



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 14, 2022

Chris Spencer, Policy Director
Office of Policy and Budget
Executive Office of the Governor
1702 Capitol
Tallahassee, Florida 32399-0001

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

John Shettle, Interim 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 2023-24 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 2023-2024**

In accordance with section 110.2035(7)(b), Florida Statutes and 60L-32.0012.4(e), Florida Administrative Code, the Department of Revenue (Department) has developed the following plan regarding Temporary Special Duties-general pay additives for Fiscal Year 2023-2024. 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 and 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 percent 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. Program offices are encouraged to document the decision making process to determine the temporary special duty amount.

**DEPARTMENT OF REVENUE
PLAN TO IMPLEMENT TEMPORARY SPECIAL DUTIES – GENERAL PAY ADDITIVES
FISCAL YEAR 2023-2024**

Classes/Positions Affected

Any Career Service position 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 2023-2024.

LEGISLATIVE BUDGET REQUEST

2023-24

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:	Isabel Nogues	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:	Petitioner contests a corporate income tax assessment that was made on its financial sector business. Main issues are 1. Whether credit card receivables from customers who reside or are commercially domiciled in Florida should be included in the numerator of the property apportionment factor; and 2. Whether interest income earned by the Petitioner from private label and/or co-brand credit card financing generated from accounts of customers who reside or are commercially domiciled in Florida should be included in the numerator of the sales apportionment factor.		
Amount of the Claim:	\$13,432,853.34		
Specific Statutes or Laws (including GAA) Challenged:	220.02(1), and 220.15(3)(c), (3)(d) and (5)(c), F.S. Rule 12C-1.0155, and 12C-1.011(1)(I), F.A.C.		
Status of the Case:	Petitioner’s POA has requested that the case not be referred to the Division of Administrative Hearings. 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
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Office of Policy and Budget – July 2022

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.)	Alliance Data Systems Corporation v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner contests a corporate income tax assessment that was made on its financial sector business. Main issues are 1. Whether credit card receivables from customers who reside or are commercially domiciled in Florida should be included in the numerator of the property apportionment factor; and 2. Whether interest income earned by the Petitioner from private label and/or co-brand credit card financing generated from accounts of customers who reside or are commercially domiciled in Florida should be included in the numerator of the sales apportionment factor.		
Amount of the Claim:	\$5,327,357.71		
Specific Statutes or Laws (including GAA) Challenged:	220.02(1), and 220.15(3)(c), (3)(d) and (5)(c), F.S. Rule 12C-1.0155, and 12C-1.011(1)(I), F.A.C.		
Status of the Case:	Petitioner’s POA has requested that the case not be referred to the Division of Administrative Hearings. 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
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Office of Policy and Budget – July 2022

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:	Thomas Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	American Express Bank FSB		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	Whether (1) various revenue from fees should be sourced to Florida for purposes of Florida Corporate Income Tax. Cost of Performance” versus “Market Sourcing.” And (2) is the sale of receivables from co-branded credit cards subject to Florida Corporate Income Tax “Financial Organization” issue.		
Amount of the Claim:	\$3,987,024.74 Refund Claim		
Specific Statutes or Laws (including GAA) Challenged:	s. 220.15, F.S. Rule 12A-1.0155, F.A.C.		
Status of the Case:	Settlement discussion between the parties is being had.		
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:	Thomas Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	American Express Co. & Subsidiaries		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	Whether (1) various revenue from fees should be sourced to Florida for purposes of Florida Corporate Income Tax. Cost of Performance” versus “Market Sourcing.” And (2) is the sale of receivables from co-branded credit cards subject to Florida Corporate Income Tax “Financial Organization” issue.		
Amount of the Claim:	\$14,744,233.06 total Refund Claim		
Specific Statutes or Laws (including GAA) Challenged:	s. 220.15, F.S. Rule 12A-1.0155, F.A.C.		
Status of the Case:	Settlement discussion between the parties is being had.		
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:	Thomas Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	American Express National Bank f/k/a American Express Centurion Bank		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	Whether (1) various revenue from fees should be sourced to Florida for purposes of Florida Corporate Income Tax. Cost of Performance” versus “Market Sourcing.” And (2) is the sale of receivables from co-branded credit cards subject to Florida Corporate Income Tax “Financial Organization” issue.		
Amount of the Claim:	\$3,158,705.00 Refund Claim		
Specific Statutes or Laws (including GAA) Challenged:	s. 220.15, F.S. Rule 12A-1.0155, F.A.C.		
Status of the Case:	Settlement discussion between the parties is being had.		
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:	Thomas Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	American Express Travel Related Service Company, Inc.		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	Whether (1) various revenue from fees should be sourced to Florida for purposes of Florida Corporate Income Tax. Cost of Performance” versus “Market Sourcing.” And (2) is the sale of receivables from co-branded credit cards subject to Florida Corporate Income Tax “Financial Organization” issue.		
Amount of the Claim:	\$847,054.00 Refund Claim		
Specific Statutes or Laws (including GAA) Challenged:	s. 220.15, F.S. Rule 12A-1.0155, F.A.C.		
Status of the Case:	Settlement discussion between the parties is being had.		
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.)	American Honda Motor Co., Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests the assessment of sales and use tax, alleging certain transactions were exempt under real property improvement.		
Amount of the Claim:	\$1,402,827.23		
Specific Statutes or Laws (including GAA) Challenged:	212.06(3), 212.08, F.S. Rule 12A-1.051, F.A.C.		
Status of the Case:	The parties are discussing the case and exchanging information.		
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.)	American Honda Motor Co., Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Leon County Circuit Court – 2d Judicial Circuit		
Case Number:	2022 CA 000222		
Summary of the Complaint:	Taxpayer contests the assessment of corporate income tax based on sales of environmental credits treated as business income by the Department.		
Amount of the Claim:	\$1,937,307.00		
Specific Statutes or Laws (including GAA) Challenged:	220.03(1), 220.13, F.S. Rule 12C-1, F.A.C.		
Status of the Case:	Active litigation, discovery phase.		
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

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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		
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:	The case was dismissed for lack of prosecution in October 2020. On June 17, 2021, the court reopened the case and set aside that order. This case is currently stayed, awaiting the outcome in Universal Property and Casualty Insurance Company (2 nd Judicial Circuit, Case# 2020-CA-1899).		
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.)	Assurant, Inc. and Subsidiaries v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is contesting a corporate income tax assessment which assessed the capital gain from the sale of intangible personal property as business income.		
Amount of the Claim:	\$4,602,073.77		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.03; 220.11(2); 220.13(1)(a)2.; 220.15(5) Rules 12C-1.016; 12C-1.0155(1)(f); 12C-1.013(4)(a)		
Status of the Case:	The case is being held by DOR pending referral to DOAH or settlement.		
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:	Kelly Behmke	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	AutoTrader.com, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is protesting a corporate income tax assessment, specifically the Department's determination and adjustment to the Taxpayer's sales factor numerator.		
Amount of the Claim:	\$1,743,929.80		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.15, F.S. Rule 12C-1.0155, F.A.C.		
Status of the Case:	The case is being held with DOR pending referral to DOAH or settlement.		
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:	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.)	Bank of America, N.A. v. Florida Department of Revenue		
Court with Jurisdiction:	Second Judicial Circuit Court in and for Leon County		
Case Number:	2021 CA 1288		
Summary of the Complaint:	Taxpayer is protesting a Refund Denial of Documentary Stamp and Intangibles Tax related to finance documents executed and delivered within the State of Florida.		
Amount of the Claim:	\$5,187,724.18		
Specific Statutes or Laws (including GAA) Challenged:	Section 201.02, 201.09, and 199.145, F.S.		
Status of the Case:	Action filed in Circuit Court; No Hearing Scheduled.		
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.)	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:	212.05(1)(b), 212.05(1)(i)4, and 212.08(7)(v), F.S. Rule 12A-1.023, and 12A-1.0091, F.A.C.		
Status of the Case:	This case may be referred to the Division for a hearing.		
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:	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:	CLOSED The DCA affirmed the Agency’s final order in July 2021, upholding the determination that hospital rooms are not exclusively used as dwelling units and are not leases for release. No further appeal was pursued.		
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.)	BBD Lifestyle, LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests the assessment of sales and use tax against its real property contractor business. Main issues concern sales collected and not remitted, and unreported taxable sales.		
Amount of the Claim:	\$663,124.21		
Specific Statutes or Laws (including GAA) Challenged:	212.06(1), 212.06(14)(a), F.S. Rule 12A-1.051, F.A.C.		
Status of the Case:	The Department is reviewing Taxpayer’s allegations in preparation for litigation. The Department is considering referring this matter to the Division for a hearing or referring it to a DOR Hearing Officer for a no facts in dispute hearing.		
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:	Thomas Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Billmatrix Corporation, Checkfree Services Corporation, Fiserv Automotive Solutions, Inc., ITI of Nebraska, Inc., XP Systems Corporation and Carreker Corporation v. Department of Revenue		
Court with Jurisdiction:	Leon County Circuit Court – 2d Judicial Circuit		
Case Number:	2020 CA 435		
Summary of the Complaint:	Whether the taxpayers’ income producing activities are performed within or without Florida. “Cost of Performance” versus “Market Sourcing”		
Amount of the Claim:	\$4,360,43.37 audit assessment. \$271,503.00 refund claim		
Specific Statutes or Laws (including GAA) Challenged:	s. 220.51, F.S. Rule 12C-1.0155, F.A.C		
Status of the Case:	Depositions and other discovery is taking place.		
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.)	Blue Cross & Blue Shield of Florida, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	<p>Petitioner is a single-state insurer domiciled in Florida and a subsidiary of Guidewell Mutual Holding Corporation (who is also in litigation with the Department on the issue from a corporate income tax point of view). Petitioner provides individual and group accident and health coverage in the State of Florida. Petitioner contracts exclusively with Florida resident individuals and in group contracts with Florida headquartered employers to provide coverage to their employees and dependents, some of which are non-Florida residents. Petitioner filed amended insurance premium tax returns, contending that the amended returns removed receipts of premiums from non-Florida residents. Petitioner contends that section 624.509(1)(a), F.S., unambiguous conveys a clear and definite meaning that insurance premium tax may only be imposed on those gross receipts from premiums associated with Florida residents and Florida property, subject to risks, and that the tax is not dependent on the location of the contracting entity.</p>		
Amount of the Claim:	\$4,926,418.95 Refund Claim		
Specific Statutes or Laws (including GAA) Challenged:	Section 624.509, F.S.; and Rule 12B-8.001, F.A.C,		
Status of the Case:	Petitioner requested that the case be kept in-house. The parties are in settlement discussions.		
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 – July 2022

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.)	Bookit Operating, LLC v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings/14 th Judicial Circuit		
Case Number:	DOAH: 17-6033. Bay County Circuit Court: 2022 CA 130		
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; Taxpayer filed an Assignment for Benefit of Creditors (bankruptcy in state court, Bay County). DOR filed a claim with the receiver – matter pending in Circuit Court.		
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

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Agency:	Department of Revenue		
Contact Person:	Matthew Grant	Phone Number:	813-944-8921
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Breitburn Florida, LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests a partial denial of refund of sales and use tax for certain industrial machinery and equipment, and electricity consumed, for manufacture or process of raw materials into oil and related oil products.		
Amount of the Claim:	\$899,922.25		
Specific Statutes or Laws (including GAA) Challenged:	212.08(7)(ff), 212.08(7)(xx)		
Status of the Case:	Issue clarification and settlement discussions are ongoing at Taxpayer’s request.		
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:	Liam Lyon	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Bullet Line, LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests the assessment of tax against its marketing business. Main issues concern sales for resale and sales outside of the U.S. via freight forwarder.		
Amount of the Claim:	\$544,724.51		
Specific Statutes or Laws (including GAA) Challenged:	212.06(5)(a), 212.05(1), F.S. Rule 12A-1.039(1)(b), 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. The Department is reviewing additional documentation provided concerning out of state sales.		
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:	Nicole Santiago	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	C & W Mechanical, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer challenges the entire assessment and asserts that it was improperly assessed tax due on exempt sales.		
Amount of the Claim:	\$760,509.07		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05, 212.06(4), 212.13(2), 215.26, 212.17(8), F.S. Rules 12A-1.014(5)(b), 12A-1.064(2)(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

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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.)	C.H. Robinson Company 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 corporate income tax refund based upon royalties paid for the use of a trade name.		
Amount of the Claim:	\$852,372.19		
Specific Statutes or Laws (including GAA) Challenged:	220.15(1) and (5), 220.152 F.S. Rule 12C-1.0155, 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 pursue settlement.		
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:	Thomas Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Capital One, N.A. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	Whether the Taxpayer should include income earned from credit card interest and fees paid by its Florida cardholders in the numerator of its Florida sales factor for purposes of Corporate Income Tax.		
Amount of the Claim:	\$1,000,209.34		
Specific Statutes or Laws (including GAA) Challenged:	ss. 220.02 and 220.15, F.S. Rules 12C-1.0155 and 12C-1.0155, F.A.C.		
Status of the Case:	The matter is in the Department of Revenue Office of the General Counsel being reviewed.		
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:	Thomas Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Cargill, Inc. & Subs v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	Whether the Taxpayer correctly filed and paid its Florida Corporate Income Tax due with respect to state tax addback, bonus depreciation and nonbusiness income.		
Amount of the Claim:	\$1,611,834.45		
Specific Statutes or Laws (including GAA) Challenged:	ss. 220.03, 220.13, 220.15, F.S. Rules 12C-1.002, 12C-1.003, 12C-1.0153, 12C-1.0154, and 12C-1.0155, F.A.C.		
Status of the Case:	The matter is in the Department of Revenue Office of the General Counsel being reviewed.		
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.)	Carpenter Contractors of America, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	22-1775		
Summary of the Complaint:	Taxpayer contests the denial of a refund claim for taxes paid on materials used in the manufacturing of roof trusses.		
Amount of the Claim:	\$830,000.00		
Specific Statutes or Laws (including GAA) Challenged:	212.08(7), 212.08(5), F.S. Rule 12A-1.096(1), F.A.C.		
Status of the Case:	Active litigation, discovery phase.		
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:	Nicole Santiago	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Catarsis, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer challenges the entire assessment and request relief from the Department based upon doubt as to liability and doubt as to collectability due to financial hardship. Taxpayer is a small theater.		
Amount of the Claim:	\$557,271.07		
Specific Statutes or Laws (including GAA) Challenged:	Sections 213.21(3)(a), F.S. Rules 12A-13.006, 12A-13.005, F.A.C.		
Status of the Case:	The Taxpayer requested that this not be referred to the Division so that an amicable resolution could be explored. Settlement negotiations are ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Kelly Behmke	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Cellular Touch Wireless, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is appealing a sales and use tax assessment issued by the Department to collect taxes on the sales of discounted cell phones.		
Amount of the Claim:	\$709,828.27		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.05; 212.0506, F.S. Rule 12A-1.091, F.A.C.		
Status of the Case:	The case is being held with DOR pending referral to DOAH or settlement.		
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:	Jacek Stramski	Phone Number:	(850) 414-3781
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:	DOAH Case No.: 22-2228		
Summary of the Complaint:	The Petitioner claims that it has provided sufficient documentation of its entitlement to a refund of sales and use tax paid on tax exempt medical devices; Petitioner also claims the Department of Revenue has an unadopted rule that requires refund claimants to reconcile their tax returns before a refund may be approved.		
Amount of the Claim:	\$2,726,588.55		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.13; 213.55, Florida Statutes		
Status of the Case:	Hearing scheduled; discovery not yet initiated.		
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).	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.)	CF Industries Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Whether the Taxpayer is allowed to retroactively use alternative apportionment and receive a refund of Corporate Income Tax.		
Amount of the Claim:	\$4,234,228.79 Refund Claim		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.15 and 220.152, F.S. Rule 12C-1.052, F.A.C.		
Status of the Case:	Settlement discussions 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.)	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 regarding Corporate Income Tax. 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:	The case is being held by DOR pending referral to DOAH or settlement.		
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.)	Chick-fil-a, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is protesting a corporate income tax assessment to dispute the Department’s determination of the Taxpayer’s sales factor.		
Amount of the Claim:	\$1,088,538.60		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.15, F.S. Rule 12C-1.0155, F.A.C.		
Status of the Case:	The case is being held with DOR pending review of the petition.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Club Space Management LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	19-0176		
Summary of the Complaint:	Petitioner contends that an audit of its books was not conducted and, if one was conducted, then it claims that it did not receive any correspondence about the matter.		
Amount of the Claim:	\$1,189,732.78		
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		

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Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Complete Highway Identity, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	16-2767		
Summary of the Complaint:	Petitioner contends that it sold tangible personal property to governmental entities and that such transactions are exempt from sales tax per s. 212.08(6), F.S.; Petitioner contends that its sales are not “public works contracts;” Petitioner contends that its contracts should qualify Petitioner as a “Federal contractor, “which should be considered an instrumentality and immune from state taxation;” and Petitioner contends that the Department issued the assessment outside the statute 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		

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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.)	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 performing real property improvements.		
Amount of the Claim:	\$604,146.56		
Specific Statutes or Laws (including GAA) Challenged:	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		

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Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Continental Glass Systems, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	14-1855		
Summary of the Complaint:	Petitioner sells and installs windows. The Department issued Petitioner an assessment on taxable consumable purchases; untaxed fixed assets; manufacturing costs; and unreported commercial rent (warehouse). The Petition provides that Petitioner is challenging the entire assessment, but the Petition only addresses the assessment on manufacturing costs. Petitioner contends that the contracts at issue should be classified as retail sales plus installation contracts rather than as real property improvement contracts. Most of the assessment is manufacturing costs.		
Amount of the Claim:	\$1.4 million		
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		

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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.)	CVS Pharmacy, Inc. & Affiliates v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Various issues involving a Corporate Income Tax refunds and audits. Proper sourcing methodology for Pharmacy Benefit Manager; Inclusion of Intercompany Receipts in Sales Factor; Inclusion of Seller Privilege Taxes in Sales Factor; Allocation of Non-Business Income; State Income Tax Addback; Florida NOL Carryover		
Amount of the Claim:	\$17,795,710.44 assessments. \$3,455,660.00 refund		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.13, F.S. Rule 12C-1.0155, F.A.C.		
Status of the Case:	The Petitioner has specifically asked that the matter not be referred to the Division at this time so that an amicable resolution can be explored.		
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:	Liam Lyon	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Deborah Wecselman Design, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests the assessment of sales and use tax against its interior design business. Main issues are whether certain transactions qualify as real property improvements, and whether interior design consultation is an untaxable service.		
Amount of the Claim:	\$964,988.63		
Specific Statutes or Laws (including GAA) Challenged:	212.02(16), 212.05(1)(a), 212.21(2), F.S. Rule 12A-1.001(2)(a), 12A-1.006(12), F.A.C.		
Status of the Case:	The Department is reviewing Taxpayer’s arguments to determine how to proceed. Working to decide whether to refer the matter for an informal hearing before a DOR Hearing Officer or to the Division for a formal hearing.		
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:	Pamela Slater	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	DHI Mortgage Company Ltd. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is challenging denials of three (3) Refund applications related to Corporate Income Tax. Taxpayer’s requests are based on its position that corrections are necessary to its originally filed apportionment wherein Taxpayer erroneously used the Florida apportionment provisions for “financial organizations” during the Refund Periods.		
Amount of the Claim:	\$1,255,104.67 total refund claims		
Specific Statutes or Laws (including GAA) Challenged:	s. 220.15(6), F.S. s. 220.62(1); F.S.		
Status of the Case:	Taxpayer’s petition was just recently filed. The petition is being reviewed and discussions are being had with the Taxpayer’s POA.		
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 Florida Fiscal Portal.

Agency:	Florida 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.)	DirecTV, LLC DirecTV South, LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	The Plaintiff was audited and assessed sales and use tax. Plaintiff is contesting the portion of the assessment related to use tax on purchases of satellite dishes. The Plaintiff claims that it does not accrue and pay use tax on satellite dishes because its sole intent with purchasing the satellite dishes was to resell them to customers along with other equipment and satellite services.		
Amount of the Claim:	\$1,975,719.83		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.02(16), 212.05, 212.06 and 212.12, F.S.		
Status of the Case:	Petitioner requested that the case be kept in-house. The Department has been reviewing records that were provided by Petitioner.		
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 Parties entered into an Agreed Settlement 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 Florida Fiscal Portal.

Agency:	Florida 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 Company v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner filed amended corporate income tax returns for the years 2016 and 2017, adjusting it sales and property apportionment factors, based on various arguments. The refund claims were denied and Petitioner formally protested the refund denials.		
Amount of the Claim:	Refund claims of \$303,314.57 (year 2016); and \$671,539.00 (year 2017)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.15, Rule 12C-1.0155, F.A.C.		
Status of the Case:	The parties are in settlement discussions.		
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.)	Equinix, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Leon County Circuit Court – 2d Judicial Circuit		
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 and sale of electricity at its colocation facilities.		
Amount of the Claim:	\$710,188.89 refund		
Specific Statutes or Laws (including GAA) Challenged:	212.02(10), 212.03, 212,031, and 212.07, F.S. Rule 12A-1.070(9), F.A.C.		
Status of the Case:	Case was dismissed (voluntary dismissal) by Taxpayer on 1/17/22.		
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:	Kelly Behmke	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Everen Capital Corporation v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer protests the Department’s audit assessment of Corporate Income Tax regarding adjustments to federal taxable income and 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).	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. 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 Sales and Use Tax refund request for their pharmacy benefits management business. Main issue concerns whether certain purchases made by Taxpayer qualify for an exemption due to their relation to U.S. government contracts.		
Amount of the Claim:	\$748,234.09		
Specific Statutes or Laws (including GAA) Challenged:	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 Florida Fiscal Portal.

Agency:	Florida 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.)	Family Security Insurance Company v. Florida Department of Revenue		
Court with Jurisdiction:	1 st District Court of Appeal		
Case Number:	1D22-1933		
Summary of the Complaint:	Alien and foreign insurers may be subject to the retaliatory tax, per section 624.5091, F.S. Plaintiff filed amended insurance premium tax returns for years 2018, 2019 and 2020. The amend filings changed Plaintiff’s state of domicile/ incorporation for retaliatory tax purposes from Hawaii to Florida and removed retaliatory amounts originally included for those years. The refund claims were denied and Plaintiff informally protested those denials to Technical Assistance and Dispute Resolution (“TADR”), making various arguments as to why Plaintiff should be considered a Florida insurer for the years at issue, including that having been deemed as “commercially domiciled” does not subject the insurer to retaliatory tax. TADR sustained the refund denials and this litigation followed.		
Amount of the Claim:	\$2,909,237.13 (year 2018); \$4,286,507.82 (year 2019); and \$5,839,686.49 (year 2020).		
Specific Statutes or Laws (including GAA) Challenged:	Sections 624.06, 624.07, 624.075 and 624.5091, F.S. Rule 12B-8.015, F.A.C.		
Status of the Case:	This case involves a direct appeal of a Notice of Reconsideration that was issued by TADR. Plaintiff filed its Notice of Appeal on June 24, 2022.		
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	

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.)	Fifth Third Bank, N.A. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	(1) Whether the Taxpayer’s investment in subsidiaries should be included in its property factor; (2) whether interest from unsecured loans to Florida customers should be included in the numerator of Taxpayer’s sales factor; (3) how should income Taxpayer received from its membership interest in an LLC that perform credit card processing services be sourced? Corporate Income Tax		
Amount of the Claim:	\$2,207,245.32 audit assessment \$539,674.14 Refund Claims		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.02 and 220.15, F.S. Rule 12C-1.0155, F.A.C.		
Status of the Case:	Settlement discussions 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:	Nicole Santiago	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	First Citizens Bank & Trust Company v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer challenges the assessment and asserts shared-loss payments received from Federal Deposit Insurance Corporation (“FDIC”) are immune from state taxation and should be subtracted from Taxpayer’s federal taxable income when computing its Florida corporate income tax liability.		
Amount of the Claim:	\$934,429.00		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.11, 220.13, 220.22(1), F.S.		
Status of the Case:	The Taxpayer requested that this not be referred to the Division so that an amicable resolution could be explored. Settlement negotiations are ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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 – July 2022

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.)	Franvest US Inc., v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is requesting a refund of corporate income taxes paid on the capital gain recognized from the sale of its interest in a partnership.		
Amount of the Claim:	\$1,369,809.63		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.02(1); 220.03(1)(r); 220.15(5); 220.16(2) Rules 12C-1.002; 12C-1.003; 12C-1.0155(1)(g)		
Status of the Case:	The case is being held by DOR pending referral to DOAH or settlement.		
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.)	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 Sales and Use Tax 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 Refund Claim		
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 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 Florida Fiscal Portal.

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.)	Guidewell Mutual Holding Corporation and Subsidiaries v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	<p>Petitioner is a mutual insurance holding company headquartered in Florida. Petitioner’s holdings include a group of companies involved in healthcare delivery, claims processing for government programs, healthcare marketing and insurance. The activity of two insurance subsidiaries, Blue Cross & Blue Shield of Florida, Inc. (“BCBSFL”) and Health Options, Inc. (“HOI”), which are included in Petitioner’s Florida consolidated corporate income tax returns, are at issue in this case. BCBSFL provides individual and group accident and health coverage in the State of Florida. BCBSFL contracts exclusively with Florida resident individuals and in group contracts with Florida headquartered employers to provide coverage to their employees and dependents, some of which are non-Florida residents. HOI is an independent licensee of BCBSFL. Petitioner filed amended corporate income tax returns for years ended 12/31/15-12/31/17, that removed BCBSFL and HOI’s direct premiums from the sales factor numerator related to insurance upon non-Florida residents and risks outside Florida. Petitioner contends that pursuant to section 220.151(1)(a), F.S., only those premiums for insurance upon Florida residents and risks located in Florida should be used to determine the sales factor numerator and that the tax is not dependent on the location of the contracting entity. This formal protest follows a denial of Petitioner’s refund claims and issuance of a Notice of Decision that sustained the refund denials.</p>		
Amount of the Claim:	\$659,882.19 (year ended 12/31/16) and \$399,855.00 (year ended 12/31/17) refund claims		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.151(1)(a), F.S.		

Status of the Case:	Petitioner requested that the case be kept in-house. The parties are in settlement discussions.	
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	

Office of Policy and Budget – July 2022

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Florida Fiscal Portal.

Agency:	Department of Revenue		
Contact Person:	Matthew Grant	Phone Number:	813-944-8921
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Gulf Beach Weddings LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests an assessment for sales and use tax on its wedding event business based upon the Department’s use of third-party sales data and an estimated assessment for lack of adequate records.		
Amount of the Claim:	\$573,196.45		
Specific Statutes or Laws (including GAA) Challenged:	212.12(5)(b), 212.12(6)(b), 213.21(3)(a), F.S.; Rule 12-13.008, F.A.C.		
Status of the Case:	Issue clarification and settlement discussions 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.)	Hayes Robertson Group Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is contesting the Department’s assessment of sales and use tax on sales made by Taxpayer at three restaurants, two bars, and a store located in Key West, Florida.		
Amount of the Claim:	\$2,020,122.03		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.13(2); 213.35; 212.12(5)(a); 212.12(6)(b) Rules 12A-1.0115		
Status of the Case:	The case is being held with DOR pending referral to DOAH or settlement.		
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.)	Home Depot USA, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is contesting a corporate income tax assessment regarding the Department’s adjustments made to the Taxpayer’s expenses and apportionment factor.		
Amount of the Claim:	\$27,174,042.43		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.11(1); 220.13; 220.44; 220.709(1); 220.11(1); 220.44, 220.709(1) Rule 12C-1.0155		
Status of the Case:	The case is in settlement discussions.		
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 Florida Fiscal Portal.

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.)	Homegoods Mania, LLC. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer challenges the entire assessment and asserts that it was improperly assessed tax due on marketplace internet sales made in Florida as sales tax figures does not represent the actual sales made by the Taxpayer.		
Amount of the Claim:	\$855,953.06		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05, 212.054, 212.0596, 212.05965, F.S. Rules 12A-1.103, 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:	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 v. Department of Revenue		
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; Ongoing negotiations between the parties.		
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.)	JetBlue Airways Corporation v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Determining “Florida miles” for purposes of Corporate Income Tax.		
Amount of the Claim:	\$7,219,398.17		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.151(2)(c), F.S. Rule 12C-1.0151, F.A.C.		
Status of the Case:	Settlement discussions are being had between the parties.		
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.)	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 a Sales and Use Tax 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:	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 working to decide whether formal or informal hearing.		
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.)	Keys Deck & Dock Supplies, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests an Sales and Use Tax assessment made on their dock building/repair business. Main issues are records issues, under-reported taxable sales and expense purchases.		
Amount of the Claim:	\$1758,867.17		
Specific Statutes or Laws (including GAA) Challenged:	212.055 and 212.21, F.S. Rule 12A-1.039, F.A.C.		
Status of the Case:	The Department is reviewing Taxpayer’s allegations.		
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 Sales and Use Tax 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:	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:	The Department is currently litigating a case (different Taxpayer) with similar issues in Circuit Court. This 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:	Liam Lyon	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Lukfuel, LLC. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests the assessment of sales and use tax against its fuel wholesale and carrier business. Taxpayer alleges taxation of non-taxable items, and pyramid taxation.		
Amount of the Claim:	\$644,248.64		
Specific Statutes or Laws (including GAA) Challenged:	212.06(5)(a), 212.12, F.S. Rule 12A-1.0641(6)(b), F.A.C.		
Status of the Case:	The Department is reviewing Taxpayer’s allegations.		
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.)	Marc Julien Homes, LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	The Taxpayer is contesting a sales and use tax assessment for purchases of tangible personal property and imported goods.		
Amount of the Claim:	\$664,706.94		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.12, F.S. Rule 12A-1.051, F.A.C.		
Status of the Case:	The case is being held by DOR pending referral to DOAH or settlement.		
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. Cost of performance versus market sourcing.		
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. Cost of performance versus market sourcing.		
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. Cost of Performance versus market sourcing		
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:	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:	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:	Settled on 7/27/21 for \$1,189,128.59.		
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.)	Merrill Lynch Pierce Fenner & Smith, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Whether the Taxpayer established that the nontaxable service transactions should be removed from the total population as well as the sample population before the error rate as applied. This is a Sales and Use Tax case.		
Amount of the Claim:	\$4,180,272.50		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.12(6)(c)1. and 2., F.S.		
Status of the Case:	The Petitioner requested that this matter not be referred to the Division at this time in order to explore and 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:	Department of Revenue		
Contact Person:	Thomas Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Mia Appliances LLC v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	The Taxpayer sells kitchen and home appliances at retail. It contests the Department’s Sales and Use Tax audit. Disagreement over adequacy of the Taxpayer’s books and records to establish export sales and sales for resale.		
Amount of the Claim:	\$658,668.39		
Specific Statutes or Laws (including GAA) Challenged:	ss. 212.06 and 212.12, F.S. Rule 12A-1.0015, F.A.C.		
Status of the Case:	The matter is in the Department of Revenue Office of the General Counsel being reviewed.		
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.)	Miller Brewing v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is contesting a corporate income tax assessment which assessed the gain recognized from the sale of its interest in a partnership as business income.		
Amount of the Claim:	\$4,272,137.12		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.02(1); 220.11(1); 220.22(2); 220.222(1)(a) Rules 12C-1.002; 12C-1.011(1)(v); 12C-1.013(14)(d); 12C-1.013(20); 12C-1.015(10); 12C-1.0153(9); 12C-1.0155(4); 12C-1.0222		
Status of the Case:	The case is being held by DOR pending referral to DOAH or settlement.		
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 Florida Fiscal Portal.

Agency:	Florida 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.)	Nike Retail Services, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner was assessed sales and use tax in various exhibits. Petitioner is contesting the assessment of taxable store sales returns, taxable store sales and exempt store sales, as well as the Department’s methodology for the calculation of the assessment. Petitioner believes that its self-audit review for the audit period is accurate.		
Amount of the Claim:	\$1,938,621.81		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05, 212.07, 212.08, 212.12 and 212.18, F.S.		
Status of the Case:	The parties have been discussing the case in an attempt to reach a settlement.		
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 Florida Fiscal Portal.

Agency:	Florida 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.)	Nordstrom, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner is contesting the portion of the sales and use tax assessment that disallowed credits that were taken by Petitioner for what Petitioner is characterizing as bad debts related to private label credit cards for the audit period.		
Amount of the Claim:	\$994,956.34		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.17, F.S. Rule 12A-1.012, F.A.C.		
Status of the Case:	The parties have been discussing the case and reviewing documents.		
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 Florida Fiscal Portal.

Agency:	Department of Revenue		
Contact Person:	Matthew Grant	Phone Number:	813-944-8921
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Offshore Power Boat Rides – Miami, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	22-002494		
Summary of the Complaint:	Taxpayer disputes an assessment of sales and use tax for sales of rides on a “head-boat” or “party boat” for sightseeing, dinner cruises, sport, recreation, or similar activities per Rule 12A-1.005, F.A.C., and the Rule itself.		
Amount of the Claim:	\$985,648.99		
Specific Statutes or Laws (including GAA) Challenged:	212.02(1), 212.04, 120.536, F.S.; Rule 12A-1.005, F.A.C.		
Status of the Case:	Referred to Division of Administrative Hearings; pending hearing.		
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:	Eric Peate	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	OptumRx Administrative Services LLC v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Question of the proper sourcing of “Florida sales” (market v. “cost of performance”) and the proper application of Florida Net Operating Losses.		
Amount of the Claim:	\$683,909.07		
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 being had between the parties.		
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.)	Oracle America, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	22-1053		
Summary of the Complaint:	Taxpayer asserts that it overpaid sales and use tax on sales of electronically delivered software and maintenance contracts and is entitled to a refund. The sale of electronically delivered software does not constitute the sale of tangible personal property and thus is not subject to sales tax.		
Amount of the Claim:	\$739,145.49		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05(1)(a)(1), 212.02(16), 212.0506(8), F.S. Rules 12A-1.032, 12A-1.016(2), F.A.C.		
Status of the Case:	Discovery 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		

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.)	Orlando SMSA Limited Partnership v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer, a wholly owned subsidiary of AT&T, is protesting a refund denial for various items, including county surtaxes, sales taxes on purchases of software, use taxes on services, use taxes on real property improvements, and use taxes on purchases.		
Amount of the Claim:	\$2,665,514.13		
Specific Statutes or Laws (including GAA) Challenged:	Section 215.26; 212.13; 213.35, F.S. Rule 12A-1.05; 12A-1.014; 12A-1.039; 12A-1.032, F.A.C.		
Status of the Case:	The case is being held with DOR pending referral to DOAH or settlement.		
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:	Thomas Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Petal Productions Events Corp. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	The Taxpayer contests the methodology used by the Department during the Sales and Use Tax audit. The Taxpayer provides floral arrangements, tablecloths, and other items to hotels and venues for such things as weddings. Disagreement on sufficiency of records provided by the Taxpayer. Disagreement over the records the auditor used.		
Amount of the Claim:	\$1,031,164.78		
Specific Statutes or Laws (including GAA) Challenged:	ss. 95.091, 213.34, 212.05, 212.07, 212.12, 212.13 and 212.031, F.S. Rules 12A-1.038, 12A-1.039 and 12A-1.070, F.A.C.		
Status of the Case:	The matter is in the Department of Revenue Office of the General Counsel being reviewed.		
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.)	Public ATM, LLC. 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 sales tax for disallowed exempt sales on merchandise imported from foreign locations into the State of Florida. Taxpayer’s sales are primarily foreign, exclusively sold to out-of-state customers, and are exempt from Florida’s sales tax.		
Amount of the Claim:	\$1,817,880.10		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05(1)(a), 212.08(13), F.S. Rules 12A-1.091(1), 12A-1.038, 12A-1.039, 12A-1.076, 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:	Liam Lyon	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Publix Super Markets, 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 Sales and Use Tax refund request for their grocery business. Main issues concern whether packaging materials are exempt, and whether certain transactions are considered non-taxable real property improvements.		
Amount of the Claim:	\$1,484,633.25 (2 separate refund requests, only 1 qualifies for LBR).		
Specific Statutes or Laws (including GAA) Challenged:	212.05(1)(a), 212.21(2), 212.02(14), F.S. Rule 12A-1.040(2)(f), 12A-1.006, F.A.C.		
Status of the Case:	The Department is reviewing Taxpayer’s arguments to determine how to proceed.		
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 it be held pending the outcome of a similar pending case being reviewed by a District Court of Appeal.		
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.)	Ray Schweil v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer challenges the personal liability assessment and asserts the Department is barred from asserting personal liability by the statute of limitations.		
Amount of the Claim:	\$718,746.78		
Specific Statutes or Laws (including GAA) Challenged:	Sections 213.29, 95.091(3)(a), F.S.		
Status of the Case:	The Taxpayer requested that this not be referred to the Division so that an amicable resolution could be explored. Settlement negotiations are ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Kelly Behmke	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Rheem Manufacturing Company v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is contesting a corporate income tax assessment on income earned from the licensing of trade names by a related corporation in Florida, on royalty income from the use of its intangible property (trademarks, trade names, etc.), and intercompany expenses.		
Amount of the Claim:	\$908,335.52		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.02; 220.11; 220.13(1)(b)6., 220.15; 220.152 Rules 12C-1.011(1)(p)1.; 12C-1.0152; 12C-1.0155(1)(f)		
Status of the Case:	The case is being held by DOR pending referral to DOAH or settlement.		
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.)	Rockwell Automation Technologies, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is contesting a corporate income tax assessment on income earned from the licensing of trademarks and patents for use in Florida.		
Amount of the Claim:	\$616,223.24		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.02; 220.11; 220.13(1)(b)6., 220.15; 220.152 Rules 12C-1.011(1)(p)1.; 12C-1.0152; 12C-1.0155(1)(f)		
Status of the Case:	The case is being held by DOR pending referral to DOAH or settlement.		
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 Florida Fiscal Portal.

Agency:	Florida 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.)	Safe Harbor Insurance Company v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Judicial Circuit		
Case Number:	2022 CA 197		
Summary of the Complaint:	The Plaintiff amended its years 2018 and 2019 insurance premium tax returns to increase its salary tax credit against the tax for amounts Plaintiff claims to have been paid for adjuster services and qualify for the credit. The Department denied the refund claims and the Department sustained the refund denials during an informal protest. The Plaintiff then formally protested the refund denials, claiming that section 624.059(5)(a)1., F.S., includes in the salary tax credit amounts paid for adjusting services.		
Amount of the Claim:	\$352,884.19 (year 2018) and \$393,702.55 (year 2019)		
Specific Statutes or Laws (including GAA) Challenged:	Section 624.059(5)(a)1., F.S.		
Status of the Case:	Discovery is ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

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.)	Scaffold Shrinkwrap Company, LLC. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests the assessment of sales and use tax against its construction/renovation business. Main issues concern sales collected and not remitted, and undertaxed sales.		
Amount of the Claim:	\$1,327,462.40		
Specific Statutes or Laws (including GAA) Challenged:	212.21(2), 212.07(1)(b), F.S. Rule 12A-1.071, 12A-1.091(13), F.A.C.		
Status of the Case:	The Department is reviewing Taxpayer’s allegations in preparation for litigation. Working to determine whether to refer the matter to the Division for a formal or to a DOR Hearing Officer for a non-disputed fact hearing.		
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:	Thomas Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Scott G. Villanueva v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	Whether the owner of a business is personally responsible for Sales and Use Tax due on the purchase of an aircraft. Owner asserts he has no personal liability as he has no ownership in the aircraft.		
Amount of the Claim:	\$2,520,000.00		
Specific Statutes or Laws (including GAA) Challenged:	s. 213.29, F.S.		
Status of the Case:	The matter is in the Department of Revenue Office of the General Counsel being reviewed.		
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. v. Department of Revenue		
Court with Jurisdiction:	Florida Department of Revenue		
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:	DOAH relinquished jurisdiction to the Department due to no material issue being in dispute. Parties submitted written arguments to DOR Informal Hearing Officer; Final Order pending.		
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.)	Shelborne Operating Associates, LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	22-1397		
Summary of the Complaint:	Taxpayer contests the assessment of sales and use tax against its restaurant/bar management business. Main issues concern recordkeeping issues, disallowed exempt sales and expense purchases.		
Amount of the Claim:	\$605,883.04		
Specific Statutes or Laws (including GAA) Challenged:	212.03, 212.031, 212.05, F.S. Rule 12A-1.091, F.A.C.		
Status of the Case:	Active litigation, discovery phase.		
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.)	Shoplinks Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests the assessment of sales and use tax against its vehicle repair business. Main issues concern insufficient records and doubt as to collectability.		
Amount of the Claim:	\$687,102.81		
Specific Statutes or Laws (including GAA) Challenged:	212.054, 212.12, 213.35, F.S. Rule 12A-1, F.A.C.		
Status of the Case:	The Department is reviewing Taxpayer’s allegations.		
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.)	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:	CLOSED Settled by the parties in September 2021.		
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.)	St Johns Ship Building Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests the assessment of sales and use tax against its ship building/repair business. Main issues concern unreported sales and commercial rent. Also alleges equitable tolling applies to excuse the late Petition.		
Amount of the Claim:	\$1,350,785.38		
Specific Statutes or Laws (including GAA) Challenged:	212.21, 212.05, 212.08, F.S. Rule 12A-1, F.A.C.		
Status of the Case:	The Department is reviewing Taxpayer’s allegations.		
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.)	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 Sales and Use Tax 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:	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:	Case was settled on 3/24/22. DOR refunded \$225,000.00 to 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>		

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.)	Steven Trover v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer challenges the personal liability assessment and asserts the Department is barred from asserting personal liability by the statute of limitations.		
Amount of the Claim:	\$1,729,338.86		
Specific Statutes or Laws (including GAA) Challenged:	Sections 213.29, 95.091(3)(a), F.S.		
Status of the Case:	The Taxpayer requested that this not be referred to the Division so that an amicable resolution could be explored. Settlement negotiations are ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Amount of the Claim:	<ul style="list-style-type: none"> • Plaintiff claims a Refund of \$2,009,226 tax portion of the corporate income tax assessment that Plaintiff previously paid to stop the running of interest; • Plaintiff claims a Refund of additional \$591,703 corporate income tax excess charitable contribution overpayment, resulting from the recomputation of Florida net operating losses; and • Plaintiff claims a 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. • The parties have come to the following agreement: <u>If the Department interpretation is correct</u>, then Plaintiff shall pay the remaining balance of interest, which was calculated to be \$279,231 as of May 12, 2020. SFFIC would be entitled to a refund of insurance premium tax in the amount of \$474,154. <u>If Plaintiff’s interpretation is correct</u>, then Plaintiff did not owe additional Florida corporate income tax as a result of the tax-exempt interest income issue adjustment, pursuant to section 220.13(1)(a)2., F.S., and that portion of the Assessment will be rescinded. The Florida net operating loss carryover would need to be recomputed because this amount would be larger as no additional Florida corporate income tax would be due. Plaintiff would be entitled to a refund of the 2,009,226.00 it paid on 5/12/20. There would be a credit of \$591,703 for Florida corporate income tax excess charitable contribution overpayment (that will be applied against Plaintiff’s 2014 Florida corporate income tax liability), resulting from the recomputation of Florida net operating losses. SFFIC would be entitled to a total insurance premium tax refund of \$1,155,110. The amounts stated above may change as a result of adjustments made by Plaintiff or assessed by the Department for the audit period, pursuant to section 220.23, F.S., to reflect certain federal adjustments.
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.13(1)(a)2. and (1)(b)1.c., and 624.509(4), F.S. 26 USC s. 832.
Status of the Case:	The Court held a hearing on the parties’ competing Motion for Summary Judgment. The Court ruled for the Dept. on August 16, 2021. The Taxpayer filed a Notice of Appeal on September 14, 2021 and its Initial Brief on January 27, 2022. The Department filed its Answer Brief on May 31, 2022 and the Taxpayer filed its Reply Brief on July 15, 2022. The parties are awaiting the scheduling of Oral Arguments in this case.
	Agency Counsel

Who is representing (of record) the state in this lawsuit? Check all that apply.	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	

Office of Policy and Budget – July 2022

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Florida Fiscal Portal.

