220.15, F.S. Rules 12A-1.0092, 12A-1.0161(1)(a), 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:	Eric Peate	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:	Discovery phase of litigation		
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:	Sections 212.05, 212.08, 212.12, F.S. Rule 12A-1.051, F.A.C.		
Status of the Case:	The parties settled this case and the 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		

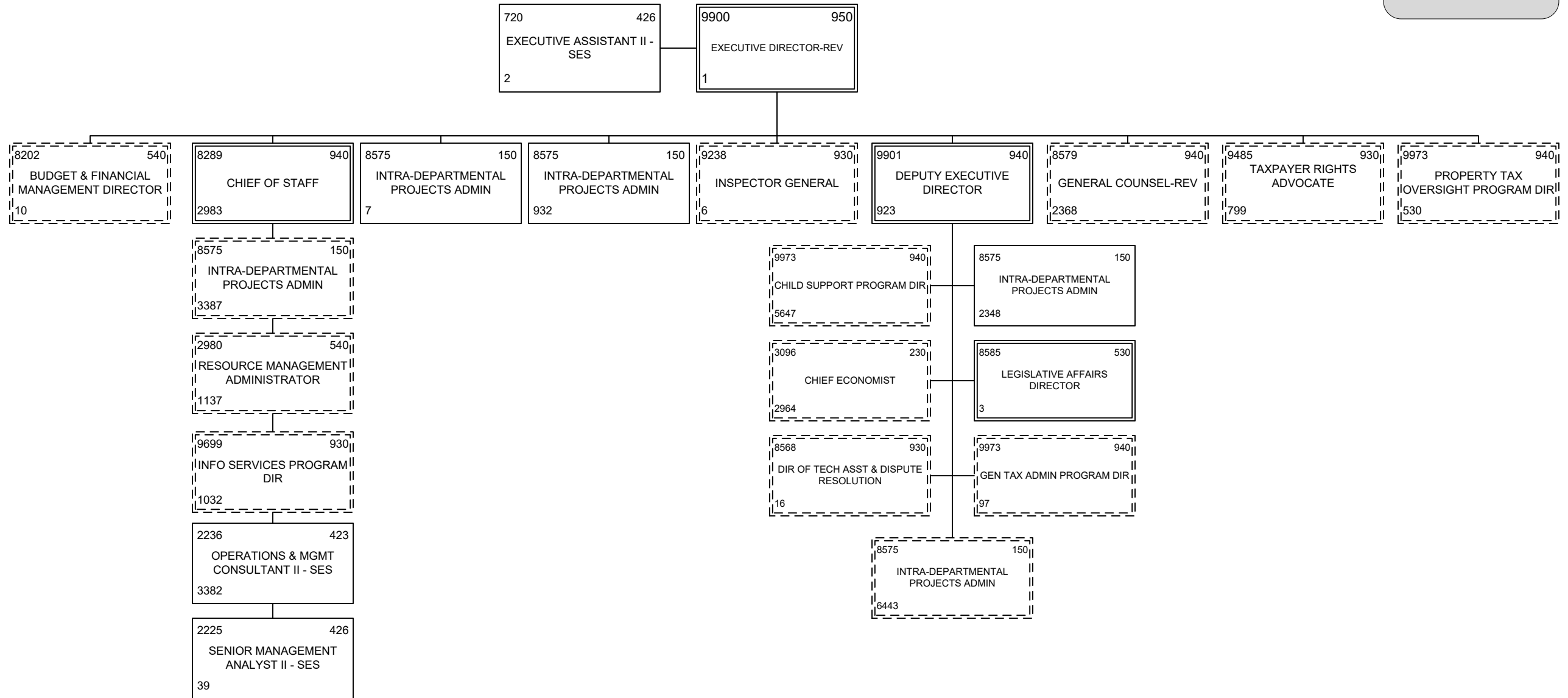
Schedule VII: Agency Litigation Inventory

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

Agency:	Florida Department of Revenue		
Contact Person:	Kristian S. Oldham	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Woodbridge Motors Inc.		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer alleges they were not properly served with the Notice of Final Assessment; Protests the full assessment of Sales and Use Tax as being untimely and that the Department’s assessment is improper.		
Amount of the Claim:	\$1,620,111.66		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.05, F.S.		
Status of the Case:	Pending at Agency.		
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).			

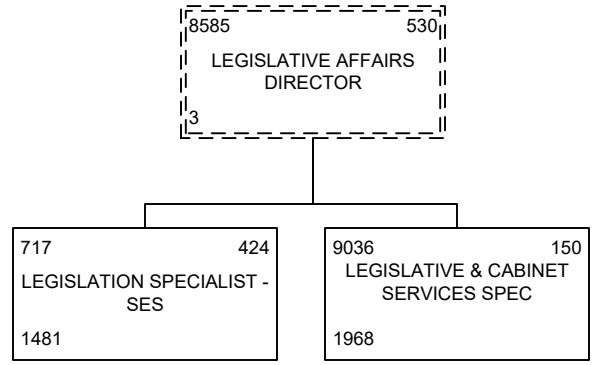
Department of Revenue
 Executive Direction and Support Services Program
 Office of the Executive Director
 Current as of July 1, 2020

Class Code	Pay Grade
Class Title	
Position Number	



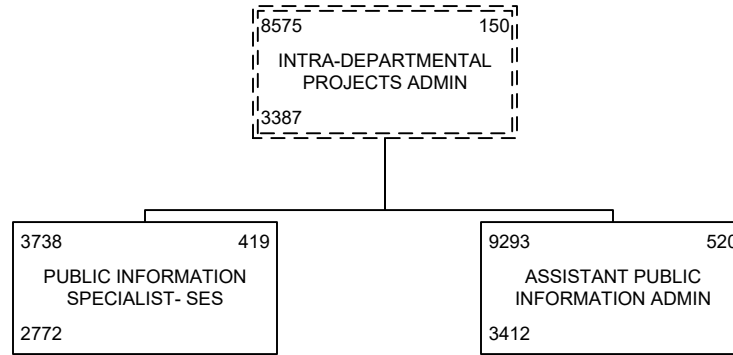
**Department of Revenue
Executive Direction and Support Services Program
Legislative and Cabinet Services
Current as of July 1, 2020**

Class Code	Pay Grade
Class Title	
Position Number	



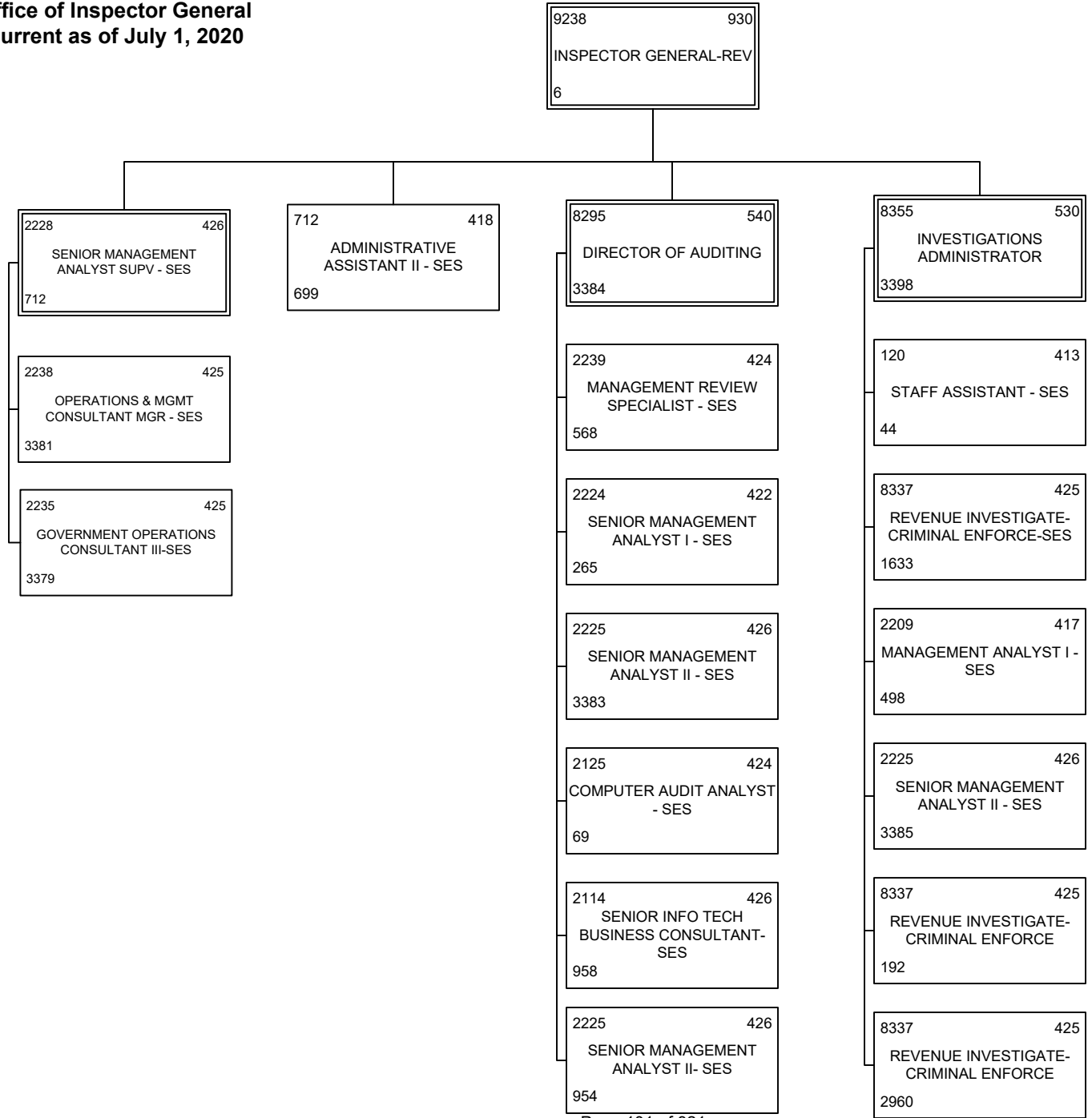
Department of Revenue
Executive Direction and Support Services Program
Office of Communications
Current as of July 1, 2020

Class Code	Pay Grade
Class Title	
Position Number	



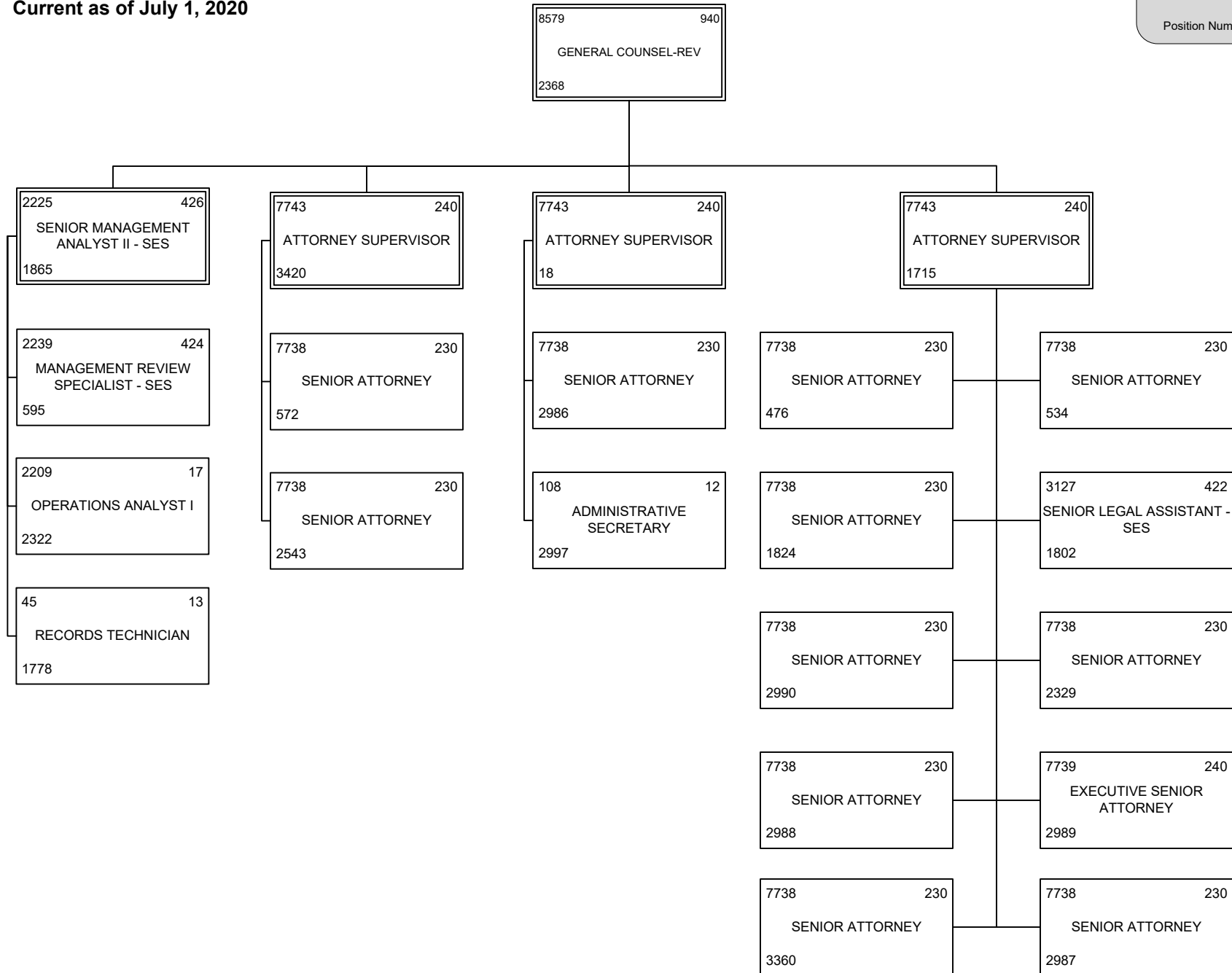
Department of Revenue
 Executive Direction and Support Services Program
 Office of Inspector General
 Current as of July 1, 2020

Class Code	Pay Grade
Class Title	
Position Number	



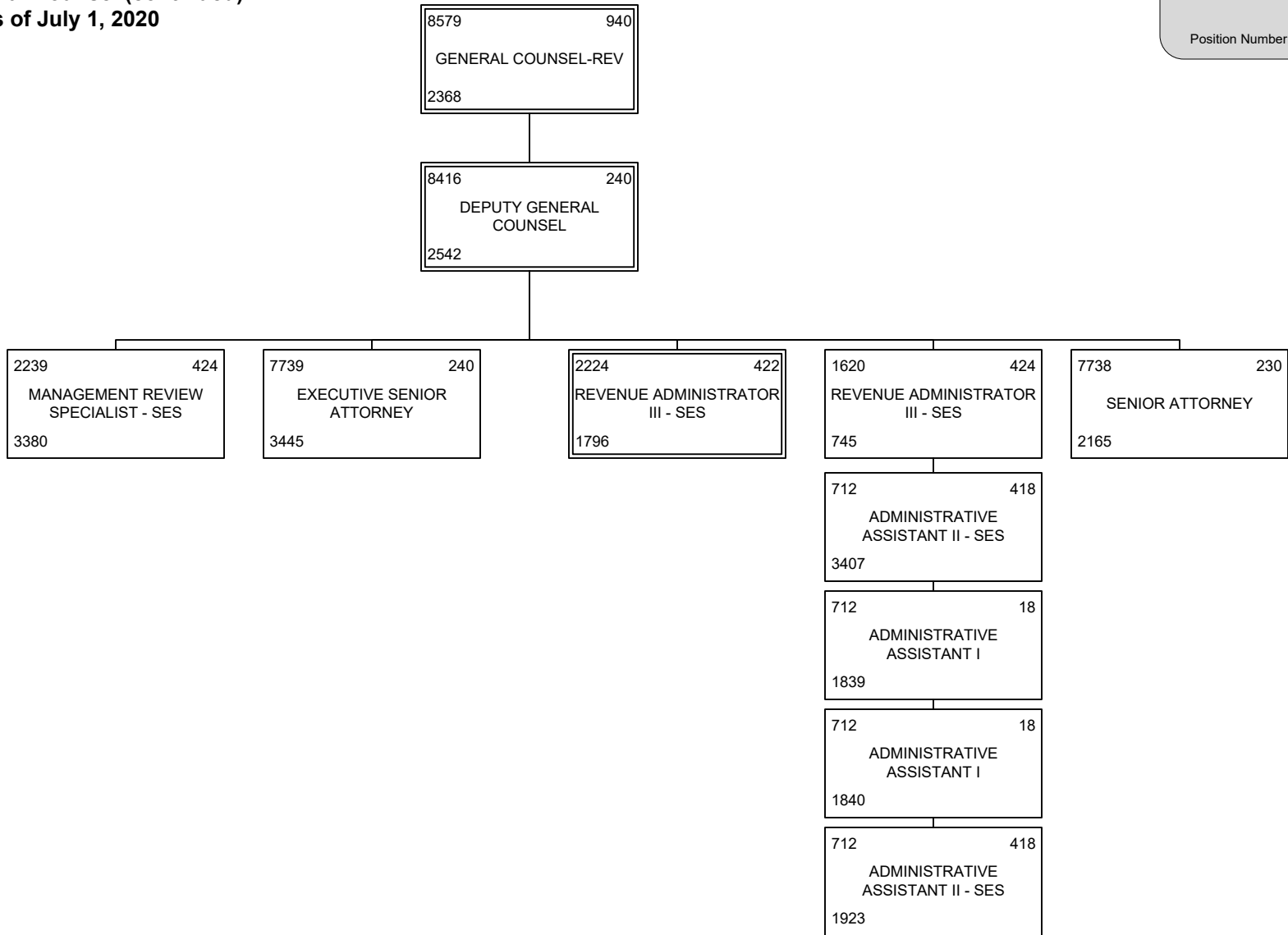
Department of Revenue
 Executive Direction and Support Services Program
 Office of the General Counsel
 Current as of July 1, 2020

Class Code	Pay Grade
Class Title	
Position Number	



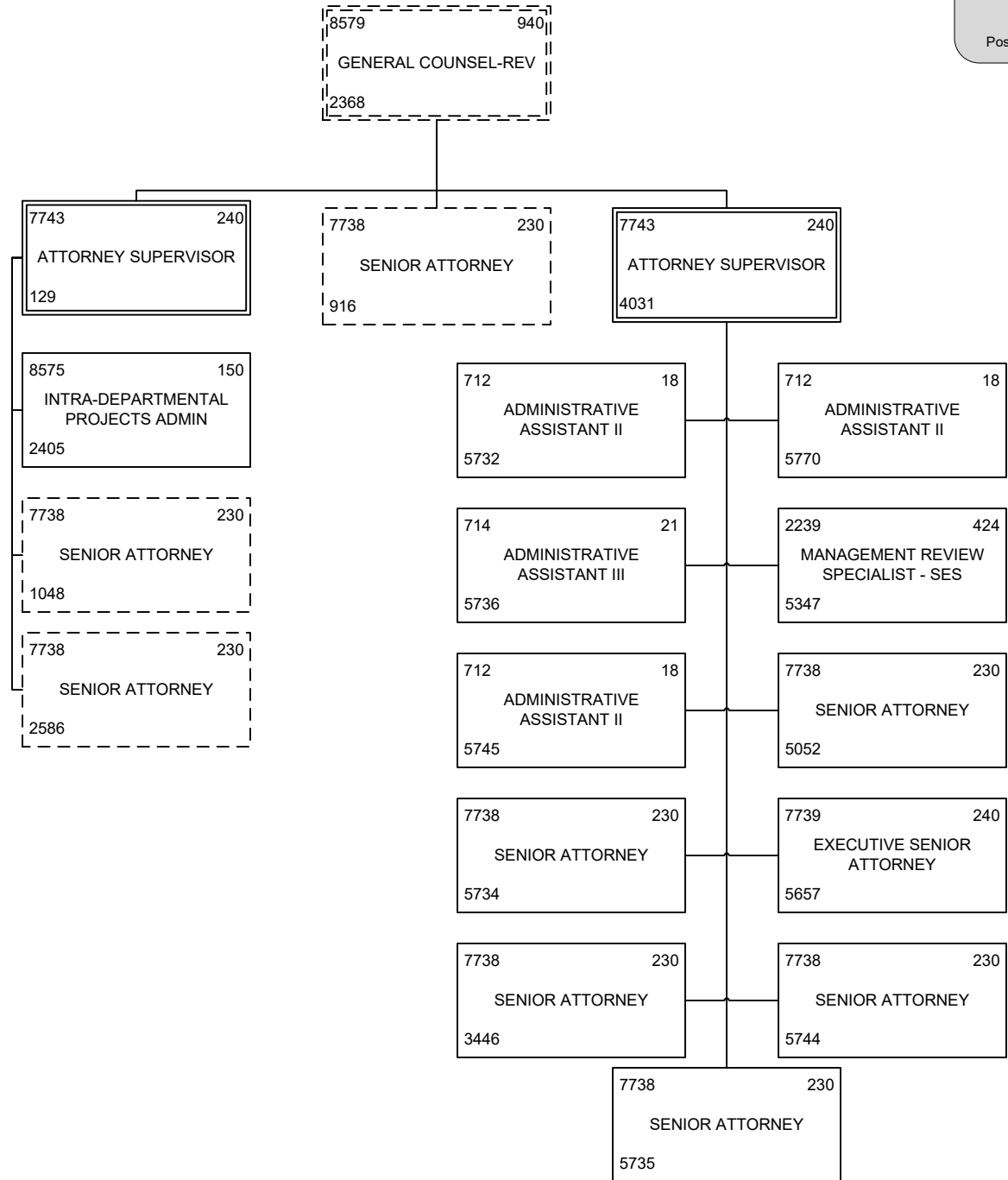
Department of Revenue
Executive Direction and Support Services Program
Office of the General Counsel (continued)
Current as of July 1, 2020

Class Code	Pay Grade
Class Title	
Position Number	



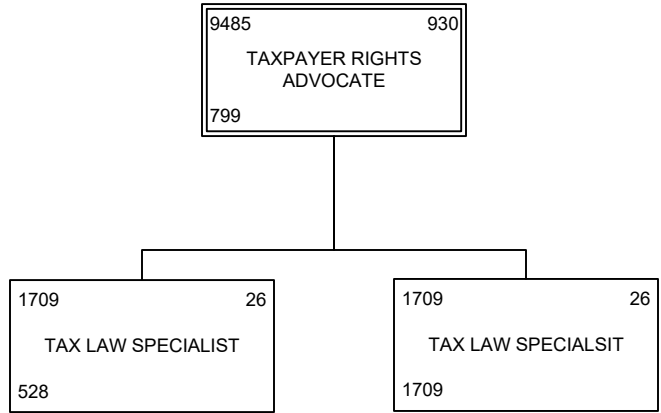
Department of Revenue
 Executive Direction and Support Services Program
 Office of the General Counsel (continued)
 Current as of July 1, 2020

Class Code	Pay Grade
Class Title	
Position Number	



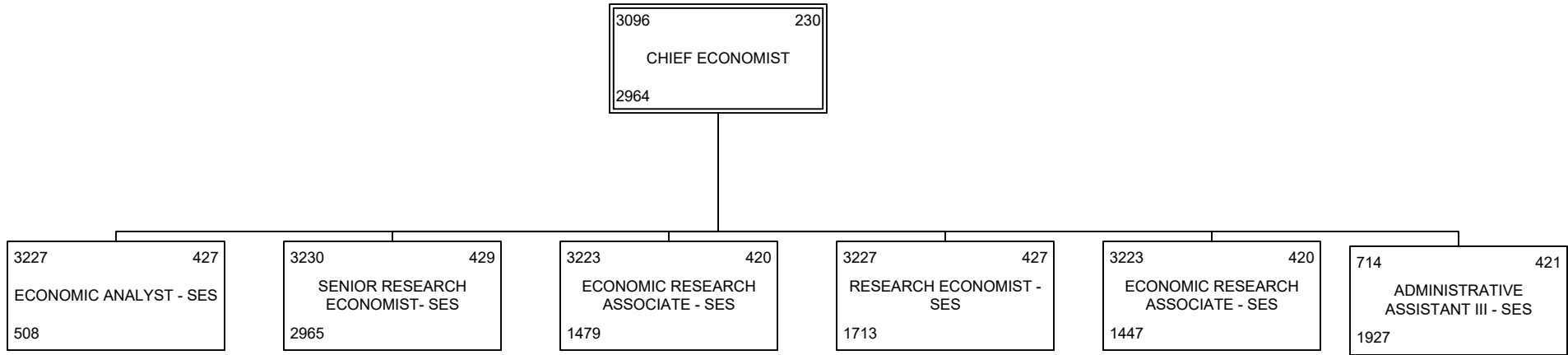
Department of Revenue
Executive Direction and Support Services Program
Taxpayers' Rights
Current as of July 1, 2020

Class Code	Pay Grade
Class Title	
Position Number	



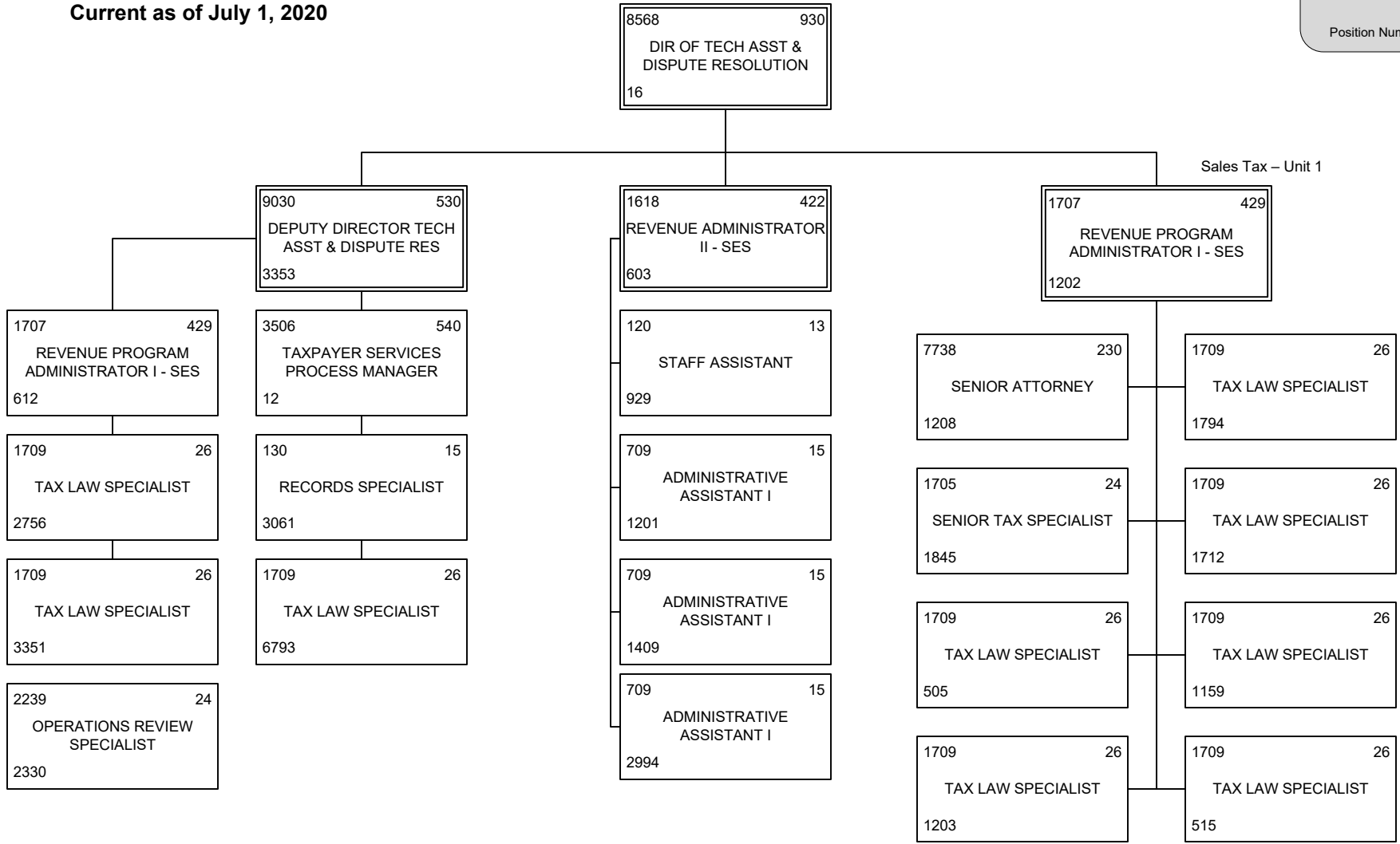
Department of Revenue
Executive Direction and Support Services Program
Tax Research
Current as of July 1, 2020

Class Code	Pay Grade
Class Title	
Position Number	



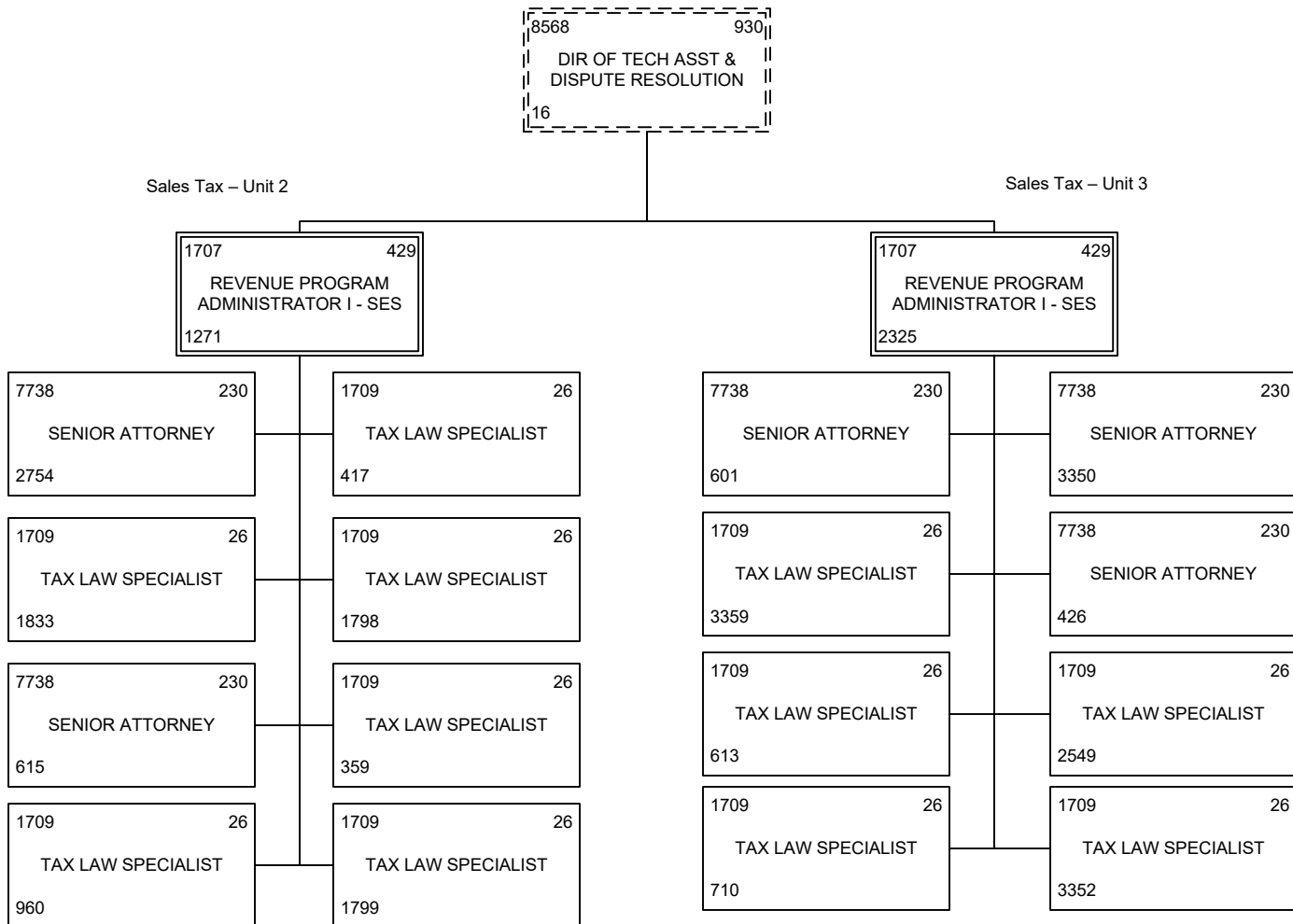
Department of Revenue
Executive Direction and Support Services Program
Technical Assistance and Dispute Resolution (TADR)
Current as of July 1, 2020

Class Code	Pay Grade
Class Title	
Position Number	



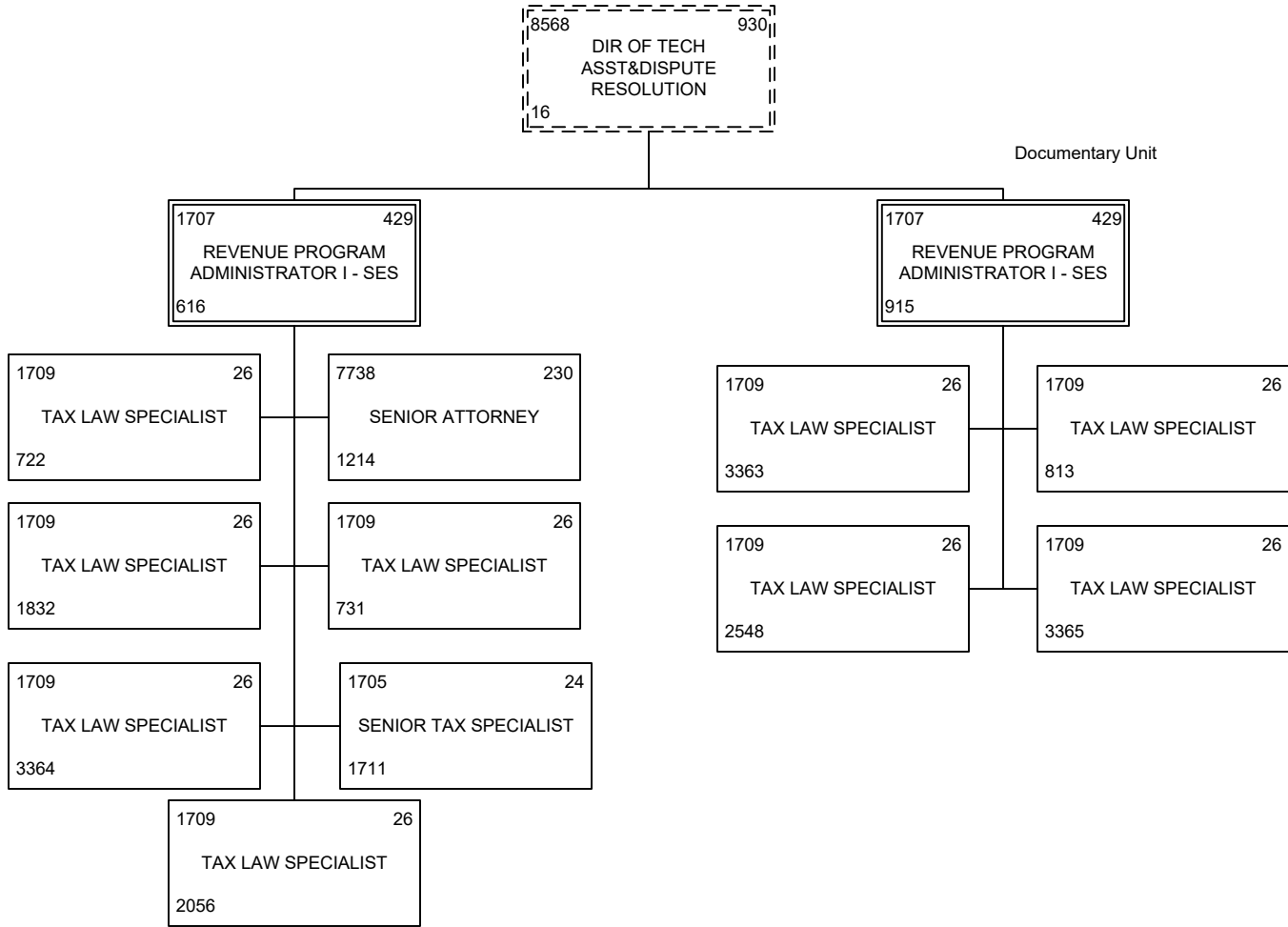
Department of Revenue
 Executive Direction and Support Services Program
 TADR – Sales Tax Unit
 Current as of July 1, 2020

Class Code	Pay Grade
Class Title	
Position Number	



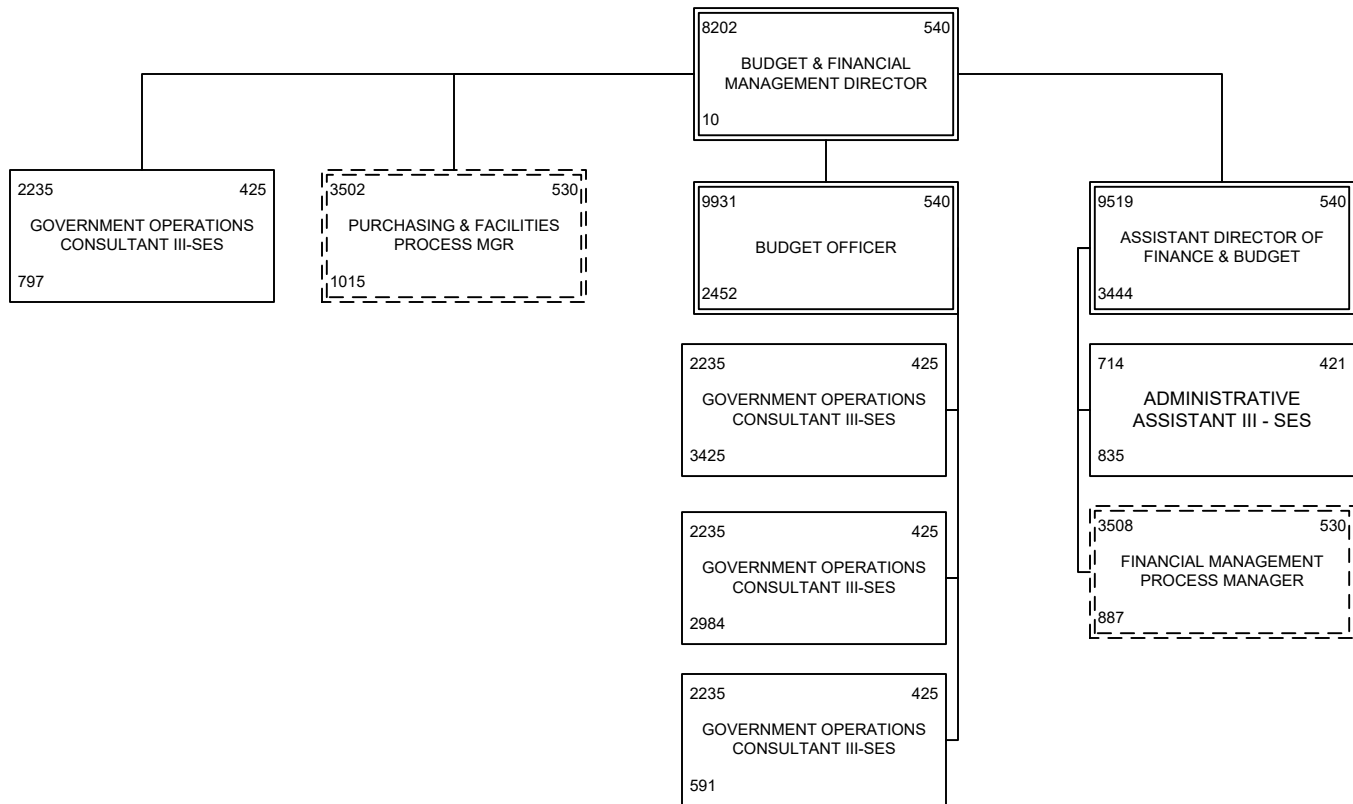
Department of Revenue
 Executive Direction and Support Services Program
 TADR – Corporate Income Tax
 Current as of July 1, 2020

Class Code	Pay Grade
Class Title	
Position Number	



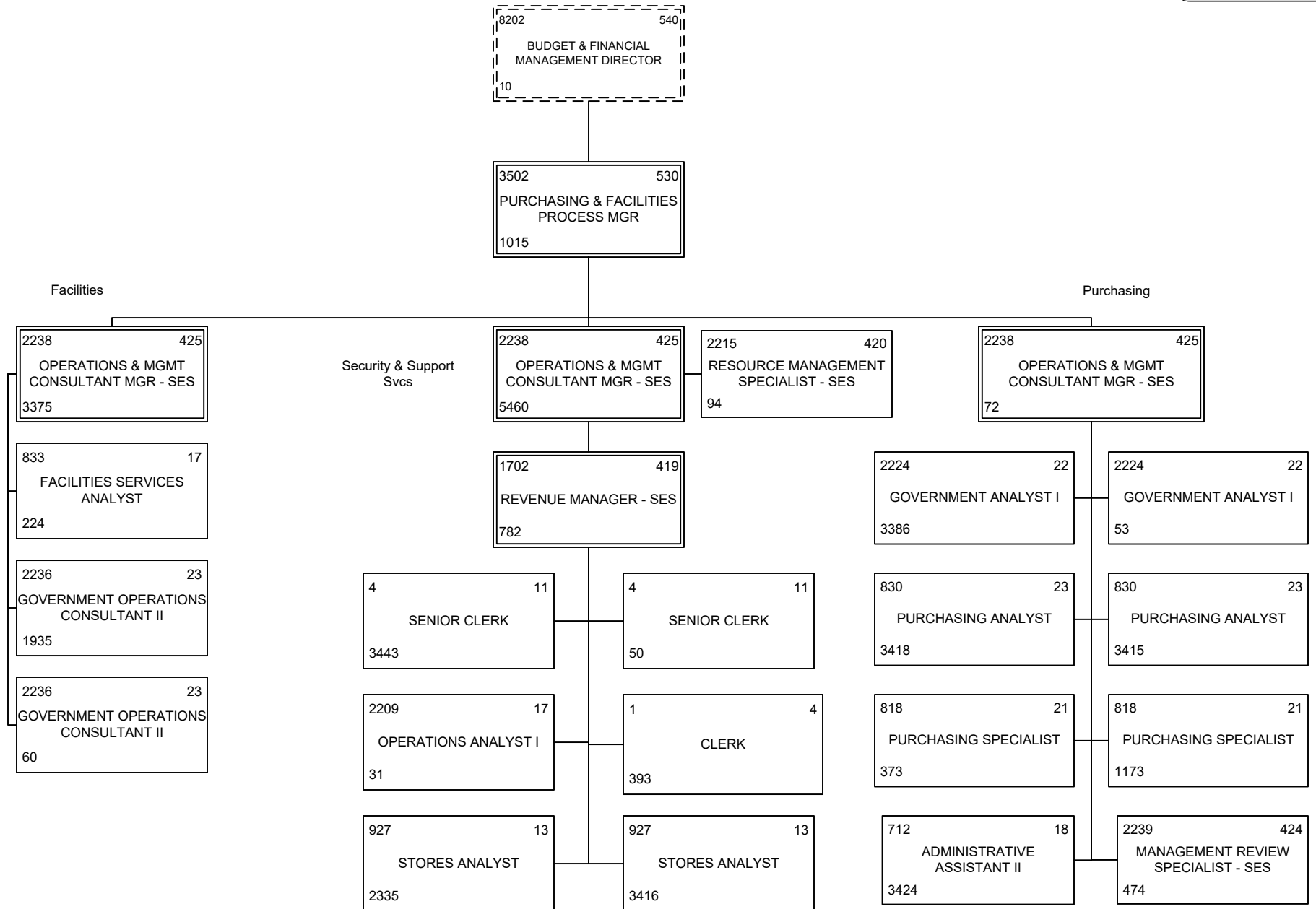
Department of Revenue
Executive Direction and Support Services Program
Office of Financial Management (OFM) – Director & Budget
Current as of July 1, 2020

Class Code	Pay Grade
Class Title	
Position Number	



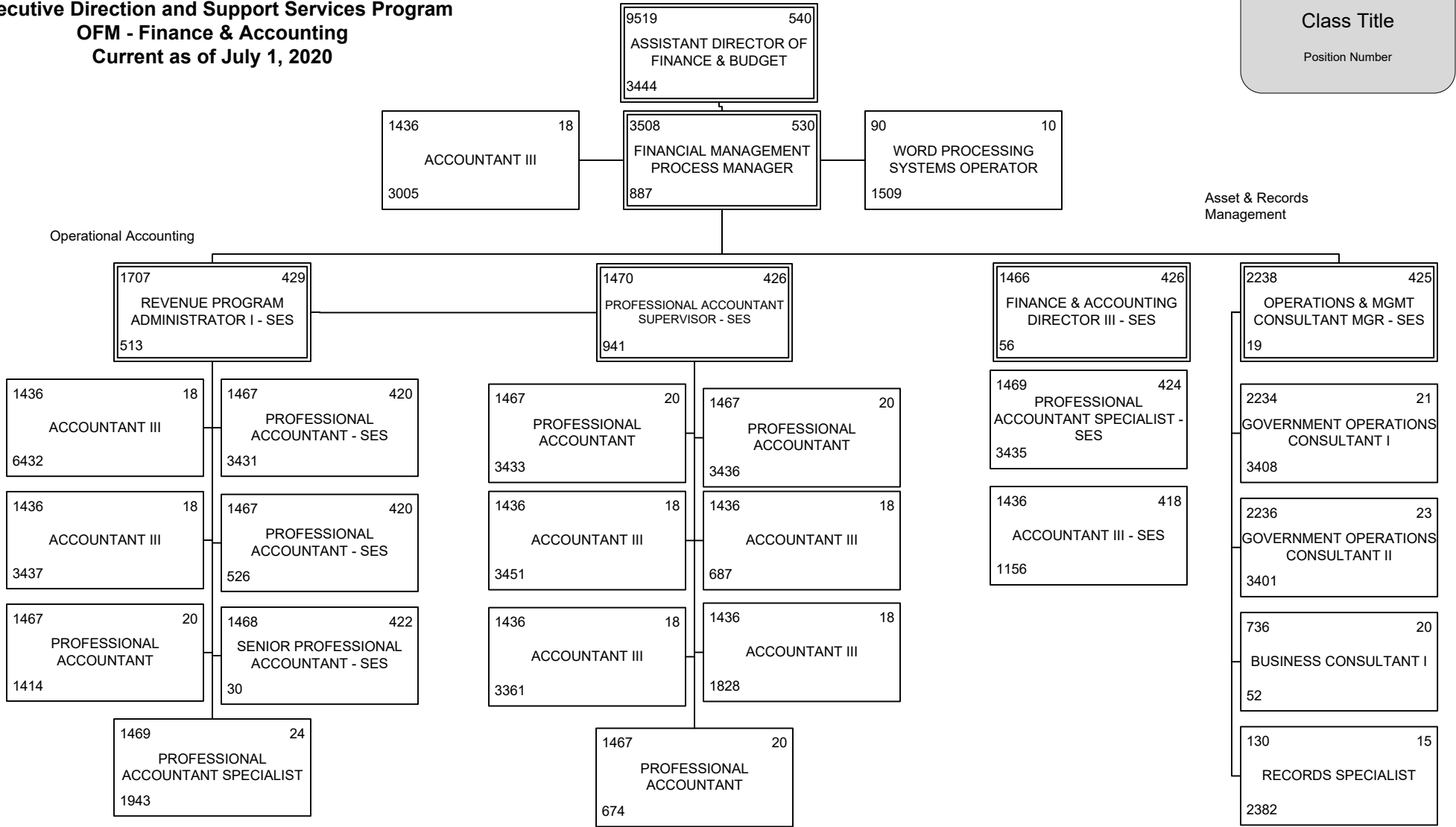
Department of Revenue
 Executive Direction and Support Services Program
 OFM - Purchasing & Facilities
 Current as of July 1, 2020

Class Code	Pay Grade
Class Title	
Position Number	



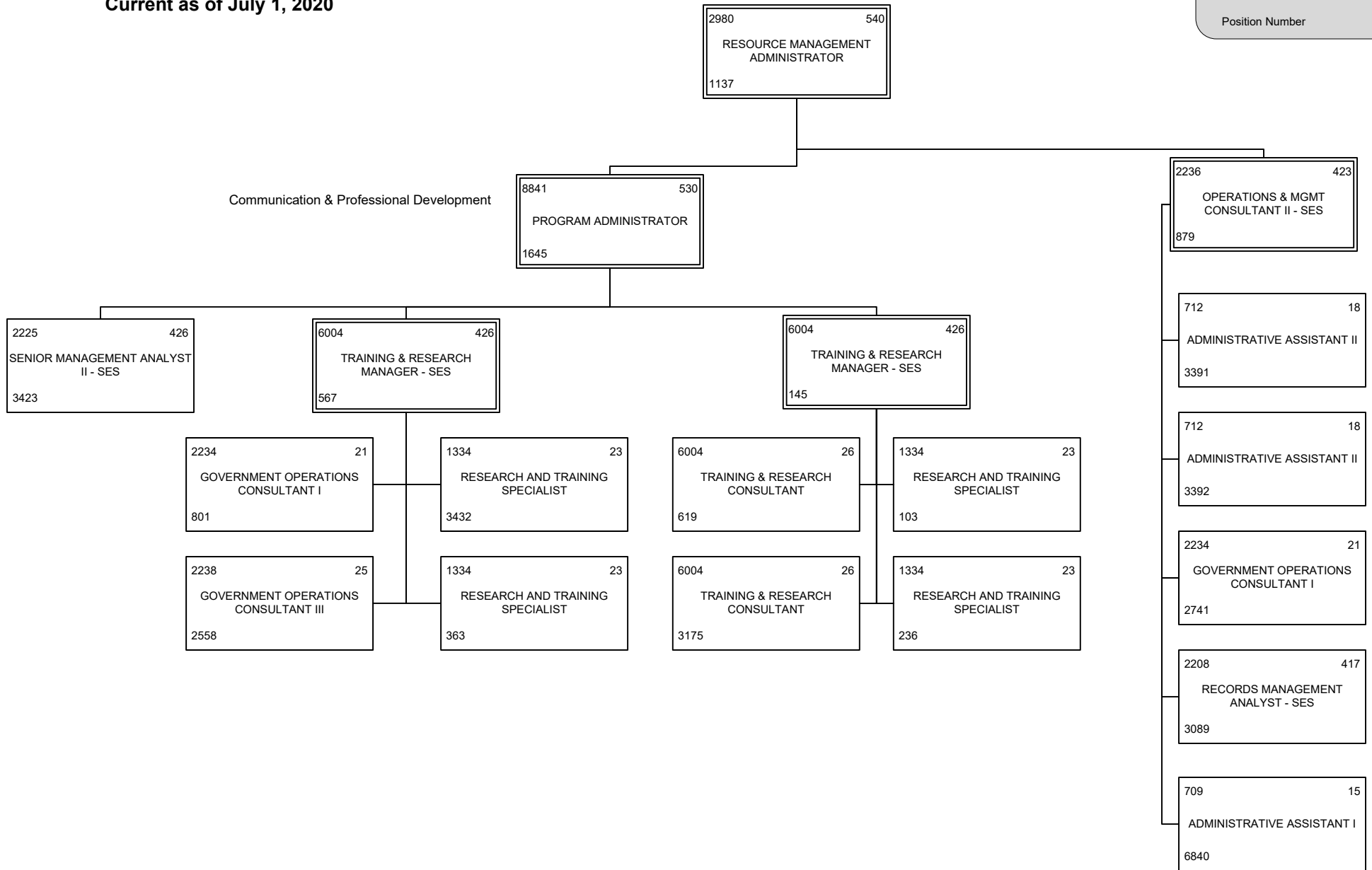
Department of Revenue
Executive Direction and Support Services Program
OFM - Finance & Accounting
Current as of July 1, 2020

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, 2020

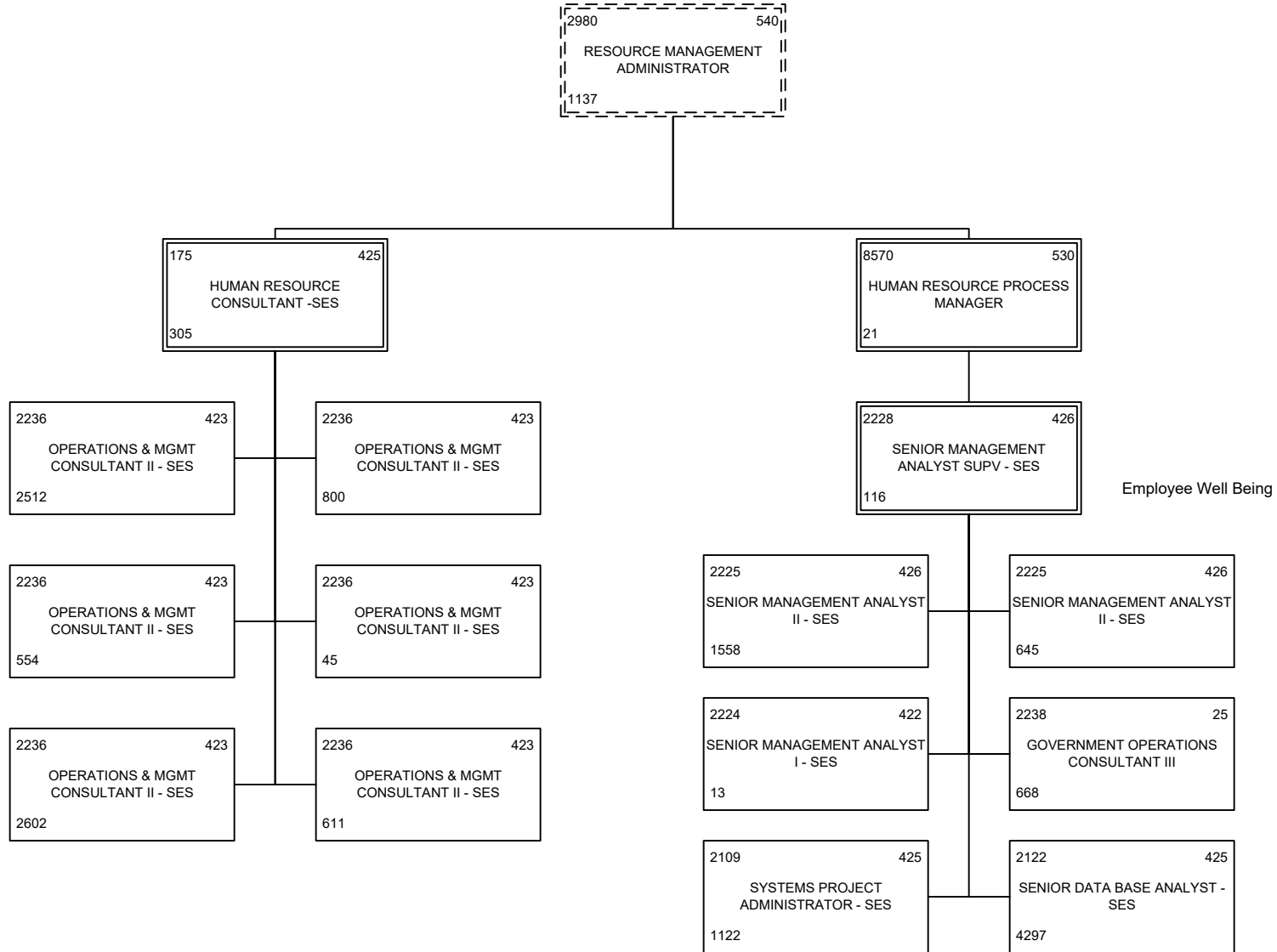
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Class Title	
Position Number	



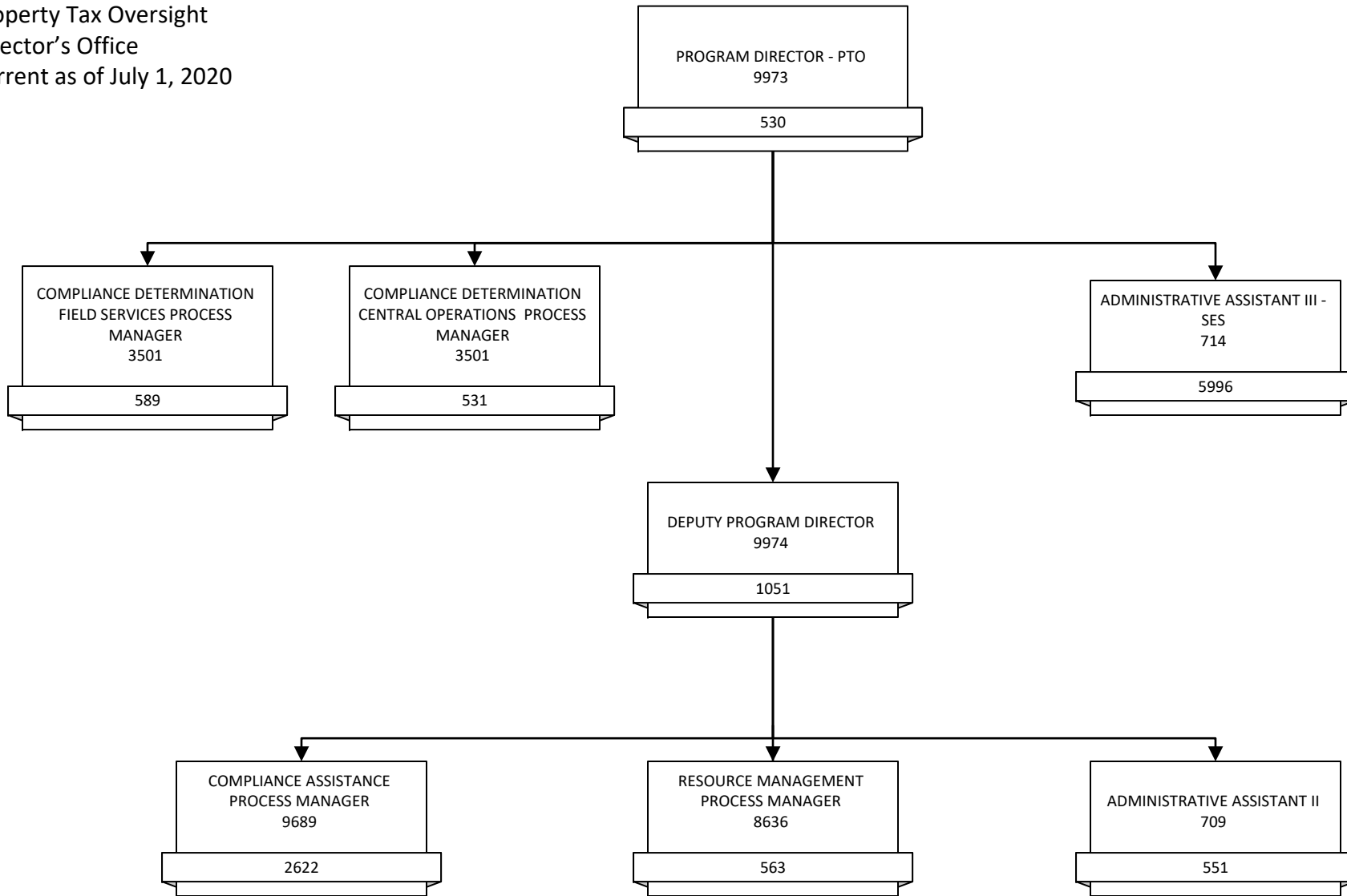
Department of Revenue
 Executive Direction and Support Services Program
 Office of Workforce Management (OWM)
 Current as of July 1, 2020

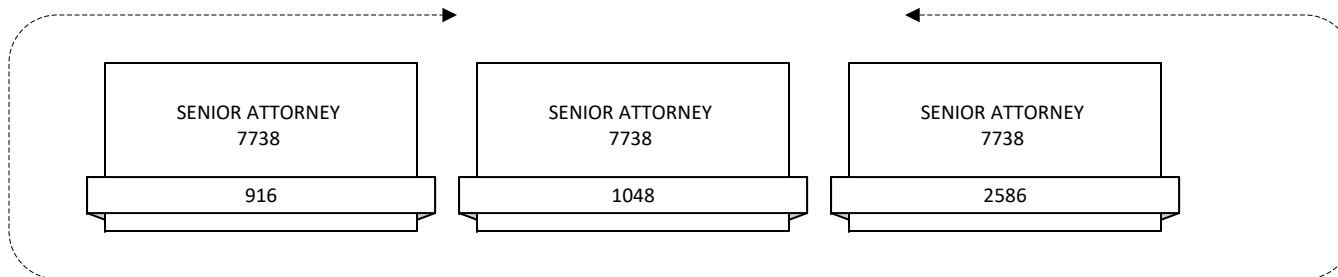
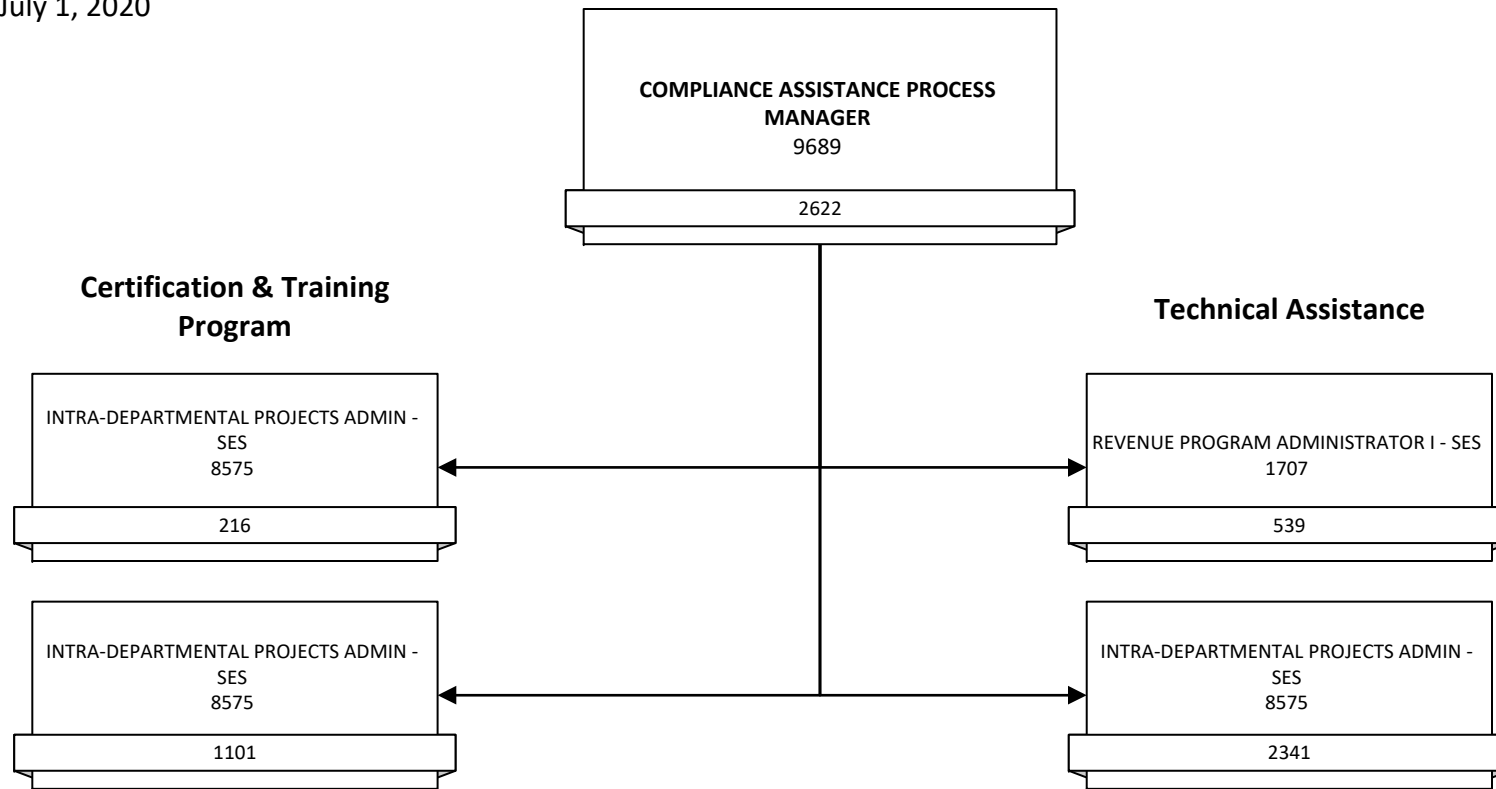
Class Code	Pay Grade
Class Title	

Position Number

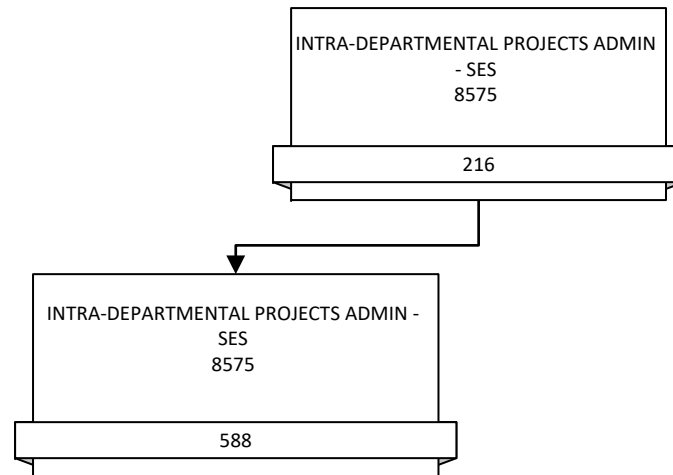


Department of Revenue
Property Tax Oversight
Director's Office
Current as of July 1, 2020

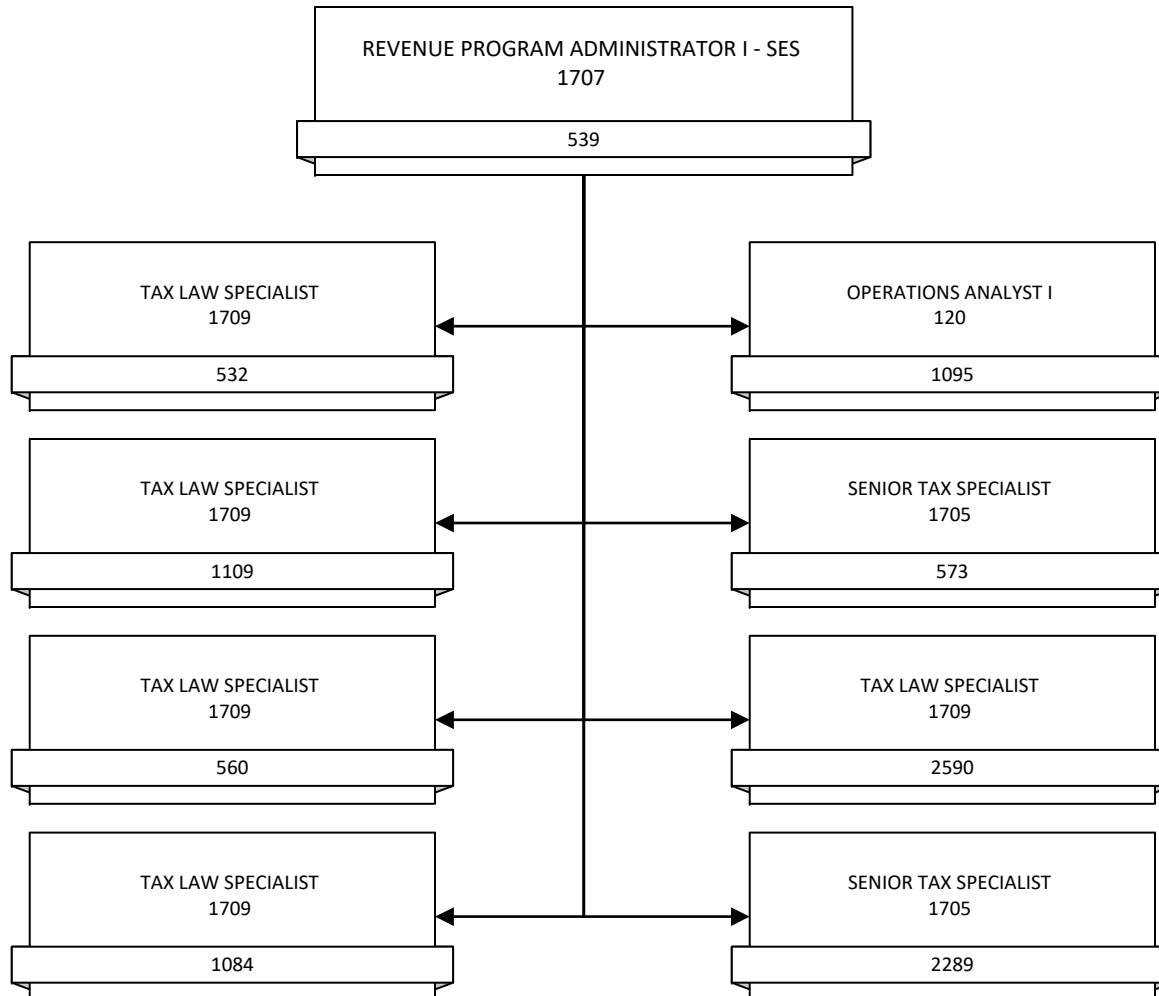


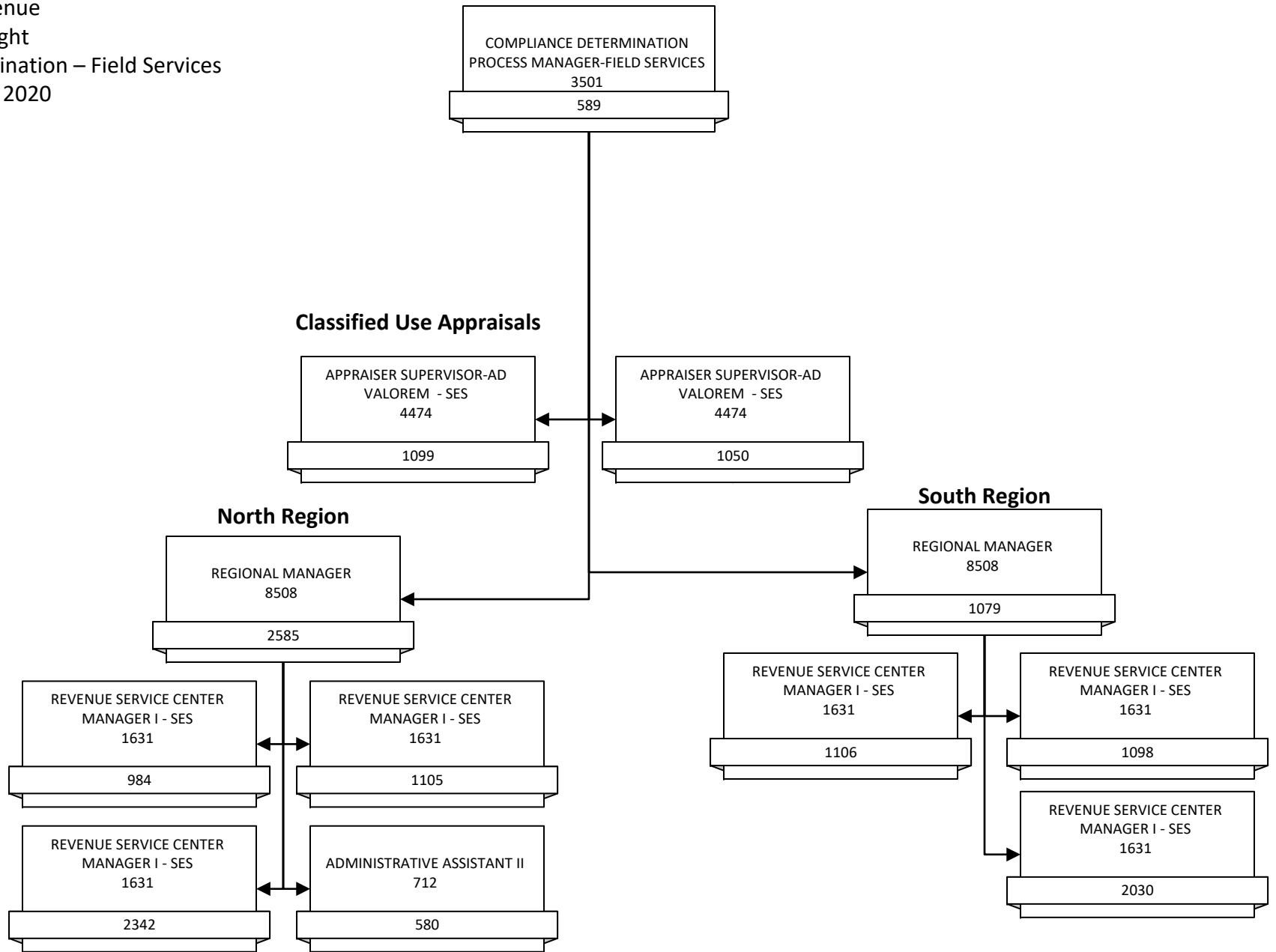


Certification & Training Program

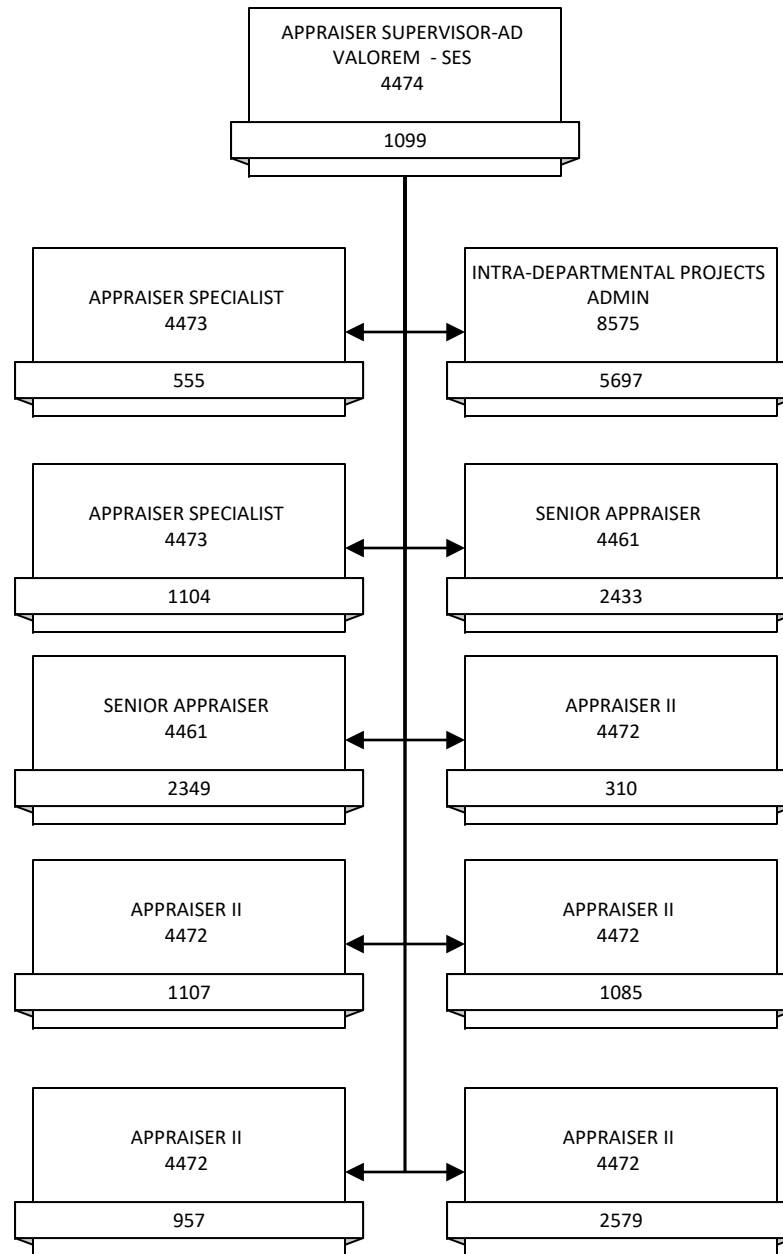


Technical Assistance

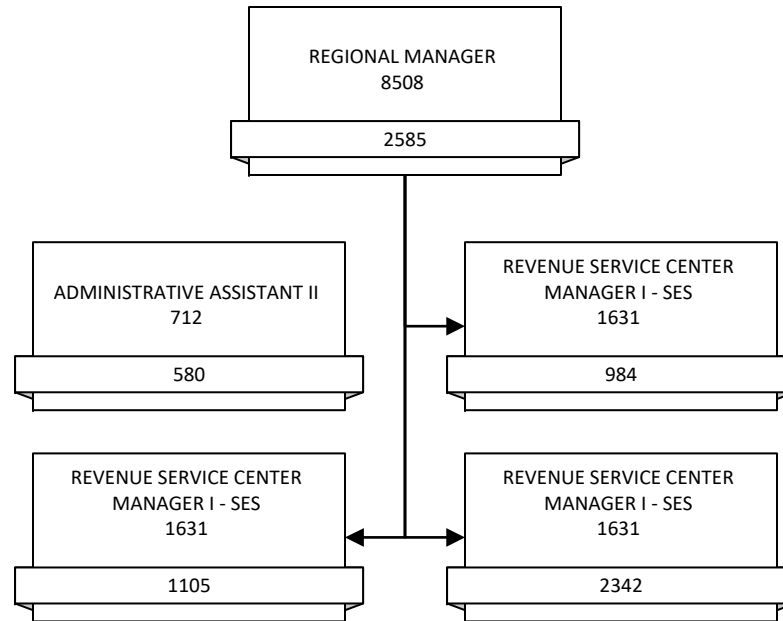




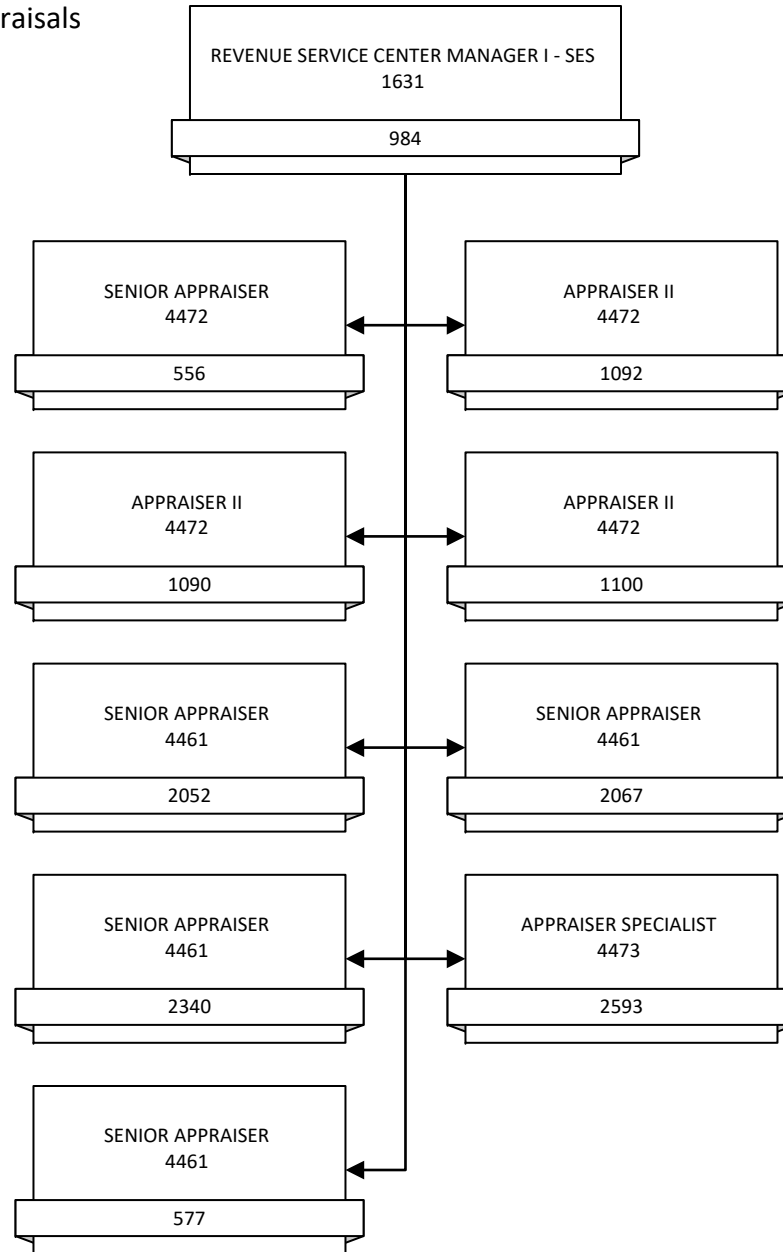
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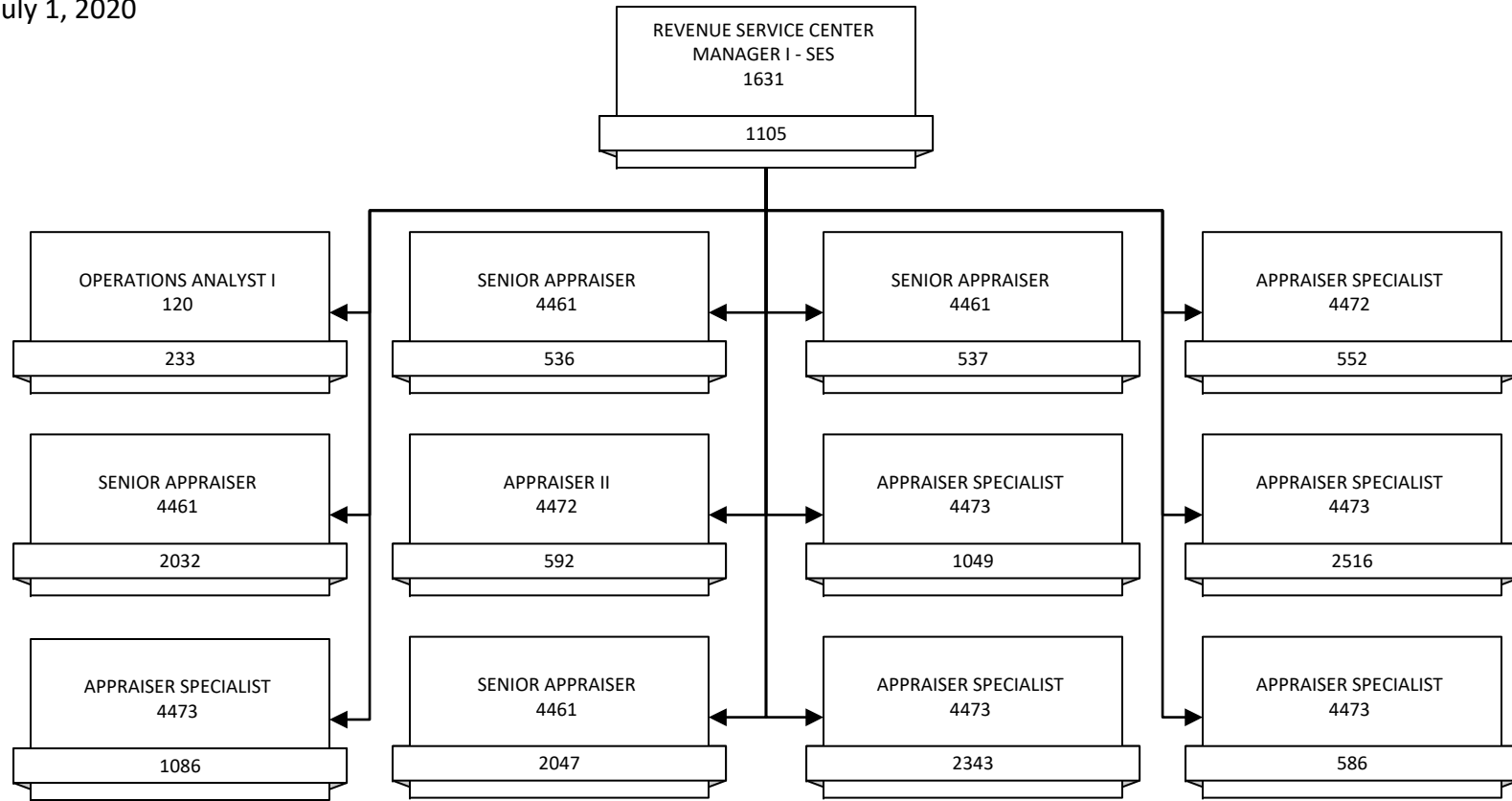
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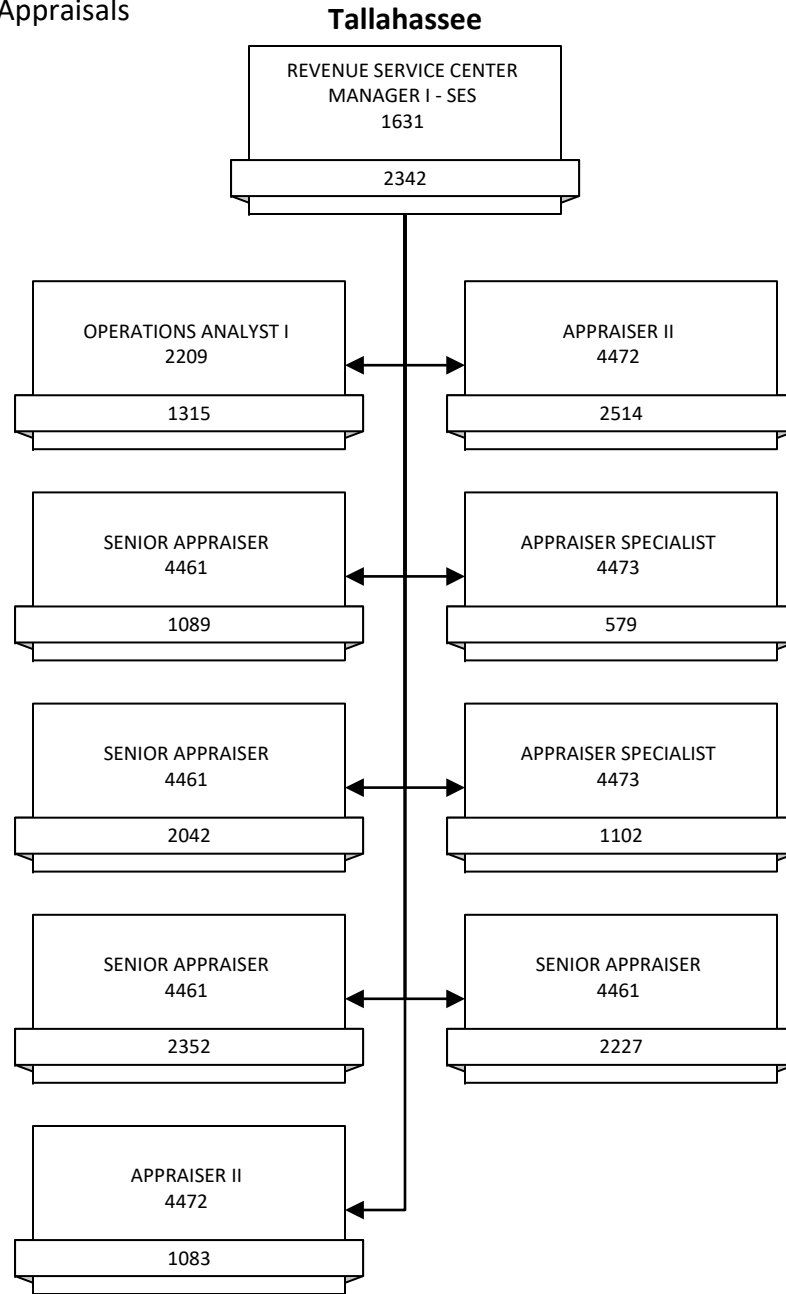


Marianna

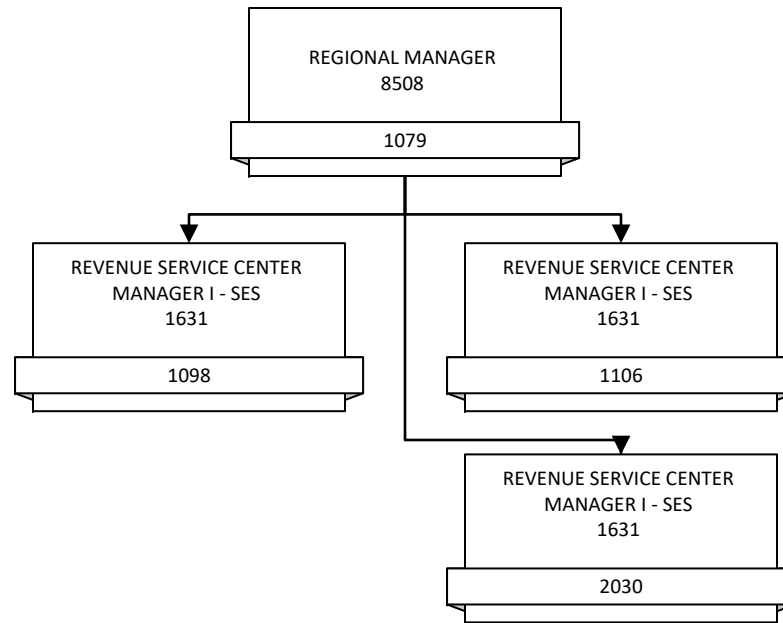


Lake City

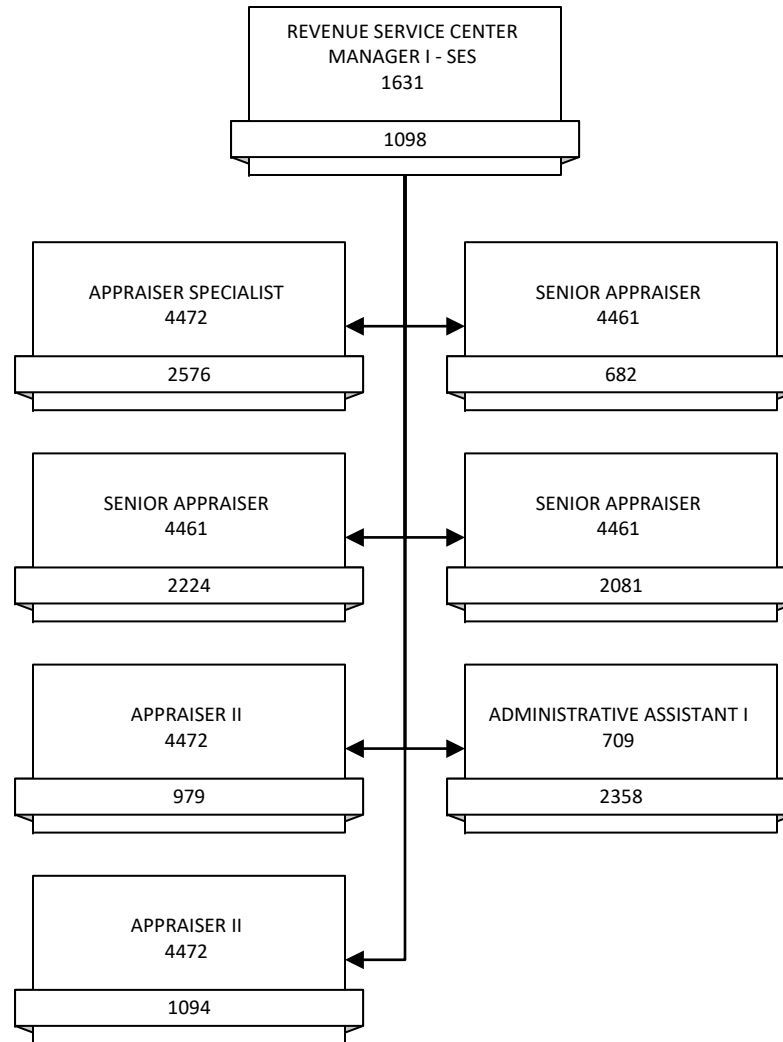




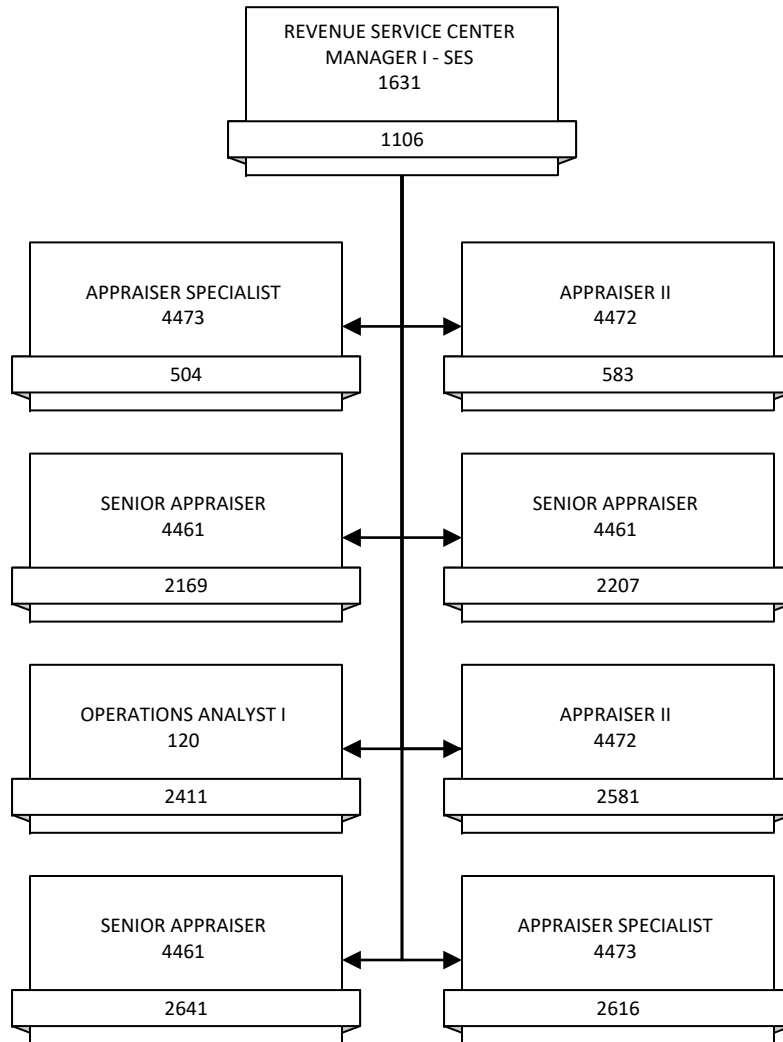
South Region



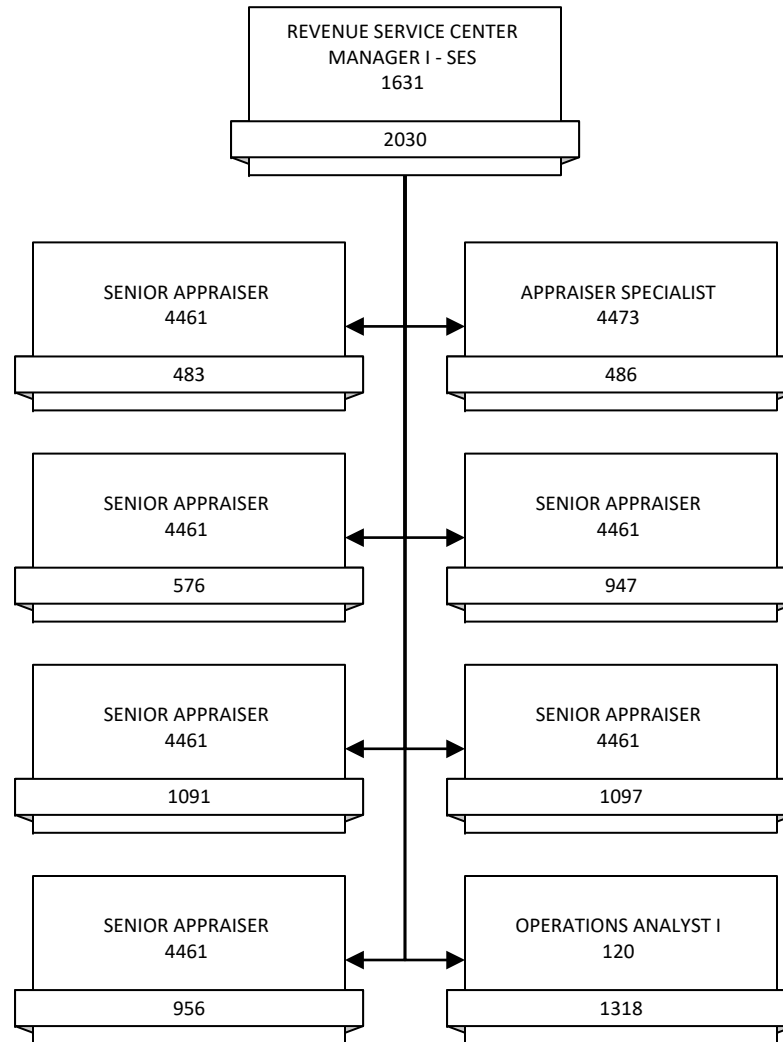
Orlando



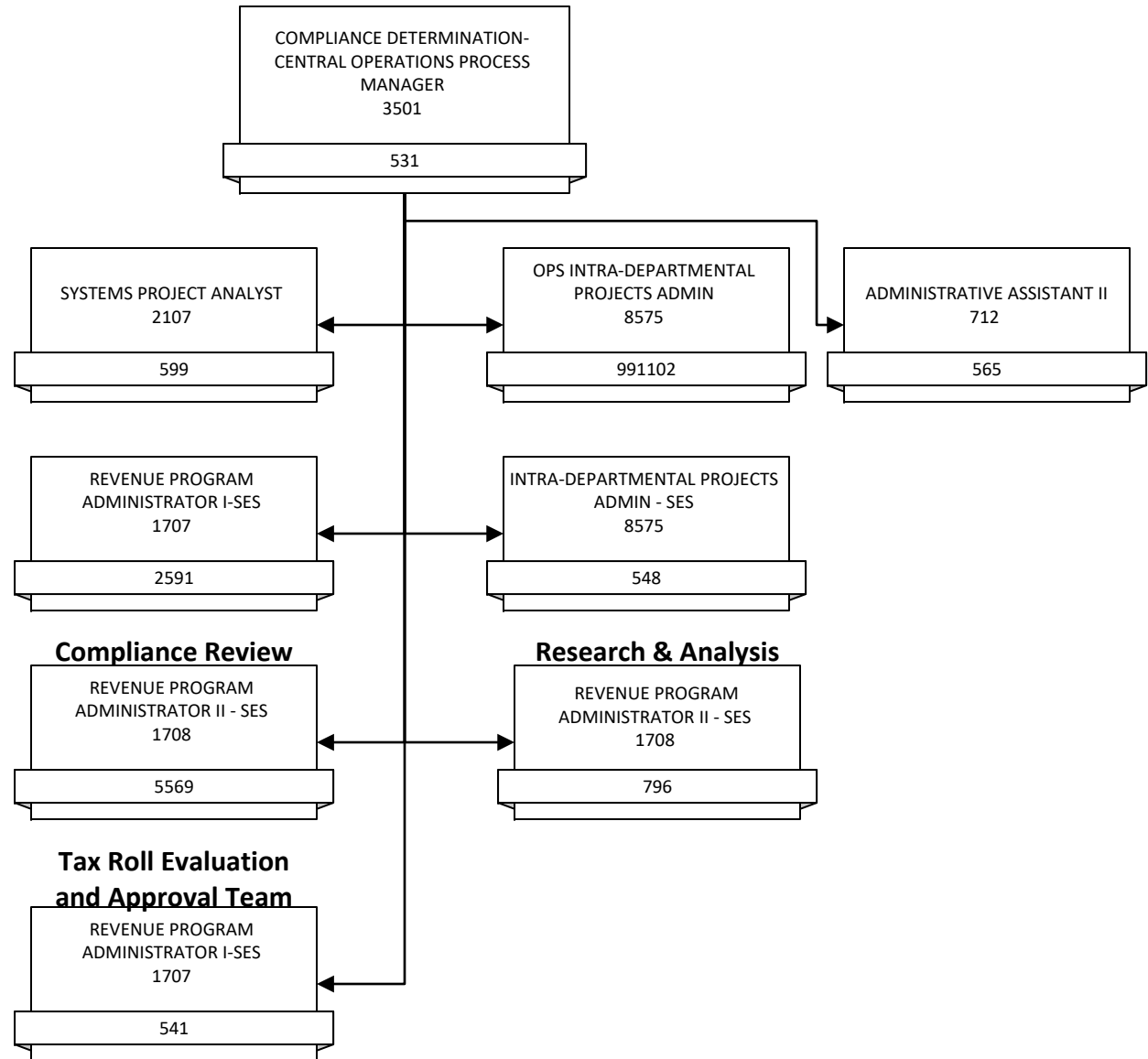
Fort Myers

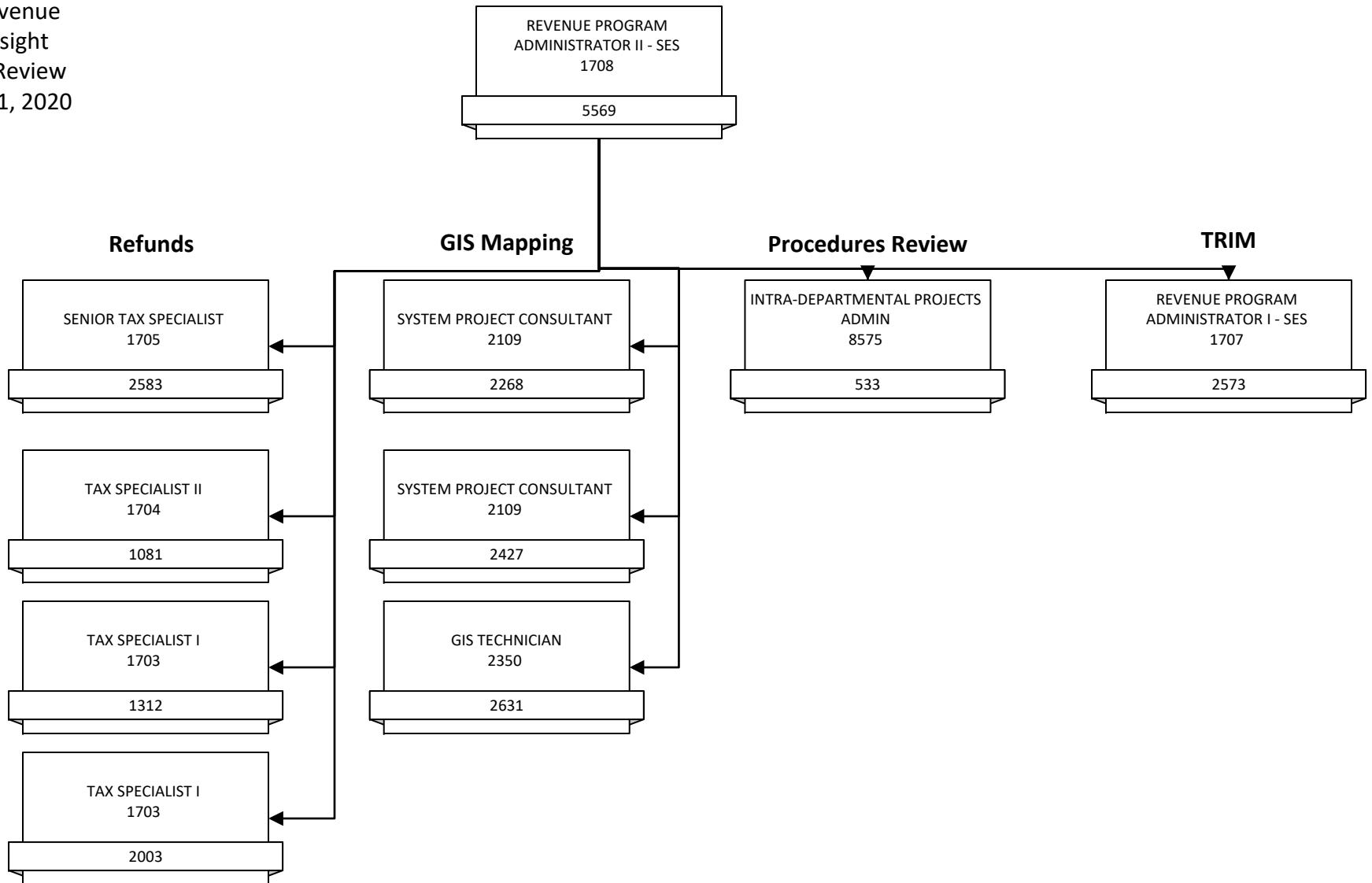


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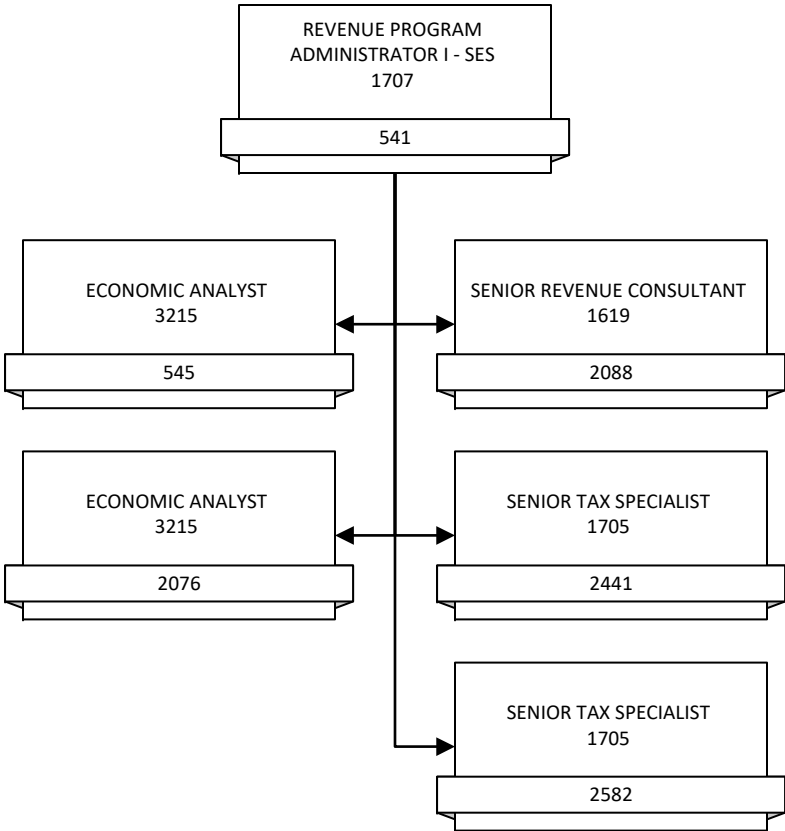


Department of Revenue
 Property Tax Oversight
 Compliance Determination – Central Operations
 Current as of July 1, 2020

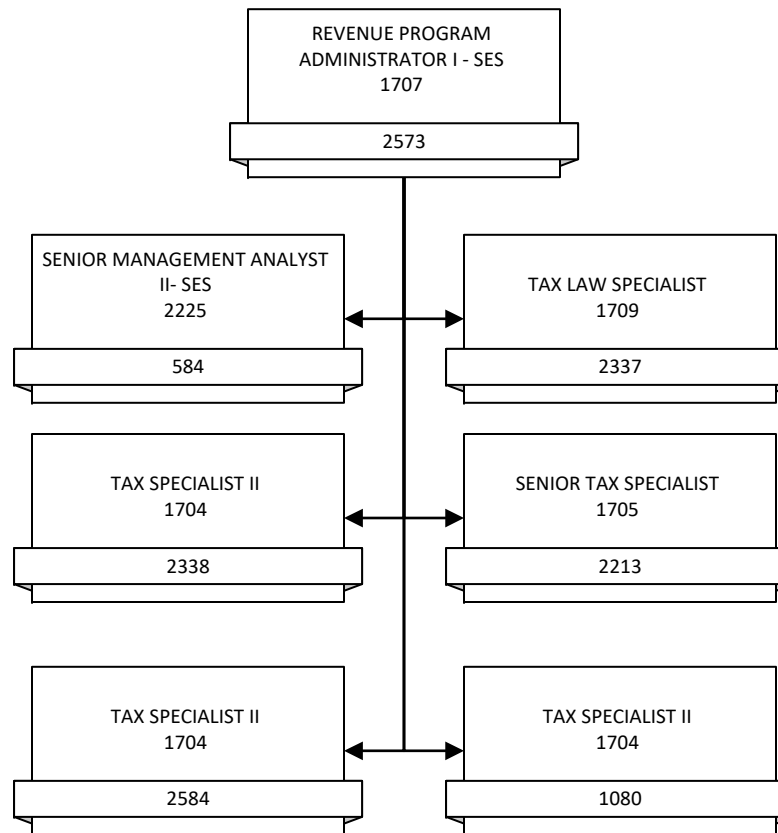




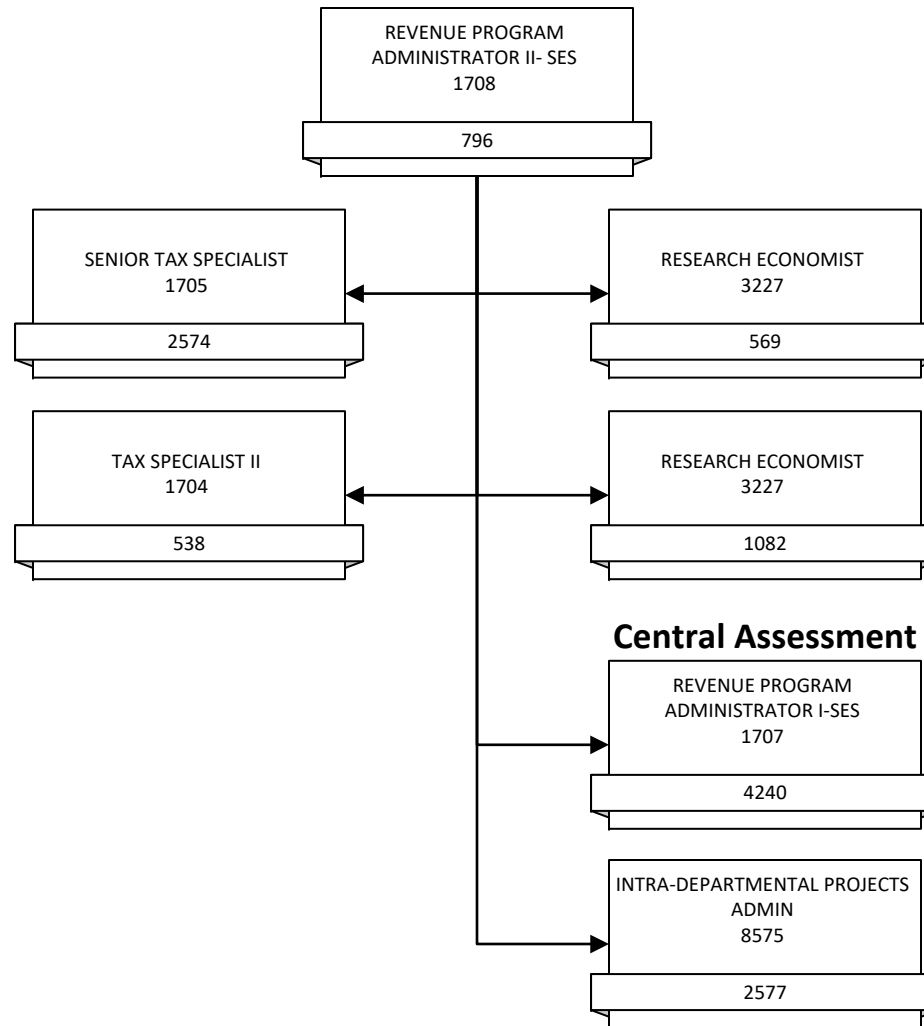
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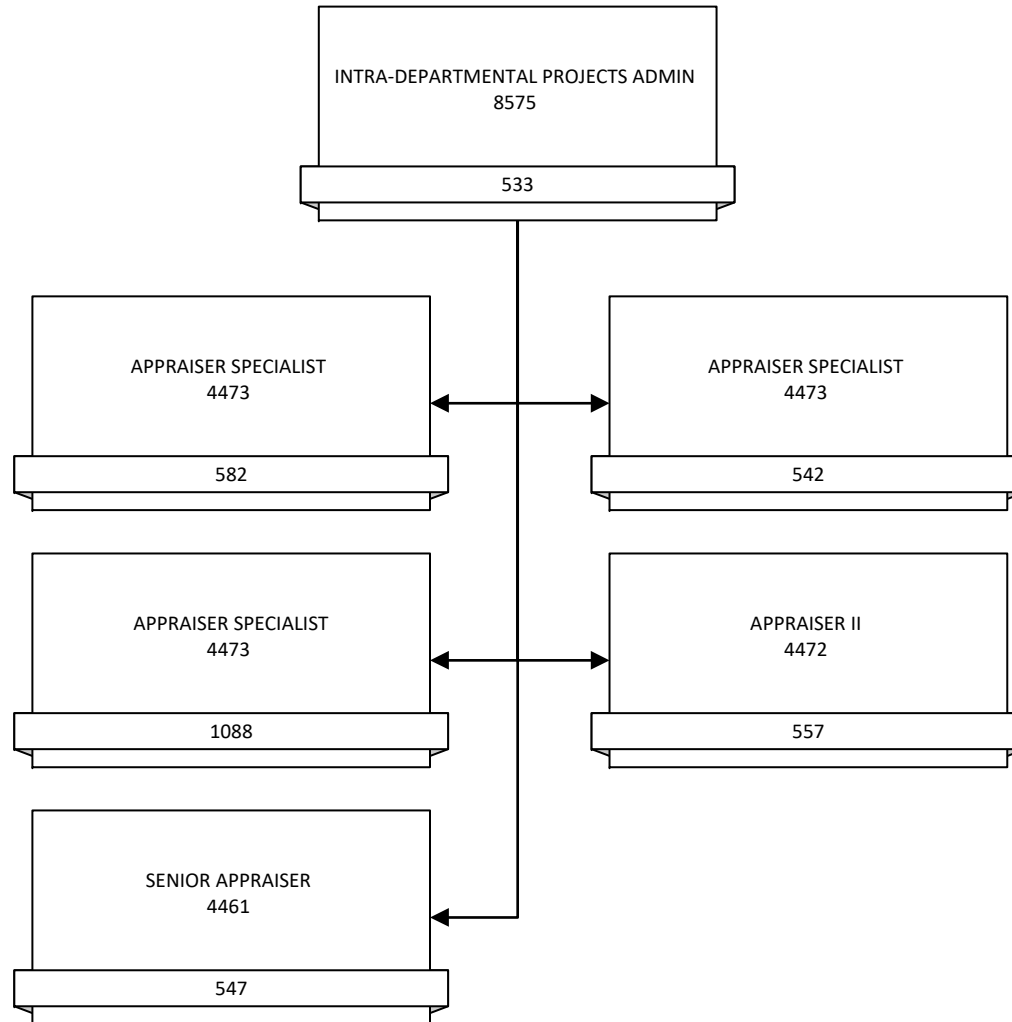
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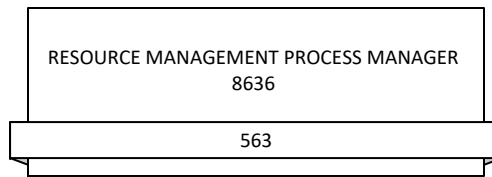
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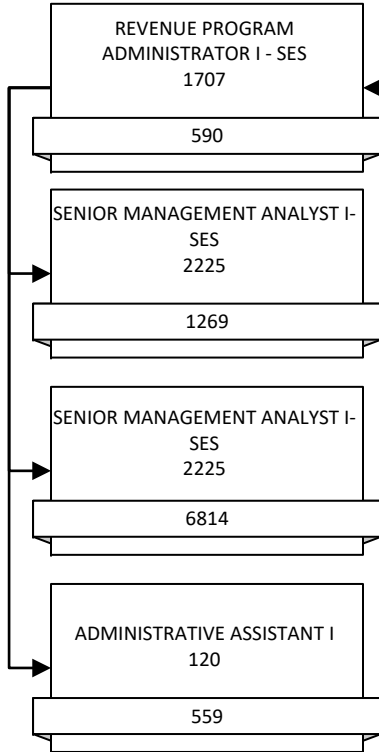
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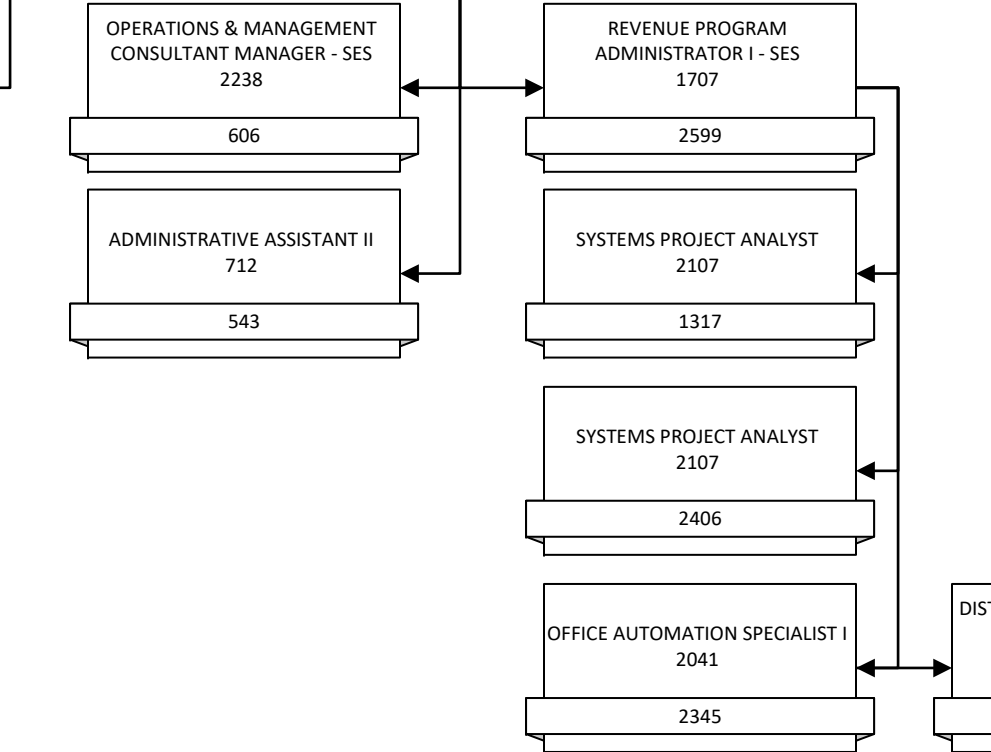
Department of Revenue
 Property Tax Oversight
 Resource Management Process
 Current as of July 1, 2020



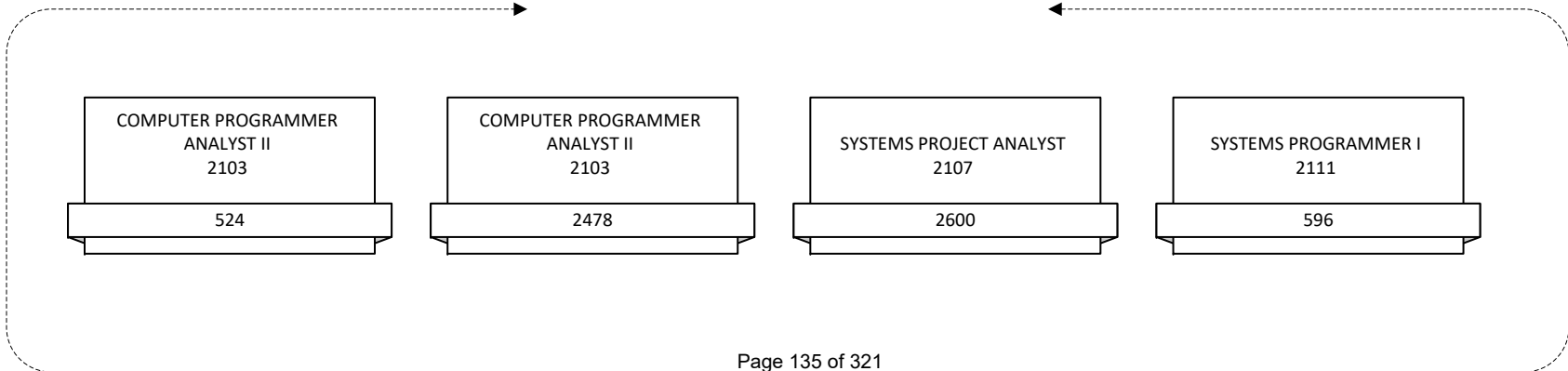
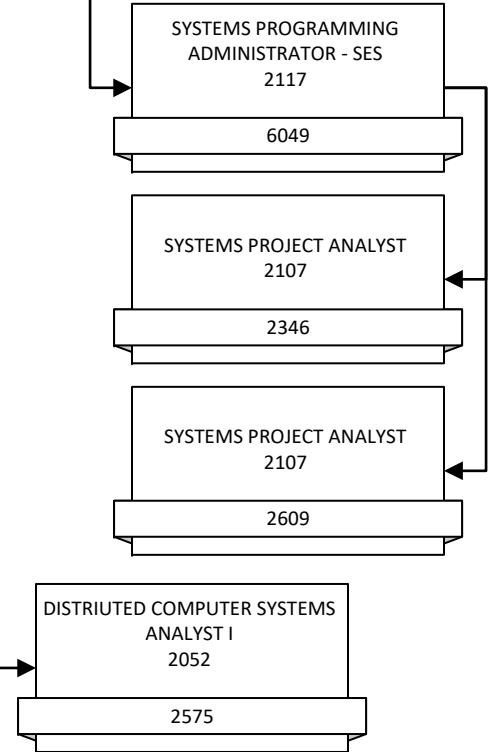
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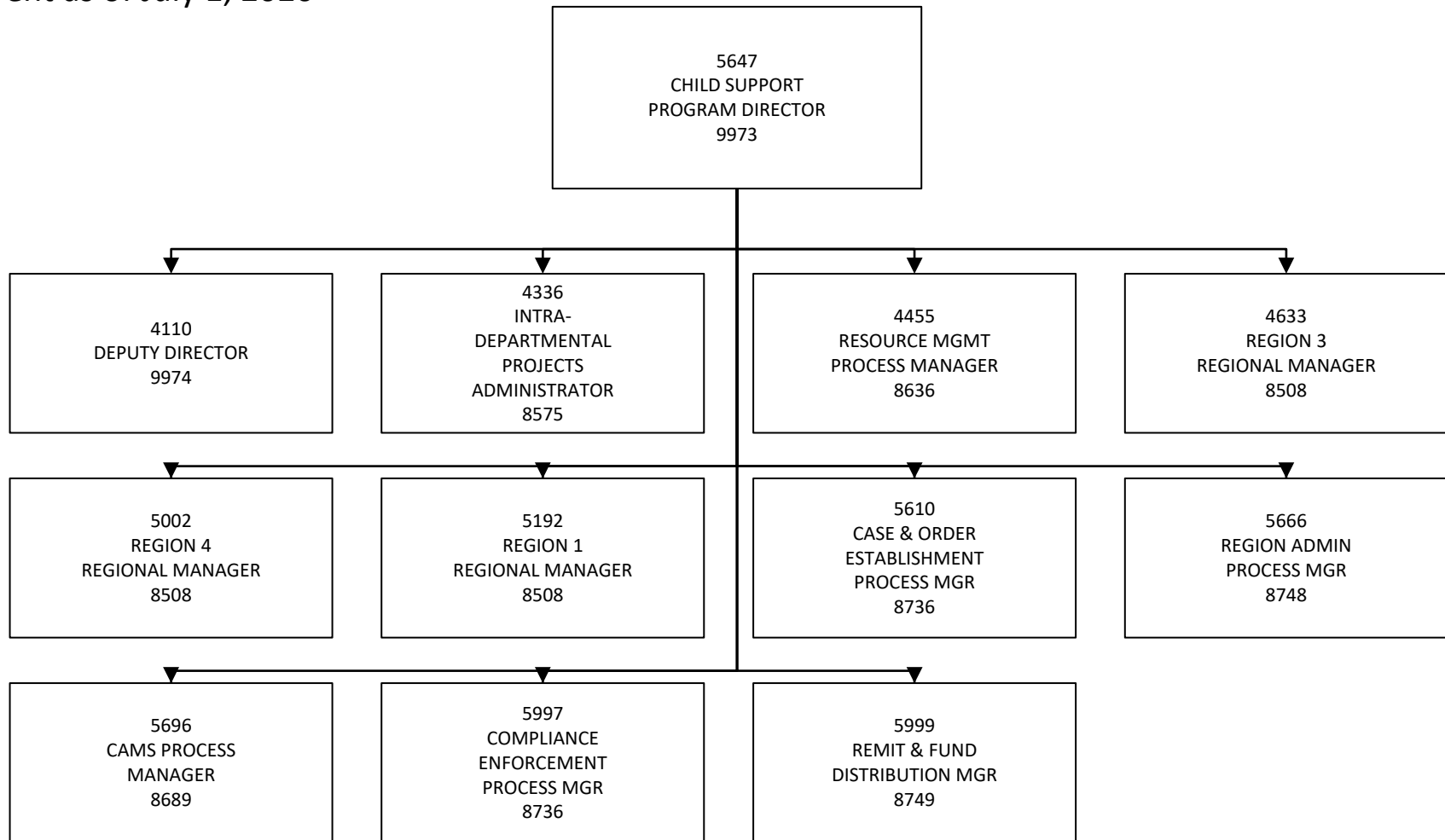
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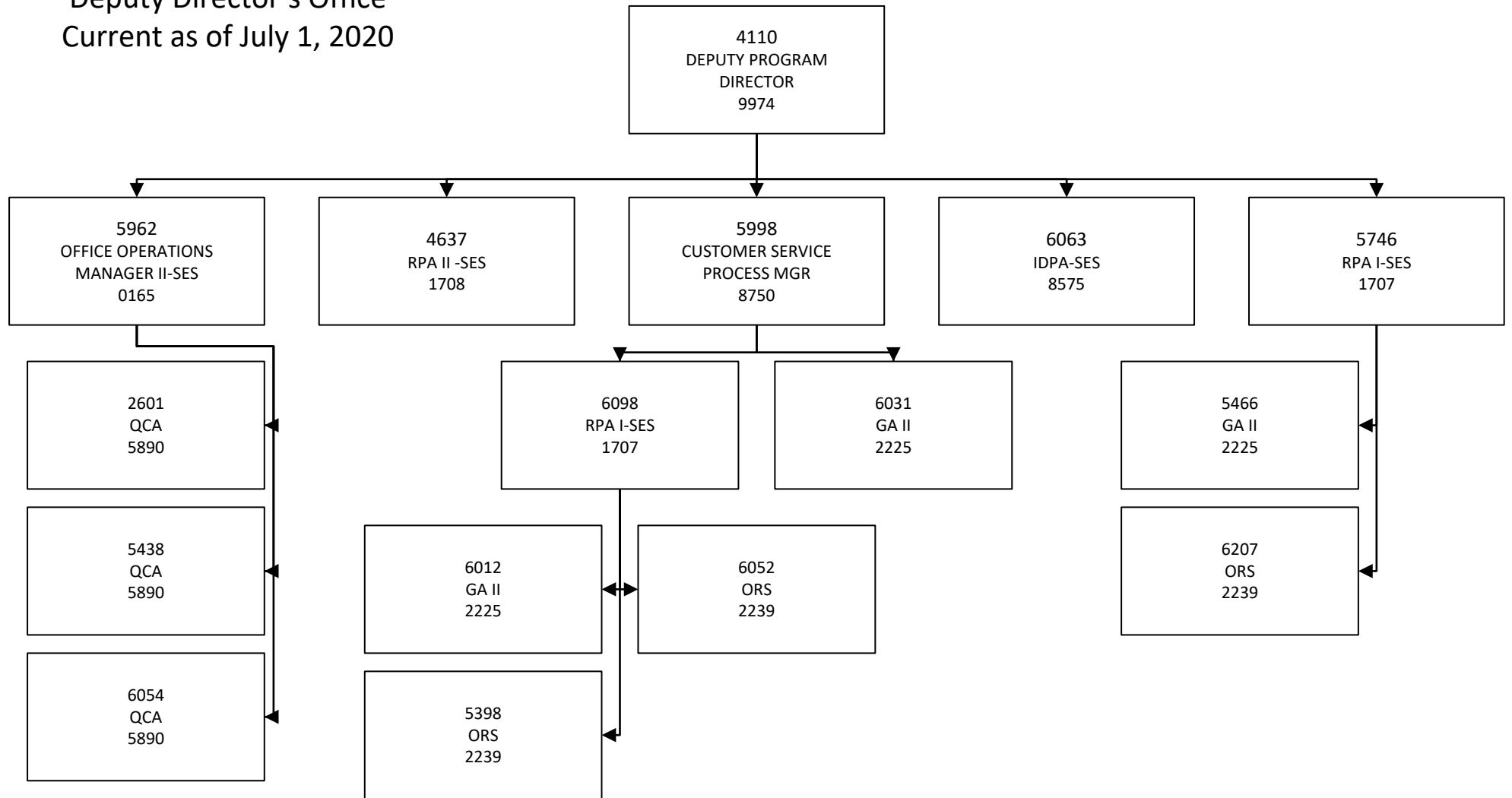
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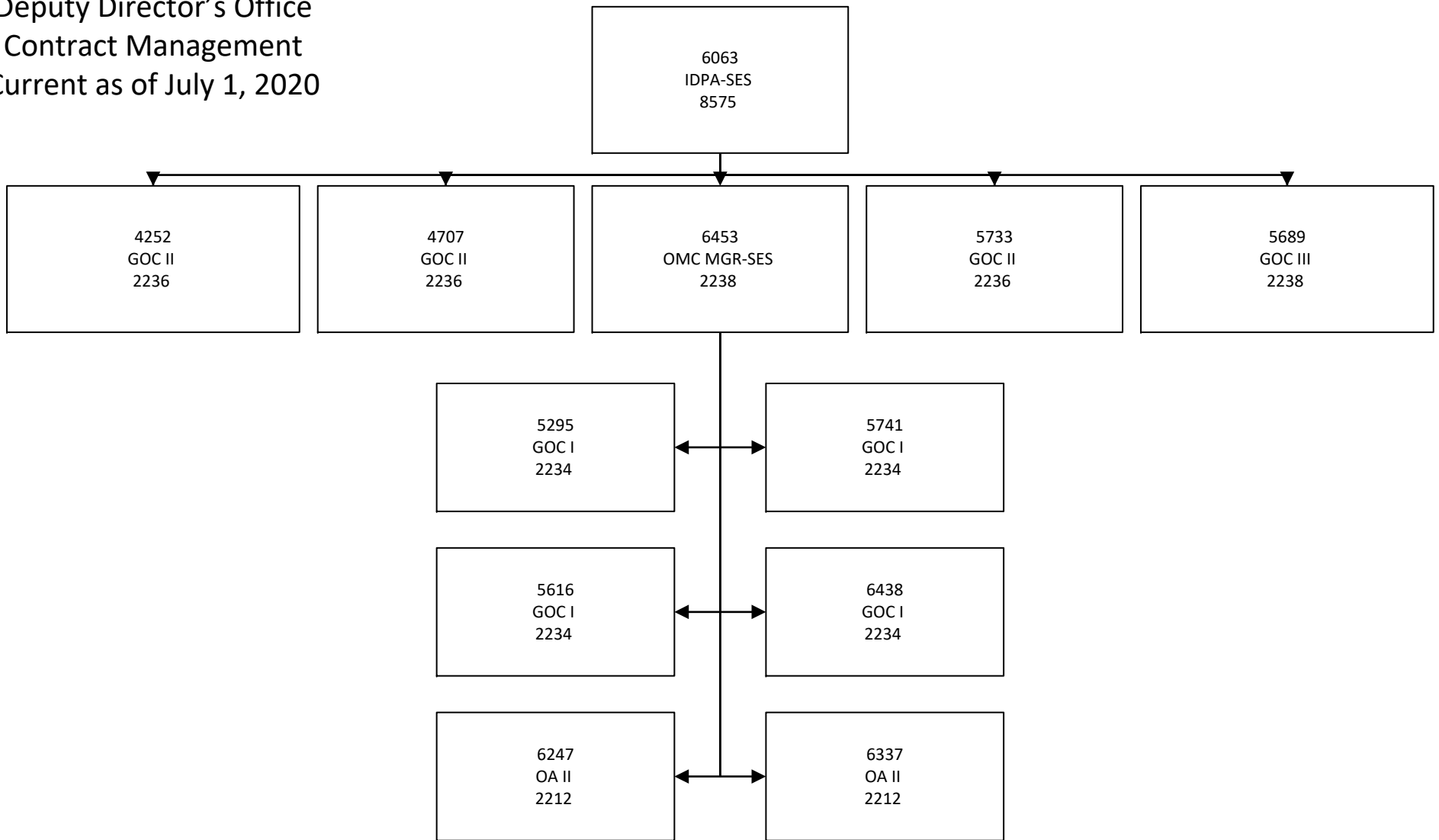
Department of Revenue
 Child Support Program
 Director's Office
 Current as of July 1, 2020



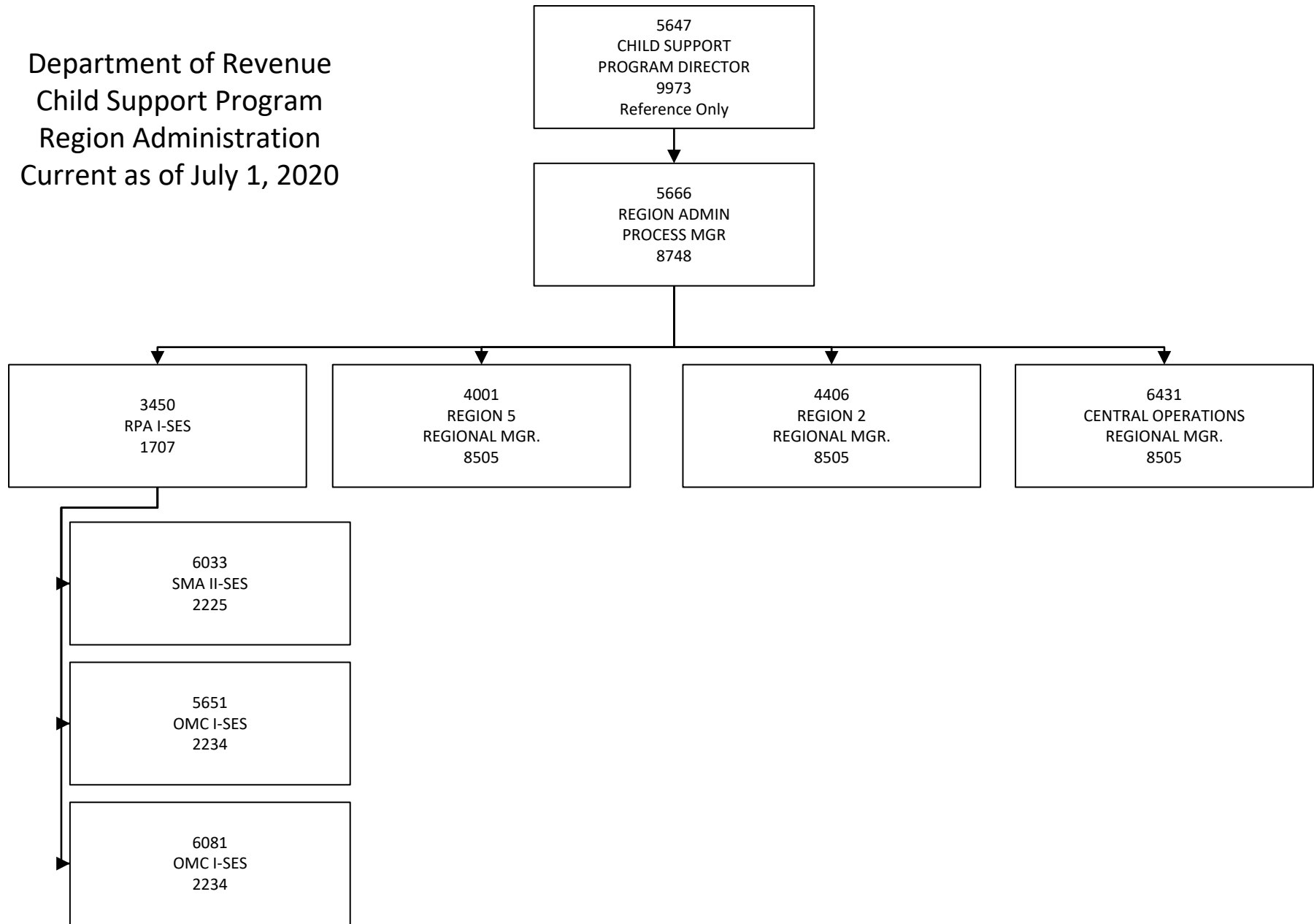
Department of Revenue
 Child Support Program
 Deputy Director's Office
 Current as of July 1, 2020



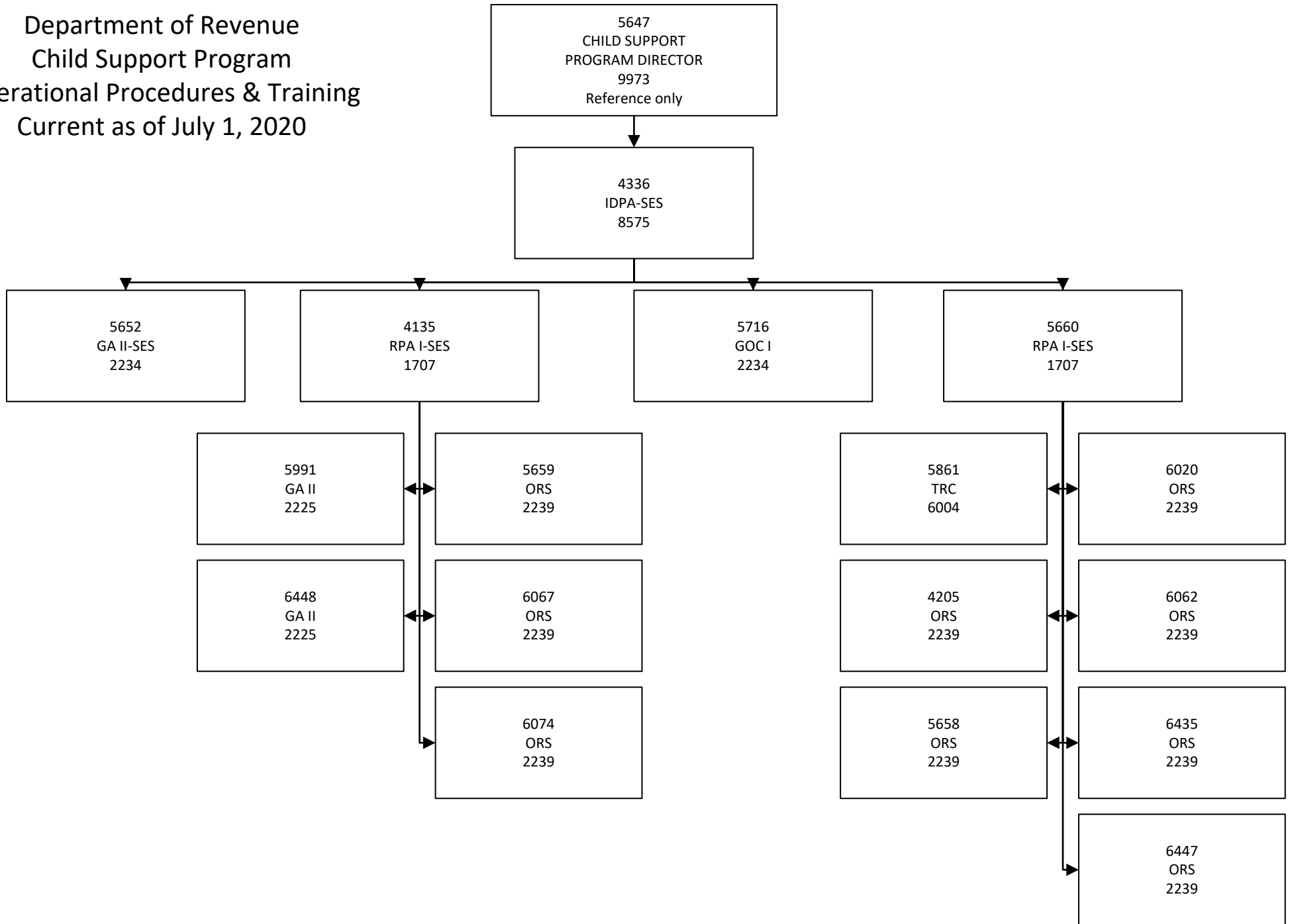
Department of Revenue
Child Support Program
Deputy Director's Office
Contract Management
Current as of July 1, 2020



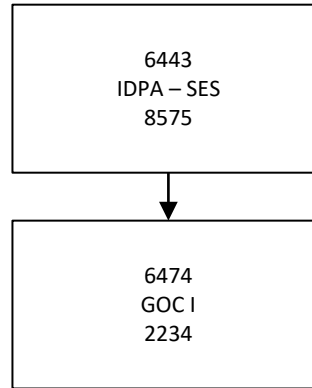
Department of Revenue
Child Support Program
Region Administration
Current as of July 1, 2020



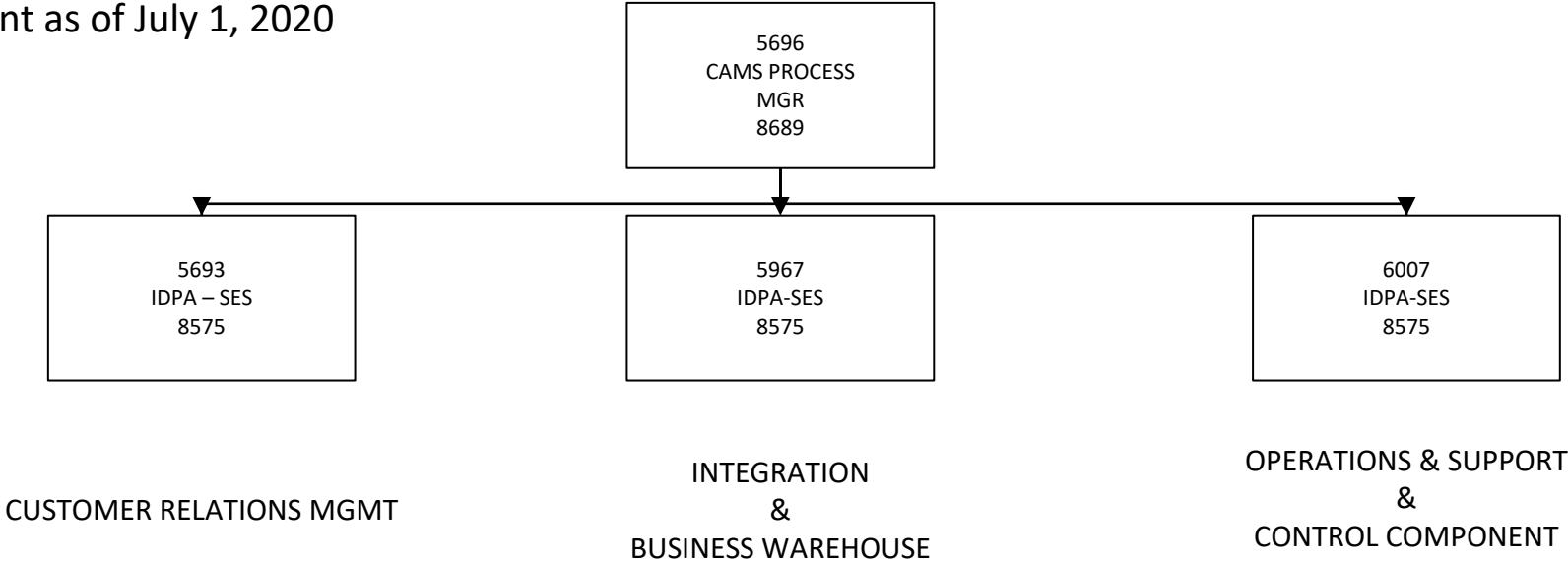
Department of Revenue
 Child Support Program
 Operational Procedures & Training
 Current as of July 1, 2020



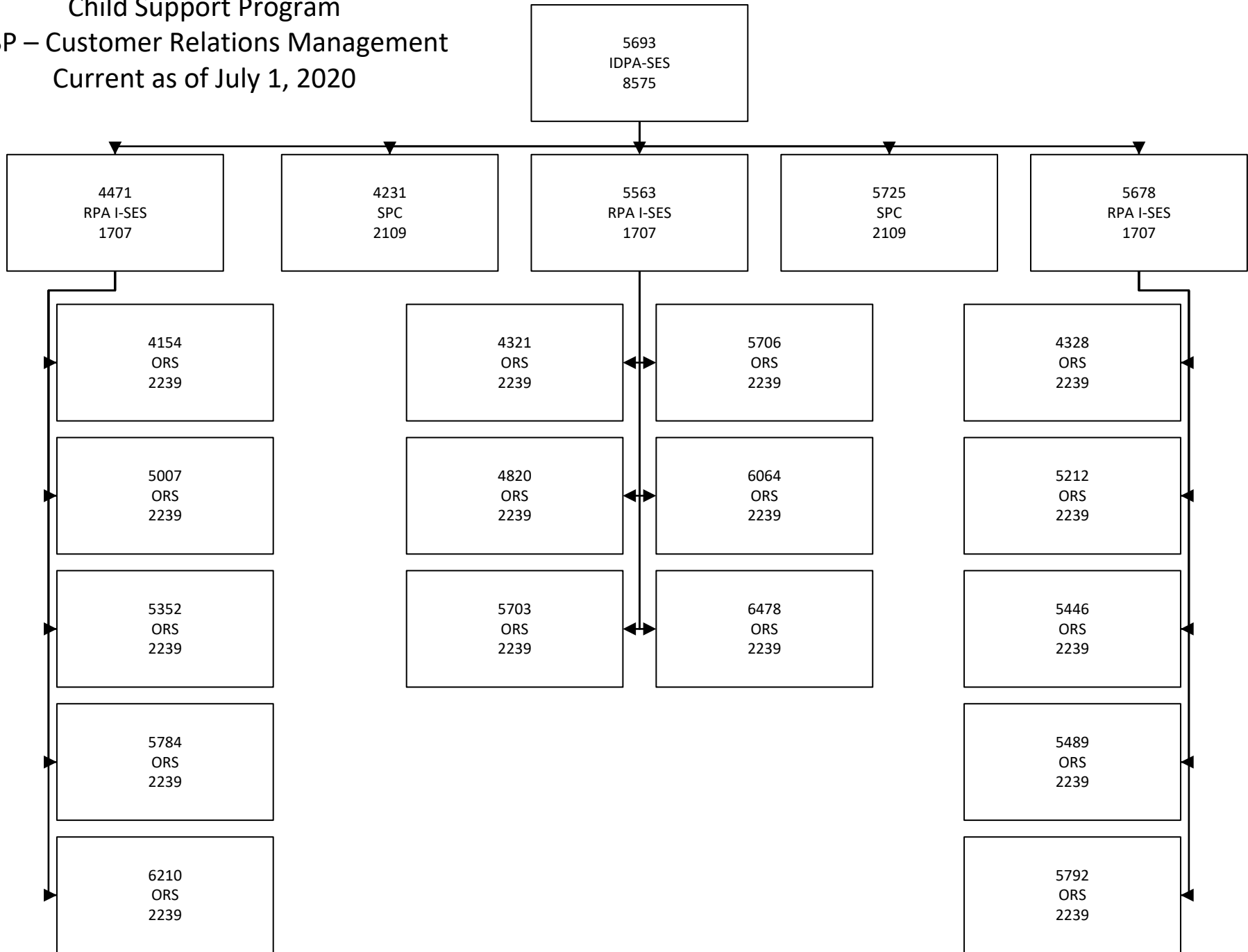
Positions on Loan to EXEC



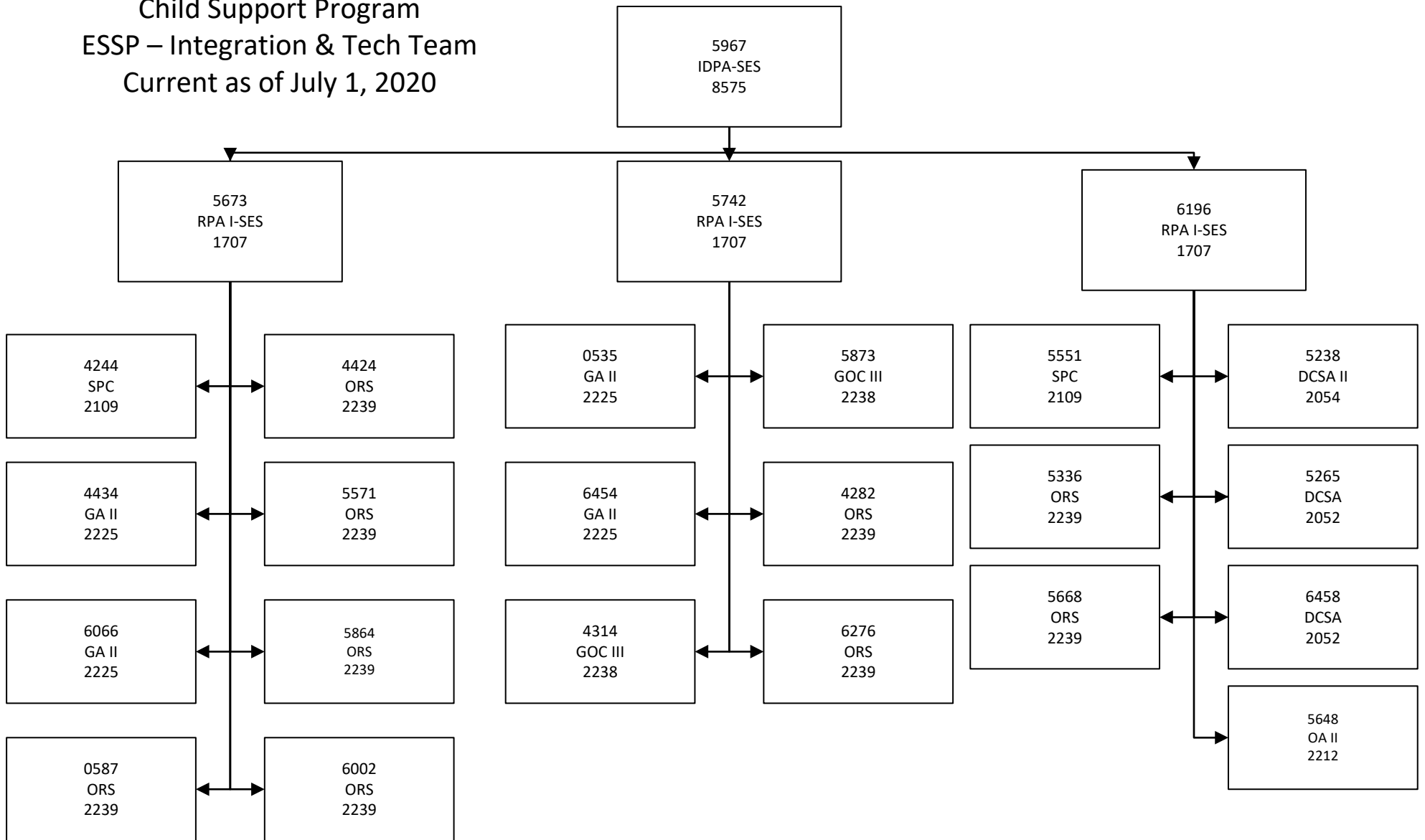
Department of Revenue
Child Support Program
Enterprise System Support Process (ESSP)
Current as of July 1, 2020