Agency:	Florida 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.)	Sunlife Assurance Company of Canada v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	<p>Florida imposes insurance premium tax on gross receipts from premiums received by domestic insurers, pursuant to section 624.509(1), F.S. Florida also imposes a retaliatory tax, pursuant to section 24.5091, F.S., on foreign and alien insurers doing business in Florida if the alien or foreign insurer’s state of domicile imposes a higher tax burden on the Florida insurer issuing policies there. Petitioner was audited for insurance premium tax and retaliatory tax that resulted in an assessment. Whether Petitioner is required to pay the retaliatory tax is dependent on Petitioner’s domicile. An insurer’s domicile is defined in section 624.07, F.S., A Canadian insurer’s domicile is defined in section 624.07(1), F.S., as “Canada and the province under the laws of which the insurer was formed.” Although Petitioner claimed during informal protest that its domicile is its port of entry into the United States, Michigan, pursuant to section 624.07(2), F.S., in its Petition, Petitioner now claims that its domicile is the country of Canada (no province), because Petitioner federally registered. Petitioner claims that Canada does not impose tax on any insurance premiums so there is nothing for Florida to retaliate against. Petitioner also argues that the retaliatory tax is unconstitutional.</p>		
Amount of the Claim:	\$818,939.37		
Specific Statutes or Laws (including GAA) Challenged:	Sections 624.07, 624.509 and 624.5091, F.S. Rule 12B-8.001, F.A.C.		
Status of the Case:	The parties have been discussing the case.		
Who is representing (of	<input checked="" type="checkbox"/>	Agency Counsel	

record) the state in this lawsuit? Check all that apply.		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	

Office of Policy and Budget – July 2022

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.)	Sunoco, Inc. (R&M) v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests a Fuel and Pollutant Tax assessment, alleging it is owed a reduction due to payment of local option taxes and reasonable explanation of losses.		
Amount of the Claim:	\$892,052.40		
Specific Statutes or Laws (including GAA) Challenged:	206.59, 206.993, F.S. Rule 12A-1, F.A.C.		
Status of the Case:	The Department is reviewing Taxpayer’s allegations.		
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.)	Sunoco, LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer contests a Fuel Tax assessment, alleging additional documentation supports a reduction due to exempt sales and reasonable explanation of temporary losses.		
Amount of the Claim:	\$911,185.51		
Specific Statutes or Laws (including GAA) Challenged:	206.59, 206.993, F.S. Rule 12A-1, F.A.C.		
Status of the Case:	The Department is reviewing Taxpayer’s allegations.		
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:	This matter is being held pending conclusion of a similar matter with the same Taxpayer in circuit court involving a more recent audit cycle.		
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:	Leon County Circuit Court – 2d Judicial Circuit		
Case Number:	2021-CA-002158		
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:	\$10,218,109.74		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.15, F.S. Rule 12C-1.0155, F.A.C.		
Status of the Case:	Arbitration has been ordered and is set for September 2022.		
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.)	Teaghlach Inc. v. Department of Revenue		
Court with Jurisdiction:	Florida Department of Revenue		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer challenges a “No Change” NOPA and seeks a refund of Corporate Income Taxes paid related to the sale of a related entity, arguing that it should be treated as Non-Business Income.		
Amount of the Claim:	\$1,570,834.72 Refund Sought.		
Specific Statutes or Laws (including GAA) Challenged:	Rule 12C-1.016(1), F.A.C.; Section 220.16(2)(c), F.S.		
Status of the Case:	Informal Hearing held before Agency Hearing Officer. Hearings not involving disputed issues of material fact. Final Order pending issuance.		
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.)	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.)	T-Mobile Resources, LLC. v. Department of Revenue		
Court with Jurisdiction:	Second Judicial Circuit Court (Leon County)		
Case Number:	2021-CA-00026		
Summary of the Complaint:	Taxpayer asserts that it overpaid sales and use tax on sales of electronically delivered software and maintenance contracts. Taxpayer does not provide tangible personal property as part of its sale of electronically delivered software and is entitled to a refund.		
Amount of the Claim:	\$5,790,358.53		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05(1)(a)(1), 212.02(16), 212.0506(8), F.S. Rules 12A-1.032, 12A-1.016(2), F.A.C.		
Status of the Case:	Summary judgment hearing set for September 28, 2022.		
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:	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 Florida Fiscal Portal.

Agency:	Florida 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.)	Tribune Publishing Company v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	<p>The Petition provides: In year 2018, Petitioner, a media company, completed the sale of a portion of its California news group to a 3rd party, which resulted in a federal tax gain. Petitioner claims that each newspaper in the news group operates as a separate business unit and that the majority of their subscribers are located within the state in which the newspaper operates. Petitioner filed an amended Florida corporate income tax return for year ended 12/30/18 that subtracted the gain in Petitioner's calculation of Florida's adjusted federal income subject to apportionment. Petitioner claims that the sale of the news group is not part of Petitioner's unitary operations and is properly classified as nonbusiness income. In the alternative, if the sale is considered to be business income, then Petitioner claims that the gross proceeds from the sale should be included only in the denominator of the sales apportionment factor because the assets sold in the transaction were specific to the California market and not related to Florida. Petitioner claims that the original Florida corporate income tax return included in the sales factor the revenues of the entities that are part of the news group that was sold.</p>		
Amount of the Claim:	\$2,333,747.00 (year ended 12/30/18)		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.15, F.S. Rule 12C-1.0155, F.A.C.		
Status of the Case:	Petitioner requested that the case not be forwarded to the Division of Administrative Hearings. The parties have been discussing the case.		
Who is representing (of record) the state in this lawsuit? Check all that	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	

apply.		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

Office of Policy and Budget – July 2022

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Florida Fiscal Portal.

Agency:	Florida 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.)	Tropical Shell & Gifts, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner’s letter to the Department requested a meeting to discuss a prior audit and to provide additional records. The letter was sent after the Department issued to Petitioner a Notice of Intent to Levy taxpayer’s bank account to collect amounts due that were assessed in a final Assessment for which protest rights expired. The Department treated the letter as a petition for an administrative hearing to preserve Petitioner’s rights to a hearing.		
Amount of the Claim:	\$513,167.50		
Specific Statutes or Laws (including GAA) Challenged:	Section 213.67, F.S. Rules 28-106.201 and 28-106.301, F.A.C.		
Status of the Case:	The Department issued to Petitioner an Order Dismissing Petition with Leave to Amend, because the Petition did not meet the requirements contained in Rules 28-106.201 or 28-106.301, F.A.C. Petitioner did not file an amended Petition within 21-days from the date of the Order or appeal the Order. As a result, the Petition was dismissed and the case has concluded.		
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. Rule 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. Case 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:	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) 1 st District Court of Appeal		
Case Number:	2018 CA 1543; 1D22-2094 and 1D22-2096		
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:	Split decision on Motion for Summary Final Judgment. Both parties appeal to the First DCA. Record on Appeal filed in August 2022. Cases consolidated by Order.		
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.)	WKDR II Inc. v. Department of Revenue		
Court with Jurisdiction:	Second District Court of Appeal		
Case Number:	21-0844; 21-0845; 21-1488RX – DOAH 2D22-943 – 2d DCA		
Summary of the Complaint:	Bank Levy protest and Late Filed Audit Protest alleging lack of Notice given to the Taxpayer of Audit Assessment related to Sales and Use Tax stemming from automobile sales.		
Amount of the Claim:	\$1,168,889.88		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05 and 213.67		
Status of the Case:	Final Hearing held at DOAH upholding the Department’s assessment, dismissing protest as untimely filed, and deeming the Notice of Intent to Levy as proper. Pending appeal at Second District Court of Appeal.		
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).			

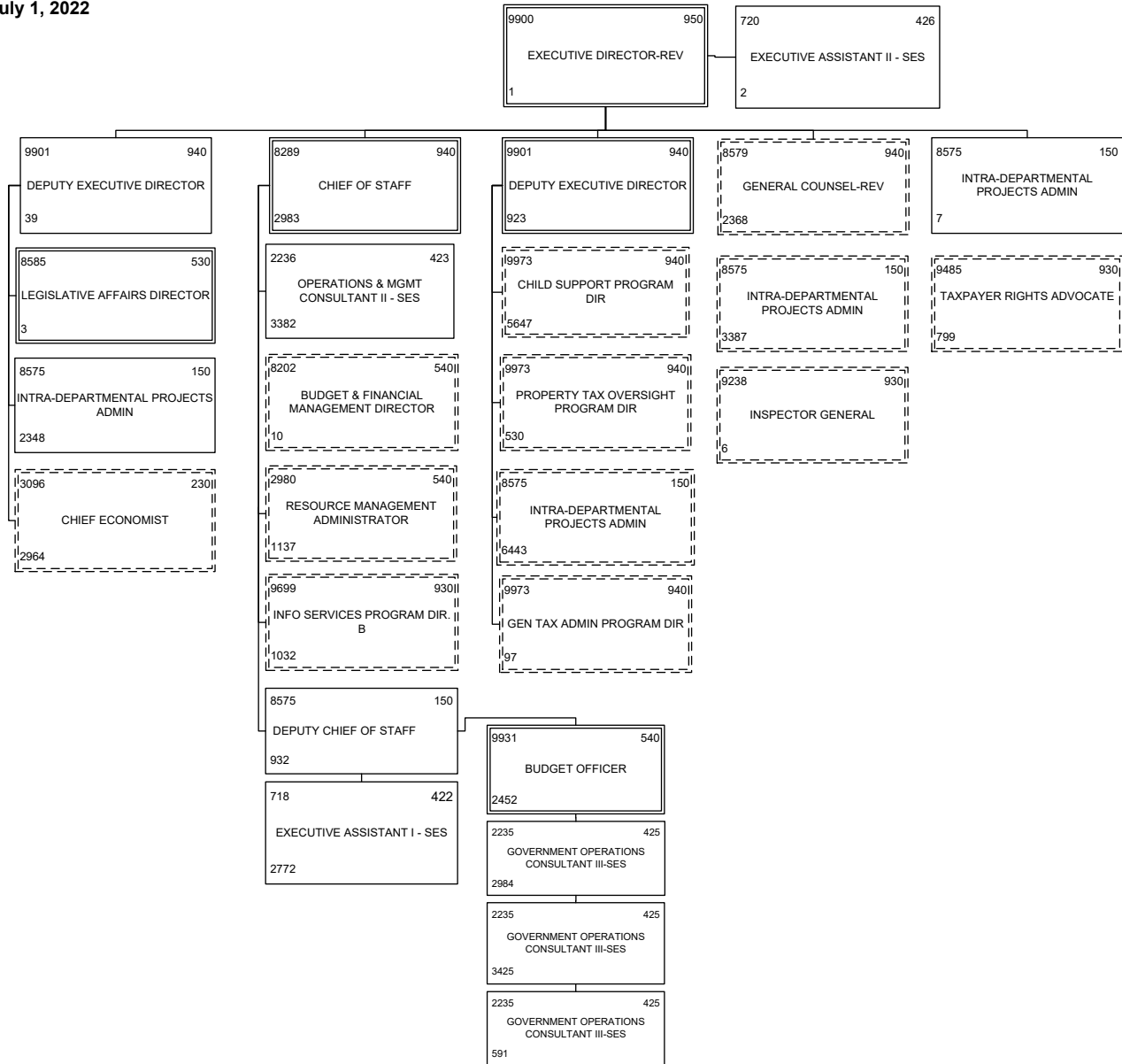
Schedule VII: Agency Litigation Inventory

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:	Kelly Behmke	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Woodbridge Motors, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is a car dealer and is protesting a sales and use tax assessment issued to collect taxes due on its sales.		
Amount of the Claim:	\$1,620,111.66		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.05, F.S. Rule 12A-1.007, F.A.C.		
Status of the Case:	The case is being held with DOR pending referral to DOAH or settlement.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Department of Revenue
 Executive Direction and Support Services Program
 Office of the Executive Director
 As of July 1, 2022

Class Code	Pay Grade
Class Title	
Position Number	



**Department of Revenue
Executive Direction and Support Services Program
Office of Communications
As of July 1, 2022**

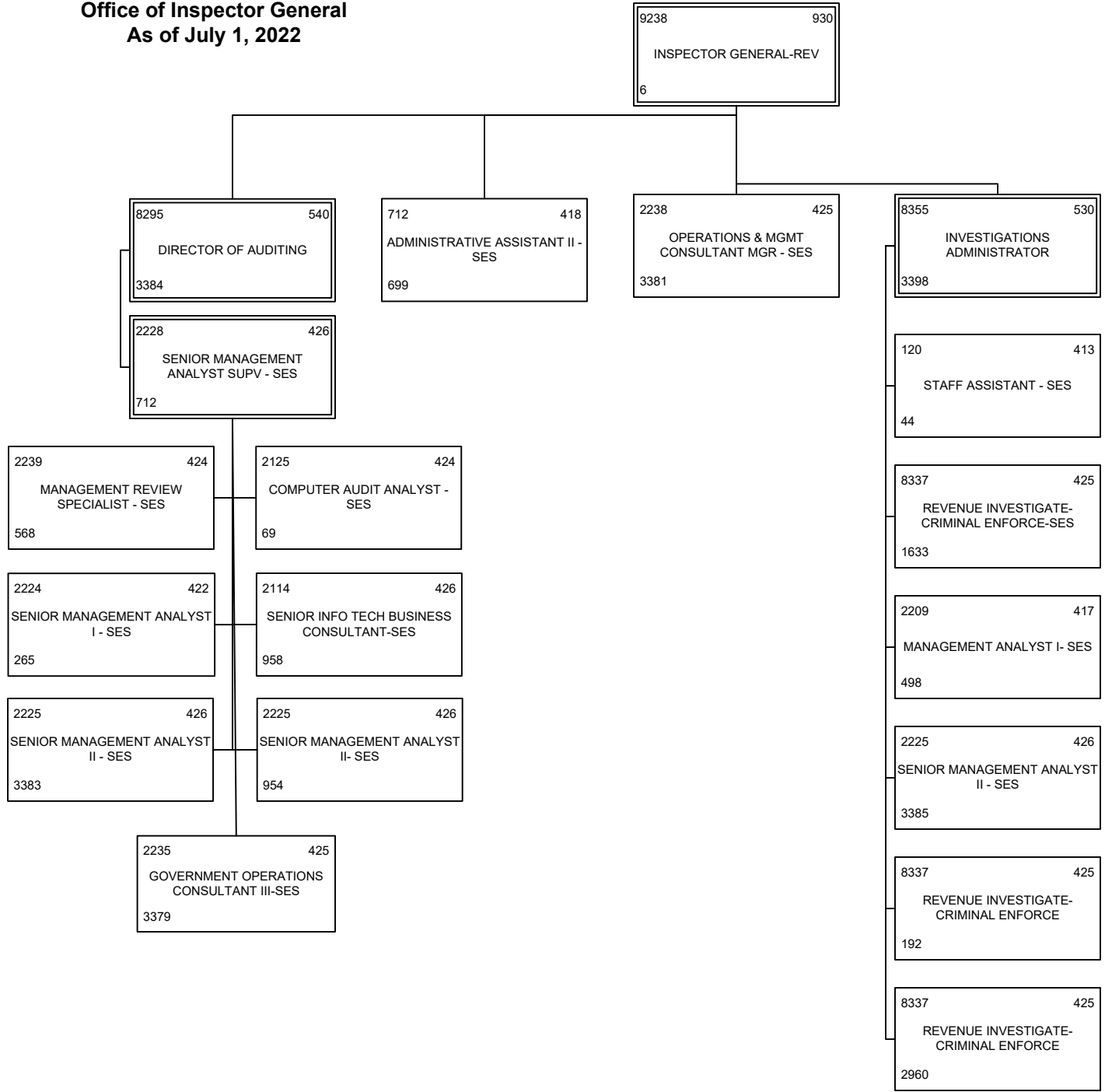
Class Code	Pay Grade
Class Title	
Position Number	

8575	150
INTRA-DEPARTMENTAL PROJECTS ADMIN	
3387	

9293	520
ASSISTANT PUBLIC INFORMATION ADMIN	
3412	

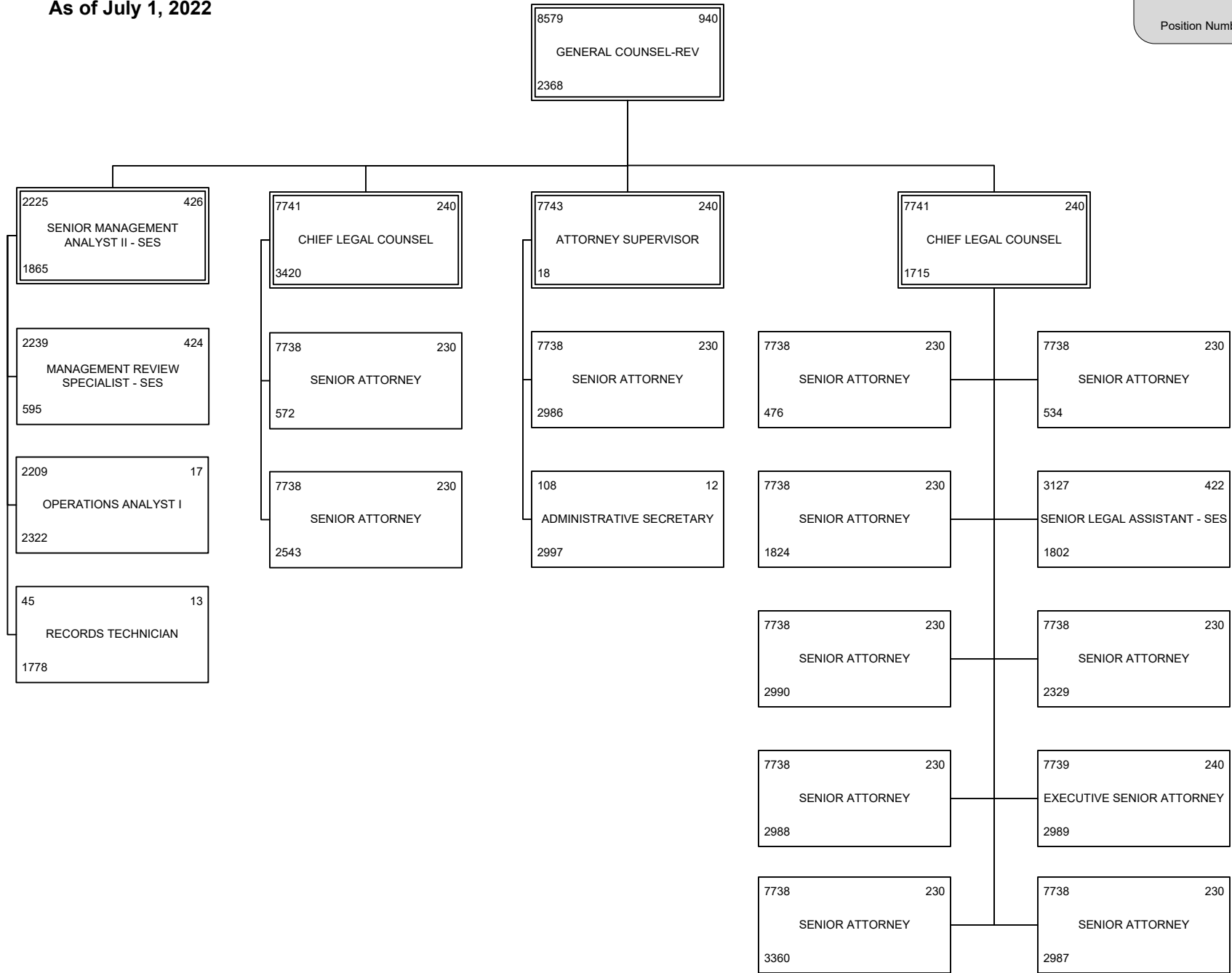
**Department of Revenue
Executive Direction and Support Services Program
Office of Inspector General
As of July 1, 2022**

Class Code	Pay Grade
Class Title	
Position Number	



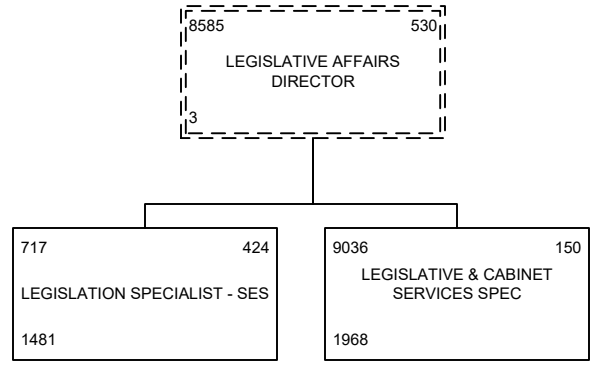
Department of Revenue
 Executive Direction and Support Services Program
 Office of the General Counsel
 As of July 1, 2022

Class Code	Pay Grade
Class Title	
Position Number	



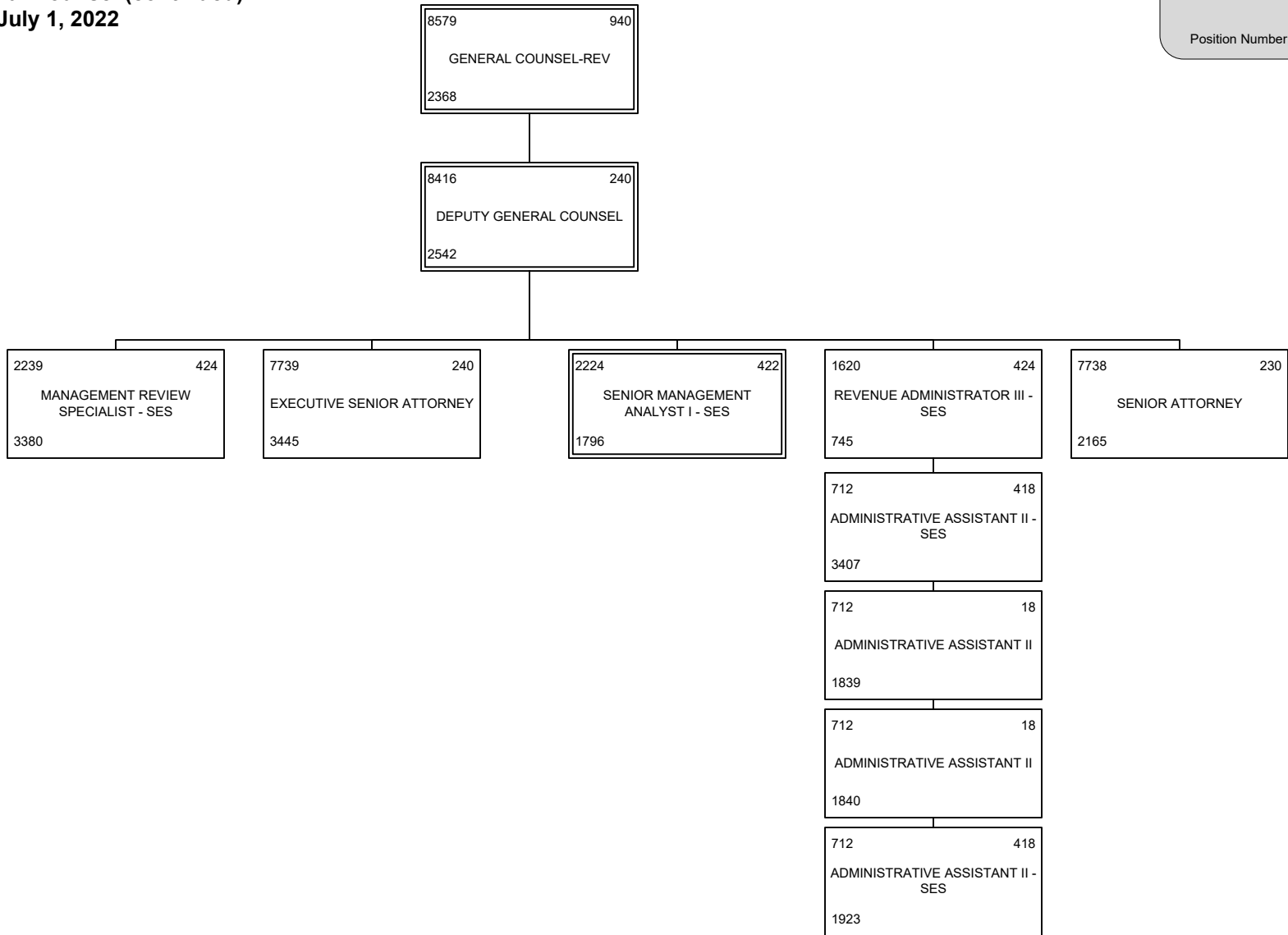
**Department of Revenue
Executive Direction and Support Services Program
Legislative and Cabinet Services
As of July 1, 2022**

Class Code	Pay Grade
Class Title	
Position Number	



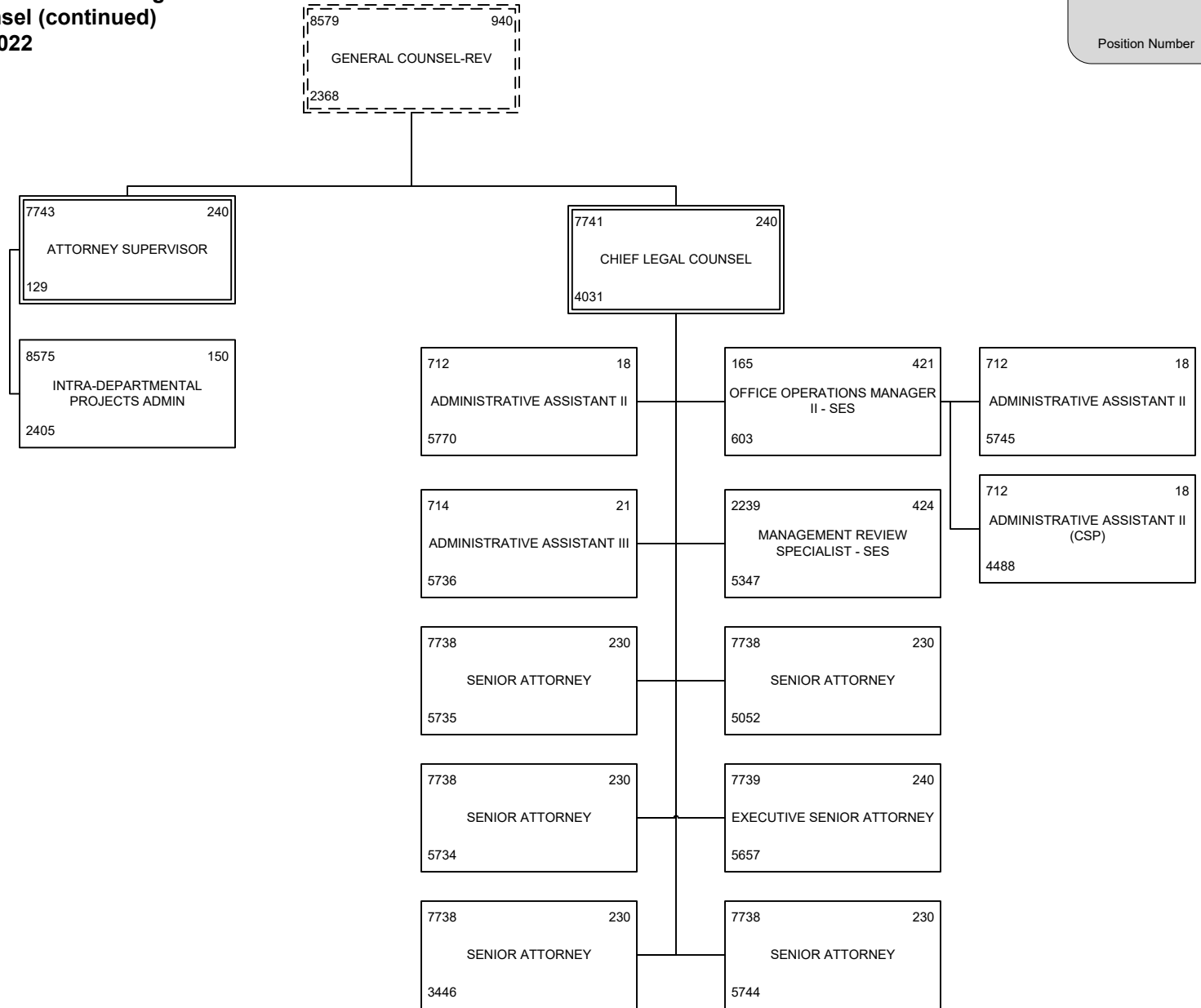
Department of Revenue
 Executive Direction and Support Services Program
 Office of the General Counsel (continued)
 As of July 1, 2022

Class Code	Pay Grade
Class Title	
Position Number	



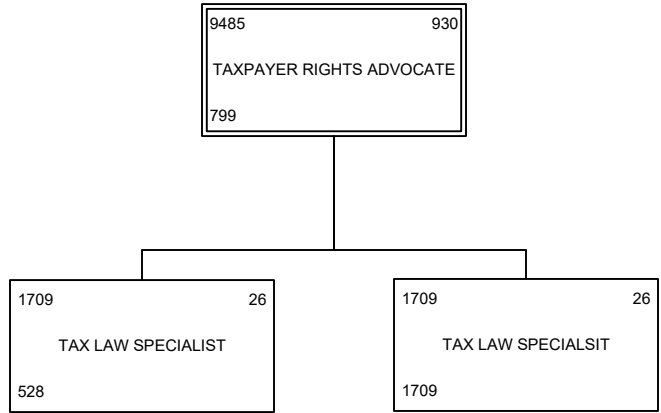
Department of Revenue
 Executive Direction and Support Services Program
 Office of the General Counsel (continued)
 As of July 1, 2022

Class Code	Pay Grade
Class Title	
Position Number	



Department of Revenue
Executive Direction and Support Services Program
Taxpayers' Rights
As of July 1,2022

Class Code	Pay Grade
Class Title	
Position Number	



Department of Revenue
Executive Direction and Support Services Program
Tax Research
July 1, 2022

Class Code	Pay Grade
Class Title	
Position Number	

3096	230
CHIEF ECONOMIST	
2964	

3215	425
ECONOMIC ANALYST - SES	
508	

3230	429
SENIOR RESEARCH ECONOMIST- SES	
2965	

3223	420
ECONOMIC RESEARCH ASSOCIATE - SES	
1479	

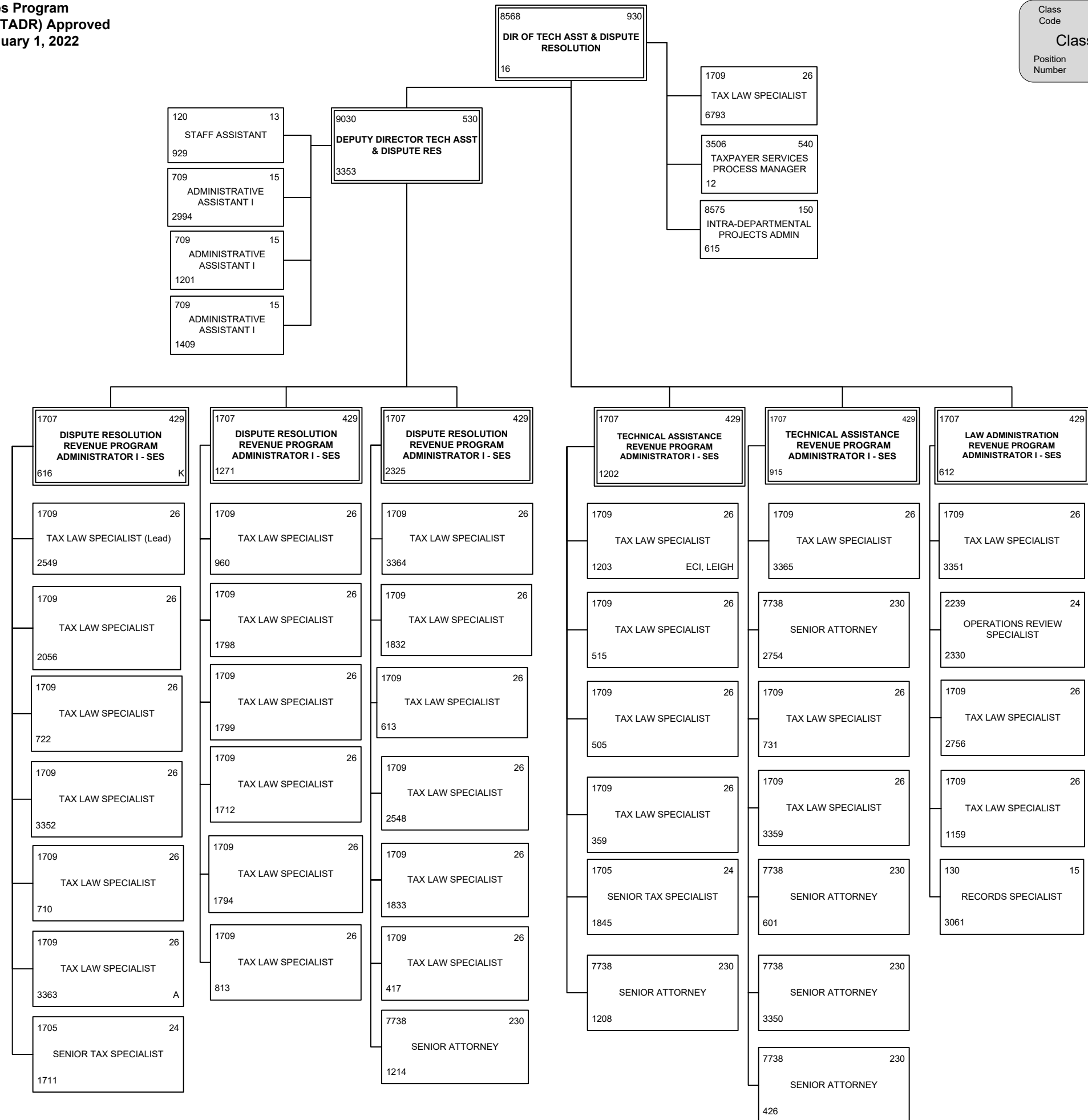
3227	427
RESEARCH ECONOMIST - SES	
1713	

3223	420
ECONOMIC RESEARCH ASSOCIATE - SES	
1447	

714	421
ADMINISTRATIVE ASSISTANT III - SES	
1927	

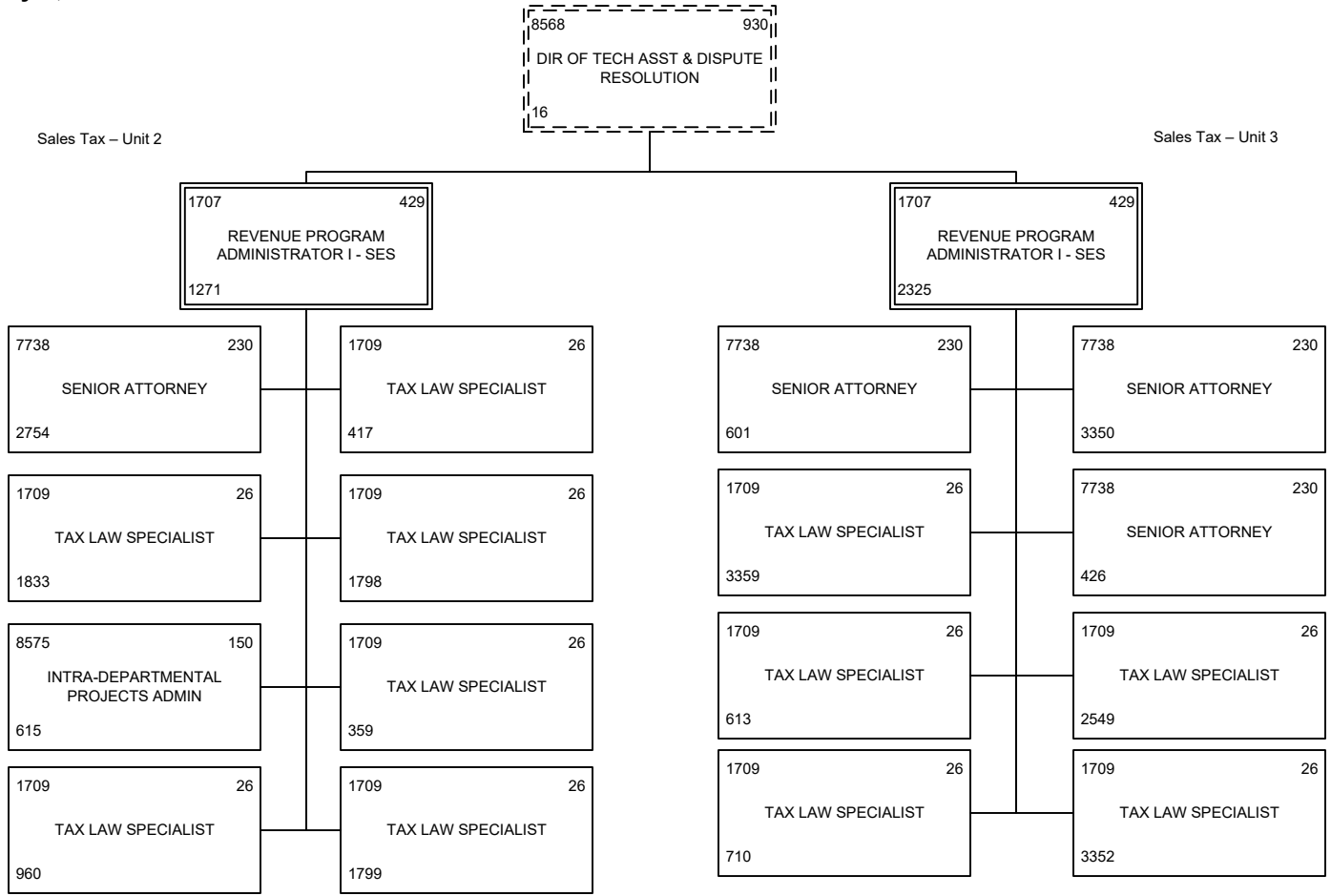
Department of Revenue
 Executive Direction and Support Services Program
 Technical Assistance and Dispute Resolution (TADR) Approved
 Revised Reporting Structure Effective January 1, 2022
 As of July 1, 2022

Class Code	Pay Grade	Class Title
Position Number		



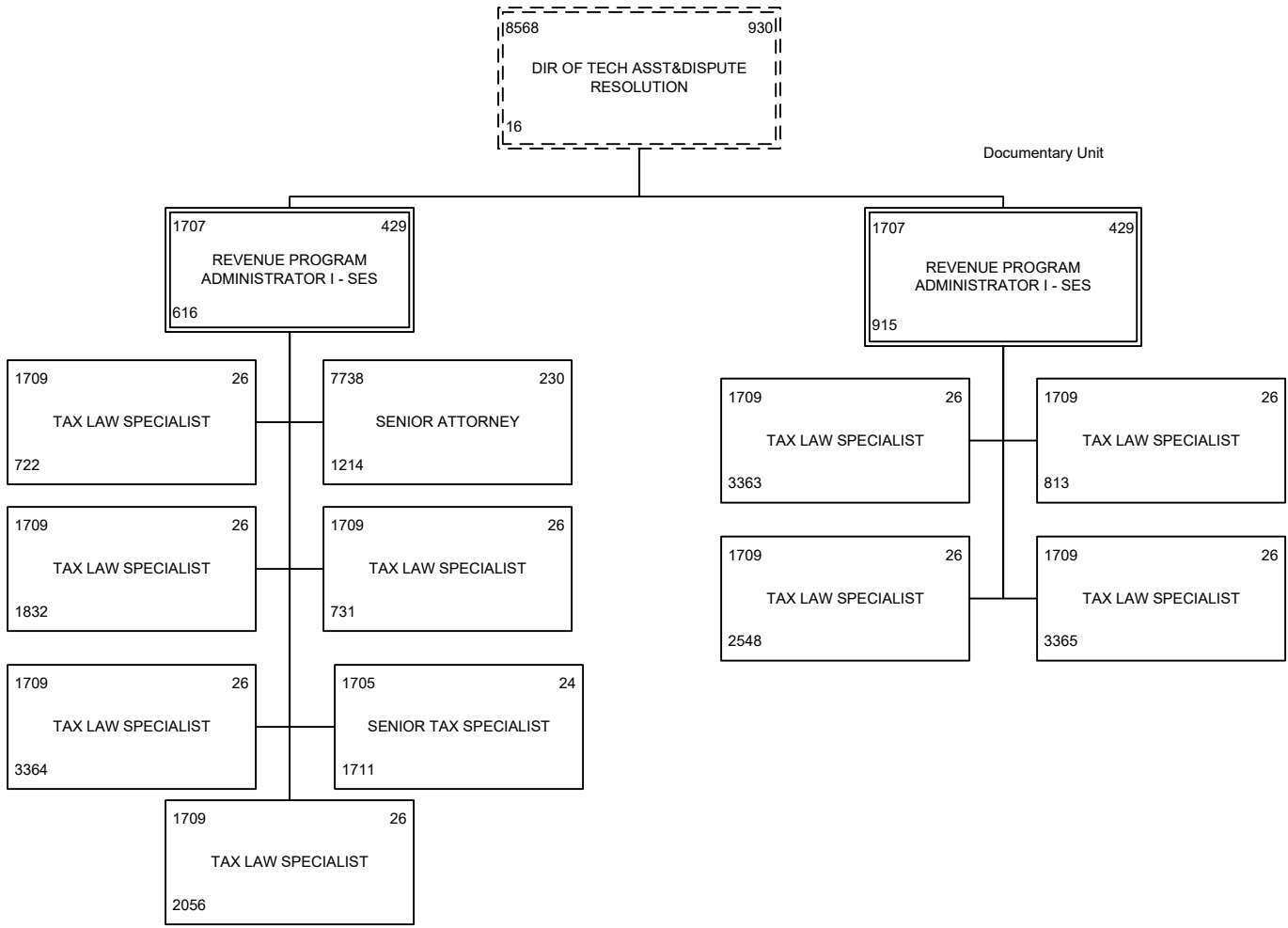
Department of Revenue
 Executive Direction and Support Services Program
 TADR – Sales Tax Unit
 As of July 1, 2022