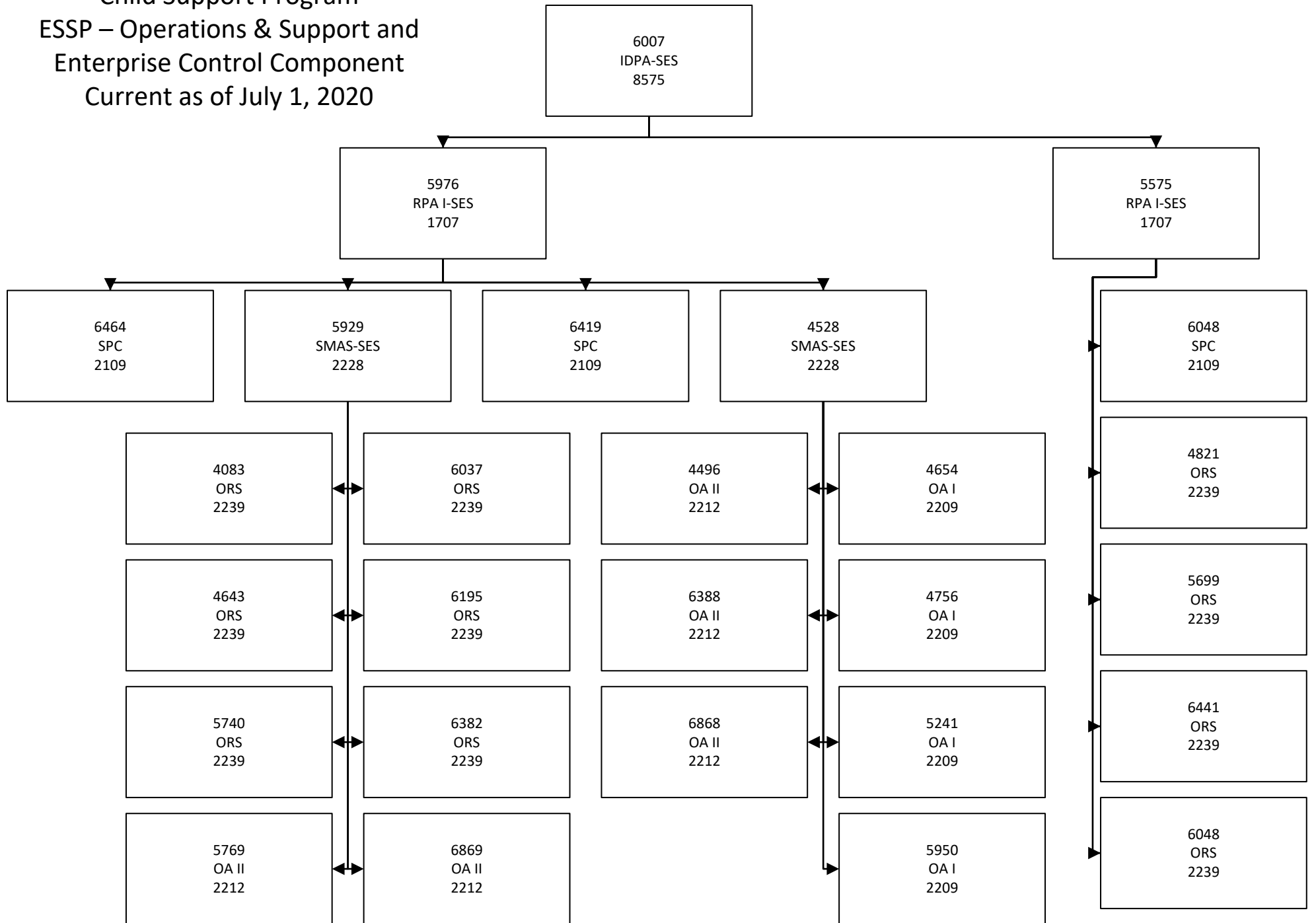
Department of Revenue
 Child Support Program
 ESSP – Customer Relations Management
 Current as of July 1, 2020



Department of Revenue
 Child Support Program
 ESSP – Integration & Tech Team
 Current as of July 1, 2020



Department of Revenue
 Child Support Program
 ESSP – Operations & Support and
 Enterprise Control Component
 Current as of July 1, 2020



Department of Revenue
Child Support Program
ESSP – Information Systems Support
Current as of July 1, 2020

Positions on Loan to ISP

5228
RPA I-SES
1707

6445
SPA-SES
2117

4548
SPC
2109

4674
SPC
2109

5506
SPC
2109

6329
SP III
2115

5026
SPA
2107

5662
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4581
ORS
2239

6027
ORS
2239

4020
OAS II
2043

4098
OAS II
2043

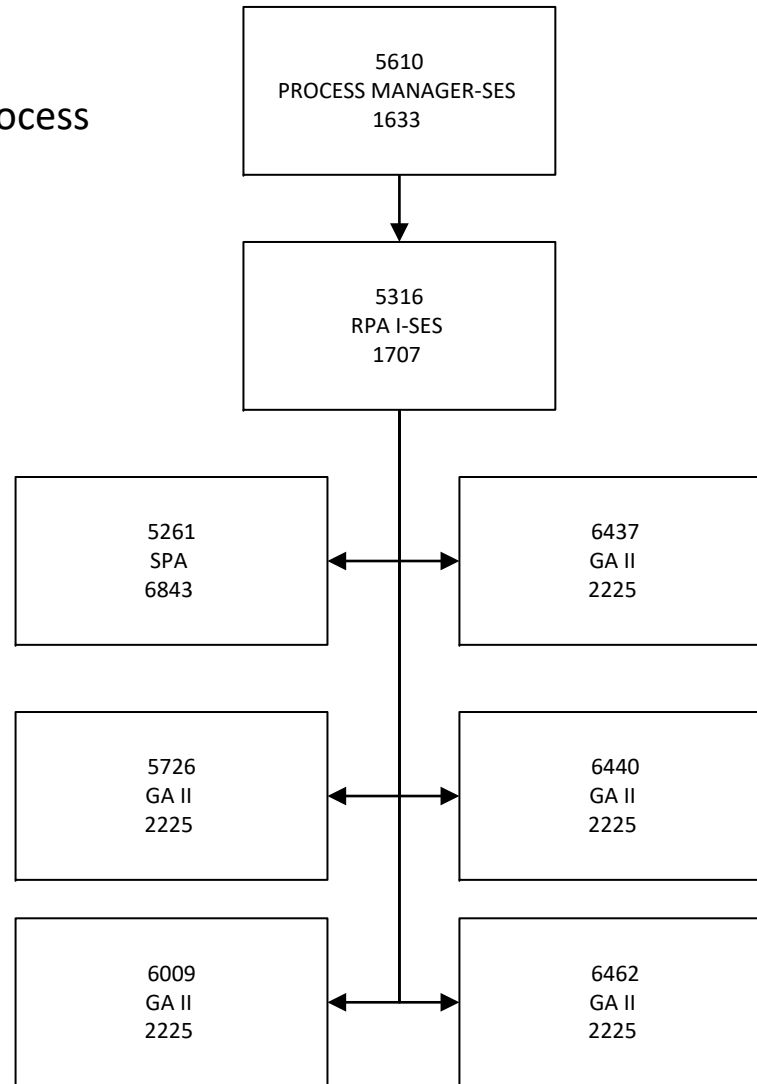
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2043

5277
OAS II
2043

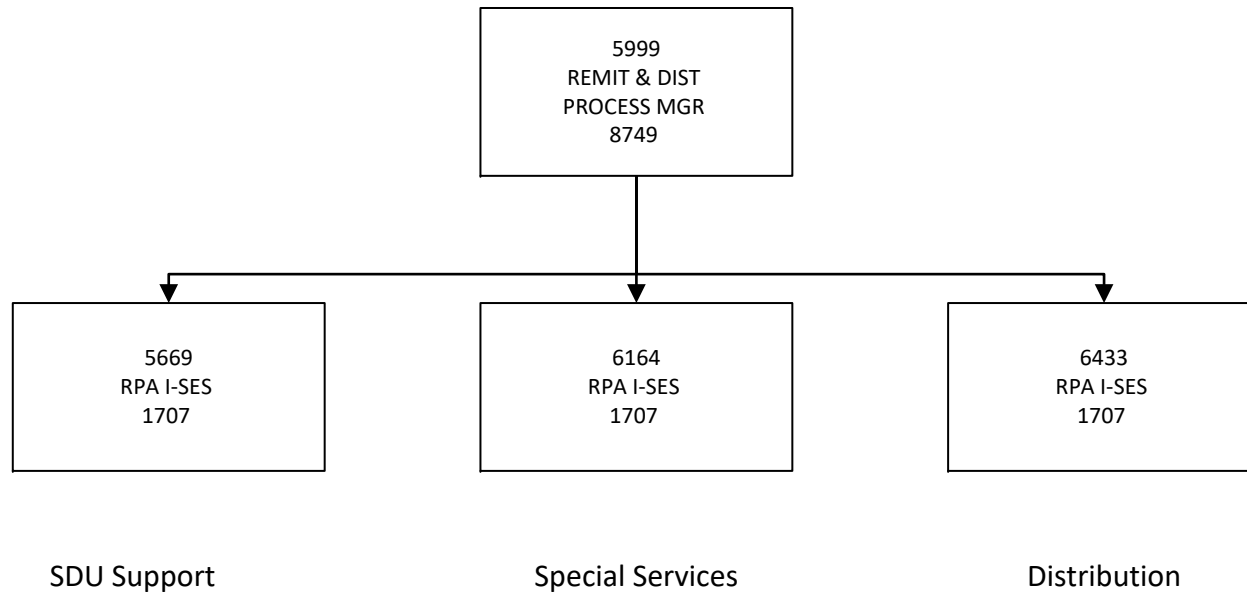
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5097
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CONTROL SPEC.
2016

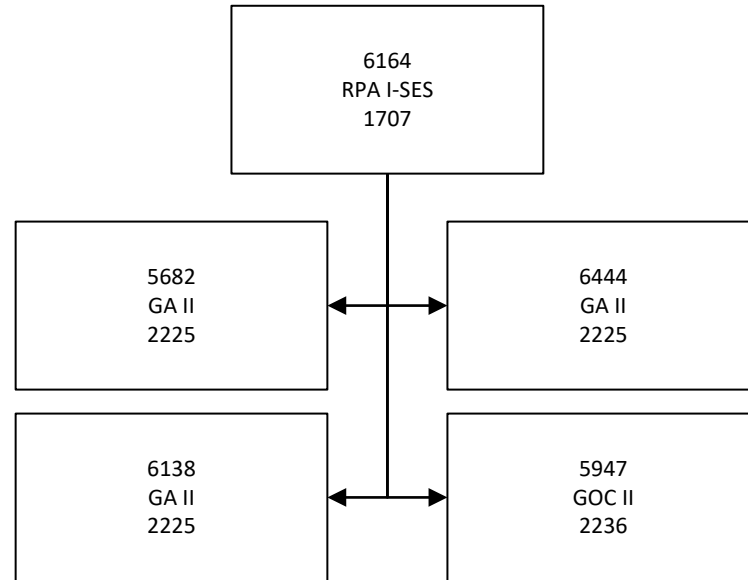
Department of Revenue
Child Support Program
Case & Order Establishment Process
Current as of July 1, 2020



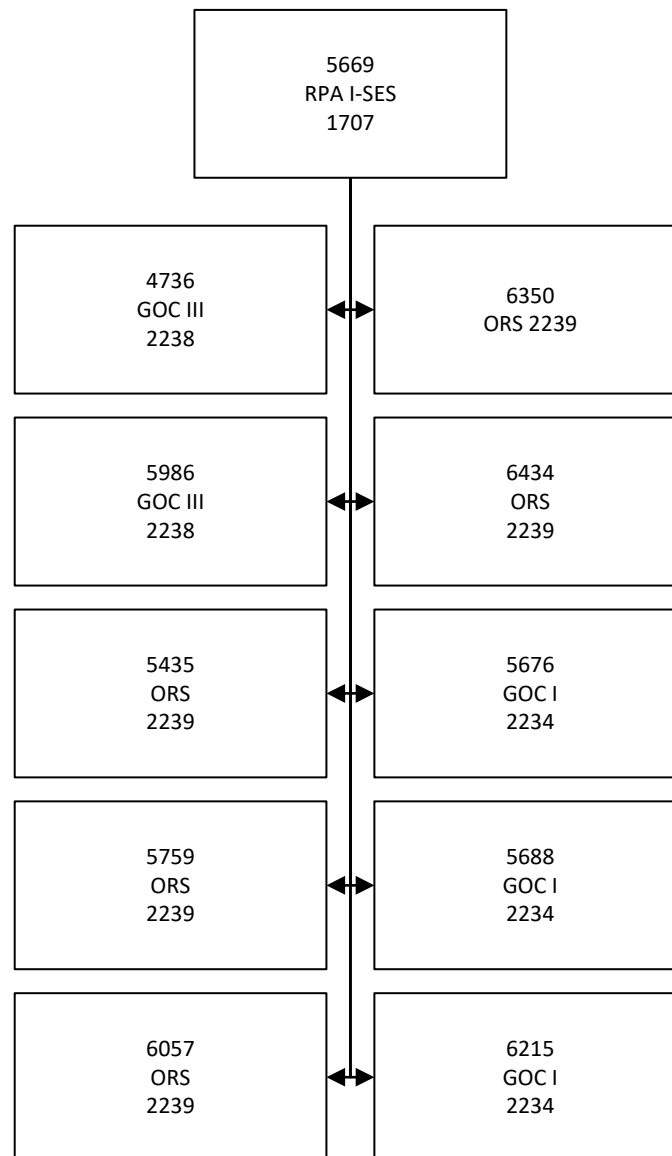
Department of Revenue
Child Support Program
Payment Processing & Fund Distribution Process (PPFD)
Current as of July 1, 2020



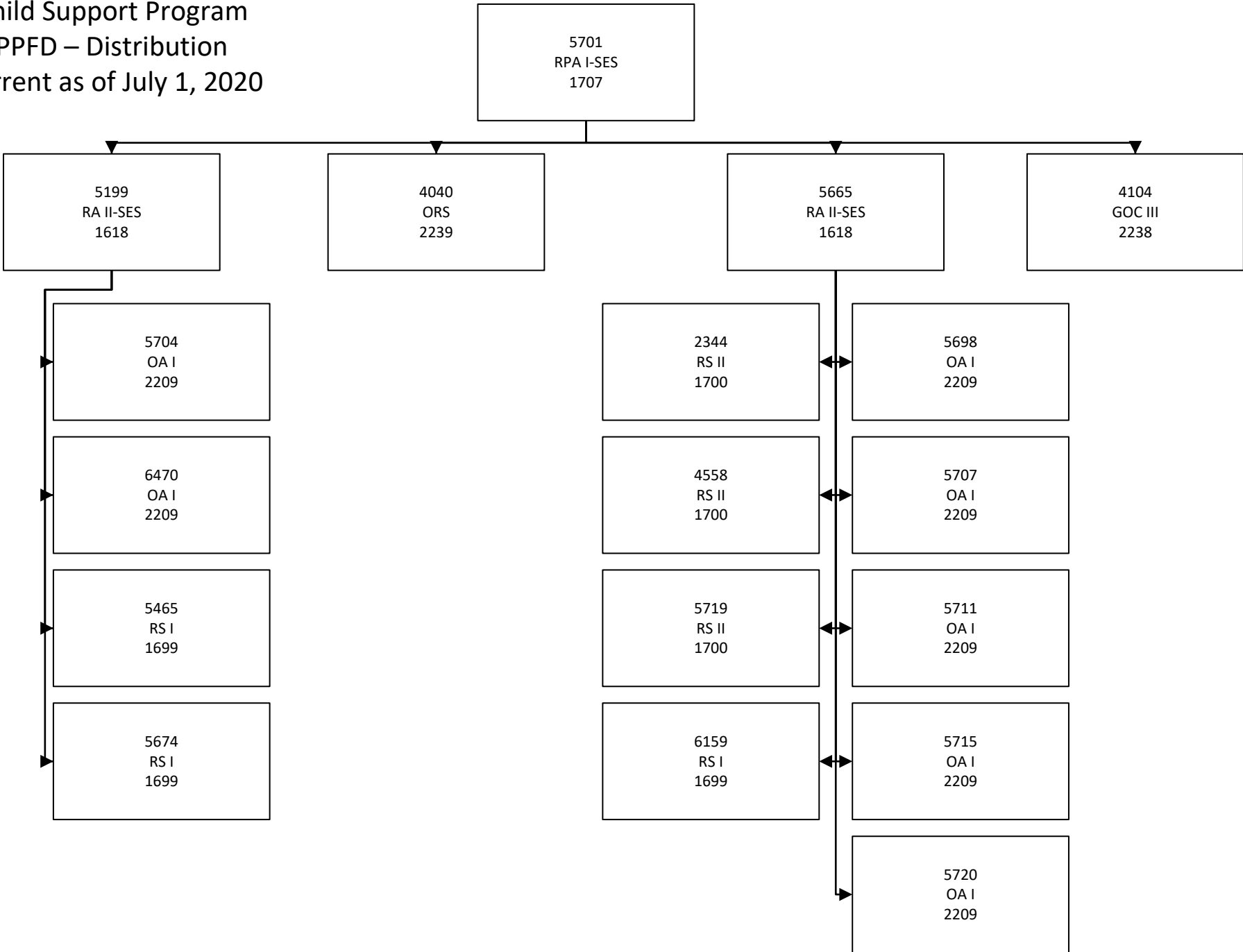
Department of Revenue
Child Support Program
PPFD – Special Services
Current as of July 1, 2020



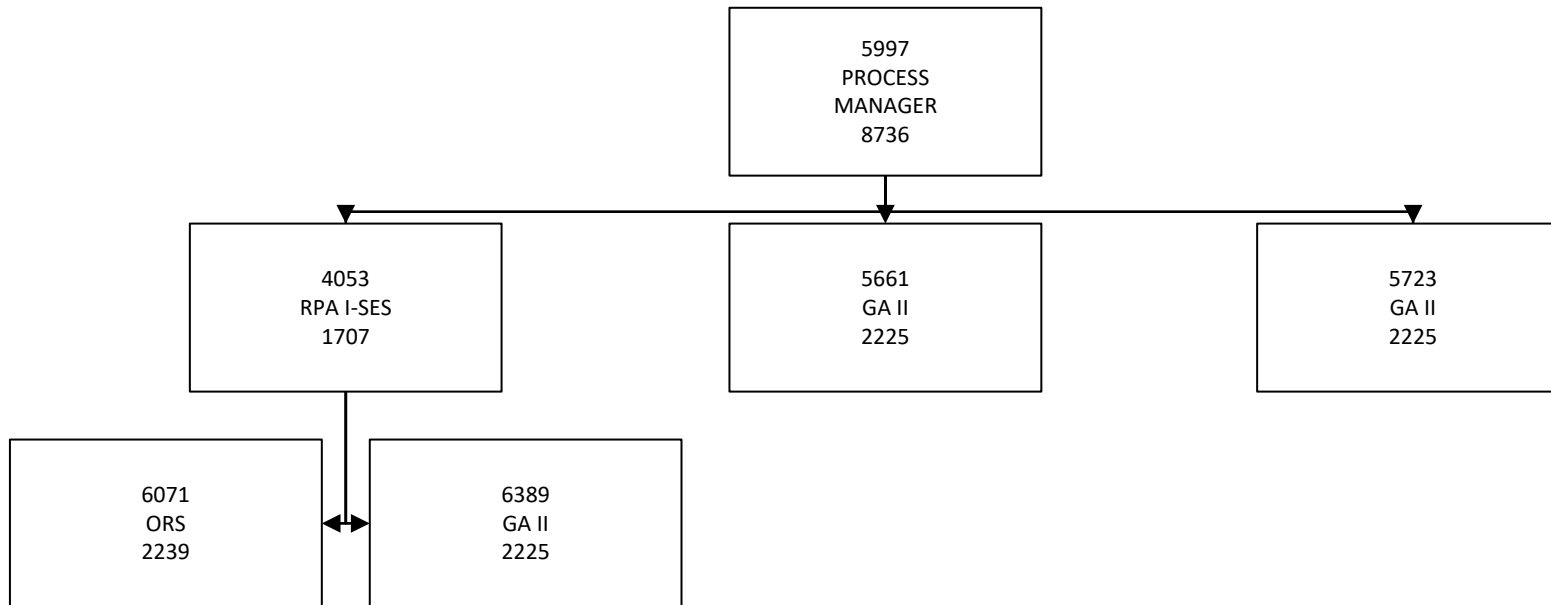
Department of Revenue
Child Support Program
PPFD – SDU Support
Current as of July 1, 2020



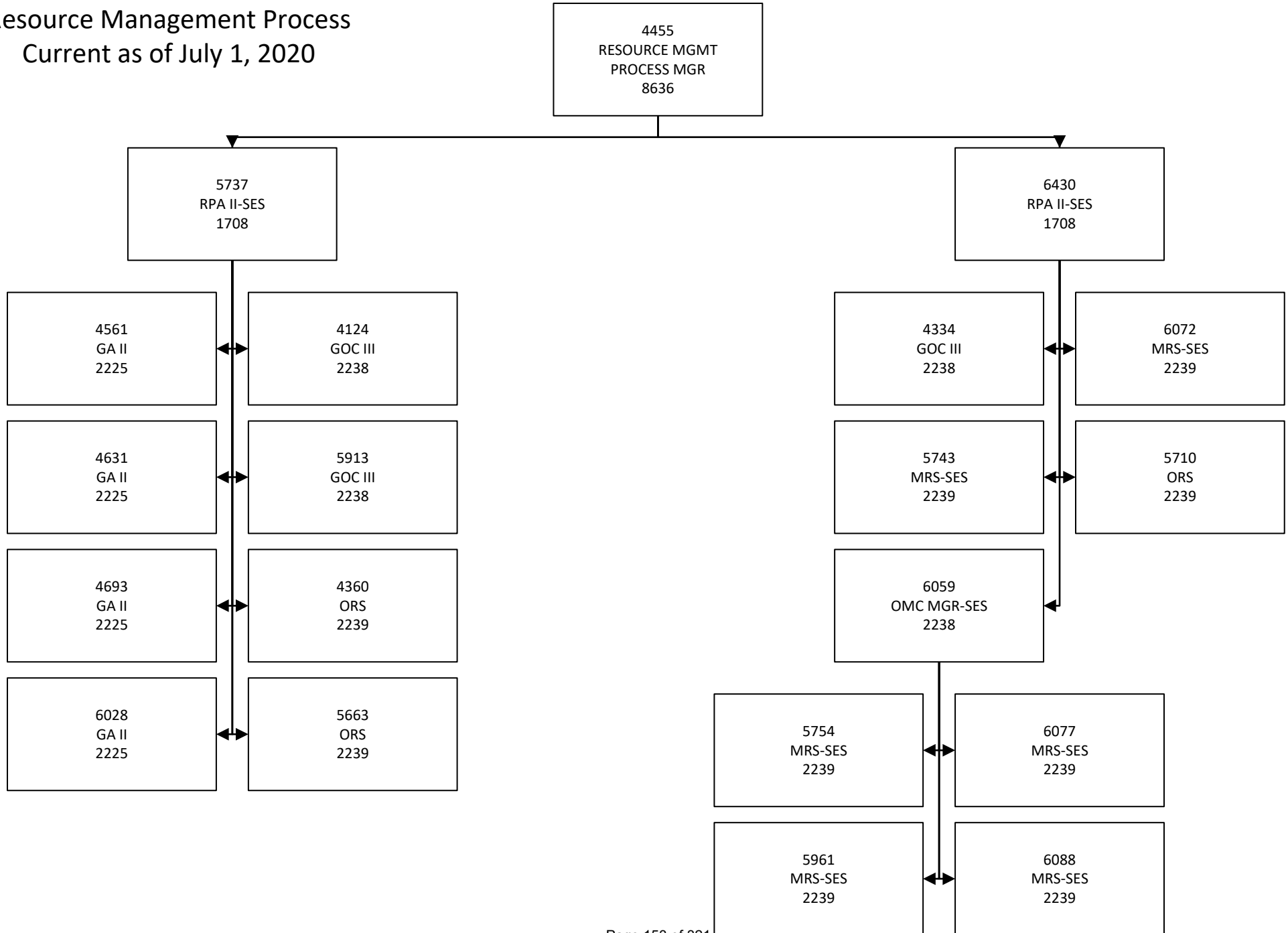
Department of Revenue
 Child Support Program
 PPFD – Distribution
 Current as of July 1, 2020



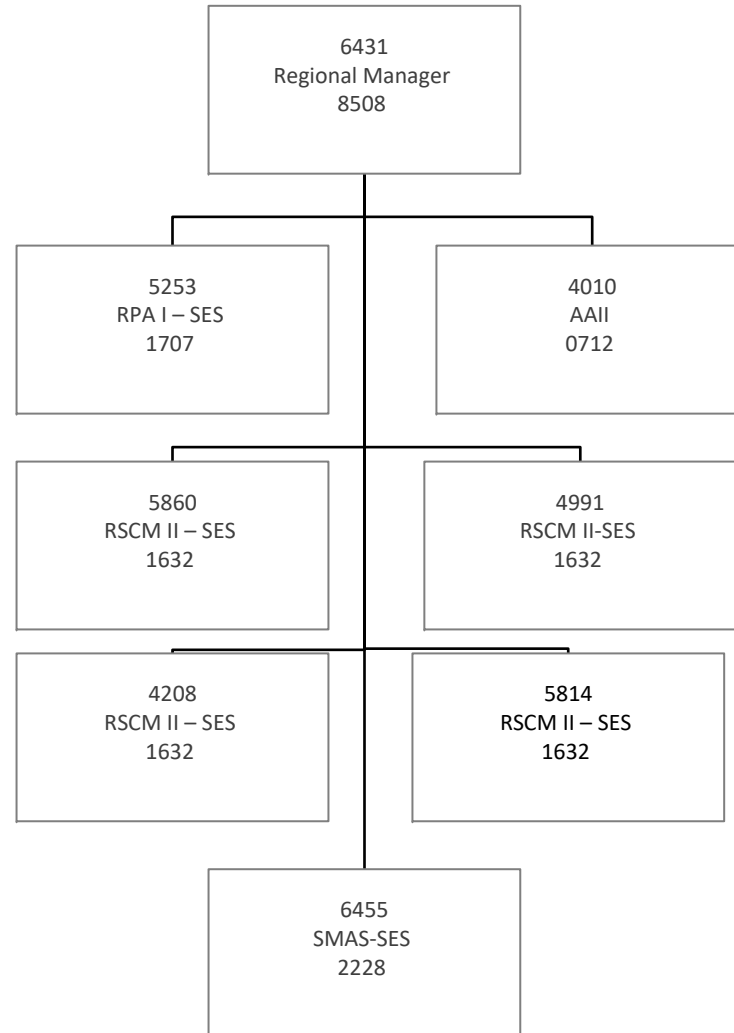
Department of Revenue
Child Support Program
Compliance / Enforcement Process
Current as of July 1, 2020



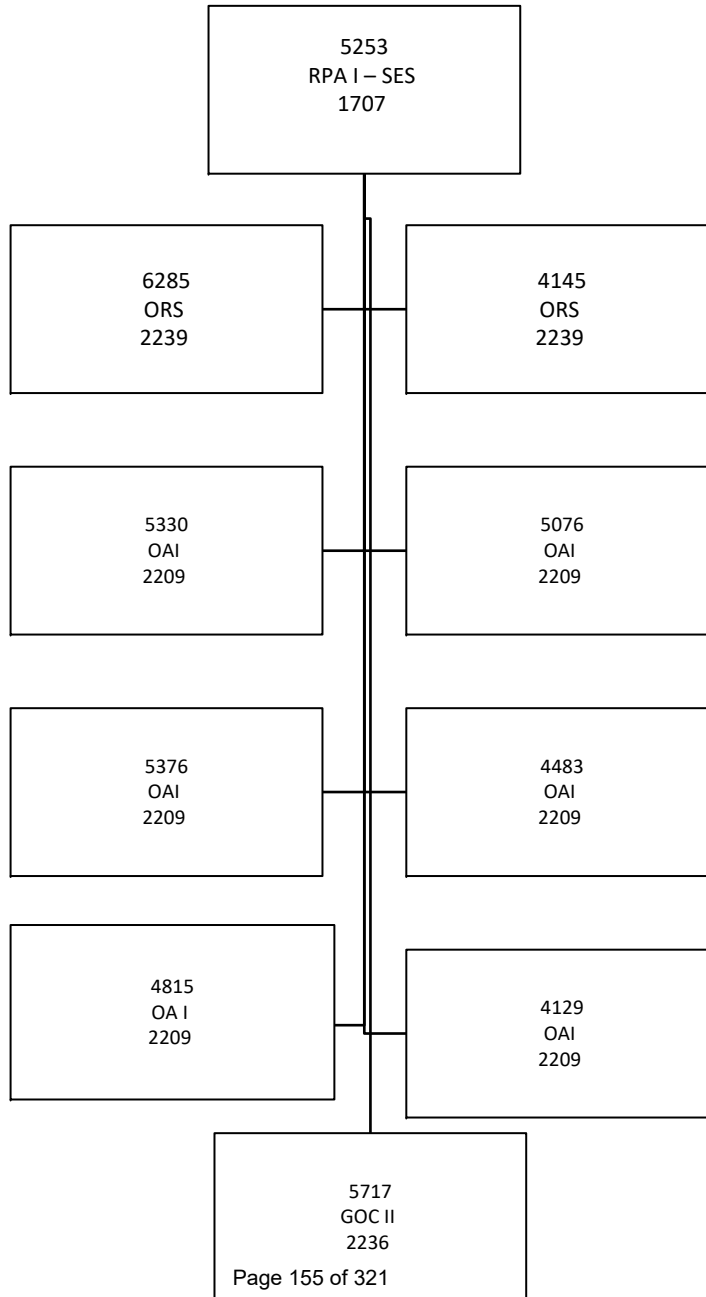
Department of Revenue
 Child Support Program
 Resource Management Process
 Current as of July 1, 2020



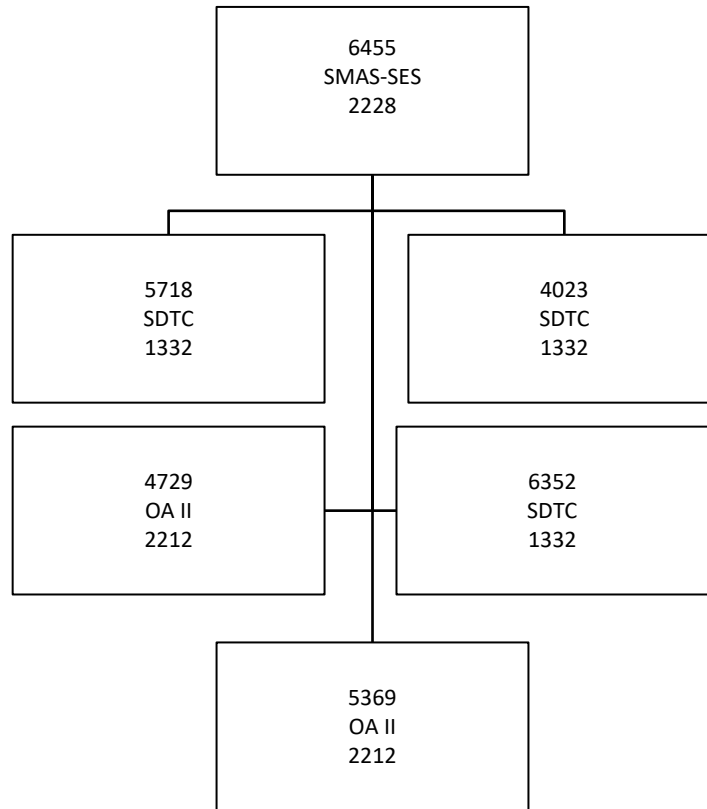
Department of Revenue
Child Support Program
Central Operations Region Admin
Current as of July 1, 2020



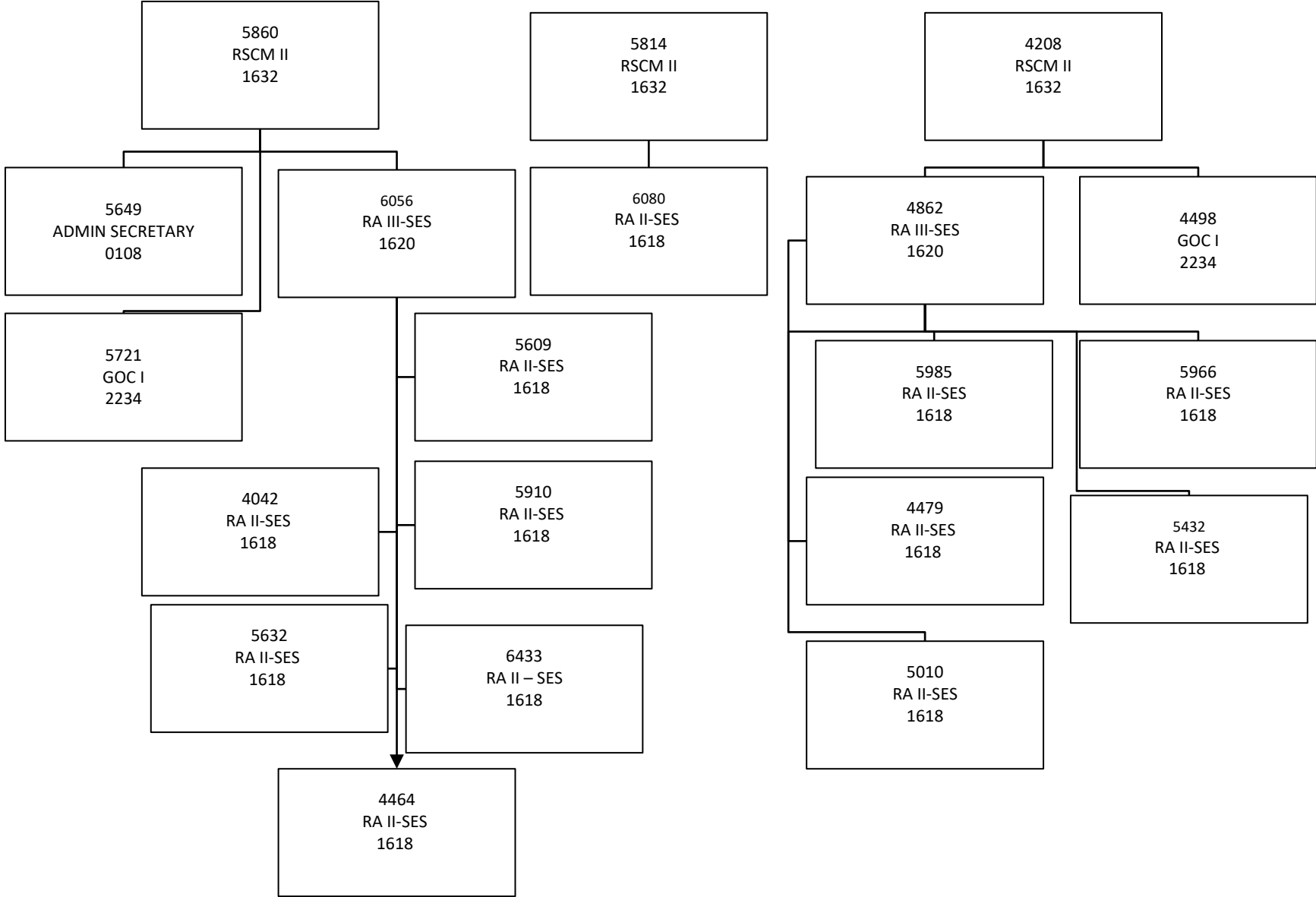
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Child Support Program
Central Operations Region
Performance and Accountability Team
Current as of July 1, 2020



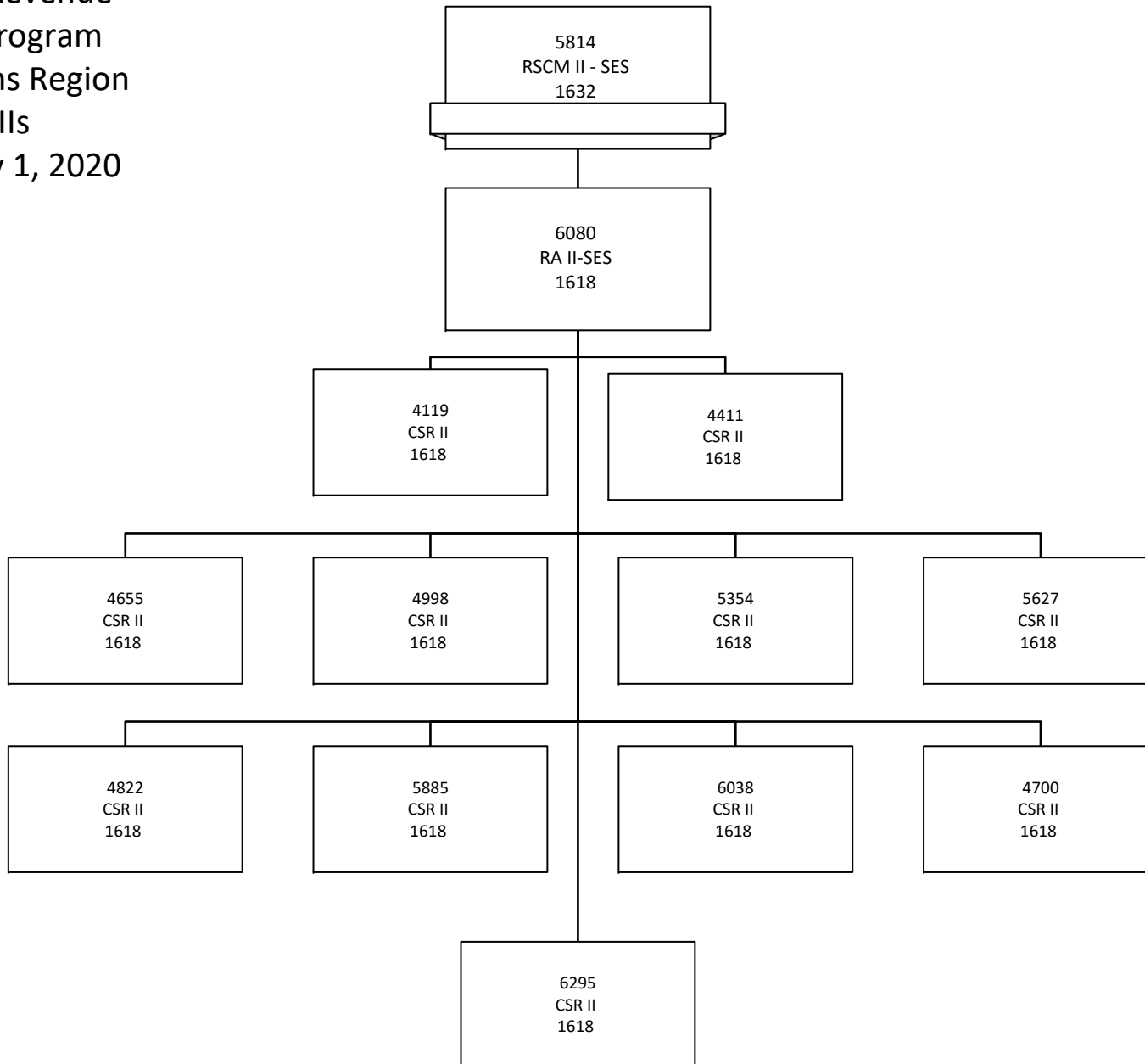
Department of Revenue
Child Support Program
Central Operations Region
Hiring/Training/GOC
Current as of July 1, 2020



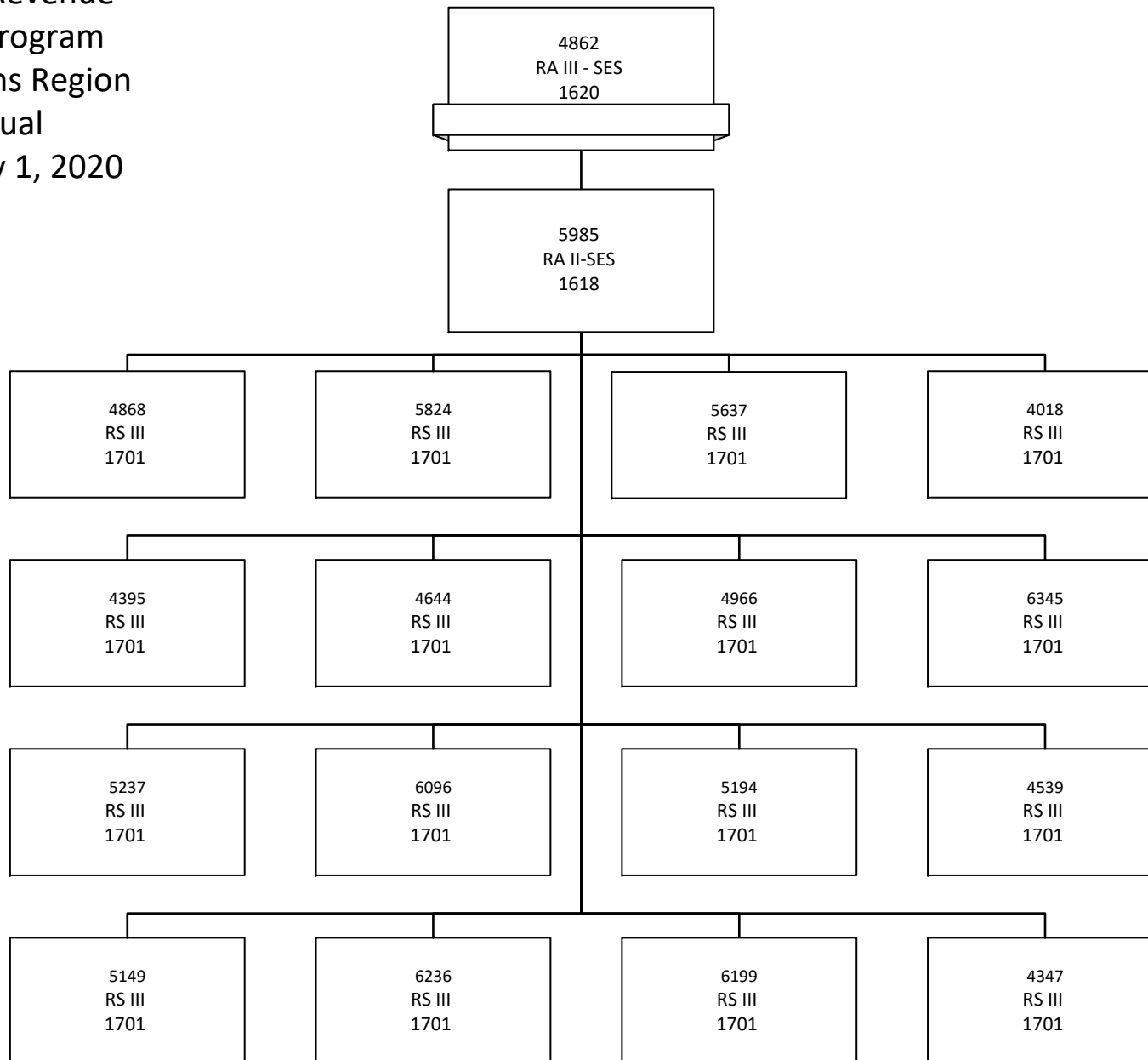
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 Child Support Program
 Central Operations Region
 CCC Leadership
 Current as of July 1, 2020



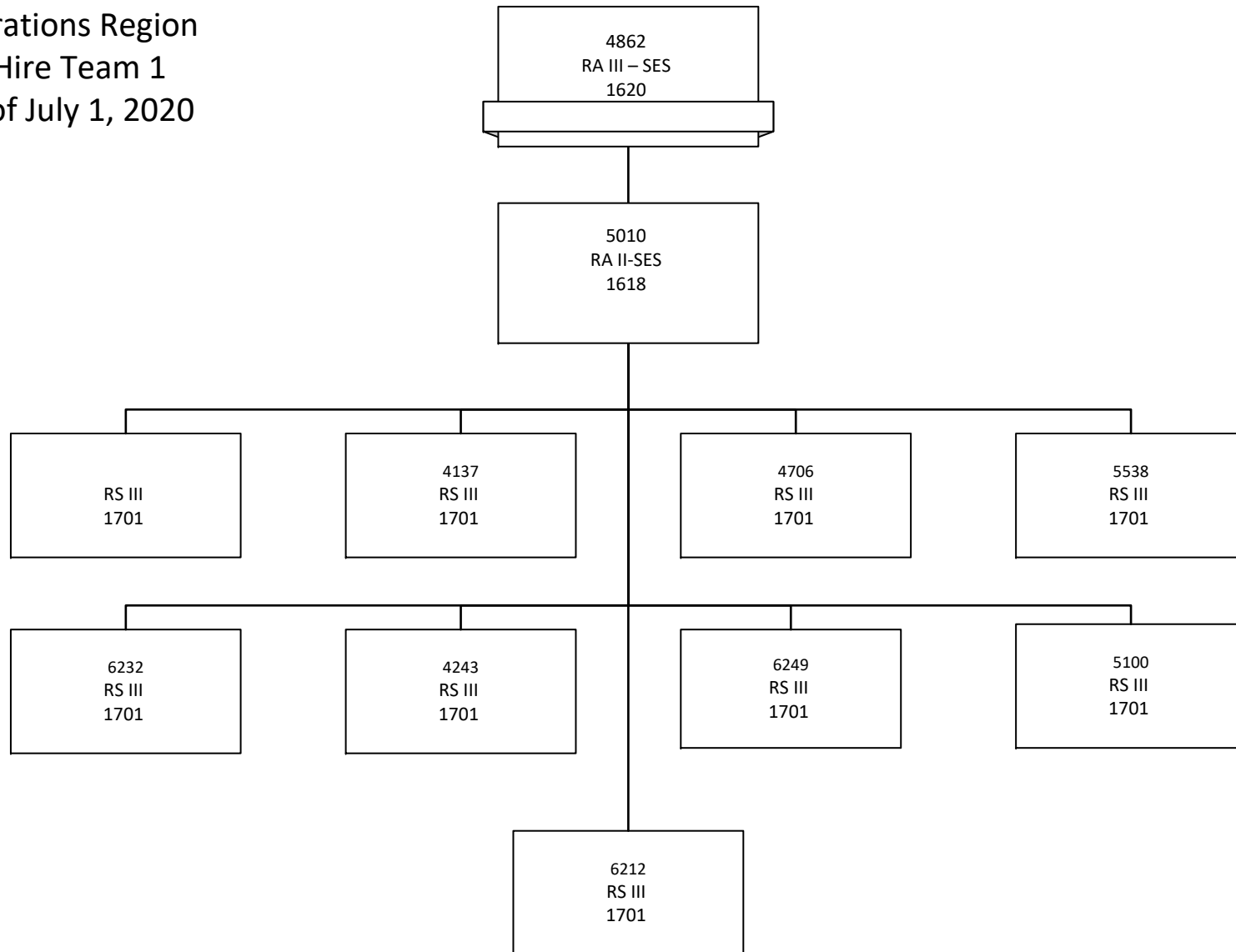
Department of Revenue
Child Support Program
Central Operations Region
CCC – CSR IIs
Current as of July 1, 2020



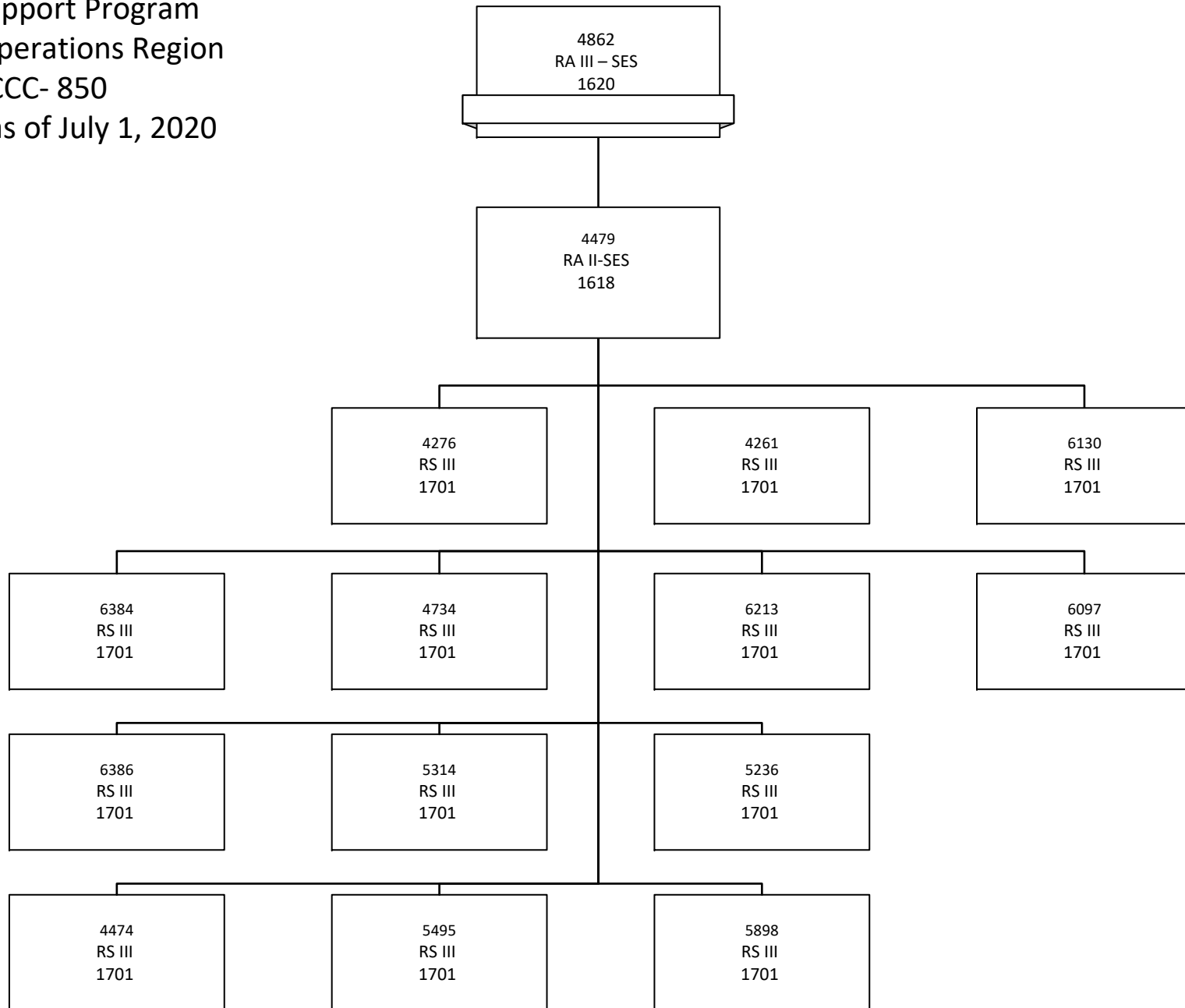
Department of Revenue
Child Support Program
Central Operations Region
CCC-Bi-Lingual
Current as of July 1, 2020



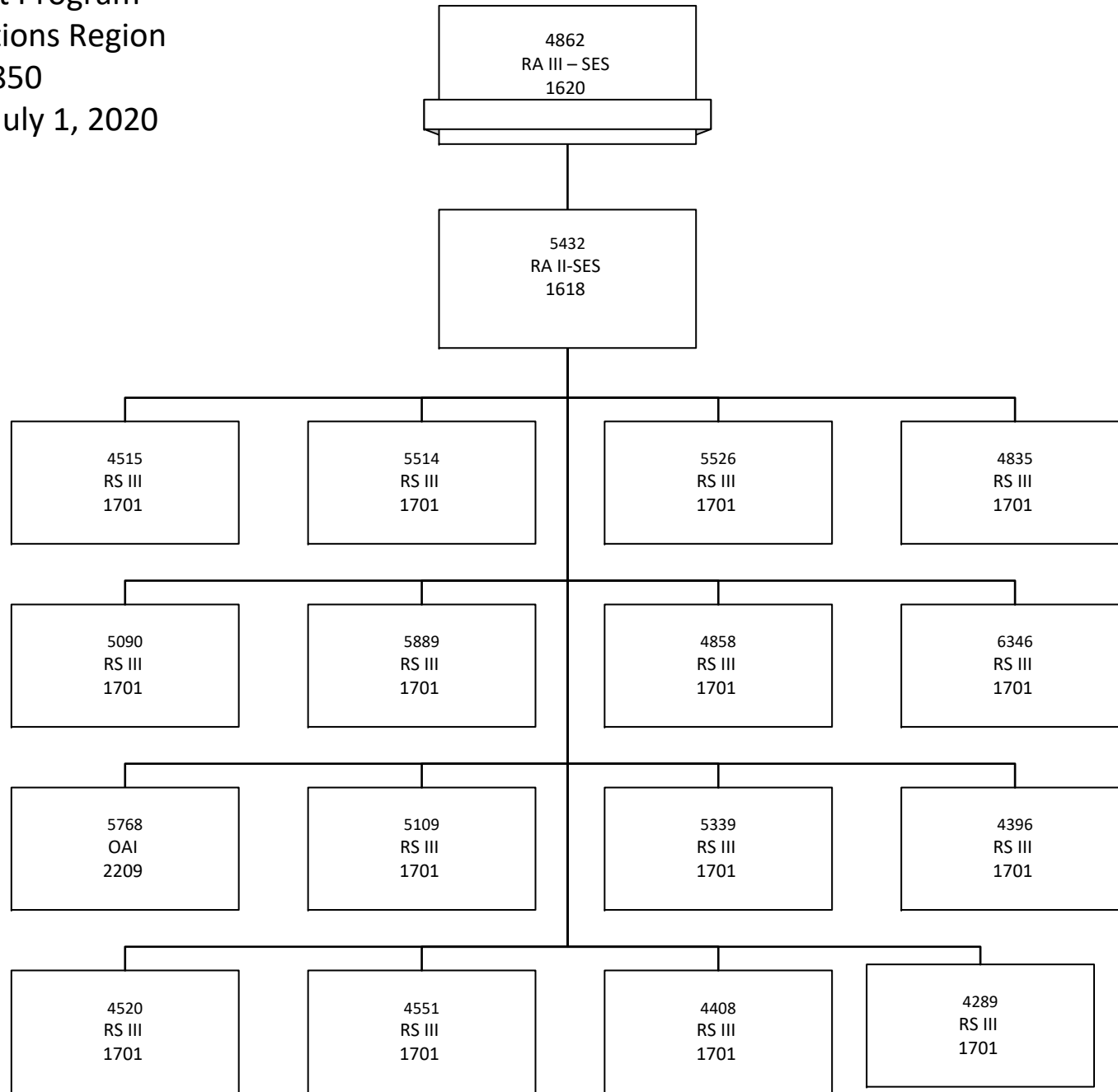
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Child Support Program
Central Operations Region
CCC-New Hire Team 1
Current as of July 1, 2020



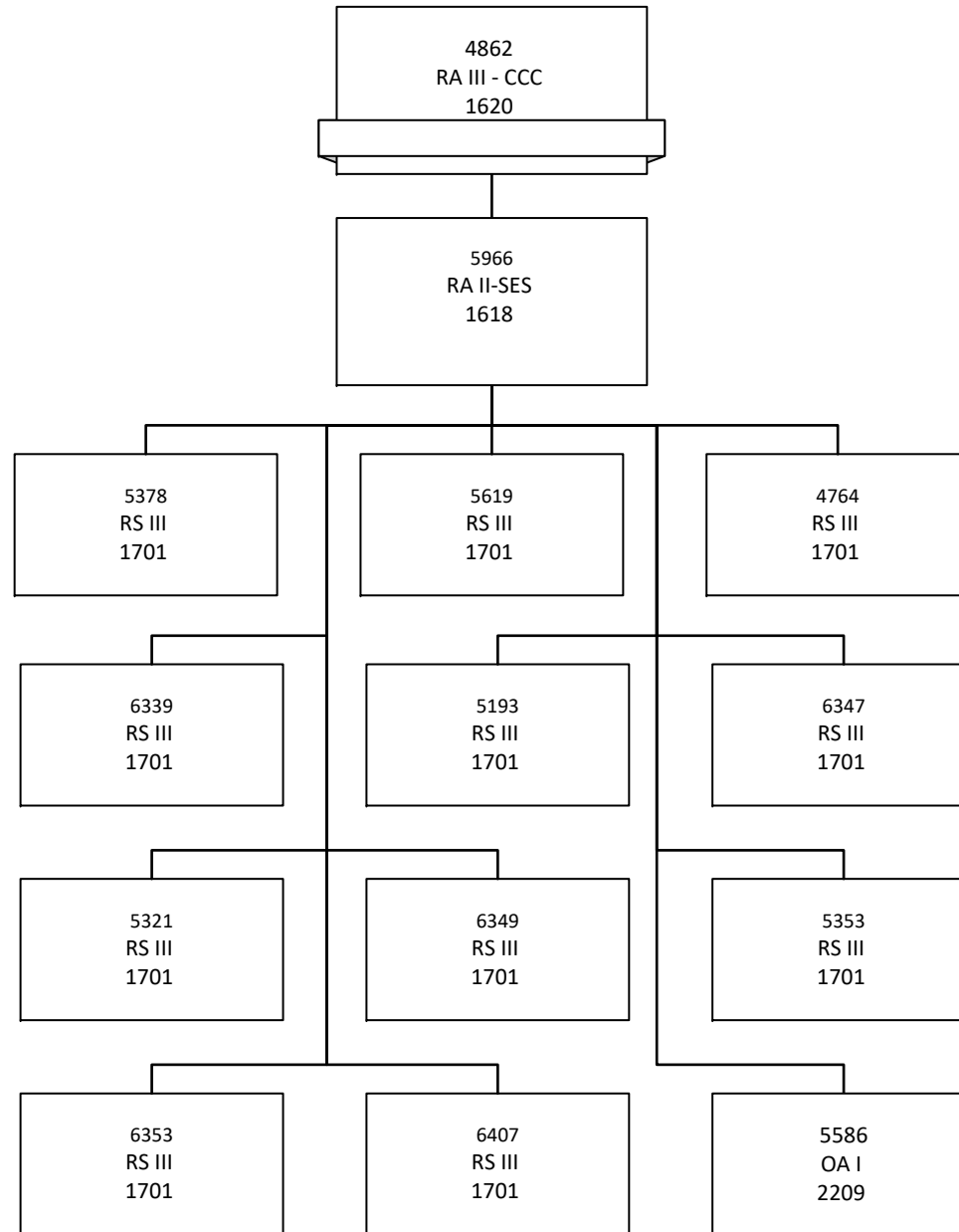
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Child Support Program
Central Operations Region
CCC- 850
Current as of July 1, 2020



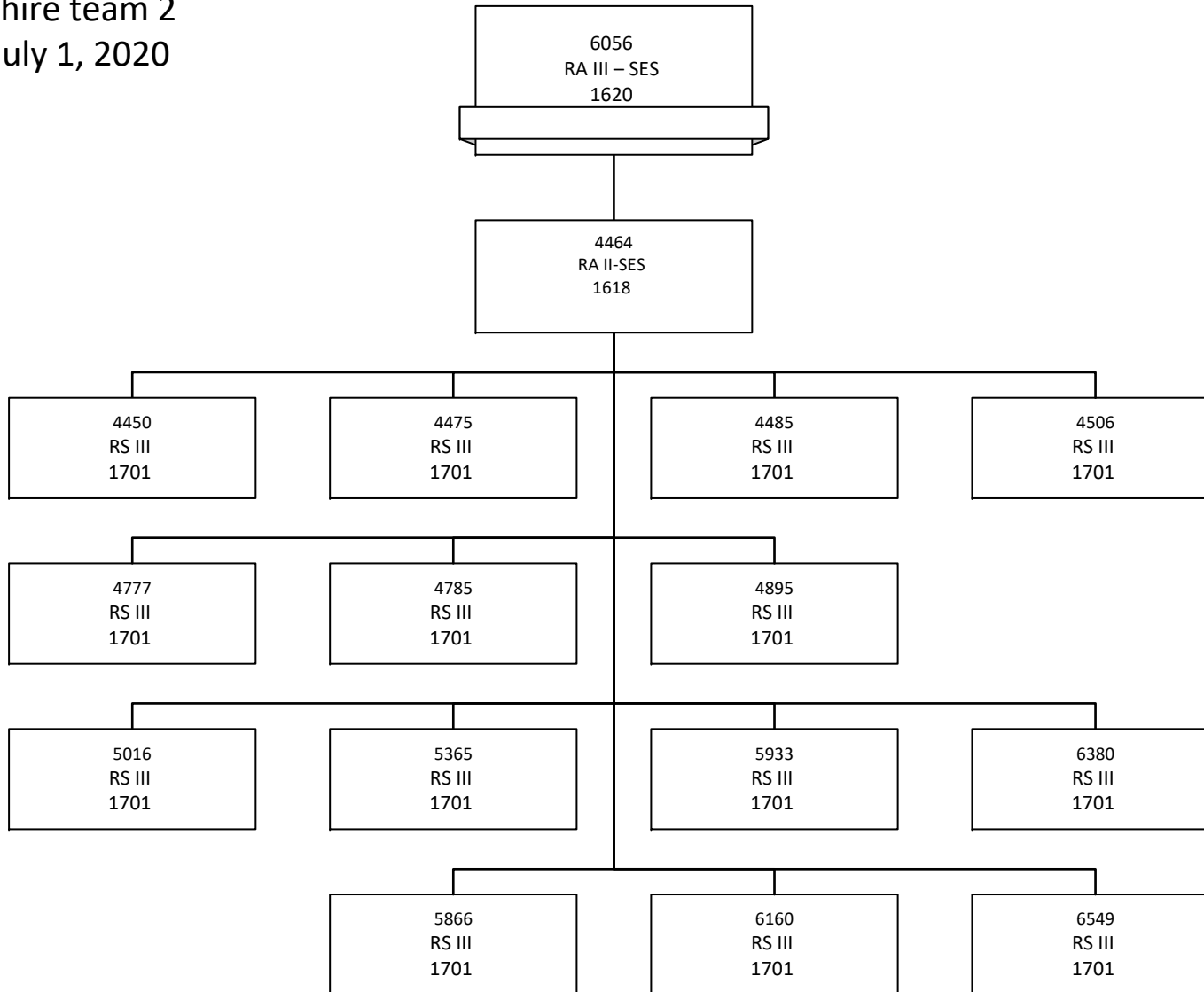
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Child Support Program
Central Operations Region
CCC- 850
Current as of July 1, 2020



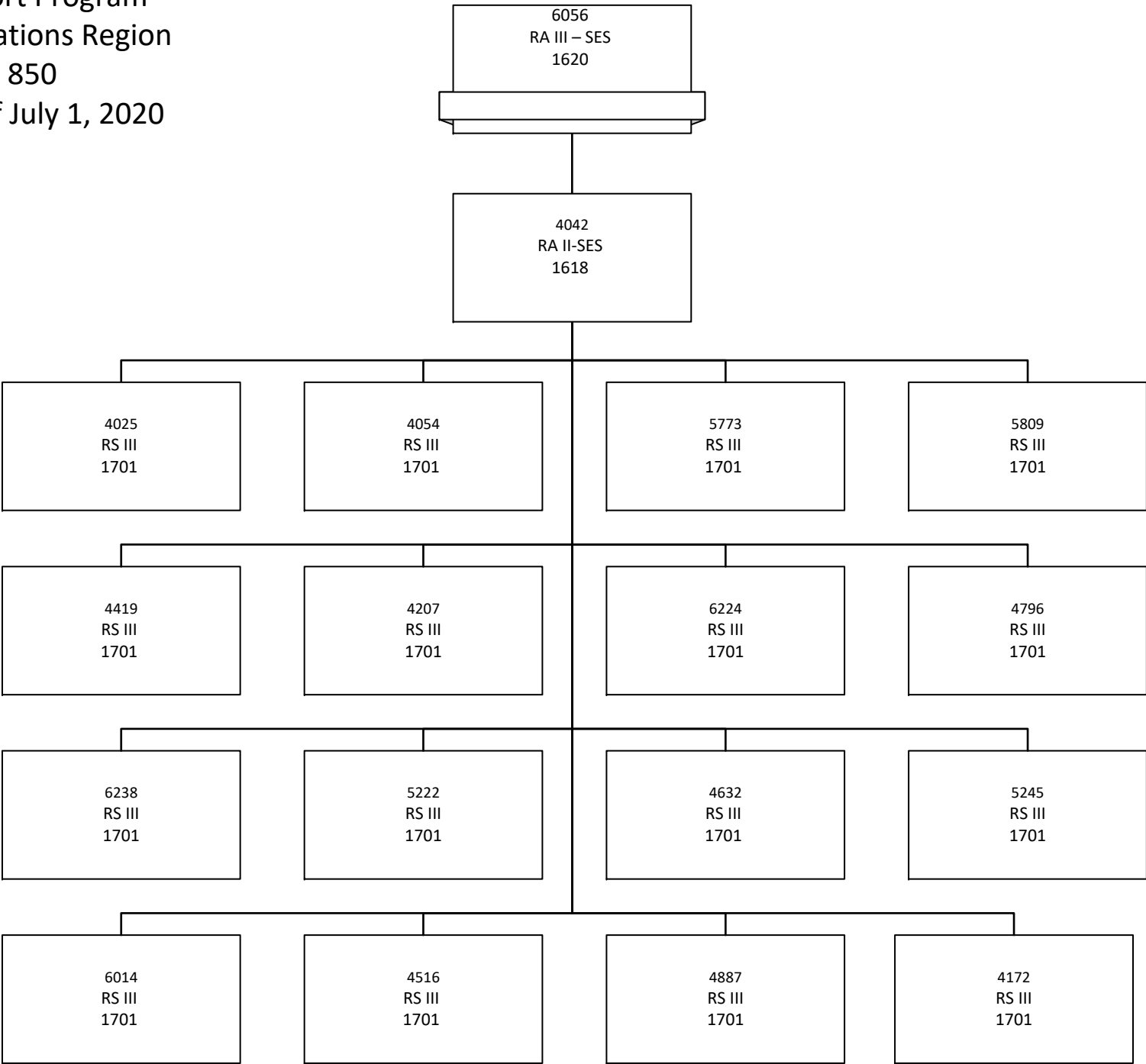
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Child Support Program
Central Operations Region
CCC- Interstate/Employer
Current as of July 1, 2020



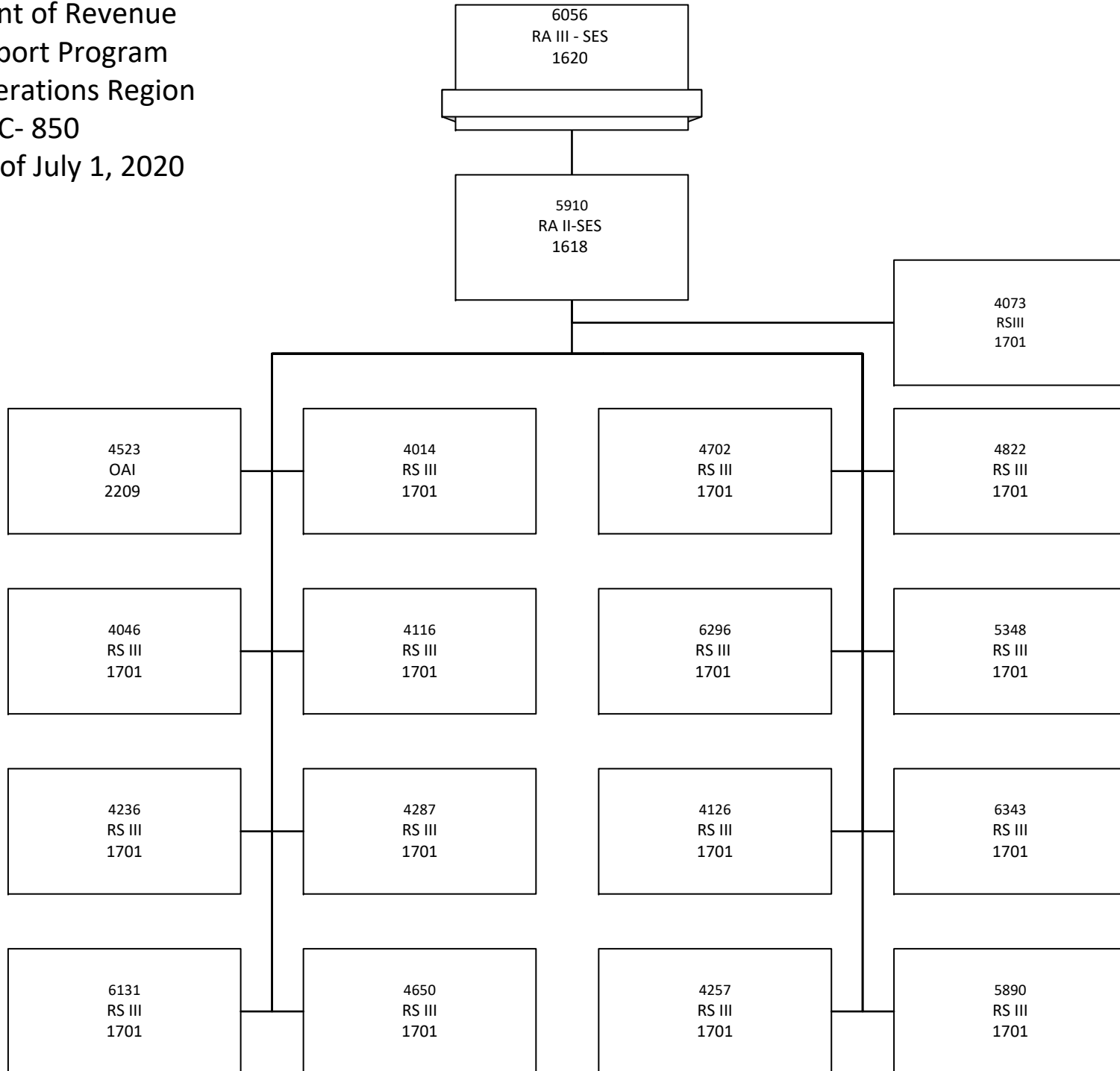
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Child Support Program
Central Operations Region
CCC- 850 New hire team 2
Current as of July 1, 2020



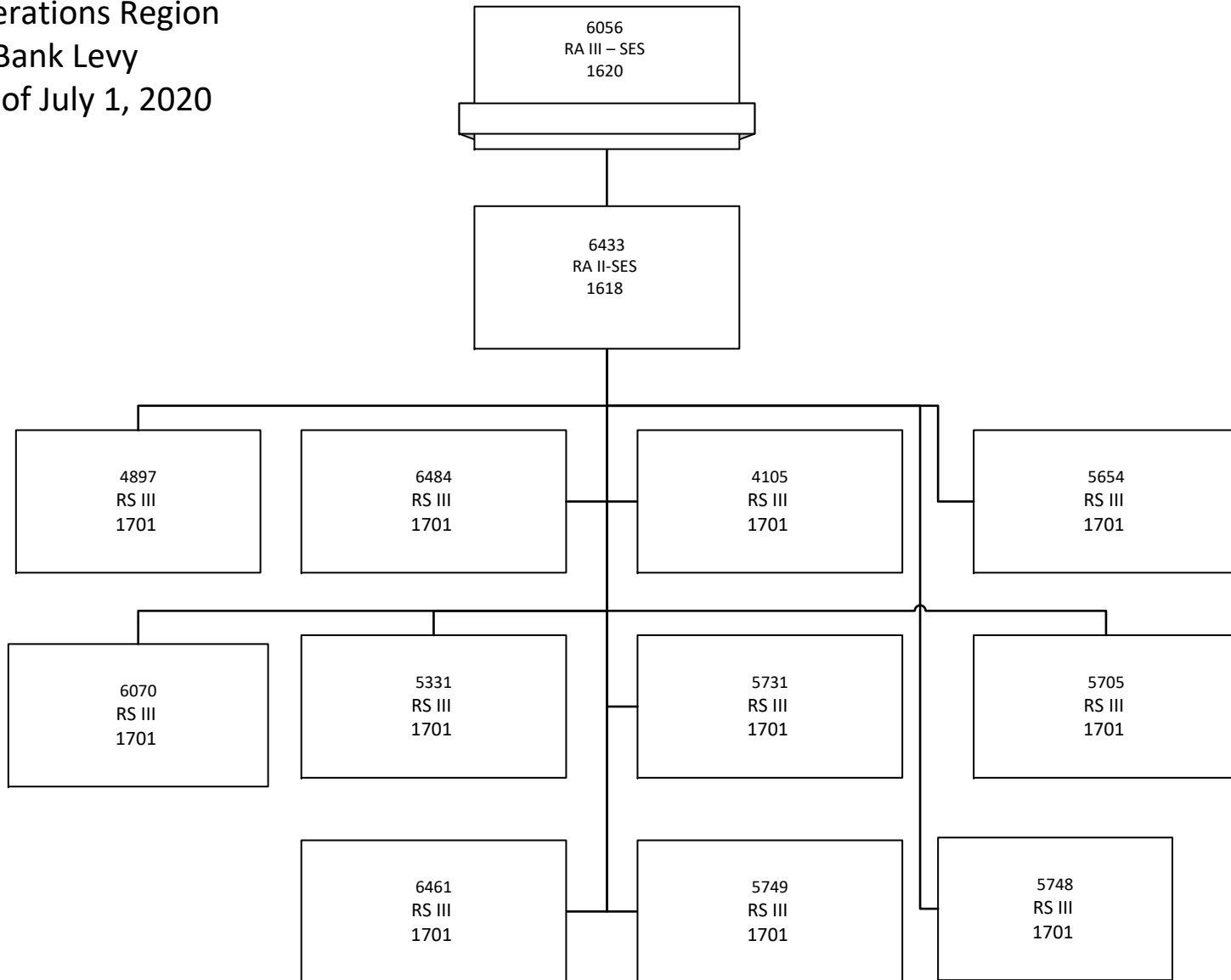
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Child Support Program
Central Operations Region
CCC- 850
Current as of July 1, 2020