Class Code	Pay Grade
Class Title	
Position Number	



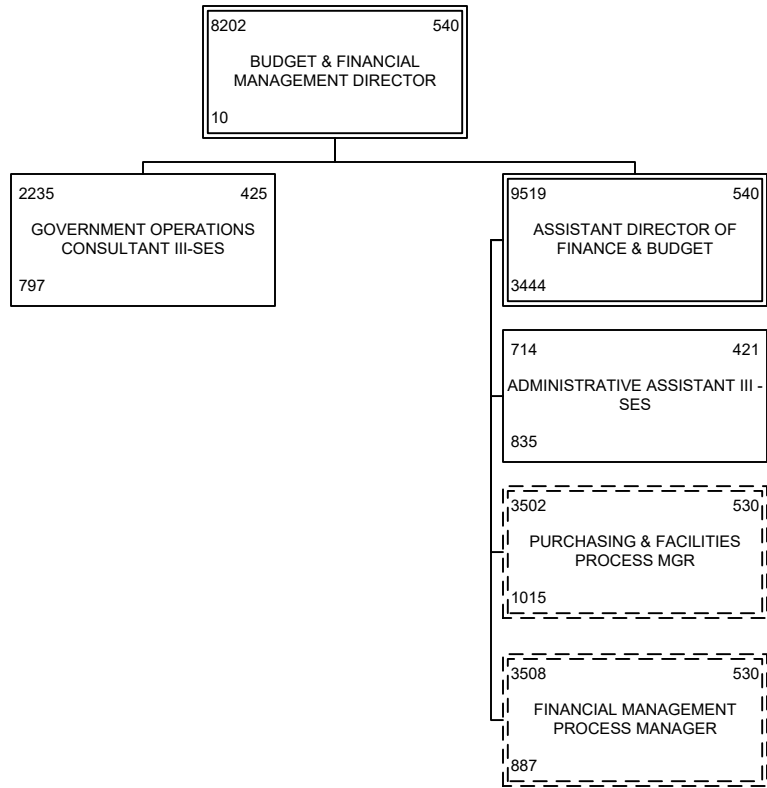
Department of Revenue
 Executive Direction and Support Services Program
 TADR – Corporate Income Tax
 As of July 1, 2022

Class Code	Pay Grade
Class Title	
Position Number	



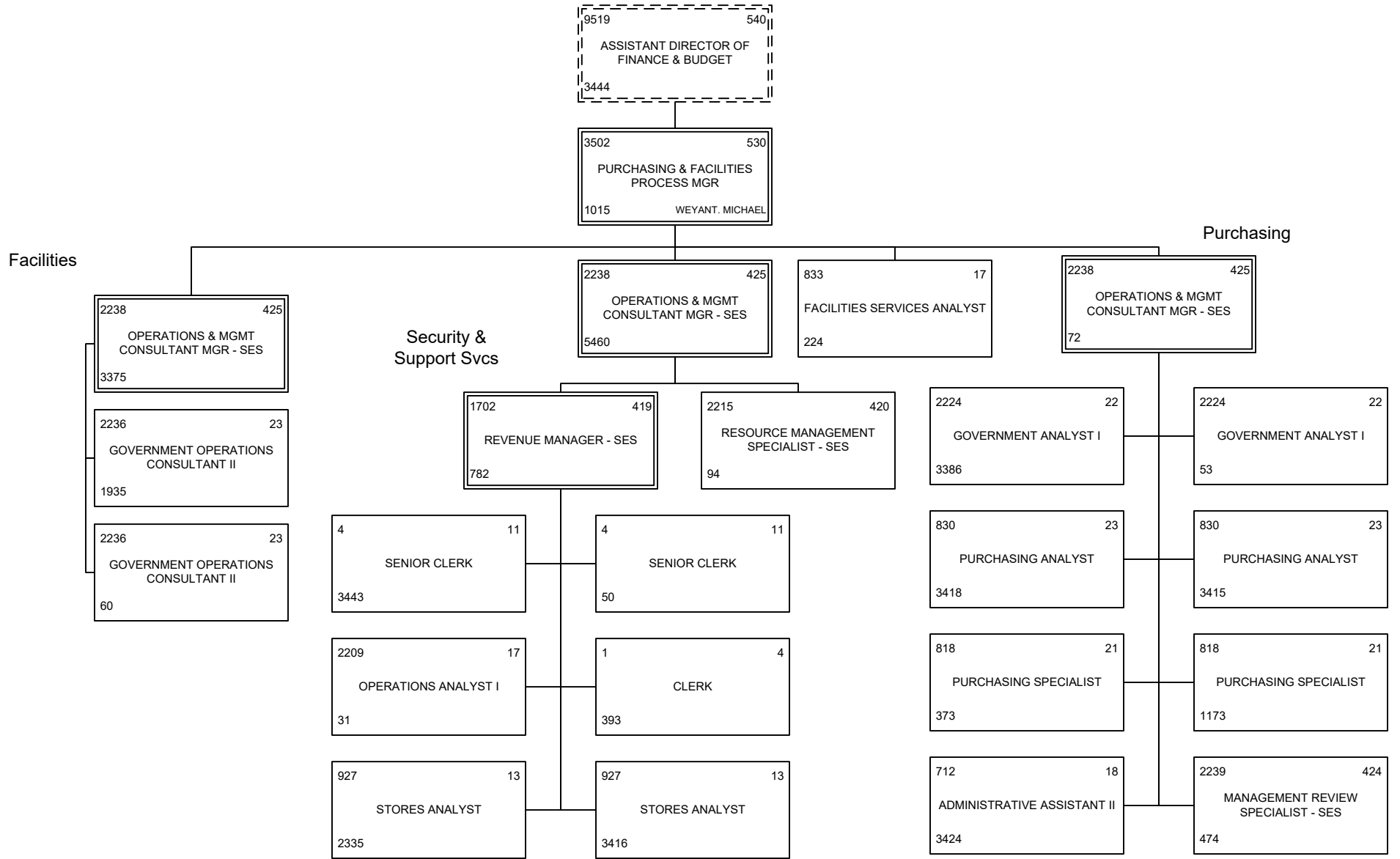
Department of Revenue
Executive Direction and Support Services Program
Office of Financial Management (OFM) – Director & Budget
As of July 1, 2022

Class Code	Pay Grade
Class Title	
Position Number	



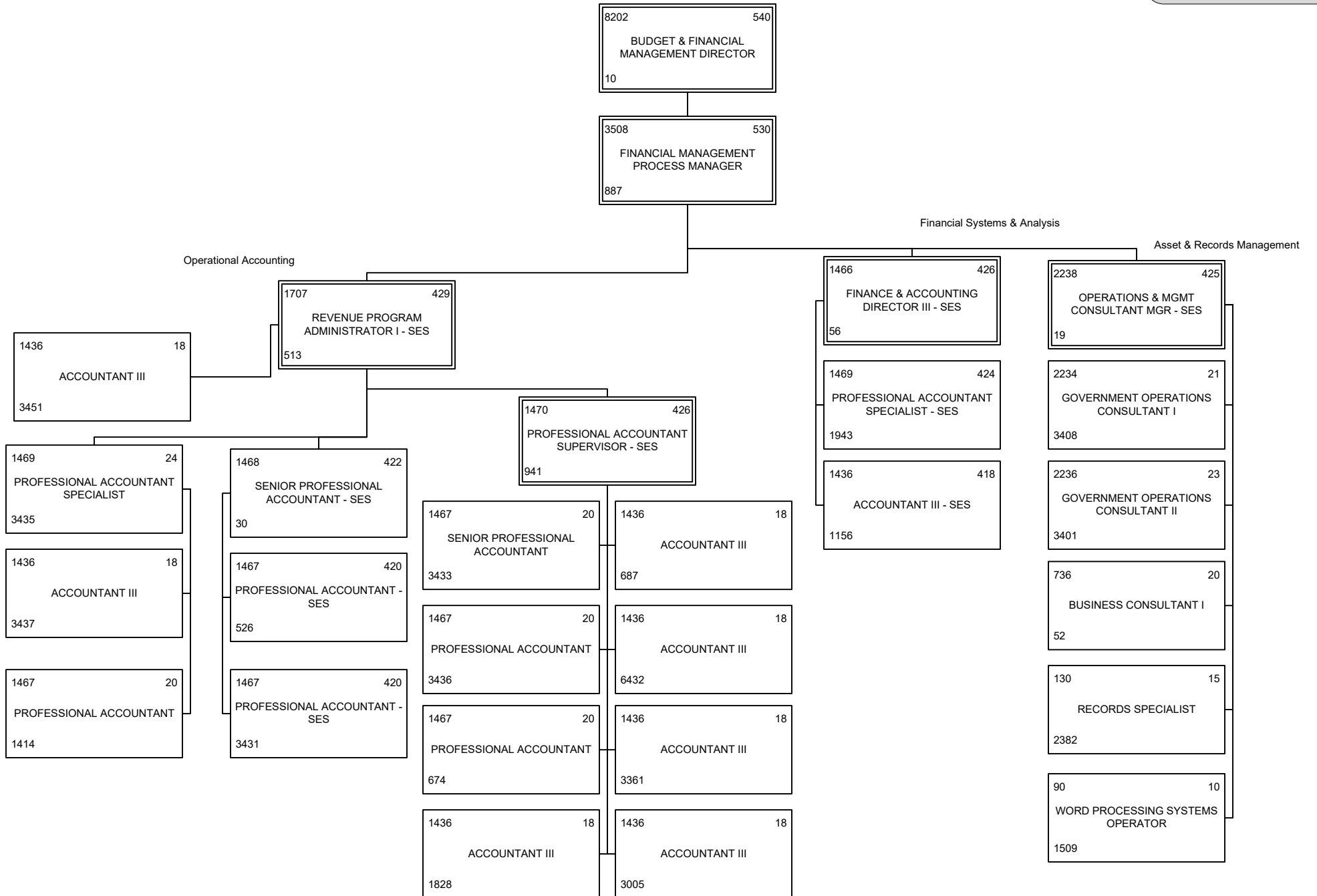
Department of Revenue
 Executive Direction and Support Services Program
 OFM - Purchasing & Facilities
 As of July 1, 2022

Class Code	Pay Grade
Class Title	
Position Number	



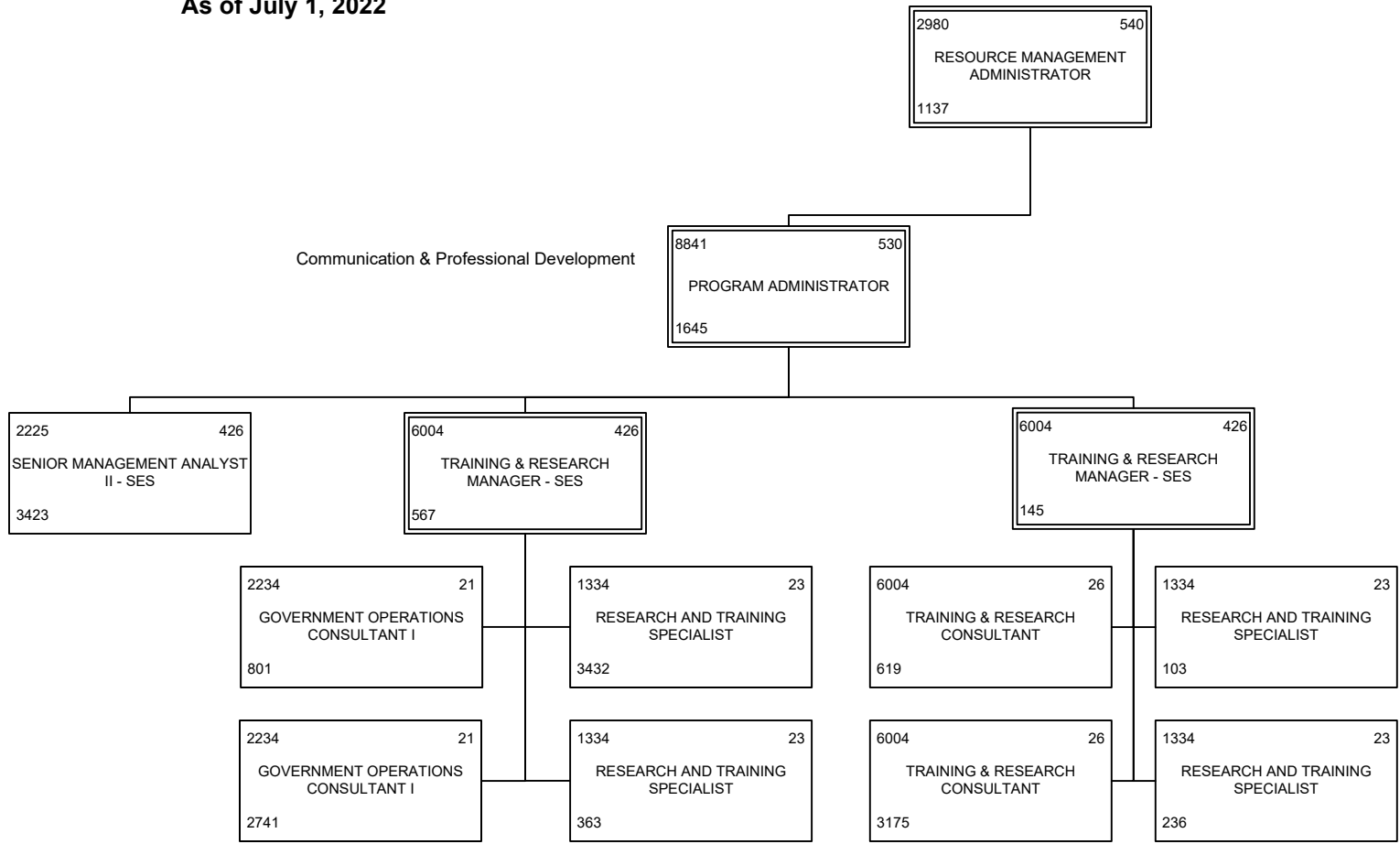
Department of Revenue
 Executive Direction and Support Services Program
 OFM - Finance & Accounting
 As of July 1, 2022

Class Code	Pay Grade
Class Title	
Position Number	



Department of Revenue
 Executive Direction and Support Services Program
 Office of Workforce Management (OWM)
 As of July 1, 2022

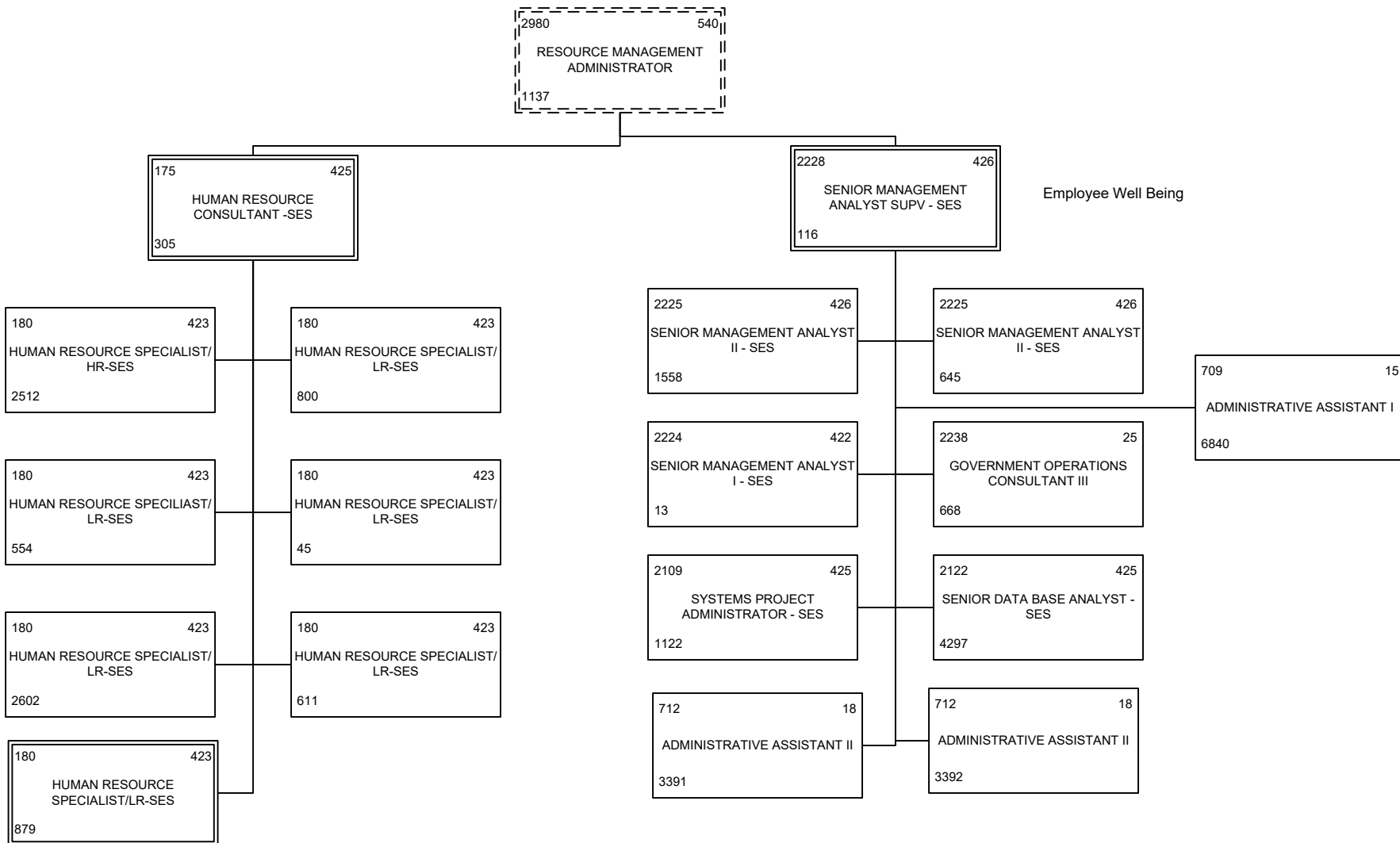
Class Code	Pay Grade
Class Title	
Position Number	



Department of Revenue
 Executive Direction and Support Services Program
 Office of Workforce Management (OWM)
 As of July 1, 2022

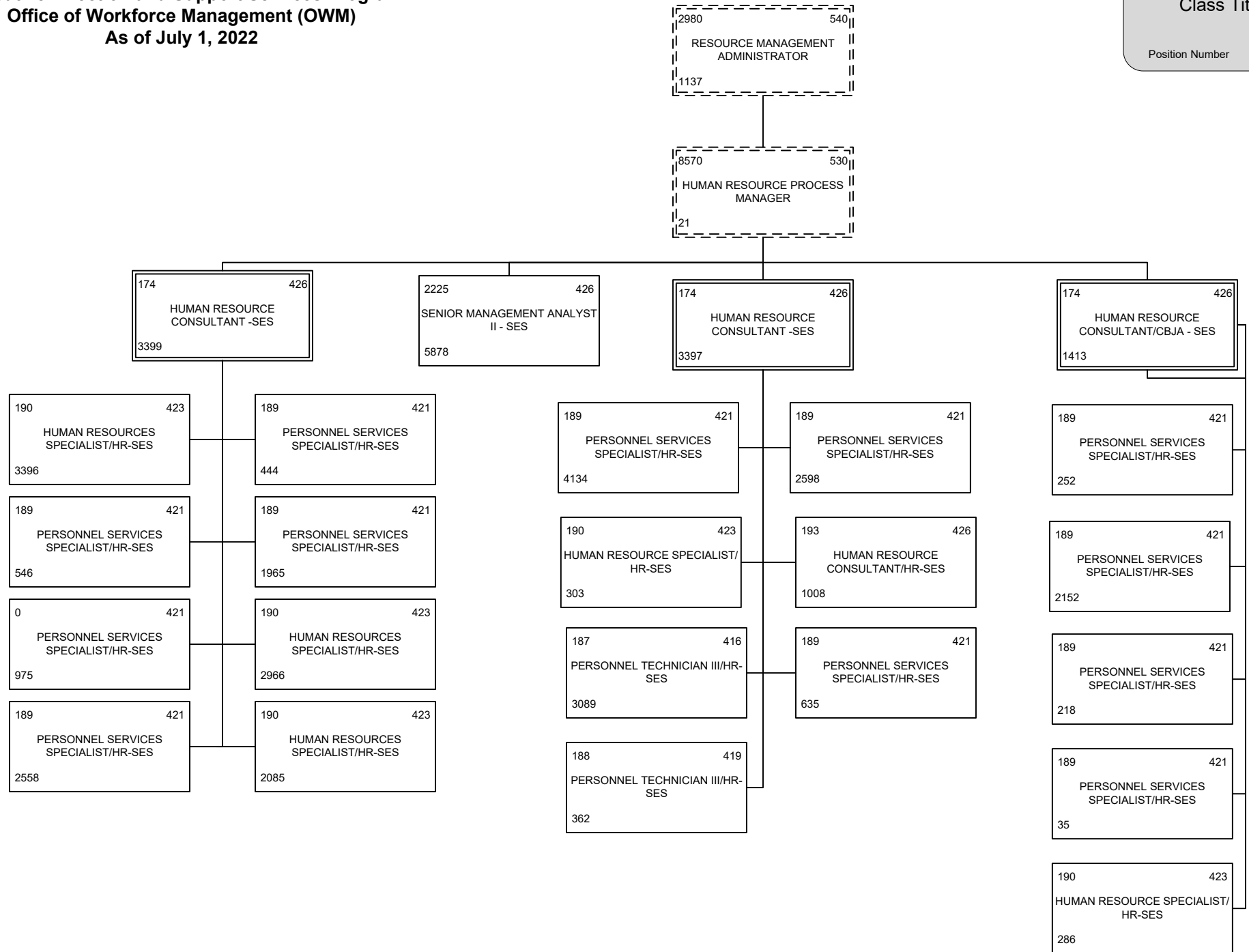
Class Code	Pay Grade
Class Title	

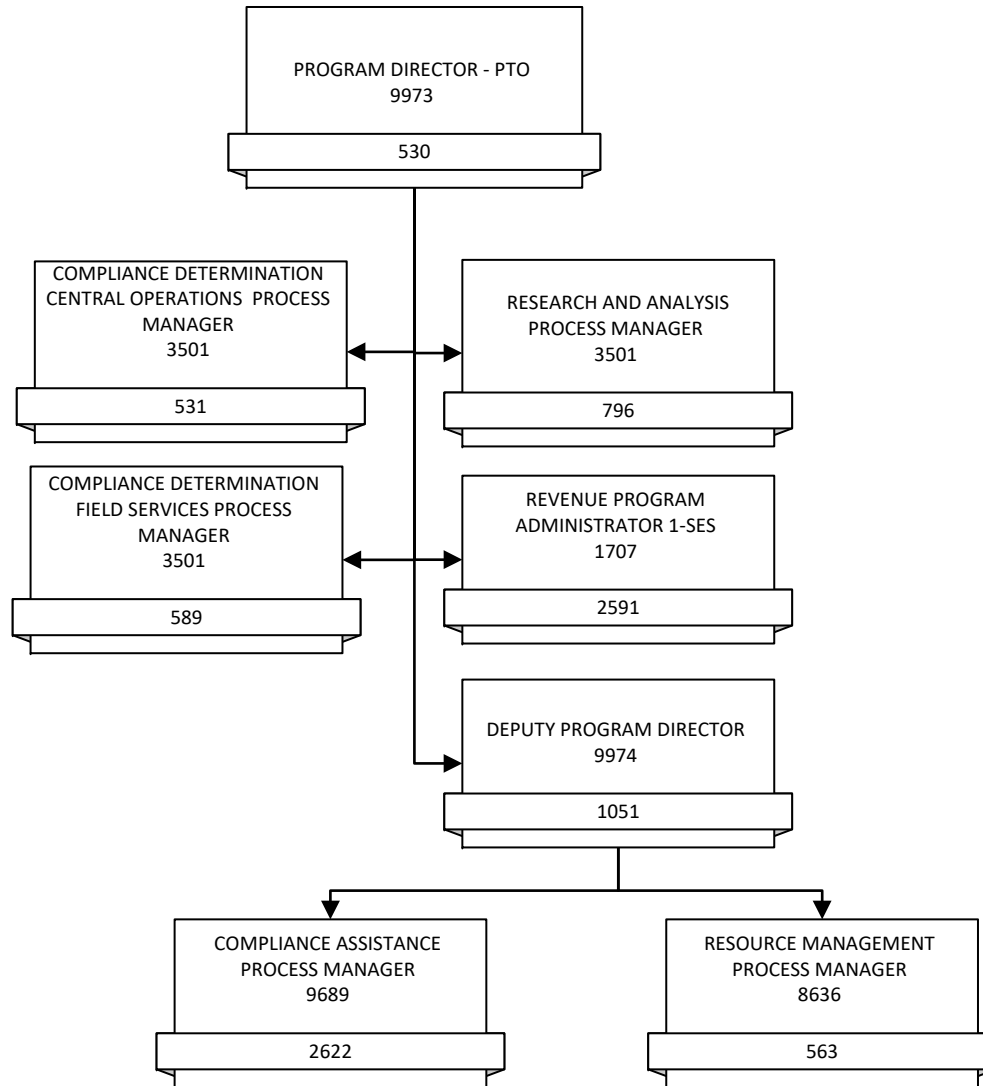
Position Number



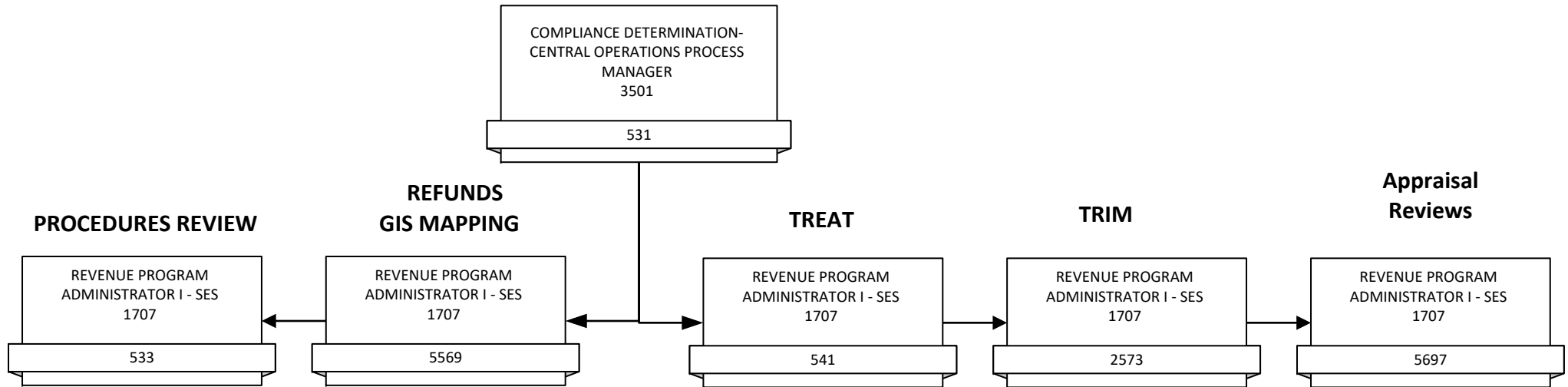
Department of Revenue
 Executive Direction and Support Services Program
 Office of Workforce Management (OWM)
 As of July 1, 2022

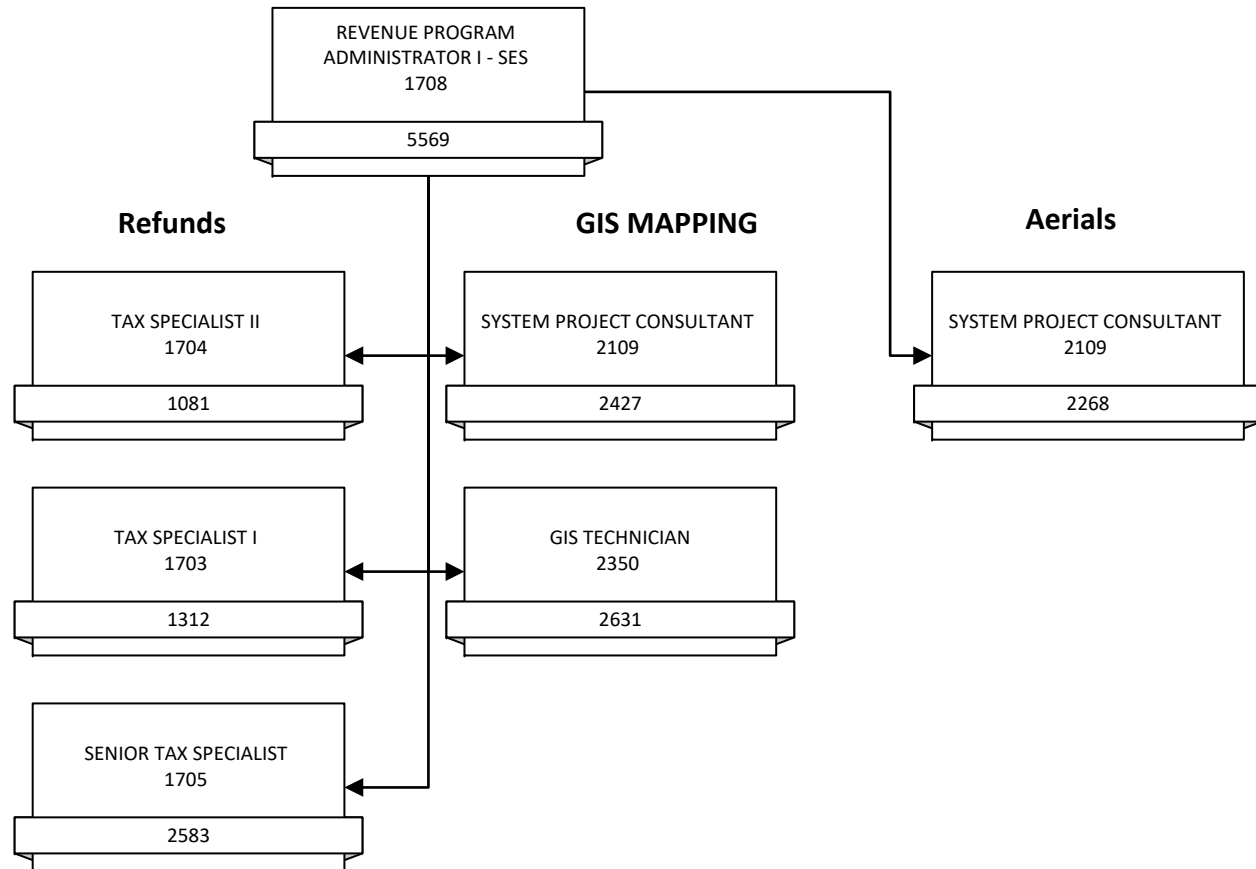
Class Code	Pay Grade
Class Title	
Position Number	



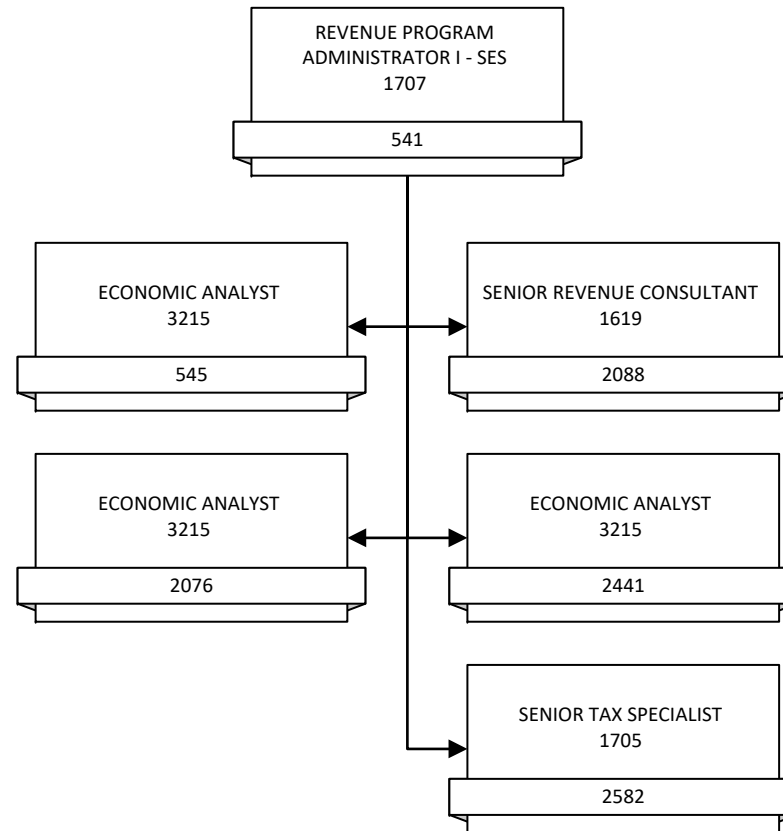


Department of Revenue
Property Tax Oversight
Compliance Determination –
Central Operations
July 1, 2022

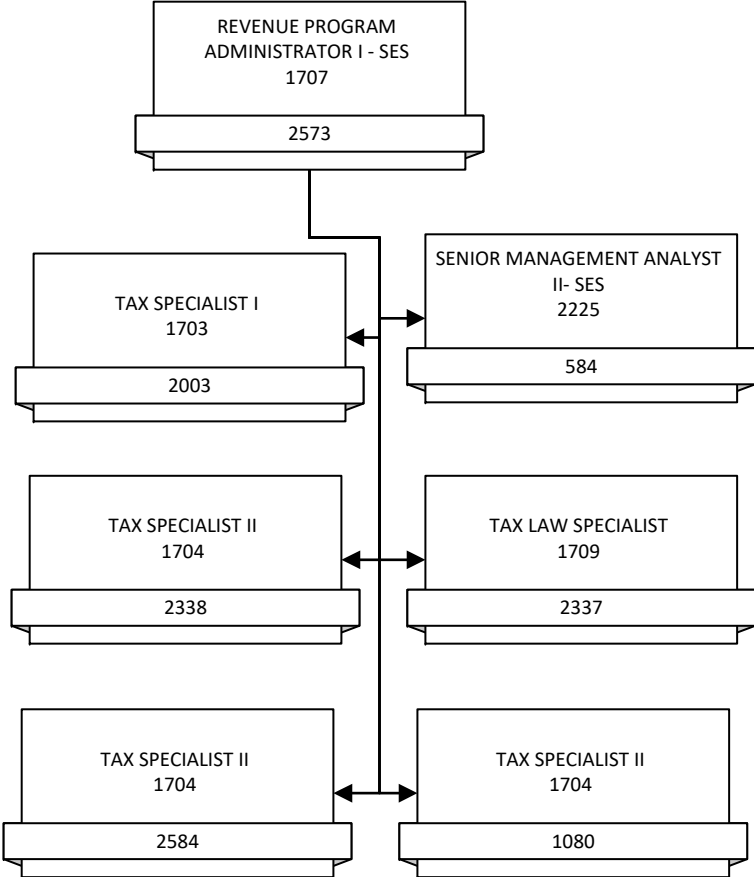




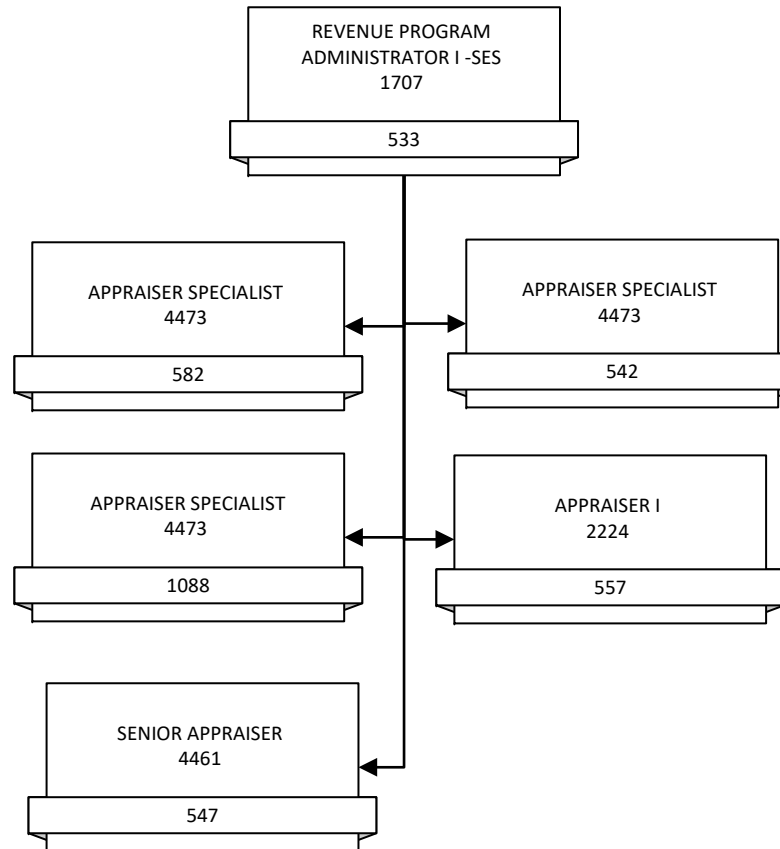
Tax Roll Evaluation & Approval



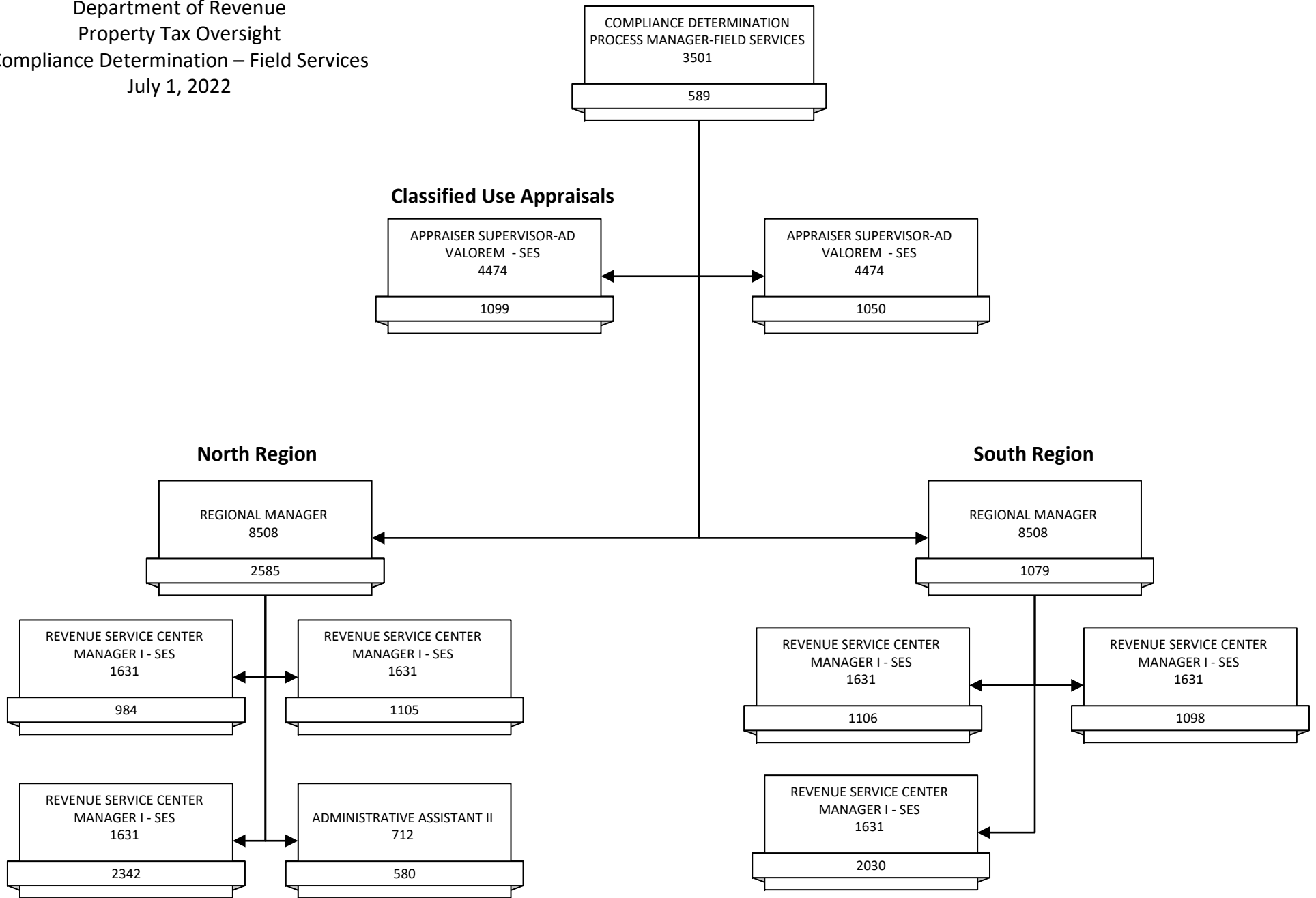
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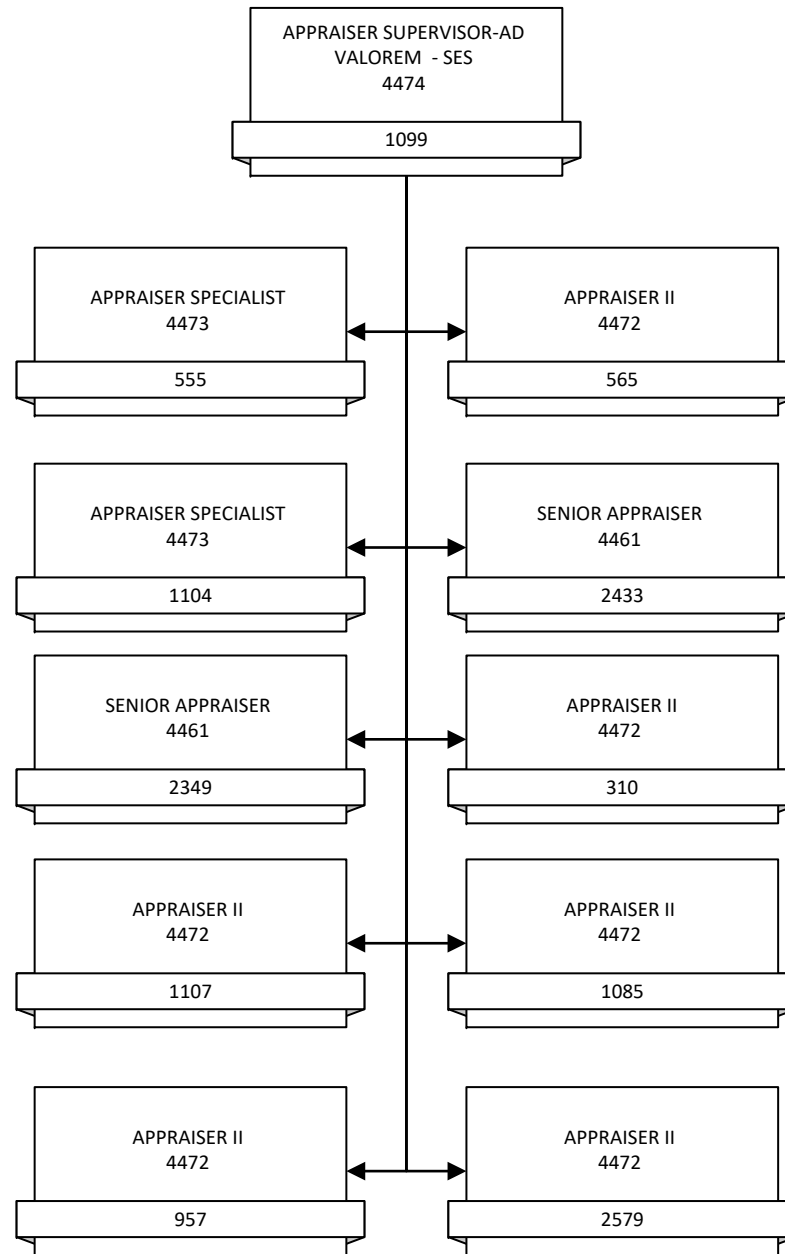
PROCEDURES REVIEW