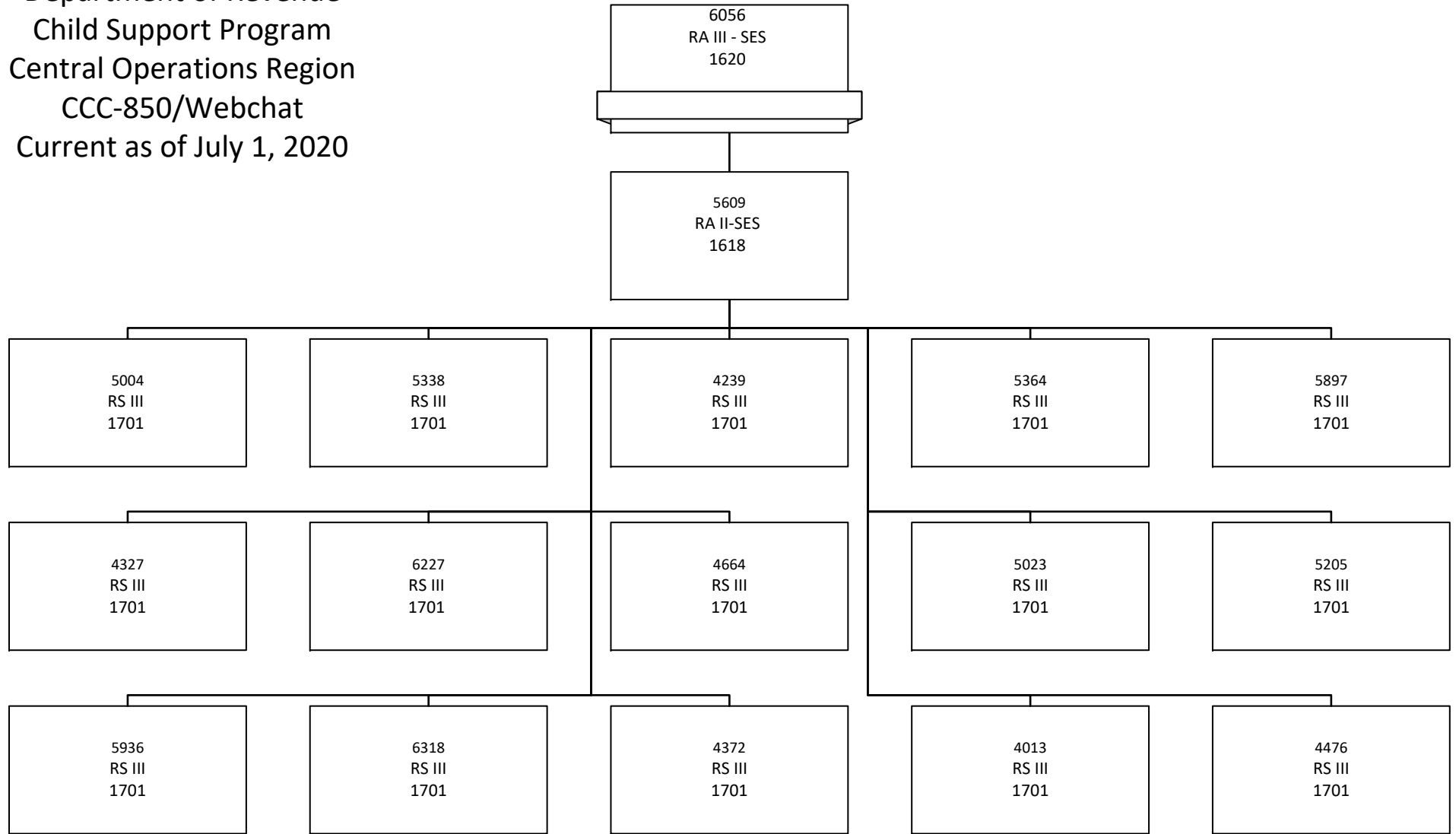
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Child Support Program
Central Operations Region
CCC- 850
Current as of July 1, 2020



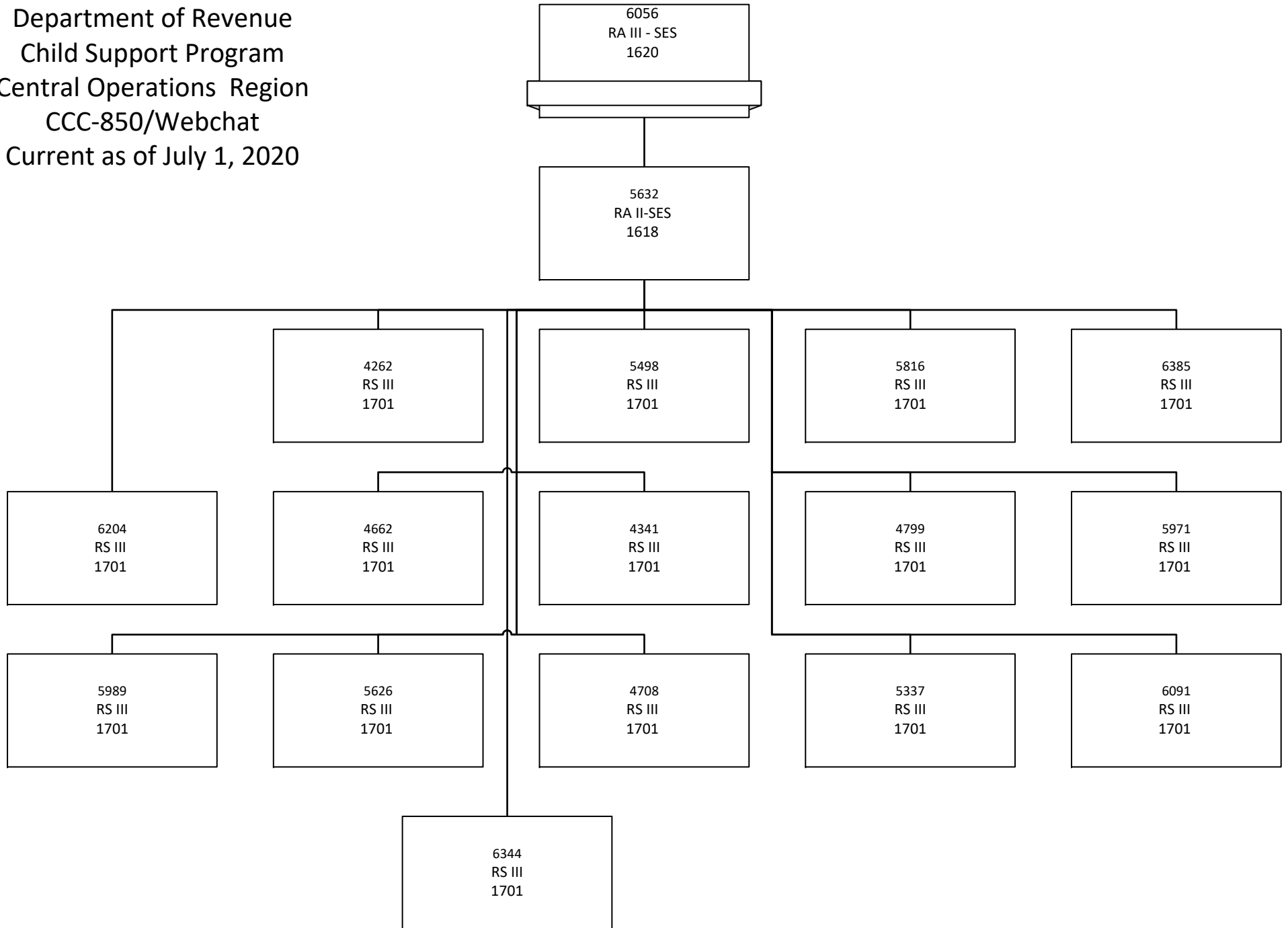
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Central Operations Region
CCC- Bank Levy
Current as of July 1, 2020



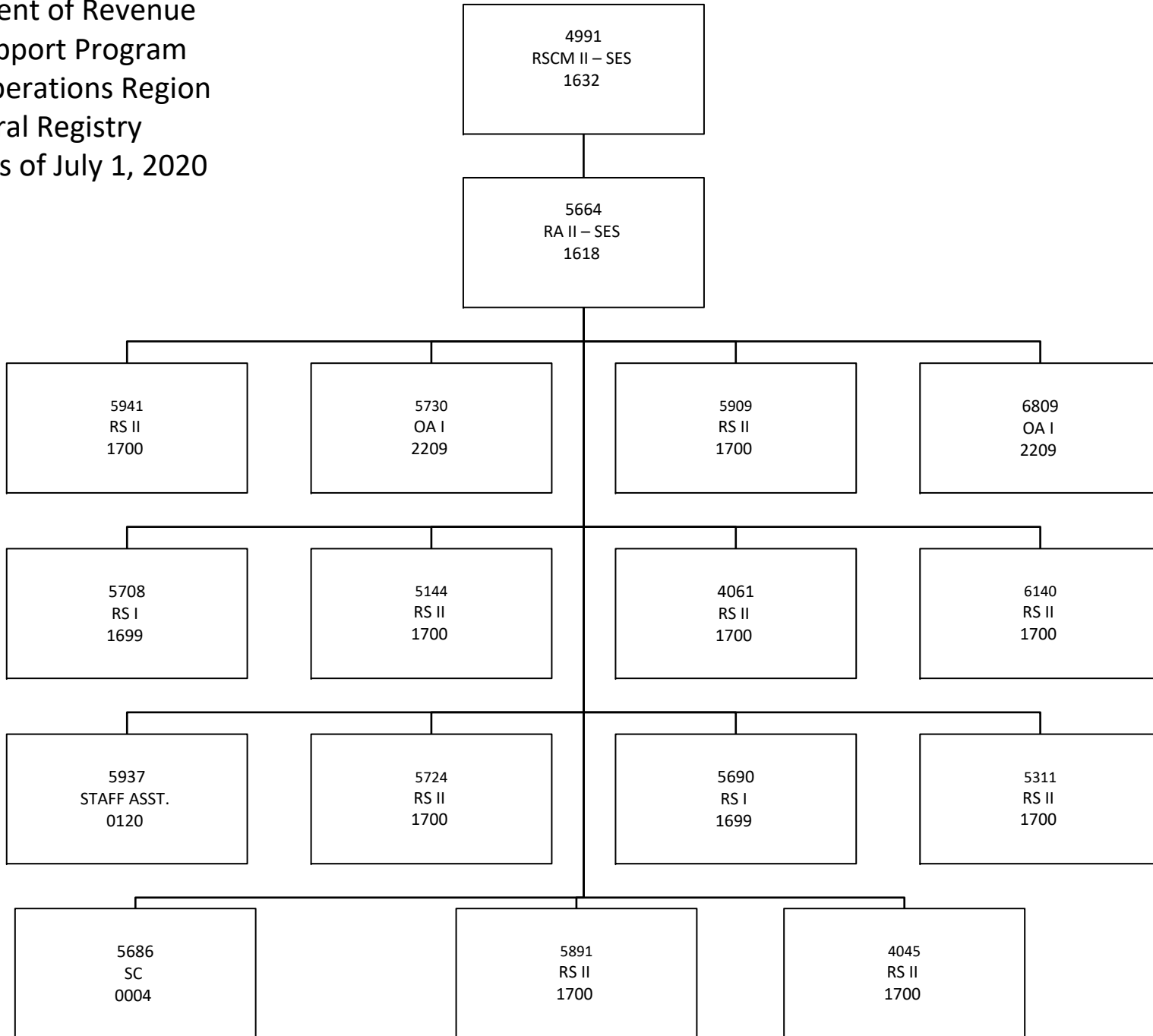
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Child Support Program
Central Operations Region
CCC-850/Webchat
Current as of July 1, 2020



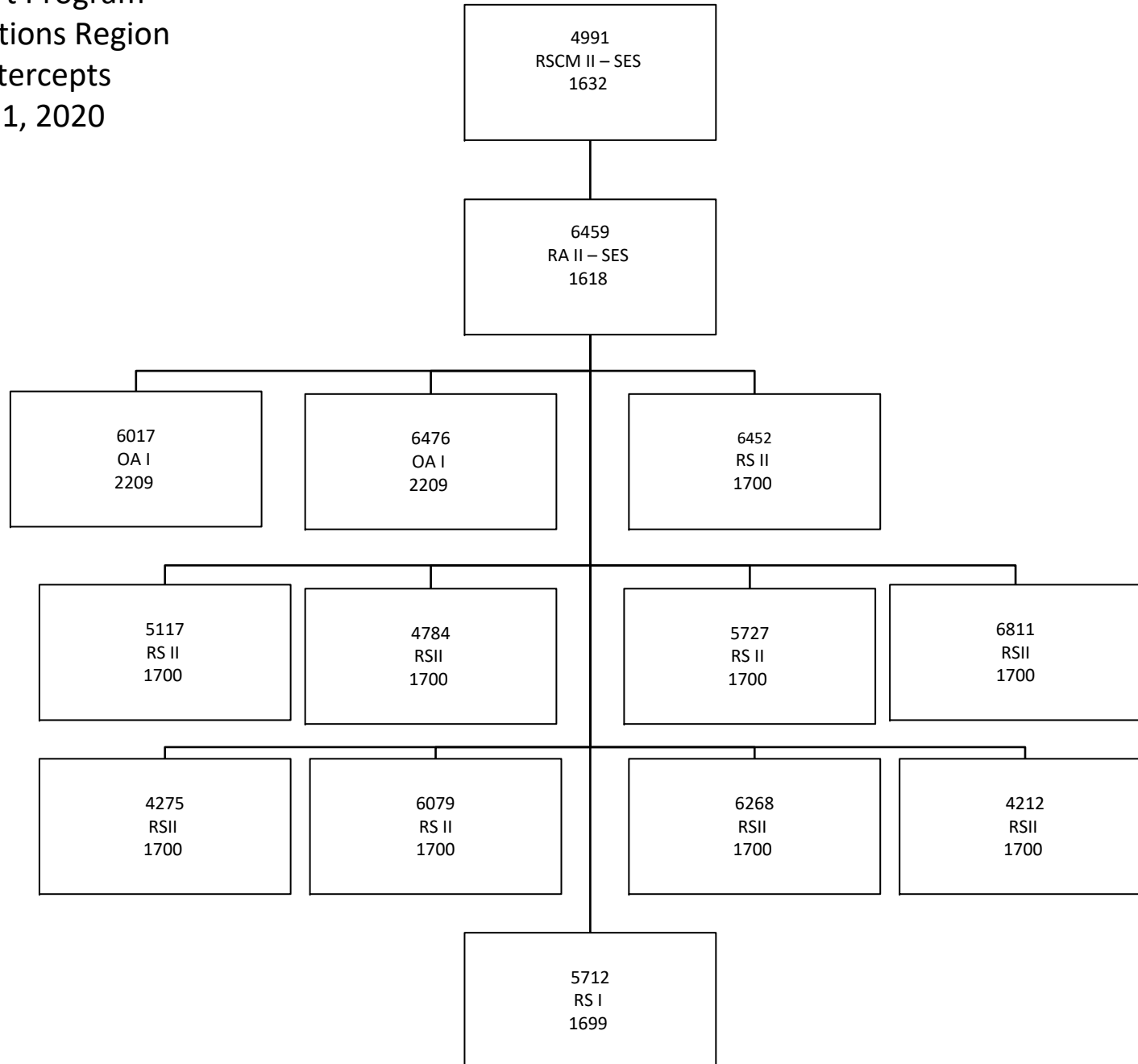
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Child Support Program
Central Operations Region
CCC-850/Webchat
Current as of July 1, 2020



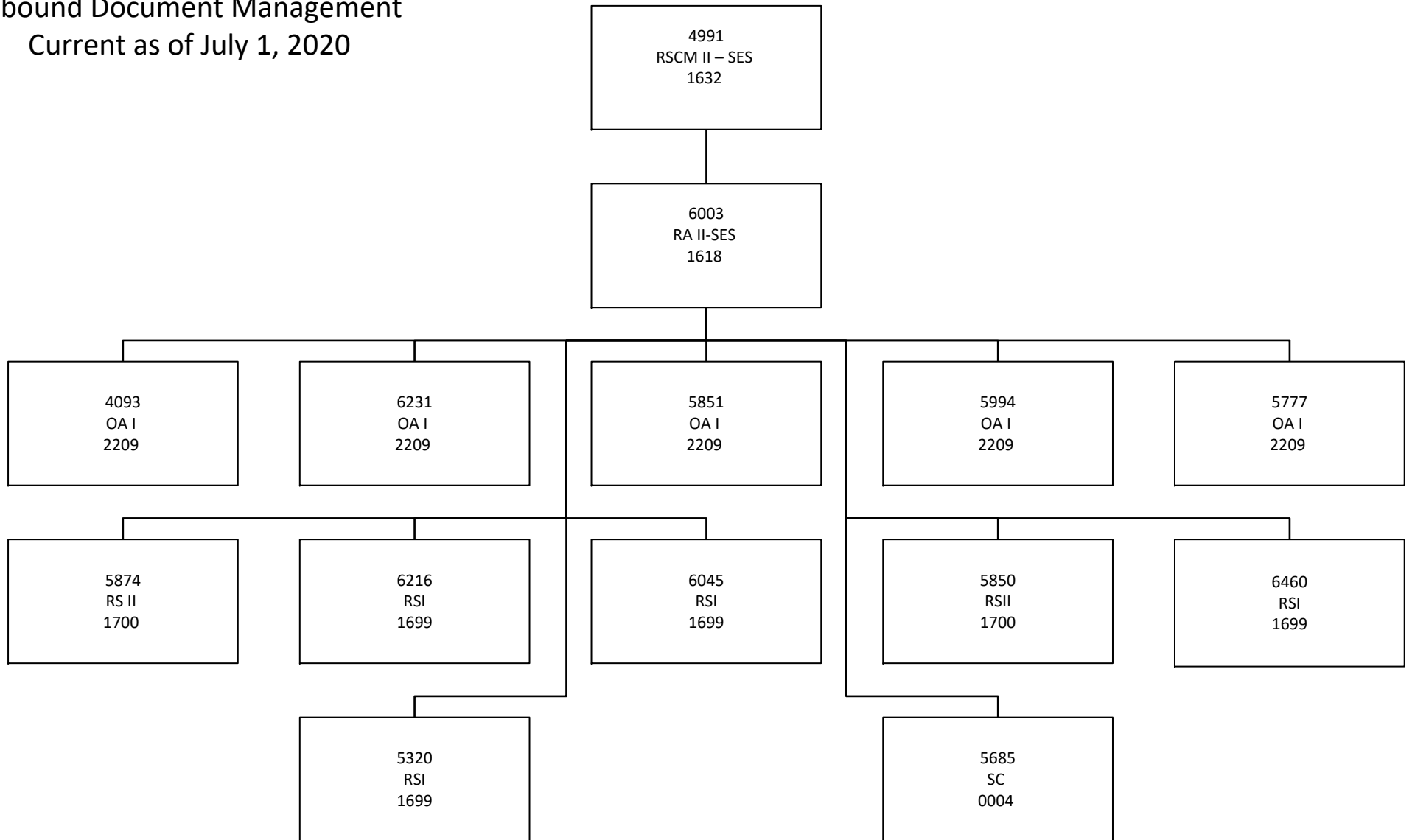
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Child Support Program
Central Operations Region
Central Registry
Current as of July 1, 2020



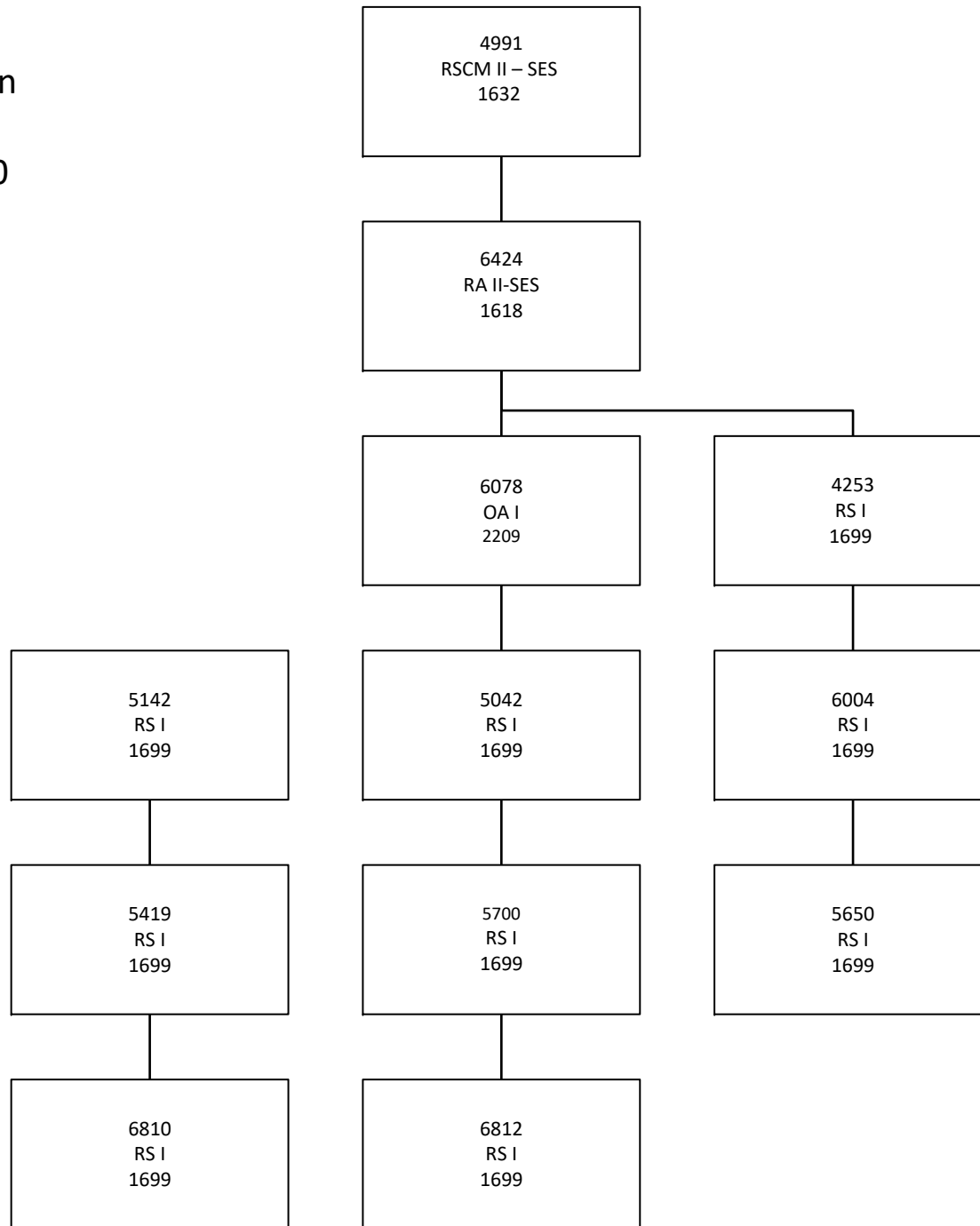
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Child Support Program
Central Operations Region
Central Intercepts
as of July 1, 2020



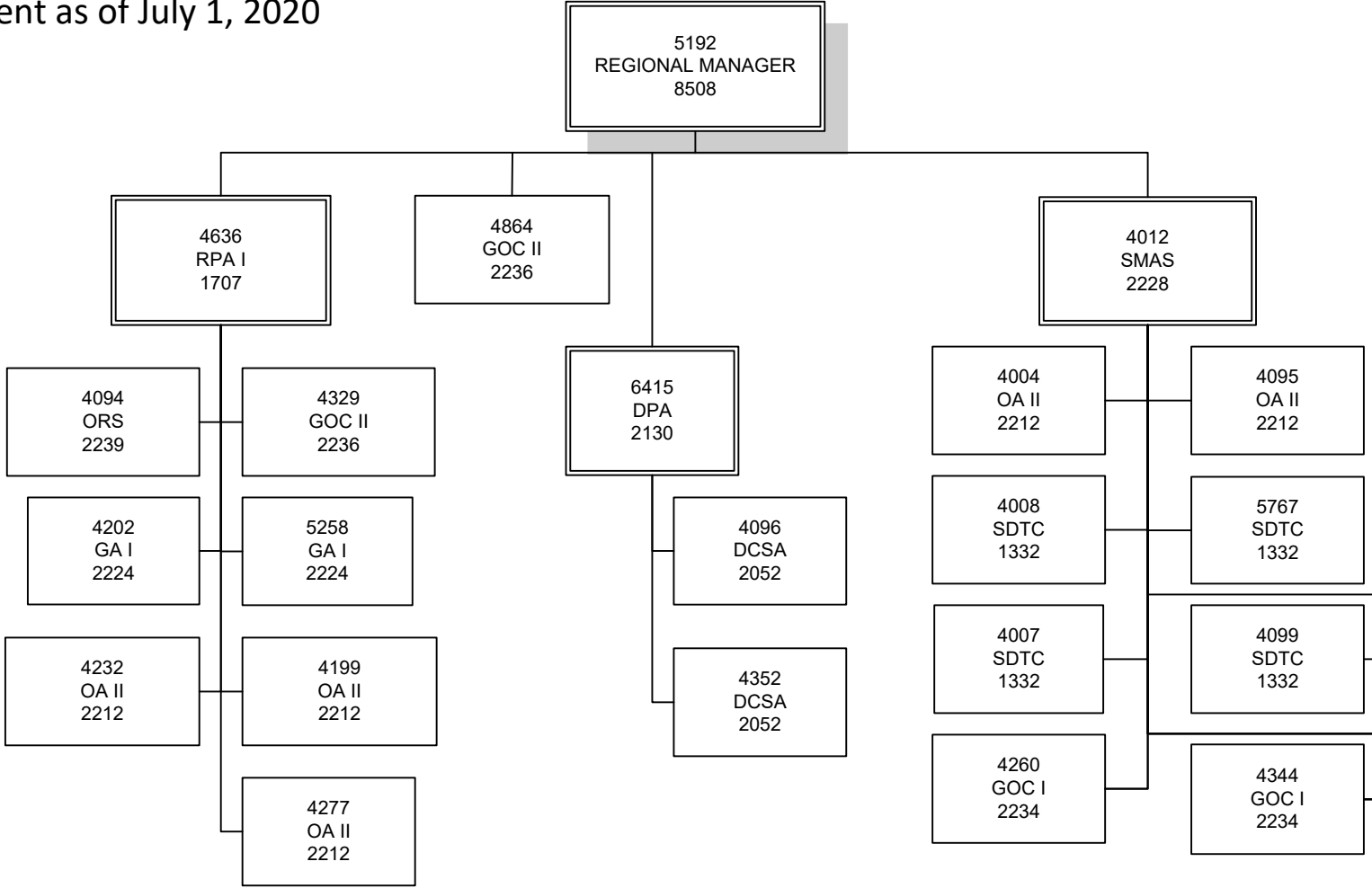
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Child Support Program
Central Operations Region
Inbound Document Management
Current as of July 1, 2020



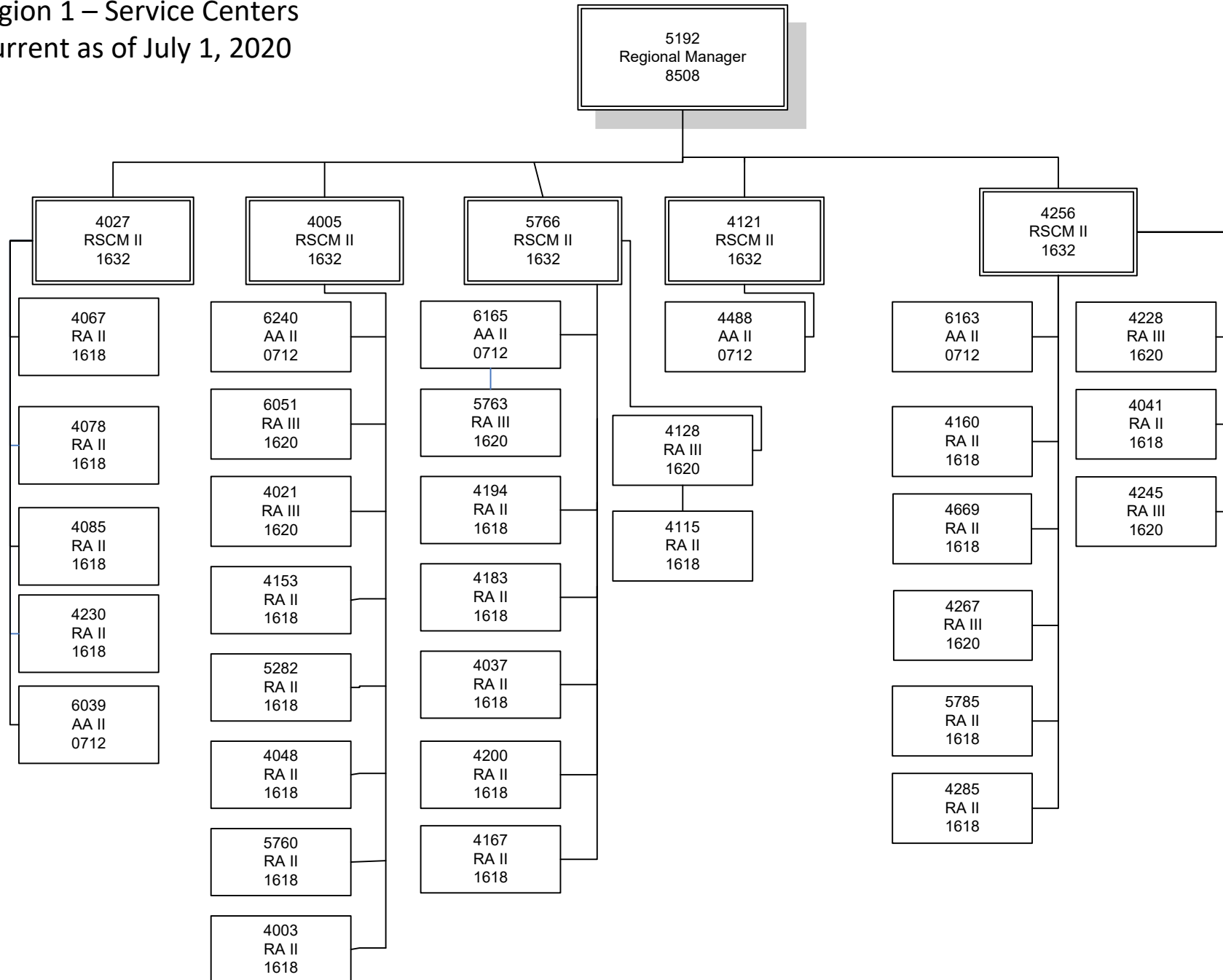
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Child Support Program
Central Operations Region
Employer Services
Current as of July 1, 2020



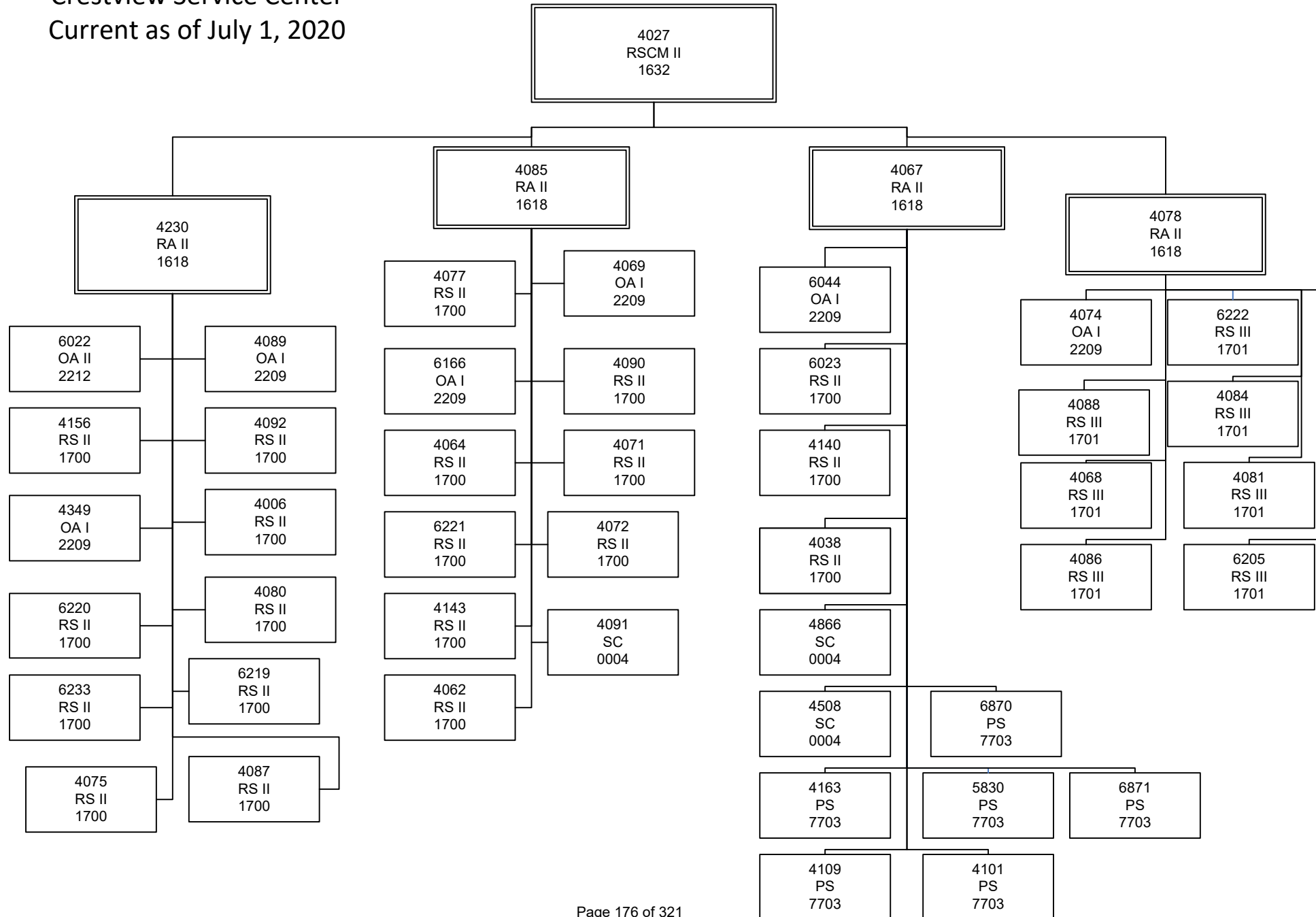
Department of Revenue
 Child Support Program
 Region 1 - Administration
 Current as of July 1, 2020



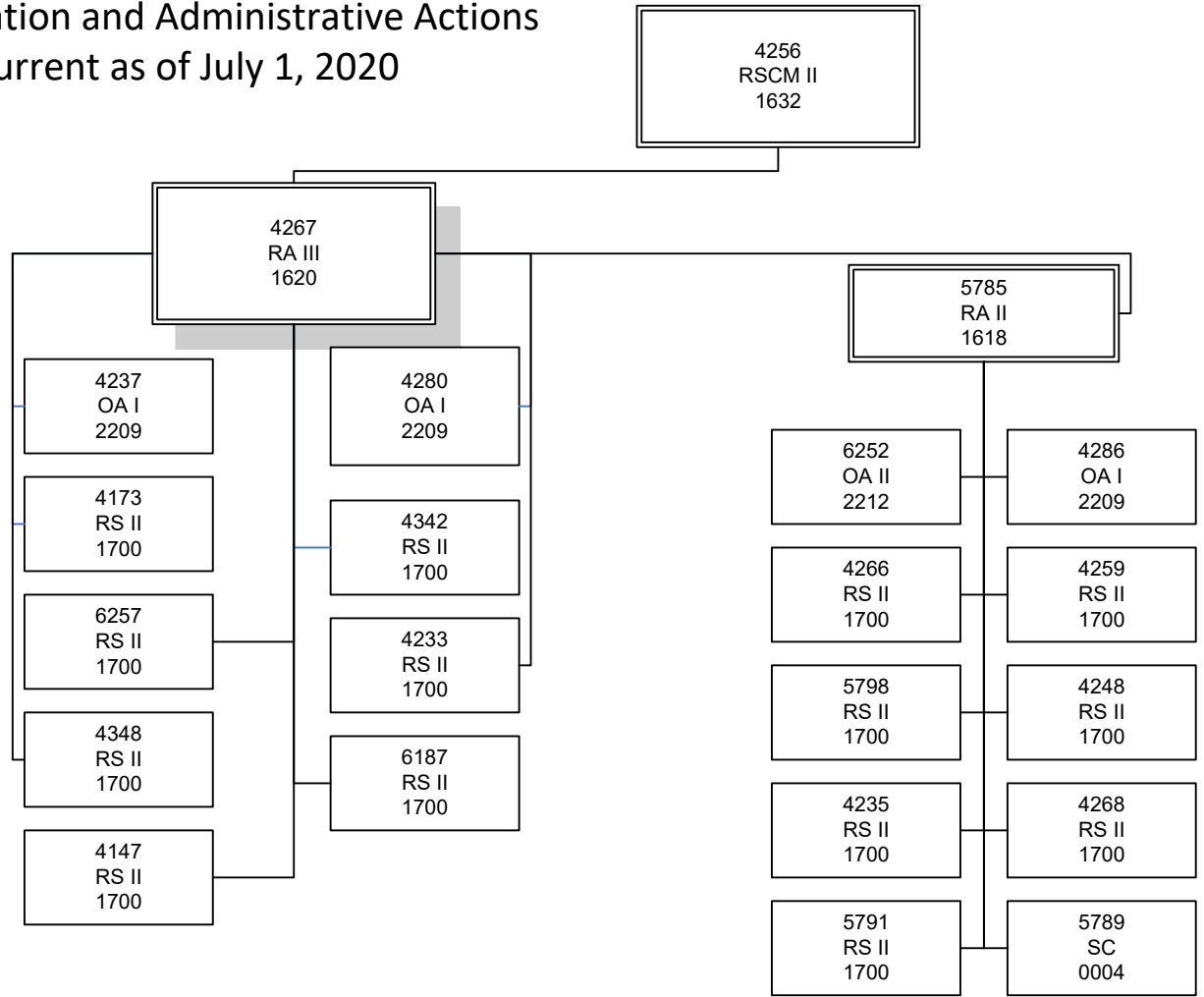
Department of Revenue
 Child Support Program
 Region 1 – Service Centers
 Current as of July 1, 2020



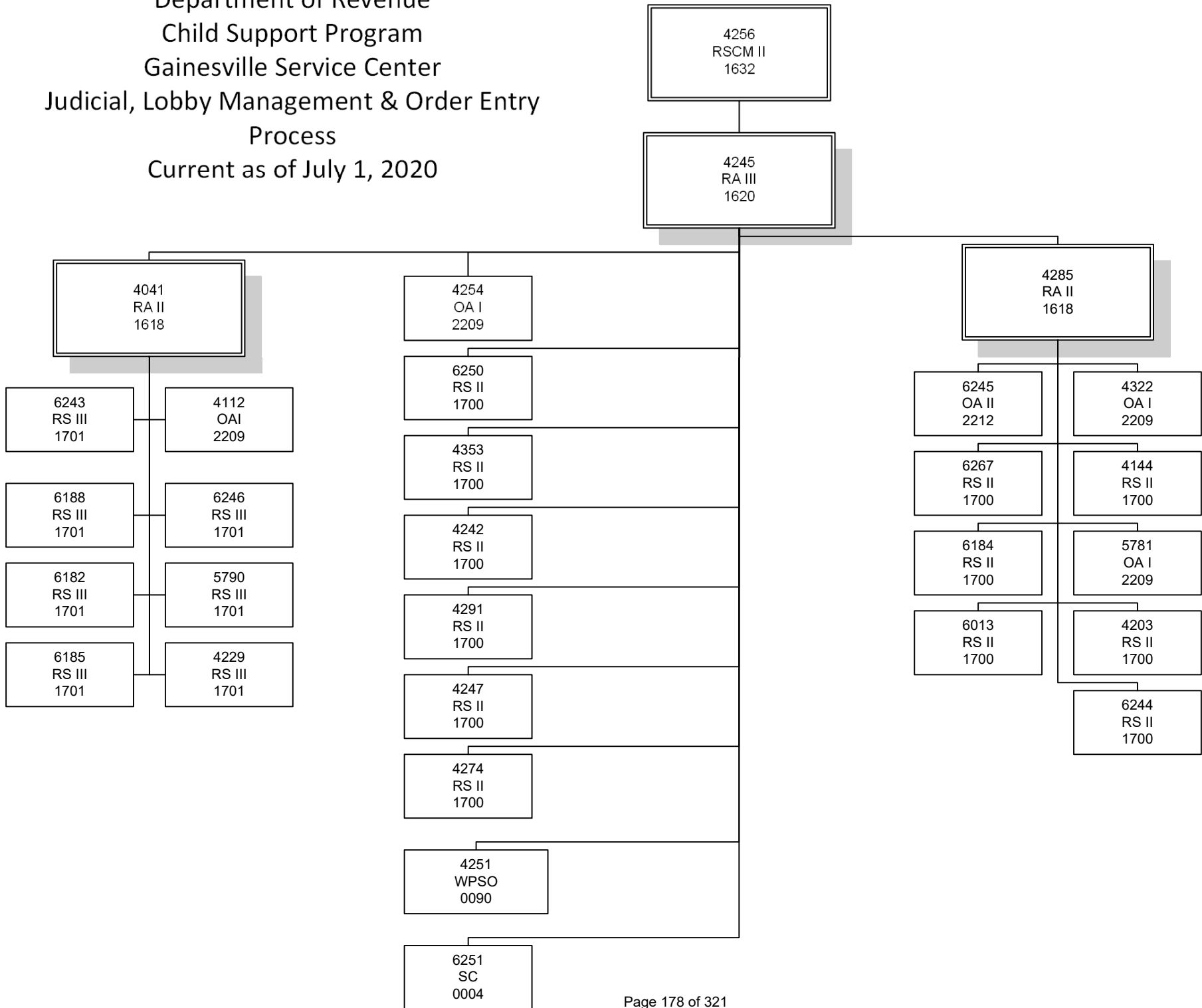
Department of Revenue
 Child Support Program
 Crestview Service Center
 Current as of July 1, 2020



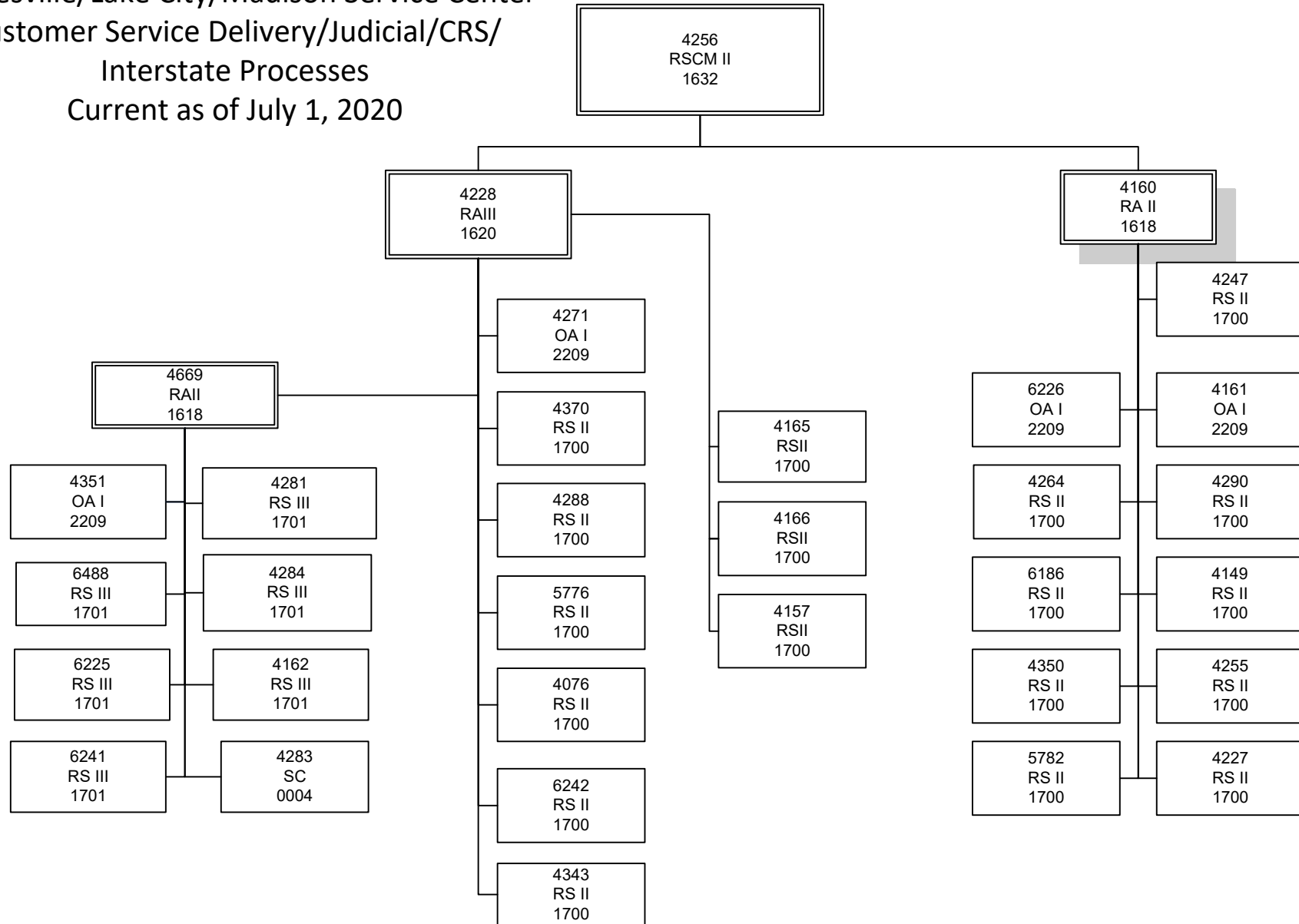
Department of Revenue
 Child Support Program
 Gainesville/Lake City Service Center
 Case Initiation and Administrative Actions
 Current as of July 1, 2020



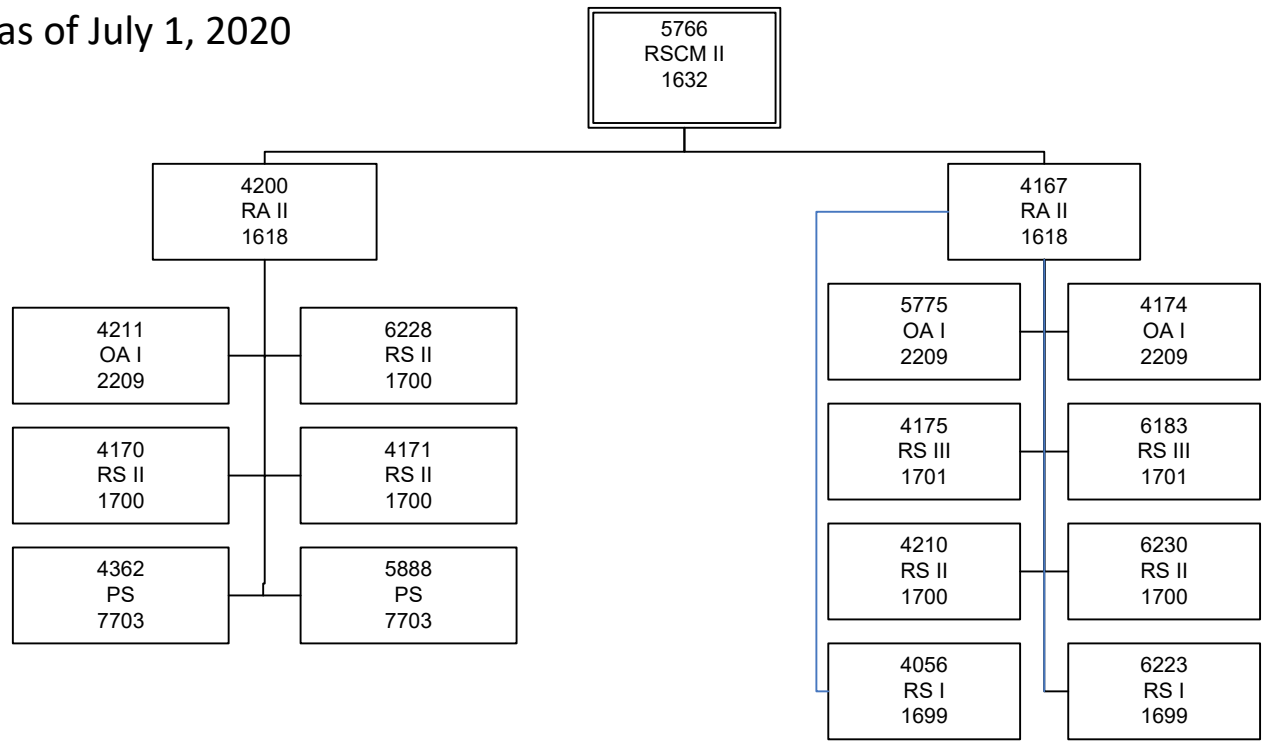
Department of Revenue
 Child Support Program
 Gainesville Service Center
 Judicial, Lobby Management & Order Entry
 Process
 Current as of July 1, 2020



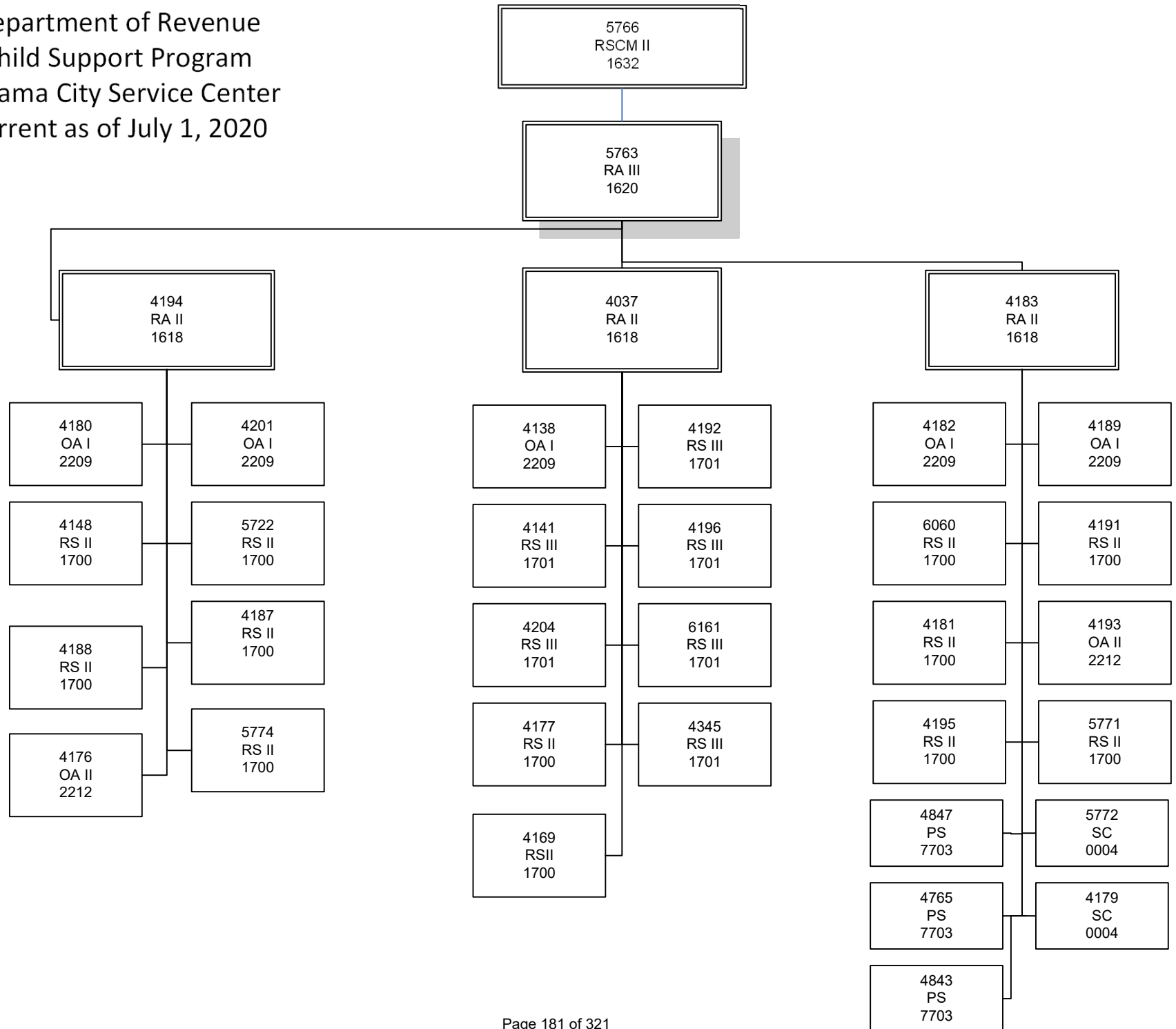
Department of Revenue
 Child Support Program
 Gainesville/Lake City/Madison Service Center
 Customer Service Delivery/Judicial/CRS/
 Interstate Processes
 Current as of July 1, 2020



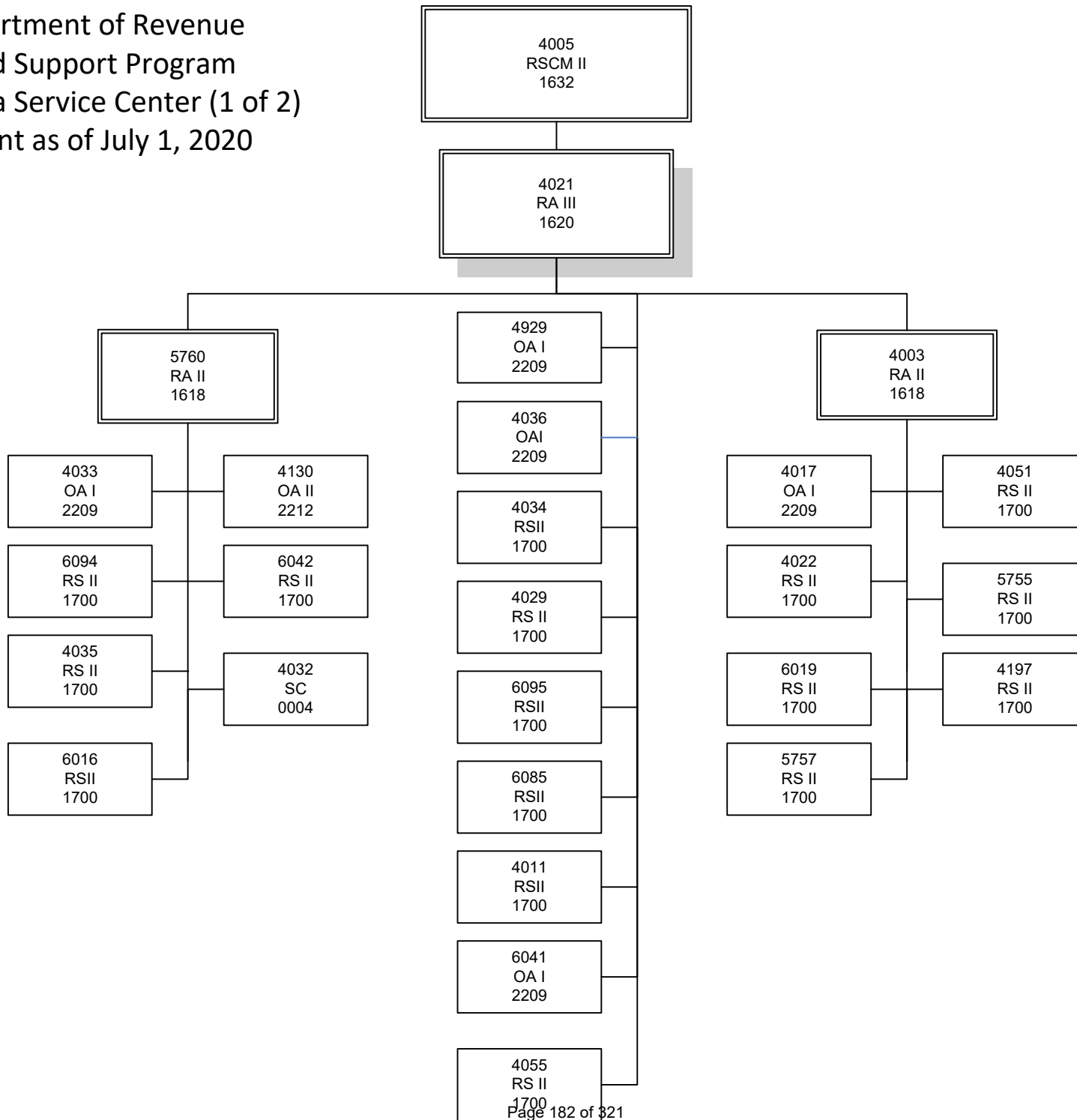
Department of Revenue
Child Support Program
Marianna Service Center
Current as of July 1, 2020



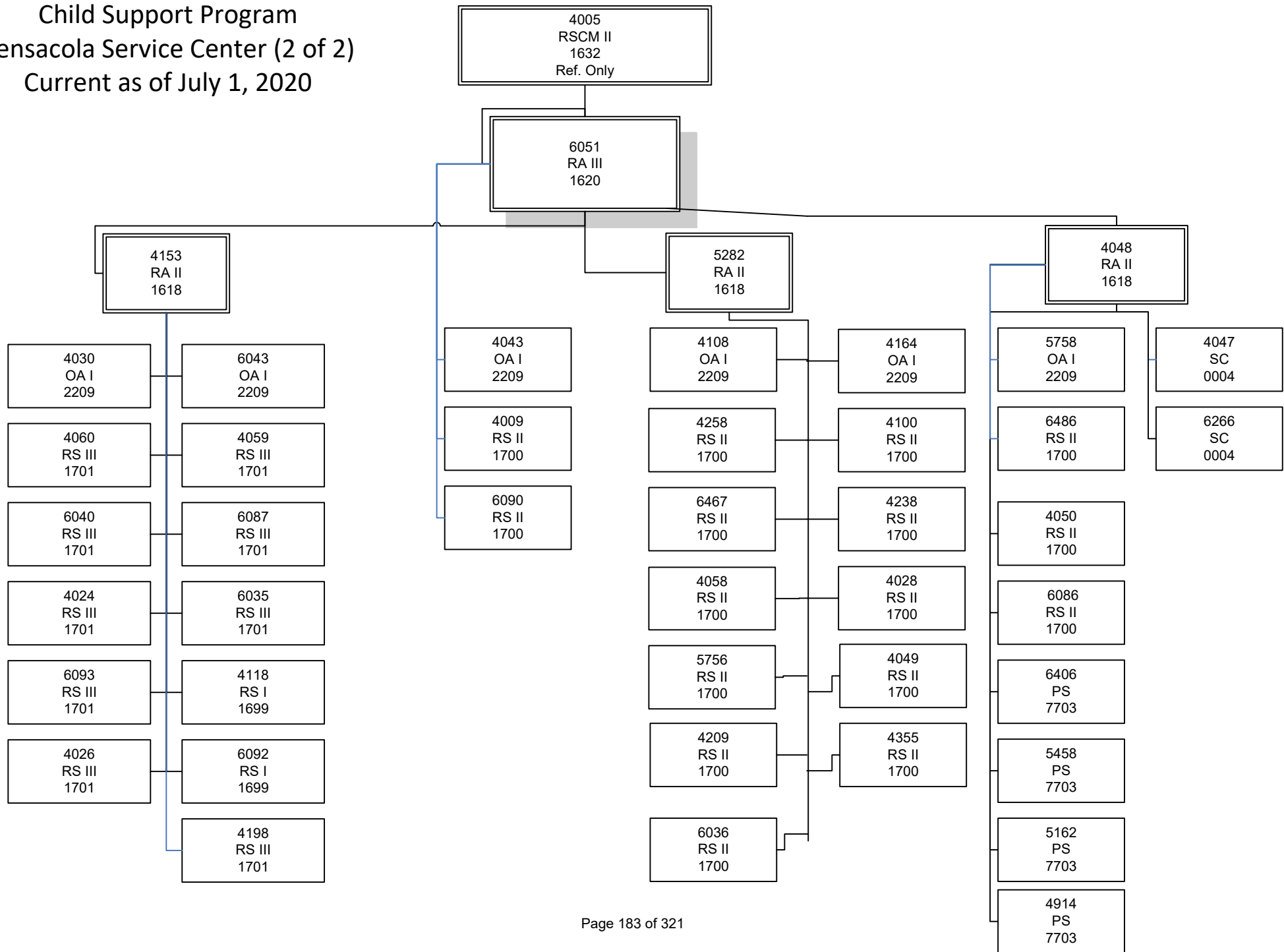
Department of Revenue
 Child Support Program
 Panama City Service Center
 Current as of July 1, 2020



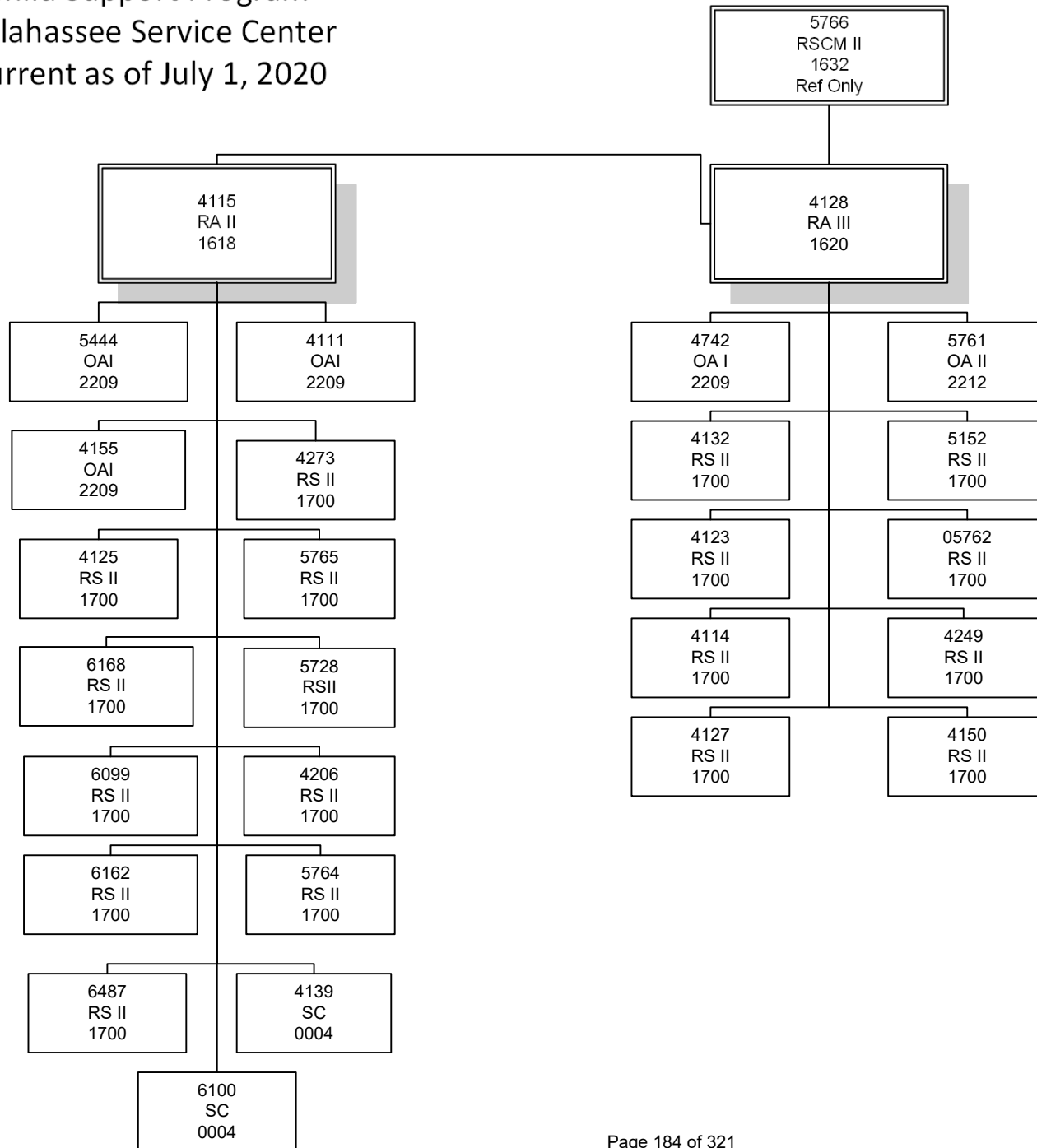
Department of Revenue
 Child Support Program
 Pensacola Service Center (1 of 2)
 Current as of July 1, 2020



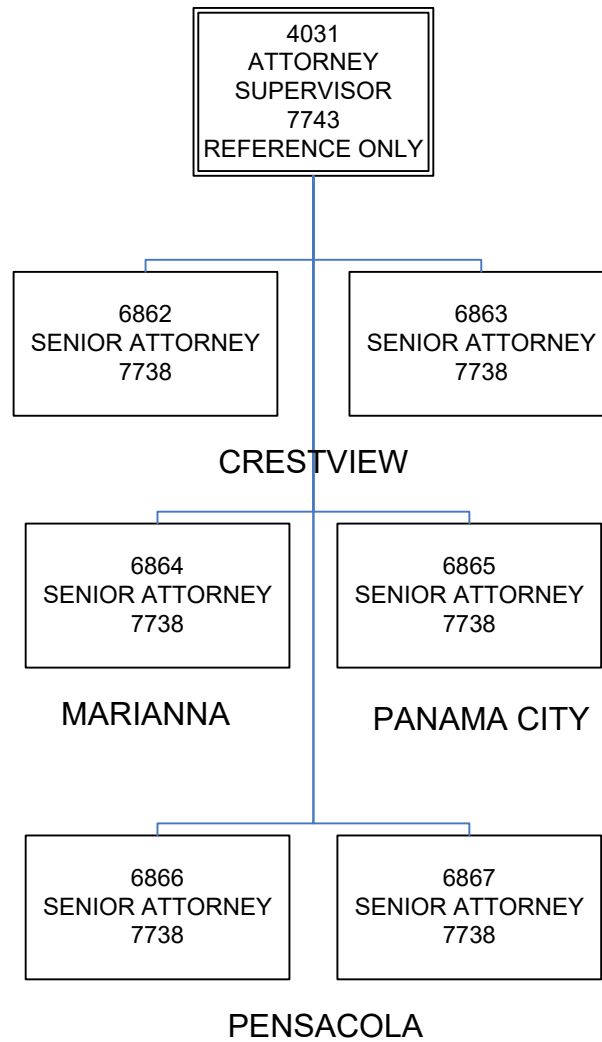
Department of Revenue
 Child Support Program
 Pensacola Service Center (2 of 2)
 Current as of July 1, 2020



Department of Revenue
 Child Support Program
 Tallahassee Service Center
 Current as of July 1, 2020

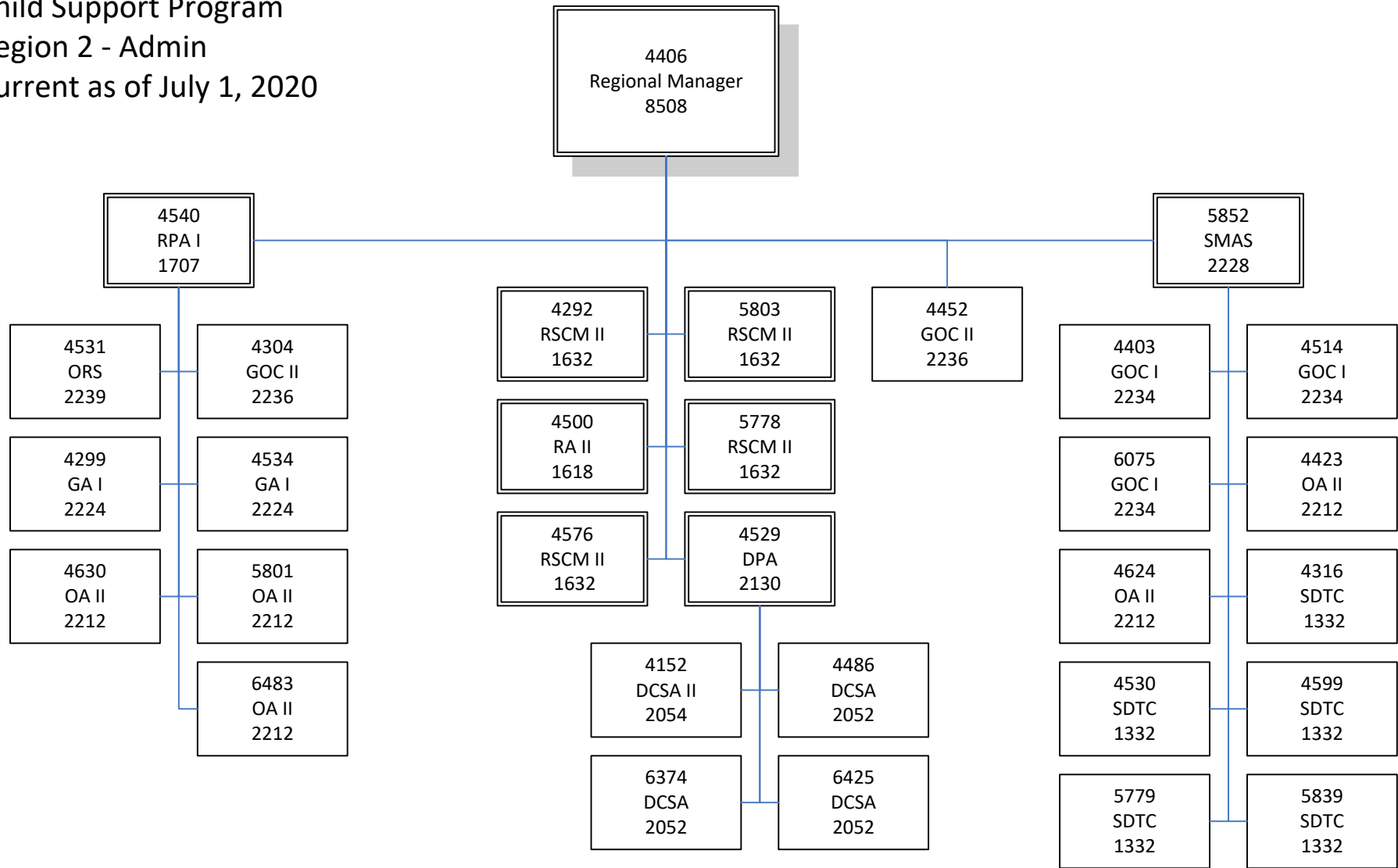


Department of Revenue
Child Support Program
Region 1 – Legal Service Unit
Current as of July 1, 2020

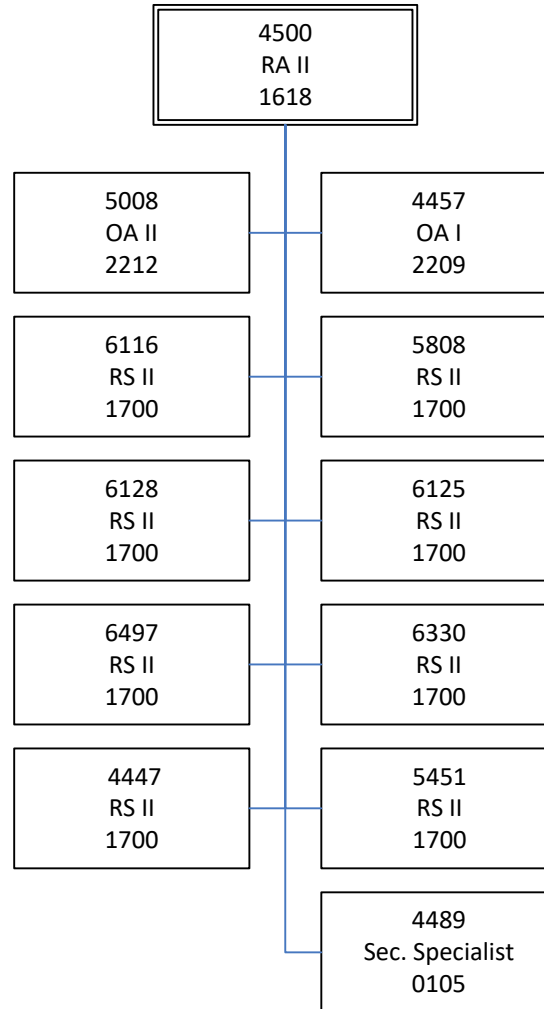


Senior Attorney Positions are funded by CSP
- report to Attorney Supervisor in Exec

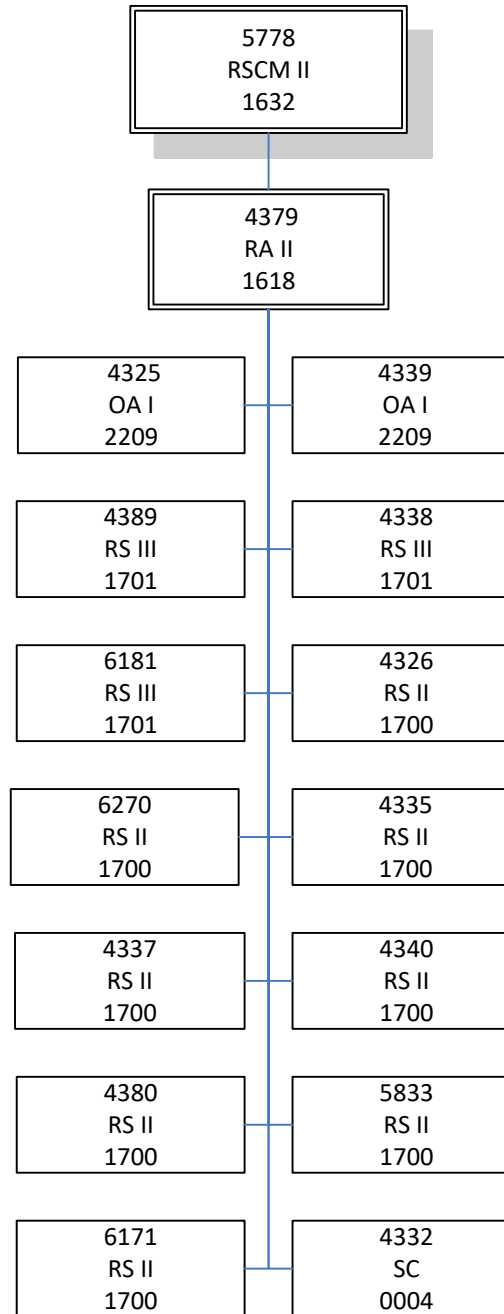
Department of Revenue
 Child Support Program
 Region 2 - Admin
 Current as of July 1, 2020



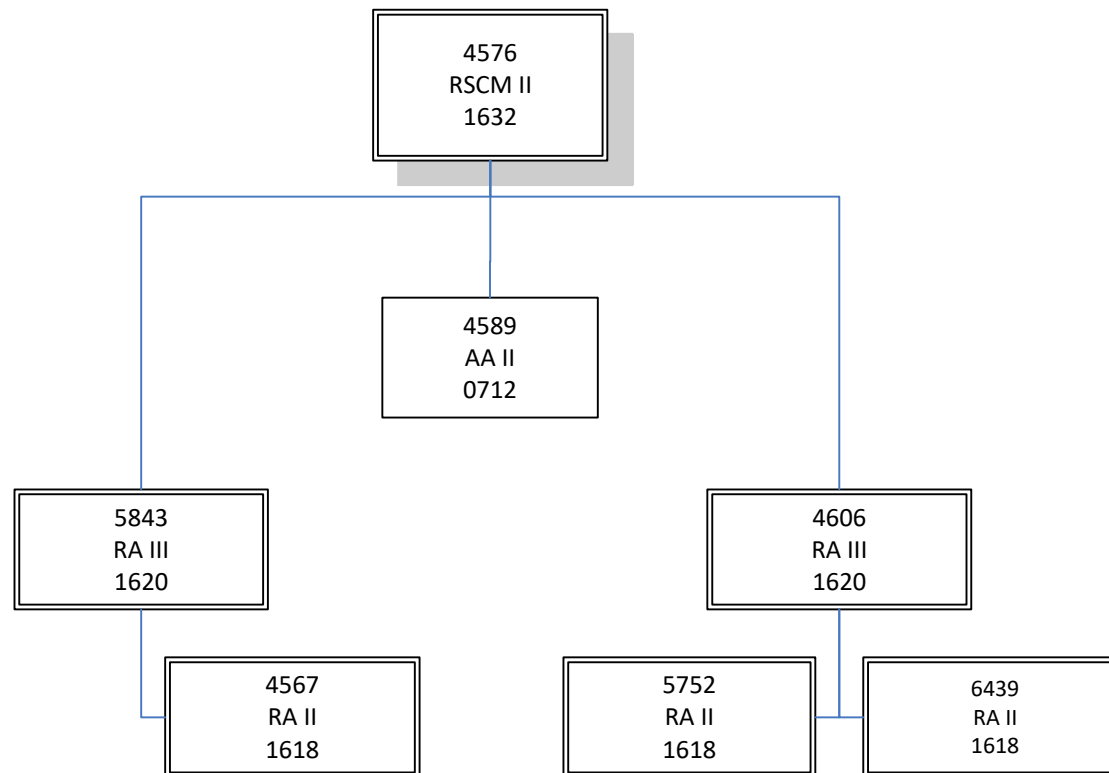
Department of Revenue
Child Support Program
Central Locate Unit
Current as of July 1, 2020



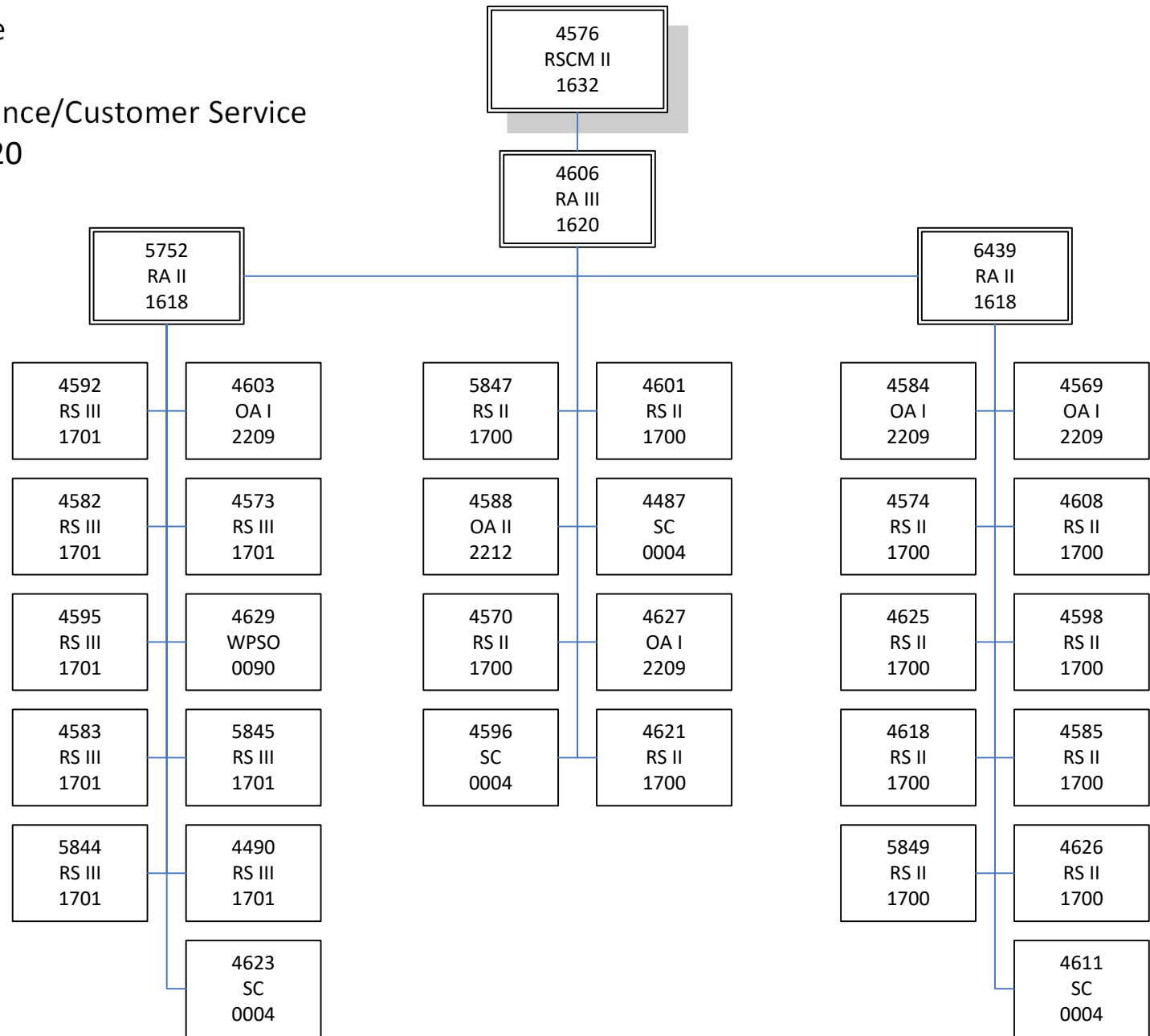
Department of Revenue
Child Support Program
Brooksville Service Site
Current as of July 1, 2020



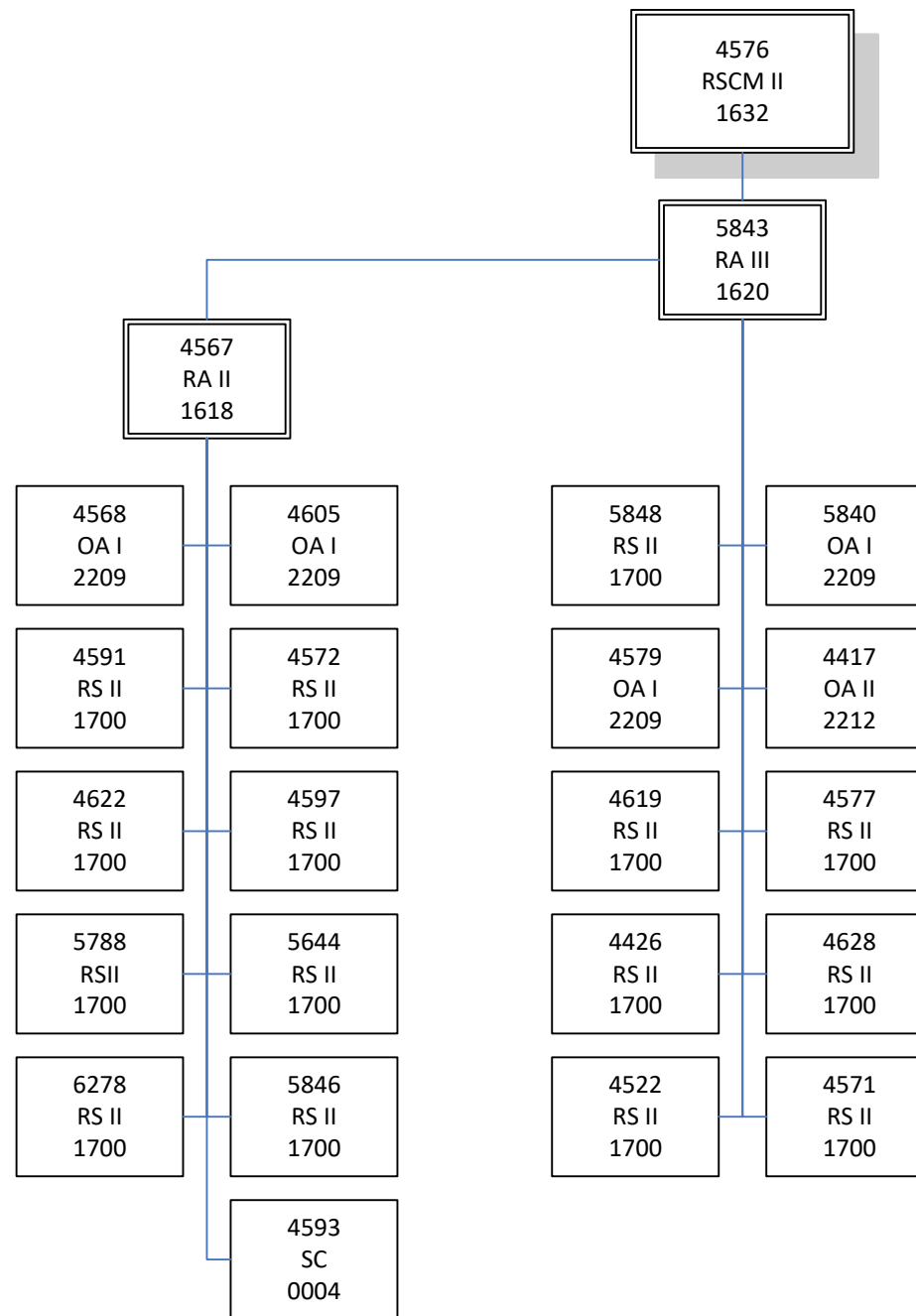
Department of Revenue
Child Support Program
Daytona Beach Service Center Management
Current as of July 1, 2020
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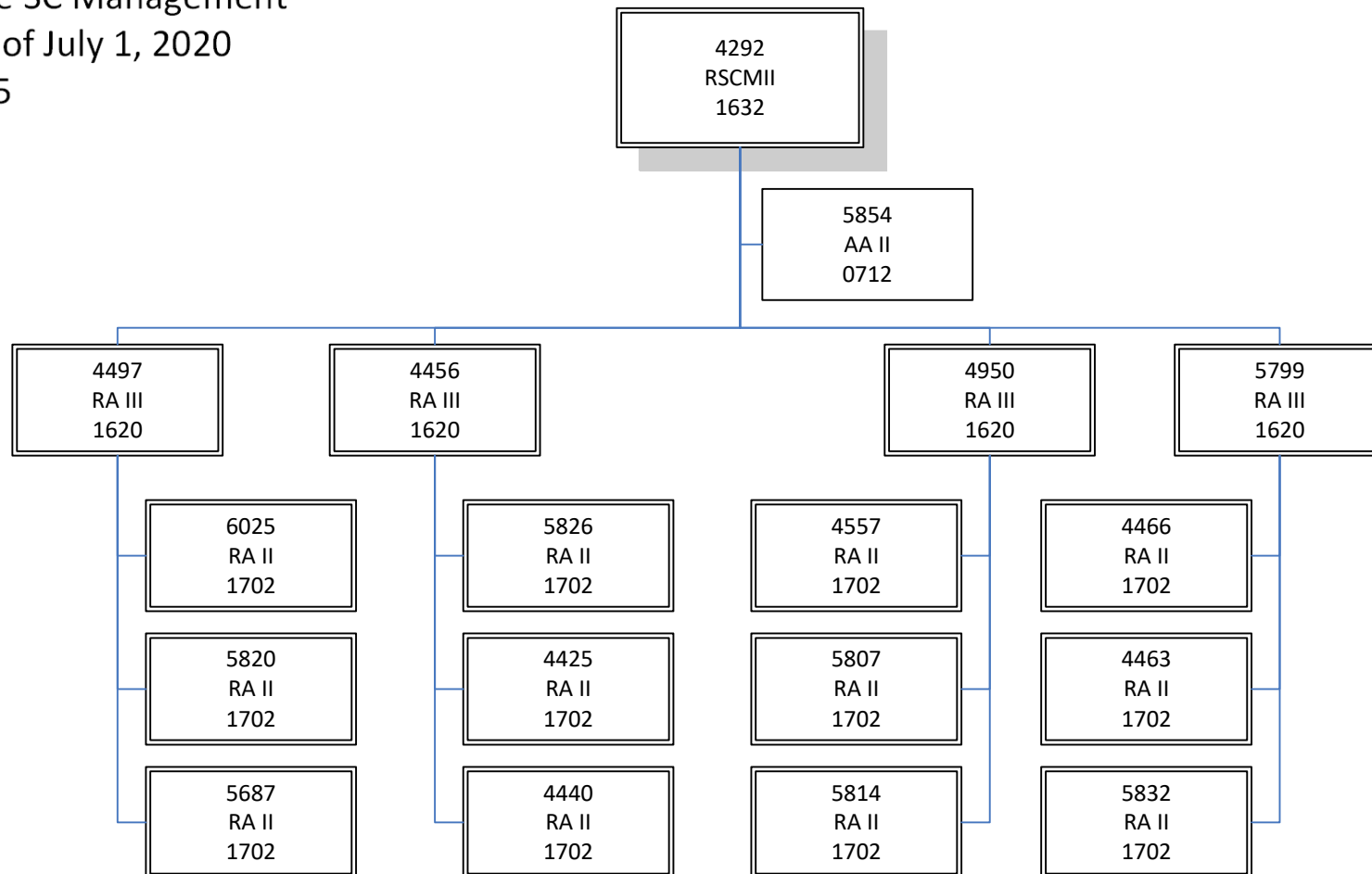
Department of Revenue
 Child Support Program
 Daytona Beach Compliance/Customer Service
 Current as of July 1, 2020
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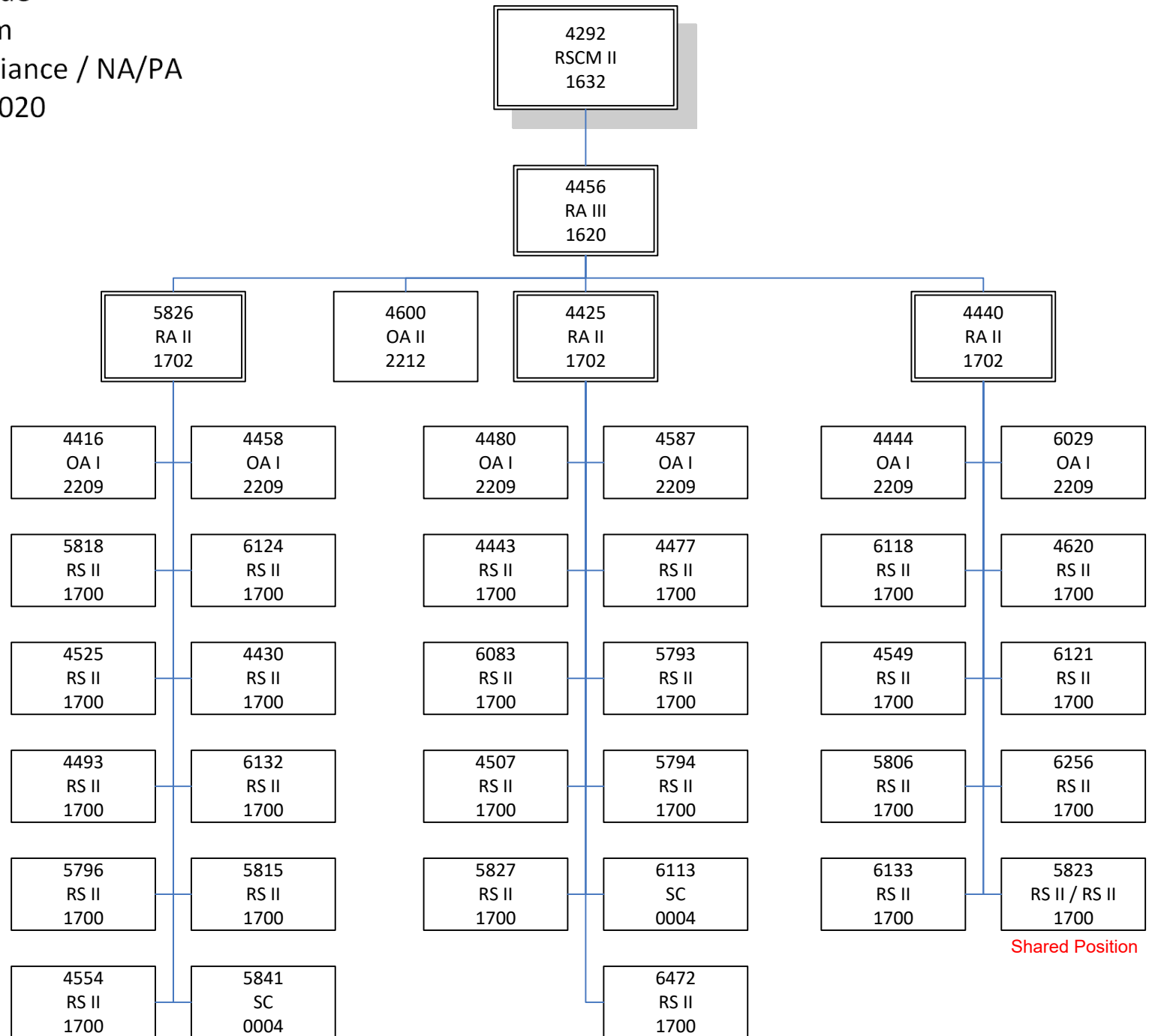
Department of Revenue
Child Support Program
Daytona Beach Establishment
Current as of July 1, 2020
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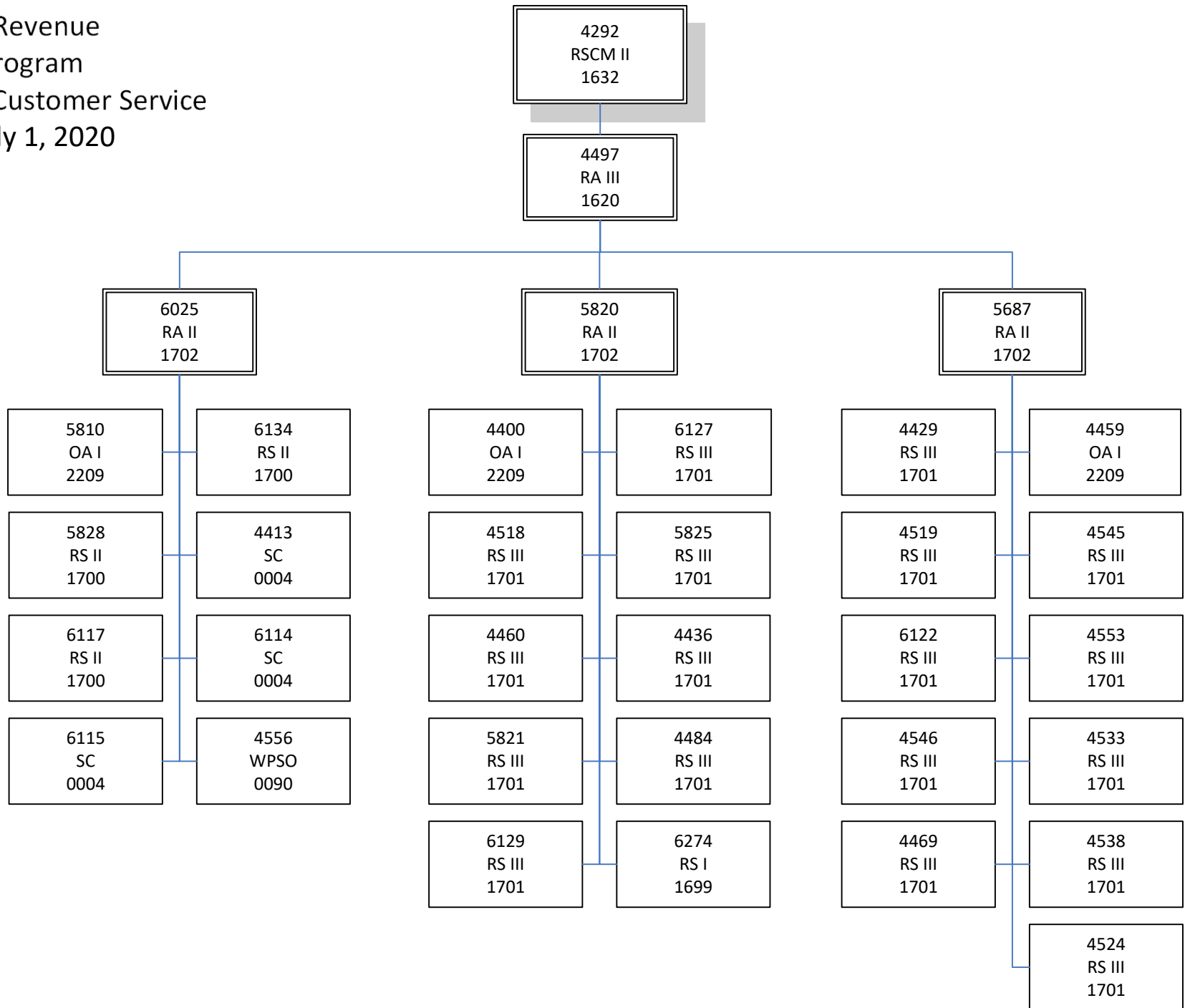


Department of Revenue
Child Support Program
Jacksonville SC Management
Current as of July 1, 2020
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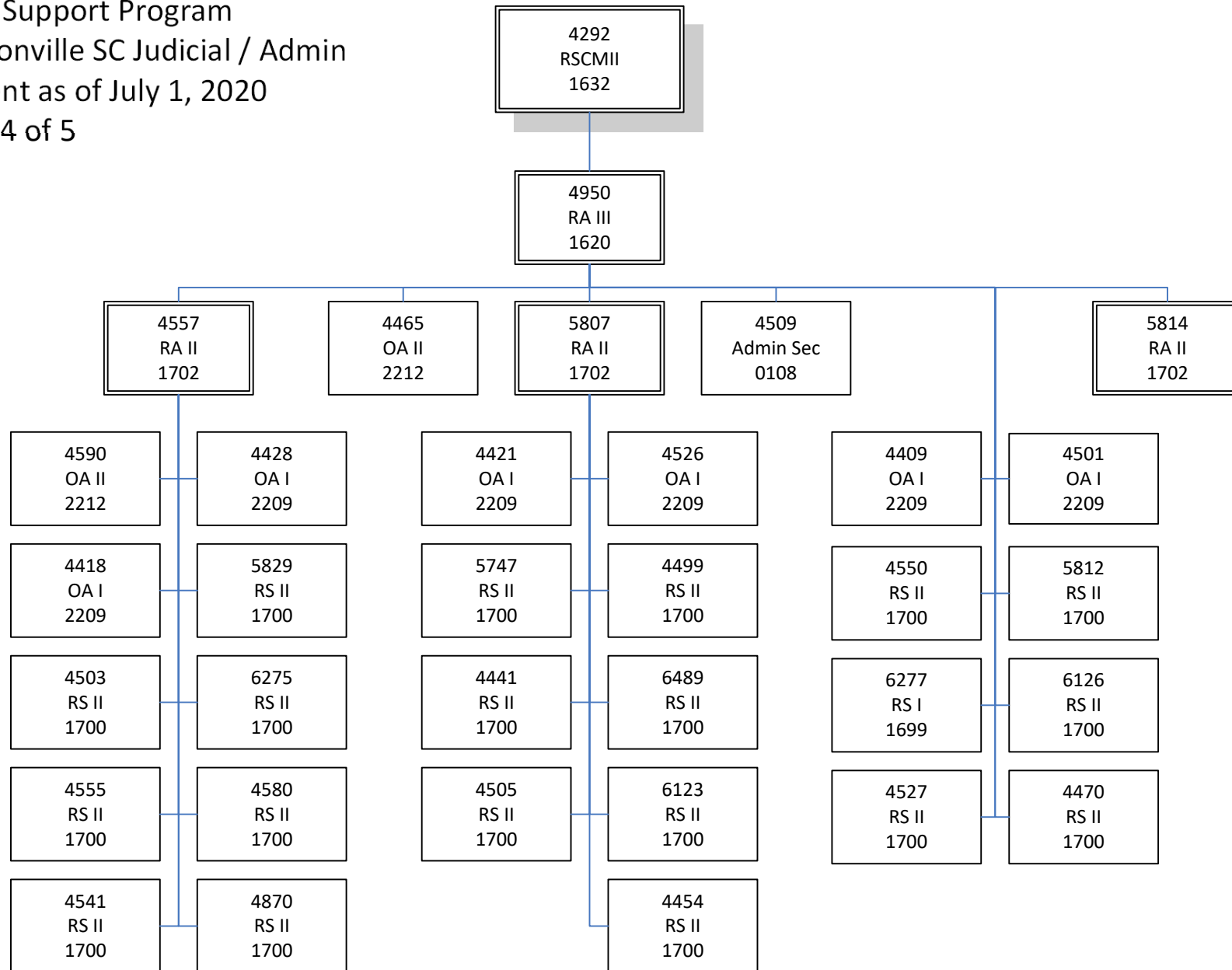


Department of Revenue
 Child Support Program
 Jacksonville SC Compliance / NA/PA
 Current as of July 1, 2020
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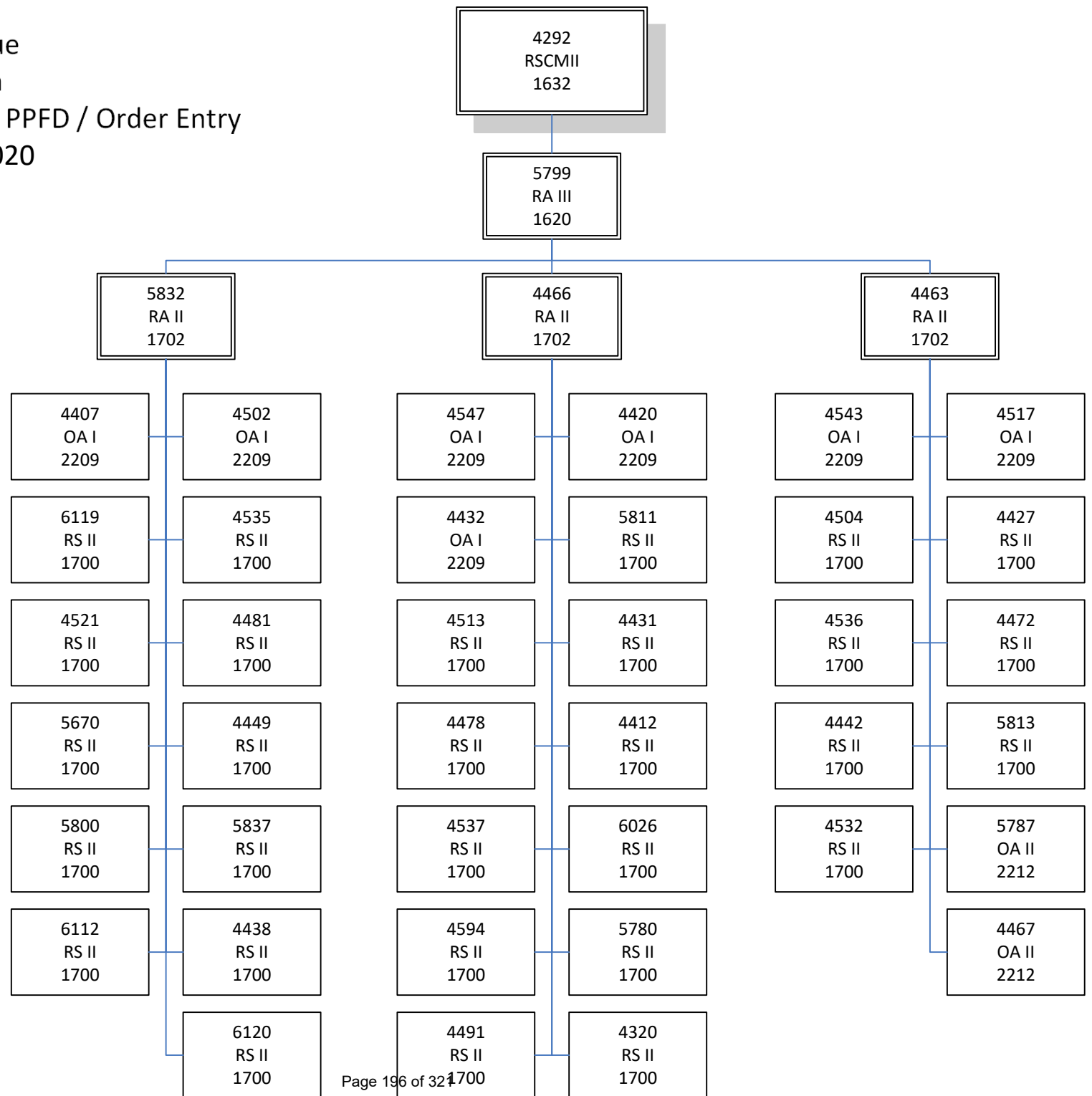




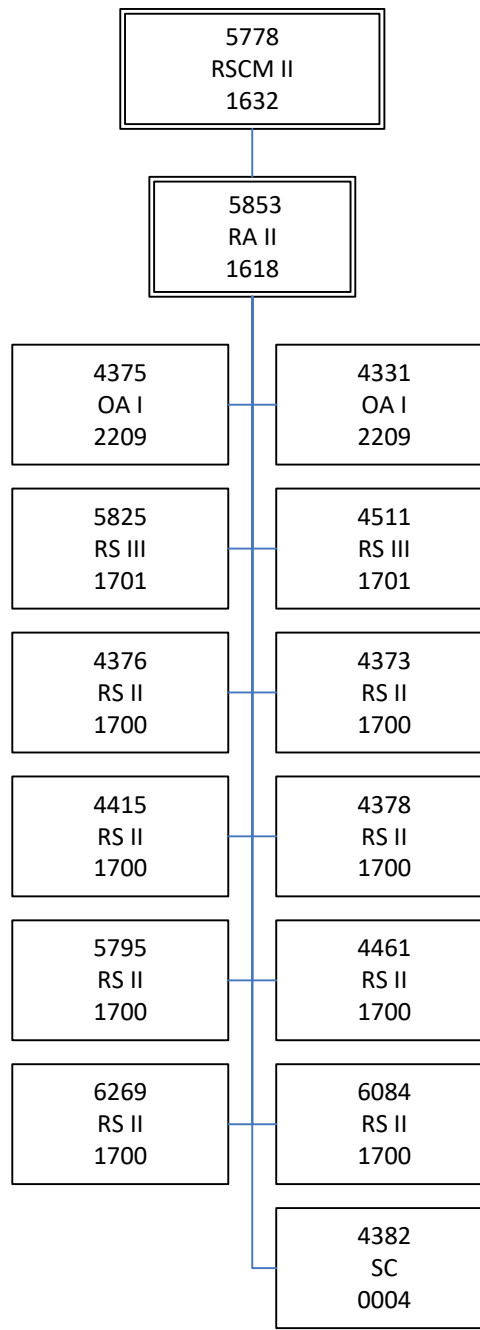
Department of Revenue
 Child Support Program
 Jacksonville SC Judicial / Admin
 Current as of July 1, 2020
 Page 4 of 5



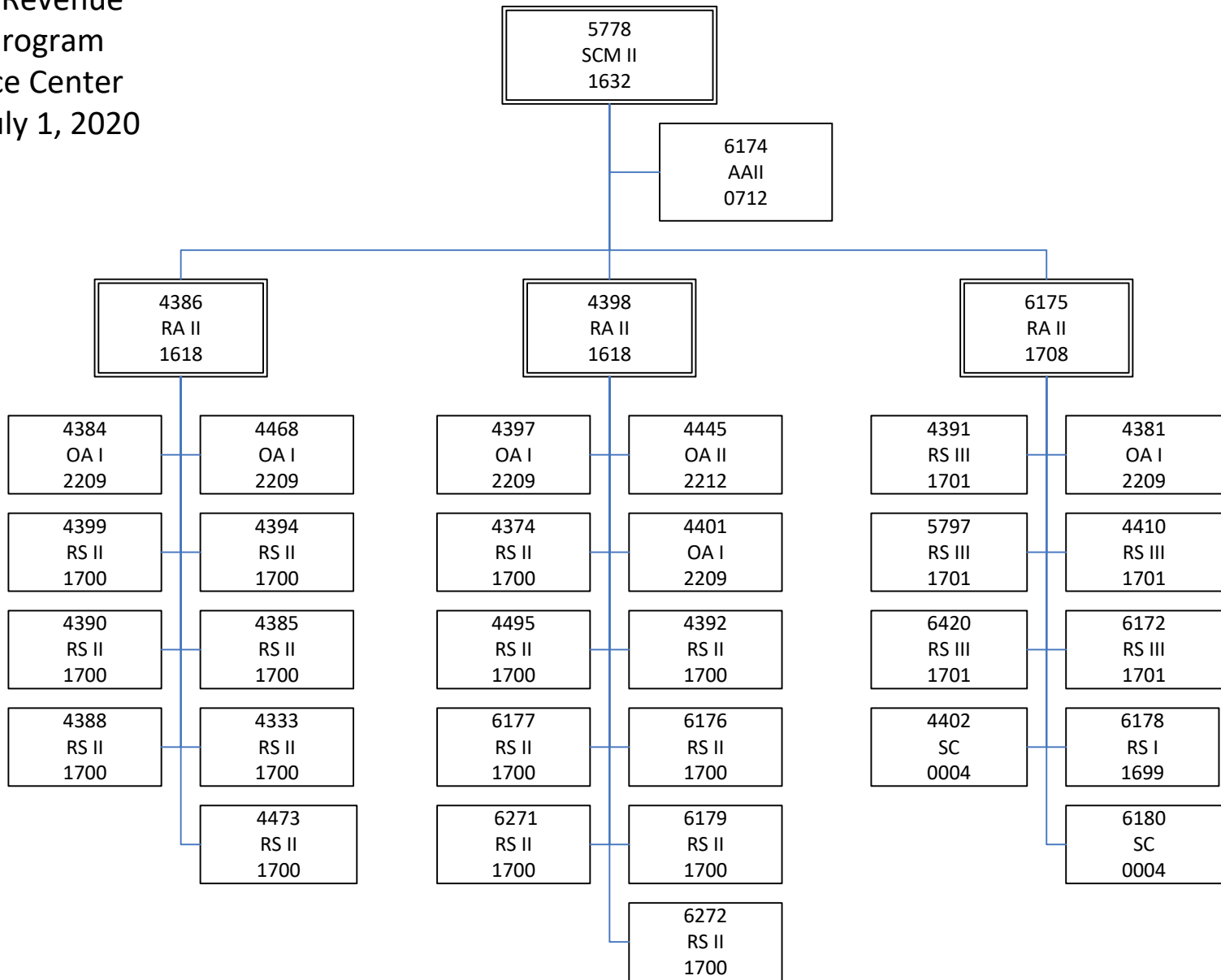
Department of Revenue
 Child Support Program
 Jacksonville SC Court / PPF / Order Entry
 Current as of July 1, 2020
 Page 5 of 5



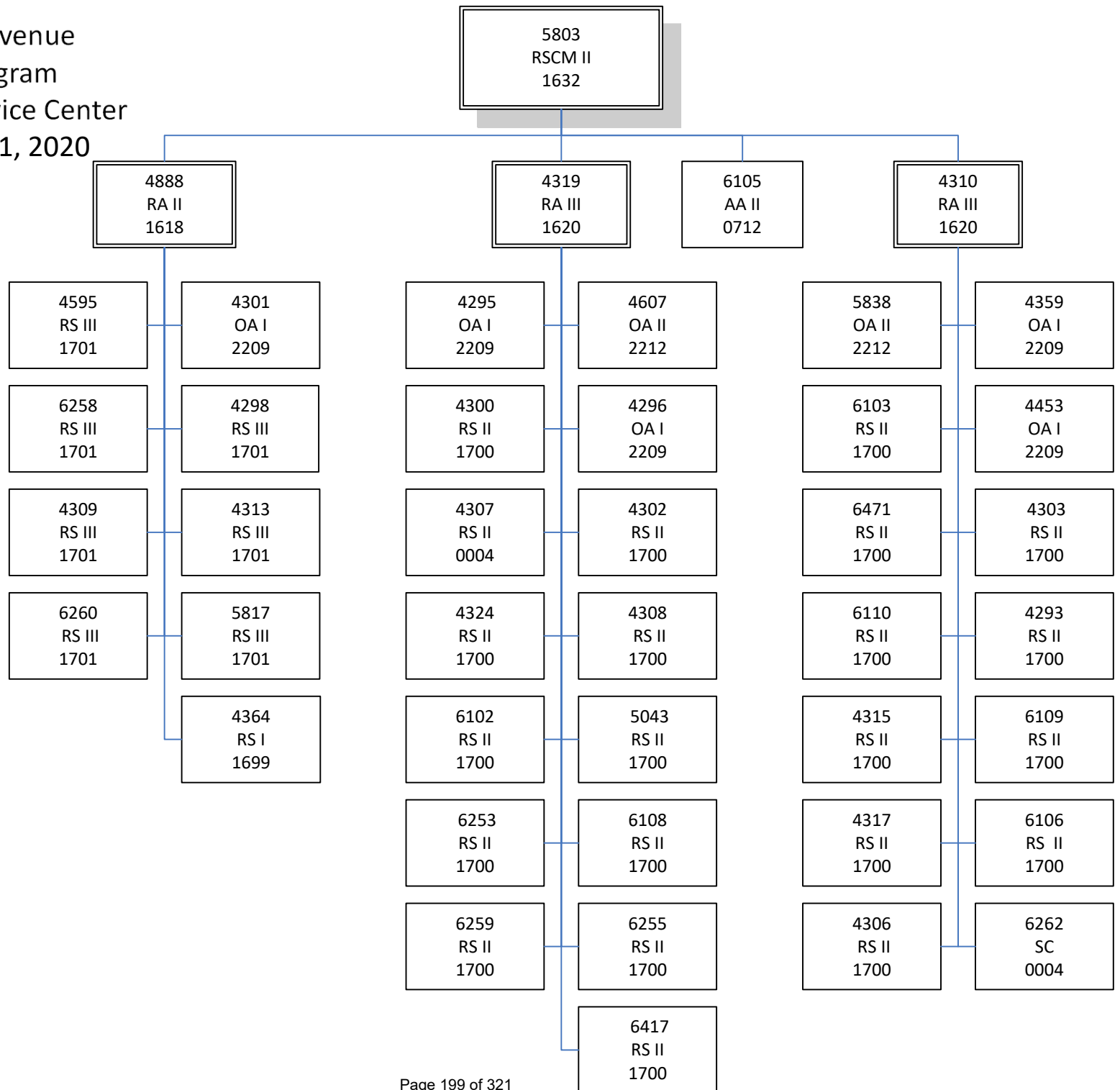
Department of Revenue
Child Support Program
Inverness Service Site
Current as of July 1, 2020



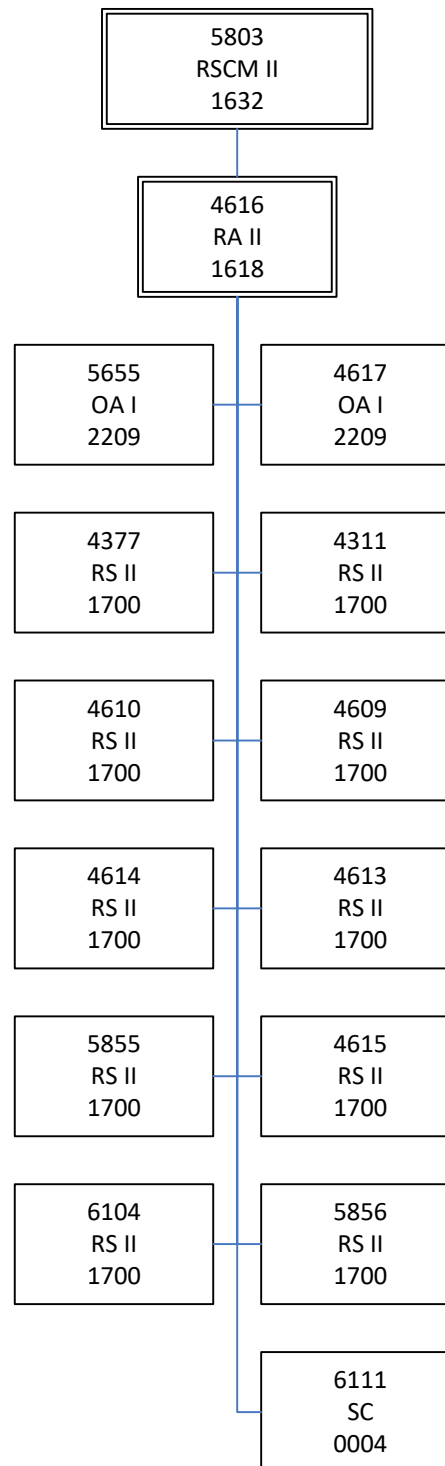
Department of Revenue
 Child Support Program
 Leesburg Service Center
 Current as of July 1, 2020



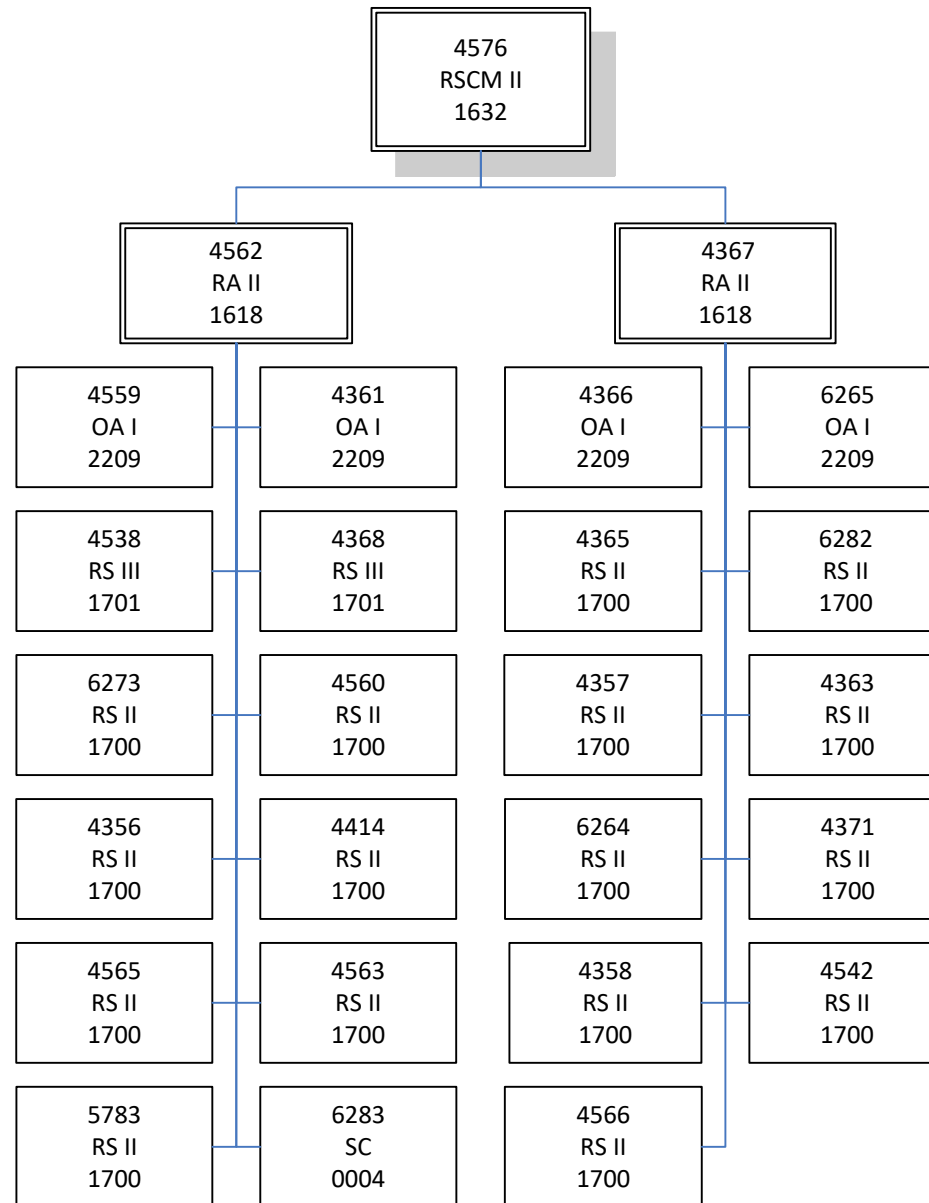
Department of Revenue
 Child Support Program
 Silver Springs Service Center
 Current as of July 1, 2020



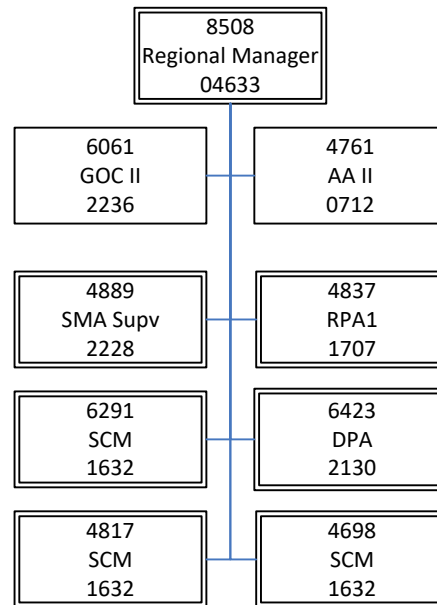
Department of Revenue
Child Support Program
Orange Park Service Site
Current as of July 1, 2020



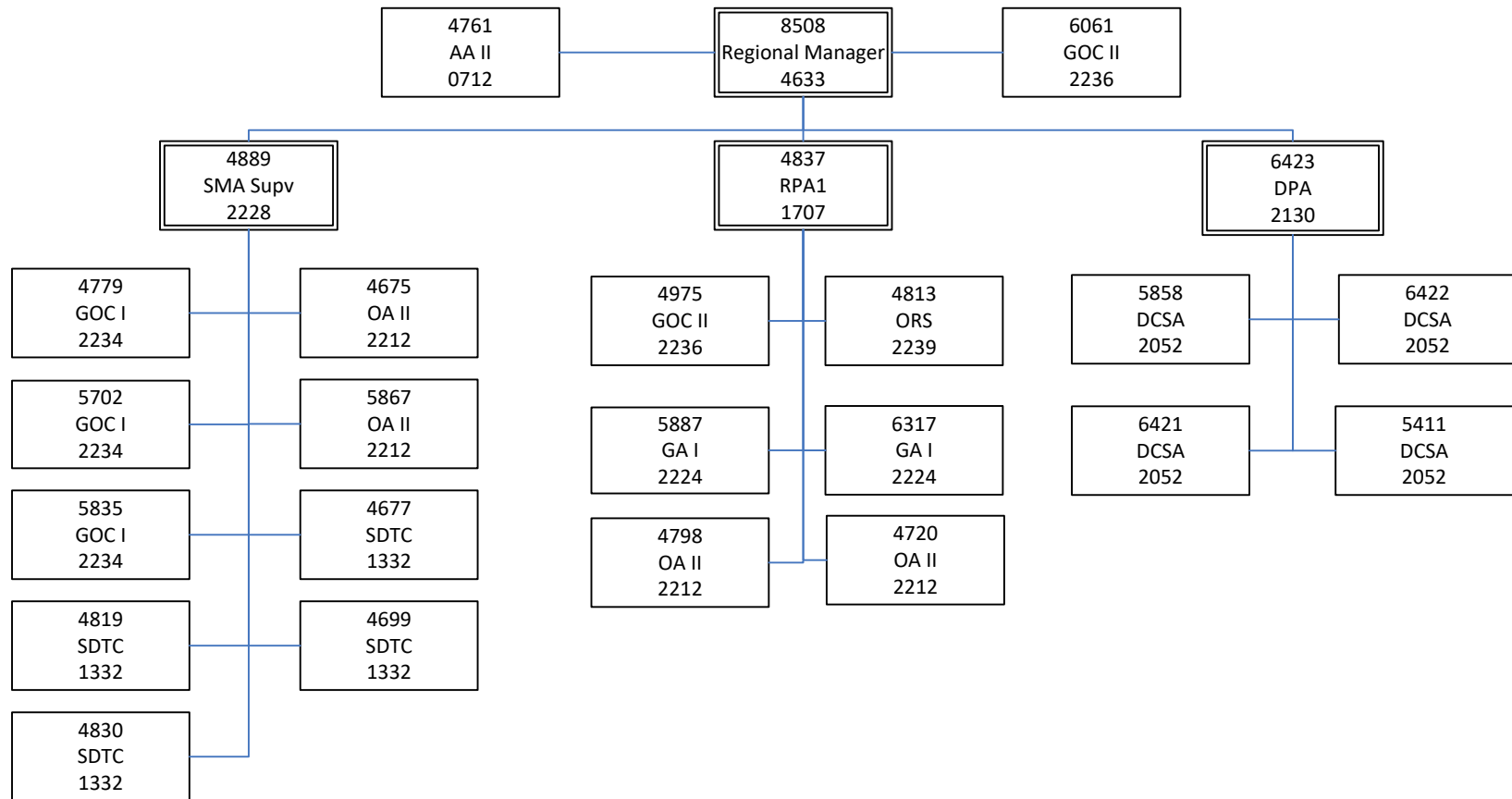
Department of Revenue
 Child Support Program
 Palatka Service Site
 Current as of July 1, 2020



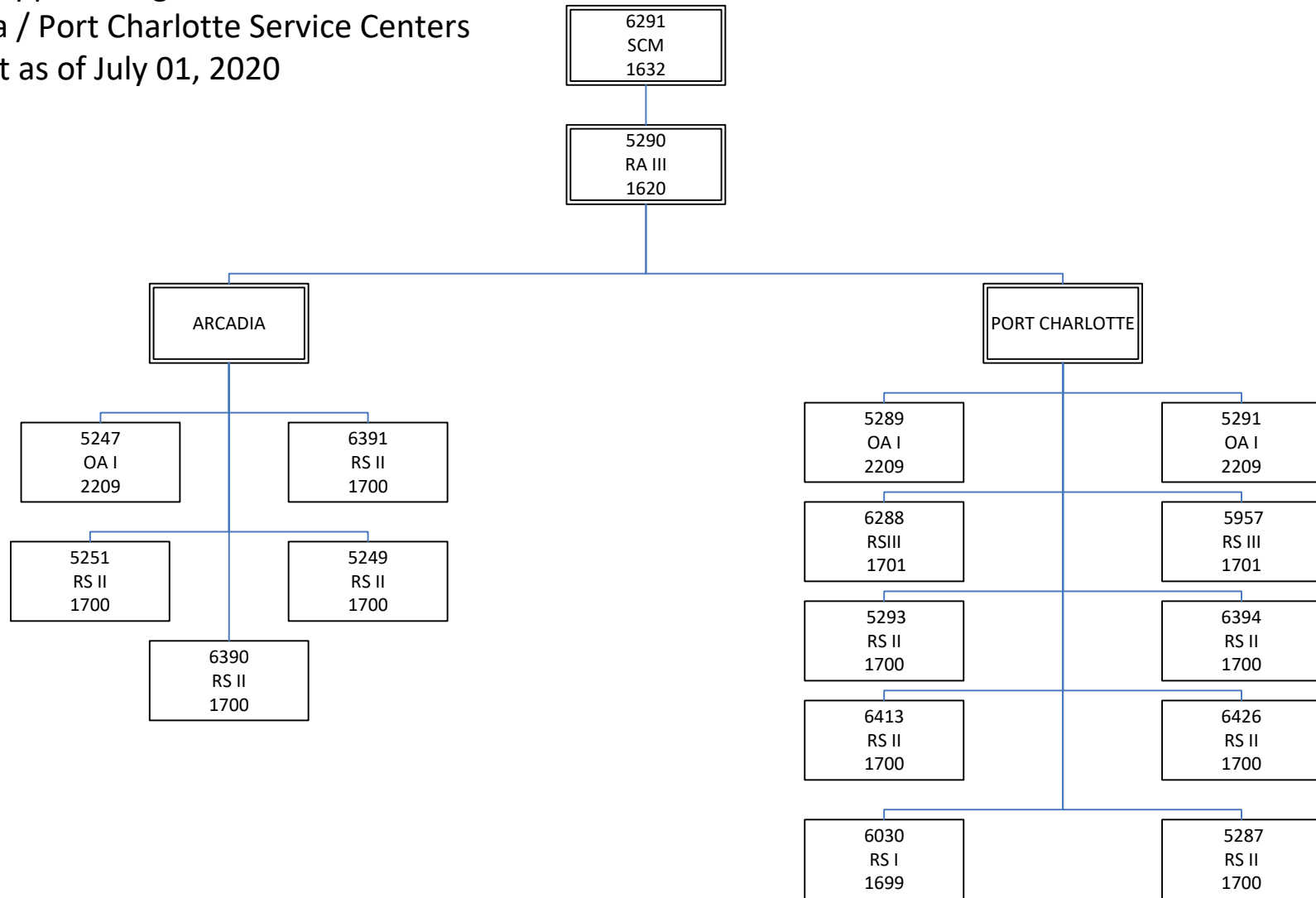
Department of Revenue
Child Support Program
Region 3 Management
Current as of July 01, 2020



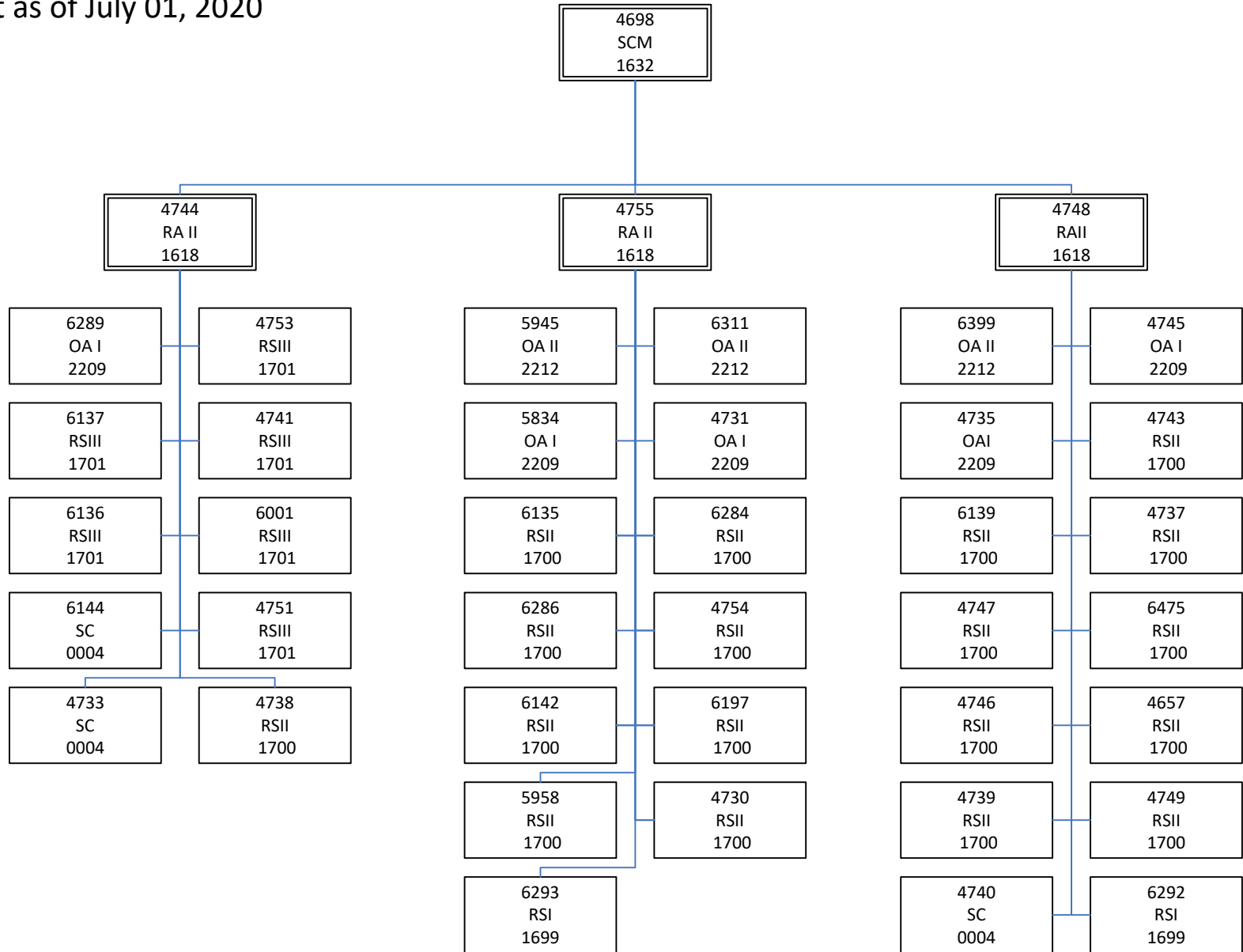
Department of Revenue
 Child Support Program
 Region 3 Administration
 Current as of July 01, 2020



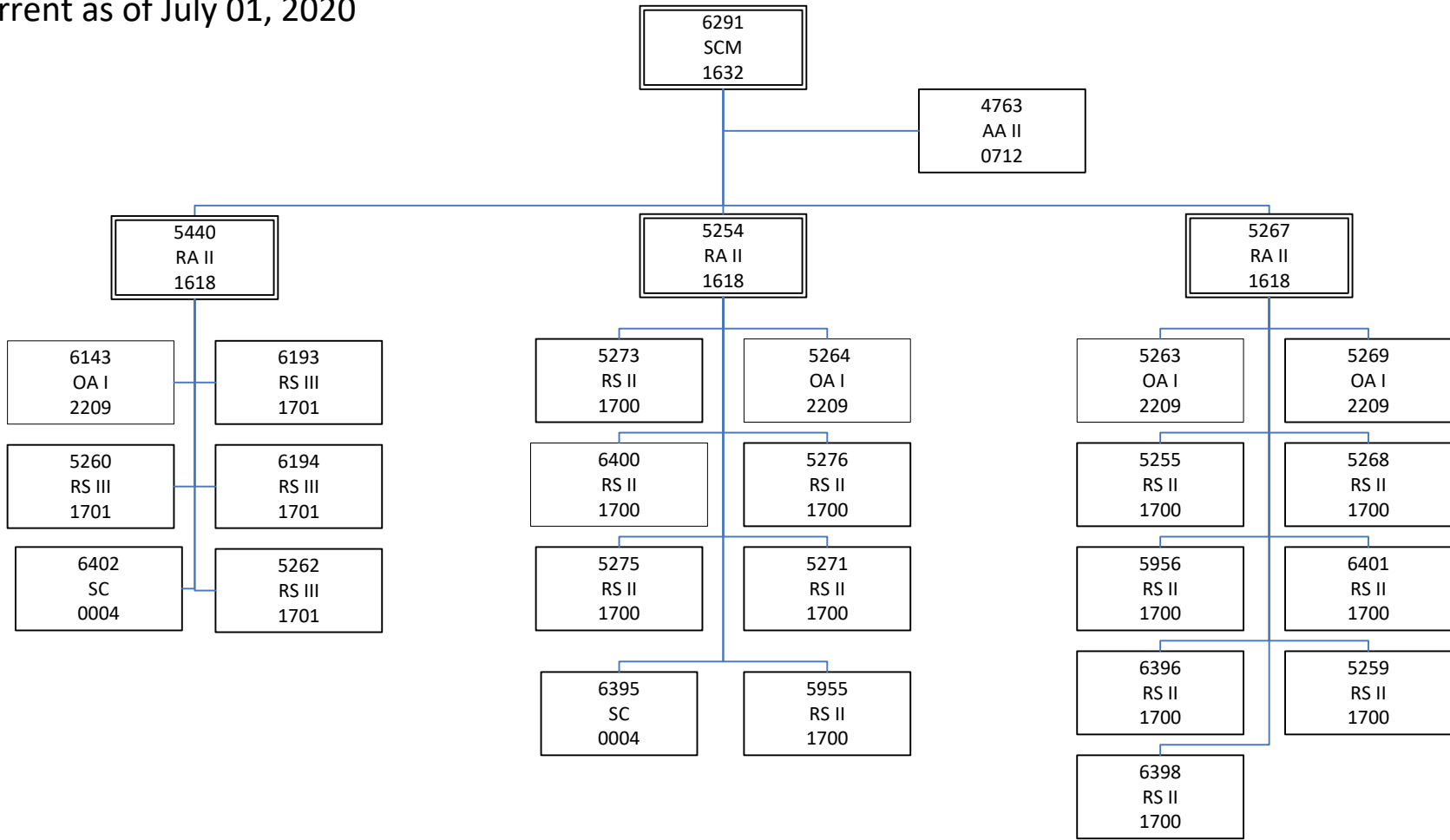
Department of Revenue
 Child Support Program
 Arcadia / Port Charlotte Service Centers
 Current as of July 01, 2020



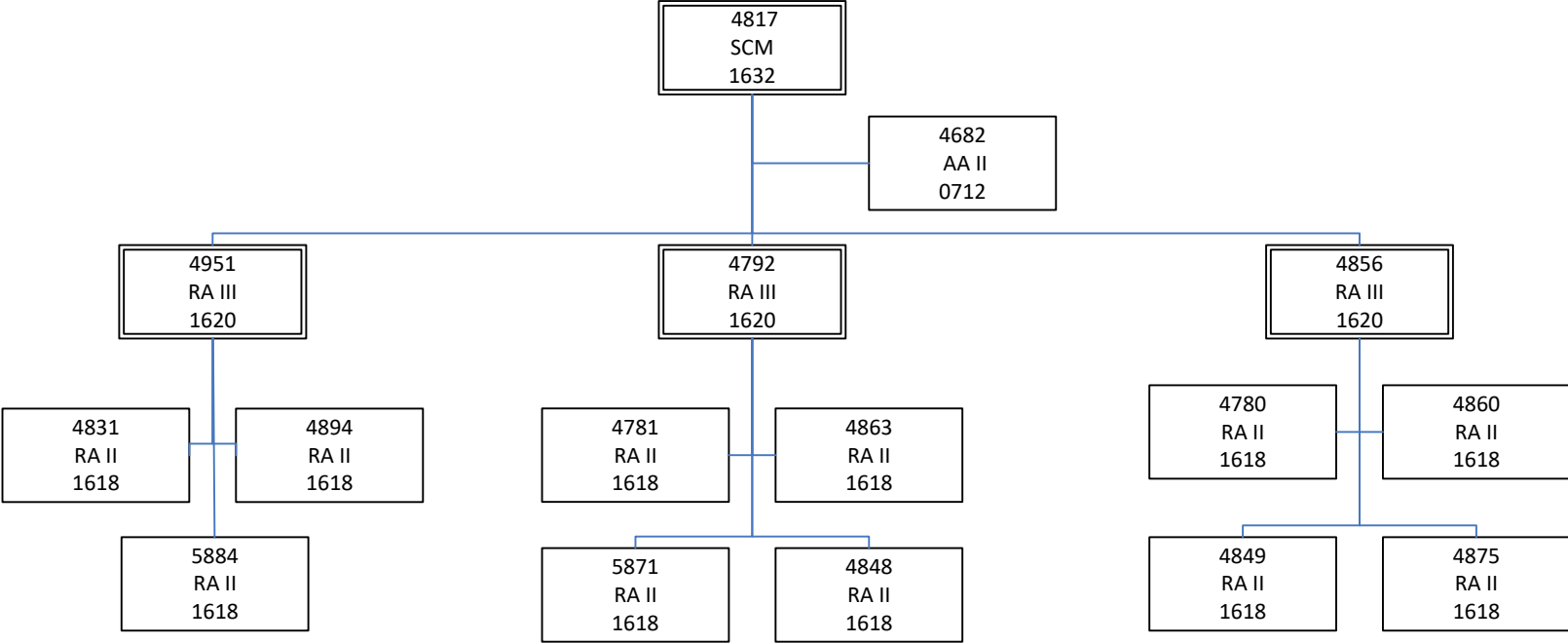
Department of Revenue
 Child Support Program
 Holiday Service Center
 Current as of July 01, 2020



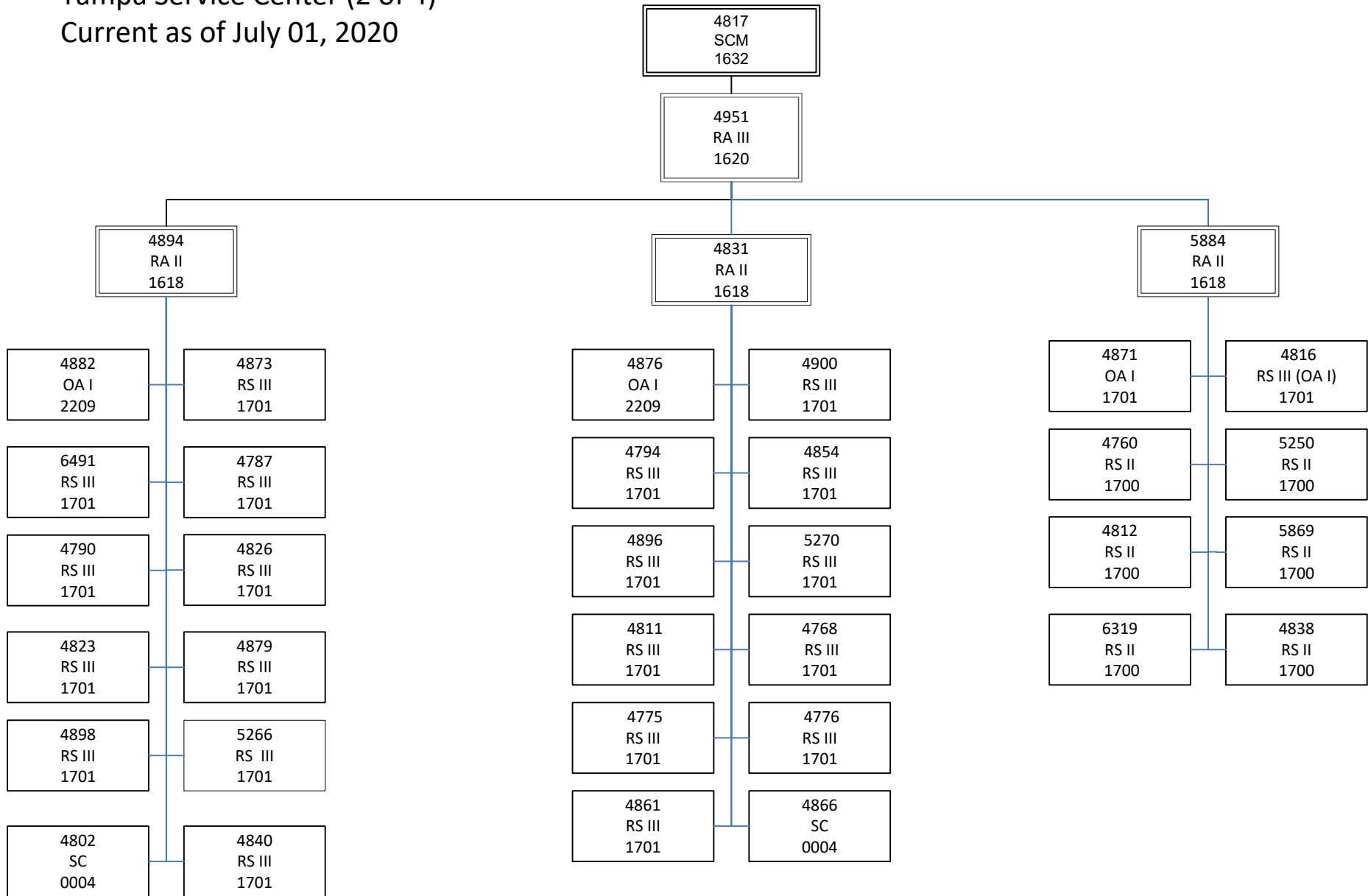
Department of Revenue
 Child Support Program
 Sarasota Service Center
 Current as of July 01, 2020



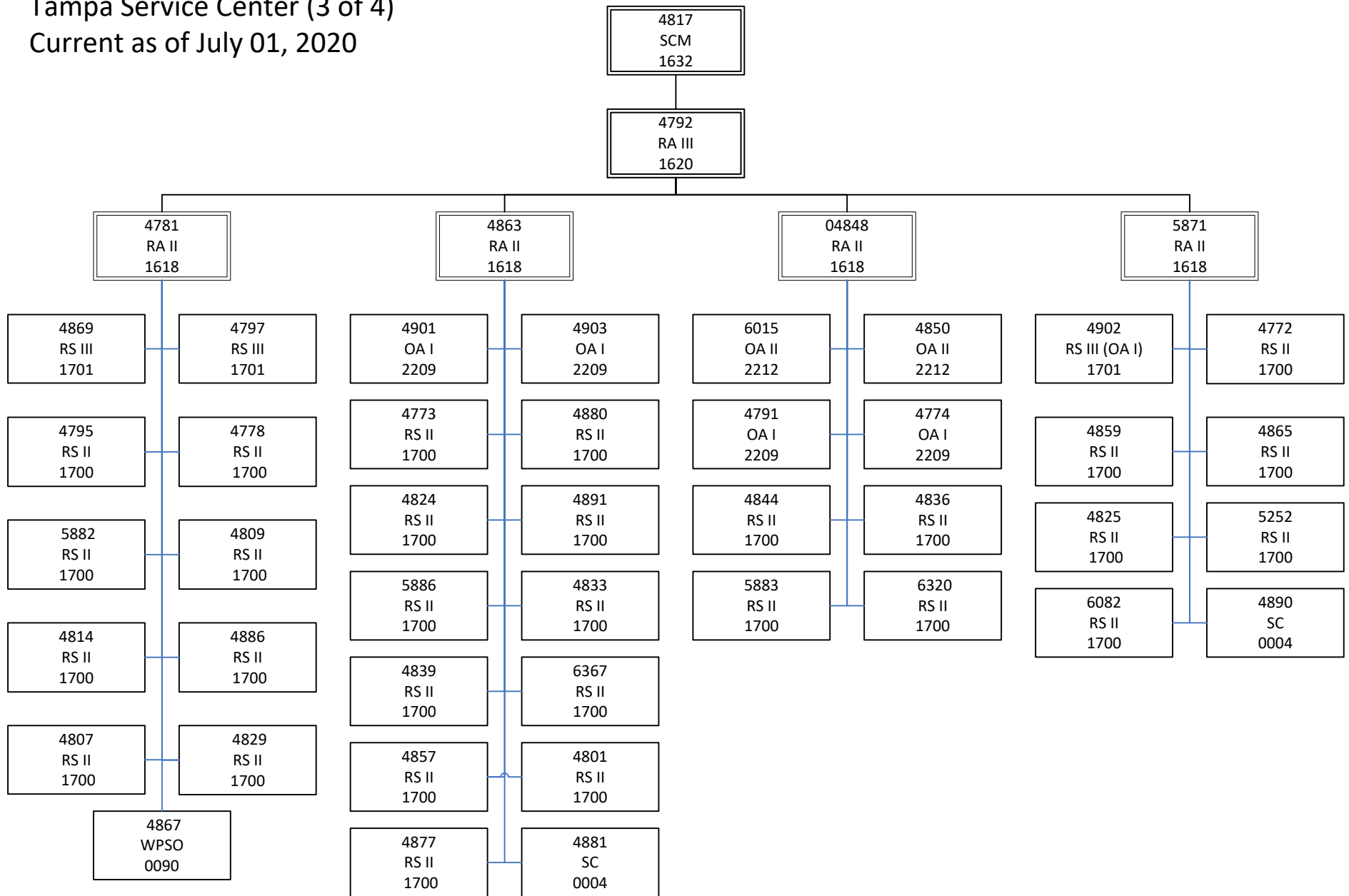
Department of Revenue
Child Support Program
Tampa Service Center-
Management (1 of 4)
Current as of July 01, 2020



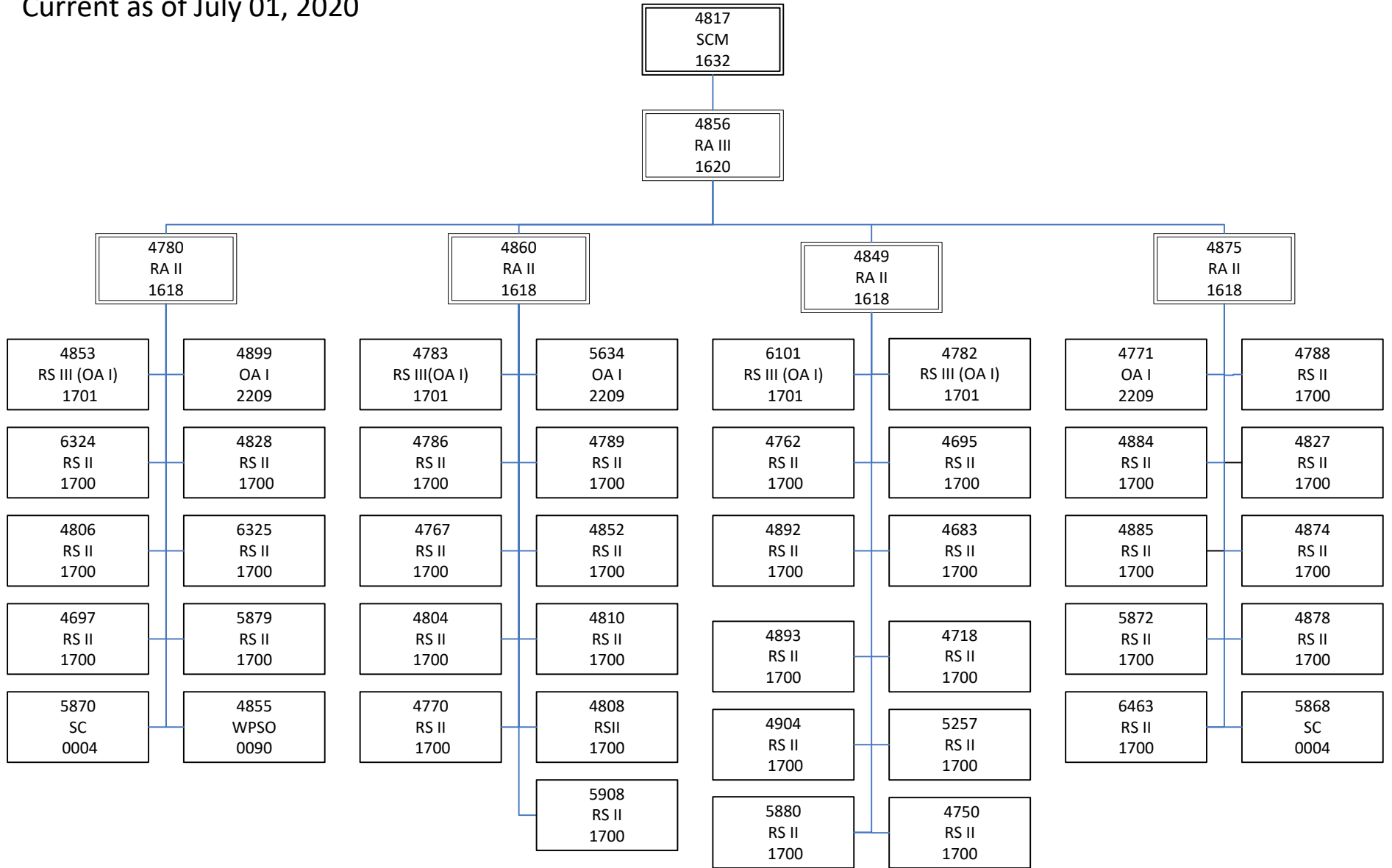
Department of Revenue
 Child Support Program
 Tampa Service Center (2 of 4)
 Current as of July 01, 2020



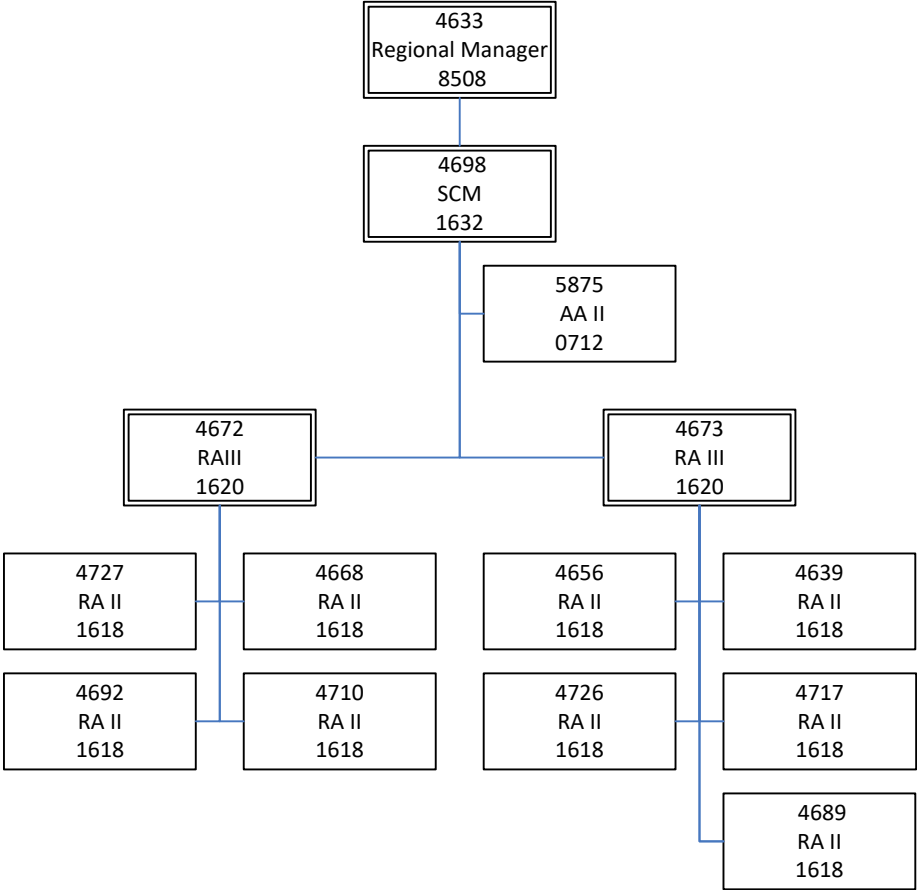
Department of Revenue
 Child Support Program
 Tampa Service Center (3 of 4)
 Current as of July 01, 2020