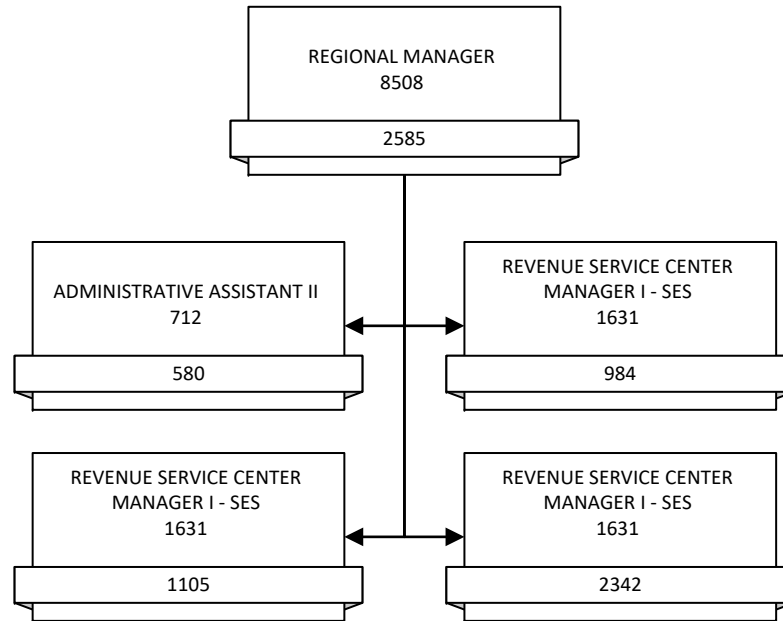
Department of Revenue
 Property Tax Oversight
 Compliance Determination – Field Services
 July 1, 2022

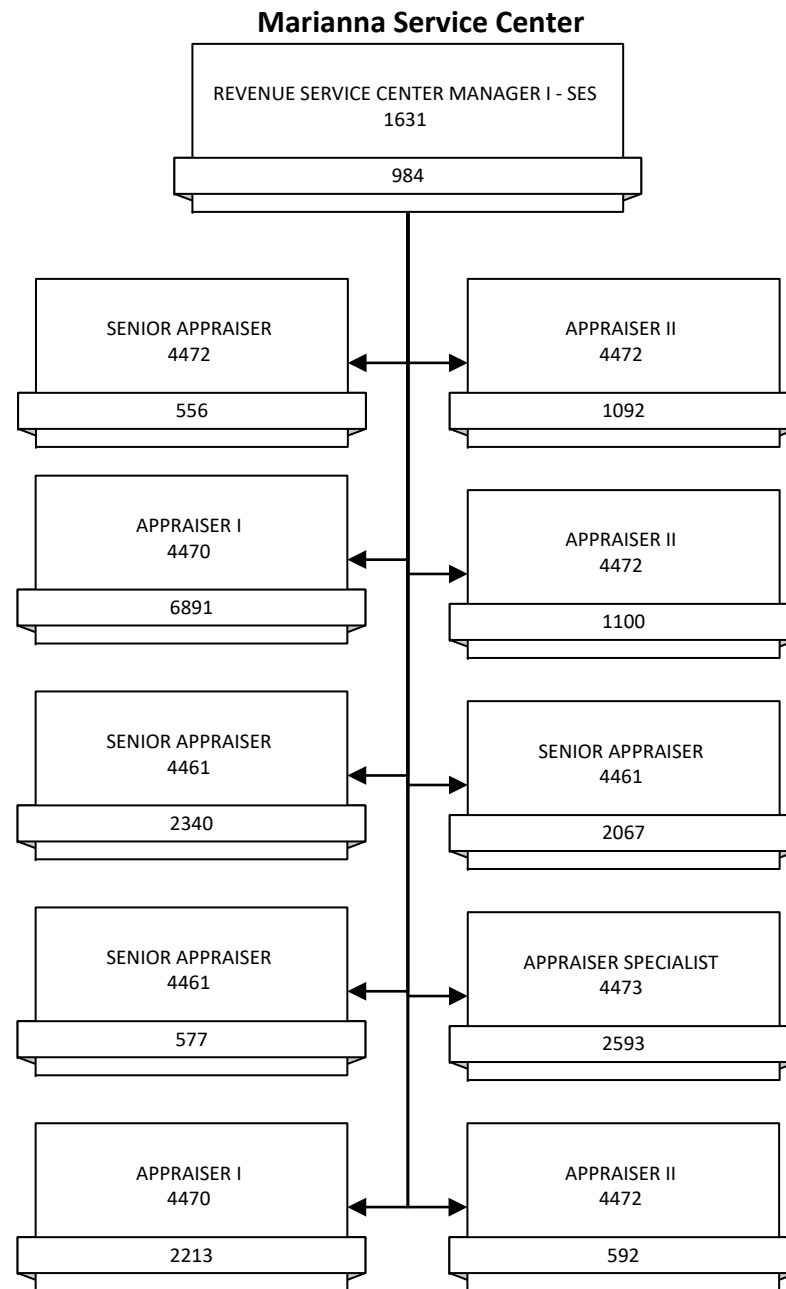


Classified Use Appraisals

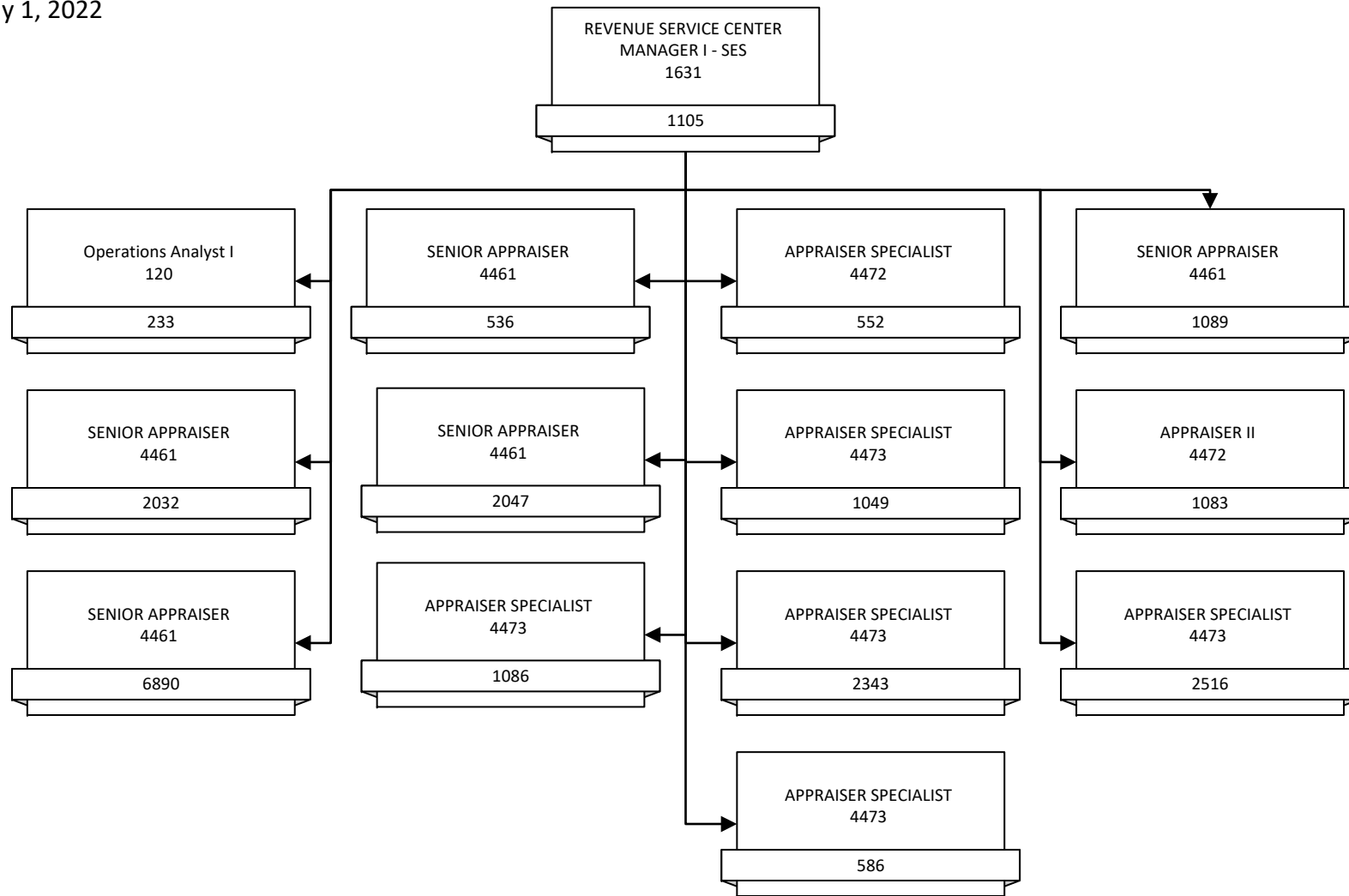


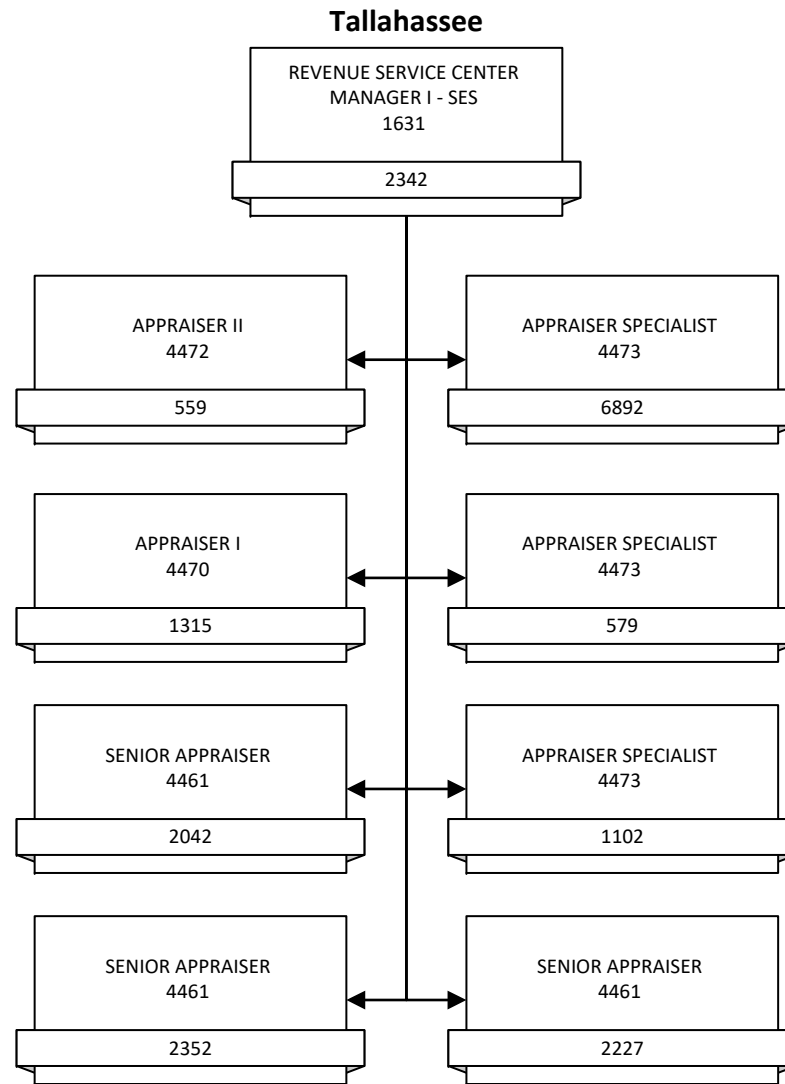
North Region



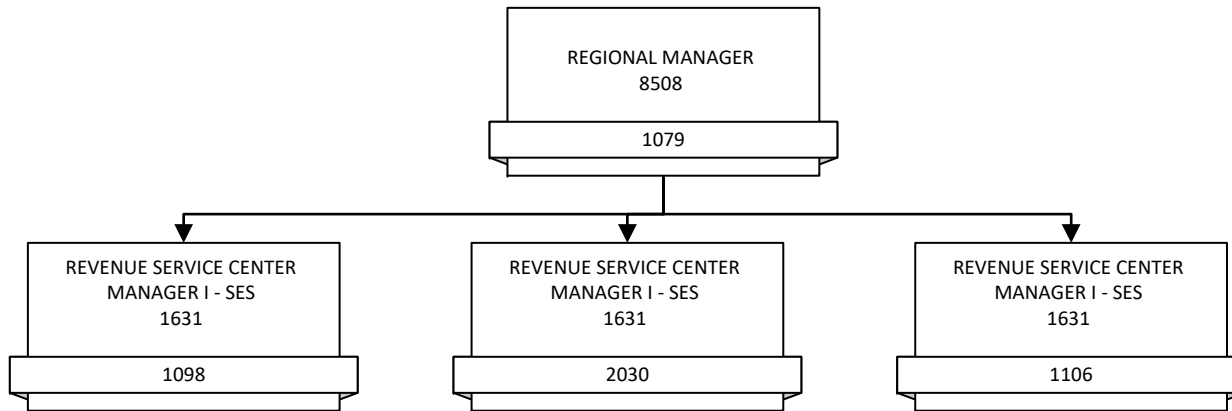


Lake City

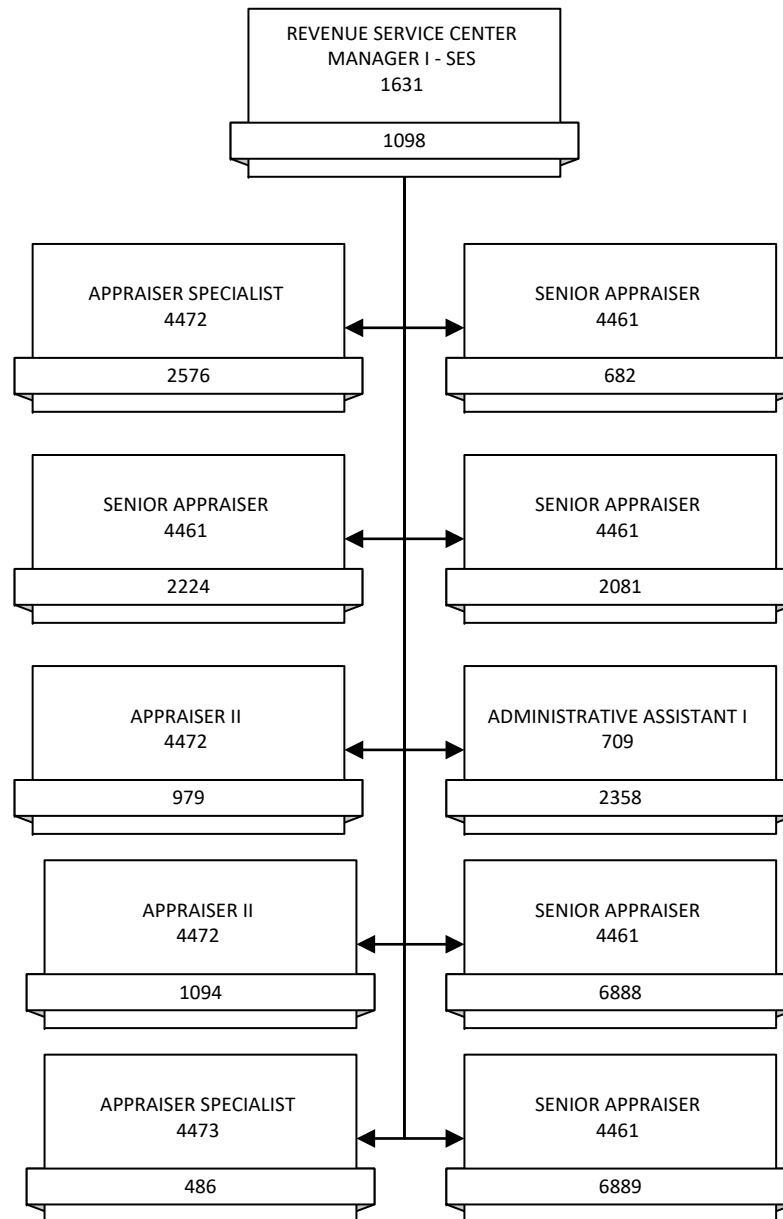


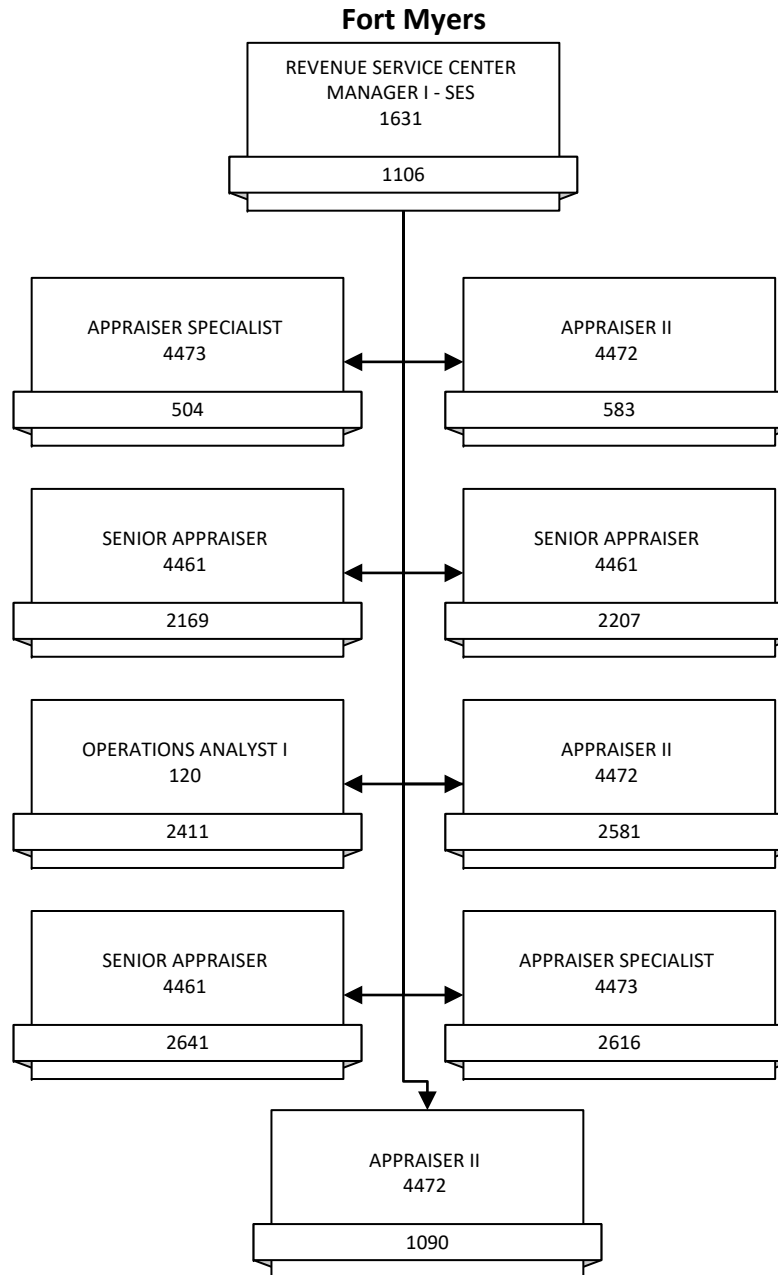


South Region

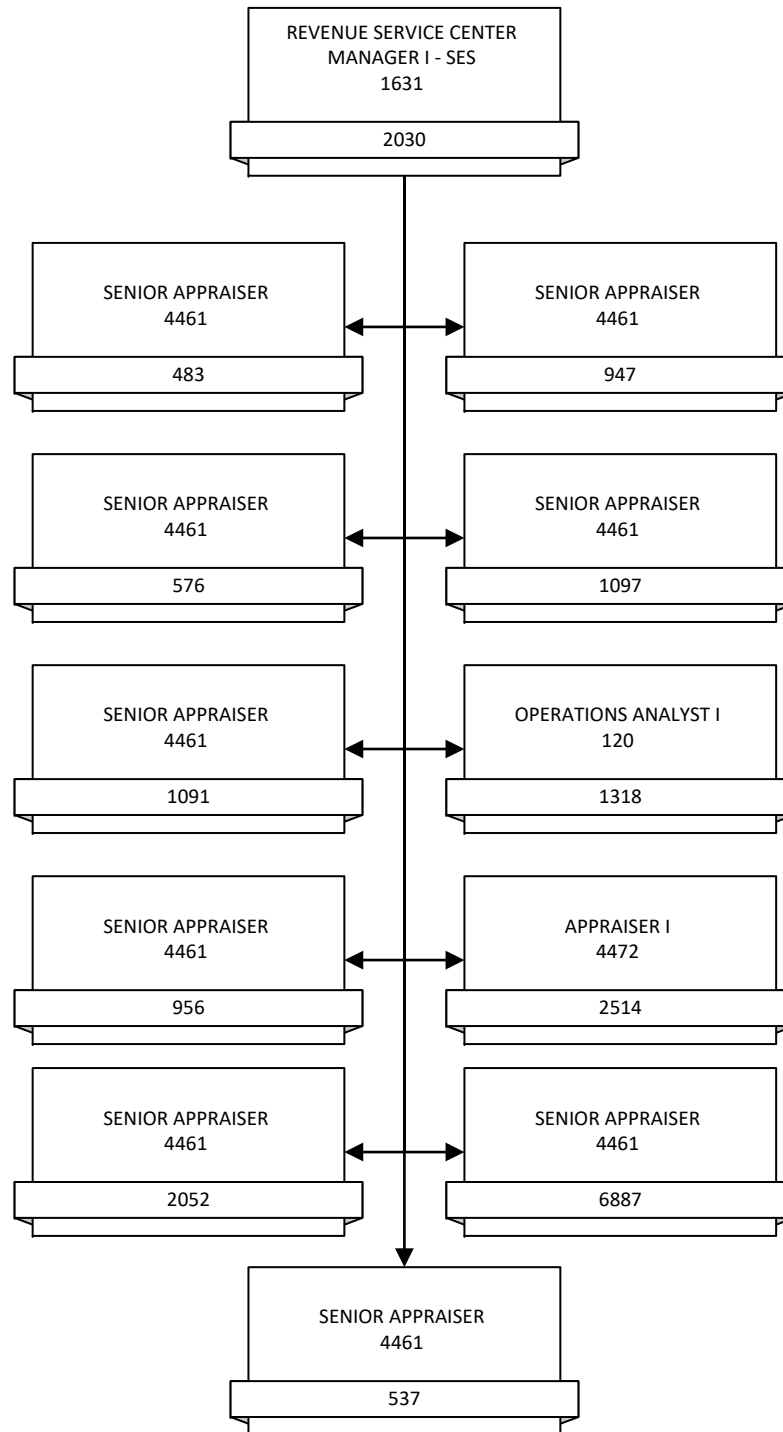


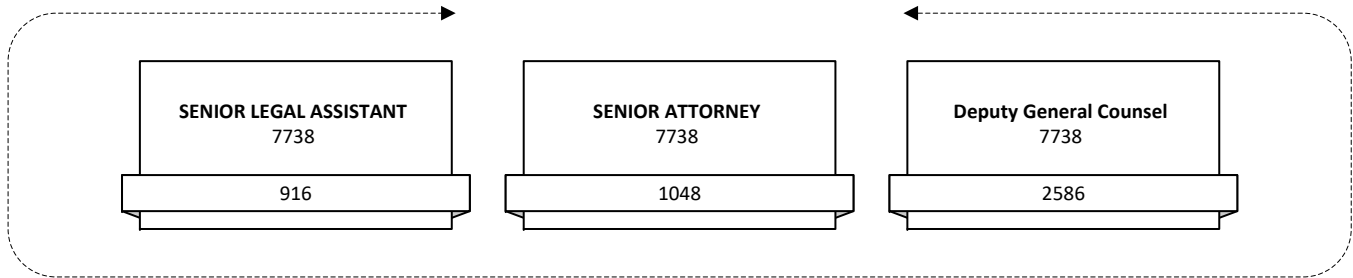
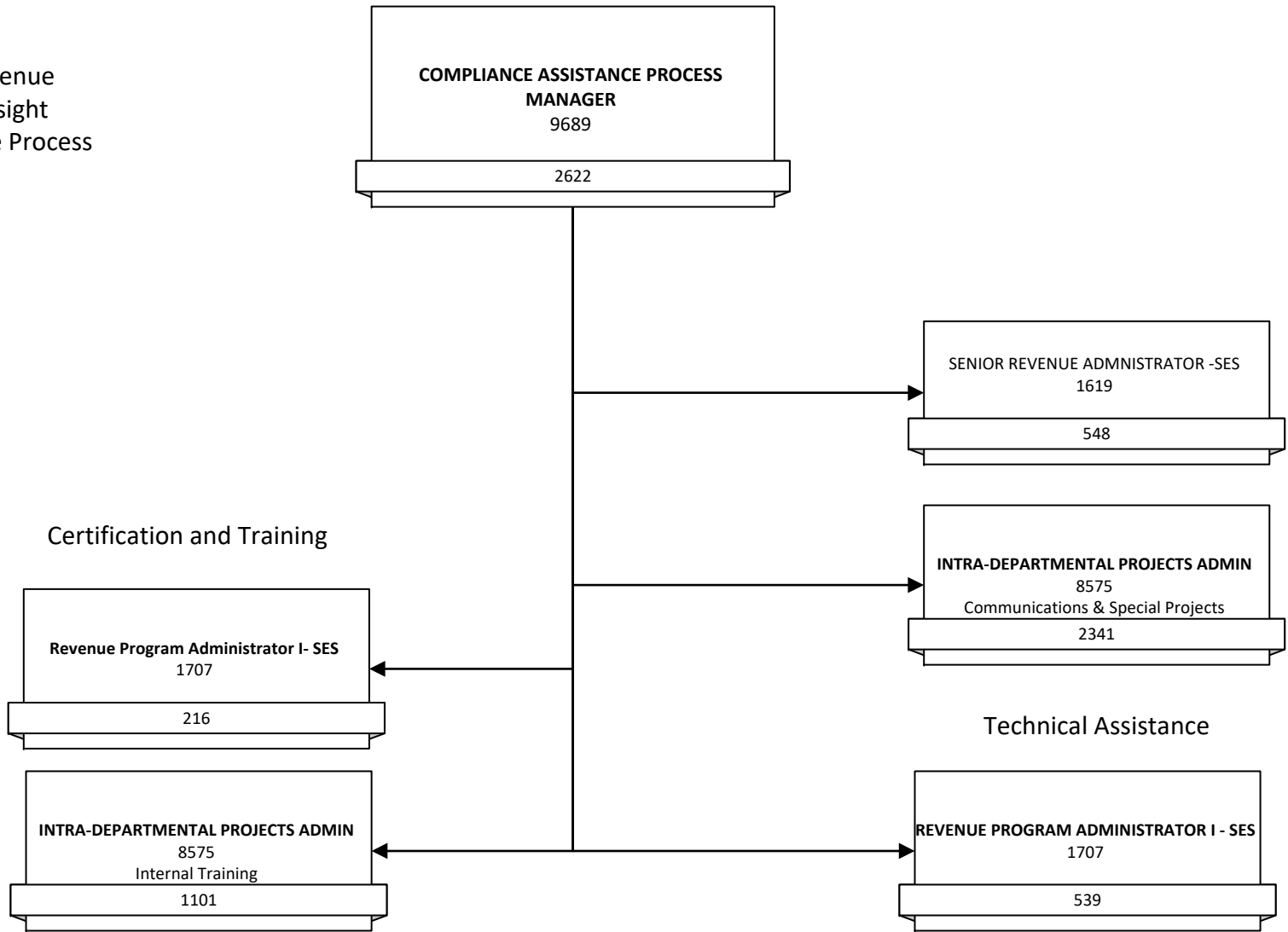
Orlando





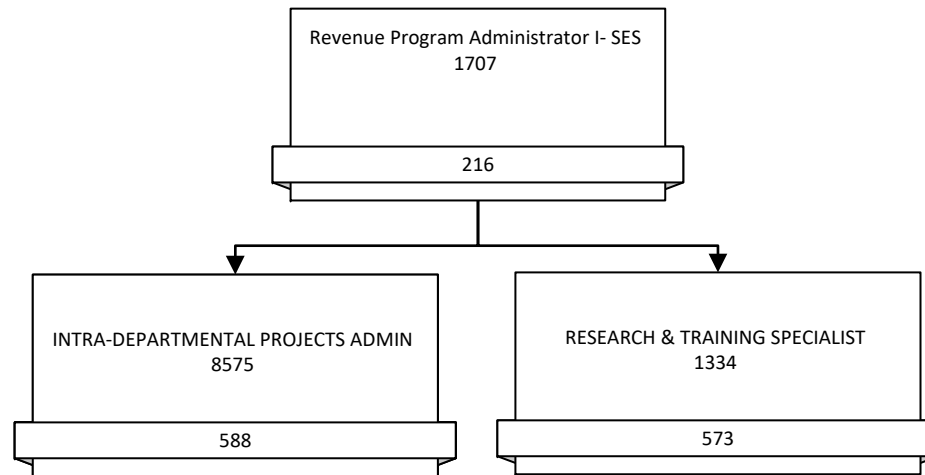
Tampa



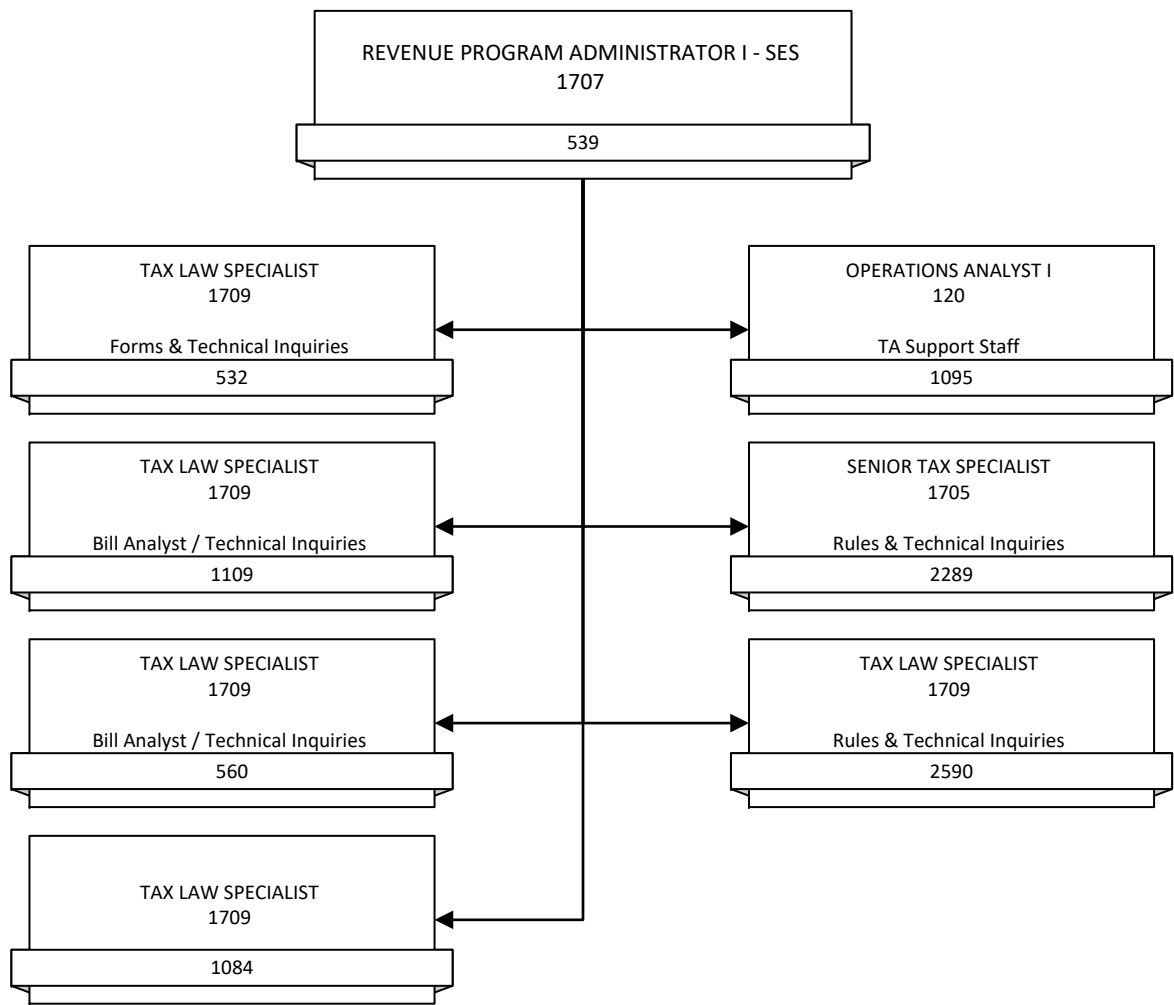


OGC POSITIONS****

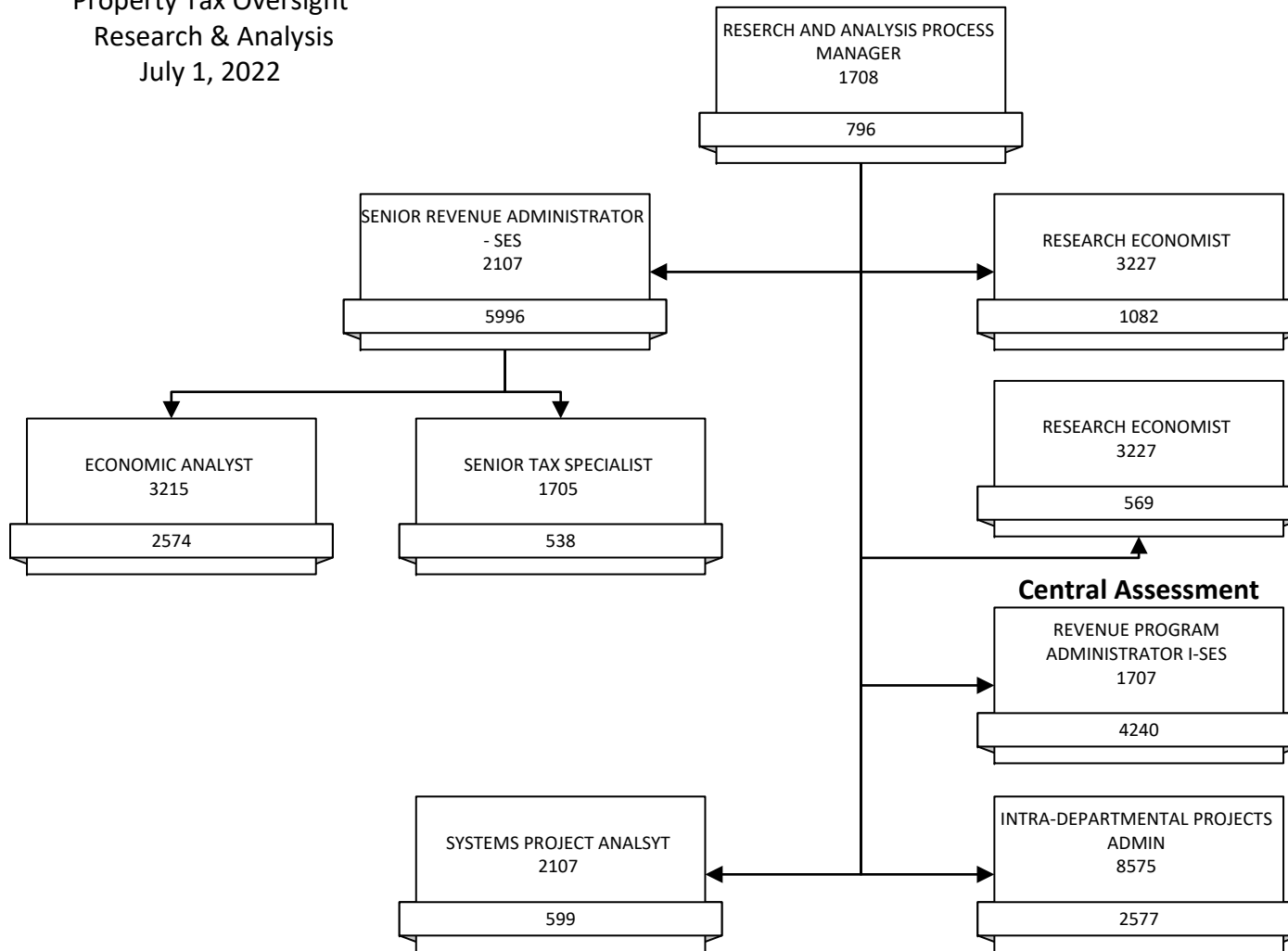
Certification and Training



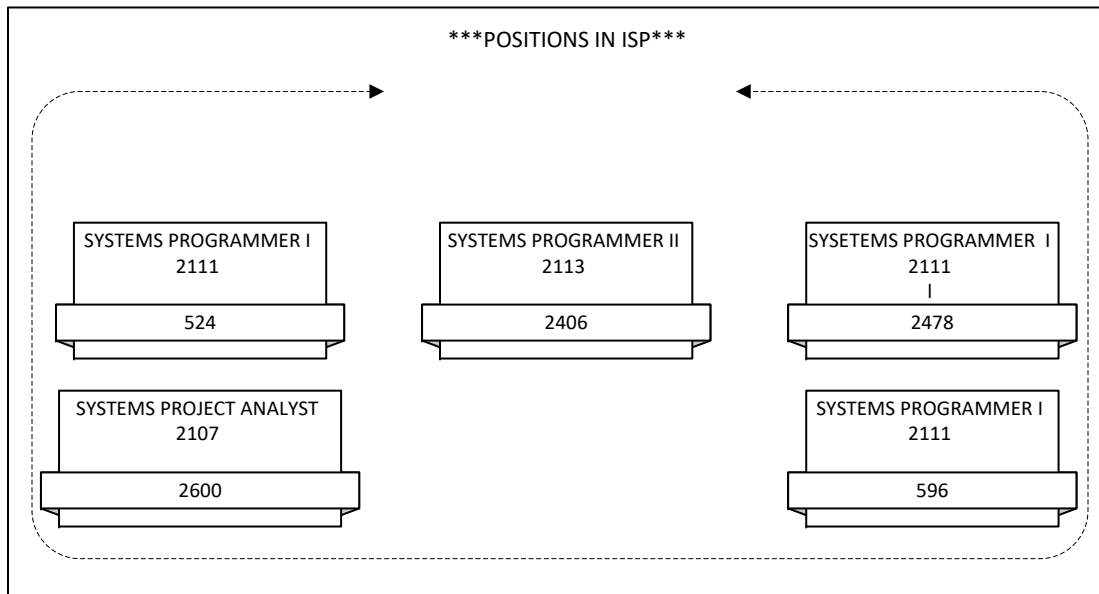
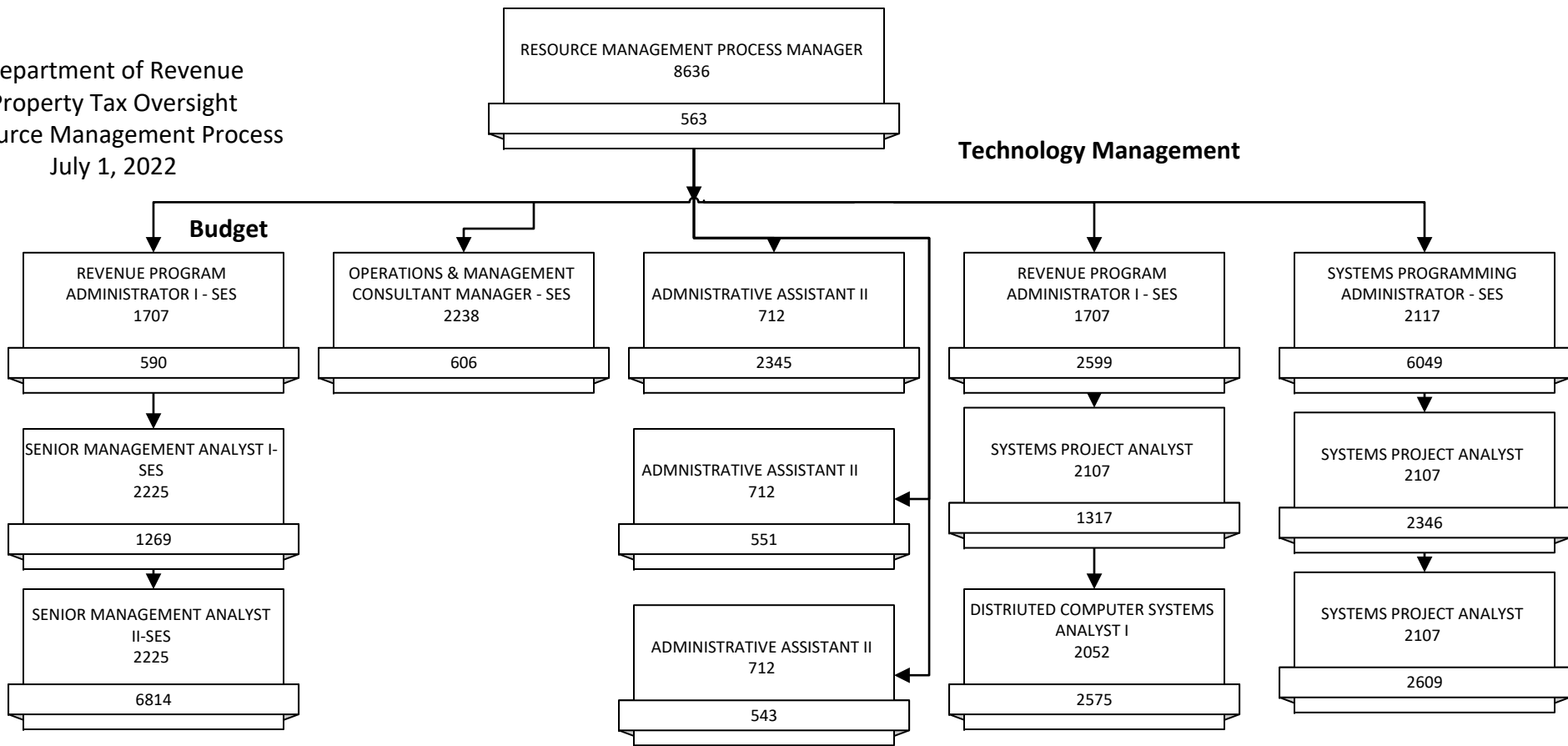
Technical Assistance



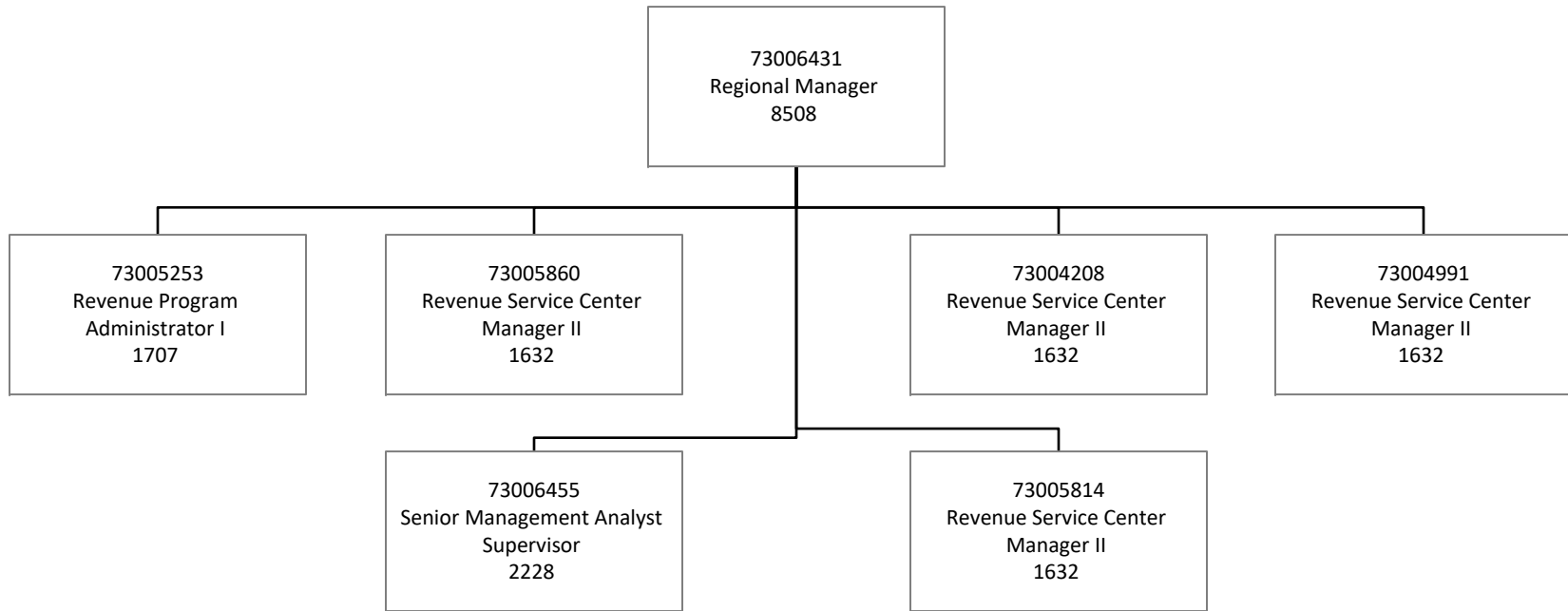
Department of Revenue
 Property Tax Oversight
 Research & Analysis
 July 1, 2022



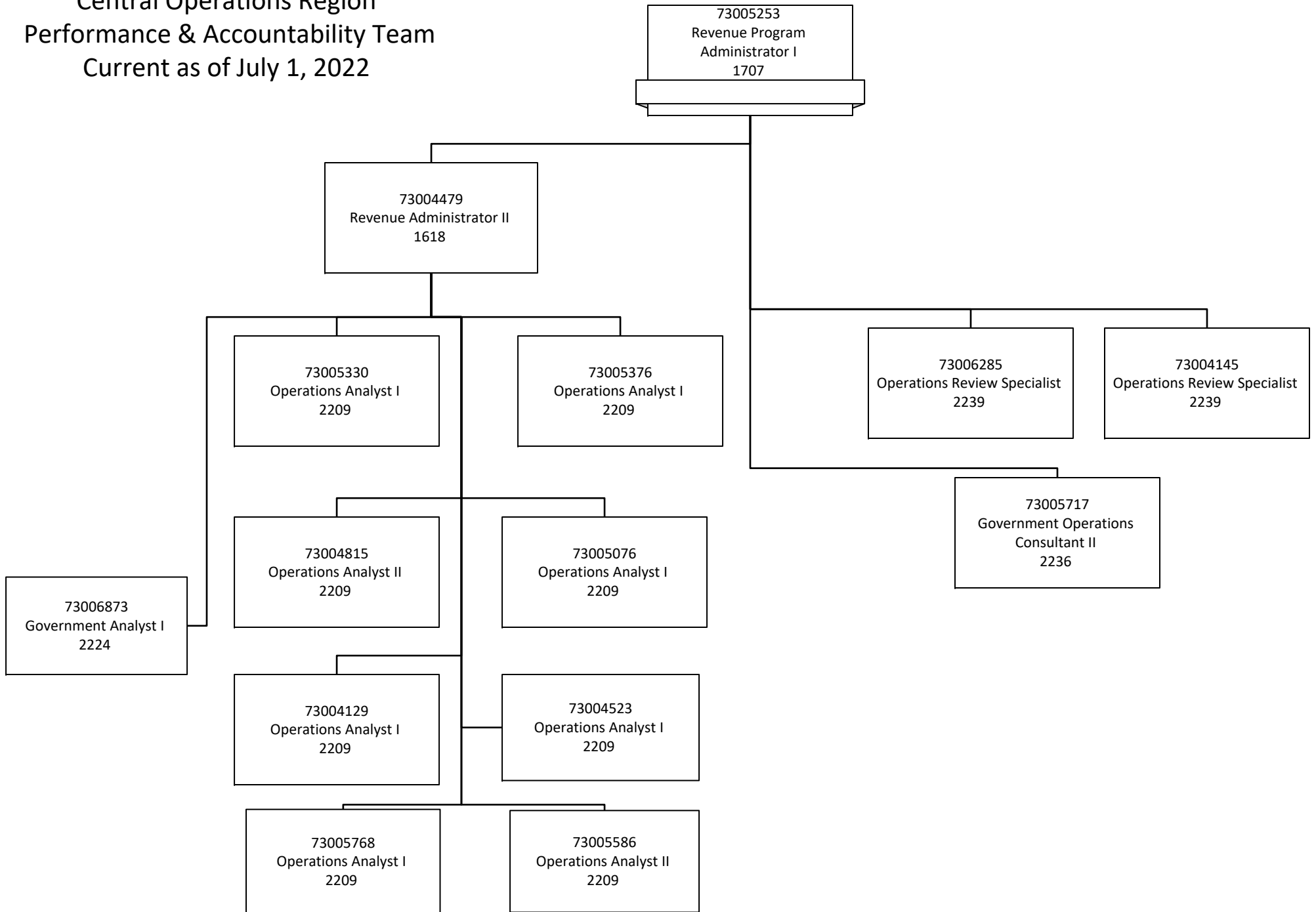
Department of Revenue
 Property Tax Oversight
 Resource Management Process
 July 1, 2022



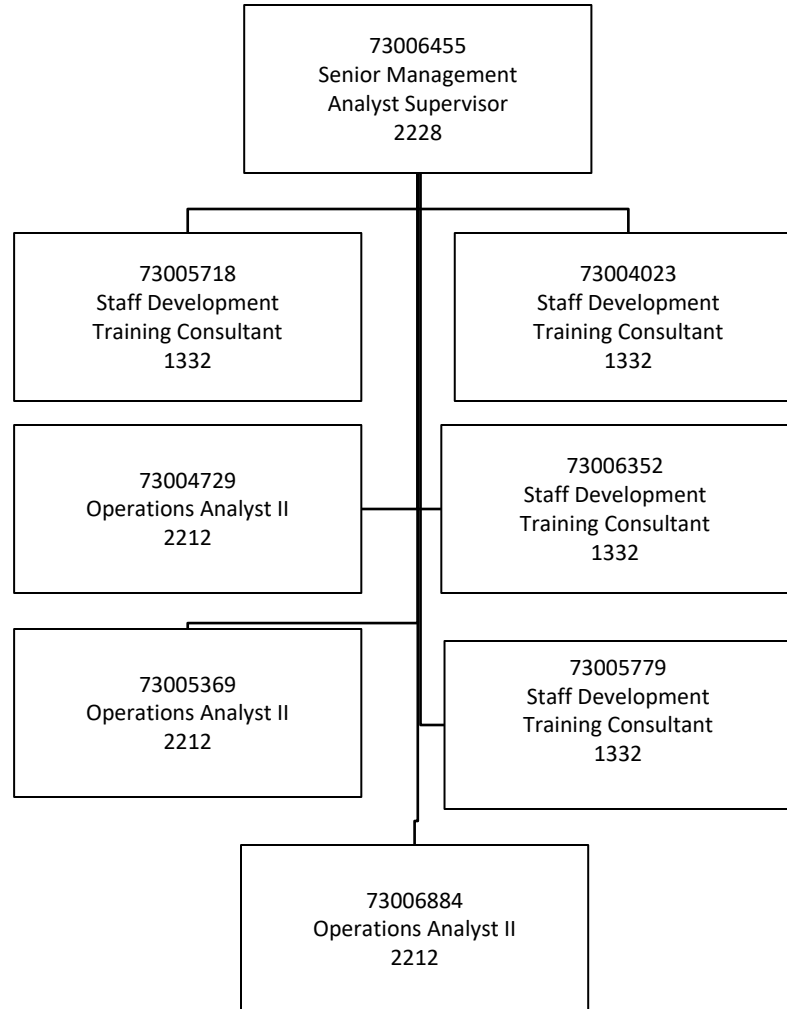
Department of Revenue
Child Support Program
Central Operations Region
Leadership
Current as of July 1, 2022



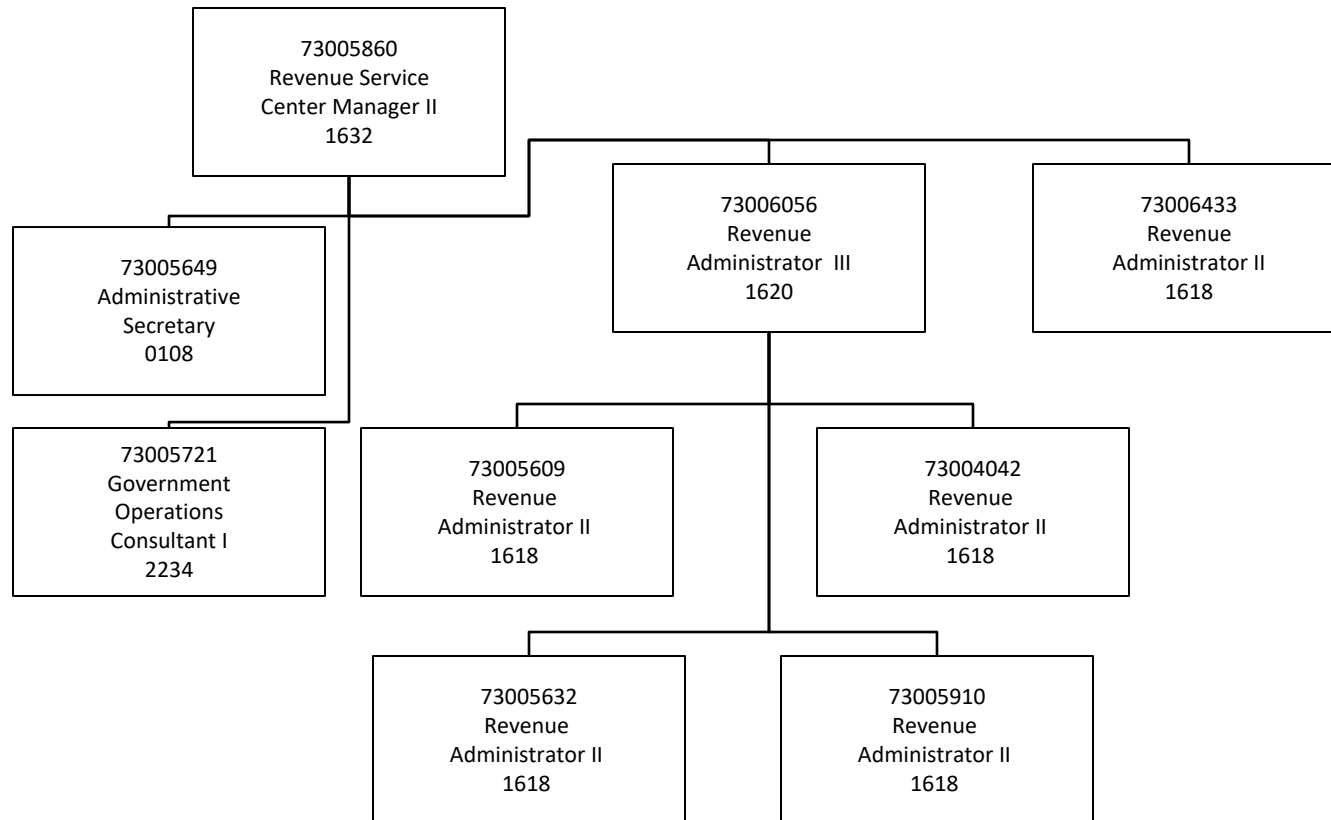
Department of Revenue
Child Support Program
Central Operations Region
Performance & Accountability Team
Current as of July 1, 2022



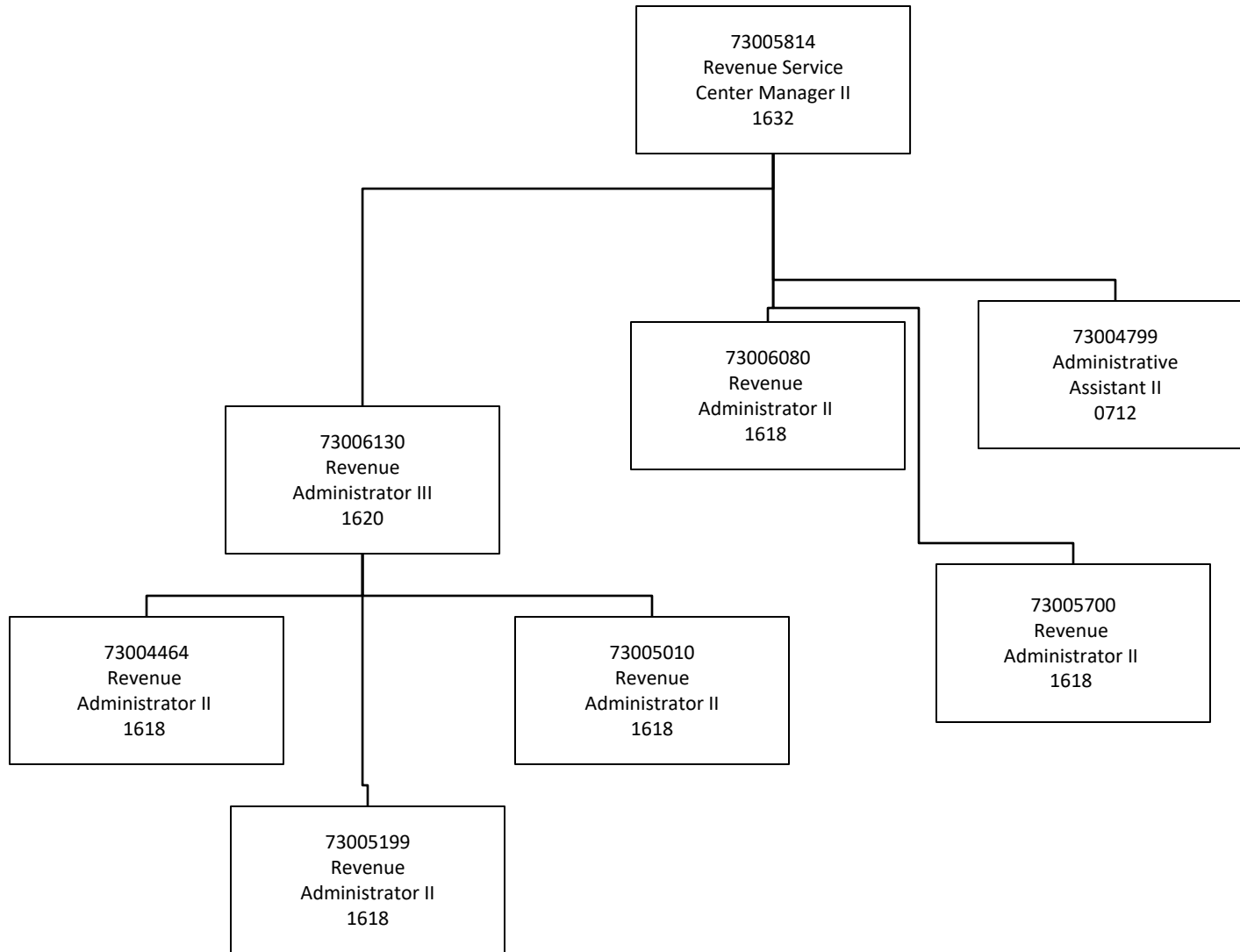
Department of Revenue
Child Support Program
Central Operations Region
Recruitment & Training Team
Current as of July 1, 2022



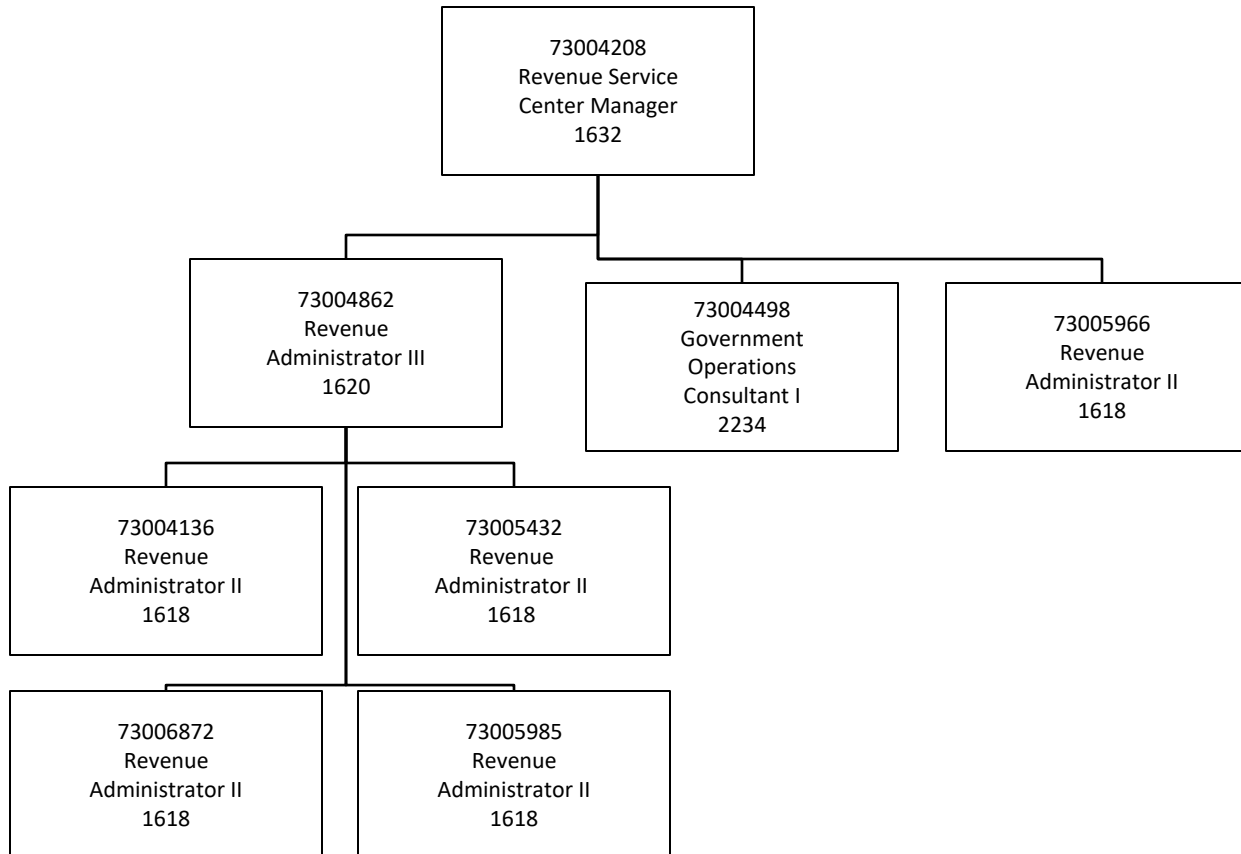
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center Leadership
Current as of July 1, 2022



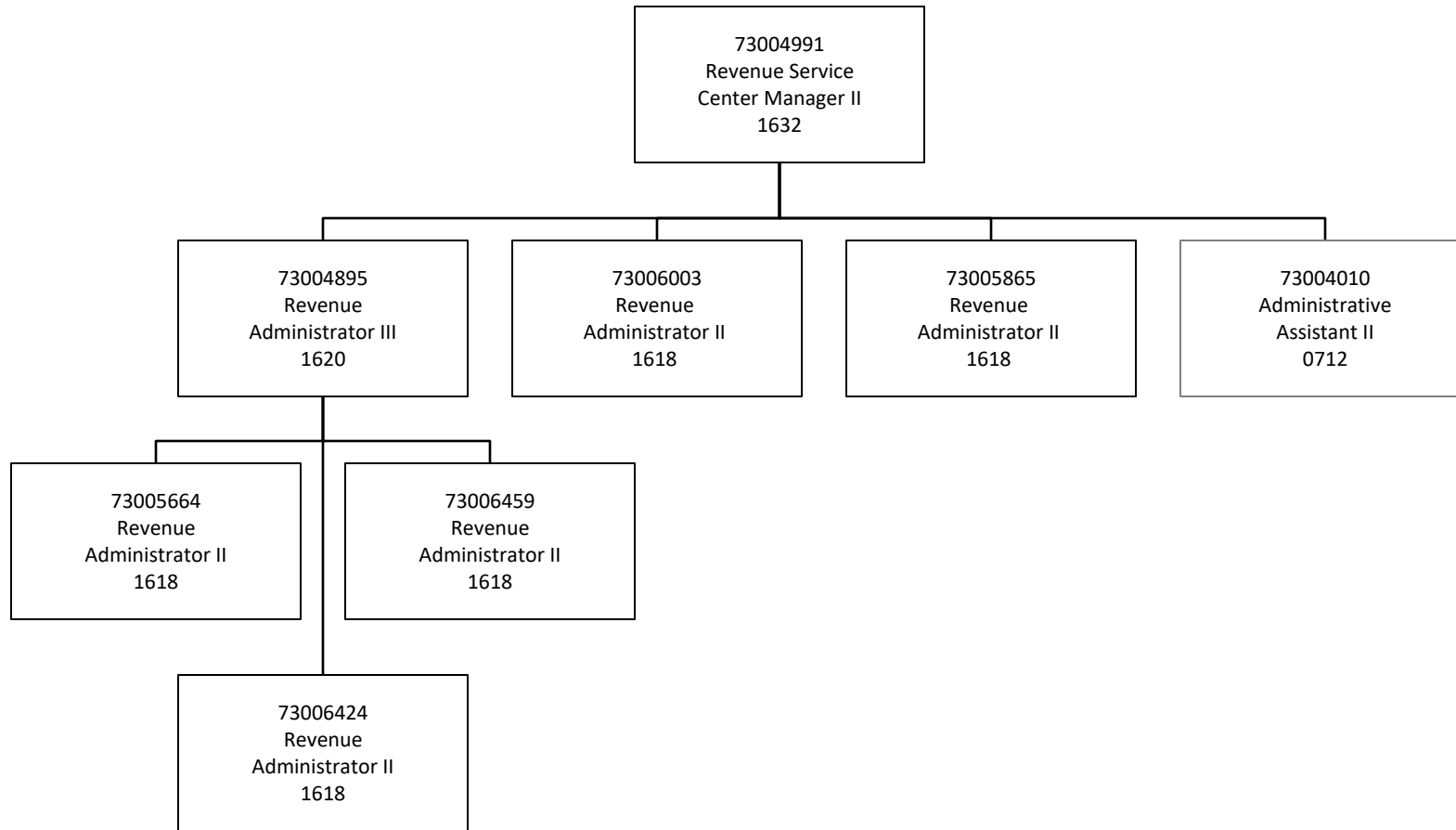
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center Leadership
Current as of July 1, 2022



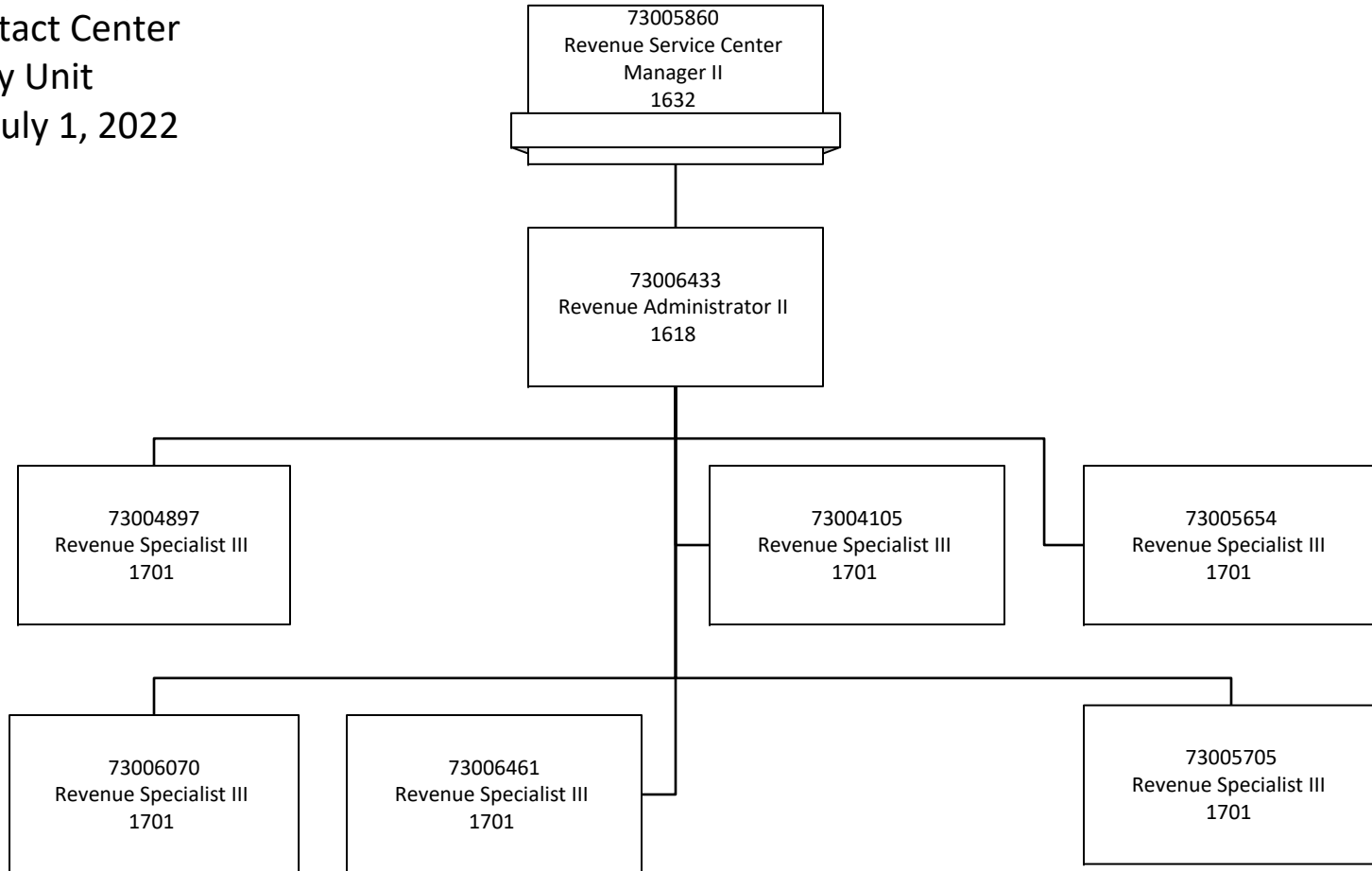
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center Leadership
Current as of July 1, 2022



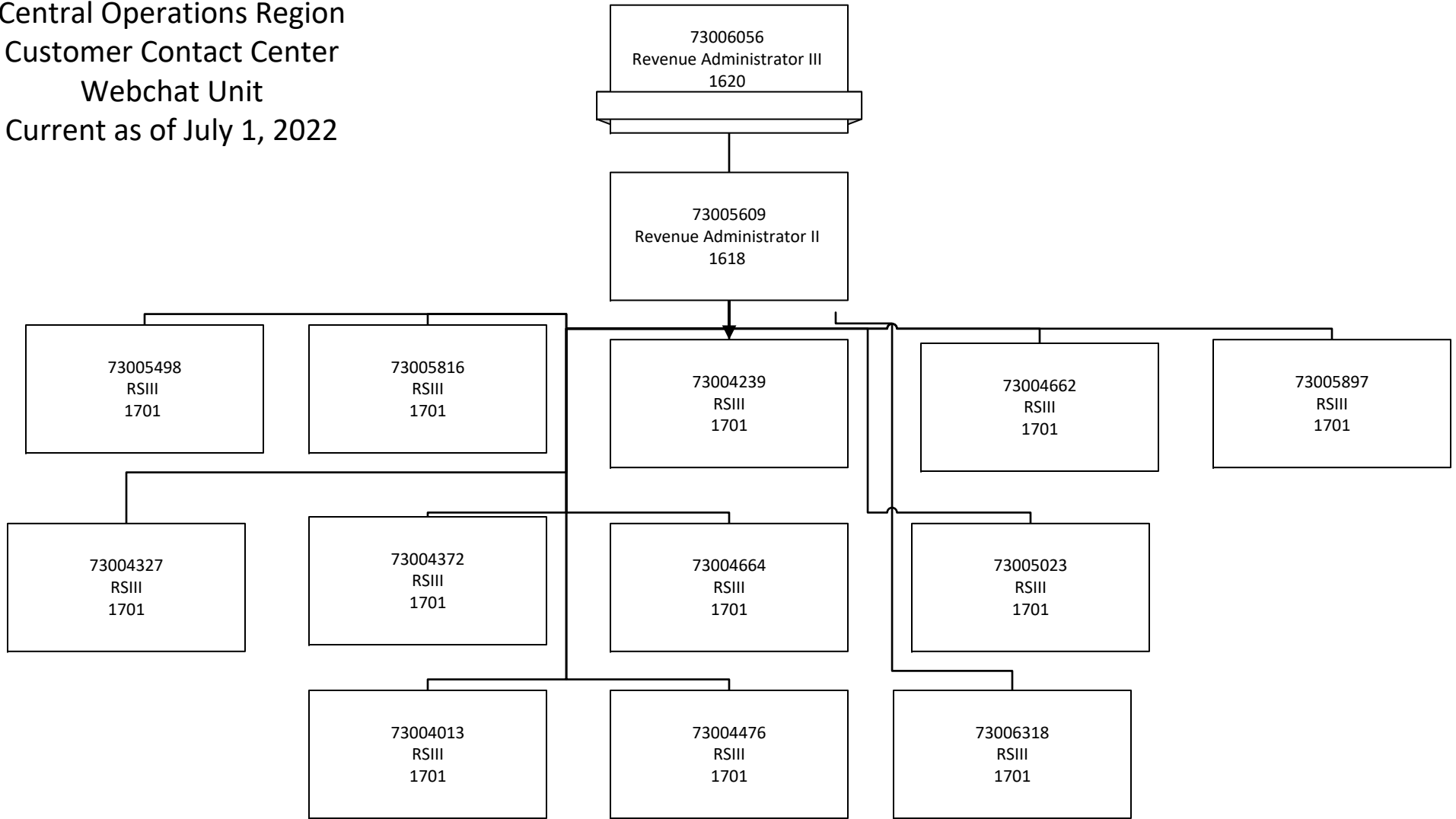
Department of Revenue
Child Support Program
Central Operations Region
Central Operations Service Site Leadership
Current as of July 1, 2022



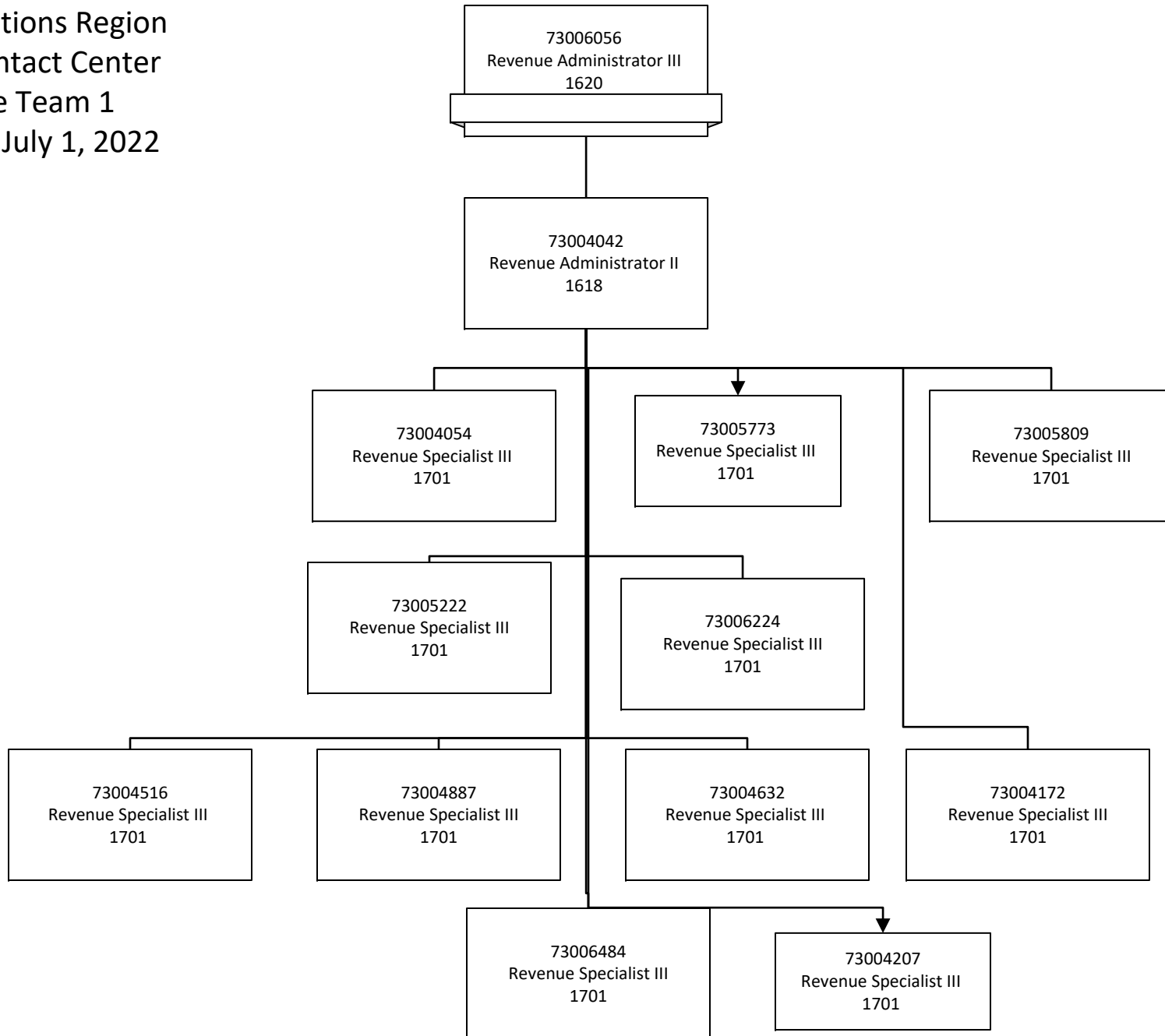
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center
Bank Levy Unit
Current as of July 1, 2022



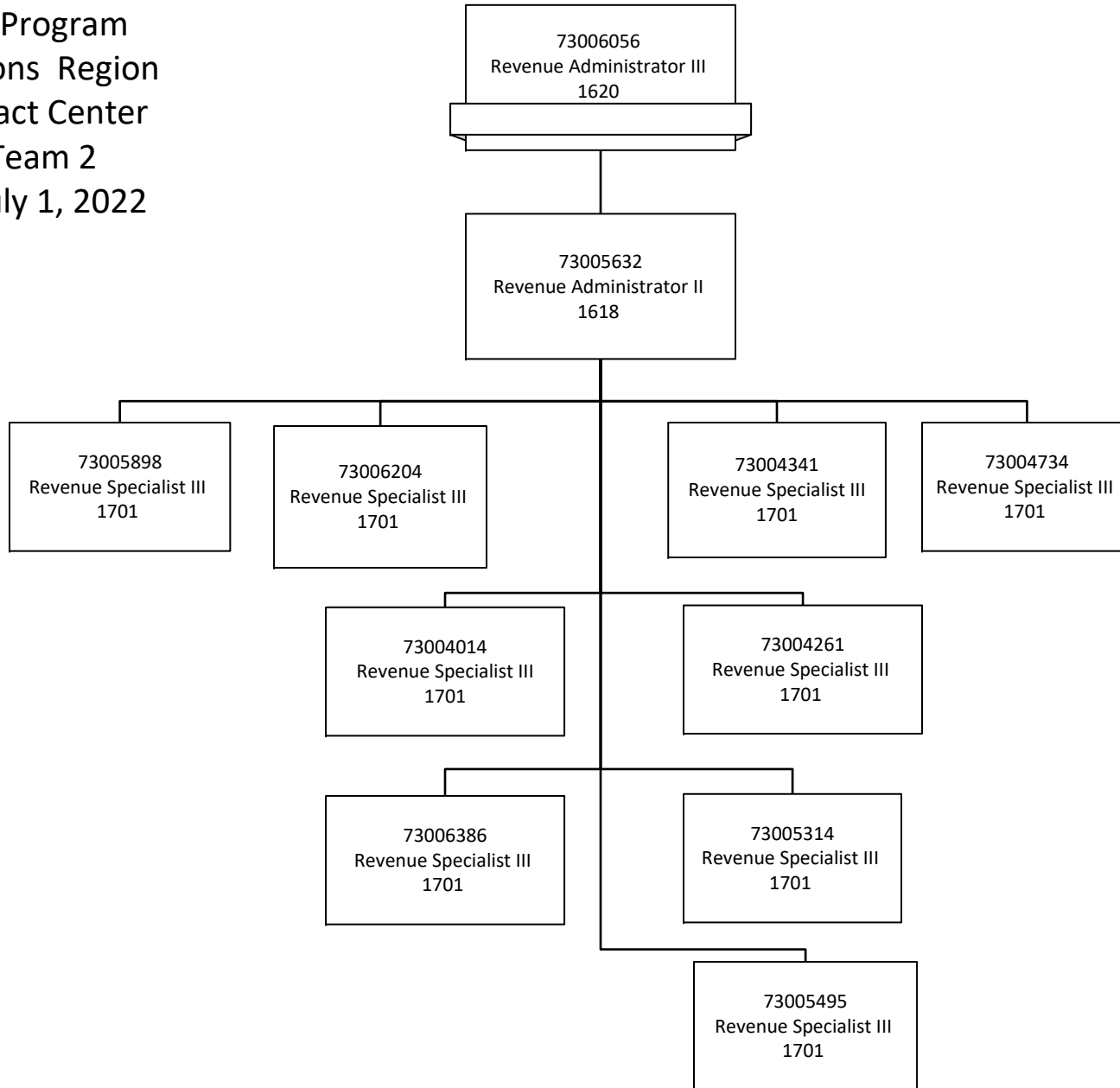
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center
Webchat Unit
Current as of July 1, 2022