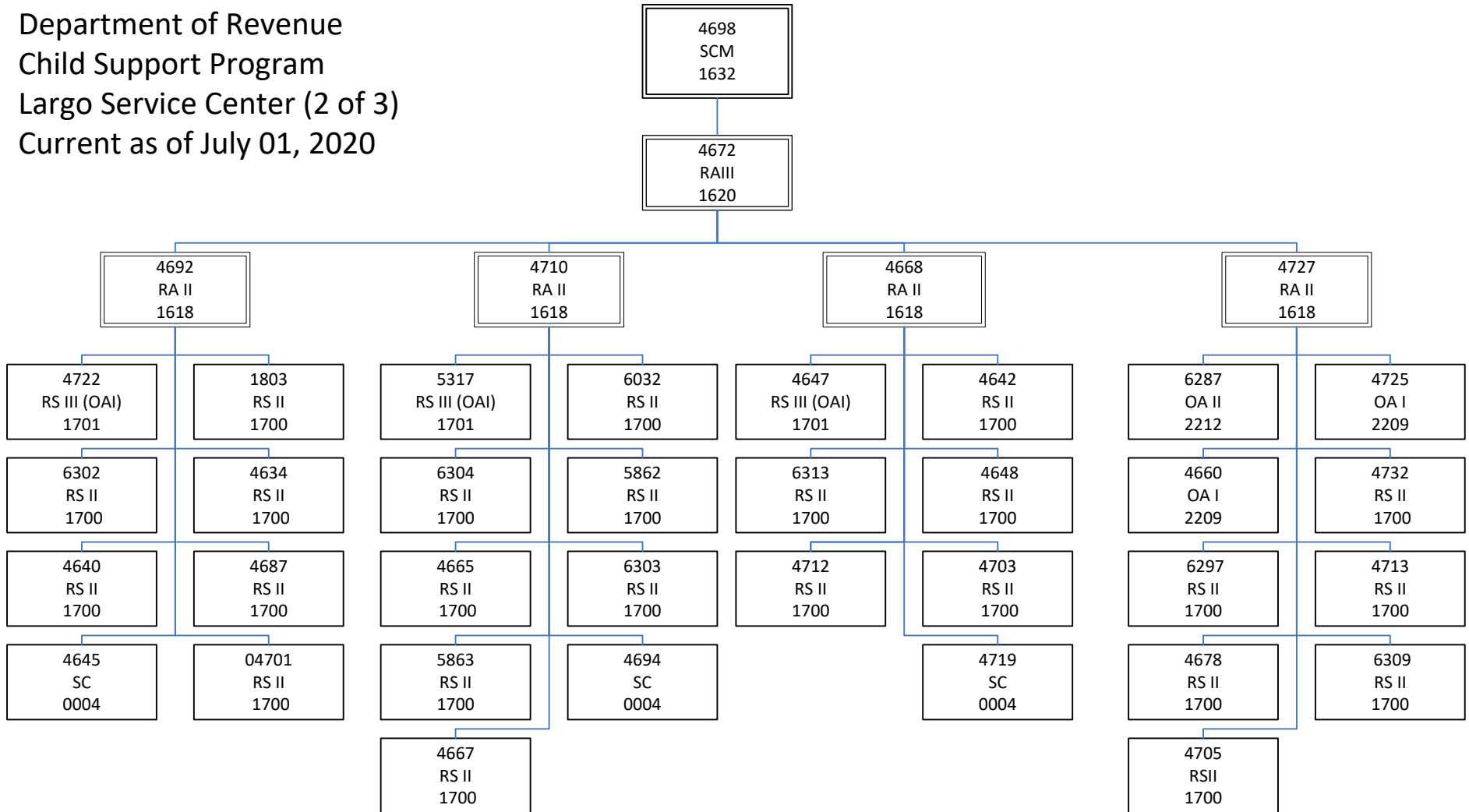
Department of Revenue
 Child Support Program
 Tampa Service Center (4 of 4)
 Current as of July 01, 2020



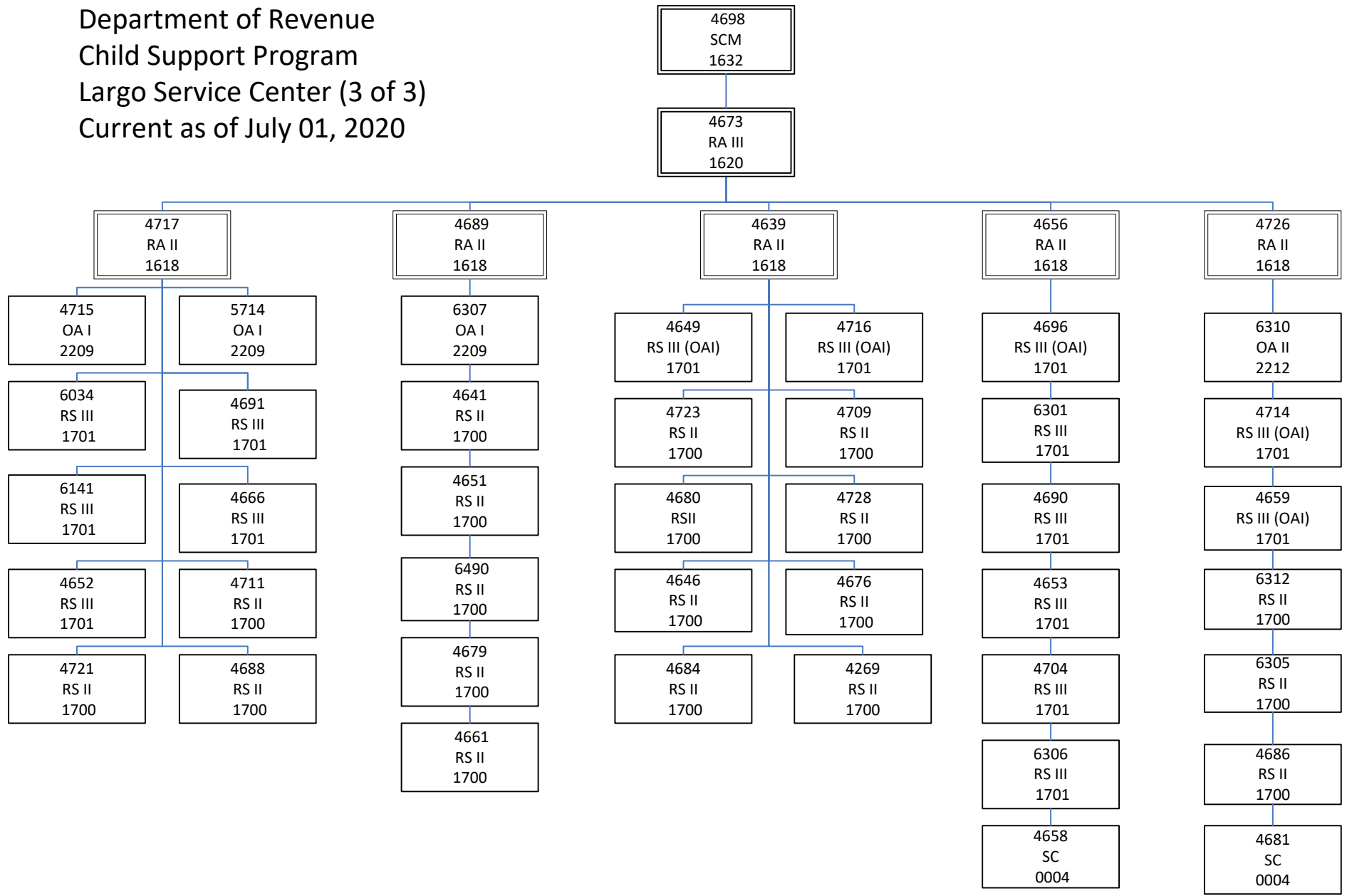
Department of Revenue
Child Support Program
Largo Service Center (1 of 3)
Current as of July 01, 2020



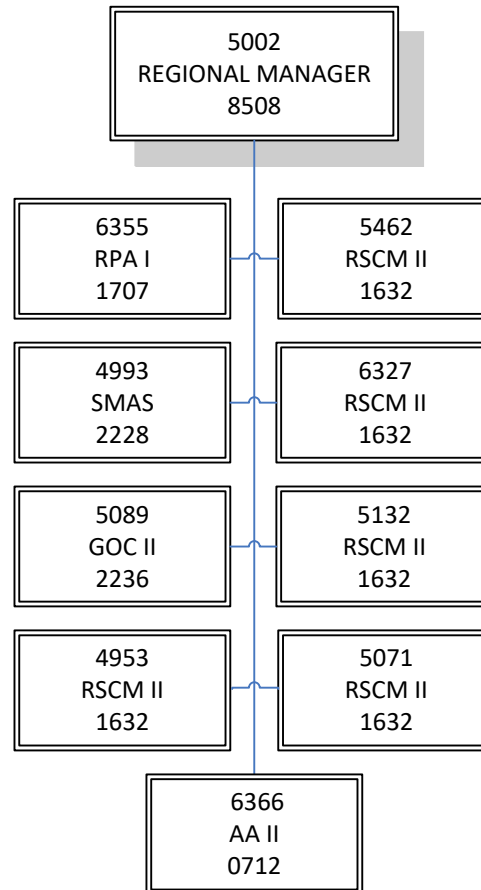
Department of Revenue
 Child Support Program
 Largo Service Center (2 of 3)
 Current as of July 01, 2020

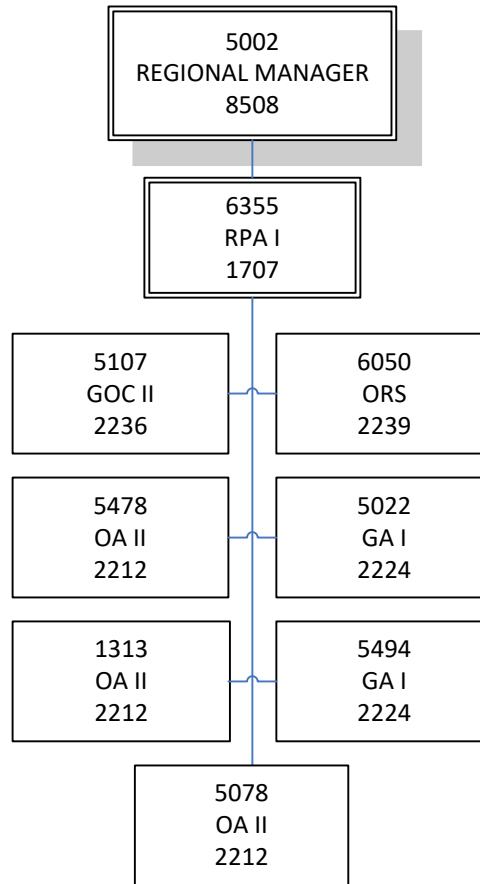


Department of Revenue
 Child Support Program
 Largo Service Center (3 of 3)
 Current as of July 01, 2020

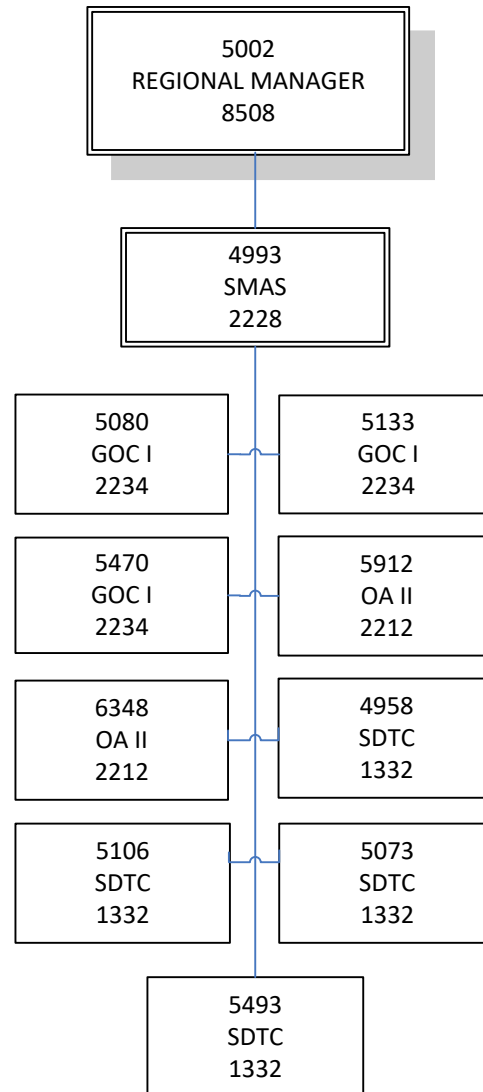


Department of Revenue
Child Support Program
Region 4 – Administration
Current as of July 1, 2020
Page 1 of 5

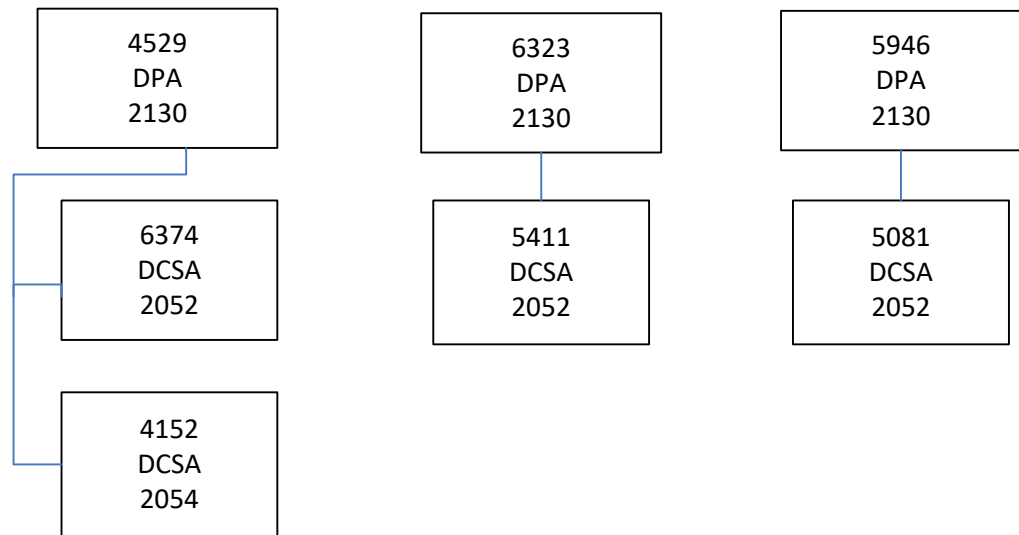




Department of Revenue
Child Support Program
Region 4 – Administration
Current as of July 1, 2020
Page 3 of 5

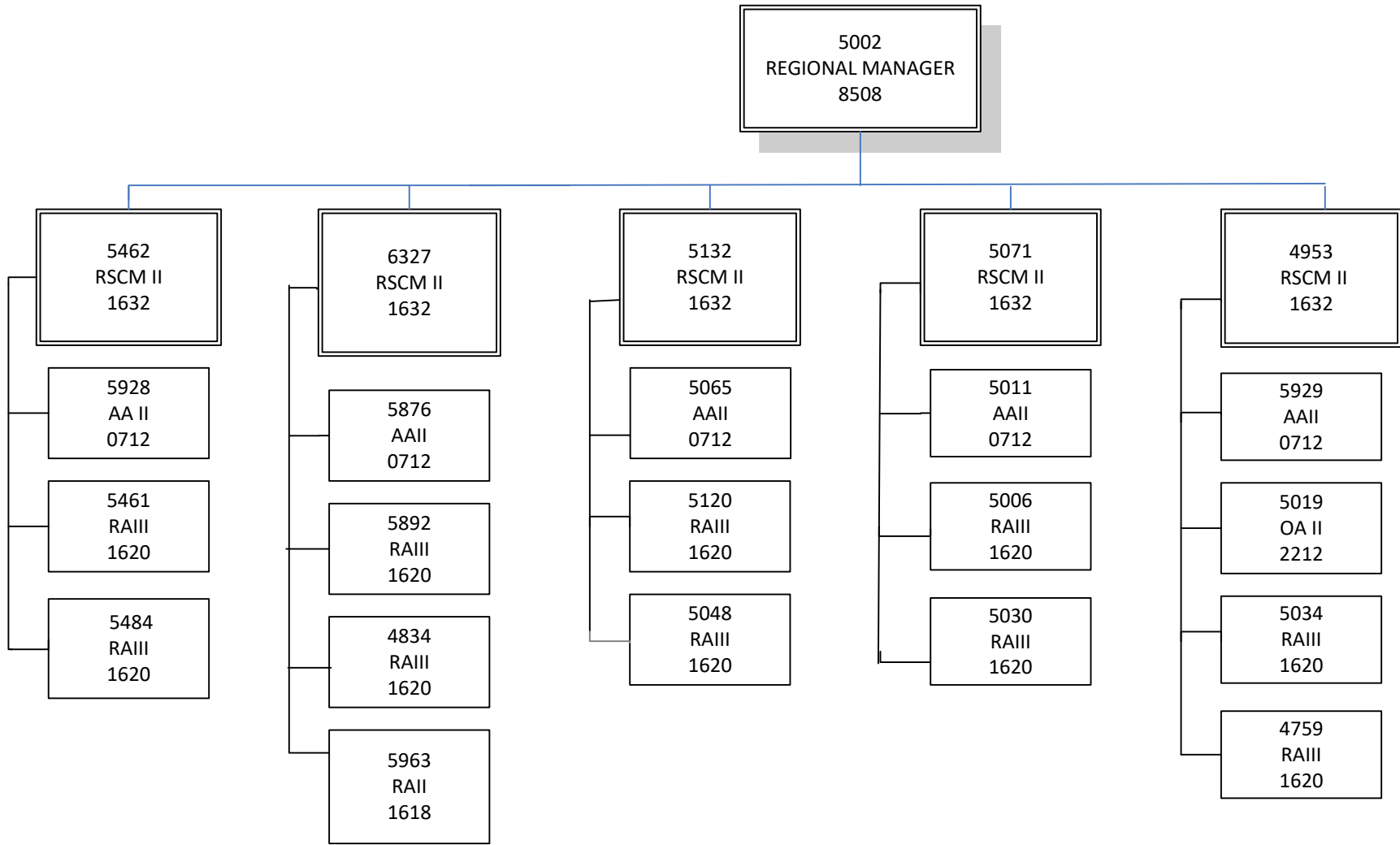


Department of Revenue
Child Support Program
Region 4 – Administration
Current as of July 1, 2020
Page 4 of 5

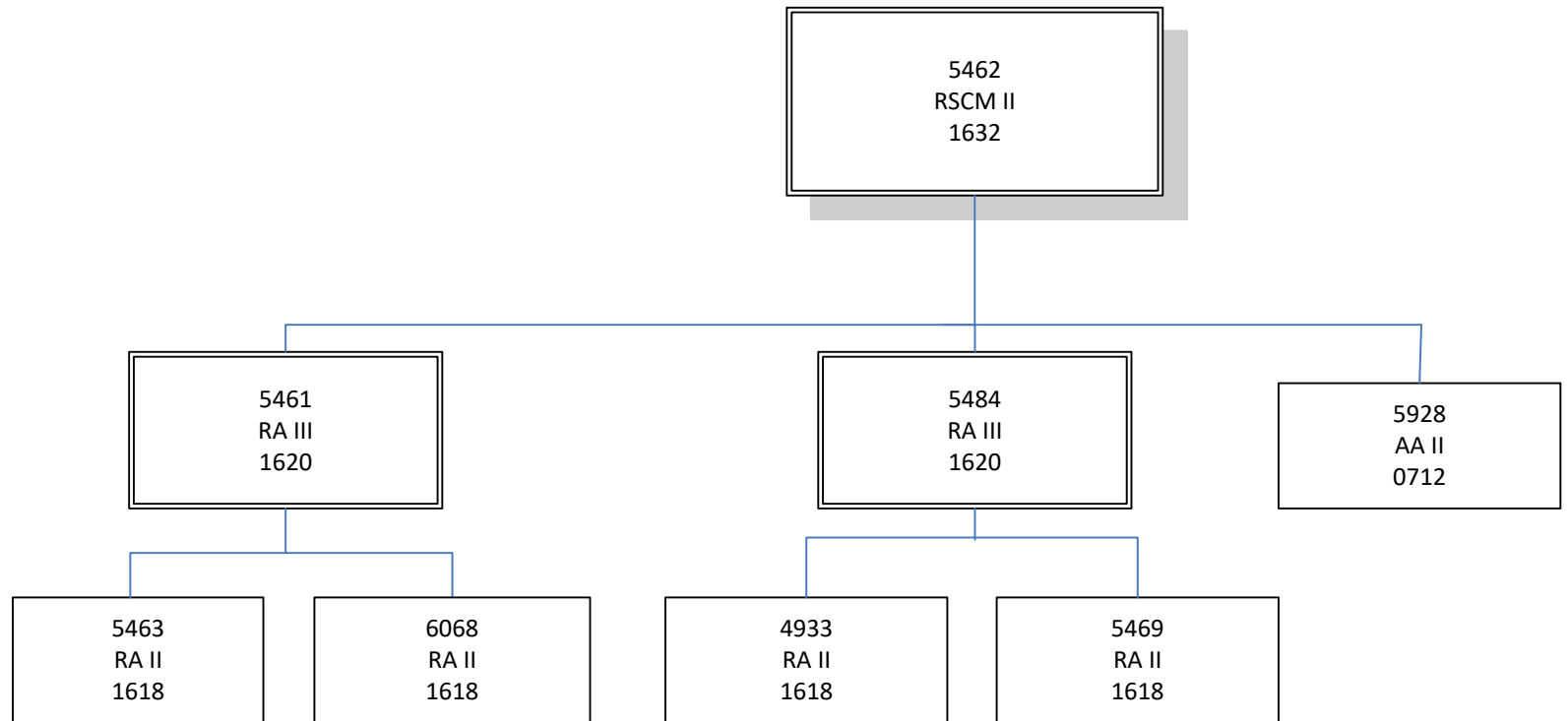


These four DCSA positions 6374, 4152, 5411, 5081 are funded by Region 4 but report to DPA position 4529 in Region 2, 6423 in Region 3 and 5946 in Region 5 .

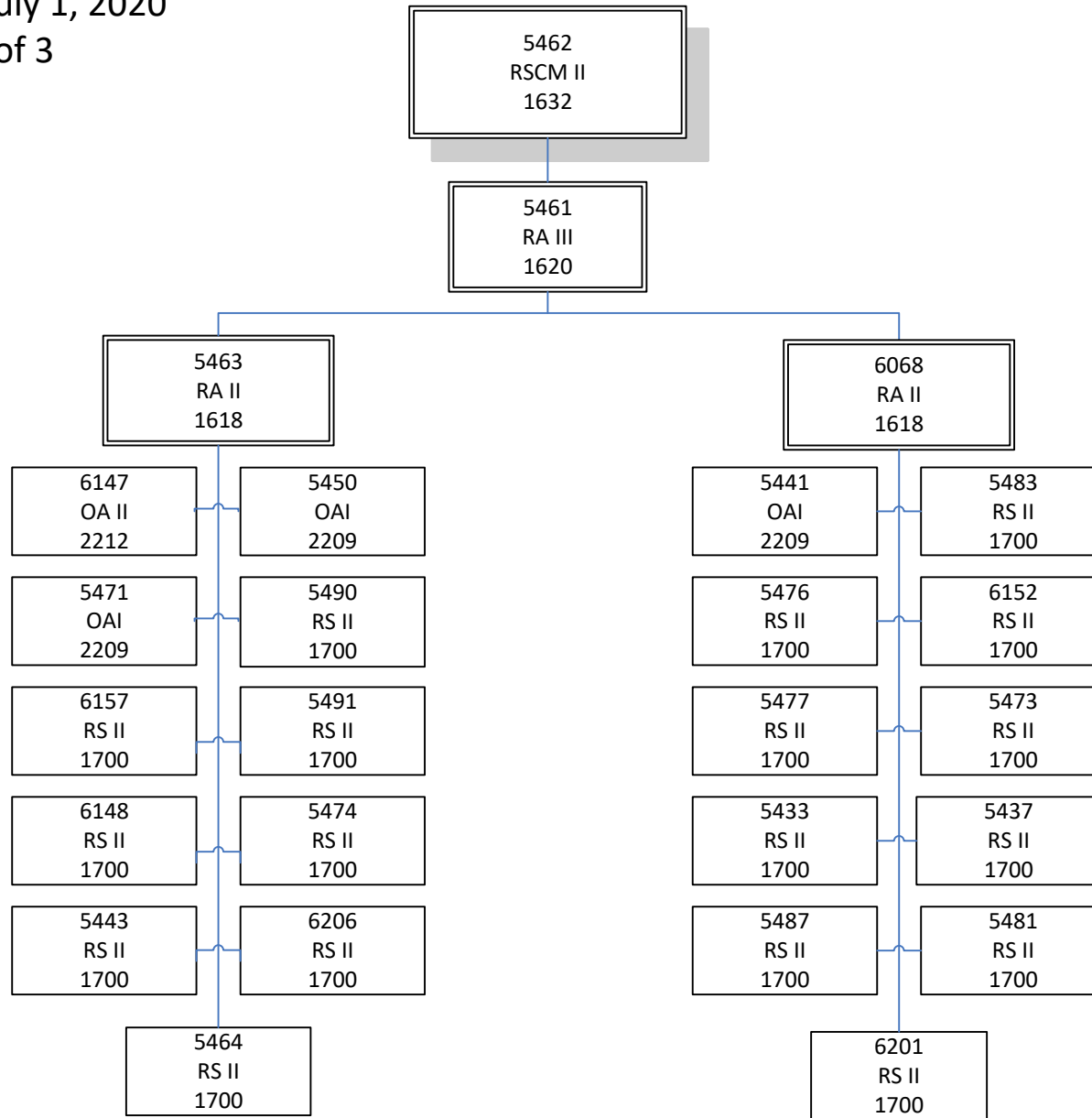
Department of Revenue
 Child Support Program
 Region 4 – Service Centers
 Current as of July 1, 2020
 Page 5 of 5

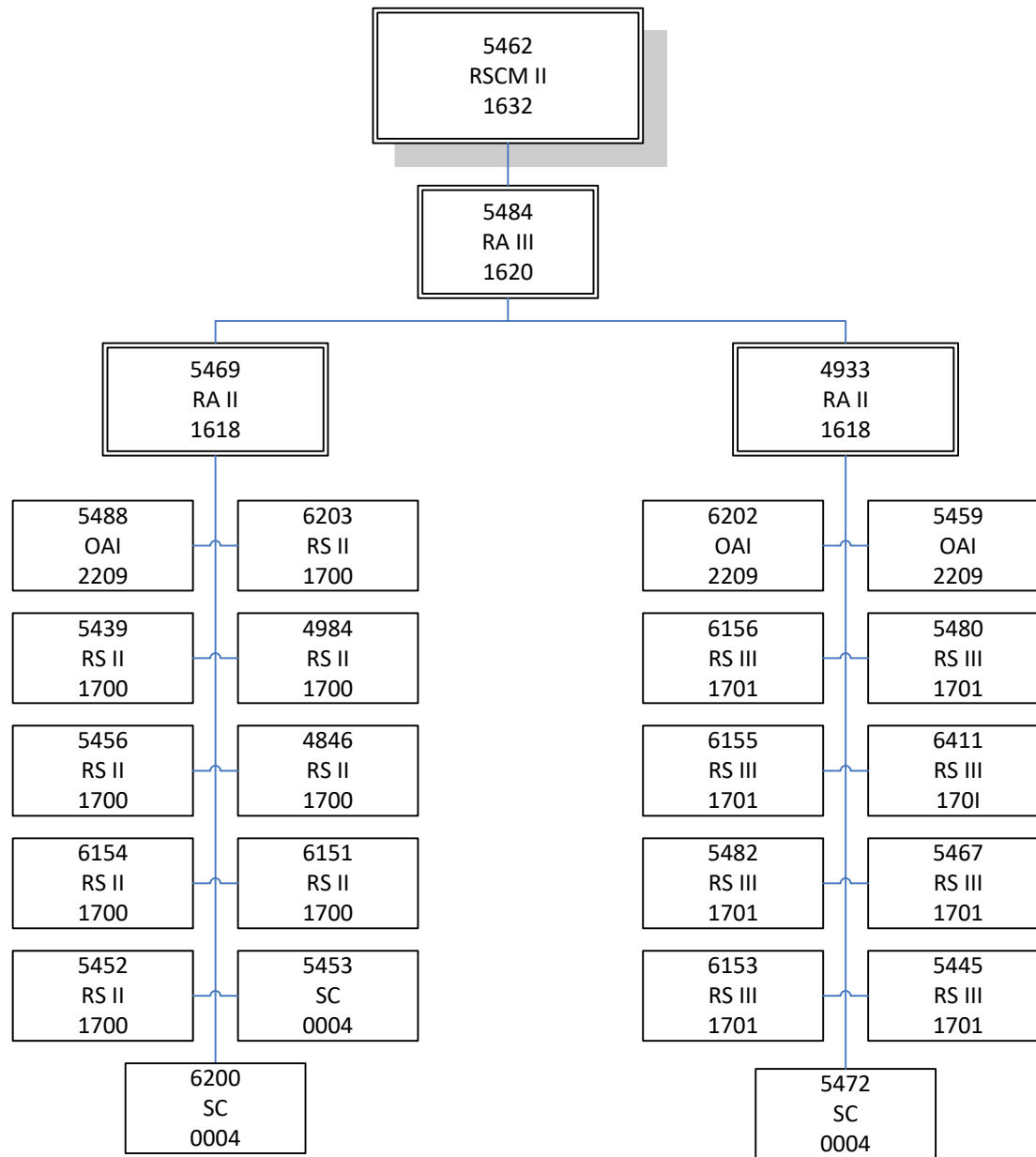


Department of Revenue
Child Support Program
Fort Pierce Service Center
Current as of July 1, 2020
Page 1 of 3

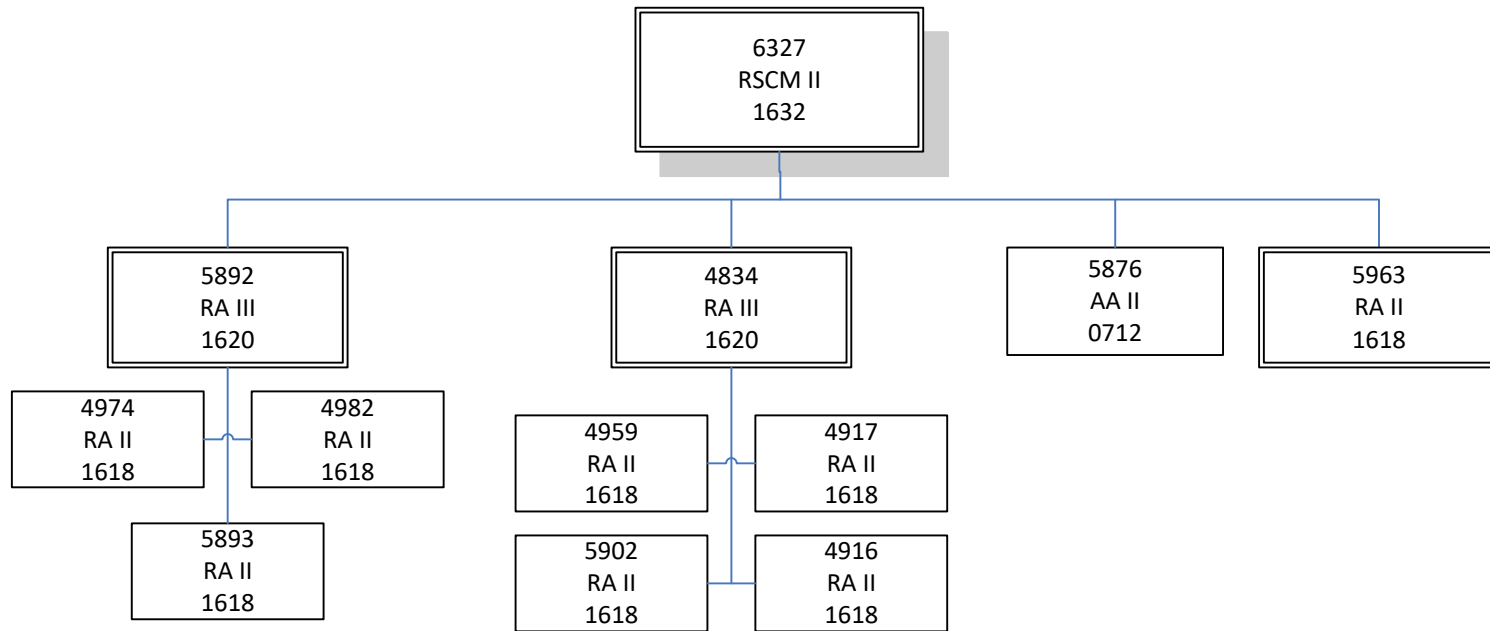


Department of Revenue
 Child Support Program
 Fort Pierce Service Center
 Current as of July 1, 2020
 Page 2 of 3

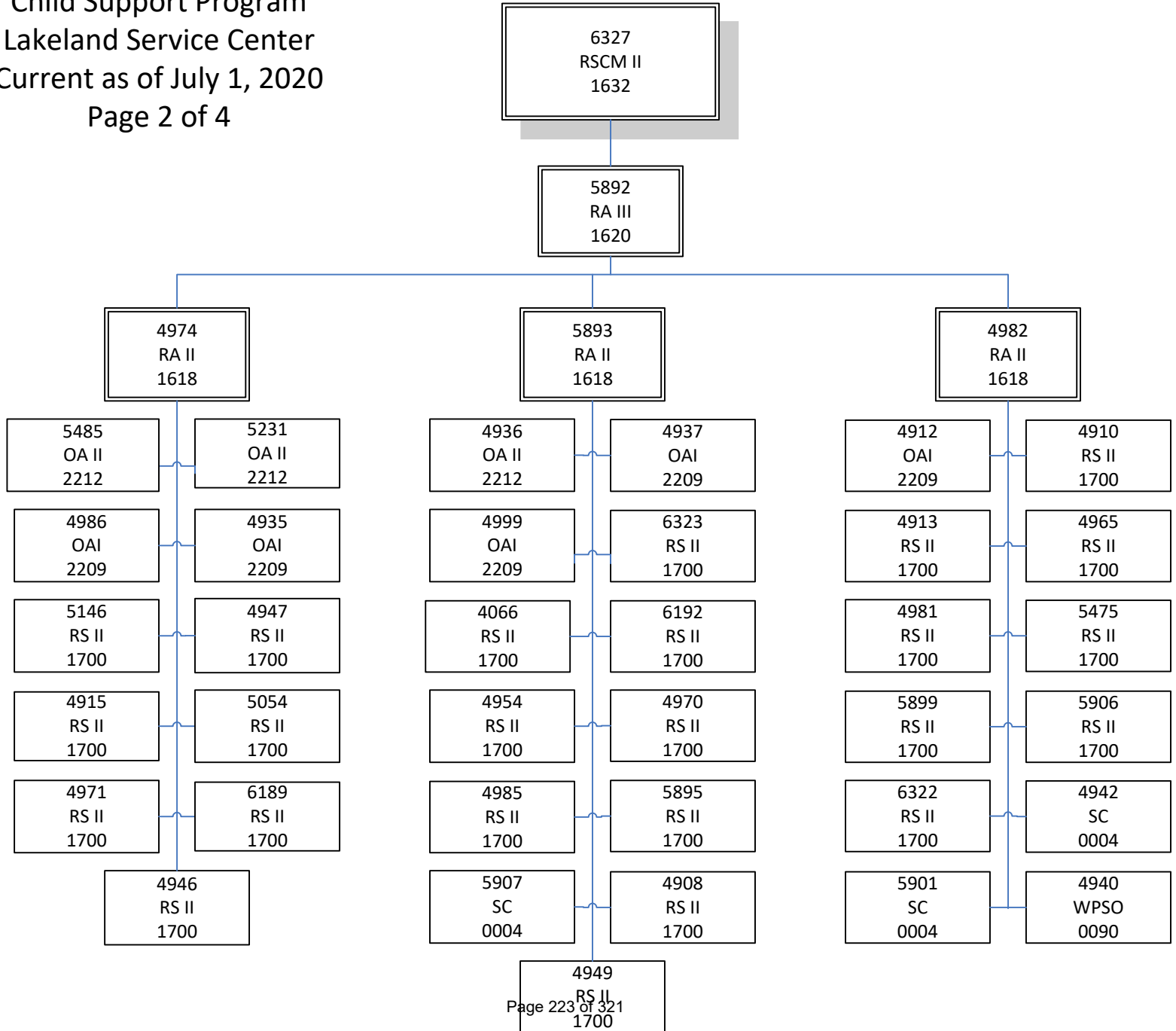




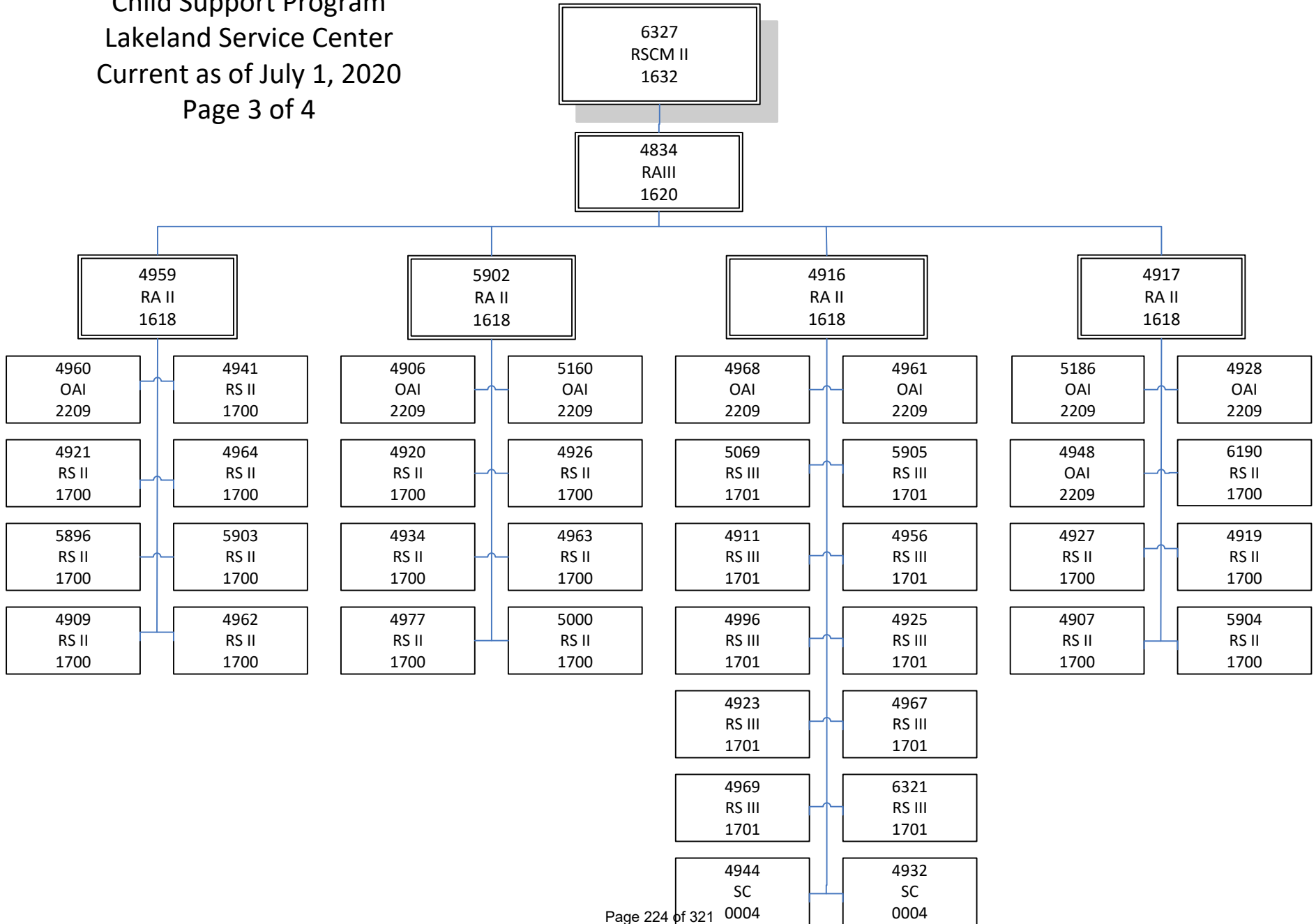
Department of Revenue
Child Support Program
Lakeland / Sebring
Current as of July 1, 2020
Page 1 of 4



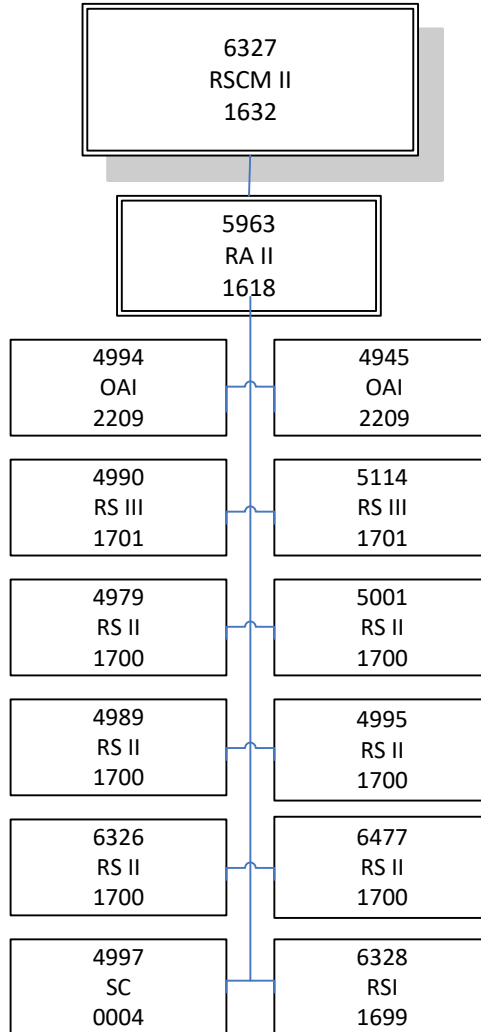
Department of Revenue
 Child Support Program
 Lakeland Service Center
 Current as of July 1, 2020
 Page 2 of 4



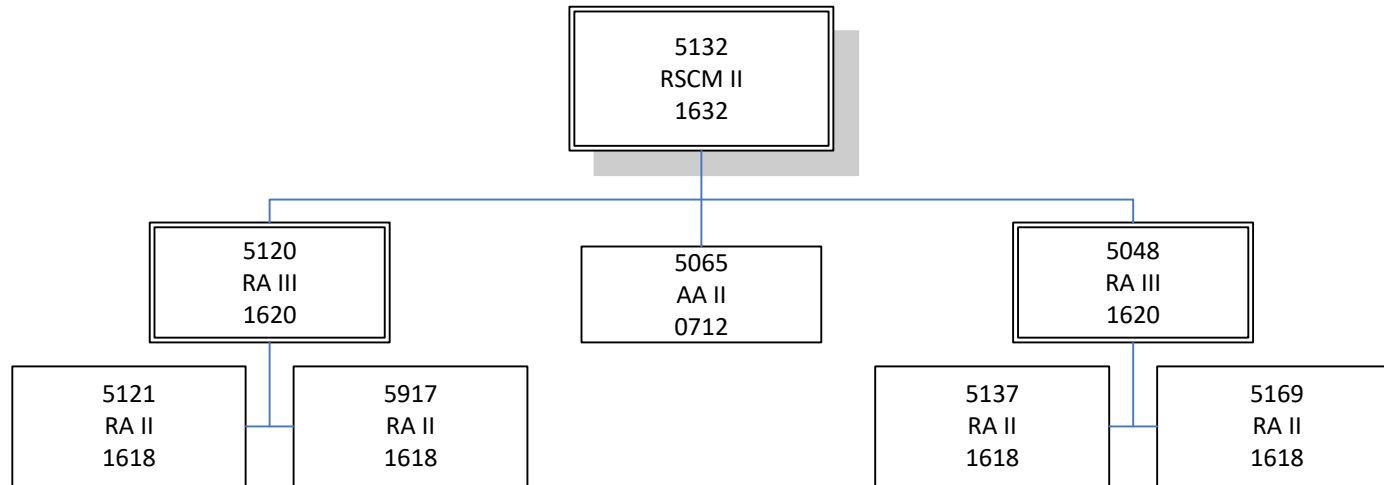
Department of Revenue
 Child Support Program
 Lakeland Service Center
 Current as of July 1, 2020
 Page 3 of 4



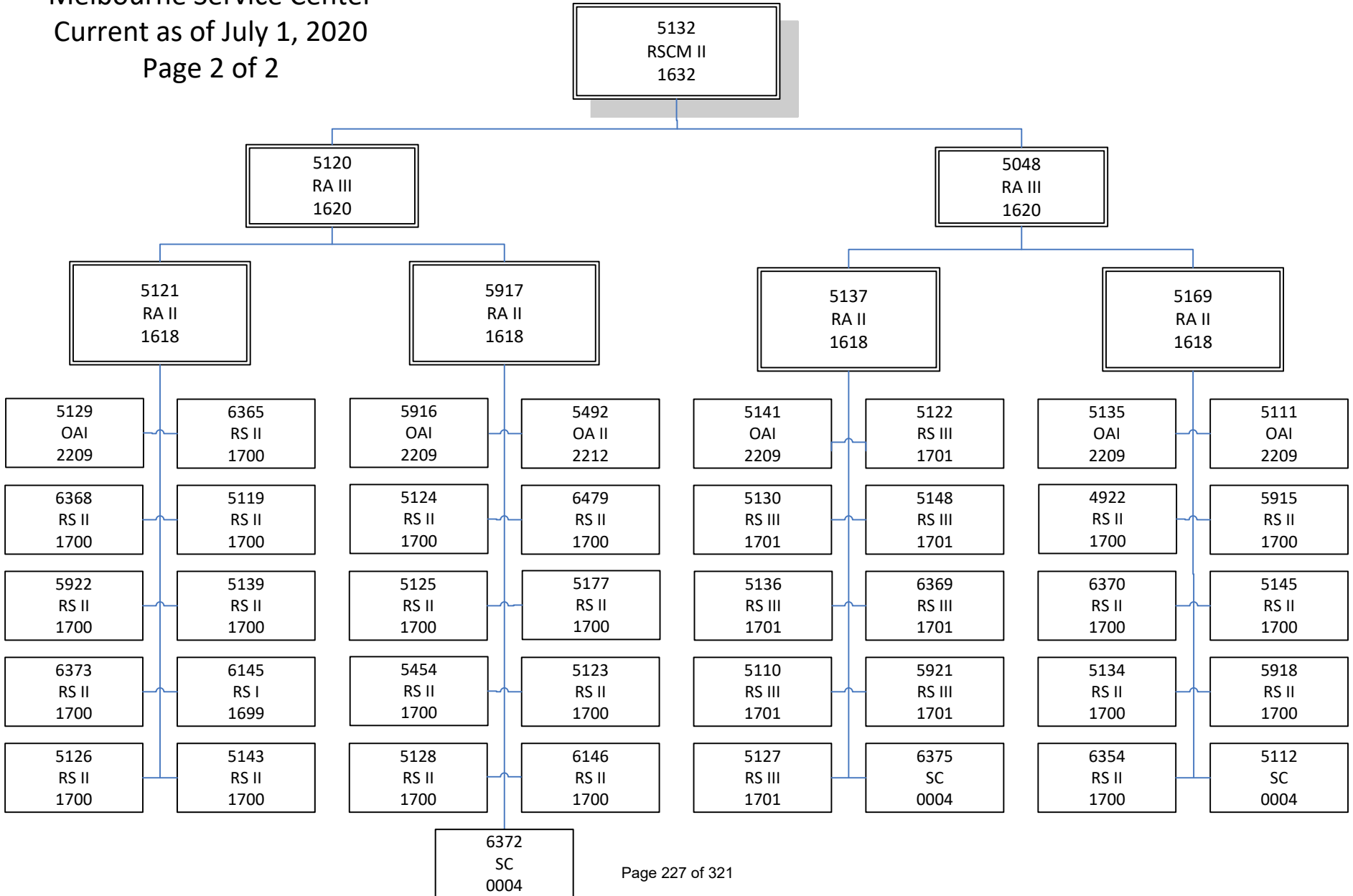
Department of Revenue
Child Support Program
Sebring Service Center
Current as of July 1, 2020
Page 4 of 4



Department of Revenue
Child Support Program
Melbourne Service Center
Current as of July 1, 2020
Page 1 of 2

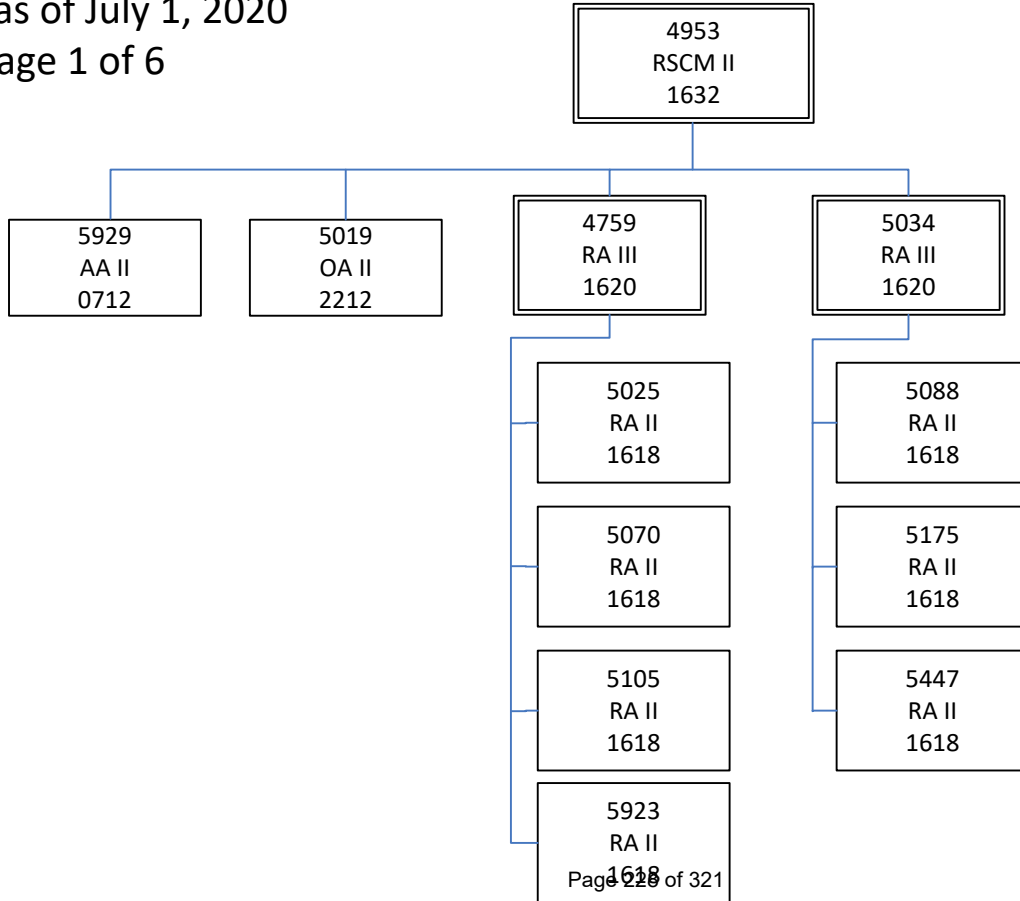


Department of Revenue
 Child Support Program
 Melbourne Service Center
 Current as of July 1, 2020
 Page 2 of 2

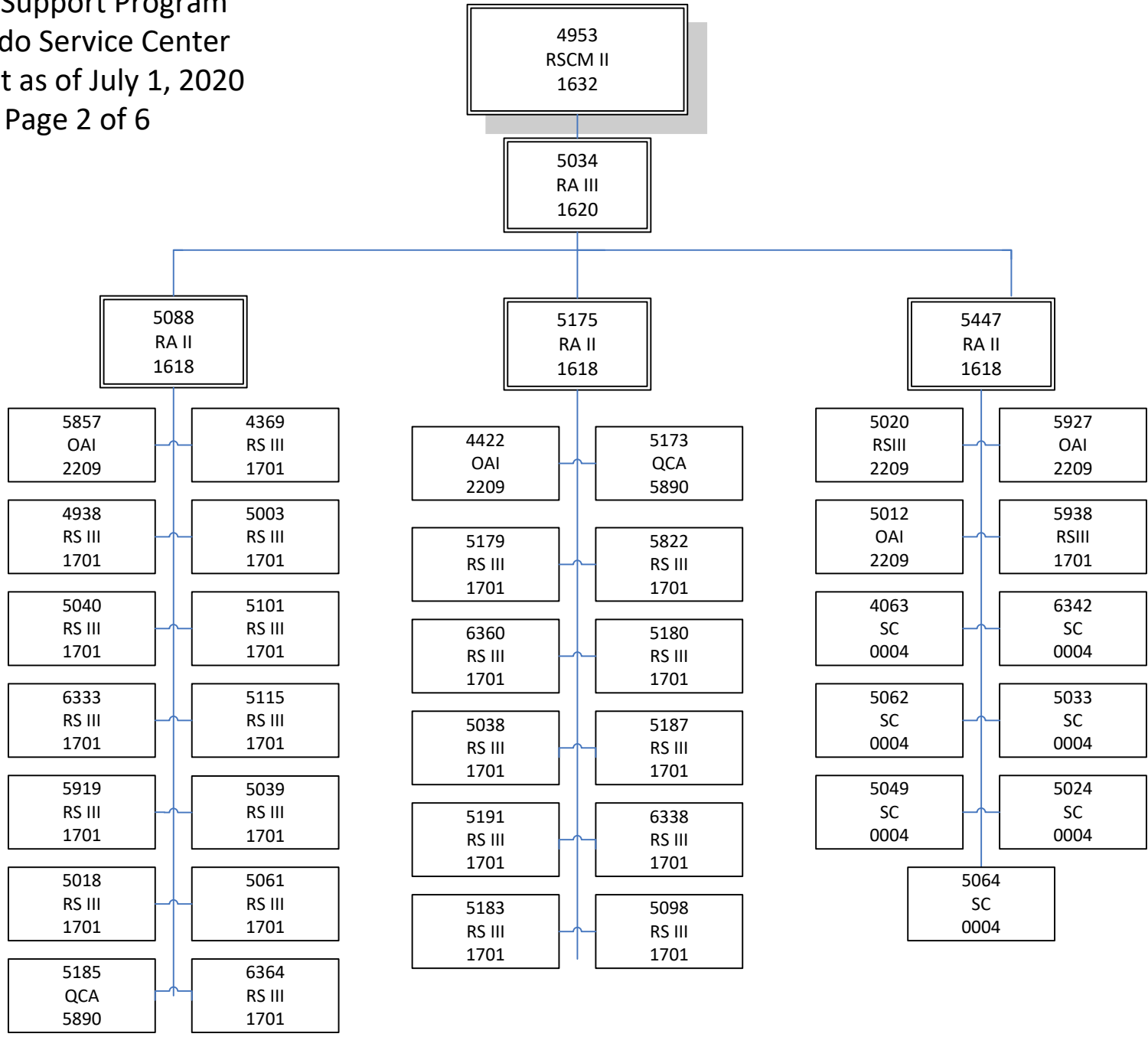


Department of Revenue
Child Support Program
Orlando Service Center
Current as of July 1, 2020

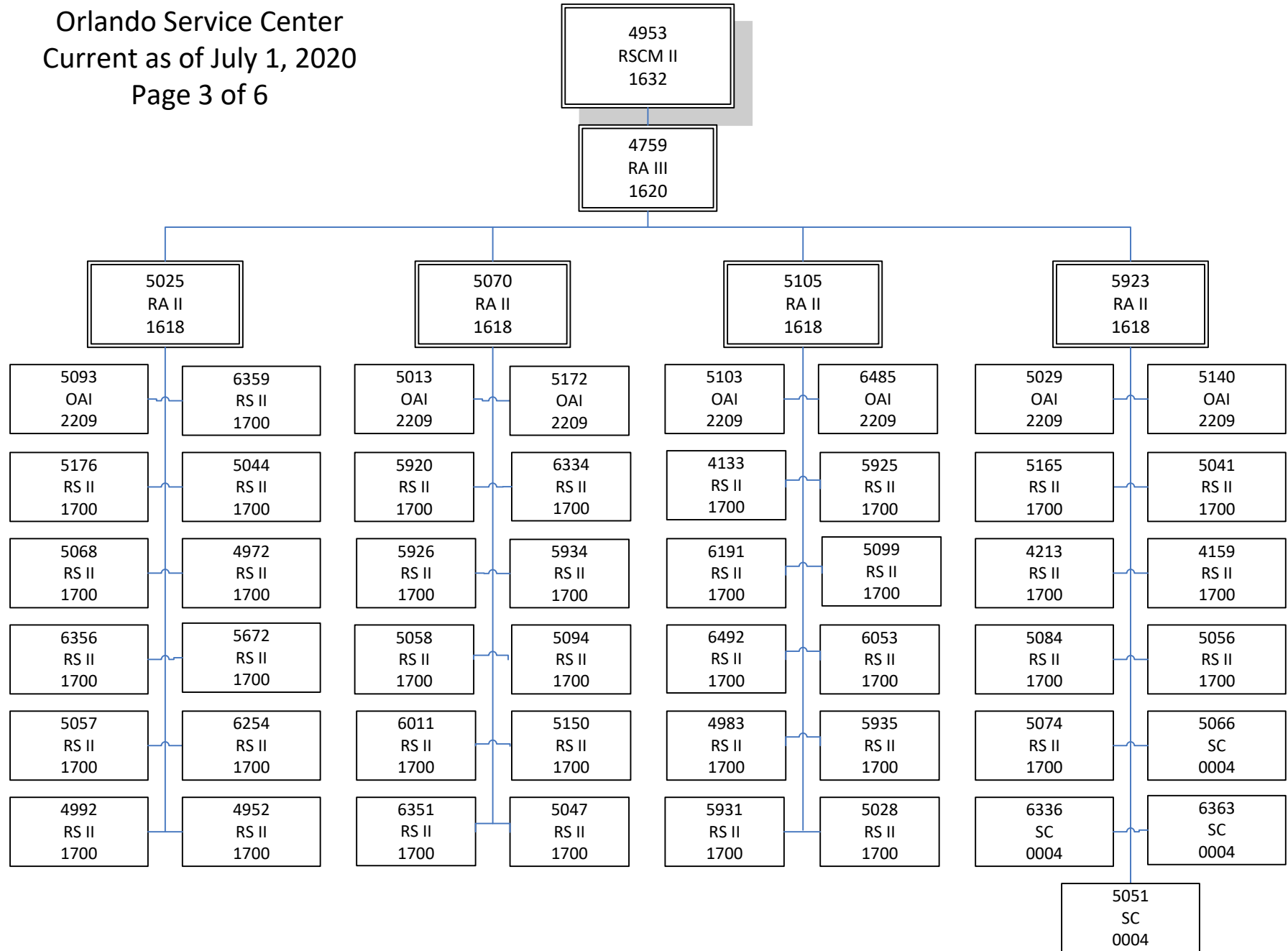
Page 1 of 6



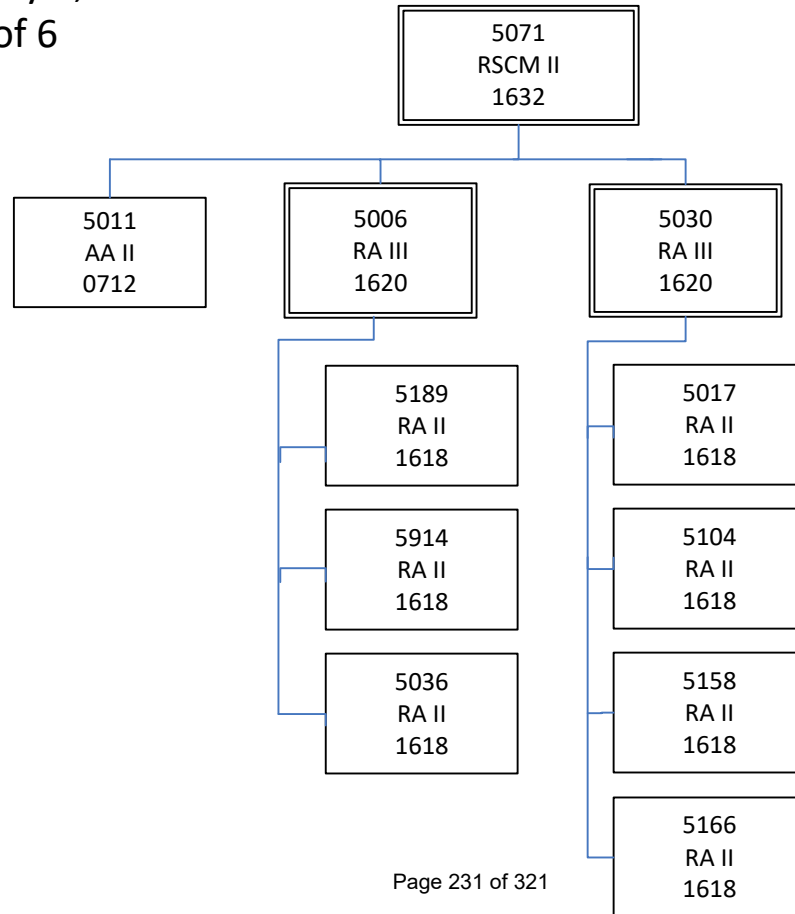
Department of Revenue
 Child Support Program
 Orlando Service Center
 Current as of July 1, 2020
 Page 2 of 6



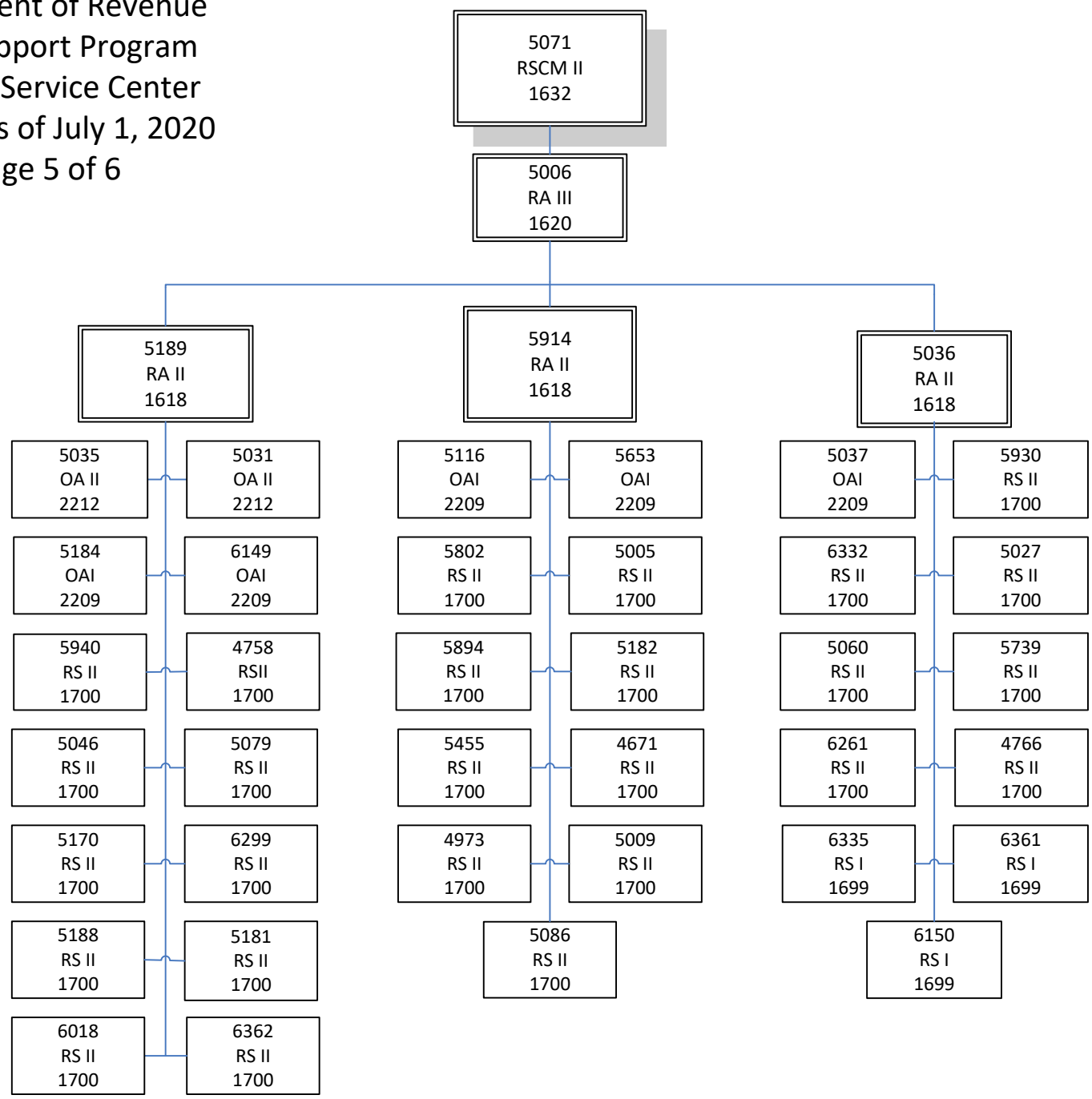
Department of Revenue
 Child Support Program
 Orlando Service Center
 Current as of July 1, 2020
 Page 3 of 6



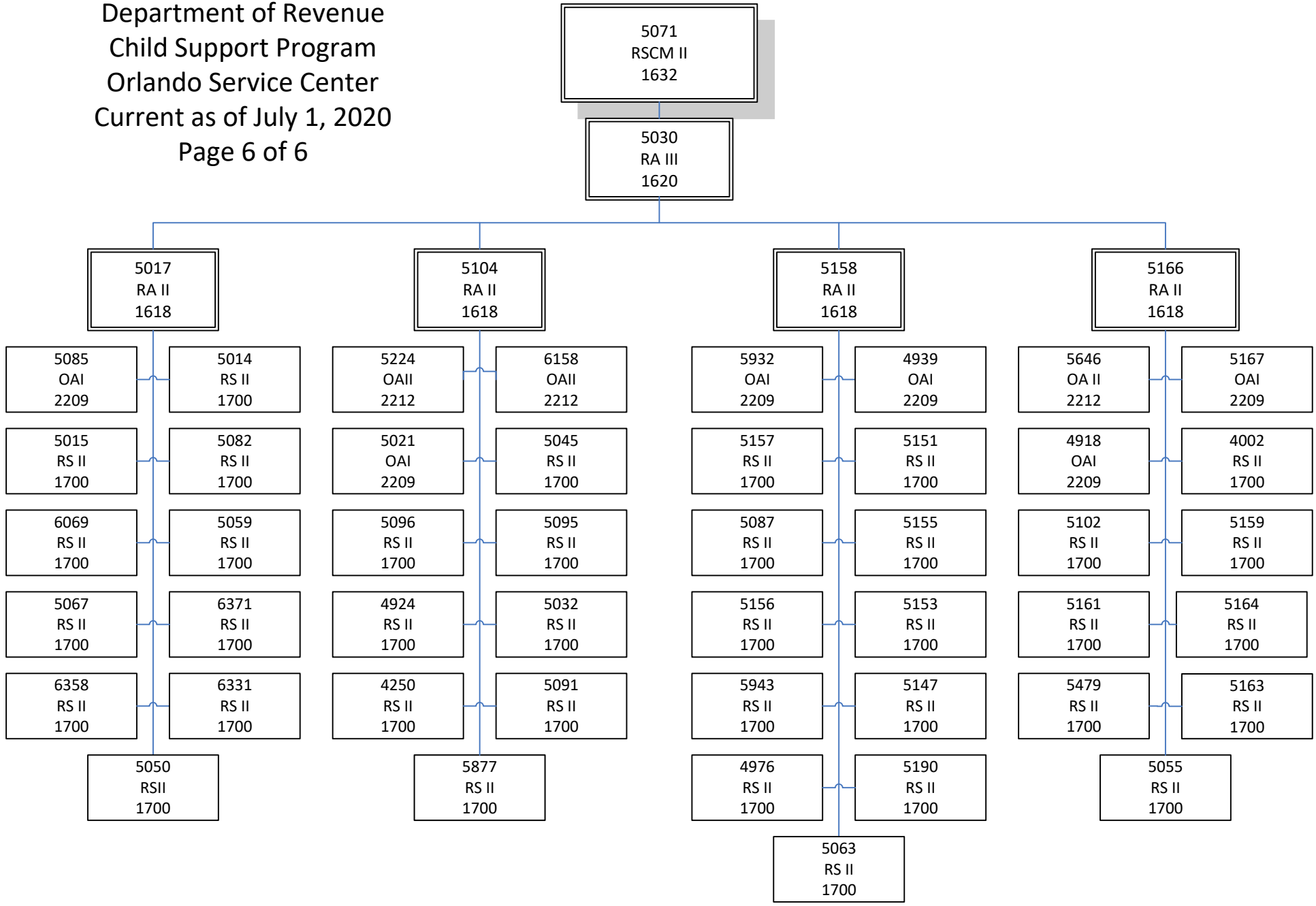
Department of Revenue
Child Support Program
Orlando Service Center
Current as of July 1, 2020
Page 4 of 6



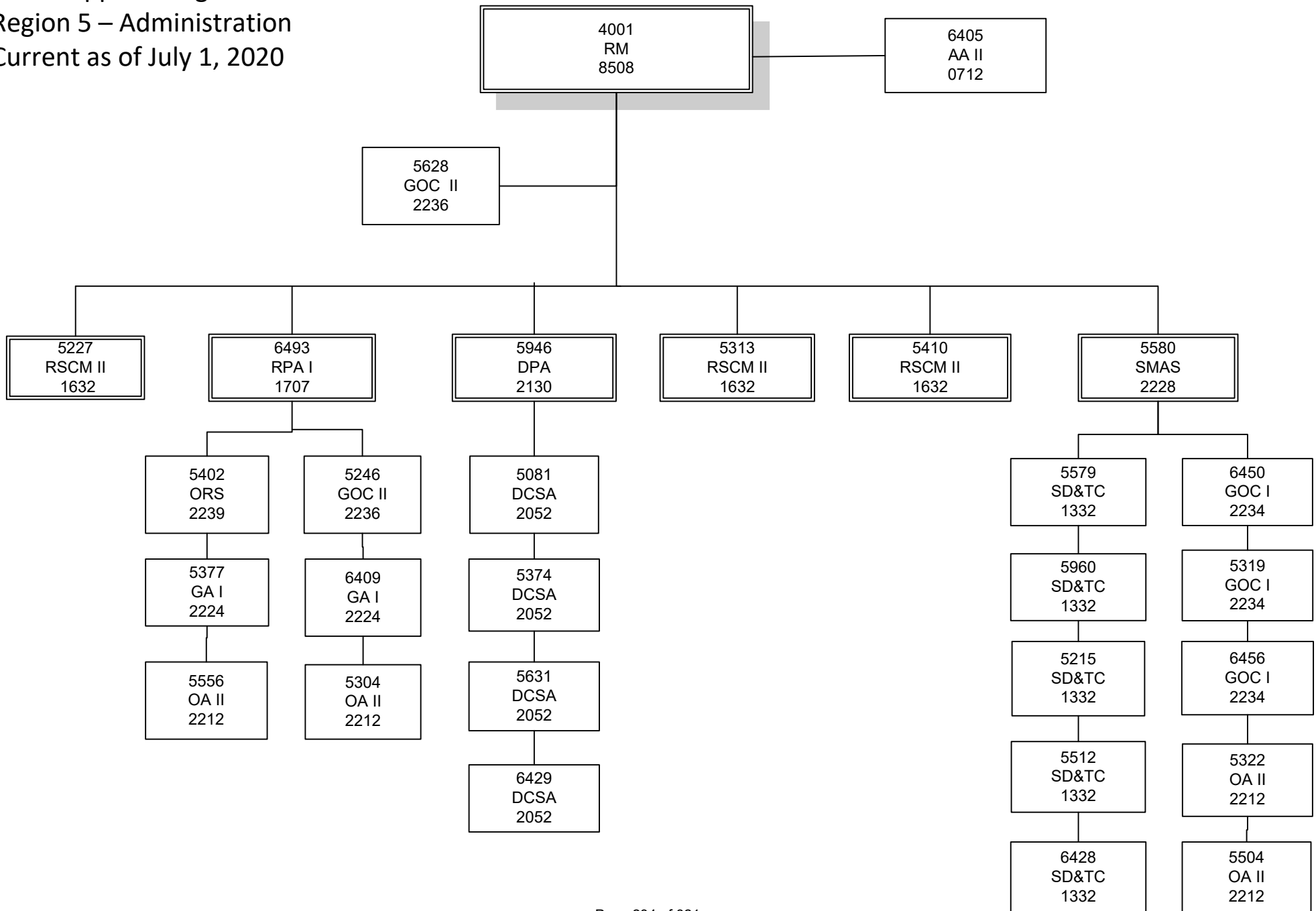
Department of Revenue
 Child Support Program
 Orlando Service Center
 Current as of July 1, 2020
 Page 5 of 6



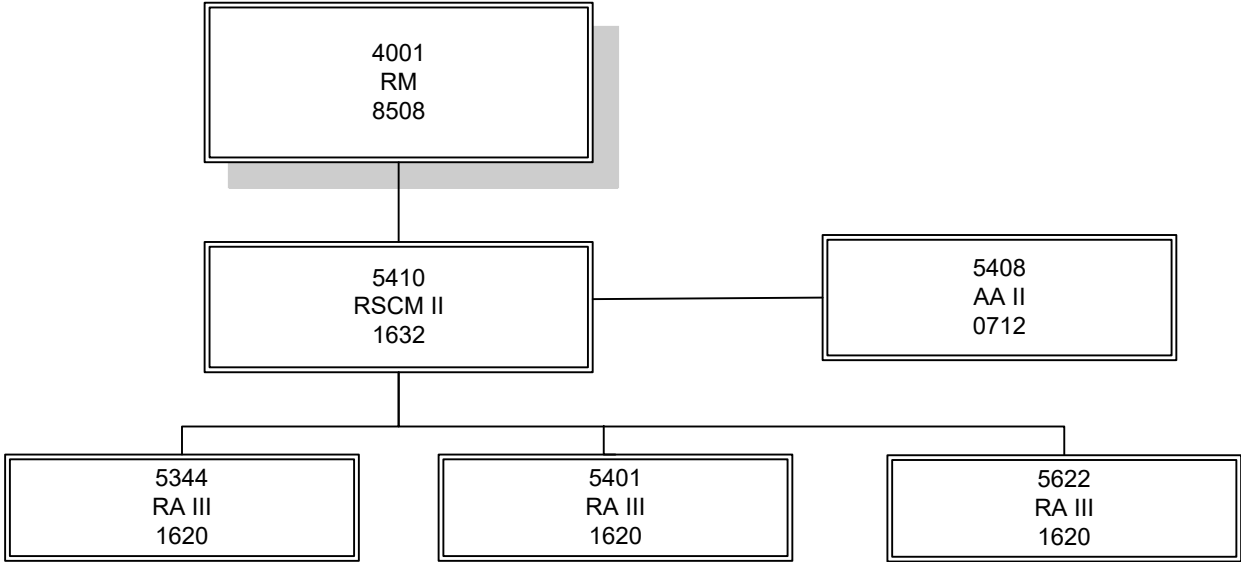
Department of Revenue
 Child Support Program
 Orlando Service Center
 Current as of July 1, 2020
 Page 6 of 6