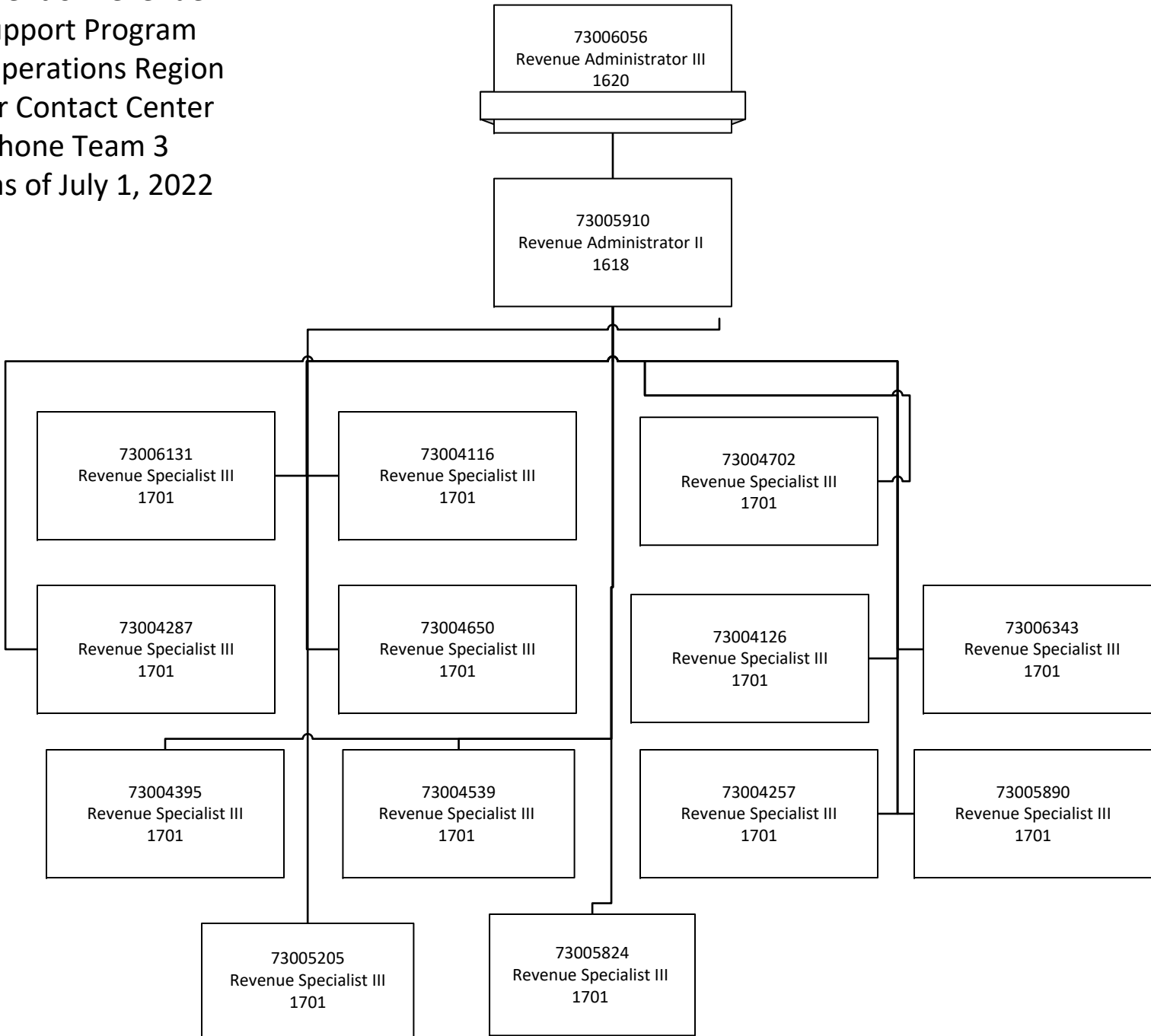
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center
Telephone Team 1
Current as of July 1, 2022



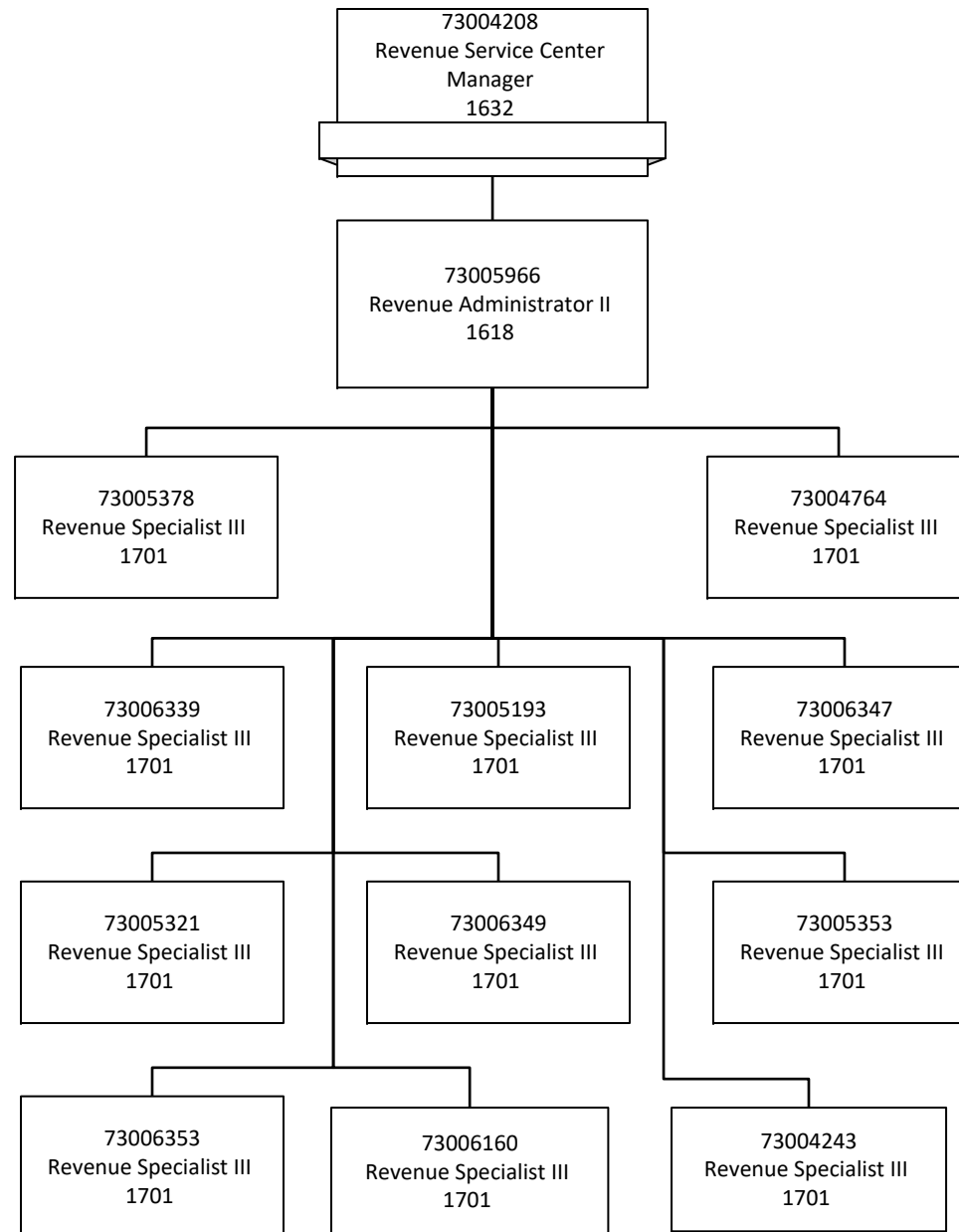
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center
Telephone Team 2
Current as of July 1, 2022



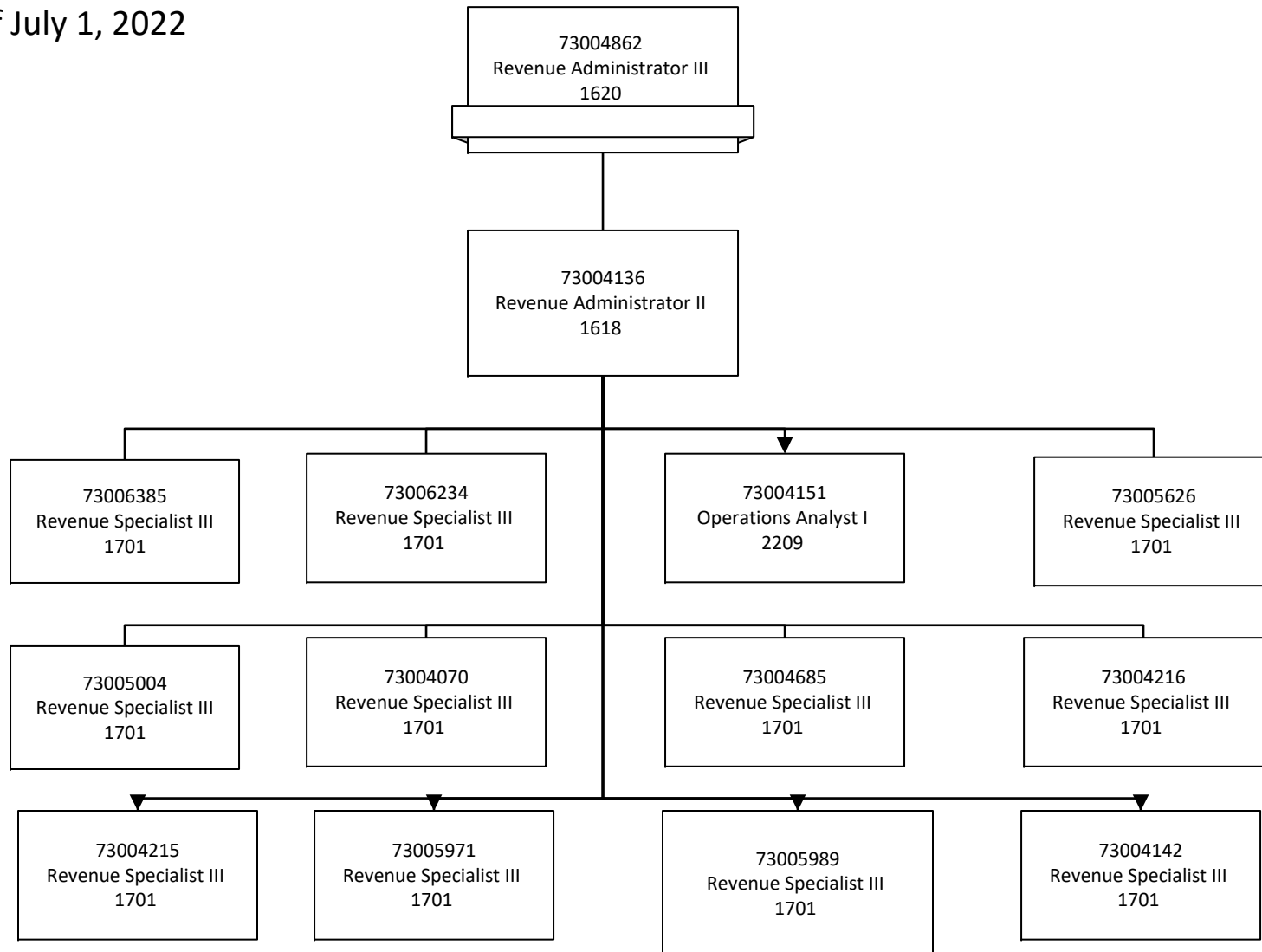
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center
Telephone Team 3
Current as of July 1, 2022



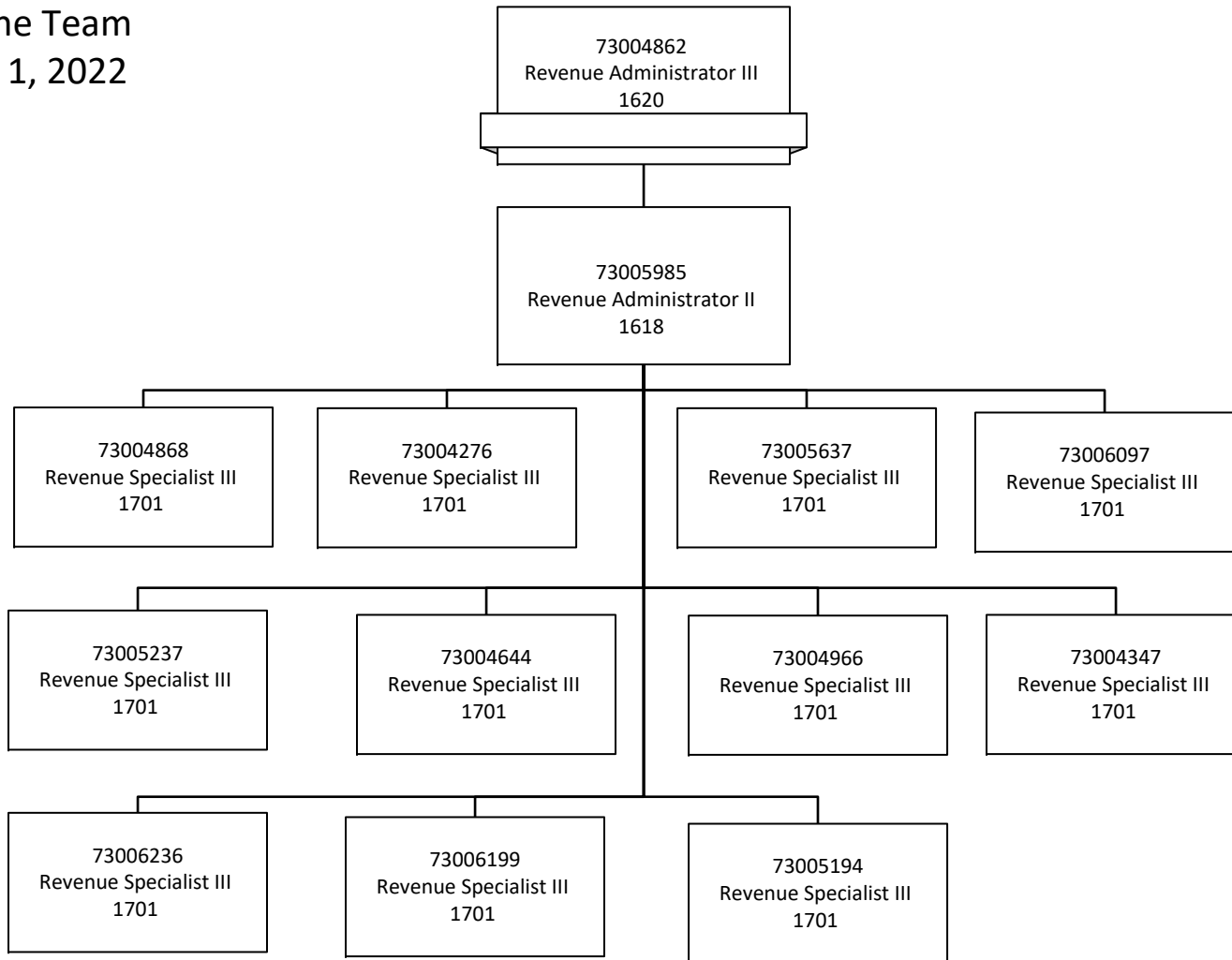
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center
POE Team
Current as of July 1, 2022



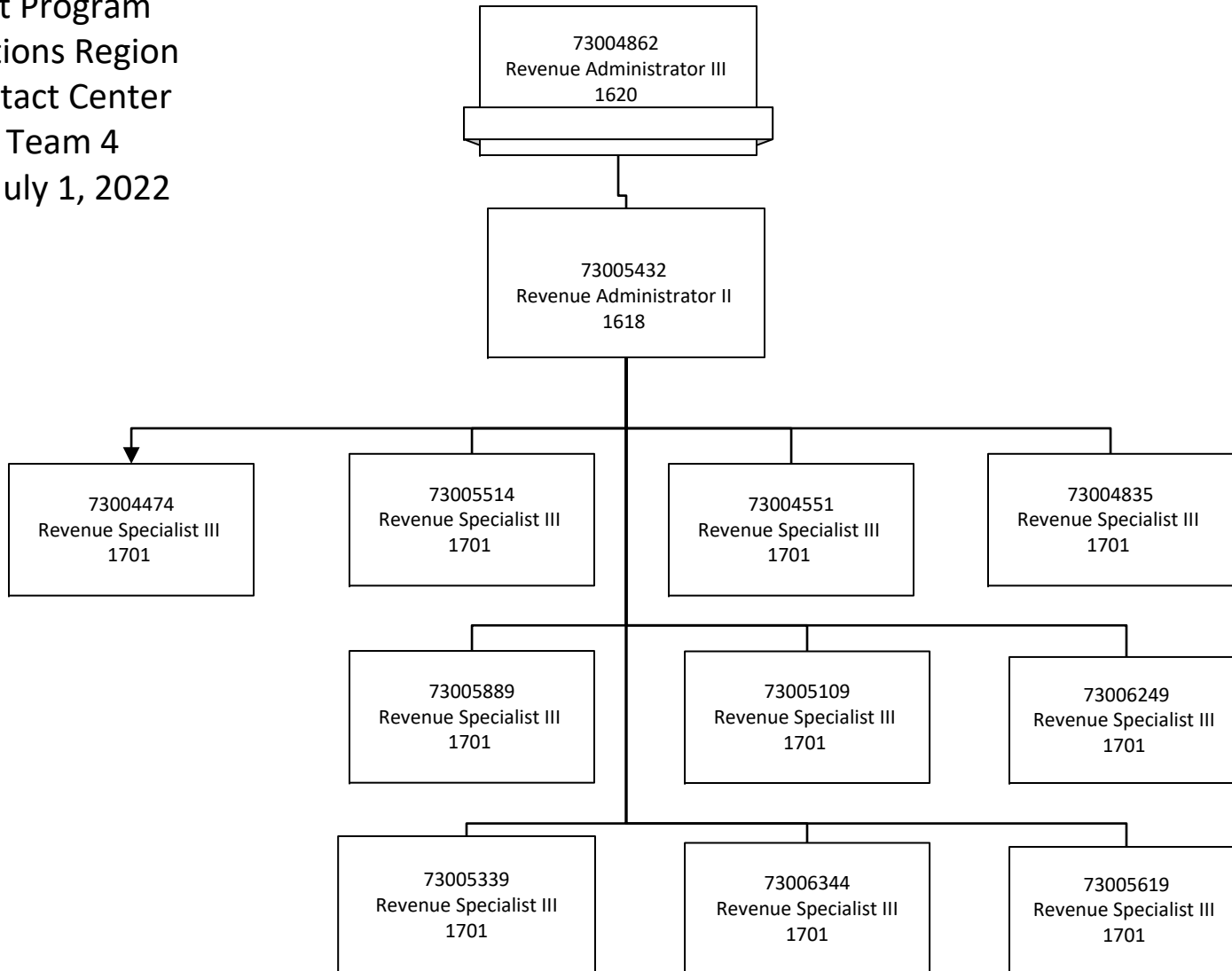
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center
Local Office/Webchat Team
Current as of July 1, 2022



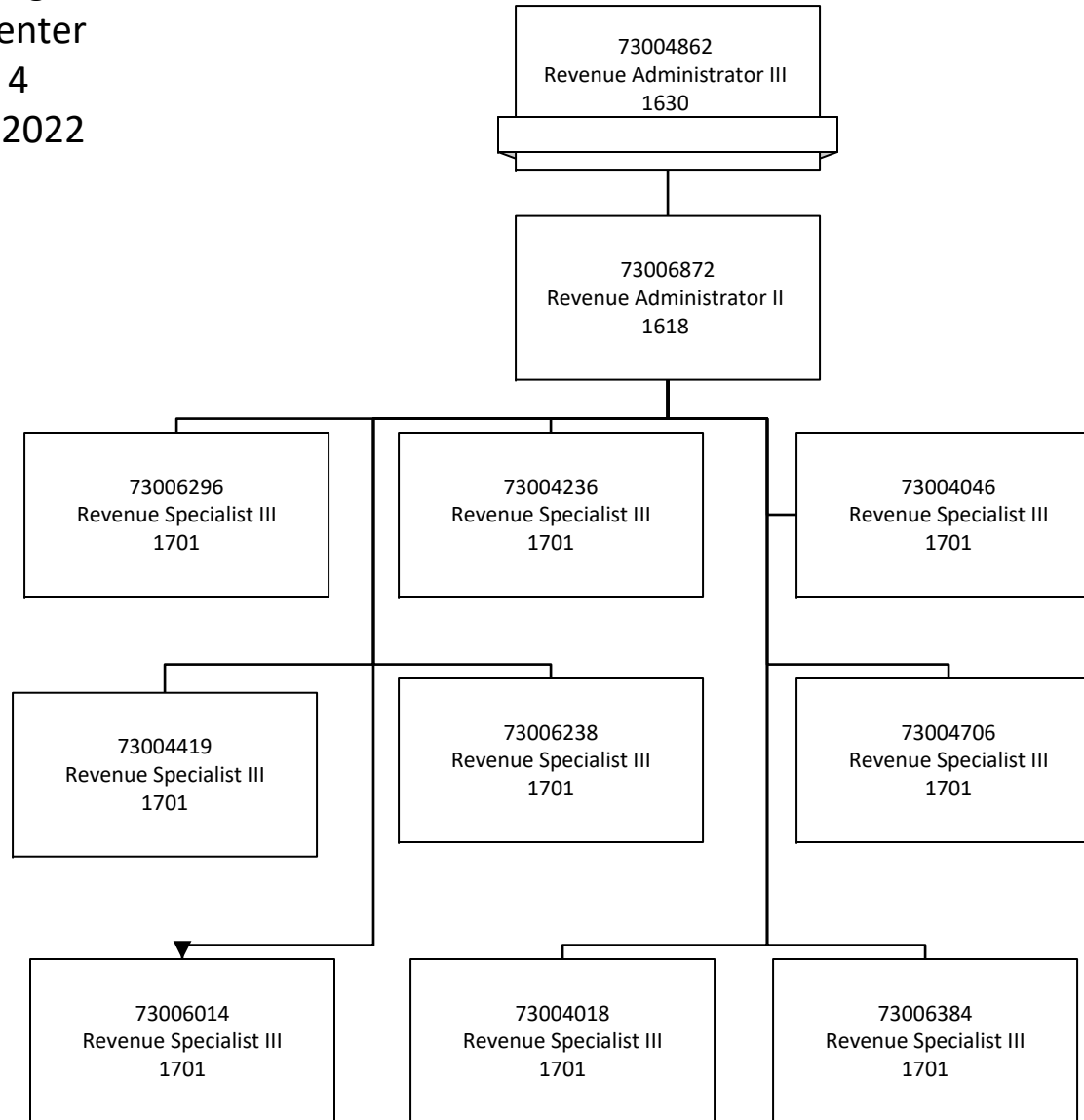
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center
Bilingual Telephone Team
Current as of July 1, 2022



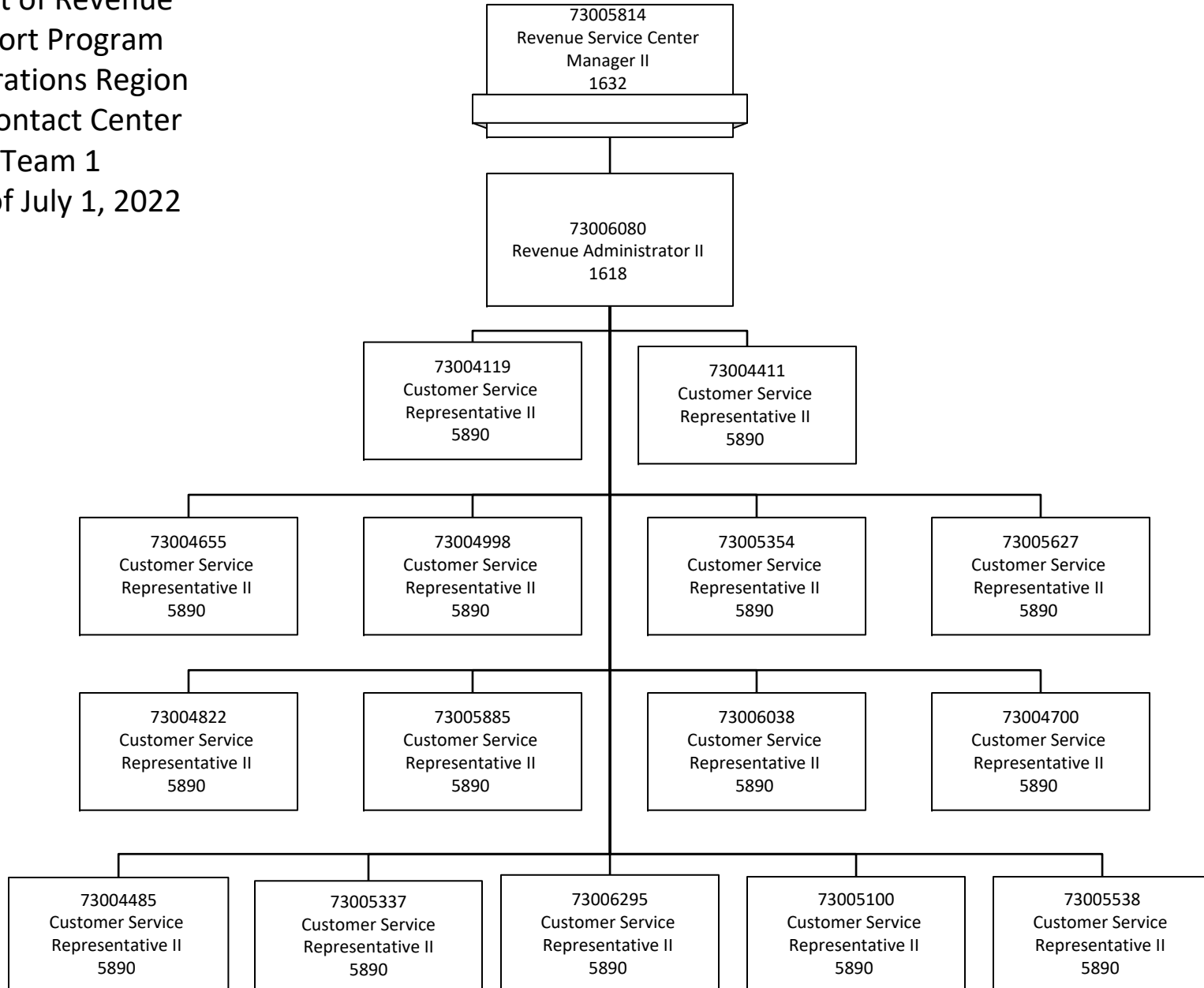
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center
Telephone Team 4
Current as of July 1, 2022



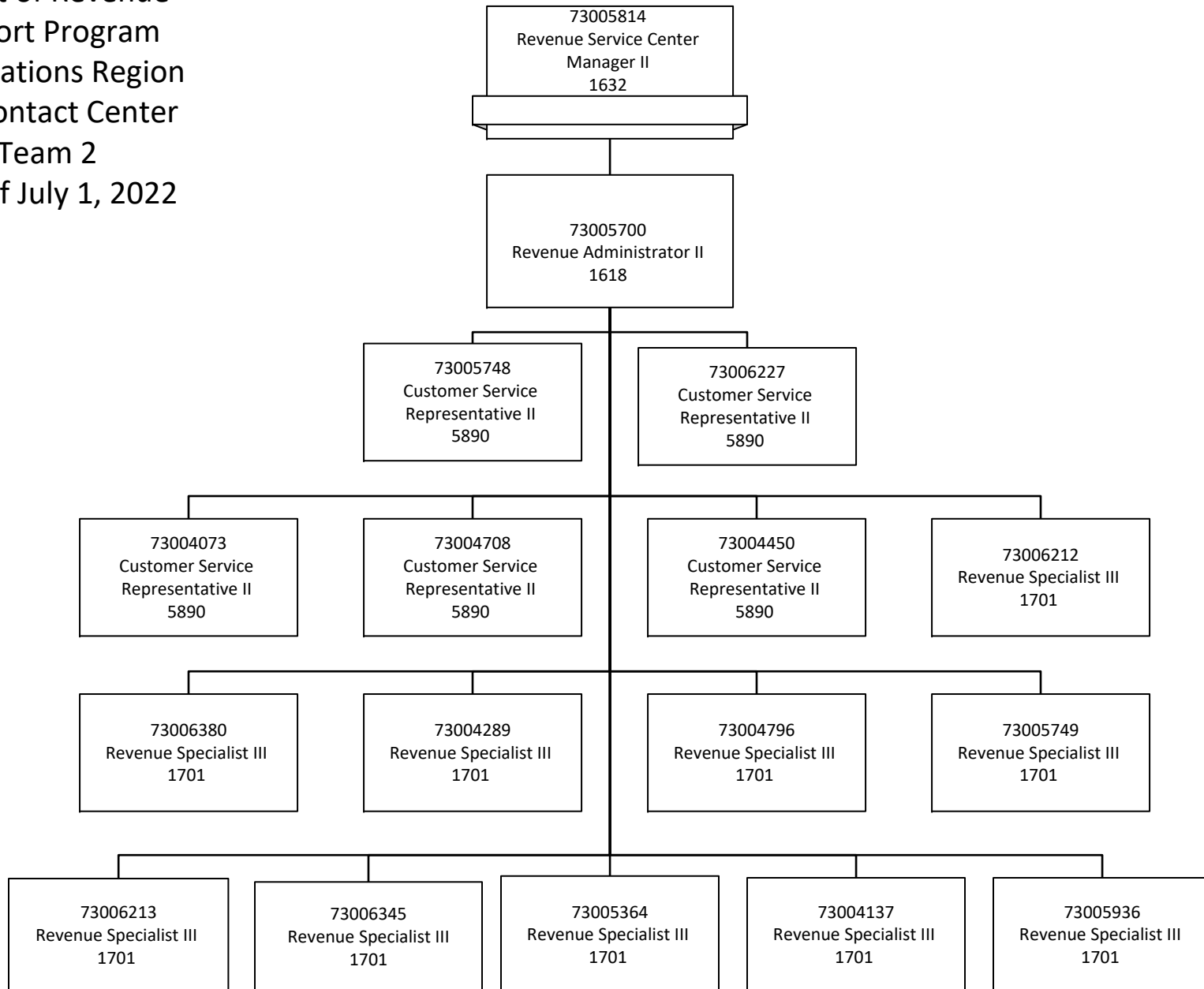
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center
Telephone Team 4
Current as of July 1, 2022



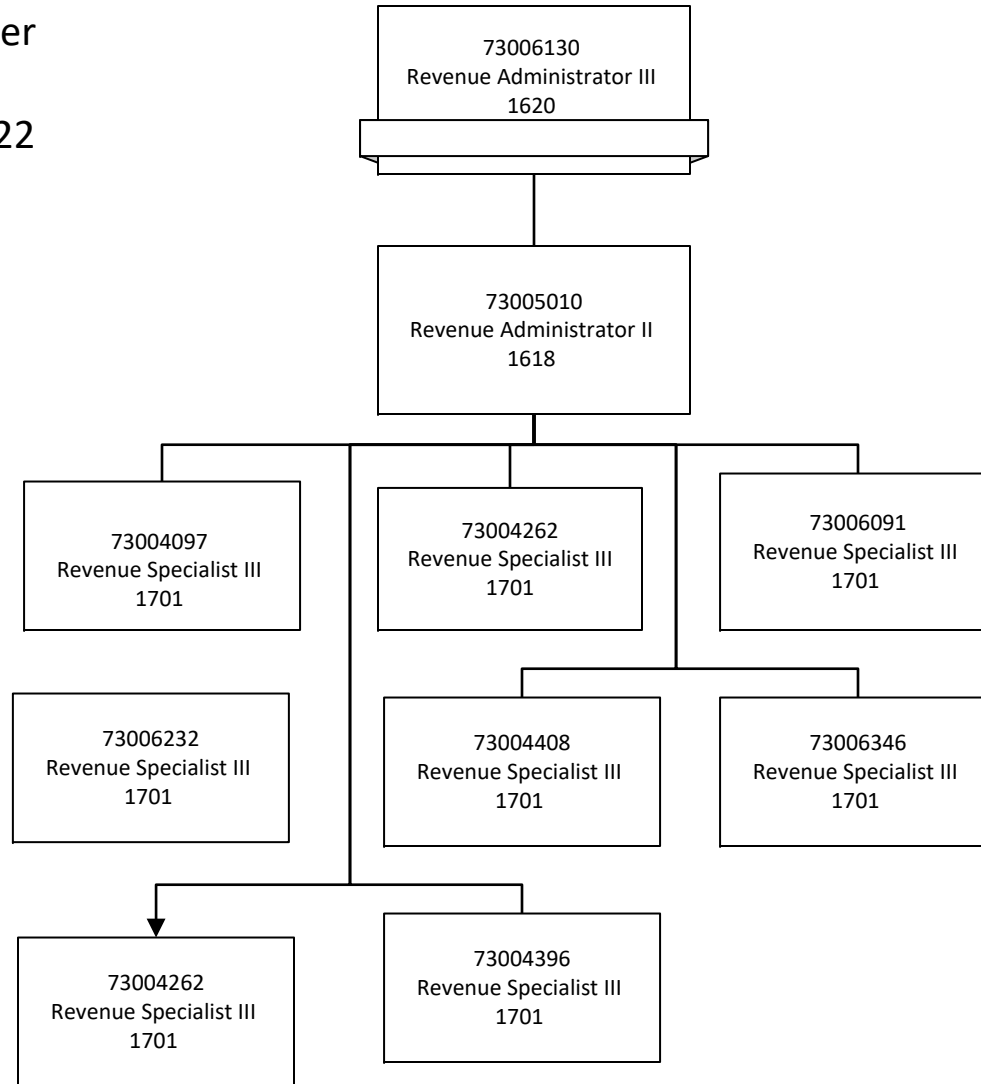
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center
CSR II Team 1
Current as of July 1, 2022



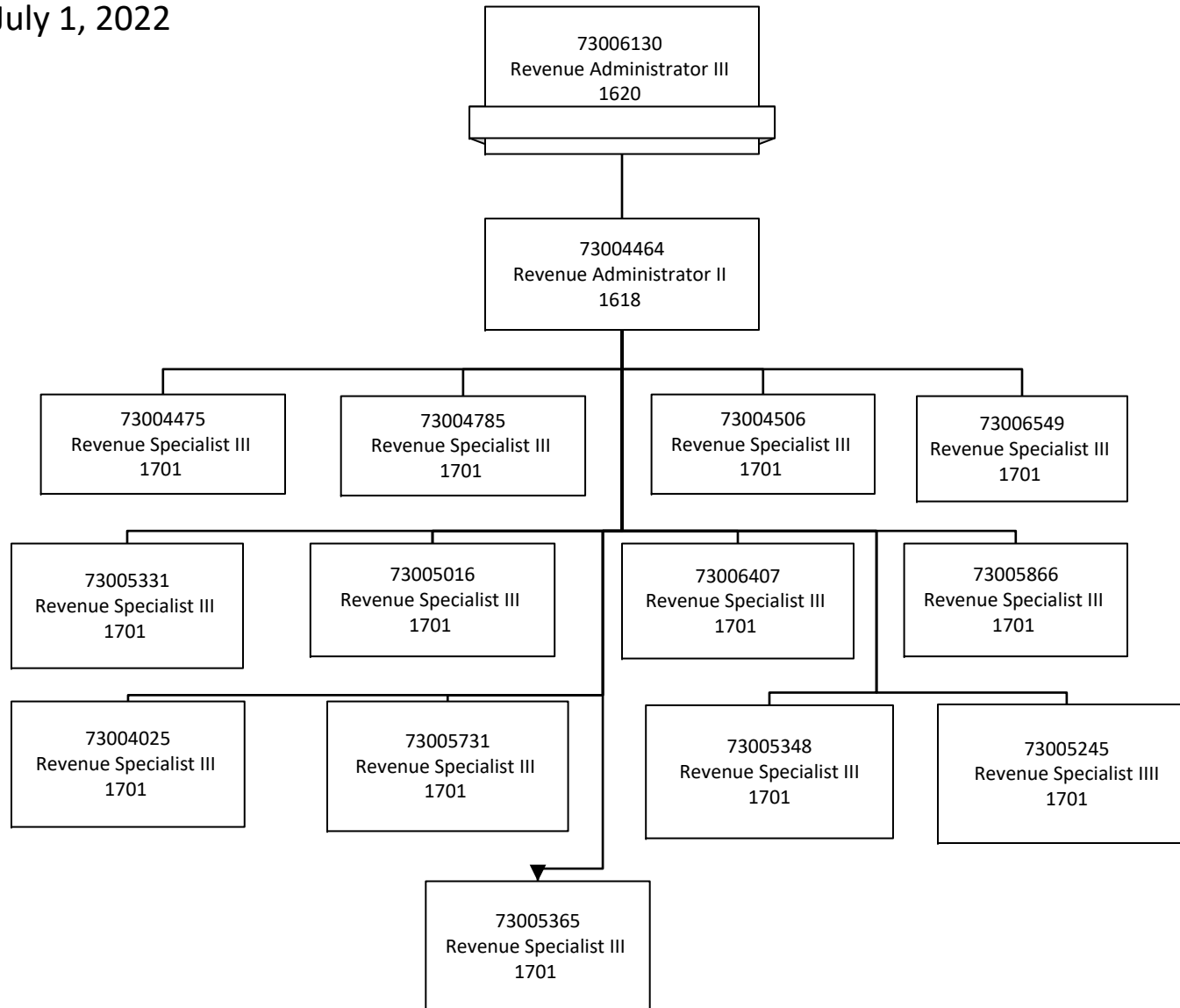
Department of Revenue
 Child Support Program
 Central Operations Region
 Customer Contact Center
 CSR II Team 2
 Current as of July 1, 2022



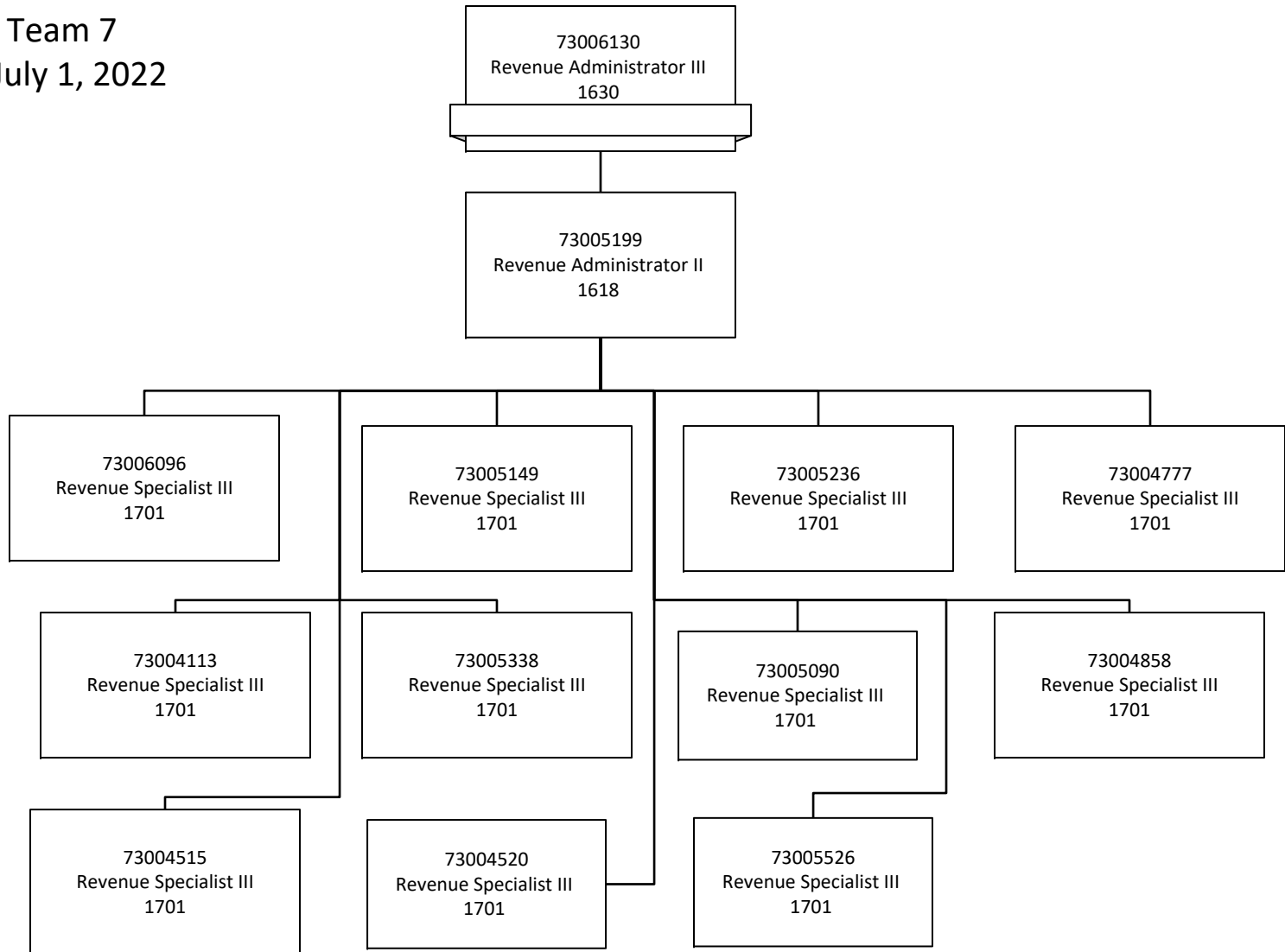
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center
New Hire Team 1
Current as of July 1, 2022



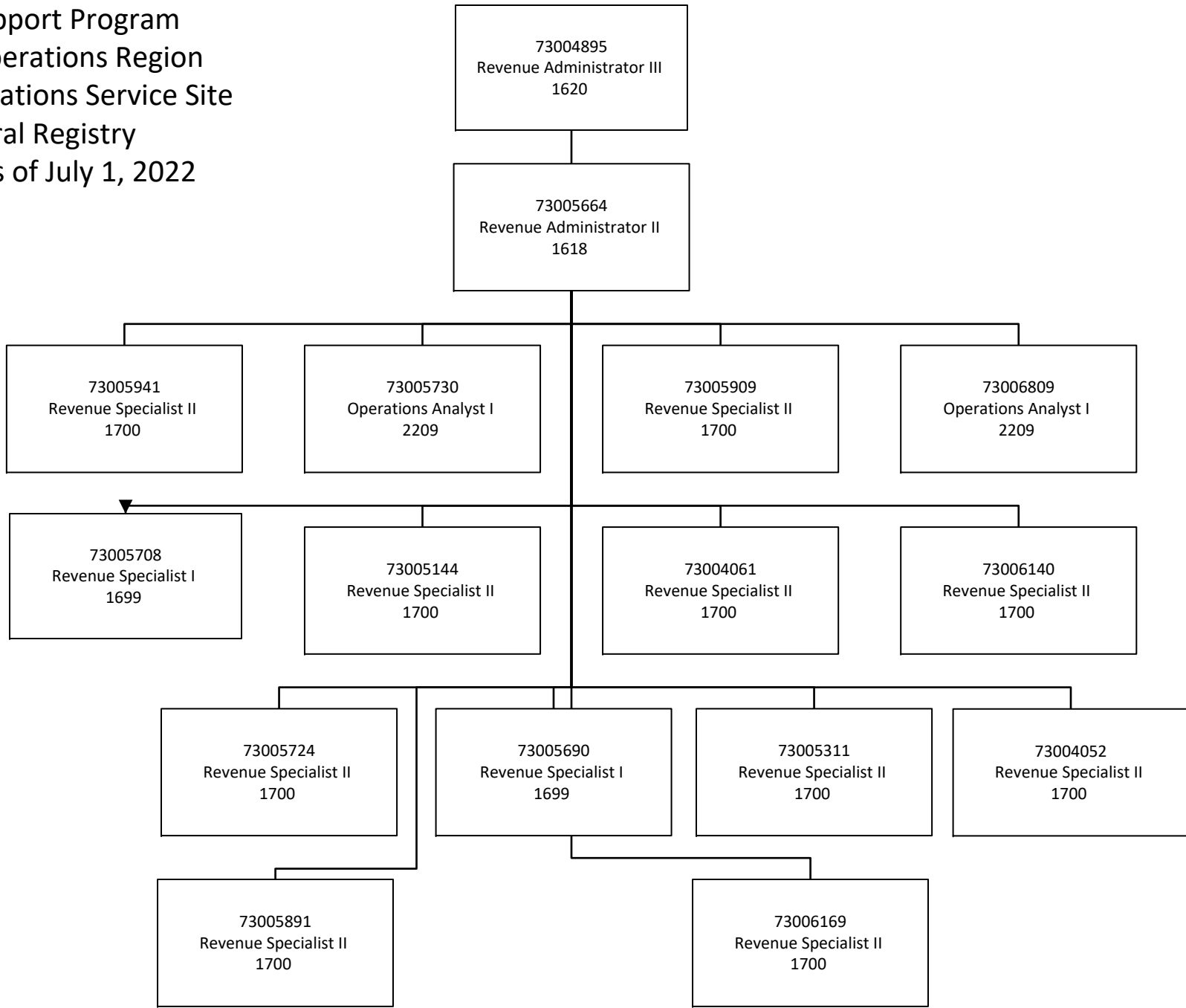
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center
Telephone Team 6
Current as of July 1, 2022



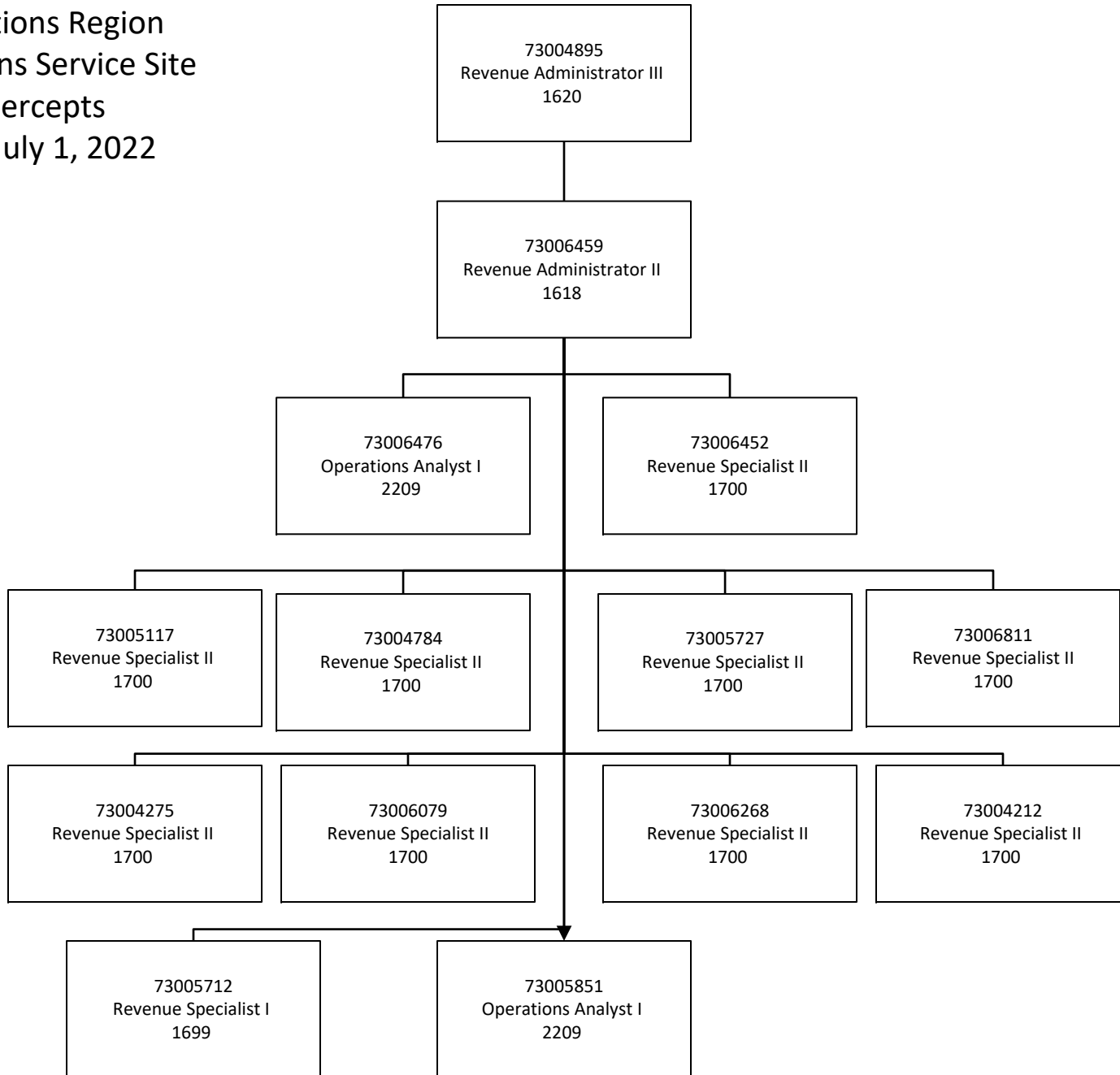
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center
Telephone Team 7
Current as of July 1, 2022



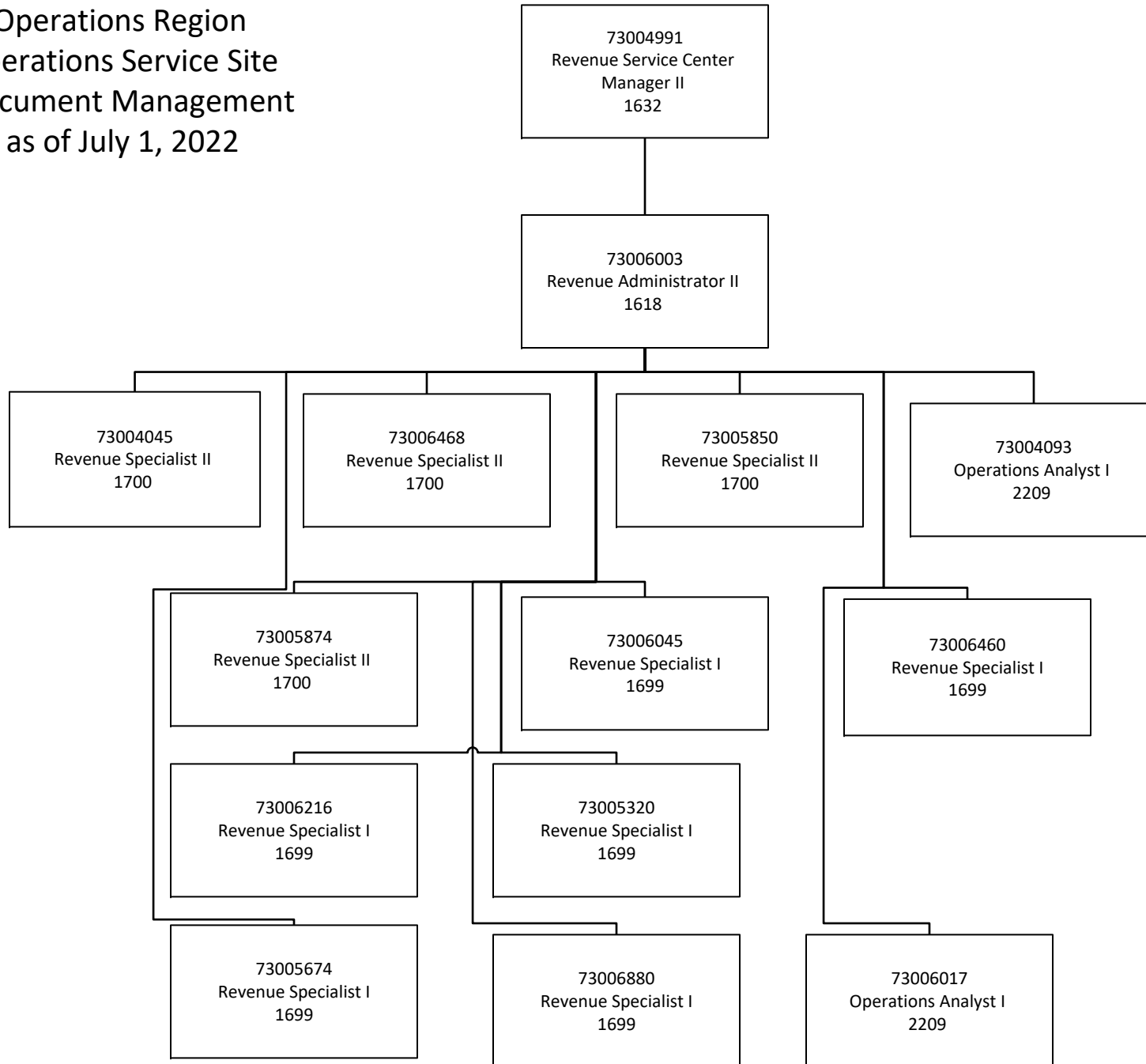
Department of Revenue
 Child Support Program
 Central Operations Region
 Central Operations Service Site
 Central Registry
 Current as of July 1, 2022



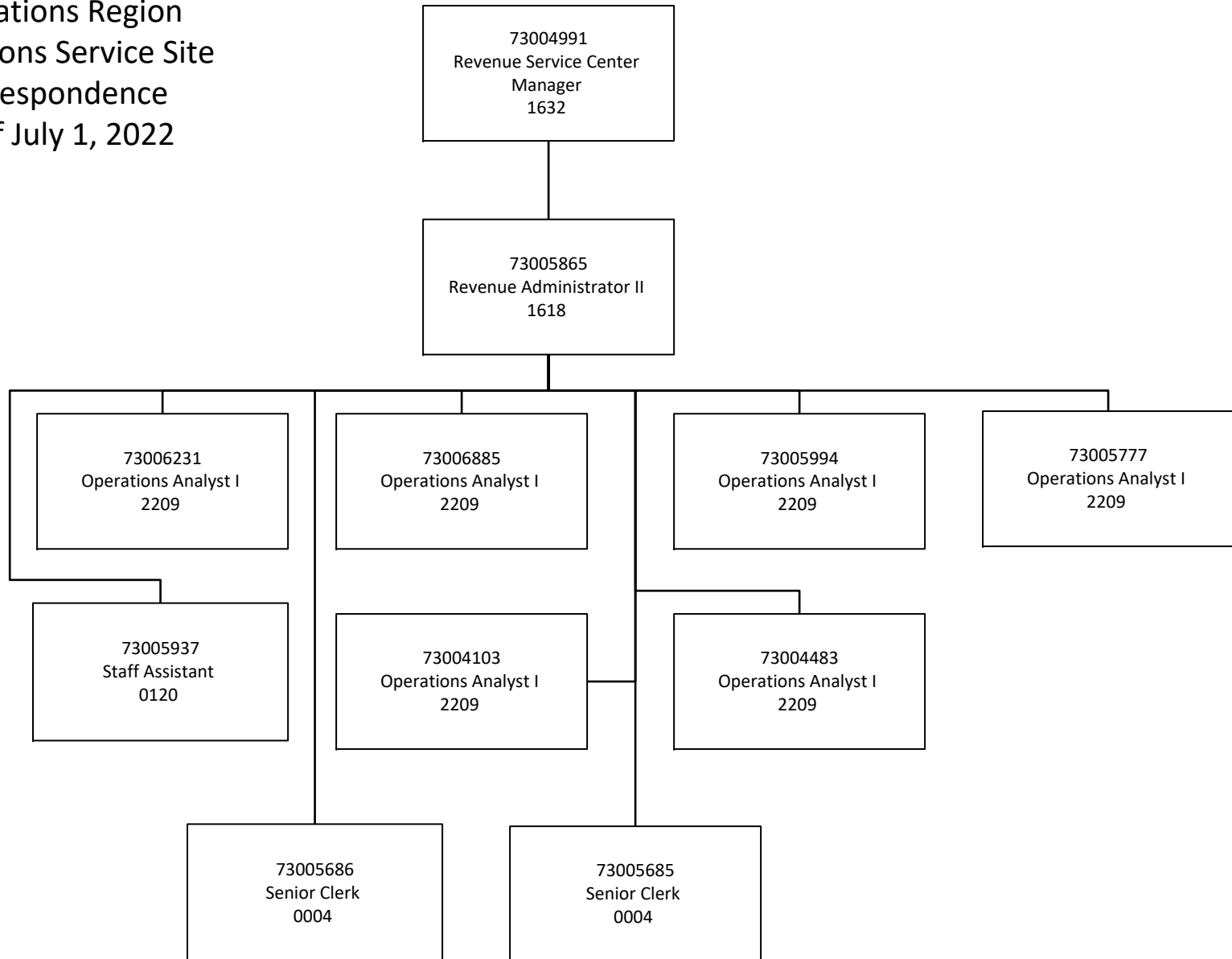
Department of Revenue
 Child Support Program
 Central Operations Region
 Central Operations Service Site
 Central Intercepts
 Current as of July 1, 2022



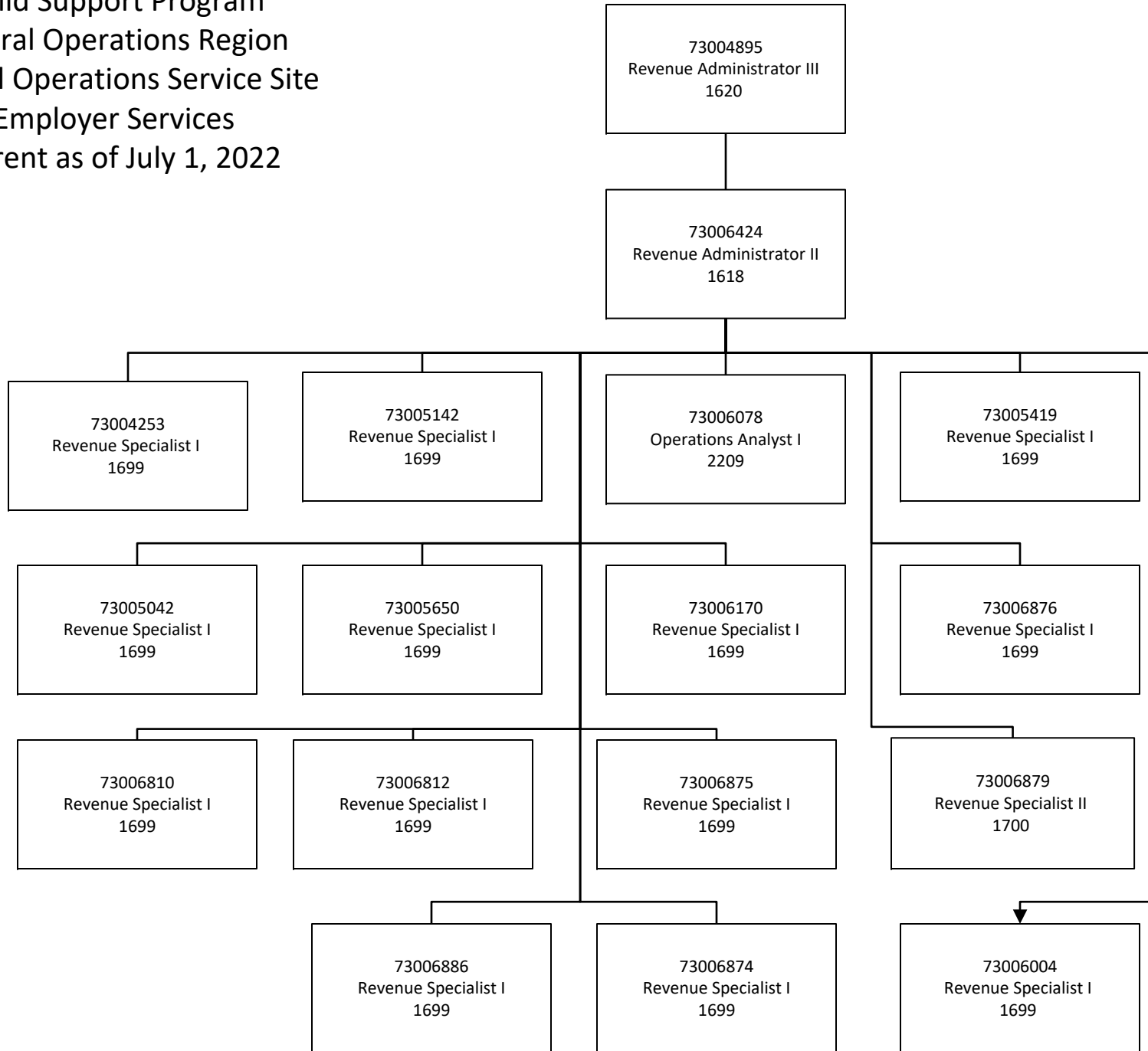
Department of Revenue
Child Support Program
Central Operations Region
Central Operations Service Site
Inbound Document Management
Current as of July 1, 2022



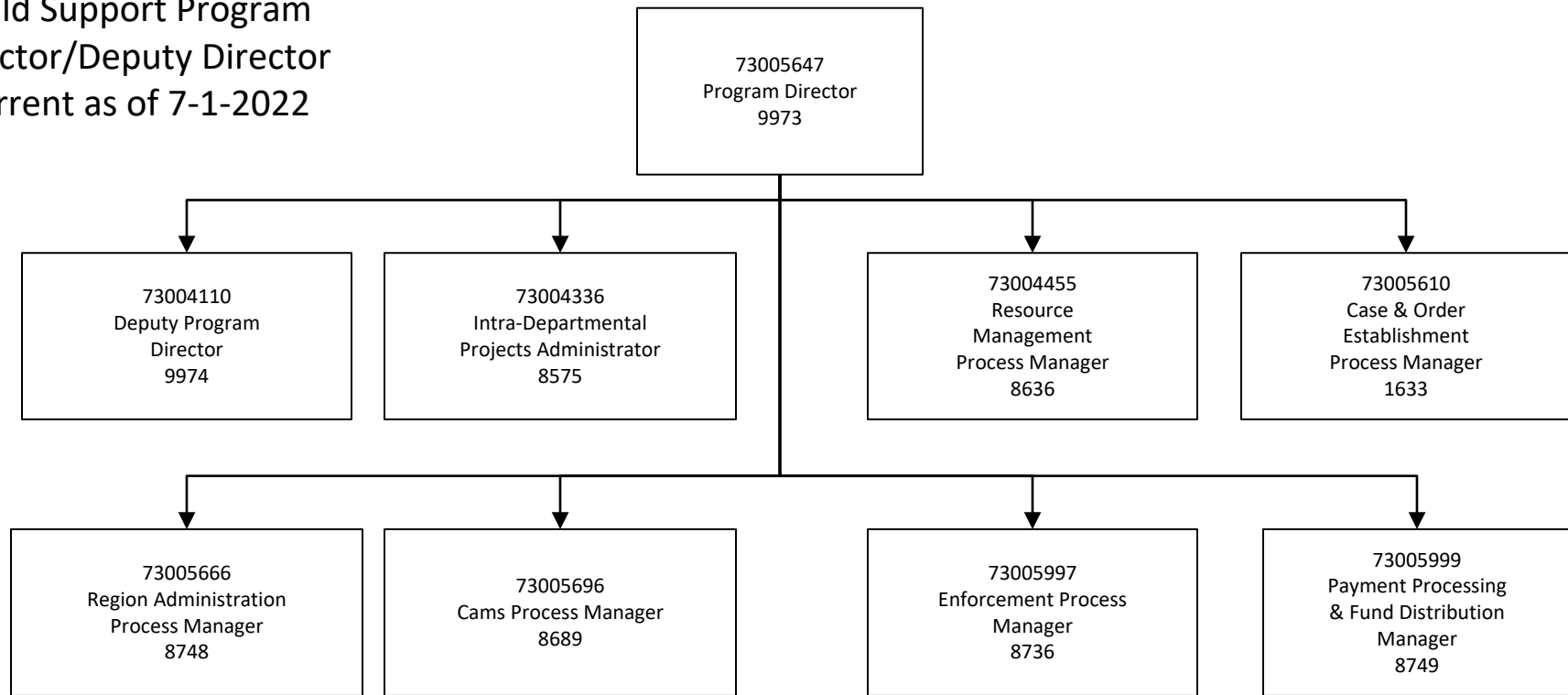
Department of Revenue
Child Support Program
Central Operations Region
Central Operations Service Site
Central Correspondence
Current as of July 1, 2022

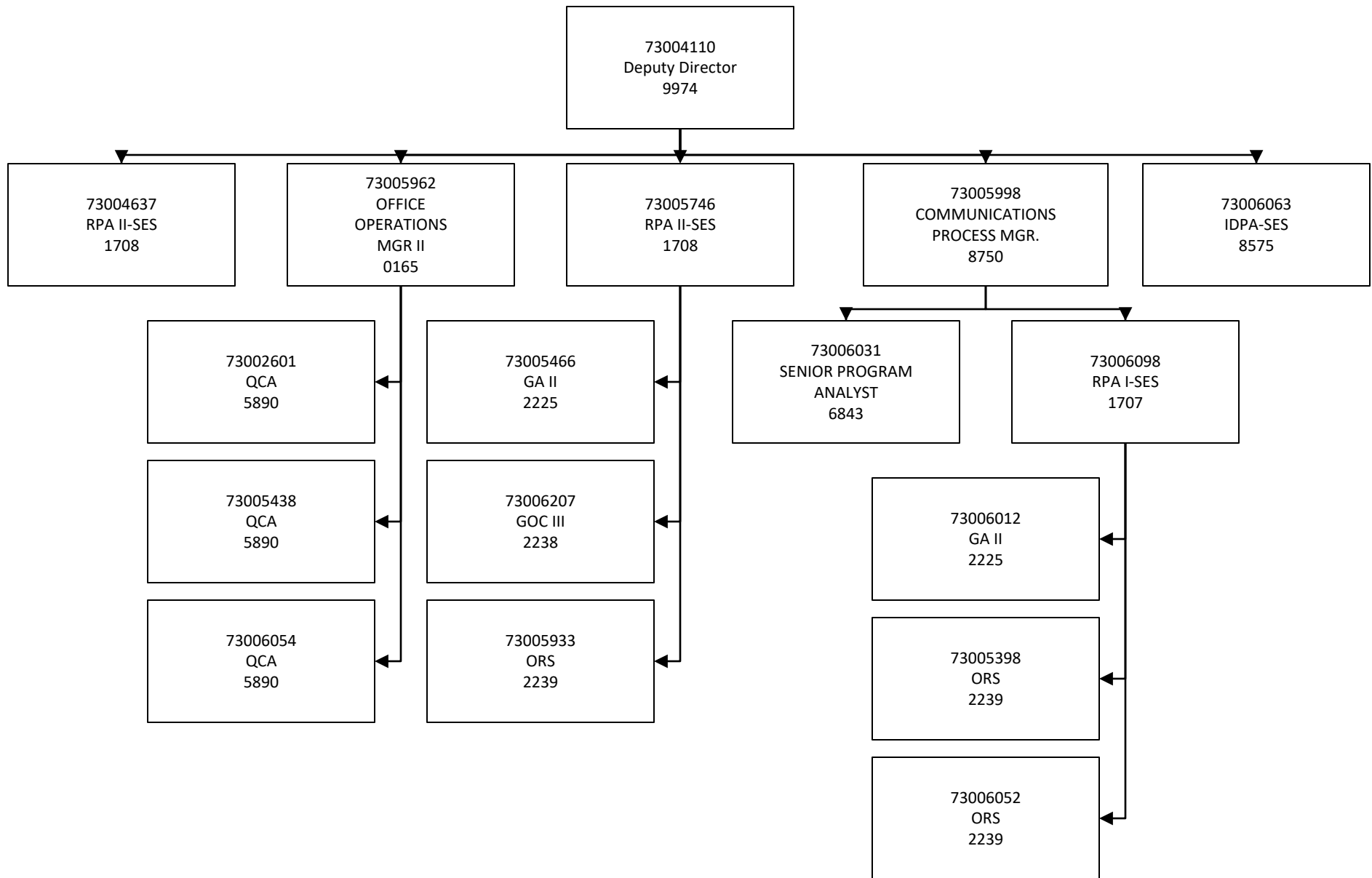


Department of Revenue
 Child Support Program
 Central Operations Region
 Central Operations Service Site
 Employer Services
 Current as of July 1, 2022

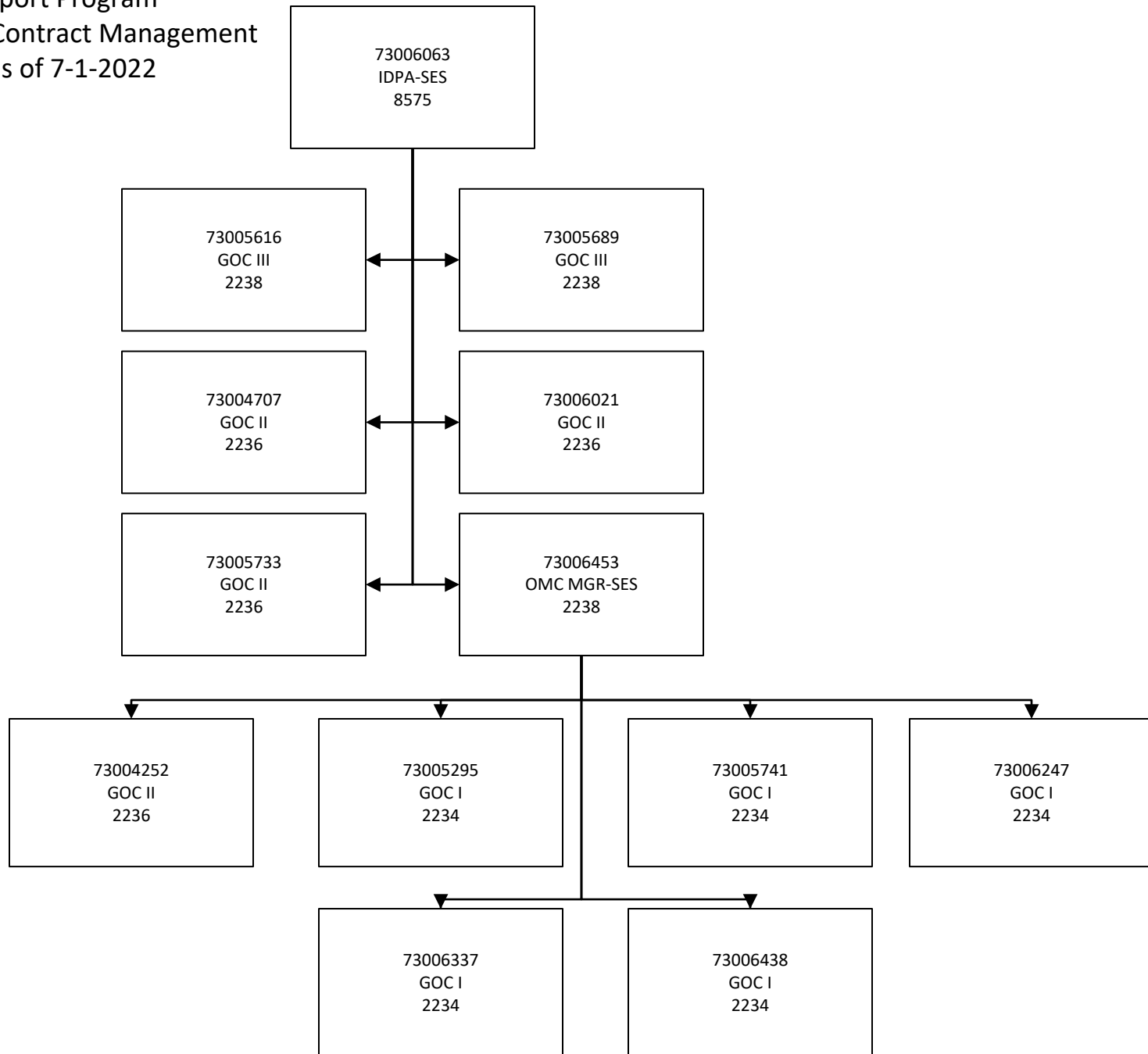


Department of Revenue
Child Support Program
Director/Deputy Director
Current as of 7-1-2022

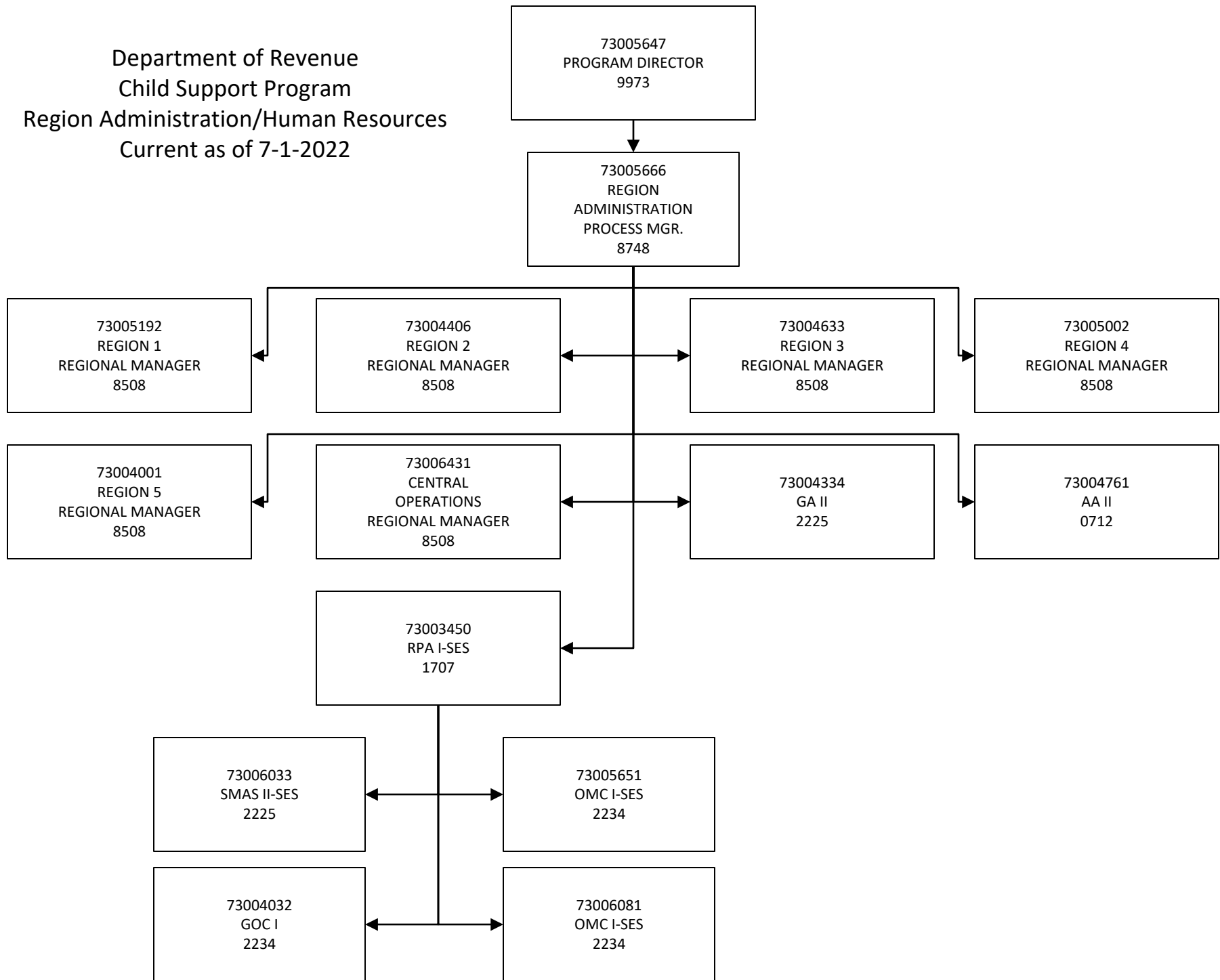




Department of Revenue
Child Support Program
Deputy Director/Contract Management
Current as of 7-1-2022



Department of Revenue
 Child Support Program
 Region Administration/Human Resources
 Current as of 7-1-2022



Department of Revenue
 Child Support Program
 Director/Deputy Director
 Operational Procedures & Training
 Current as of 7-1-2022

73005647
 PROGRAM DIRECTOR
 9973

73004336
 IDPA – SES
 8575

73004135
 RPA I-SES
 1707

73005652
 GA II
 2225

73005660
 RPA I-SES
 1707

73005991
 GA II
 2225

73006448
 GA II
 2225

73005659
 ORS
 2239

73006074
 ORS
 2239

73006067
 ORS
 2239

73006447
 ORS
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 T&RC
 6004

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 T&RC
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 ORS
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 ORS
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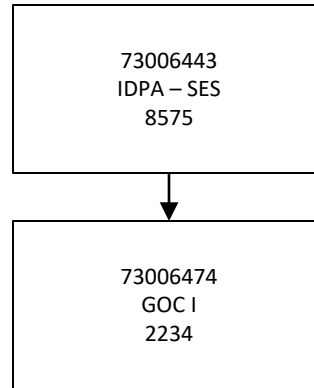
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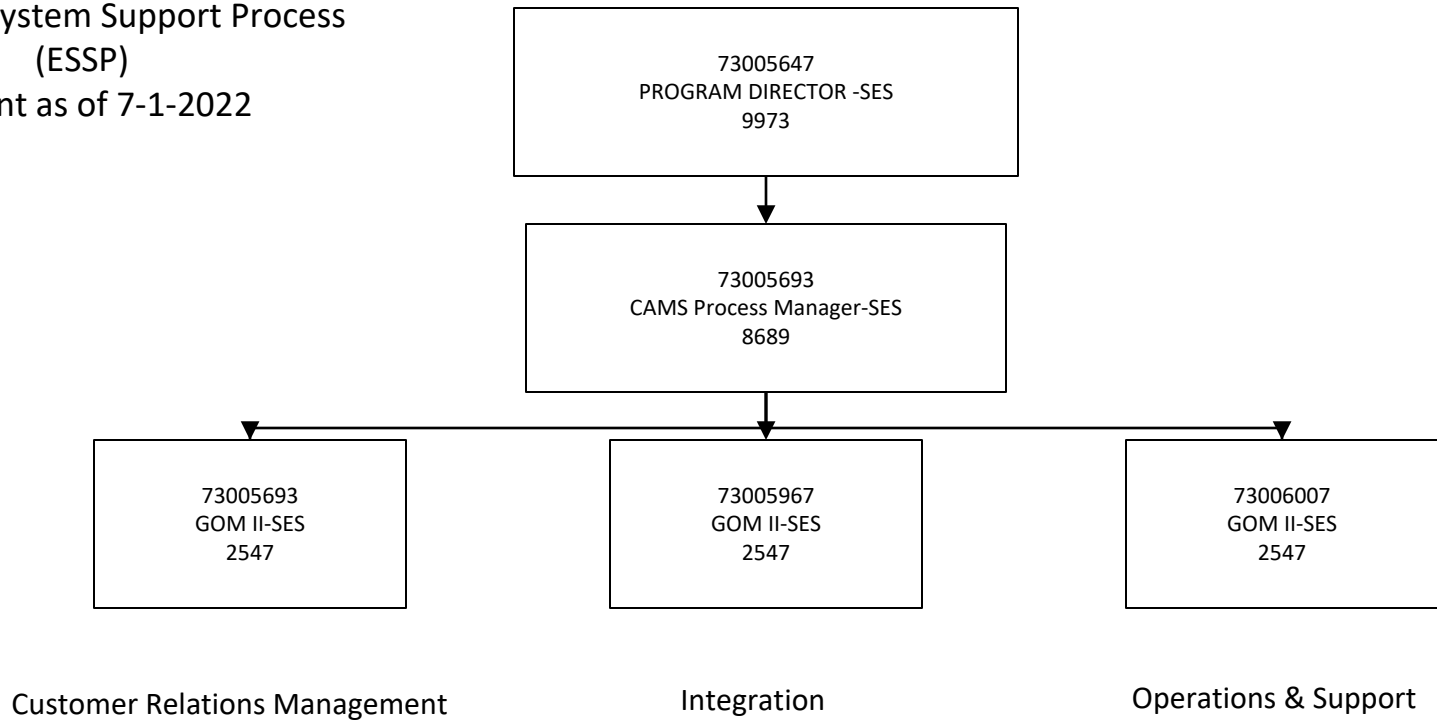
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 GOC I
 2234

Department of Revenue
Child Support Program
Director's Office
Current as of 7-1-2022