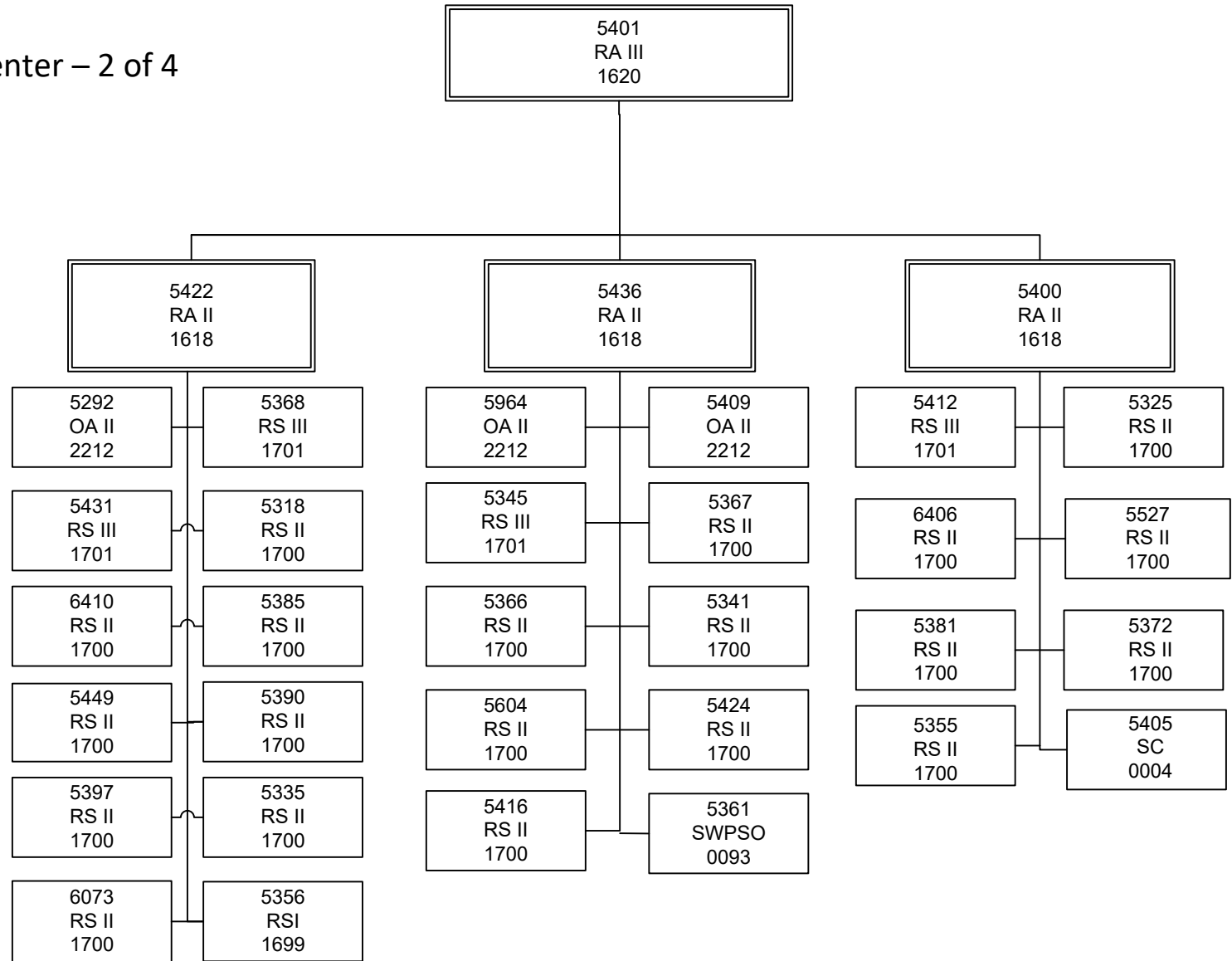
Department of Revenue
 Child Support Program
 Region 5 – Administration
 Current as of July 1, 2020



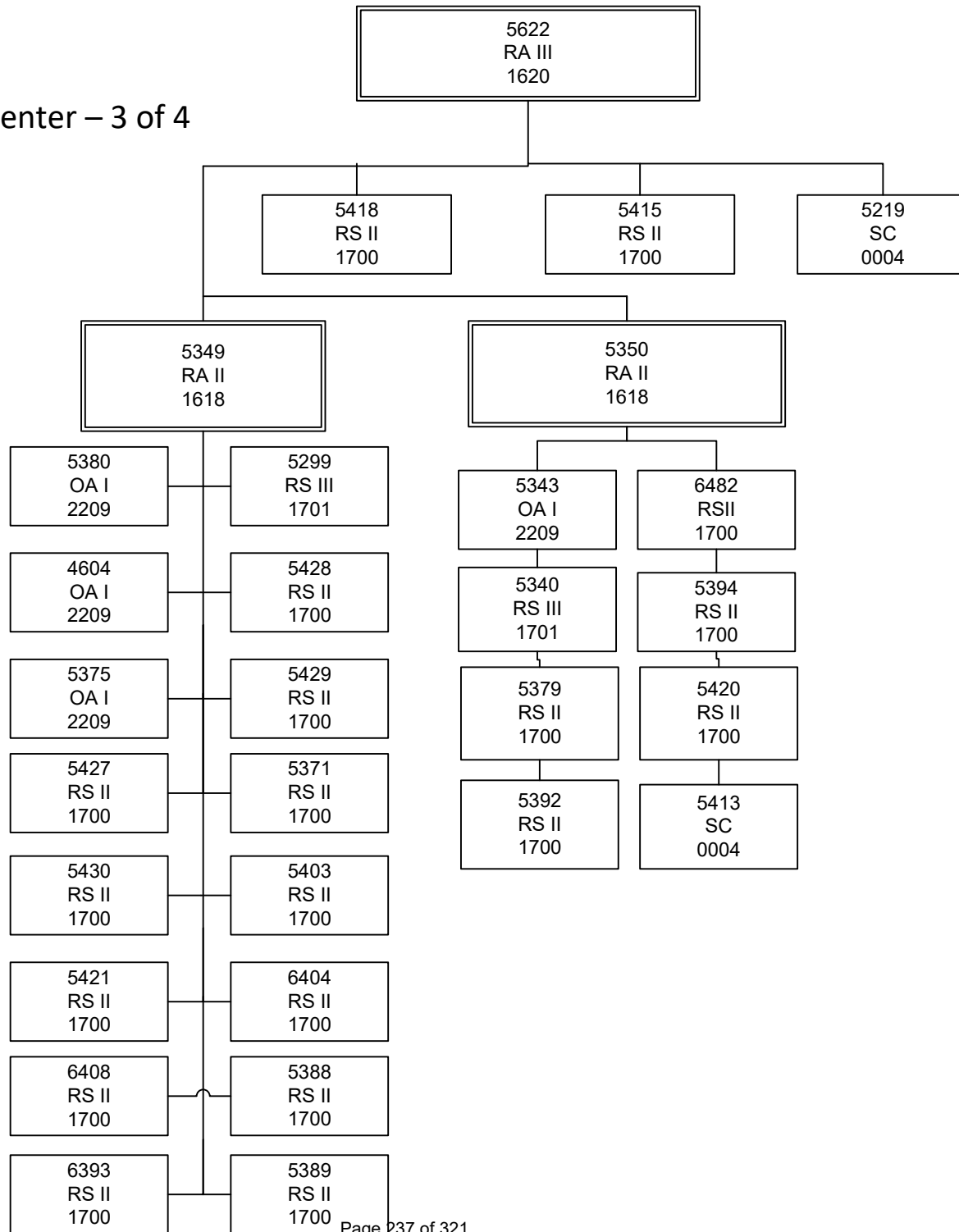
Department of Revenue
Child Support Program
West Palm Beach Service Center – 1 of 4
Current as of July 1, 2020



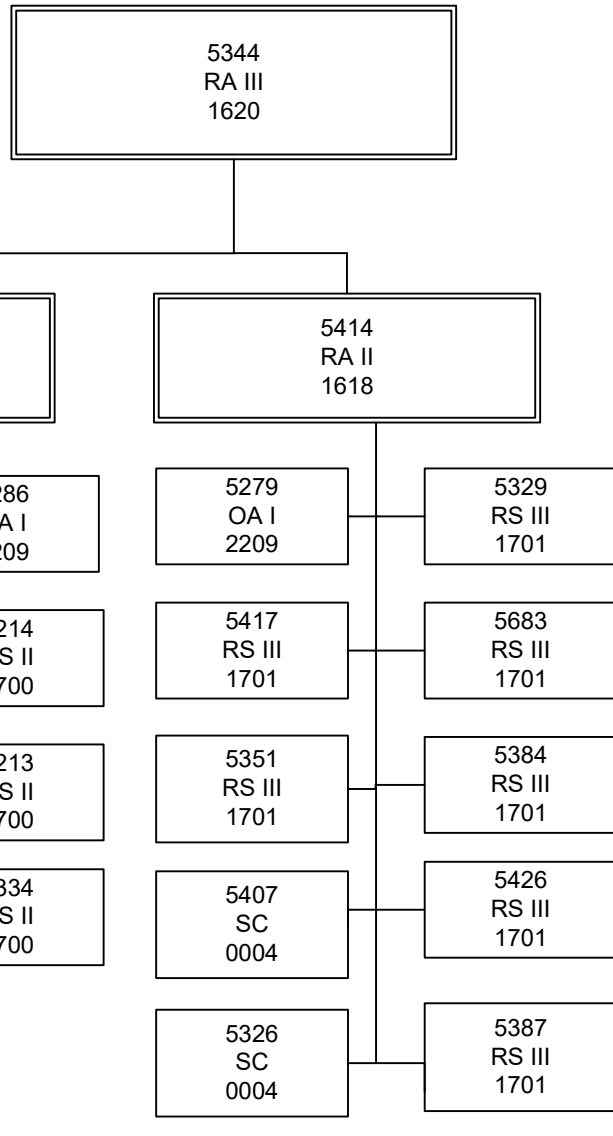
Department of Revenue
 Child Support Program
 West Palm Beach Service Center – 2 of 4
 Current as of July 1, 2020



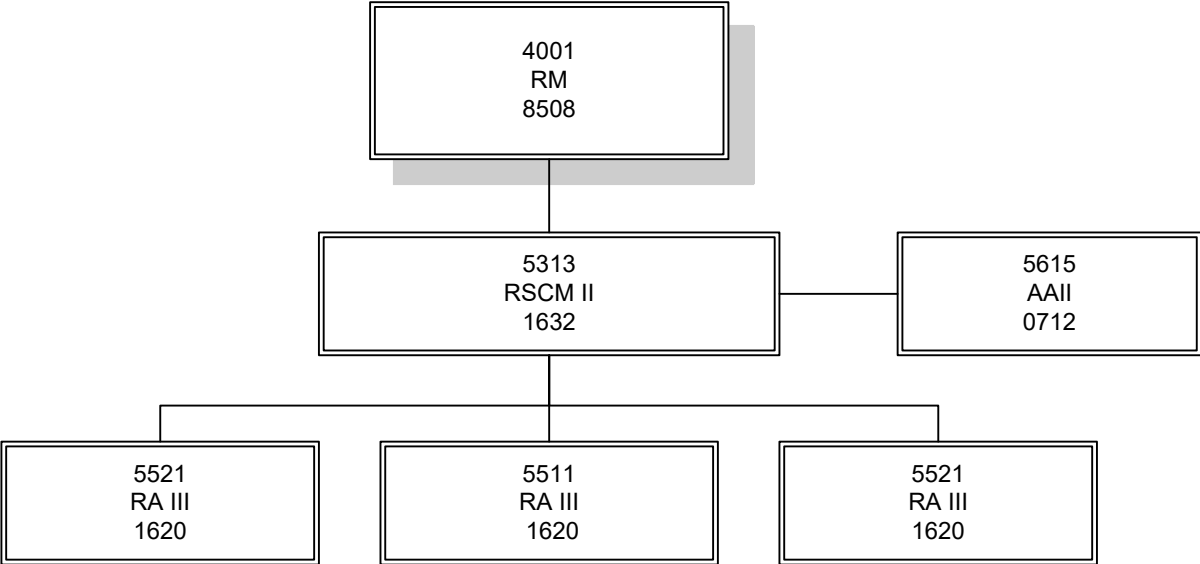
Department of Revenue
 Child Support Program
 West Palm Beach Service Center – 3 of 4
 Current as of July 1, 2020



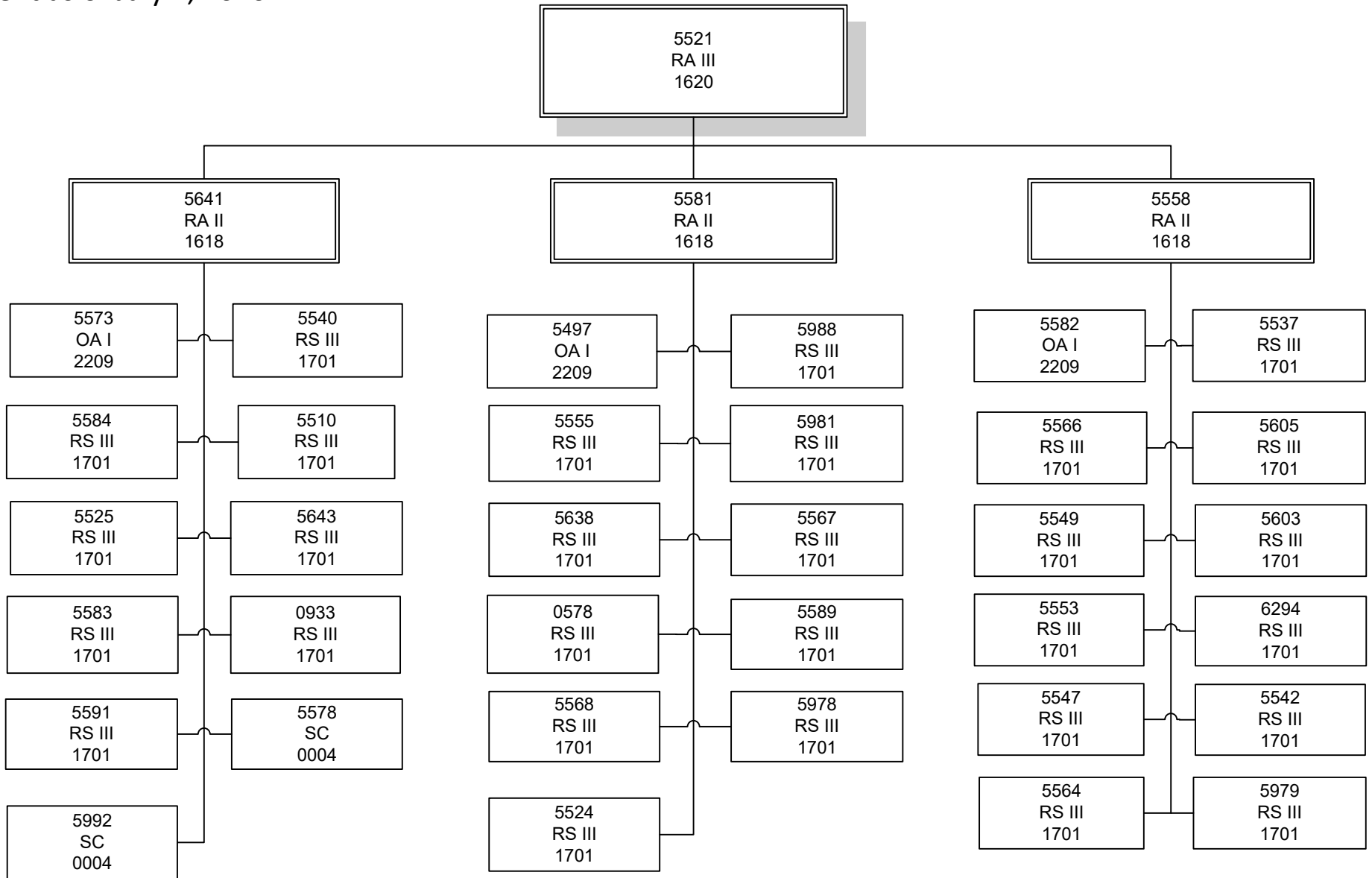
Department of Revenue
 Child Support Program
 West Palm Beach Service Center – 4 of 4
 Current as of July 1, 2020



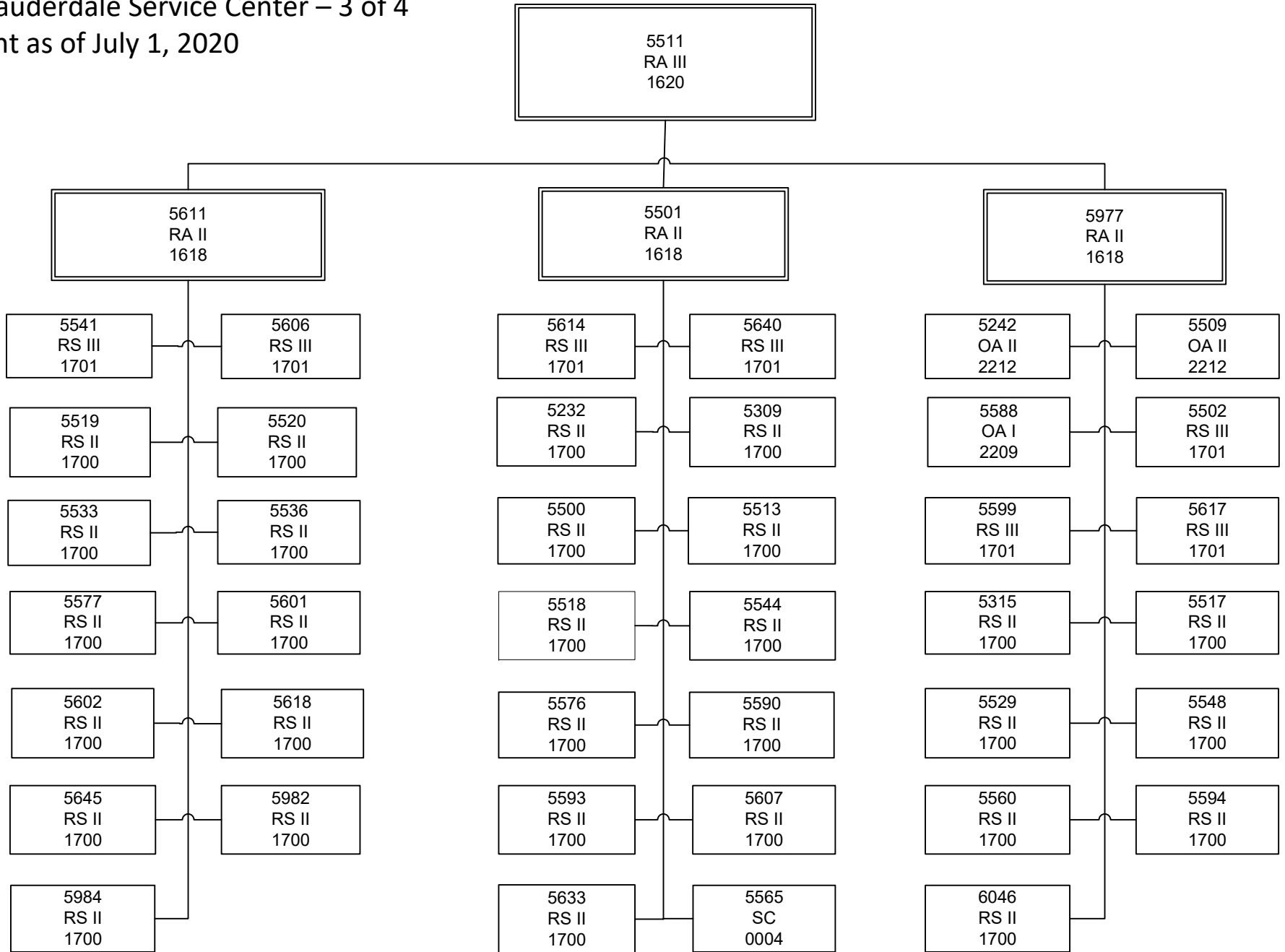
Department of Revenue
Child Support Program
Fort Lauderdale Service Center – 1 of 4
Current as of July 1, 2020



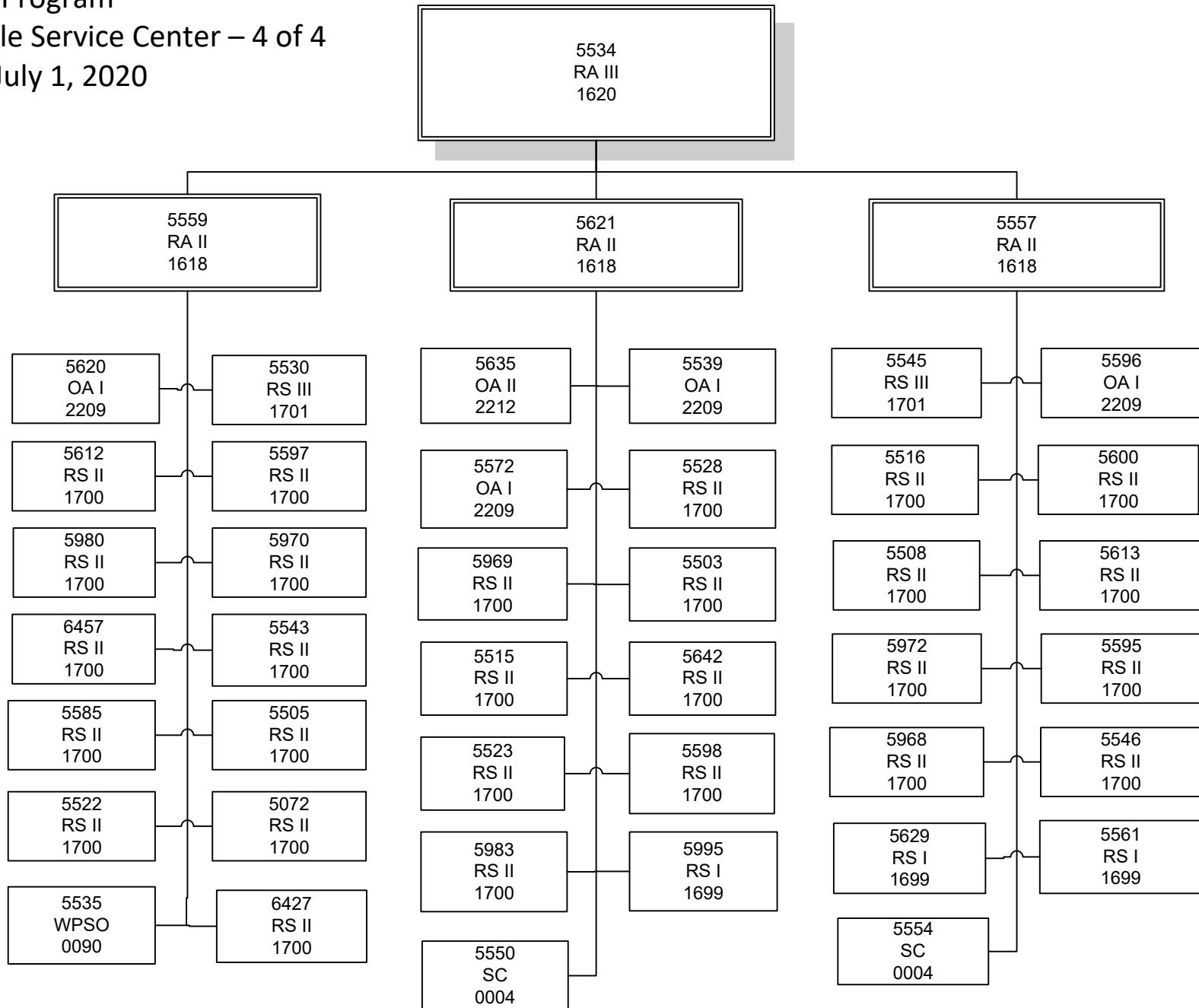
Department of Revenue
 Child Support Program
 Fort Lauderdale Service Center – 2 of 4
 Current as of July 1, 2020



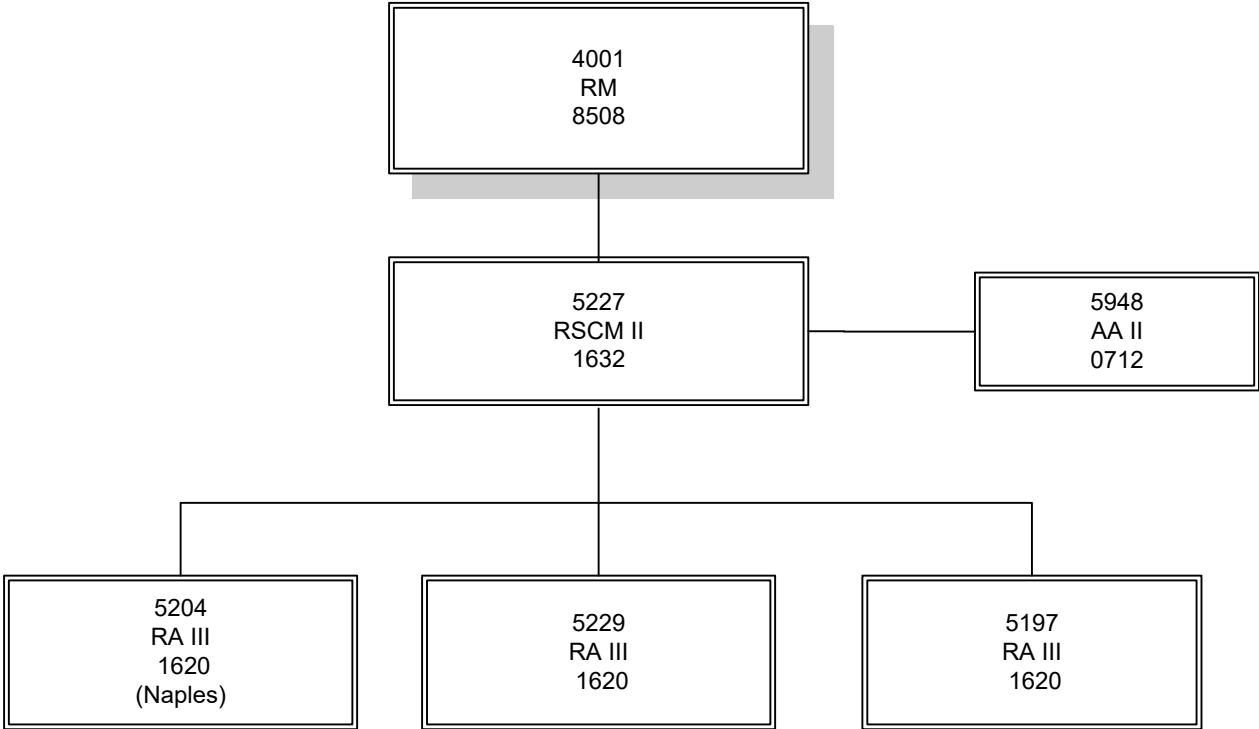
Department of Revenue
 Child Support Program
 Fort Lauderdale Service Center – 3 of 4
 Current as of July 1, 2020



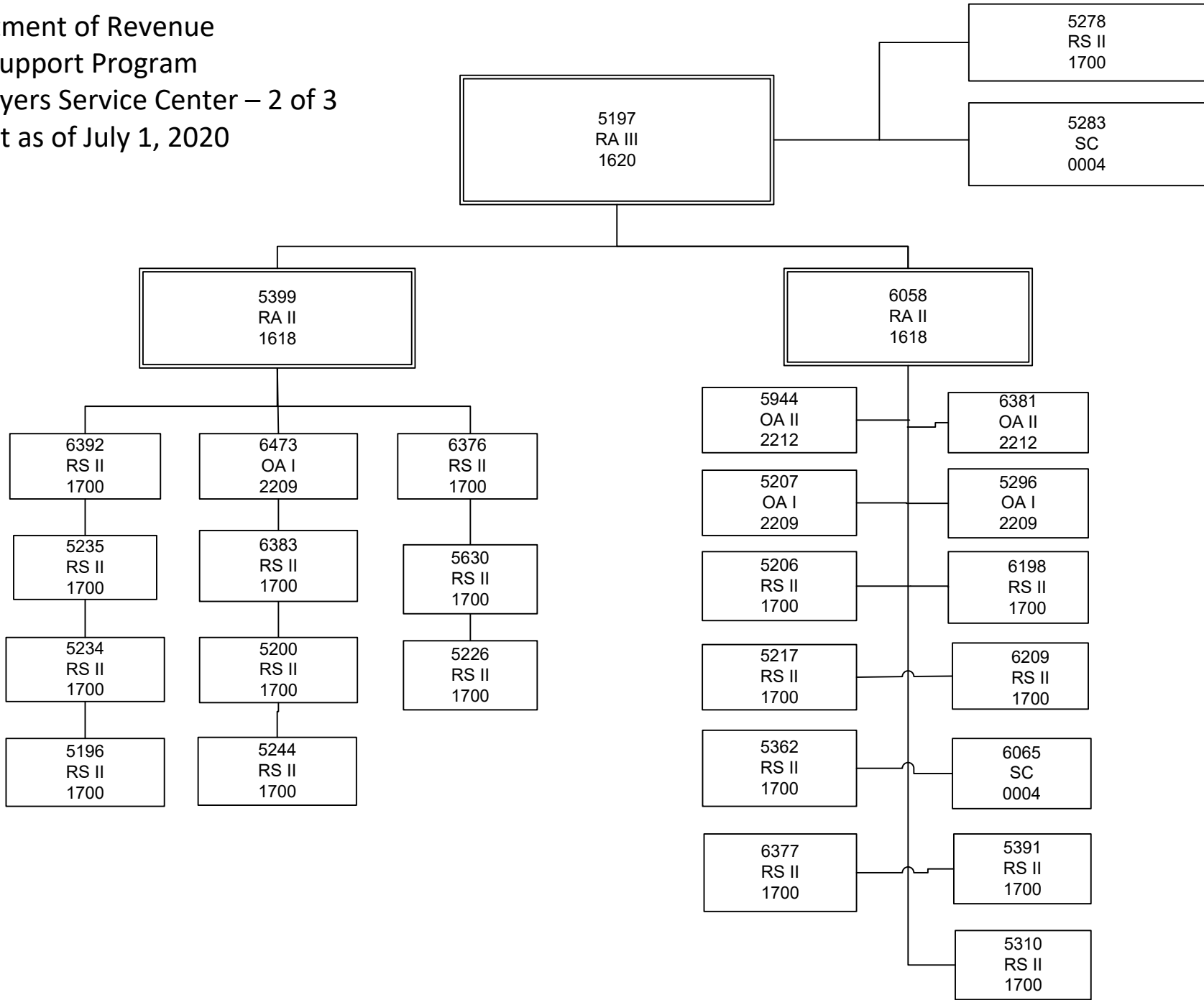
Department of Revenue
 Child Support Program
 Fort Lauderdale Service Center – 4 of 4
 Current as of July 1, 2020



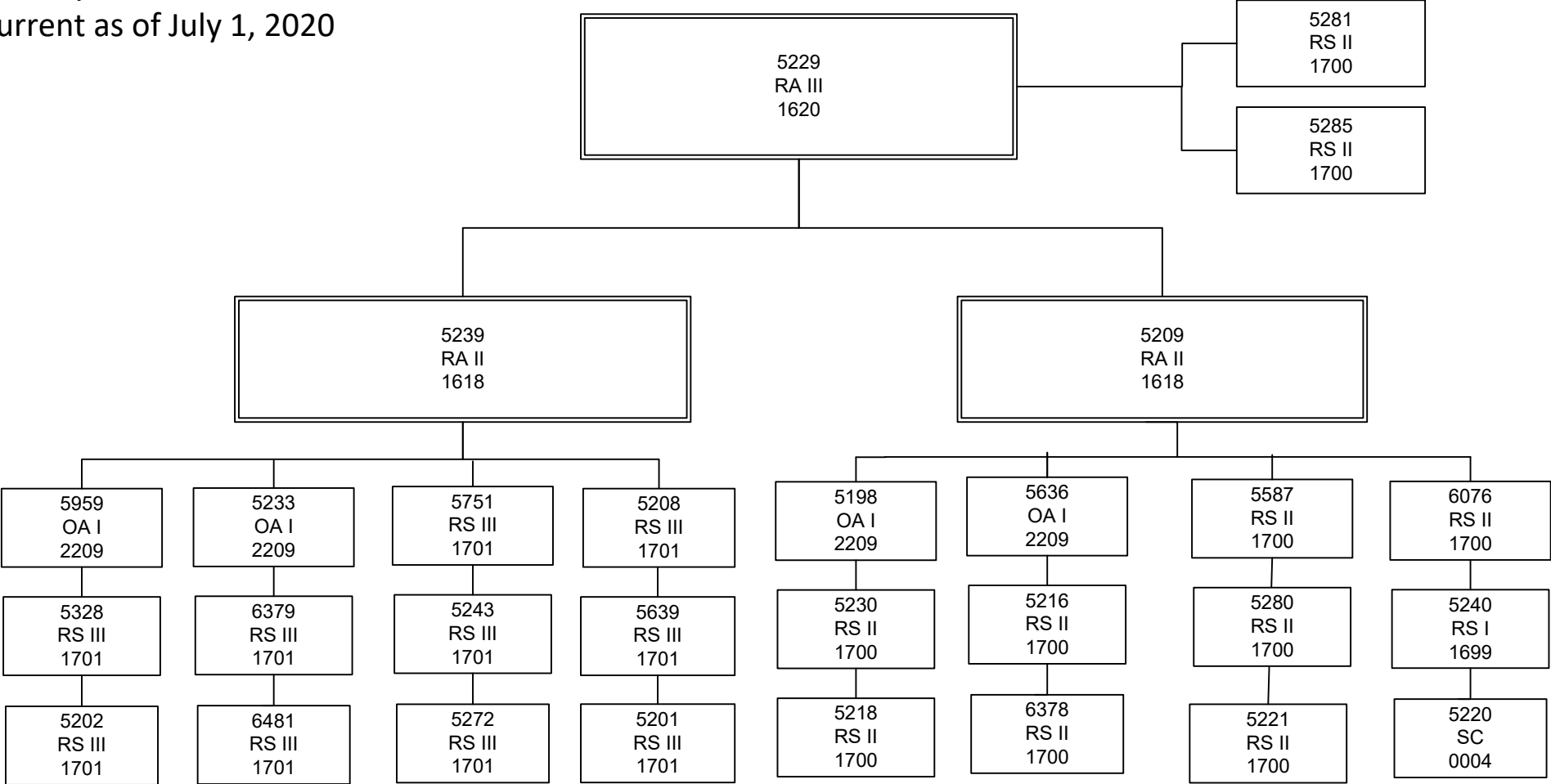
Department of Revenue
Child Support Program
Fort Myers Service Center – 1 of 3
Current as of July 1, 2020



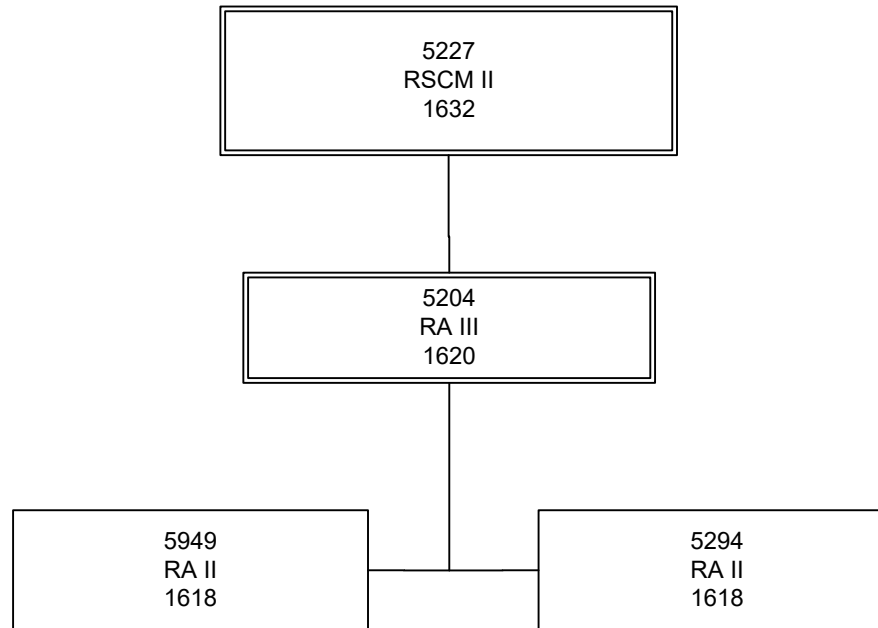
Department of Revenue
 Child Support Program
 Fort Myers Service Center – 2 of 3
 Current as of July 1, 2020



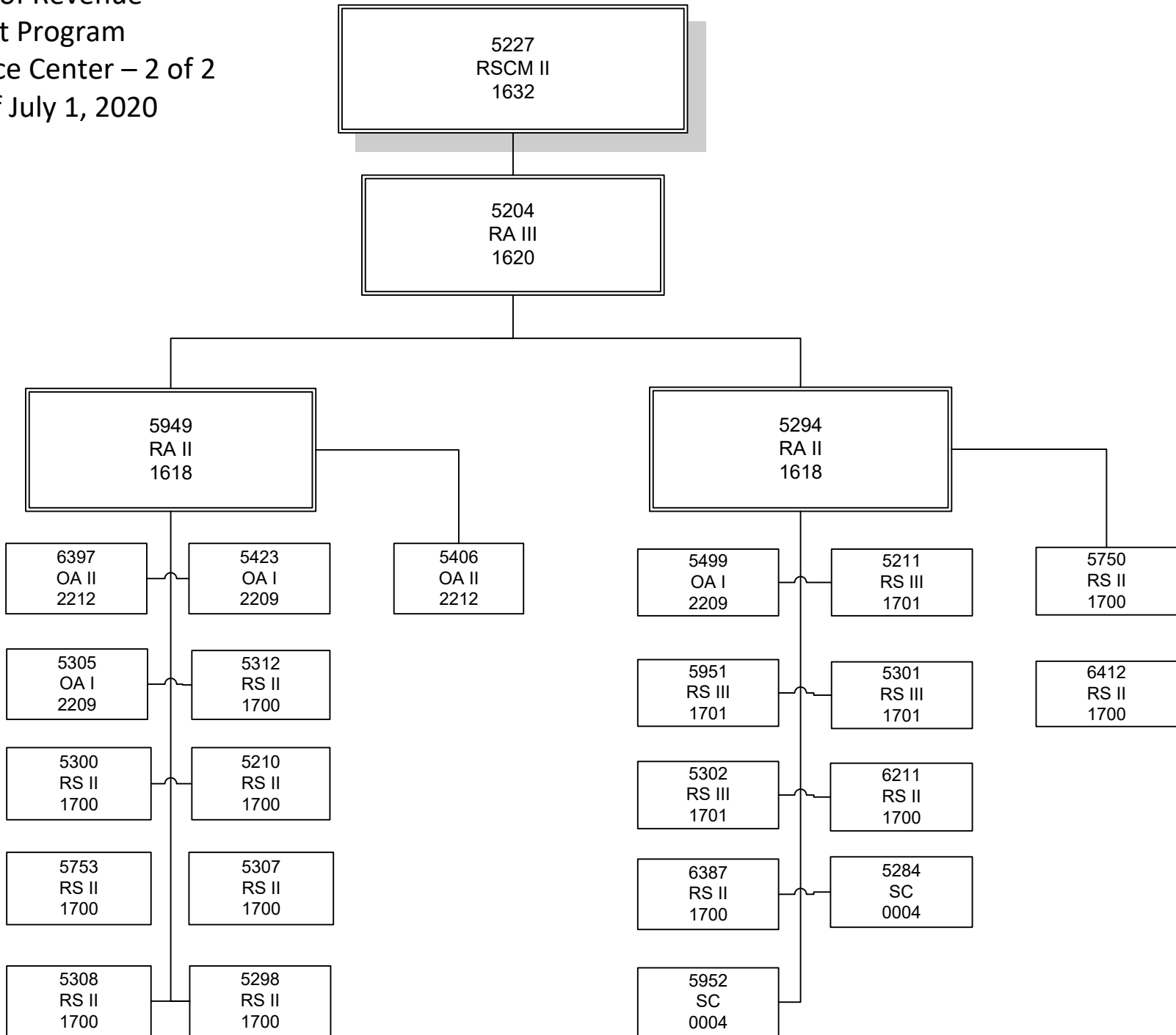
Department of Revenue
 Child Support Program
 Fort Myers Service Center – 3 of 3
 Current as of July 1, 2020



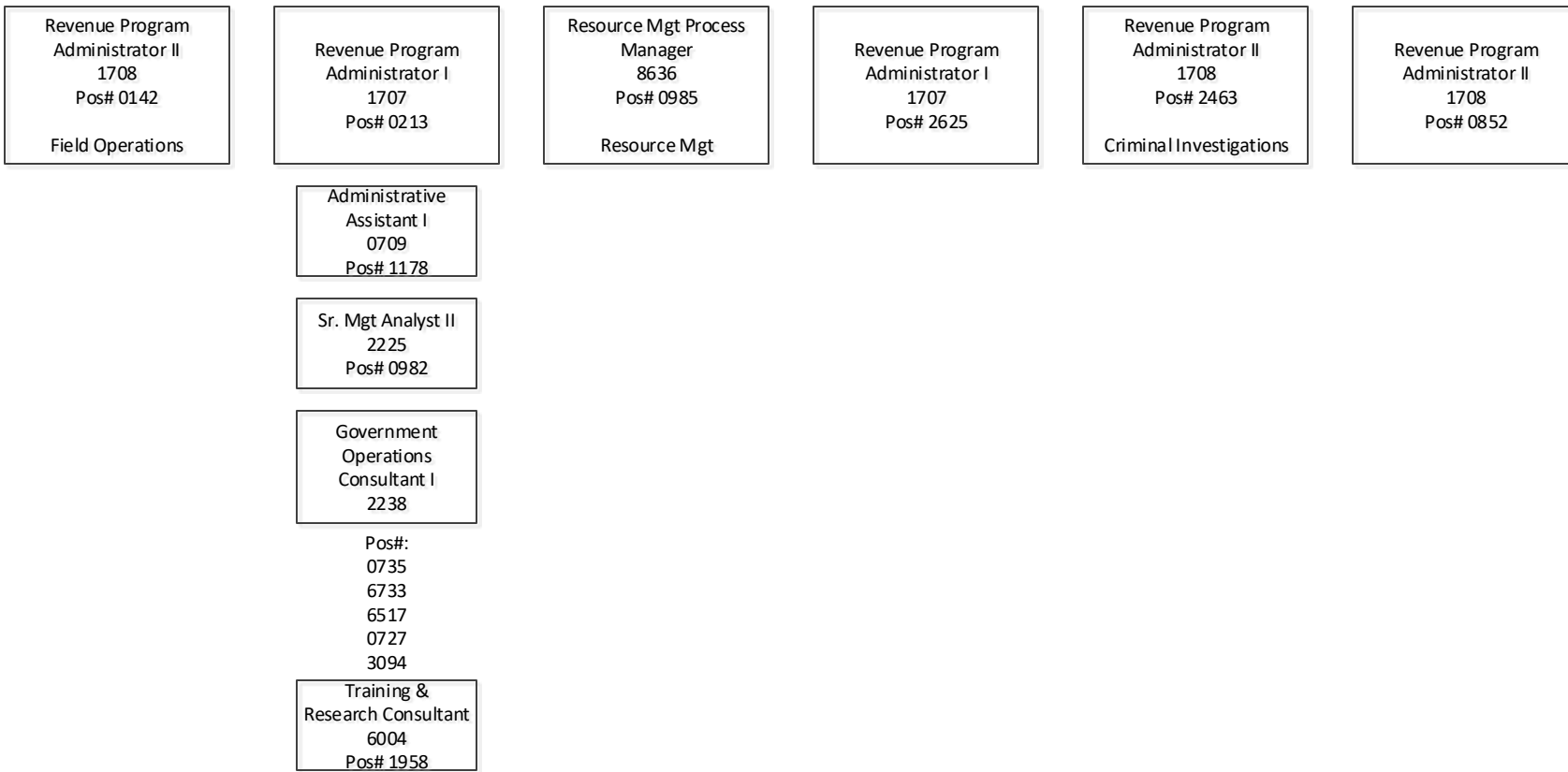
Department of Revenue
Child Support Program
Naples Service Center – 1 of 2
Current as of July 1, 2020



Department of Revenue
 Child Support Program
 Naples Service Center – 2 of 2
 Current as of July 1, 2020



Department of Revenue
 General Tax Administration
 Director's Office
 Current as of July 1, 2020



Department of Revenue
 General Tax Administration
 Business Technology Office
 Current as of July 1, 2020

			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, 2020

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

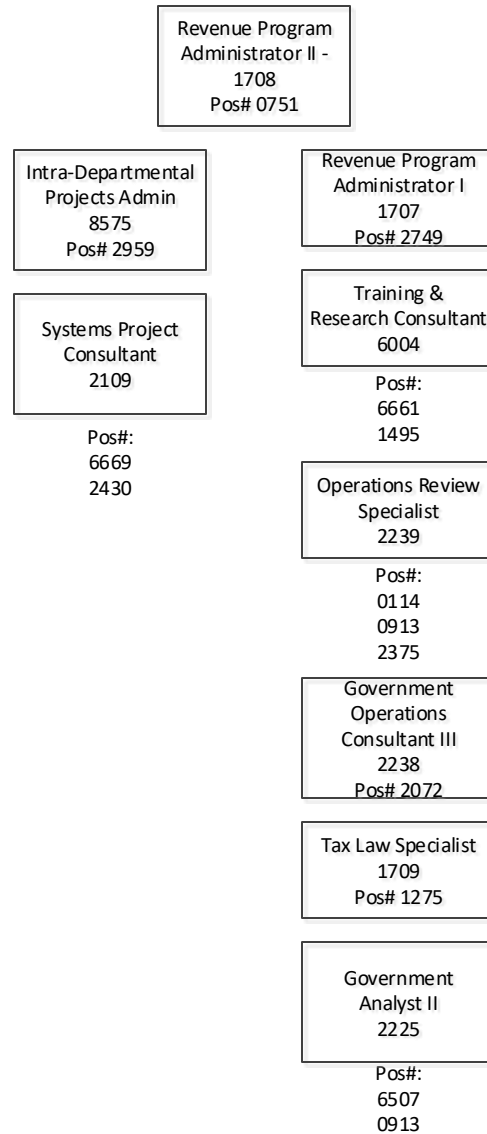
Sr. Mgt Analyst II
 2228
 Pos# 1215

Government
 Operations
 Consultant I
 2234

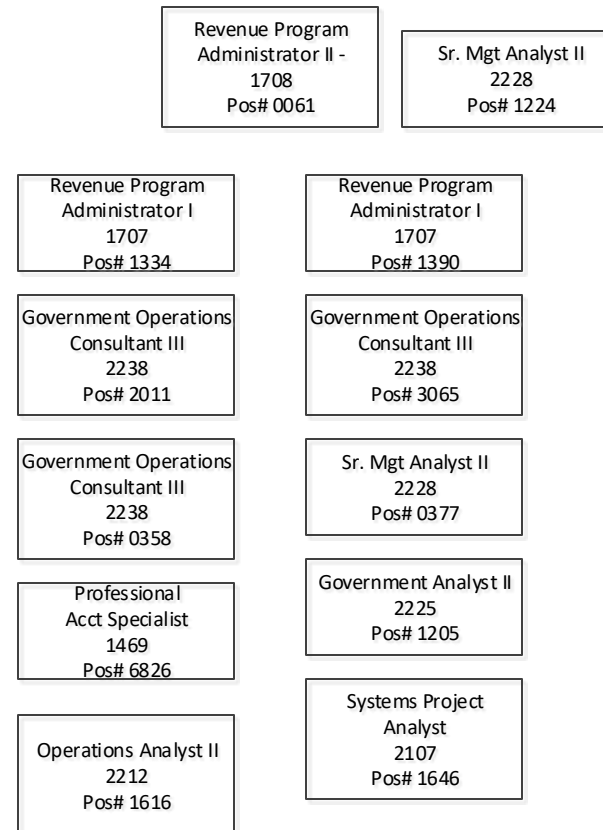
Pos#:
 1981
 1941
 3019

Department of Revenue
 General Tax Administration
 Resource Management Process (2 of 2)
 Current as of July 1, 2020

Taxpayer Education & Communication



Financial Mgt



Department of Revenue
 General Tax Administration
 Field Operations
 Current as of July 1, 2020

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

In-State Operations –
 Collections

Revenue Program
 Administrator II -
 1708
 Pos# 0970

Revenue Service
 Center Manager II
 1632
 Pos# 0137
 Largo

Revenue Service
 Center Manager II
 1632
 Pos# 2885
 Alachua & Lake City

Revenue Service
 Center Manager I
 1631
 Pos# 2691
 Holiday

Revenue Service
 Center Manager II
 1632
 Pos# 3035
 Coral Springs

Revenue Service
 Center Manager I
 1631
 Pos# 0225
 Lakeland

Revenue Service
 Center Manager I
 1631
 Pos# 3241
 Sarasota

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

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

Revenue Service
 Center Manager I
 1631
 Pos# 0306
 Tallahassee

Revenue Service
 Center Manager II
 1632
 Pos# 0180
 Ft. Myers & Naples

Revenue Service
 Center Manager I
 1631
 Pos# 0195
 Marianna & Panama City

Revenue Service
 Center Manager II
 1632
 Pos# 0400
 Tallahassee – Rec Mgt

Revenue Service
 Center Manager II
 1632
 Pos# 0676
 Jacksonville

Revenue Service
 Center Manager II
 1632
 Pos# 0244
 Miami

Revenue Service
 Center Manager II
 1632
 Pos# 0416
 Tampa

Revenue Service
 Center Manager I
 1631
 Pos# 0241
 Pensacola

Revenue Service
 Center Manager II
 1632
 Pos# 1419
 West Palm Bch &
 Ft. Pierce

Audit Operations

Revenue Program
 Administrator II -
 1708
 Pos# 1218

Revenue Program
 Administrator I
 1707
 Pos# 3124
 Region A

Revenue Program
 Administrator I
 1707
 Pos# 1077
 Region B

Revenue Program
 Administrator I
 1707
 Pos# 1199
 Region C

Revenue Program
 Administrator I
 1707
 Pos# 0432
 Region D

Campaigns

Revenue Program
 Administrator II -
 1708
 Pos# 0609

Sr. Tax Audit
 Administrator
 1513
 Pos# 0429
 Tallahassee Central

Revenue Program
 Administrator I
 1707
 Pos# 0934

Investigations

Revenue Program
 Administrator II -
 1708
 Pos# 2463

Department of Revenue
 General Tax Administration
 Criminal Investigations
 Current as of July 1, 2020

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	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		Tax Specialist I 1703 Pos# 2902		Sr. Financial Investigator 8351 Pos#: 1630 2907 2942	
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. 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, 2020

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

Revenue Program
 Administrator I
 1707
 Pos# 3124
 Region A

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, 2020

Audit

Sr. Tax Audit
 Administrator
 1513
 Pos# 1250

Revenue Program
 Administrator I
 1707
 Pos# 1077
 Region B

Administrative
 Assistant II
 0712
 Pos# 1961

Sr. Mgt Analyst II
 2225
 Pos# 1922

Sr. Tax Specialist
 1705
 Pos# 0995

Administrative
 Assistant I
 0709

Collections

Revenue Service
 Center Manager II
 1632
 Pos# 0676
 Jacksonville

Operations Review
 Specialist
 2239
 Pos# 1671

Tax Specialist II
 1704
 Pos# 2216

Accountant I
 1427

Pos#:
 0211
 2489

Sr Revenue
 Consultant
 1619
 Pos# 1559

Revenue
 Administrator III
 1620
 Pos# 6759

Revenue
 Administrator III
 1620
 Pos# 2110

Revenue
 Administrator III
 1620
 Pos# 0204

Revenue Specialist III
 1701

Pos#
 0206
 2947
 6761
 0202

Revenue Specialist III
 1701

Pos#:
 1298
 2214
 2693

Tax Specialist I
 1703

Pos#:
 0965
 1653
 2890
 1440

Revenue Specialist II
 1700

Pos#:
 1557
 1659
 1556
 0214

Revenue Specialist II
 1700

Pos#:
 0318
 3301
 1815
 0872

Revenue Specialist III
 1701

Pos#:
 2212
 2492
 1586

Tax Audit Supv
 1512
 Pos# 1922

Tax Auditor I
 1503
 Pos# 2001

Tax Audit Supv
 1512
 Pos# 3221

Tax Auditor V
 1511
 Pos# 6849

Tax Auditor IV
 1510

Pos#:
 0639
 3143

Tax Auditor III
 1509
 Pos# 2819

Tax Auditor II
 1506
 Pos# 6815

Tax Auditor I
 1503

Pos#:
 6718
 3099
 0521

Computer Audit
 Analyst
 2125

Pos#:
 6731
 3236

Tax Audit Supv
 1512
 Pos# 0401

Administrative
 Assistant I
 0709
 Pos# 2196

Rev Tax Auditor VI
 1519
 Pos# 1971

Tax Auditor III
 1509

Pos#:
 3223
 0407

Tax Auditor II
 1506
 Pos# 0399

Tax Auditor I
 1503
 Pos# 1244

Computer Audit
 Analyst
 2125
 Pos# 0493

Tax Audit Supv
 1512
 Pos# 0826

Tax Auditor IV
 1510
 Pos# 3220

Tax Auditor III
 1509
 Pos# 1886

Pos#:
 1886
 6816
 3020

Tax Auditor II
 1506

Pos#:
 0988
 1168

Tax Auditor I
 1503

Pos#:
 1914
 3144
 3093

Campaigns

Tax Audit Supv
 1512

Pos#:
 1960
 0460

Tax Auditor III
 1509

Pos#:
 2476
 3142

Tax Auditor II
 1506

Pos#:
 1189
 2018
 2416
 2654

Tax Auditor I
 1503
 Pos# 1064

Department of Revenue
 General Tax Administration
 Lake City Service Center
 Current as of July 1, 2020

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
--	---	--	-----------------------------------	---

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

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

Revenue Program
Administrator I
1707
Pos# 3124
Region A

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, 2020

Collections

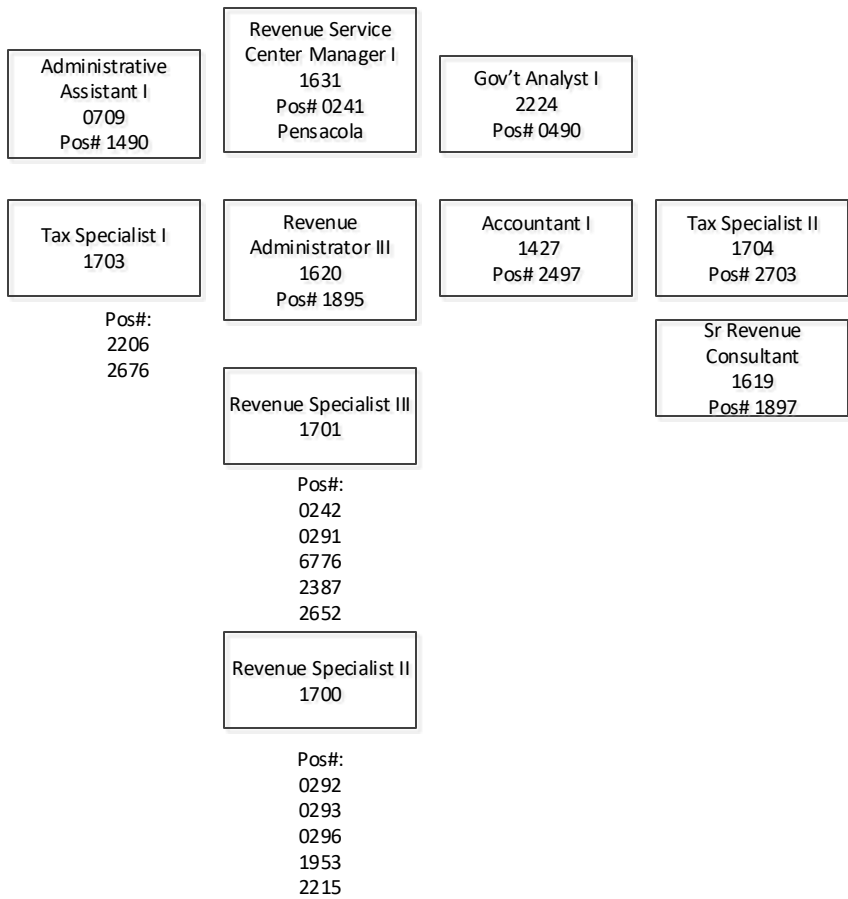
Gov't Analyst I 2224 Pos# 3016	Revenue Service Center Manager I 1631 Pos# 0195 Marianna	Administrative Secretary 0108 Pos# 0791
	Revenue Administrator III 1620 Pos# 0927	Accountant I 1427 Pos# 0146
	Tax Specialist I 1703 Pos#: 2203 2204	
	Revenue Specialist III 1701 Pos#: 2260 1425 0287 1153	
	Revenue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

Audit

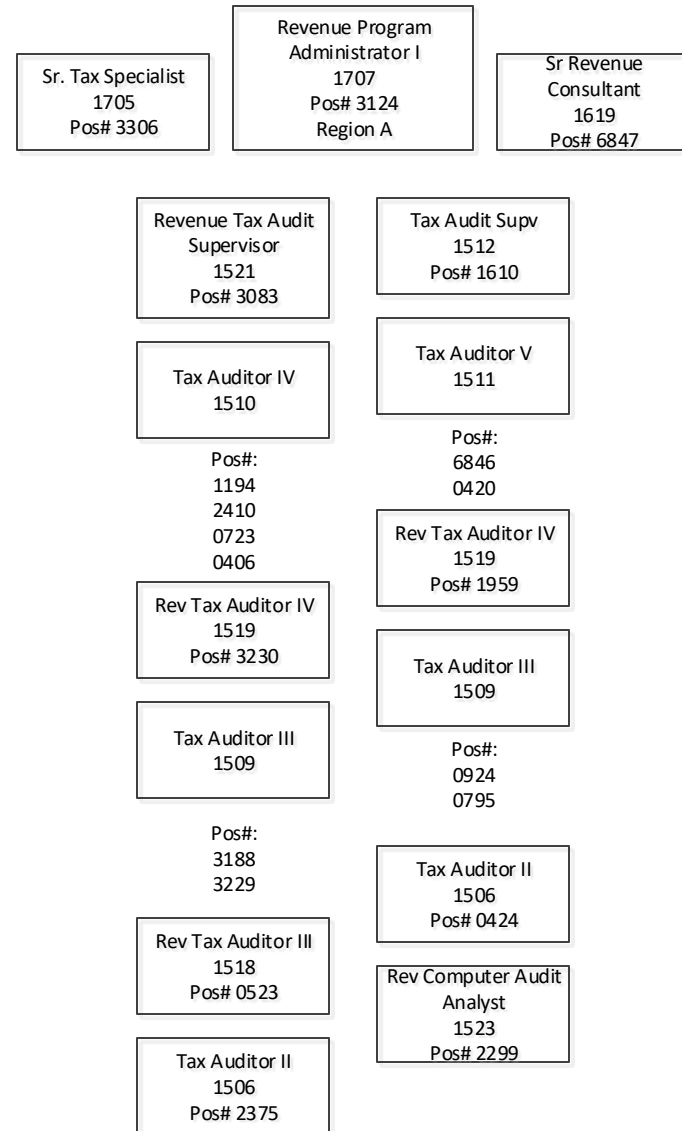
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Tax Audit Supv 1512 Pos# 1056
Tax Auditor V 1511 Pos# 2435
Tax Auditor IV 1510 Pos#: 1013 0408 1925
Rev Tax Auditor IV 1519 Pos# 2834
Tax Auditor III 1509 Pos#: 3252 0452
Tax Auditor II 1506 Pos# 6701

Department of Revenue
 General Tax Administration
 Pensacola Service Center
 Current as of July 1, 2020

Collections

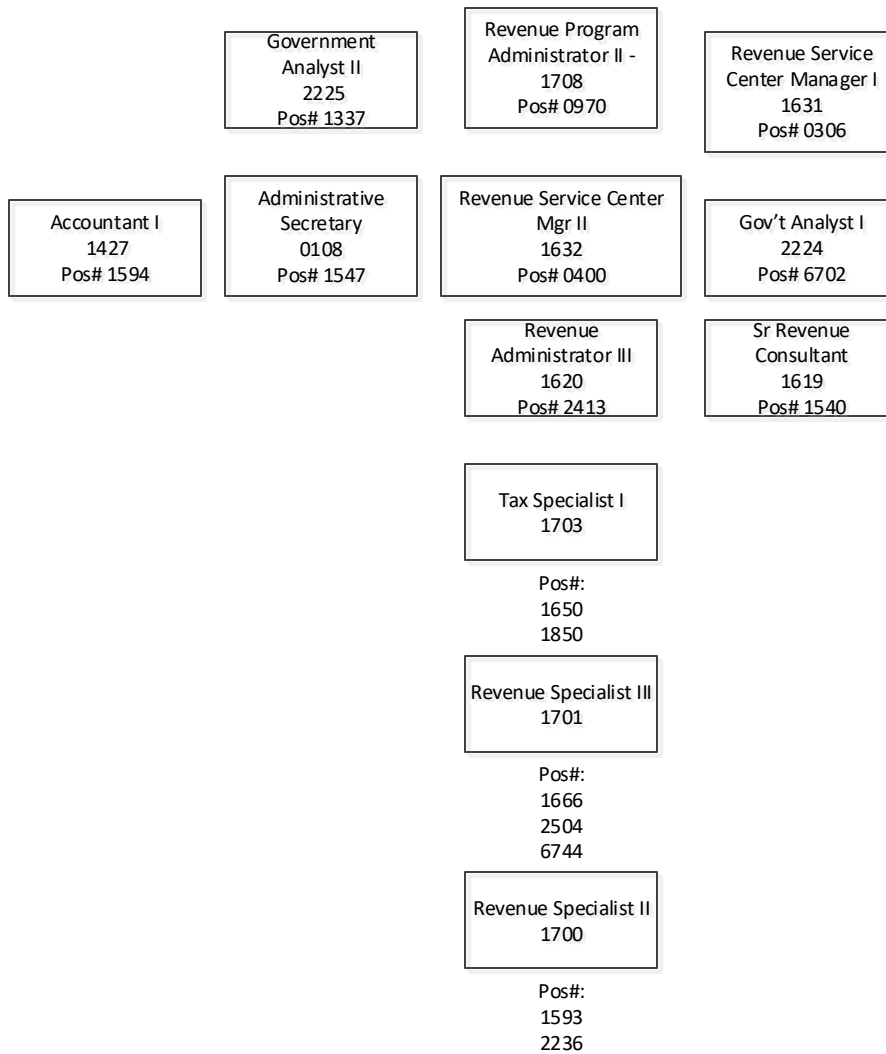


Audit

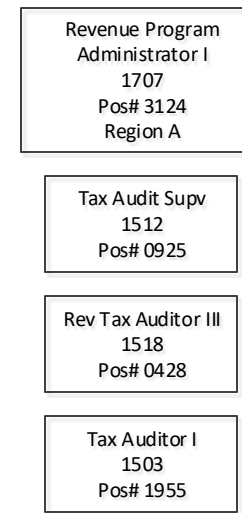


Department of Revenue
 General Tax Administration
 Tallahassee Service Center
 Current as of July 1, 2020

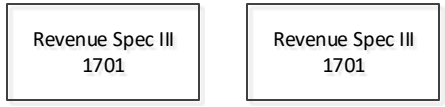
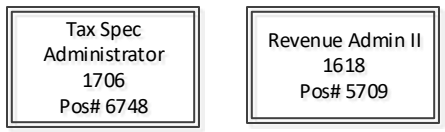
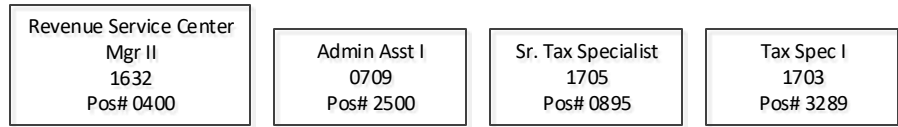
Collections



Audit

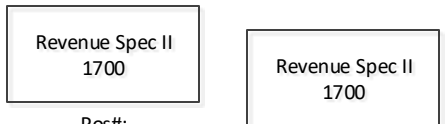


Department of Revenue
 General Tax Administration
 Tallahassee Receivables Management
 Current as of July 1, 2020



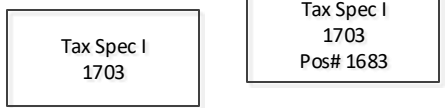
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 0467
 1587
 0388
 6723
 6715
 2710
 3292

- Pos#:
 1765
 2547
 1766
 2734
 1450
 1685
 6648



- Pos#:
 2624
 6708
 1304
 6670

- Pos#:
 1786
 1946



- Pos#:
 2191
 2849
 1249
 0422

Department of Revenue
 General Tax Administration
 Tallahassee – Campaigns (1 of 2)
 Current as of July 1, 2020

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

Tax Audit Supv
 1512
 Pos# 1641

Tax Audit Supv
 1512
 Pos# 5859

Tax Audit Supv
 1512
 Pos# 1209

Administrative
 Secretary
 0108
 Pos# 2897

Sr. Tax Specialist
 1705
 Pos# 2899

Administrative
 Secretary
 0108
 Pos# 1635

Tax Auditor II
 1506

Administrative
 Secretary
 0108
 Pos# 2473

Administrative
 Secretary
 0108
 Pos# 0650

Sr. Tax Specialist
 1705
 Pos# 1441

Sr. Tax Specialist
 1705

Sr. Tax Specialist
 1705

 Pos#:
 1636
 2200

Rev Sr. Tax Specialist
 1522
 Pos# 0397

Sr. Tax Specialist
 1705

 Pos#:
 1649
 2863

Pos#:
 1652
 2077
 3193

Sr. Tax Specialist
 1705

Tax Auditor IV
 1510

Rev Sr. Tax Specialist
 1522
 Pos# 1336

Pos#:
 2895
 3159

Tax Auditor IV
 1510

Tax Auditor IV
 1510
 Pos# 2894

Tax Auditor I
 1503

Pos#:
 0882
 2900

Pos#:
 2432
 2301
 3141
 3026

Tax Auditor IV
 1510

Tax Auditor IV
 1510
 Pos# 3217

Tax Auditor IV
 1510
 Pos# 2192

Pos#:
 1640
 2051

Rev Tax Auditor IV
 1519
 Pos# 1638

Pos#:
 6823
 6830
 0124
 2286
 1969
 3077
 3219

Tax Auditor IV
 1510
 Pos# 2070

Rev Tax Auditor IV
 1519
 Pos# 3025

Pos#:
 3246
 2655

Tax Auditor III
 1509
 Pos# 3216

Tax Auditor III
 1509

 Pos#:
 2785
 2397

Tax Auditor III
 1509

 Pos#:
 3139
 1643
 3139

Tax Auditor III
 1509
 Pos#6858

Tax Auditor III
 1509

 Pos#:
 3209
 2308

Tax Auditor II
 1506

 Pos#:
 1541
 2831
 1333

Rev Tax Auditor III
 1518

 Pos#:
 2307
 1892

Tax Auditor II
 1506

 Pos#:
 1876
 0395

Rev Tax Auditor III
 1518

 Pos#:
 3255
 3373

Tax Auditor II
 1506
 Pos# 1220

 Tax Auditor I
 1503

Rev Tax Auditor III
 1518

 Pos#:
 2896
 1862

Rev Tax Auditor III
 1518
 Pos# 3076

 Tax Auditor II
 1506
 Pos# 2194

Tax Auditor I
 1503

 Pos#:
 3181
 3036
 2093

Tax Auditor II
 1506
 Pos# 0890

Tax Auditor I
 1503

 Pos#:
 1521
 2472

Tax Auditor II
 1506
 Pos# 3078

Tax Auditor II
 1506
 Pos# 2074

Tax Auditor I
 1503
 Pos# 2037

Tax Auditor I
 1503
 Pos# 1228

Tax Auditor I
 1503
 Pos# 1069

Department of Revenue
 General Tax Administration
 Tallahassee – Campaigns (2 of 2)
 Current as of July 1, 2020

Tax Audit Supv 1512 Pos# 0430	Tax Audit Supv 1512 Pos# 0460
Sr. Tax Specialist 1705	Administrative Secretary 0108 Pos# 1549
Pos#: 1963 1678	Sr. Tax Specialist 1705
Tax Auditor IV 1510	Pos#: 2475 3051 2916
Pos#: 1567 6857	Tax Auditor IV 1510
Tax Auditor III 1509	Pos#: 0434 1996
Pos#: 1677 0334	Tax Auditor III 1509
Rev Tax Auditor III 1518 Pos# 1182	Pos#: 1437 3232
Tax Auditor II 1506 Pos# 1632	Rev Tax Auditor III 1518
	Tax Auditor II 1506 Pos# 0680

Revenue Program
 Administrator II -
 1708
 Pos# 0609

Lead Development

Revenue Program Administrator I 1707 Pos# 0934
Tax Law Specialist 1709
Pos#: 0905 6743 3006 1674
Government Analyst II 2225
Pos#: 6696 1719 0634 0949
Government Operations Consultant III 2238
Pos#: 1906 2502
Sr. Tax Specialist 1705
Pos#: 2455 2869 1181 2199
Tax Specialist II 1704 Pos# 0222

Department of Revenue
 General Tax Administration
 Daytona Service Center
 Current as of July 1, 2020

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

Revenue Program
 Administrator I
 1707
 Pos# 1077
 Region B

Sr. Tax Audit
 Administrator
 1513
 Pos# 3376

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, 2020

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#: 1562 2219 1416 1597	Pos#: 0227 1424 0161
	Revenue Specialist II 1700 Pos#: 0226 1858 0683	

Audit

Revenue Program Administrator I 1707 Pos# 1077 Region B		
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 6854		
Tax Auditor III 1509 Pos#: 1246 1983 1574		

Collections

Audit

Accountant I
 1427
 Pos# 2659

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

Revenue Program
 Administrator I
 1707
 Pos# 1077
 Region B

Revenue
 Administrator III
 1620
 Pos# 0986

Tax Audit Supv
 1512
 Pos# 0270

Tax Specialist I
 1703

Tax Auditor V
 1511
 Pos# 2000

Pos#:
 1609
 2675
 1599
 1026

Tax Auditor IV
 1509

Pos#:
 2824
 3038
 3257

Revenue Specialist III
 1701

Tax Auditor III
 1517

Pos#
 0994
 2114
 2664

Pos#:
 1186
 0906

Revenue Specialist II
 1700

Tax Auditor II
 1506
 Pos# 6729

Pos#:
 2045
 2656
 2705

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, 2020

In-State Operations – Collections

Collections

Administrative Assistant I 1709 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, 0693, 6785, 3300, 2229, 6773	Tax Specialist I 1703 Pos#: 2220, 2162	Revenue Specialist III 1701 Pos#: 0326, 1527, 2249, 2419, 3226, 2706	Tax Specialist I 1703 Pos#: 1774, 0390, 1570, 2118, 0352, 2112, 1571
	Revenue Specialist III 1701 Pos#: 6772, 0877, 2488	Revenue Specialist II 1700 Pos#: 2117, 3070, 0345, 1436, 0350	Revenue Specialist III 1701 Pos# 2961
	Revenue Specialist II 1700 Pos#: 2109, 2218, 2370, 6850, 1569, 2484		Revenue Specialist II 1700 Pos# 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, 2020

Audit

Pos#: 1982 0875	Sr. Tax Specialist 1705	Revenue Program Administrator I 1707 Pos# 1077 Region B	Sr. Revenue Consultant 1619 Pos# 6841	Sr. Tax Audit Administrator 1513 Pos# 3376 Central Region
	Tax Audit Supv 1512 Pos# 2372	Revenue Tax Audit Supervisor 1521 Pos# 2822	Tax Audit Supv 1512 Pos# 1491	Computer Audit Analyst 2125
	Administrative Assistant I 0709 Pos# 1376	Tax Auditor IV 1510	Rev Tax Auditor IV 1519 Pos# 0636	Pos#: 2434 1175
	Tax Auditor V 1511 Pos# 0405	Pos#: 2826 1978	Tax Auditor III 1509	
	Tax Auditor IV 1510 Pos# 0470	Tax Auditor III 1509 Pos# 2388	Pos#: 0386 2418 1913	
	Tax Auditor II 1506	Tax Auditor II 1506	Rev Tax Auditor III 1518 Pos# 3225	
	Pos#: 6576 0976 3121 0829	Pos#: 6821 3186 2089	Tax Auditor II 1506	
	Tax Auditor I 1503	Tax Auditor I 1503	Pos#: 6822 3160 1192	
	Pos#: 0481 2424 0987 1265	Pos#: 6820 0516 0481 0324 6855 6827	Tax Auditor I 1503	
			Pos#: 0952 3096 3228	

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
2143

Revenue Specialist II
1700

Pos#:
0328
1563
1894
0349

Audit

Revenue Program
Administrator I
1707
Pos# 1077
Region B

Rev Sr. Tax Specialist
1522
Pos# 2906

Tax Audit Supv
1512
Pos# 0208

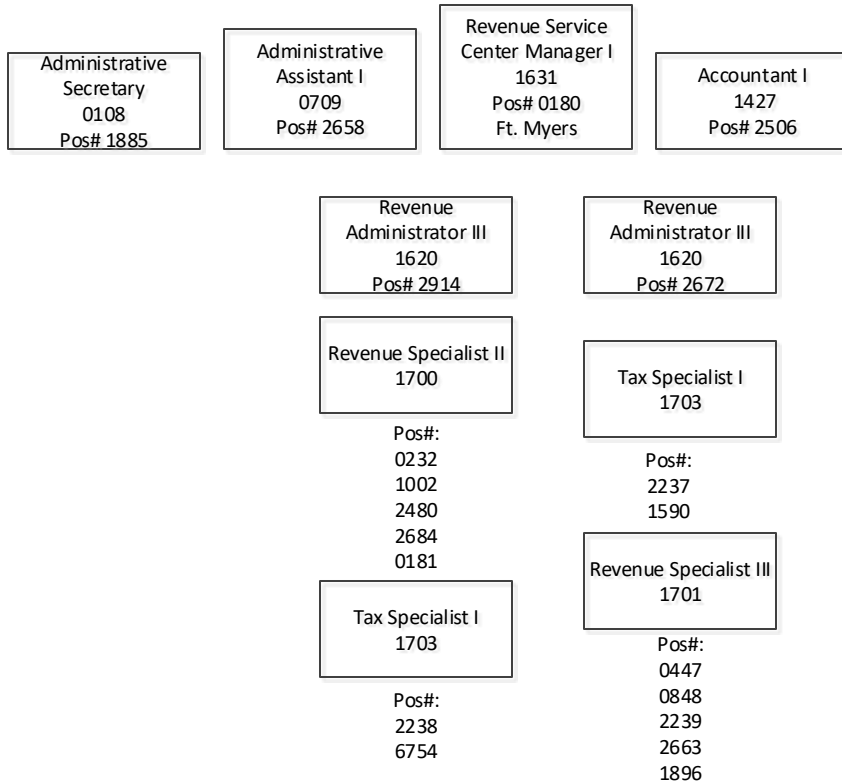
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Tax Auditor IV
1510

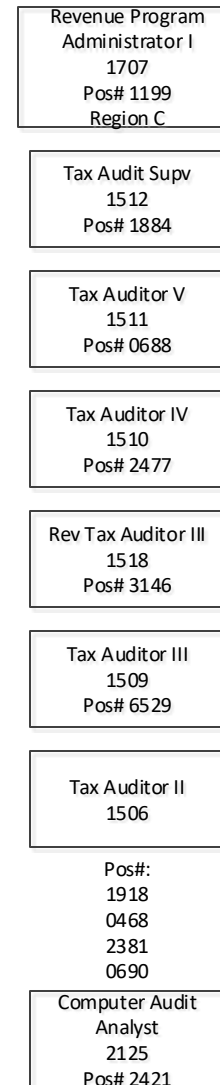
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6825
6703
1976

Department of Revenue
 General Tax Administration
 Ft. Myers Service Center
 Current as of July 1, 2020

Collections



Audit



Department of Revenue
 General Tax Administration
 Largo Service Center
 Current as of July 1, 2020

Collections

Administrative
 Assistant I
 0709
 Pos# 0147

Revenue Service
 Center Manager II
 1632
 Pos# 0137
 Largo

Tax Specialist I
 1703
 Pos# 0143

Accountant I
 1427
 Pos# 2493

Revenue
 Administrator III
 1620
 Pos# 1531

Revenue
 Administrator III
 1620
 Pos# 1306

Tax Specialist I
 1703

Administrative
 Secretary
 0108

Pos#:
 0138
 1530
 2137
 2680
 2232

Pos#:
 0148
 2499

Revenue Specialist II
 1700

Revenue Specialist III
 1701

Pos#:
 2231
 2955
 6745
 2681
 2261
 2954

Pos#:
 1529
 1856
 2233
 6779
 6746
 2487

Audit

Sr. Tax Audit
 Administrator
 1513
 Pos# 0461

Revenue Program
 Administrator I
 1707
 Pos# 3124
 Region A

Sr. Tax Specialist
 1705
 Pos# 2833

Administrative
 Assistant II
 0712
 Pos# 3034

Sr. Revenue
 Consultant
 1619
 Pos# 0873

Tax Audit Supv
 1512
 Pos# 1984

Tax Audit Supv
 1512
 Pos# 2002

Tax Audit Supv
 1512
 Pos# 0494

Tax Auditor IV
 1510
 Pos# 2377

Administrative
 Secretary
 0108
 Pos# 3149

Tax Auditor III
 1509

Rev Tax Auditor III
 1518
 Pos# 1012

Pos#:
 2909
 3041

Tax Auditor II
 1506

Tax Auditor II
 1506

Pos#:
 6739
 1180
 1255
 3242

Pos#:
 2880
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 2016
 0993
 3040

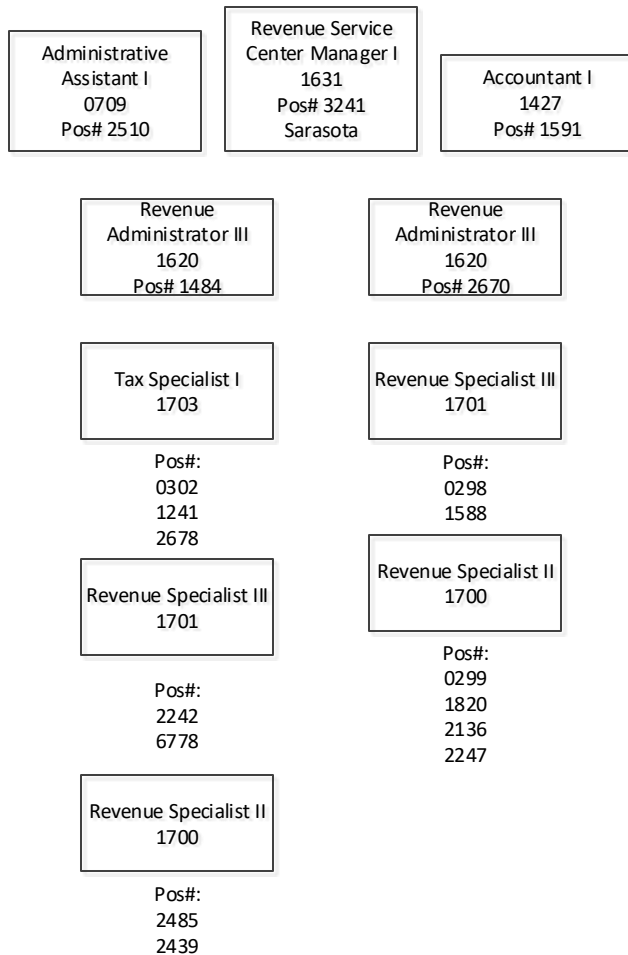
Tax Auditor I
 1503

Pos#:
 0496
 6742

Computer Audit
 Analyst
 2125
 Pos# 2854

Department of Revenue
 General Tax Administration
 Sarasota Service Center
 Current as of July 1, 2020

Collections



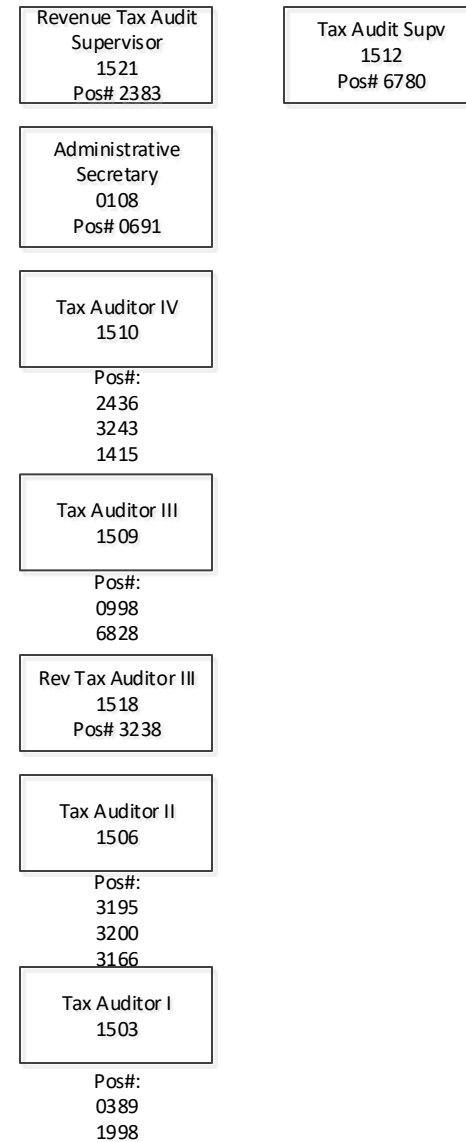
Audit Operations

Revenue Program
 Administrator II -
 1708
 Pos# 1218

Audit

Revenue Program
 Administrator I
 1707
 Pos# 3124
 Region A

Sr. Tax Specialist
 1705
 Pos# 0862



Department of Revenue
 General Tax Administration
 Tampa Service Center
 Current as of July 1, 2020

Audit Operations

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

Administrative Assistant I 0709 Pos# 1023	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	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

Revenue Program Administrator I 1707 Pos# 3124 Region A	Sr. Tax Specialist 1705 Pos# 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 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 1483	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#: 3095 3103	Tax Auditor I 1503 Pos 1193		Pos#: 2423 1619

Collections

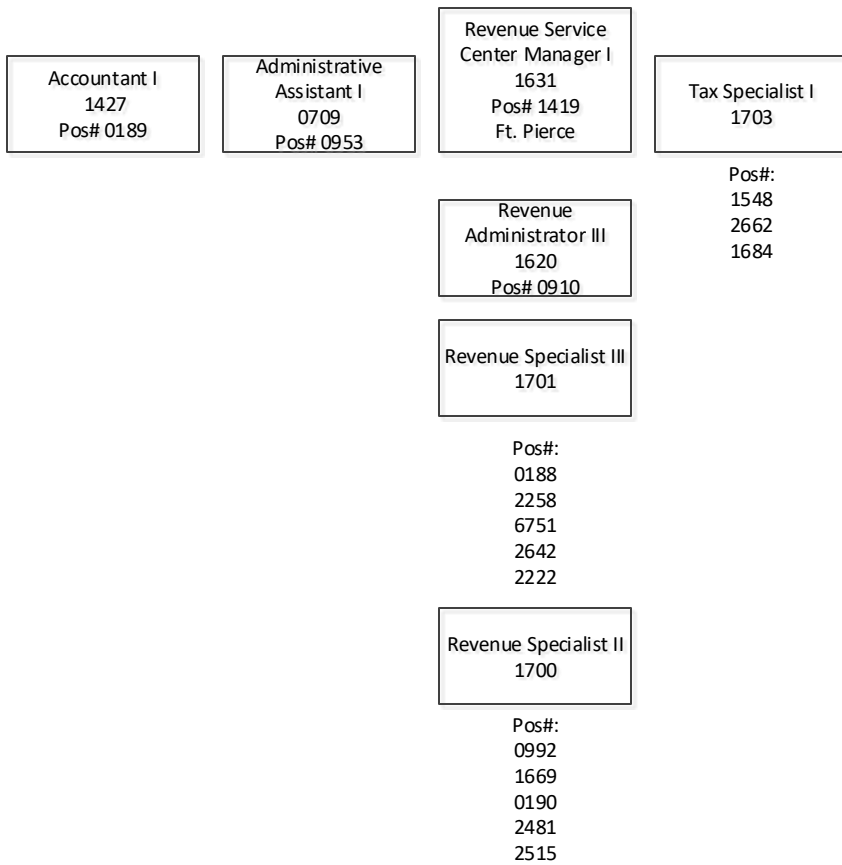
	Pos#: 0946 0172 Accountant I 1427	Revenue Service Center Manager II 1632 Pos# 3035 Coral Springs	Administrative Assistant I 0709 Pos# 0171	
Revenue Administrator III 1620 Pos# 1338	Revenue Administrator III 1620 Pos# 2105	Revenue Administrator III 1620 Pos# 3090	Revenue Administrator III 1620 Pos# 3258	Revenue Administrator III 1620 Pos# 1537
Revenue Specialist III 1701 Pos#: 1542 2101 6777 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

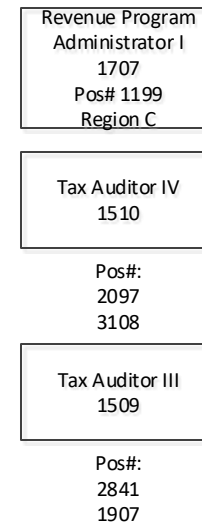
Administrative Assistant II 0712 Pos# 2195	Revenue Program Administrator I 1707 Pos# 1199 Region C	Sr. Tax Specialist 1705 Pos# 1234	Government Analyst II 2225 Pos# 2025
Tax Audit Supv 1512 Pos# 1908		Tax Audit Supv 1512 Pos# 3194	
Administrative Assistant I 0709 Pos# 0485		Administrative Assistant I 0709 Pos# 2505	
Tax Auditor IV 1510 Pos# 6831		Tax Auditor IV 1510	
Tax Auditor III 1509 Pos# 2842		Pos#: 1673 1526 3192	
Tax Auditor I 1503		Rev Tax Auditor IV 1519 Pos# 3157	
Pos#: 1661 3190		Tax Auditor III 1509	
		Pos#: 3253 3156	

Department of Revenue
 General Tax Administration
 Ft. Pierce Service Center
 Current as of July 1, 2020

Collections



Audit



Department of Revenue
 General Tax Administration
 West Palm Beach Service Center
 Current as of July 1, 2020

Collections

Audit

	Administrative Assistant I 1898 2657 0709	Revenue Service Center Manager II 1632 Pos# 1419 West Palm Bch	Accountant I 1427 Pos# 0338	Revenue Program Administrator I 1707 Pos# 1199 Region C	Sr. Tax Specialist 1705 Pos# 3114
Administrative Assistant I 0709 Pos# 0805	Sr. Revenue Administrator 1619 Pos# 0378	Revenue Administrator III 1620 Pos# 1301	Revenue Administrator III 1620 Pos# 0333	Tax Audit Supv 1512 Pos# 2367	
	Revenue Administrator III 1620 Pos# 2924	Revenue Specialist III 1701	Revenue Specialist II 1700	Tax Auditor IV 1510	
	Tax Specialist II 1704	Pos#: 0210 1608 0262 1063 2688 0335 2019 2265	Pos#: 2146 2689 2145 2696 0025 1422 2147 2205	Pos#: 3253 2847	
		Revenue Specialist II 1700 Pos# 3210	Pos#: 0325 1299 1637 6750 2262 2264 2263	Tax Auditor III 1509	
				Pos#: 2855 6752	
				Tax Auditor II 1506 Pos# 6552	
				Computer Audit Analyst 2125 Pos# 0837	
2216 1554 1553 6824 0342 3214 0223 0321 1744 0109 2694 6824 6829 6713 2004 2053 3199 2001 3144 6860 2404 1183 1911 6836 1627					

Department of Revenue
 General Tax Administration
 Miami Service Center (1 of 2)
 Current as of July 1, 2020

Collections

Pos#: 0269 2509	Administrative	Revenue Service
	Assistant I	Center Manager I
	0709	1631 Pos# 0244 Miami

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#: 2125 1812 2281 1904 0219 0260 1578 6768	Pos#: 6766 0255 0845 6764 1579 2121 2280 2099 0319	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#: 2705 2130 3043 2700 0903 2270 0267 2126 2269
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, 2020

Audit

	Administrative Assistant II 0712 Pos# 0484	Admin Asst I 0709	Revenue Program Administrator I 1707 Pos# 1199 Region C	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# 3264	Tax Audit Supv 1512 Pos# 1227	Tax Audit Supv 1512 Pos# 0897
Tax Auditor IV 1510	Tax Auditor V 1511 Pos# 0380	Tax Auditor V 1511 Pos# 3261	Tax Auditor IV 1510	Tax Auditor IV 1510	Tax Auditor IV 1510	Tax Audit Supv 1512 Pos# 3109
Pos#: 1235 3262 3161 3201 2304	Tax Auditor IV 1510	Tax Auditor IV 1510 Pos# 3158	Pos#: 1475 2179 3263 0394	Pos#: 3106 2160 0391	Pos#: 1240 6721 6725 2827	Sr. Tax Specialist 1705 Pos# 2158
Tax Auditor III 1509	Pos#: 2620 0414	Rev Tax Auditor IV 1519 Pos# 2386	Rev Tax Auditor IV 1519 Pos# 2024	Tax Auditor III 1509	Rev Tax Auditor IV 1519 Pos# 2009	
Pos#: 3245 1994	Tax Auditor III 1509 Pos# 6644	Tax Auditor III 1509 Pos# 6720	Tax Auditor III 1509	Pos#: 0465 3235	Tax Auditor II 1506	
Tax Auditor I 1503	Tax Auditor II 1506	Tax Auditor II 1506 Pos# 6835	Pos#: 3116 1994 0495	Tax Auditor II 1506 Pos# 0186	Pos#: 6845 0839	
Pos#: 1473 2671	Pos#: 6832 3247 0522	Tax Auditor I 1503	Tax Auditor I 1503 Pos# 2619	Rev Tax Auditor II 1517 Pos# 6724	Tax Auditor I 1503	
	Tax Auditor I 1503	Pos#: 1045 6833		Tax Auditor I 1503	Pos#: 3037 3304	
	Pos#: 0990 6844			Pos#: 2614 6834		

Department of Revenue
 General Tax Administration
 Naples Service Center
 Current as of July 1, 2020

Collections

Admin Asst I
 0709
 Pos# 0337

Revenue Service
 Center Manager I
 1631
 Pos# 0180
 Ft. Myers & Naples

Accountant I
 1427
 Pos# 1022

Revenue
 Administrator III
 1620
 Pos# 2671

Tax Specialist I
 1703

Pos#:
 1543
 2952

Revenue Specialist III
 1701

Pos#:
 2083
 6770

Revenue Specialist II
 1700

Pos#:
 0185
 0831
 2682
 2950

Audit

Revenue Program
 Administrator I
 1707
 Pos# 1199
 Region C

Tax Audit Supv
 1512
 Pos# 3098

Tax Auditor IV
 1510

Pos#:
 6842
 6727

Tax Auditor III
 1509
 Pos# 3102

Tax Auditor II
 1506

Pos#:
 3260
 3075

Department of Revenue
 General Tax Administration
 Atlanta Service Center
 Current as of July 1, 2020

Audit

Revenue Specialist III 1701 Pos# 0511	Revenue Program Administrator I 1707 Pos# 0432 Region D	Sr. Revenue Consultant 1619	Pos#: 1663 6848	Sr. Mgt Analyst II 2228 Pos# 0692	Sr. Tax Audit Administrator 1513 Pos# 0199
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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
		Tax Audit Supv 1512 Pos# 1200	Tax Audit Supv 1512 Pos# 2350		Tax Audit Supv 1512 Pos# 2628	
Tax Auditor IV 1510 Pos#: 1900 3163		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 IV 1510 Pos# 1532	Rev Tax Auditor IV 1519 Pos# 1217		Tax Auditor III 1509 Pos#: 2627 0736 1618 1868	
		Tax Auditor III 1509 Pos#: 0633 6817 1701	Tax Auditor III 1509 Pos# 2877		Tax Auditor II 1506 Pos#: 6839 6856	
		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	Tax Auditor I 1503 Pos#: 2471 0620 2853 1068 3125 1903 2360		Tax Auditor I 1503 Pos#: 1499 3067 2409 2068	

Department of Revenue
 General Tax Administration
 Chicago Service Center
 Current as of July 1, 2020

Audit
 Located in Pittsburgh

Administrative Assistant II 0712 Pos# 3053	Revenue Program Administrator I 1707 Pos# 0432 Region D	Sr. Tax Specialist 1705 Pos# 1867
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Chicago Service Center

Tax Audit Supv 1512 Pos# 1198		Tax Audit Supv 1512 Pos# 2054
Admin Asst I 0709 Pos# 1470	Computer Audit Analyst 2125 Pos# 2630	Tax Auditor V 1511 Pos#: 1670 1004 1009
Tax Auditor IV 1510 Pos#: 2392 2414		Tax Auditor IV 1510 Pos#: 2285 2392 3207
Rev Tax Auditor IV 1519 Pos#: 2357 2064		Rev Tax Auditor IV 1519 Pos# 1508
Tax Auditor III 1509 Pos#: 2298 3047		Tax Auditor II 1506 Pos#: 2633 6704
Tax Auditor II 1506 Pos#: 1223 3000		Tax Auditor I 1503 Pos#: 3162 2394

Department of Revenue
 General Tax Administration
 Dallas Service Center
 Current as of July 1, 2020

Audit
 Located in Pittsburgh

Revenue Program
 Administrator I
 1707
 Pos# 0432
 Region D

Dallas Service Center

Pos#: 3004 1628	Admin Asst I 0709 Pos# 3004	Revenue Service Center Manager II 1632 Pos# 1007	Computer Audit Analyst 2125 Pos# 2898	Sr. Tax Specialist 1705 Pos# 2412
	Tax Audit Supv 1512 Pos# 0280	Tax Audit Supv 1512 Pos# 2872	Tax Audit Supv 1512 Pos# 2302	
	Tax Auditor IV 1510	Tax Auditor V 1511 Pos# 1874	Tax Auditor IV 1510	Sr. Revenue Consultant 1619 Pos# 1663
	Pos#: 2875 0451	Tax Auditor IV 1510	Pos#: 1621 2398 1702 0506	
	Rev Tax Auditor IV 1519 Pos# 1522	Pos#: 3164 1893	Tax Auditor III 1509 Pos# 1216	
	Tax Auditor III 1509	Tax Auditor III 1509	Tax Auditor II 1506	
	Pos#: 1062 1877 6710	Pos#: 0419 0824 2905	Pos#: 6837 1546	
	Tax Auditor II 1506 Pos# 1582	Tax Auditor II 1506	Tax Auditor I 1503 Pos# 2858	
	Tax Auditor I 1503 Pos# 6838	Pos#: 1055 1899 2063 6819 1916		

Department of Revenue
 General Tax Administration
 Los Angeles Service Center
 Current as of July 1, 2020

Audit
 Located in Pittsburgh

Revenue Program
 Administrator I
 1707
 Pos# 0432
 Region D

Los Angeles Service Center

Administrative
 Secretary
 0108
 Pos# 2066

Admin Asst I
 0709
 Pos# 1044

Computer Audit
 Analyst
 2125
 Pos# 0431

Sr. Tax Specialist
 1705
 Pos# 0653

Tax Audit Supv
 1512
 Pos# 3167

Tax Audit Supv
 1512
 Pos# 2065

Tax Auditor V
 1511
 Pos# 2284

Tax Auditor V
 1511

Tax Auditor IV
 1510

Pos#:
 3204
 2883

Pos#:
 0847
 1501
 1239
 2055
 6688
 6728
 1010

Tax Auditor IV
 1510

Pos#:
 1065
 3119
 1873
 1251

Tax Auditor III
 1509

Tax Auditor III
 1509

Pos#:
 2049
 1328

Pos#:
 2287
 2060

Tax Auditor II
 1506

Tax Auditor II
 1506
 Pos# 2395

Pos#:
 0437
 3046

Tax Auditor I
 1503
 Pos# 2295

Tax Auditor I
 1503
 Pos# 0627

Department of Revenue
 General Tax Administration
 Pittsburgh Service Center
 Current as of July 1, 2020

Audit

Located in Pittsburgh

Sr Rev Consultant
 1619
 Pos# 3032

Revenue Program
 Administrator I
 1707
 Pos# 0432
 Region D

Pittsburgh Service Center

Administrative
 Secretary
 0108
 Pos# 2860

Admin Asst I
 0709
 Pos# 1042

Computer Audit
 Analyst
 2125

Pos#:
 6853
 0442

Sr. Tax Specialist
 1705

Pos#:
 2629
 2396
 1176

Tax Audit Supv
 1512
 Pos# 1057

Tax Audit Supv
 1512
 Pos# 2363

Tax Audit Supv
 1512
 Pos# 1708

Tax Auditor V
 1511
 Pos# 3088

Tax Auditor V
 1511

Tax Auditor IV
 1510
 Pos# 2866

Tax Auditor IV
 1510

Pos#:
 1254
 0464

Tax Auditor III
 1509

Pos#:
 2296
 2634
 1073
 2408
 1699

Rev Tax Auditor IV
 1519
 Pos# 1222

Pos#:
 0266
 2309
 3205

Rev Tax Auditor IV
 1519
 Pos# 3048

Tax Auditor III
 1509

Rev Tax Auditor III
 1518
 Pos# 1519

Tax Auditor III
 1509

Pos#
 1211
 2362

Tax Auditor II
 1506
 Pos# 2861

Pos#
 0441
 2046

Tax Auditor II
 1506

Tax Auditor I
 1503
 Pos# 3206

Tax Auditor II
 1506

Pos#:
 2155
 6788
 1225

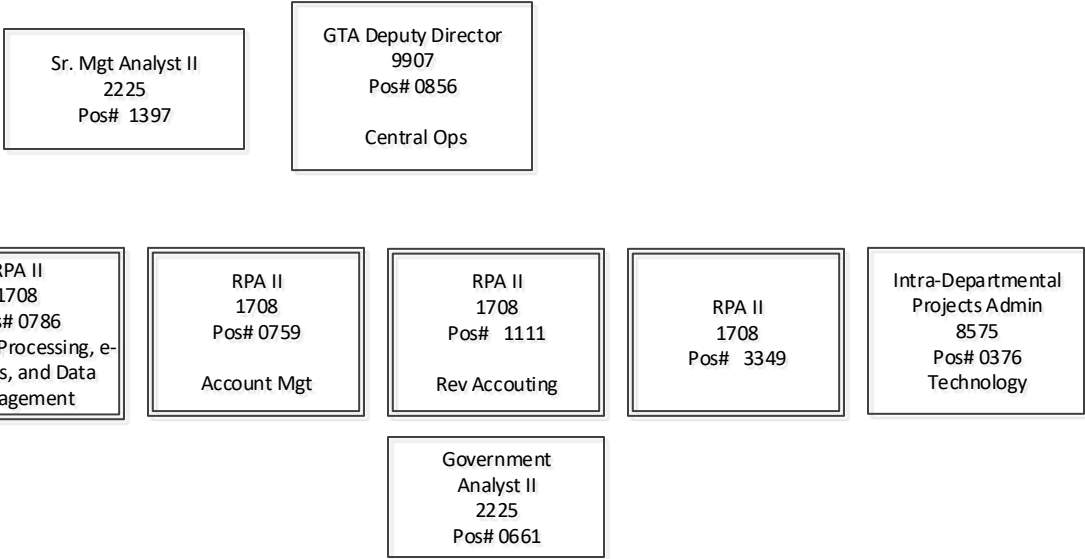
Pos#:
 3203
 2870
 1253

Tax Auditor I
 1503
 Pos# 1468

Tax Auditor I
 1503

Pos#
 3118
 0628

Department of Revenue
General Tax Administration
Central Operations (CO)
Current as of July 1, 2020



Department of Revenue
 General Tax Administration
 CO - Taxpayer Services (1 of 2)
 Current as of July 1, 2020

ADMIN ASST II 0712 Pos# 0104	PROCESS MANAGER 3506 Pos# 0709	TAX LAW SPECIALIST 1704 Pos# 0115	RPA I 1707 Pos# 1160
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Tax Spec Administrator 1706 Pos# 0178	Staff Assistant 0120 Pos# 2723	Tax Spec Administrator 1706 Pos# 1074
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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
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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
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Revenue Spec III 1701	Revenue Spec III 1701 Pos# 2930	Revenue Spec III 1701 Pos# 2938	Tax Spec II 1704	Tax Spec II 1704	Revenue Spec III 1701	Revenue Spec III 1701	Revenue Spec III 1701	Tax Spec II 1704	Sr. Clerk 0004
--------------------------	---------------------------------------	---------------------------------------	---------------------	---------------------	--------------------------	--------------------------	--------------------------	---------------------	-------------------

Pos#: 3291 0779	Revenue Spec II 1700	Revenue Spec II 1700	Pos#: 0651 3346	Pos#: 3339 2551	Pos#: 2733 6662	Pos#: 1742 0764	Pos#: 0652 2612	Pos#: 1829 0200	Pos#: 0705 2797 2457 1770 1726 6645 0708
Revenue Spec II 1700	Pos#: 1693 2919 1736	Pos#: 0950 1688 1746	Pos#: 2560 6686 1679 2557 1846 0767 6687 6536 3323 2570 1036 0698 2567 2555 6578	Pos#: 2120 6633 6691 2718 2569 6692 2566 6690 2328 2570 2561 2794 2562 2556	Pos#: 1620 1996 1791 2453 2724 2929 3283 2926 3279 1771	Pos#: 2712 2729 3033 6649 6650 6653 1790 1697 6659 1698 1325	Pos#: 0769 0037 0284 0776 1309 0662 6676 2713 2804 3287	Pos#: 1830 1835 6689 2715 6609 6620 0320 1760 2716 6546 3347 2922	
Pos#: 1741 2917 0372 3267 2456 1789 2925 3273 2184 6685	Pos#: 1736 2728 2183 2918 6646 6647 2940 6652 1694	Pos#: 0950 1688 1746 1929 2454 3270 6606 6657 6660 6682 2446	Pos#: 2560 6686 1679 2557 1846 0767 6687 6536 3323 2570 1036 0698 2567 2555 6578	Pos#: 2120 6633 6691 2718 2569 6692 2566 6690 2328 2570 2561 2794 2562 2556	Pos#: 1620 1996 1791 2453 2724 2929 3283 2926 3279 1771	Pos#: 2712 2729 3033 6649 6650 6653 1790 1697 6659 1698 1325	Pos#: 0769 0037 0284 0776 1309 0662 6676 2713 2804 3287	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, 2020

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, 2020

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, 2020

Senior Revenue Administrator 1619 Pos# 0091	Administrative Assistant I 0709 Pos# 0808	Staff Assistant 0120 Pos# 0026	GOC I 2234 Pos# 2611
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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, 2020

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

Pos#:
 3372
 6580
 1282

Operations Analyst II
 2212
 Pos# 1717

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
 2175
 2789
 2799
 3072
 6521
 6531

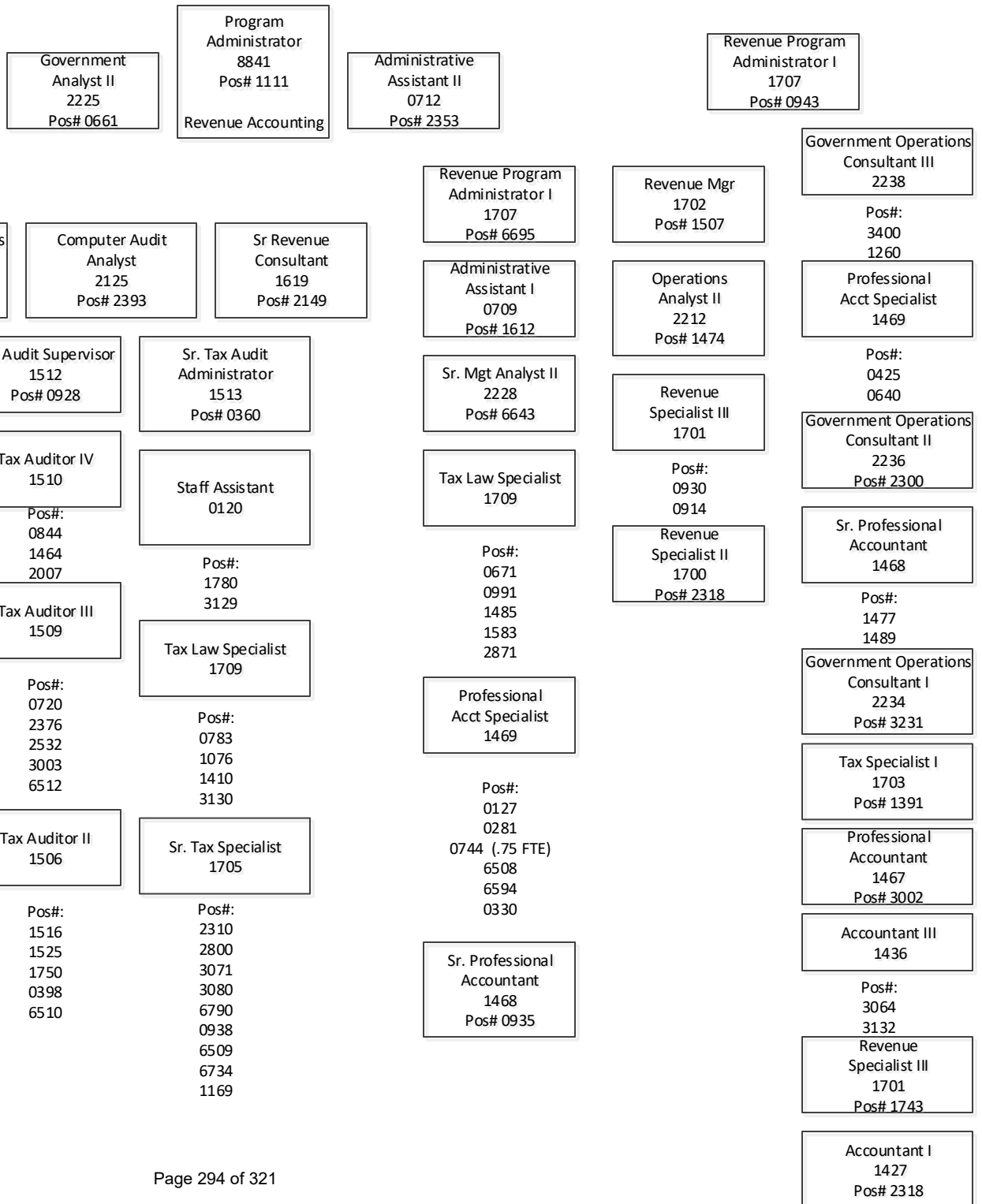
Department of Revenue
 General Tax Administration
 CO – Return Reconciliation
 Current as of July 1, 2020

Operations Analyst II 2212 Pos# 0351	Administrative Assistant II 0712 Pos# 1138	RPA II 1708 Pos# 0788 Return Reconciliation	Tax Specialist II 1704 Pos# 2290	GOC II 2236	Pos#: 2750 1494
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		
Revenue Spec II 1700 Pos#: 0760 0821 0827 1053 1279 1324 1404 1406 1443 1692 1720 1748 2795 2927 6635 6680	Revenue Spec II 1700 Pos#: 0136 0151 0411 0413 0702 0761 0820 1293 1320 1329 1356 1357 1452 1460 1724 3178 6677 6671 6672 6678	Sr Clerk 0004 Pos# 0704	Revenue Spec II 1700 Pos#: 0068 0132 0277 2533 (.5 FTE) 2783 3281 6665 6666 6671 6673 6675 6679		

Department of Revenue
 General Tax Administration
 CO – Account Management
 Current as of July 1, 2020

		Tax Law Specialist 1709 Pos# 0756	RPA II 1708 Pos# 0759 Account Mgt	Administrative Assistant II 0712 Pos# 1466	Government Analyst II 2225 Pos# 6598
Operations Review Specialist 2239 Pos# 2873	Revenue Administrator III 1620 Pos# 3284	Gov Analyst I 2224 Pos# 3322		Revenue Administrator III 1620 Pos# 0141	Gov Analyst I 2224 Pos# 6693
Tax Spec I 1703	Revenue Administrator II 1618 Pos# 6607	Revenue Administrator II 1618 Pos# 6608	Revenue Administrator II 1618 Pos# 6756	Revenue Administrator II 1618 Pos# 0669	Tax Spec I 1703
<u>Pos#:</u> 0663 2535 6541 6566 6593	Tax Spec II 1704 Pos# 1818	Tax Spec II 1704 Pos# 1642	Tax Spec II 1704 Pos# 6640	Tax Spec II 1704 Pos# 6630	<u>Pos#:</u> 0282 1120 1310 1393 2730
	Operations Analyst II 2212 Pos# 6581	Operations Analyst II 2212 Pos# 2539	Tax Specialist I 1703 Pos# 6610	Operations Analyst II 2212 Pos# 1934	
	Operations Analyst I 2209 Pos# 0166	Revenue Specialist II 1700	<u>Pos#:</u> 1768 3012 6610	Revenue Spec III 1701	
	Revenue Specialist II 1700	<u>Pos#:</u> 0304 1444 2714 2717 3189 6542 6550 6561 6585 6586 6591 6595 6596 6605 6629 6683	Operations Analyst II 2212 Pos# 6603	<u>Pos#:</u> 0106 0773 0936 1607 2534 2536 2538 3074	
	<u>Pos#:</u> 0126 0971 1139 1379 6562 6567 6569 6590 6599 6601 6668		Revenue Spec III 1701	Revenue Specialist I 1699 Pos# 0121	
			<u>Pos#:</u> 0098 0659 1361 1775 3288 6568 6627 6651	Revenue Specialist I 1699	
		Fiscal Assistant II 1418 Pos# 0371	GOC I 2234 Pos# 0194	<u>Pos#:</u> 0125 0278 1716 2178 3172 6533	
			Operations Analyst II 2212	Records Tech 0045 Pos# 6533	
			<u>Pos#:</u> 6535 0678		

Department of Revenue
 General Tax Administration
 Revenue Accounting
 Current as of July 1, 2020

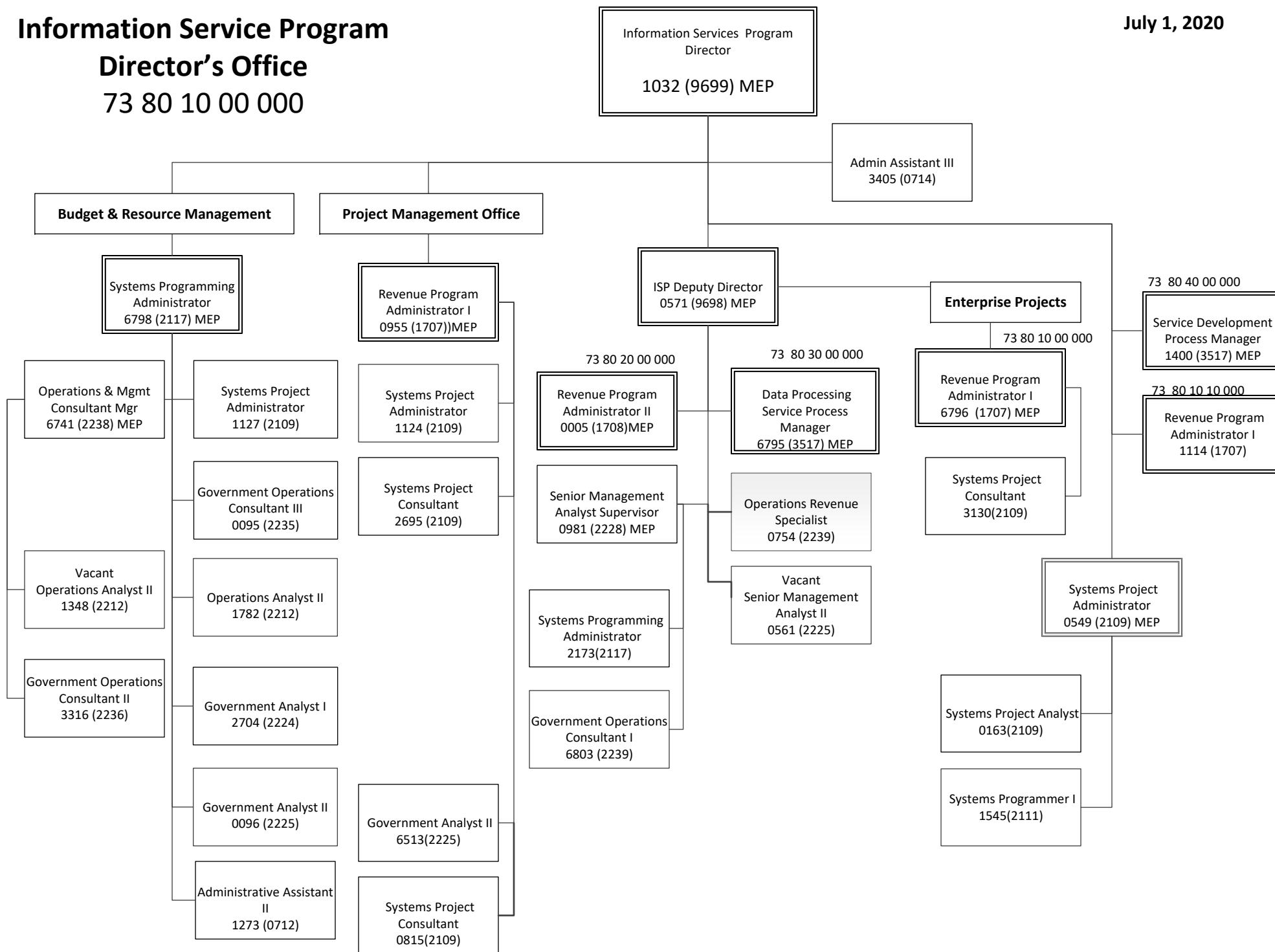


Information Service Program

Director's Office

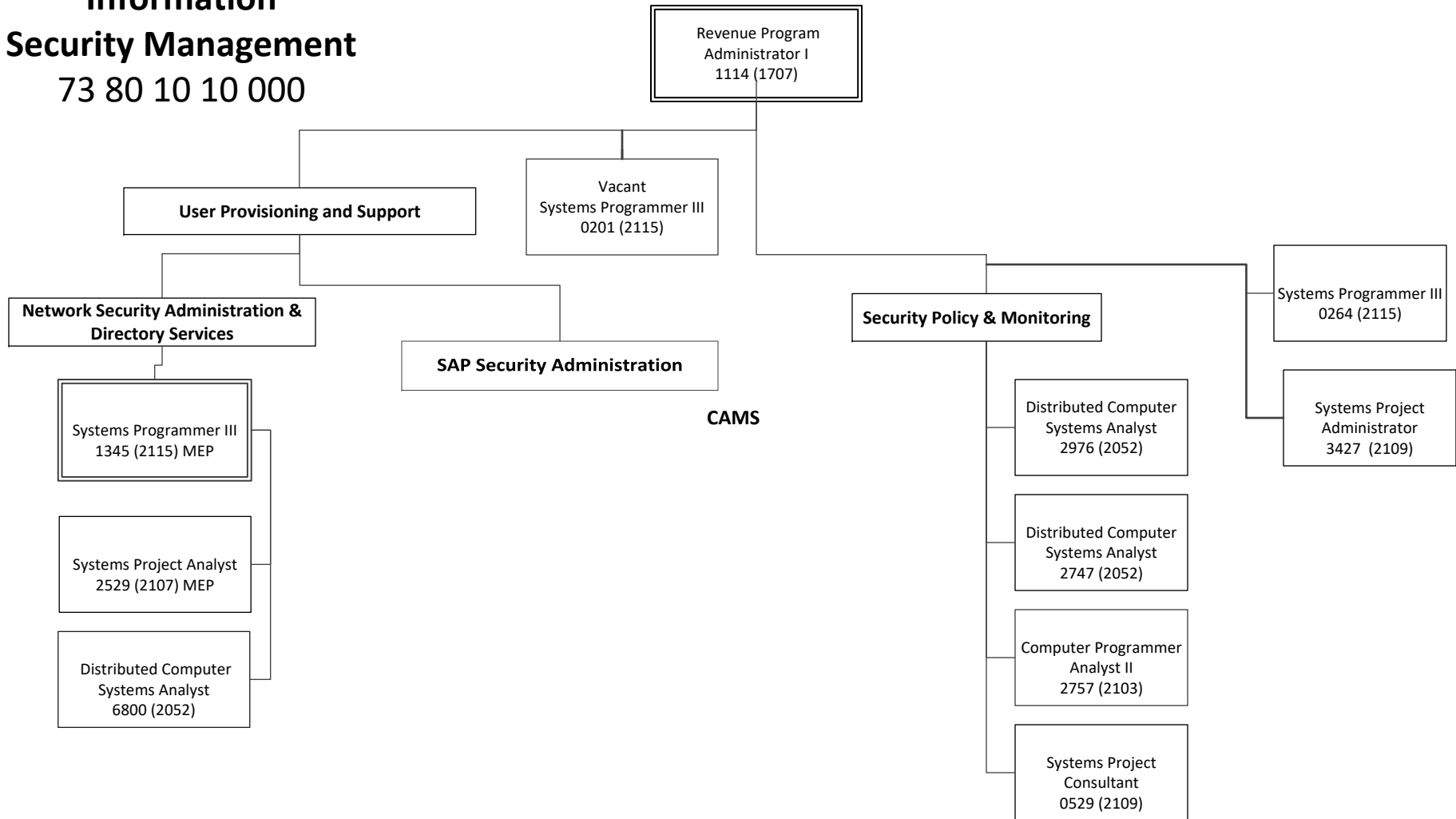
73 80 10 00 000

July 1, 2020

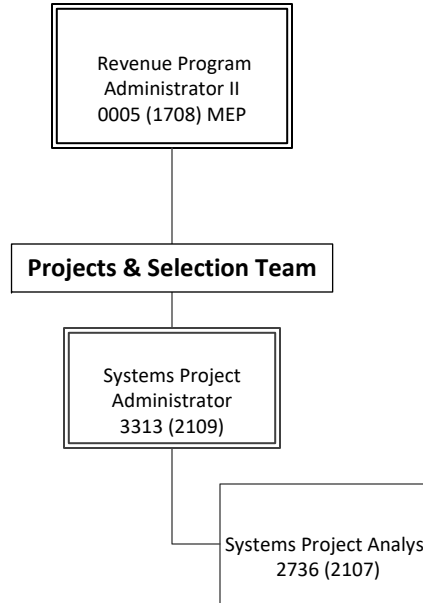


Information Security Management

73 80 10 10 000

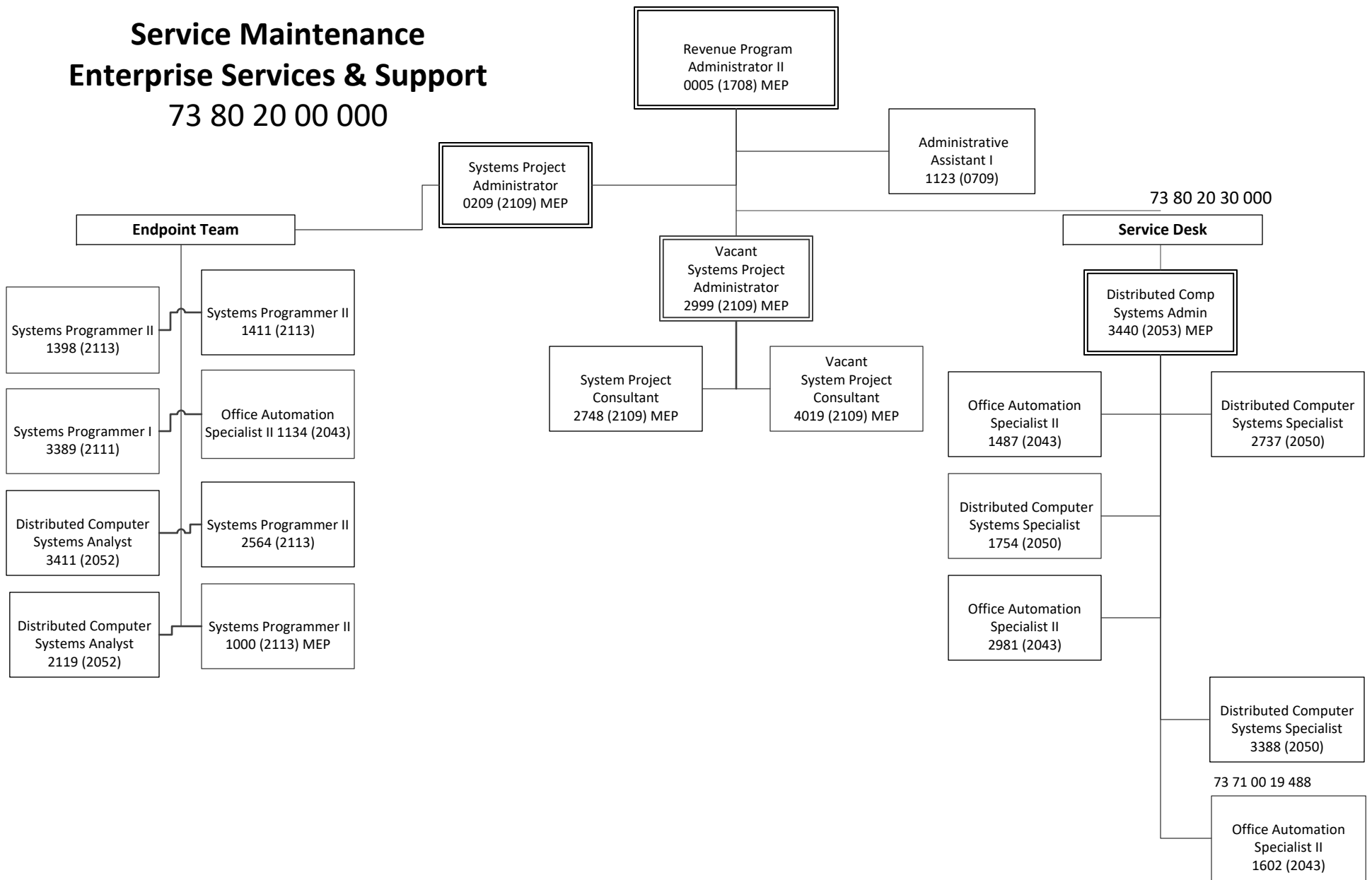


**Service Maintenance
Projects**
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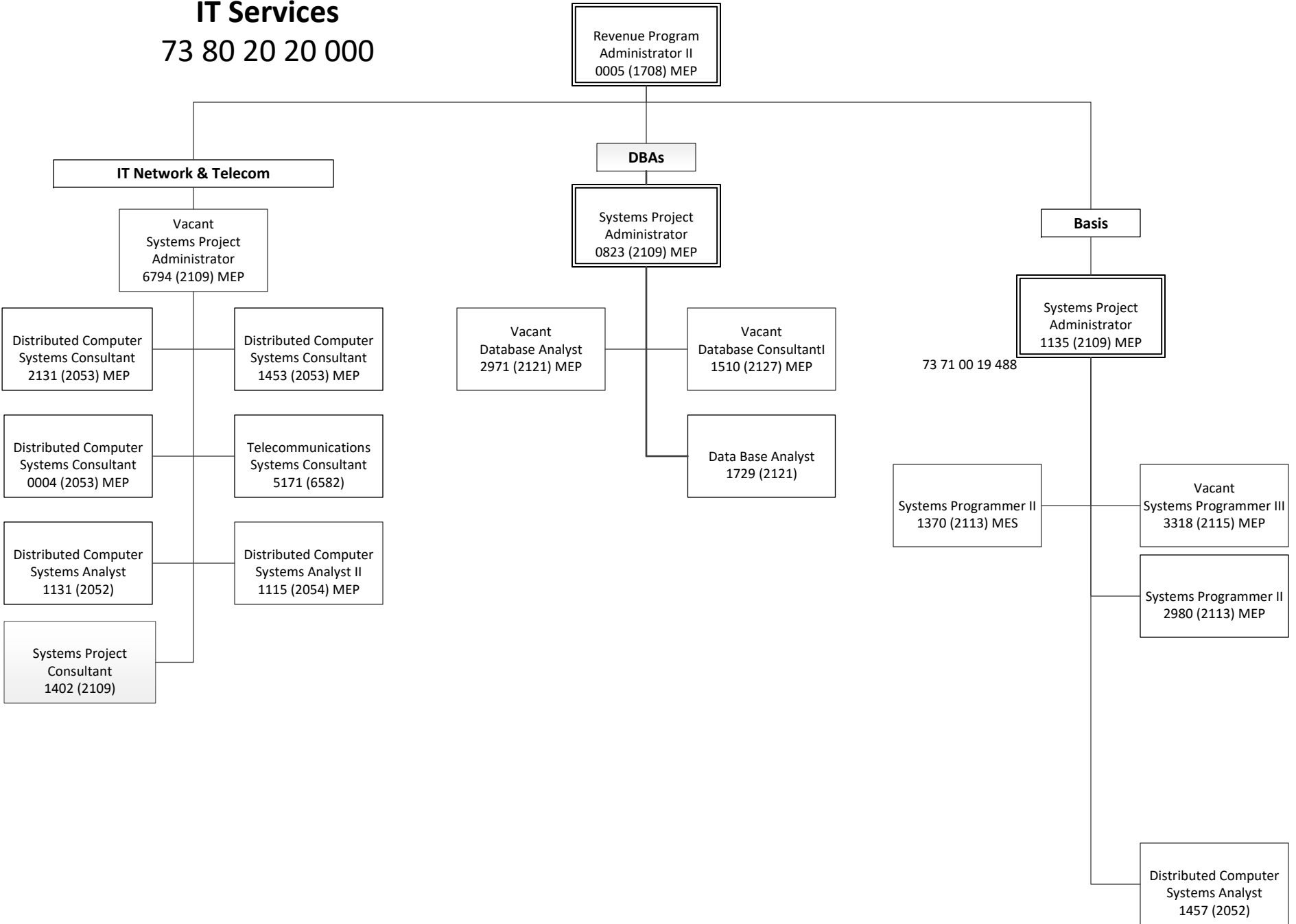
Service Maintenance Enterprise Services & Support

73 80 20 00 000

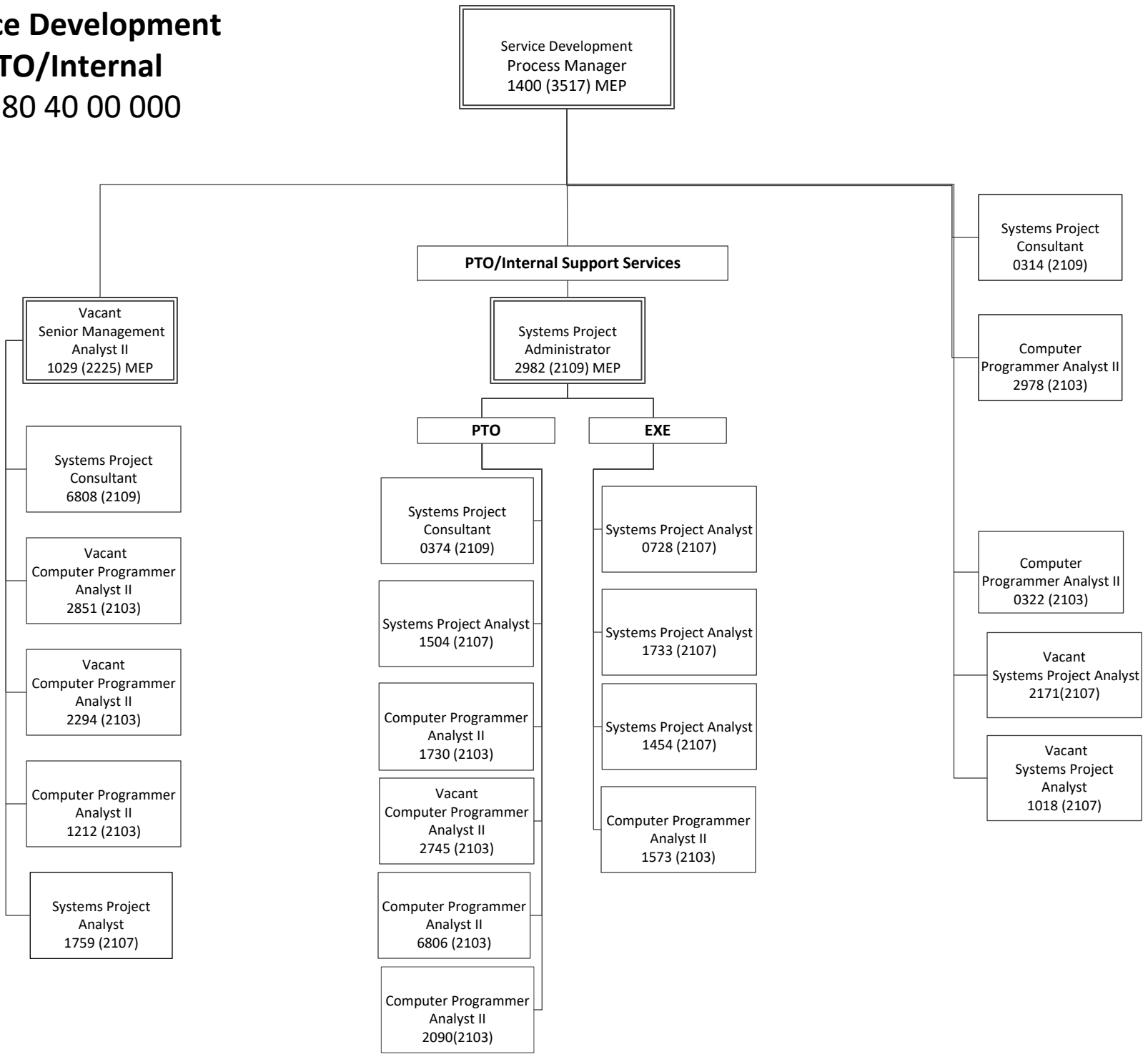


Service Maintenance IT Services

73 80 20 20 000



Service Development PTO/Internal 73 80 40 00 000



Service Development Child Support Service 73 80 40 00 000

Service Development
Process Manager
1400 (3517) MEP

CSE ERP & NonERP Services

73 71 00 19 488

BW/ECC/Interfaces

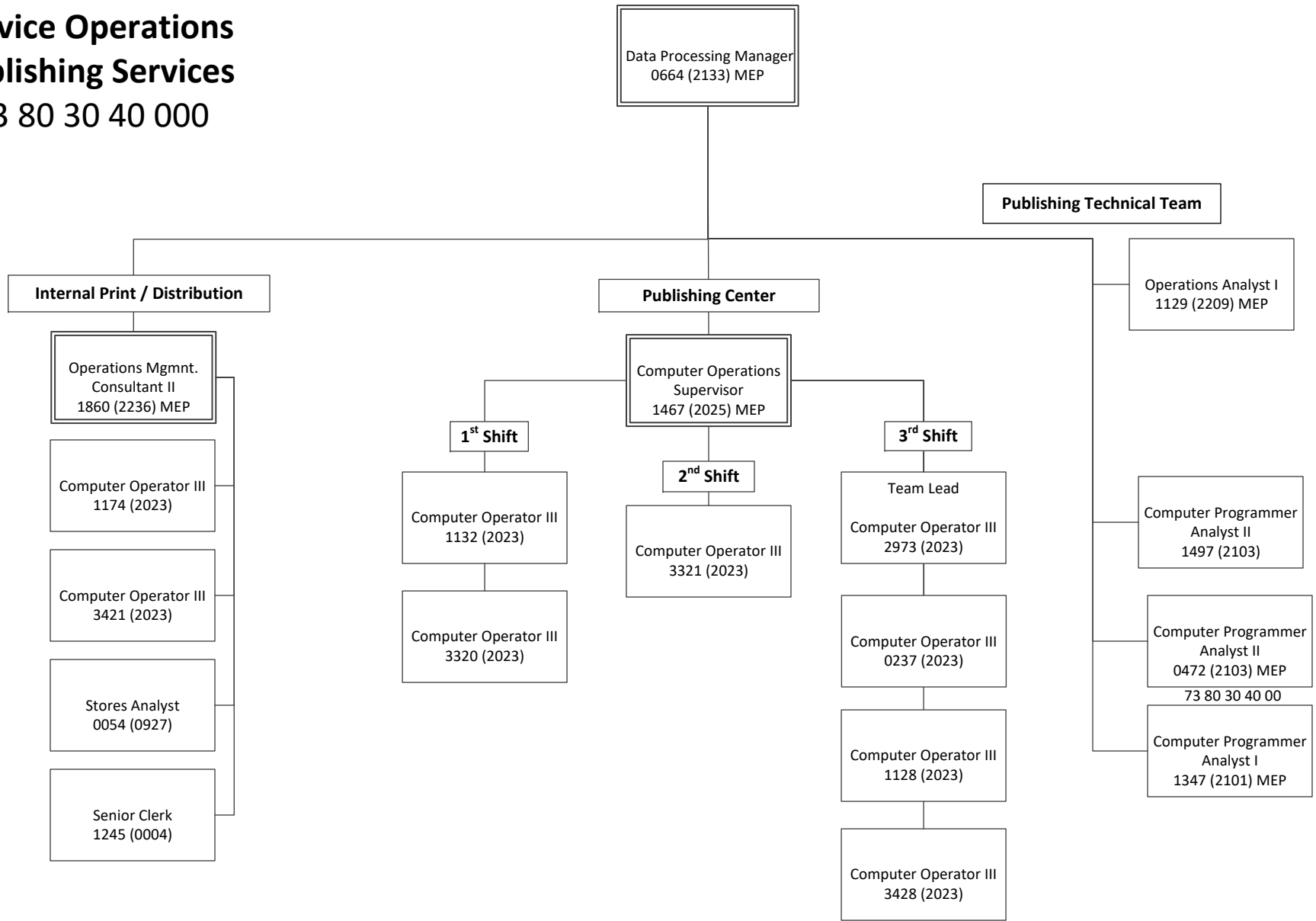
Systems Project
Administrator
2415 (2109) MEP

CRM/.NET

Systems Project
Consultant
2426 (2109)

Service Operations Publishing Services

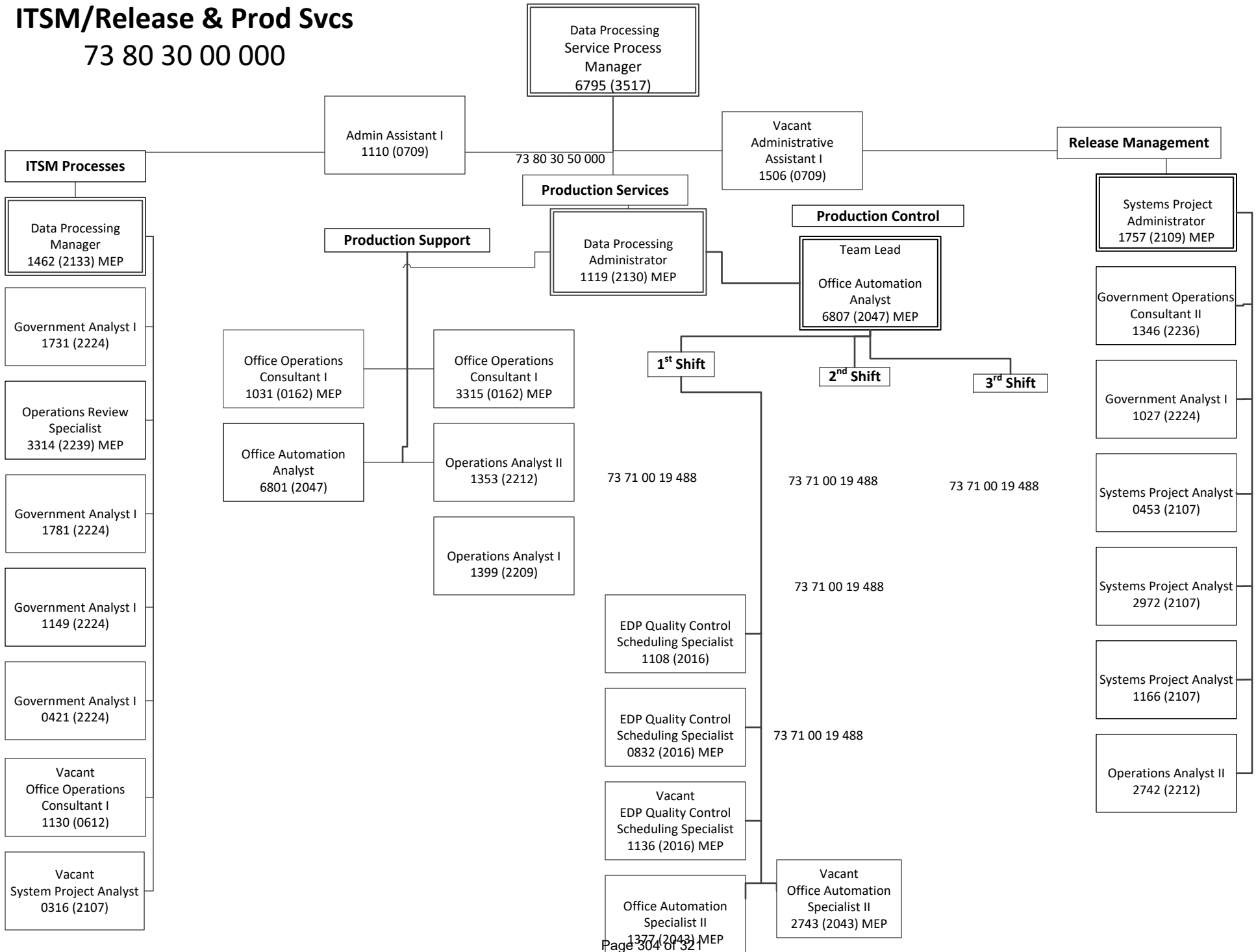
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Service Operations

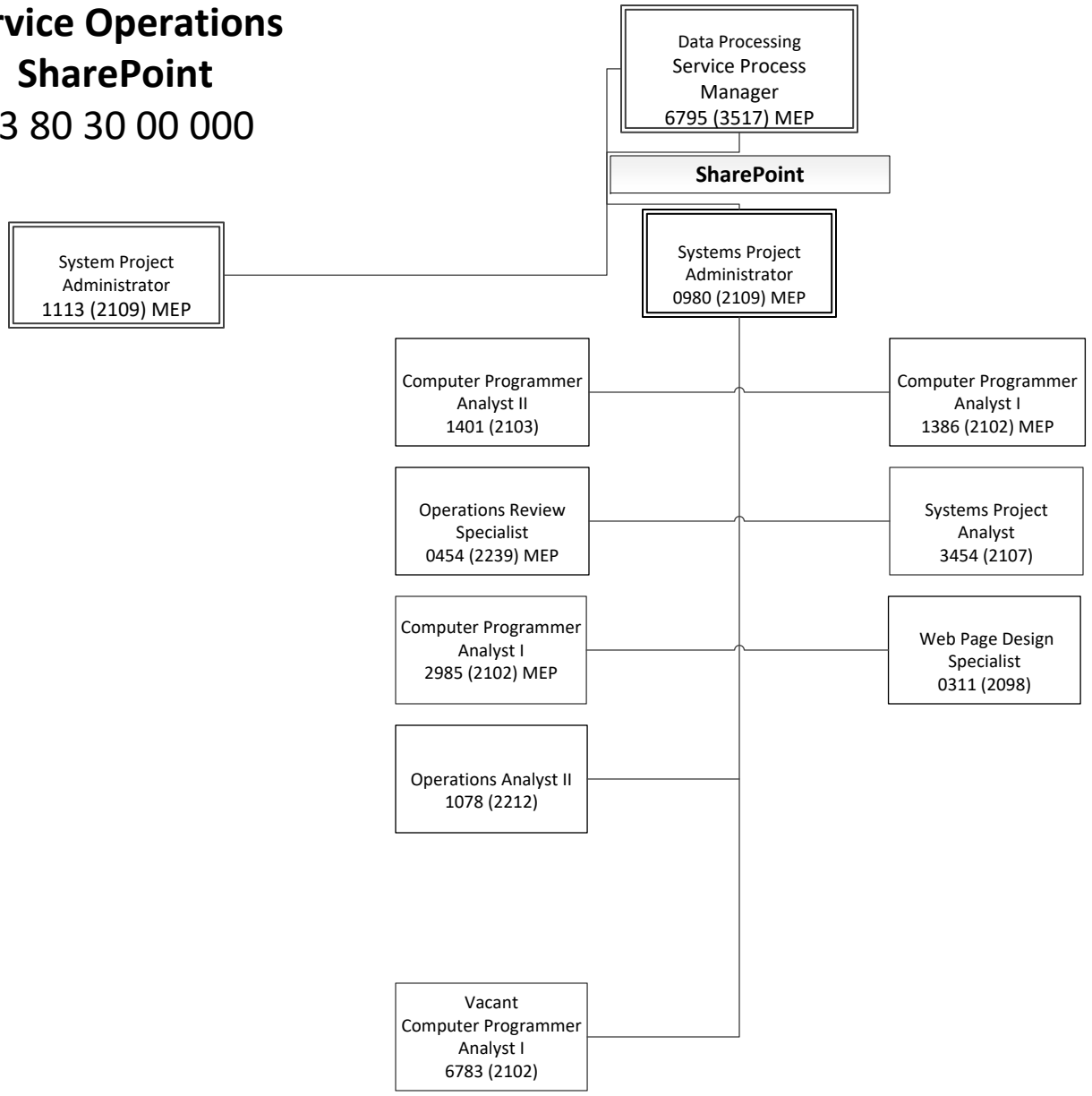
ITSM/Release & Prod Svcs

73 80 30 00 000



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):	602,262,243	
TOTAL BUDGET FOR AGENCY (SECTIONS II + III):	602,262,240	
	-----	-----
DIFFERENCE:	3	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

LEGISLATIVE BUDGET REQUEST

2021-22
BUDGET ENTITY LEVEL EXHIBITS AND
SCHEDULES
STATE OF FLORIDA DEPARTMENT OF REVENUE

.....



SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2021 - 22

Department: Florida Department of Revenue

Chief Internal Auditor: Marie Walker

Budget Entity: _____

Phone Number: 850-717-9578

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
AG 2020-003 Finding 1	6/30/2021	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 made system programming changes to increase representativeness. In addition, beginning with the 2020 in-depth study, the Department has changed its methodology for reaching the minimum number of sales in each group.	
AG 2020-003 Finding 2	6/30/2021	Property Tax Oversight (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 made system programming changes to increase representativeness. In addition, beginning with the 2020 in-depth study, the Department has changed its methodology for reaching the minimum number of sales in each group.	
AG 2020-003 Finding 3	6/30/2021	Property Tax Oversight (PTO)	The Department did not utilize the median level of assessment 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. The Department should utilize the median level of assessment for assessment roll evaluation and approval purposes and compute the statistical measures required by State law.	During the 2020 legislative session, section 195.096, Florida Statutes, was amended to clarify the Department's responsibilities for calculating an overall confidence interval for the weighted mean and median.	
AG 2020-003 Finding 4	6/30/2021	Property Tax Oversight (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.	Going forward the Department will explore all opportunities to provide a more robust explanation for changes in the assessed railroad property values that occur as a result of the informal conferences.	

AG 2020-003 Finding 5	6/30/2021	Property Tax Oversight (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 made improvements to the Sales Qualification Study process, including clarifying the documentation standards in the procedure documents.
AG 2020-003 Finding 6	6/30/2021	Property Tax Oversight (PTO)	Contrary to State law, and as similarly noted in our report No. 2016-076, 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.	During the 2020 legislative session, section 195.096, Florida Statutes, was amended to eliminate tangible personal property from the in-depth study.
AG 2020-003 Finding 7	6/30/2021	Property Tax Oversight (PTO)	Although required by State law, the Department did not maintain a current property tax administration manual. A similar finding was noted in our report No. 2016-076. Department management should continue efforts to update the Manual and maintain the Manual in accordance with State law.	The Department has an action plan for updating the manual and expects revisions to be completed by December 31, 2022.
AG 2020-170 Finding 2019-015	6/30/2020	General Tax Administration (GTA)	Internal controls for Unemployment Insurance tax payment processing need improvement. The Department should ensure that the service organization takes timely and appropriate corrective action to resolve the deficiencies noted in the independent service auditor's report.	All findings from the 2018 independent service auditor's report have been completed with the exception of the risk assessment. to the Department will work with the service organization to implement an annual risk assessment process. The anticipated completion date is <u>December 31, 2020.</u>
AG 2020-170 Finding 2019-016	6/30/2020	Information Services Program (ISP)	The Department could not provide a copy of the certification files provided to the IRS evidencing the match of employer tax payments with credits claimed for the payments on the employer's Form 940 or Schedule H. The Department should enhance controls to ensure that copies of Federal Unemployment Tax Act (FUTA) certification files submitted to the IRS are retained and evidence the match of employer tax payments with credits claimed for the payments.	For the annual FUTA Certification Files that the Department sends to and receives from the IRS, the Department has automated the process and added an automatic email confirmation.

OIG 2017-0117 Finding 1	6/30/2020	General Tax Administration (GTA)	While GTA Systems Support (GSS) has an established organizational structure, internal controls are not adequate to ensure project goals and objectives are met. Using accurate information gathered from their Work Request Management system (WRMS), GSS management should collaborate with GTA Leadership to establish performance metrics that evaluate the process's performance. GSS management should review and update individual job-specific performance expectations to ensure there are no overlapping measures; the measures can be objectively assessed according to pre-determined and applicable measurements; and the measures clearly define the outcomes to be delivered, clearly specify delivery dates or schedules, and directly relate to the process's objectives. The GSS process should create and implement process-wide training and procedural documentation for each position. Finally, all GSS employees should receive documented training material.	The Department will take the following steps to correct this finding by December 31, 2020: <ul style="list-style-type: none"> • Establish performance metrics utilizing data from the Work Request Management system (WRMS). • Draft procedures for each position within the unit. • Review performance measures to ensure measures and metrics do not overlap. • Create and implement training.
OIG 2018-0076 Finding 1	6/30/2020	Information Services Program (ISP)	Some configuration categories are not following established change management procedures. Some changes classified as "Normal" changes are not being approved by the Change, Configuration and Release Committee (CCRC) contrary to Change Management procedures. ISP should continue efforts to include all in-scope configuration items (CI's) in the Change Management Process. Normal changes should follow the Change Management Process procedures. If management determines that some application development changes can be approved apart from the CCRC review, the procedures should be changed accordingly.	Efforts are currently underway to ensure that all in-scope CI's are included in and following the Change Management process. The Change Management Procedure is being updated, to include exceptions to CCRC approval for normal requests for change.
OIG 2018-0076 Finding 2	6/30/2020	Information Services Program (ISP)	Some changes which were classified as an emergency change were incorrectly classified, and the emergency change procedures were not always followed. ISP management should monitor and enforce proper change classifications and emergency change management procedures.	The Department is updating the Emergency Change Procedure Overview and the Change Management Procedure to address this issue.

OIG 2019-0034 Finding 1	6/30/2020	Office of General Counsel (OGC)	Improvements are needed in the Department to ensure workstations, filing cabinets, and recycling bins are properly secured after-hours and confidential information is disposed of appropriately. The Department's Confidential Incident Response and Disclosure Officer should distribute another Department-wide Key Communication related to protection of mobile devices and should update the Confidential Information Policy and/or Procedures to include monitoring requirements for programs and offices related to securing confidential information and mobile devices after-hours.	An article, "Protect confidential information when you telework," was distributed to employees on September 9. It contained an additional guide, "Protect Confidential Information When You Work Remotely." The Confidential Incident Response and Disclosure Officer will identify monitoring requirements for consideration by Senior Leadership for addition to the Agency's Confidential Information Procedures during the next review.
OIG 2019-0034 Finding 2	6/30/2020	Agency-wide	None of the 25 exempted users sampled sent unencrypted emails containing confidential information to external recipients during the review period. Employees that are exempt from the requirement that their external emails automatically encrypt should continue to follow the Department's policies and procedures for protecting confidential information.	No corrective action required.
OIG 2019-0034 Finding 3	6/30/2020	Information Services Program (ISP) Child Support Program (CSP) Office of Workforce Management (OWM) Office of Financial Management (OFM) Technical Assistance Dispute Resolution (TADR) Office of Tax Research (OTR) General Tax Administration Program (GTA) Property Tax Oversight	Improvements are needed in the Department to ensure that unencrypted emails containing confidential information are protected from unauthorized use, access, and disclosure. •ISP should take steps to ensure that Department employees do not have the ability to choose to automatically unencrypt all Department emails. •To immediately reduce the risk of unauthorized use, access, and disclosure of confidential information, ISP should monitor email signatures to detect the intentional disabling of encryption and notify the appropriate program or office. •Once notified of intentional disabling of encryption, the programs should ensure "[unsecure]" is removed from default email signatures created in Outlook by employees.	ISP is conducting research into the methods and costs to disable users' ability to automatically unencrypt all messages sent using the Department email system. ISP also runs a monthly report identifying users with "[unsecure]" within any email signature file and provides the report to the Programs. Finally, ISP has instructed its employees not to use [unsecure] in default email signatures. All impacted programs instructed employees to remove "[unsecure]" from their default email signatures and will take appropriate action if notified by ISP in the future that employees have added "[unsecure]" to emails as a default.

Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Revenue
Agency Budget Officer/OPB Analyst Name: Sabrina Powell/ Rebecca Evers

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.

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

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, 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 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y	Y	Y	Y	Y
1.5 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 included in the LAS/PBS Web upload process requires 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
---	---	---	---	---	---

AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component 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
--	---	---	---	---	---

Action		Program or Service (Budget Entity Codes)				
		73010100	73210000	73310000	73410000	73710100
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
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.					
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 2019-20 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.					

Action	Program or Service (Budget Entity Codes)				
	73010100	73210000	73310000	73410000	73710100
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 (OAD A/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 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
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 #21-001?	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 (36XXXXCX) 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

Action		Program or Service (Budget Entity Codes)				
		73010100	73210000	73310000	73410000	73710100
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
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y	Y	Y	Y	Y
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A	N/A	N/A	N/A	N/A
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 2020-21 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

Action	Program or Service (Budget Entity Codes)				
	73010100	73210000	73310000	73410000	73710100
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
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, 000119, 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

Action		Program or Service (Budget Entity Codes)				
		73010100	73210000	73310000	73410000	73710100
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
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 132 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 163 of the LBR Instructions.)	Y	Y	Y	Y	Y
10. SCHEDULE III (PSCR, SC3)						
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

Action	Program or Service (Budget Entity Codes)				
	73010100	73210000	73310000	73410000	73710100
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 Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in 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.)	N/A	N/A	N/A	N/A	N/A
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					
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 104 through 107 of the LBR Instructions regarding a 10% reduction in 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.					
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
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 108 through 110 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:					
15.4 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 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)					
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

Action	Program or Service (Budget Entity Codes)				
	73010100	73210000	73310000	73410000	73710100
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 2019-20 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 116 through 160 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 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US ?	N/A	N/A	N/A	N/A	N/A
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 162-164) for a list of audits and their descriptions.					
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
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

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