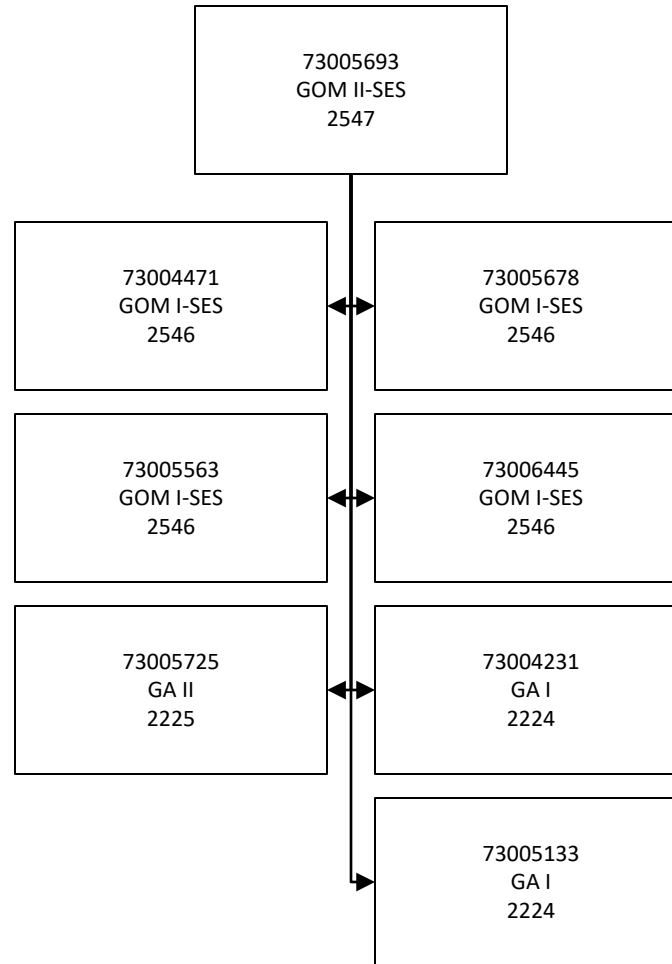
Positions on Loan to EXEC



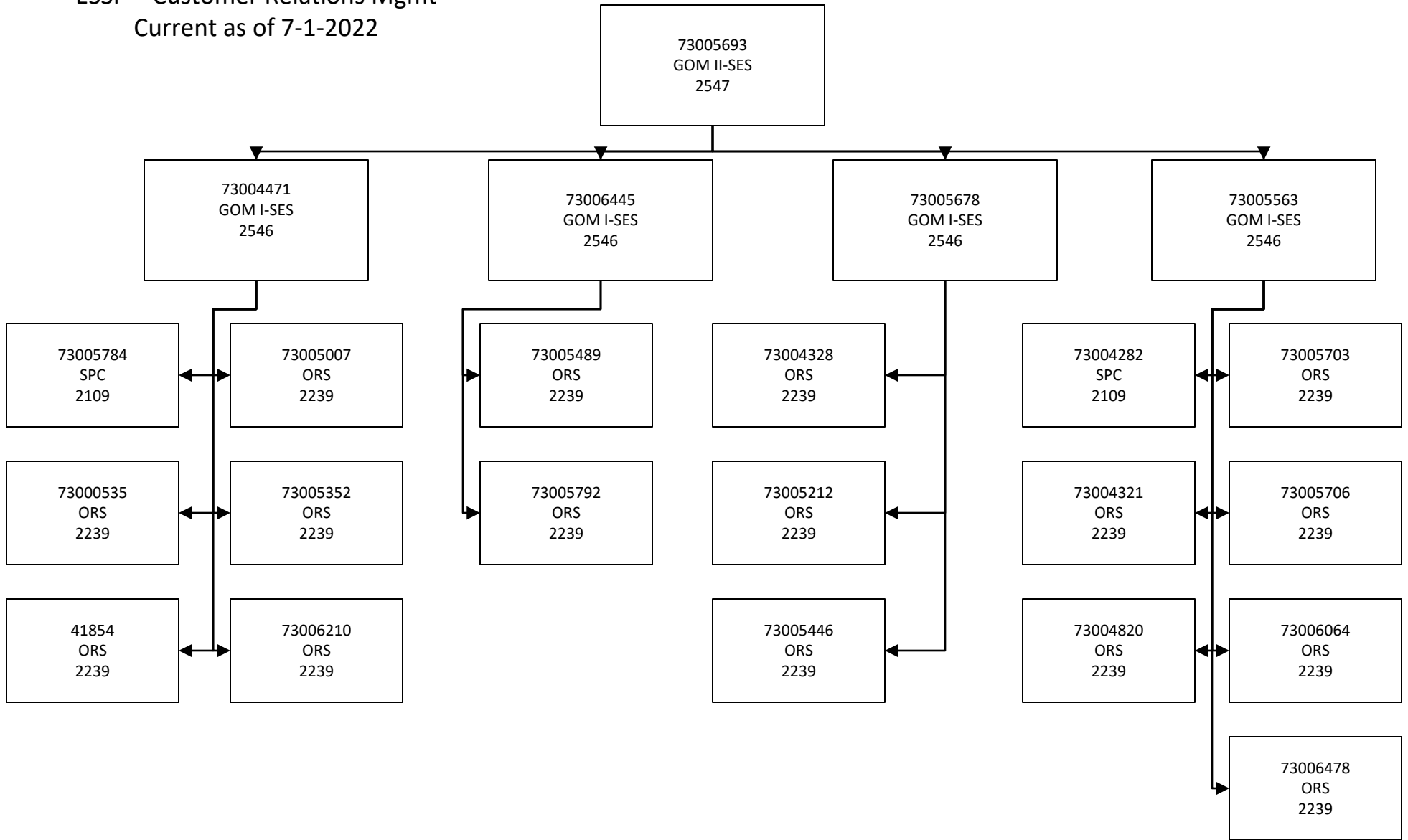
Department of Revenue
Child Support Program
Enterprise System Support Process
(ESSP)
Current as of 7-1-2022



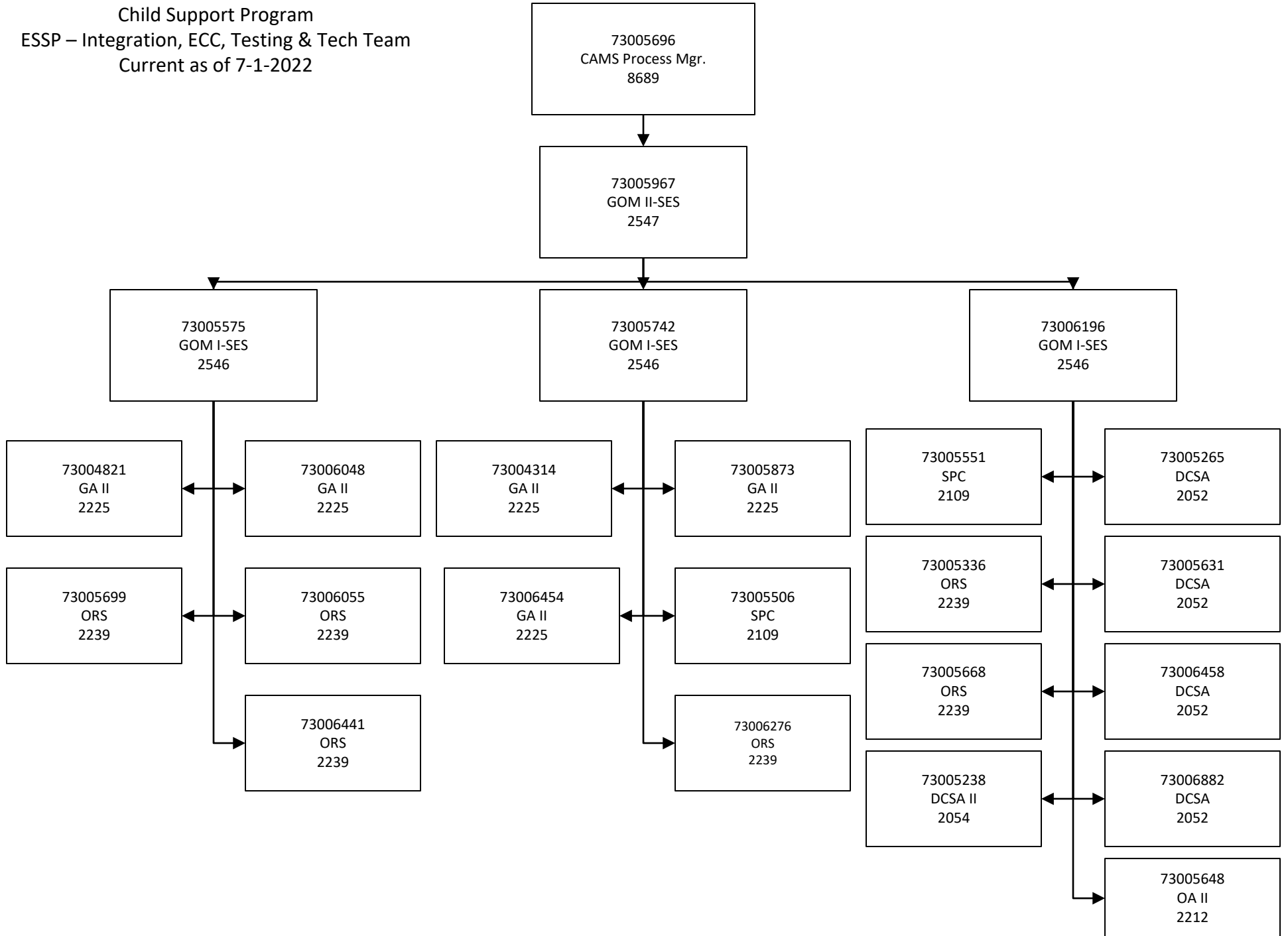
Department of Revenue
Child Support Program
ESSP – Customer Relations Mgmt
Current as of 7-1-2022



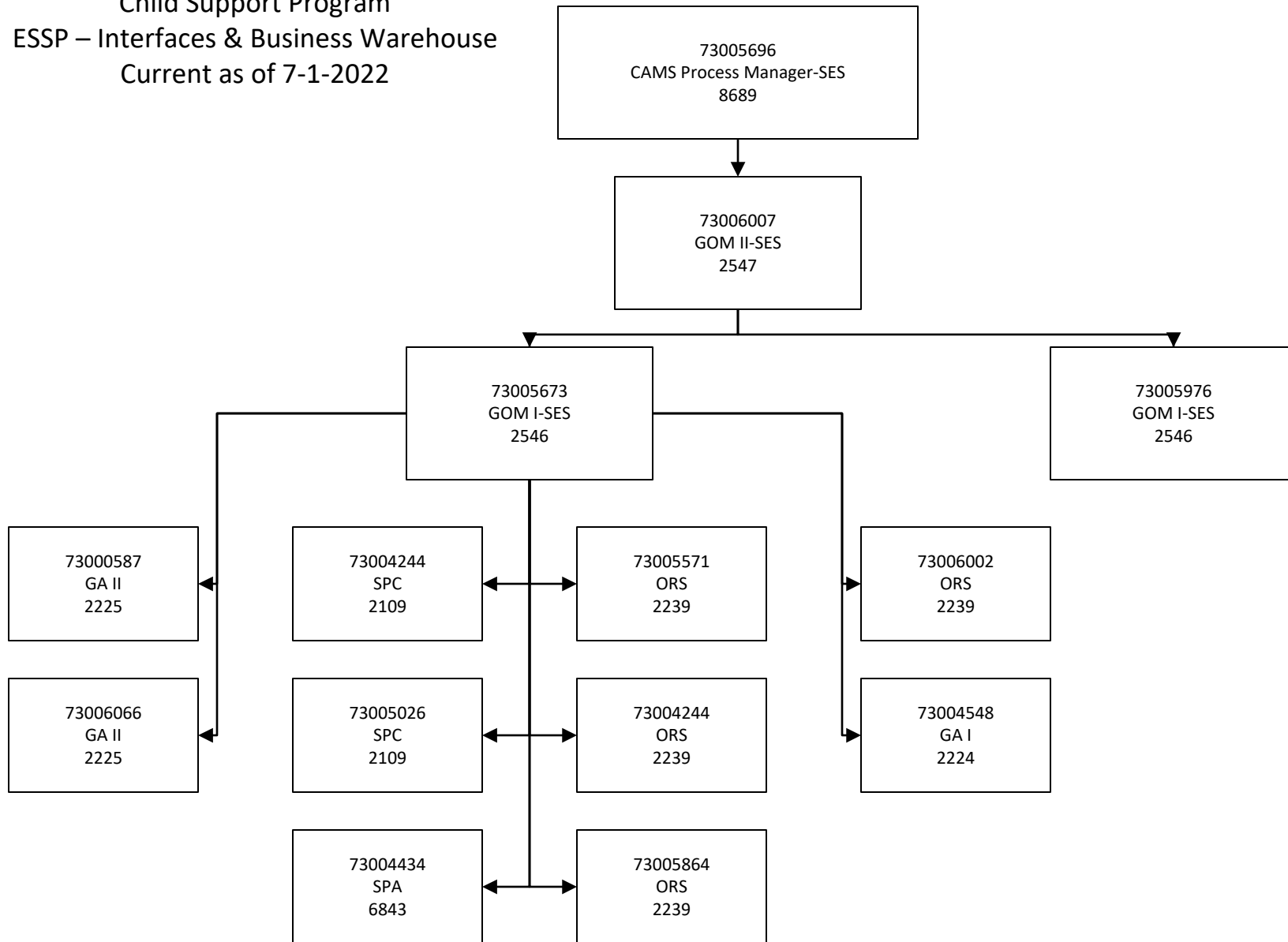
Department of Revenue
 Child Support Program
 ESSP – Customer Relations Mgmt
 Current as of 7-1-2022



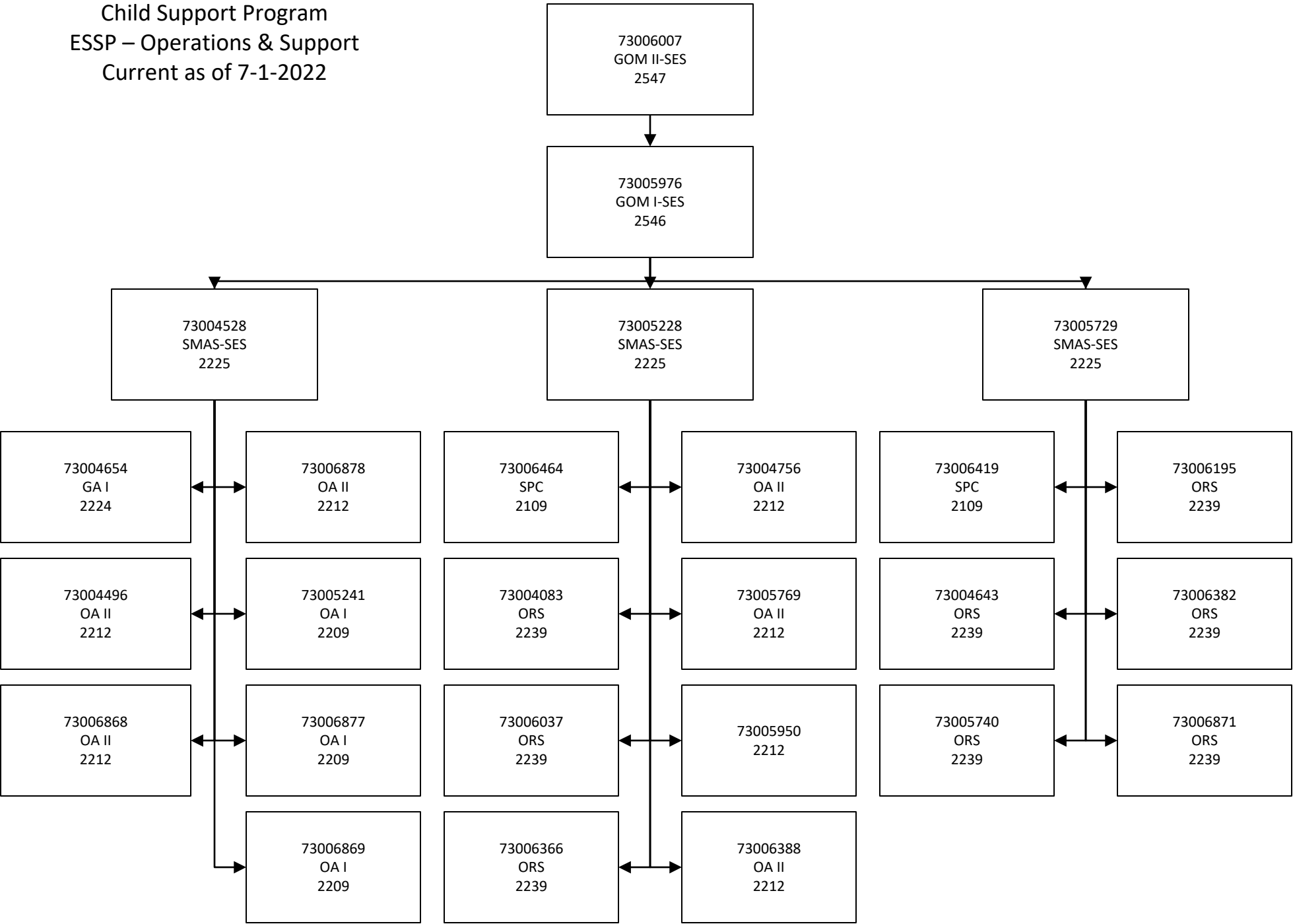
Department of Revenue
 Child Support Program
 ESSP – Integration, ECC, Testing & Tech Team
 Current as of 7-1-2022



Department of Revenue
 Child Support Program
 ESSP – Interfaces & Business Warehouse
 Current as of 7-1-2022



Department of Revenue
 Child Support Program
 ESSP – Operations & Support
 Current as of 7-1-2022



Positions on Loan to ISP

73004581
Systems Project
Consultant
2109

73004674
Systems Project
Consultant
2109

73006329
Systems
Programmer III
2115

73005662
Systems Project
Analyst
2107

73006027
ORS
2239

73004020
OAS II
2043

73004098
OAS II
2043

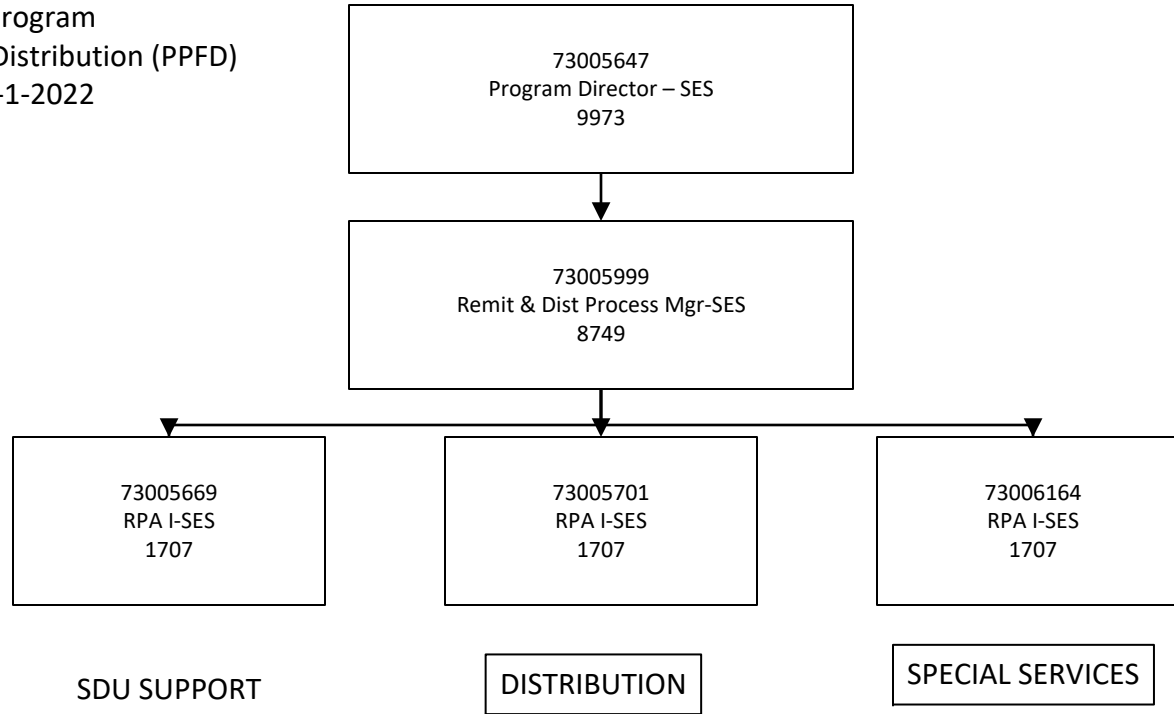
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OAS II
2043

73006465
OAS II
2043

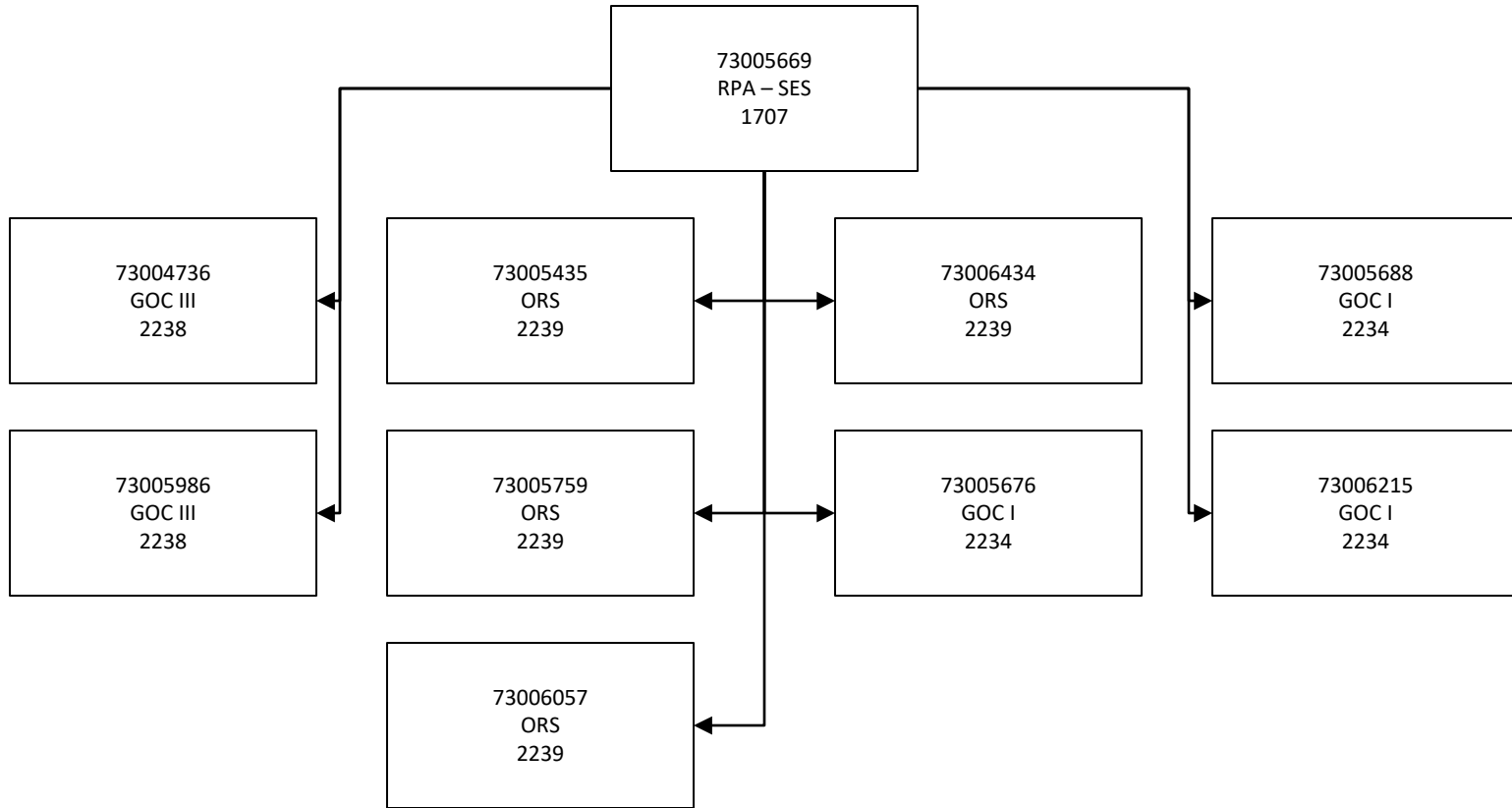
73005097
EDP Quality
Control Spec
2016

73005277
OAS II
2043

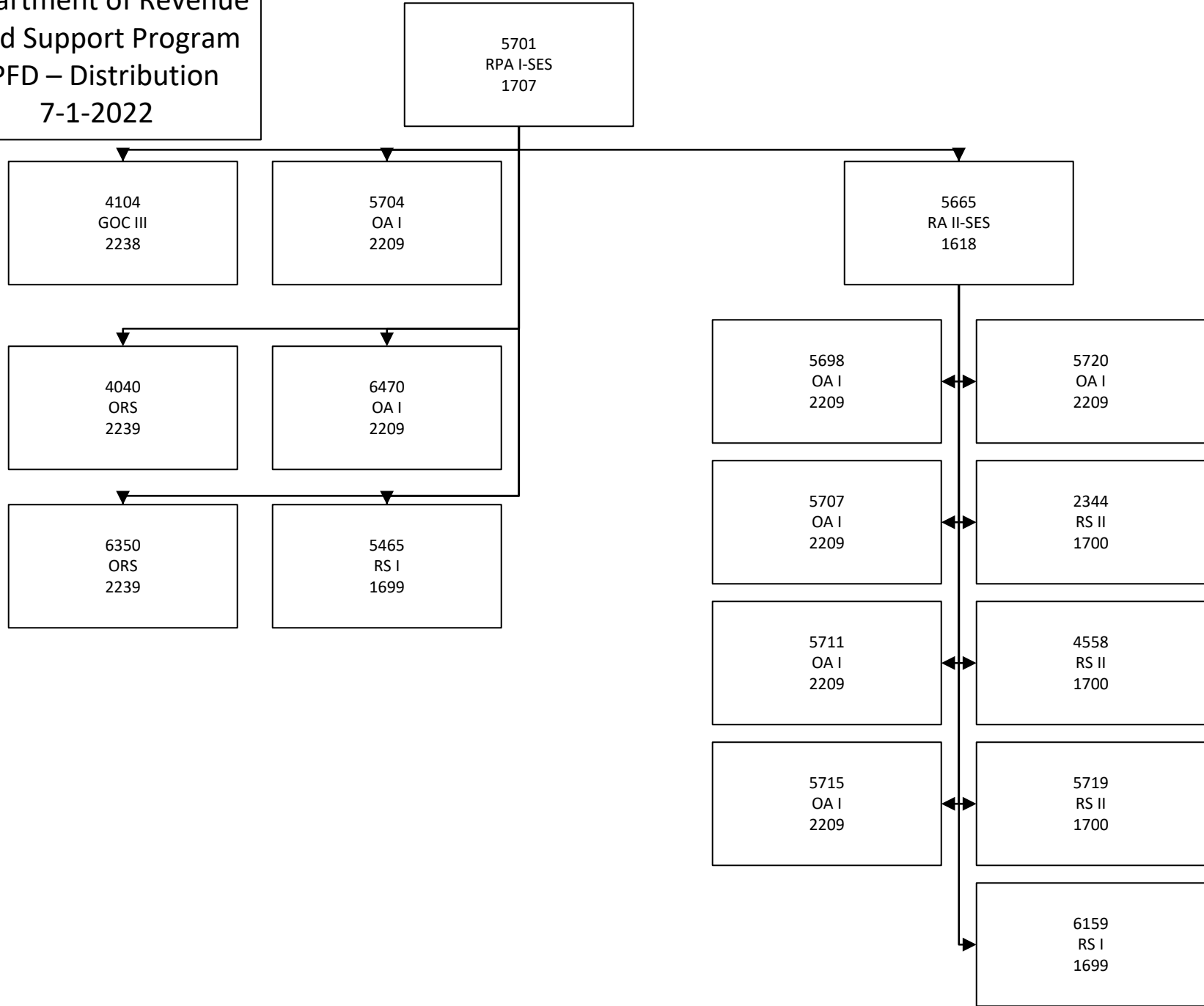
Department of Revenue
Child Support Program
Payment Process & Fund Distribution (PPFD)
Current as of 7-1-2022



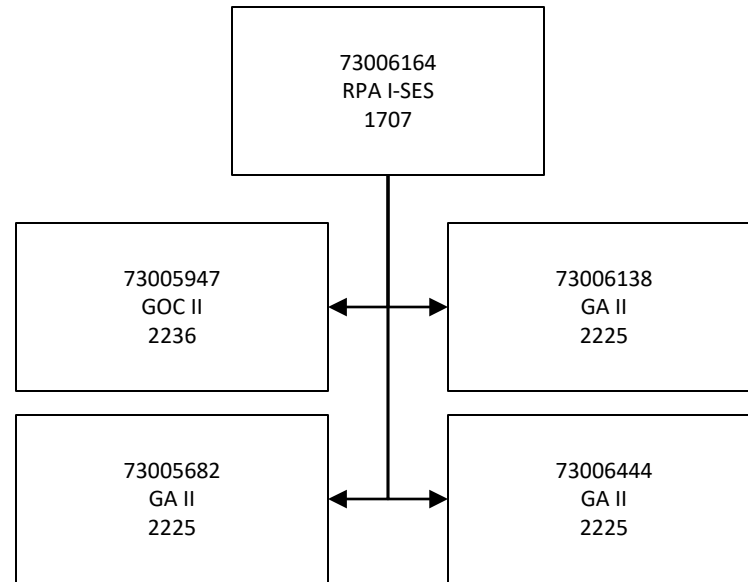
Department of Revenue
Child Support Program
PPFD - SDU Support
Current as of 7-1-2022



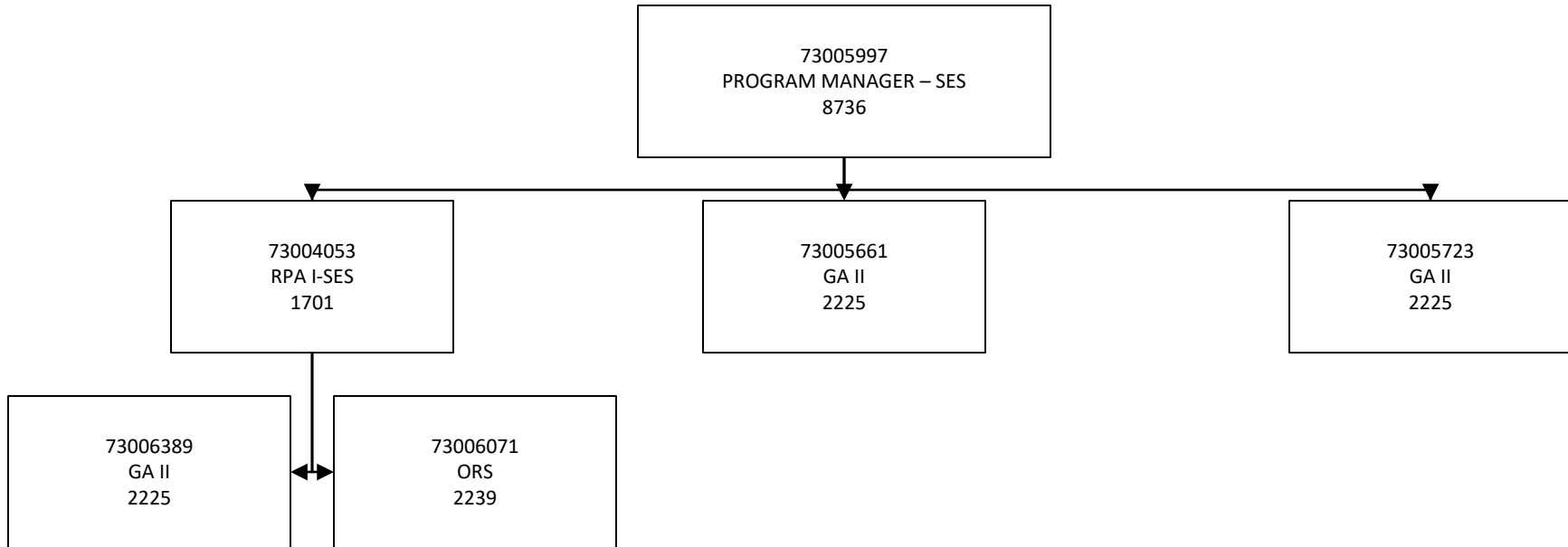
Department of Revenue
 Child Support Program
 PPFD – Distribution
 7-1-2022



Department of Revenue
Child Support Program
PPFD – Special Services
Current as of 7-1-2022



Department of Revenue
Child Support Program
Compliance/Enforcement Process
Current as of 7-1-2022



Department of Revenue
 Child Support Program
 Resource Management
 Current as of 7-1-2022

4455
 Resource Management Process
 Manager – SES
 8636

5737
 RPA II-SES
 1708

6430
 RPA II-SES
 1708

73004561
 GA II
 2225

73004124
 GOC III
 2238

73004631
 GA II
 2225

73005913
 GOC III
 2238

73004693
 GA II
 2225

73004360
 ORS
 2239

6028
 GA II
 2225

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 ORS
 2239

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 MRS-SES
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 OMC MGR-SES
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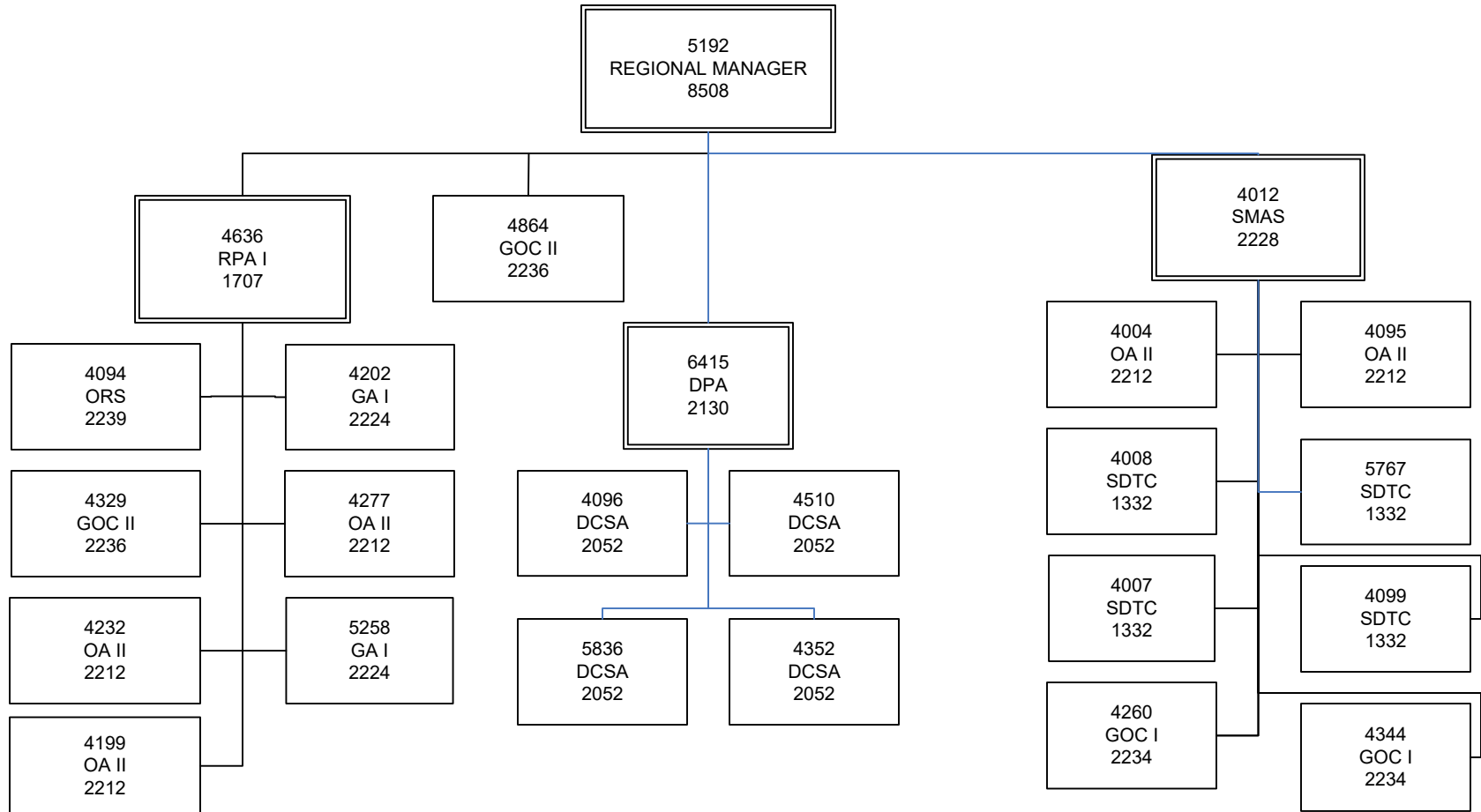
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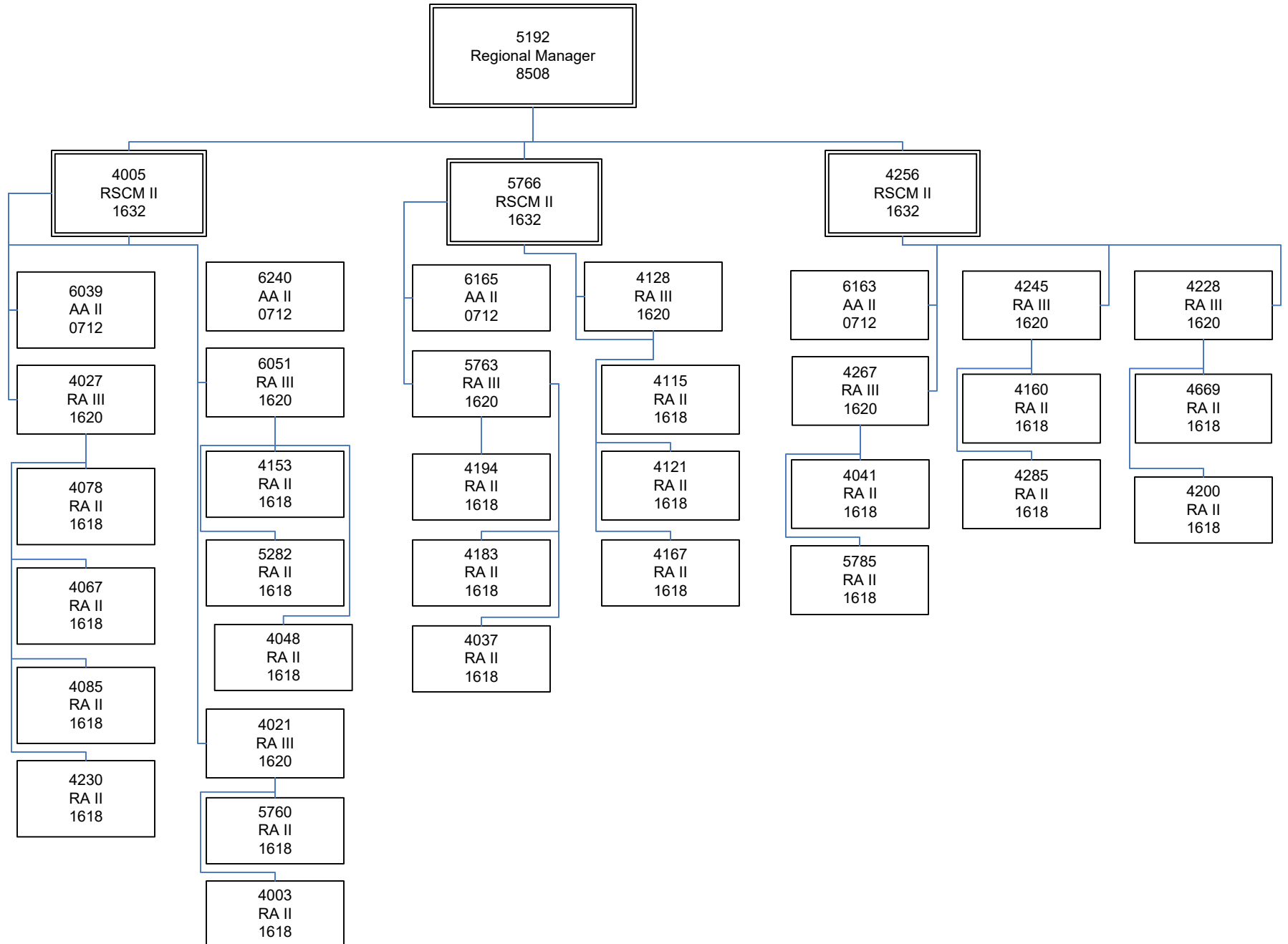
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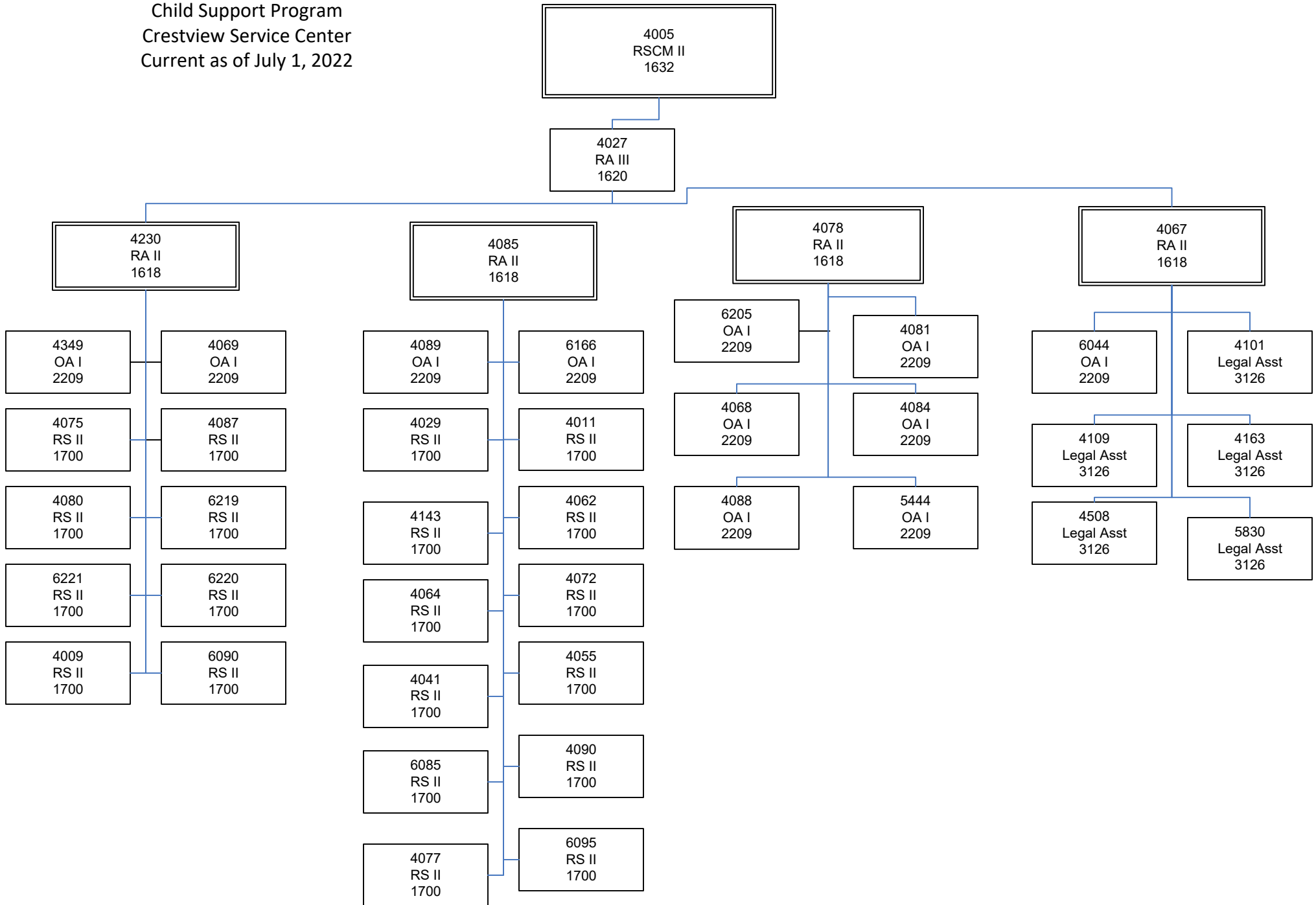
Department of Revenue
 Child Support Program
 Region 1 - Administration
 Current as of July 1, 2022



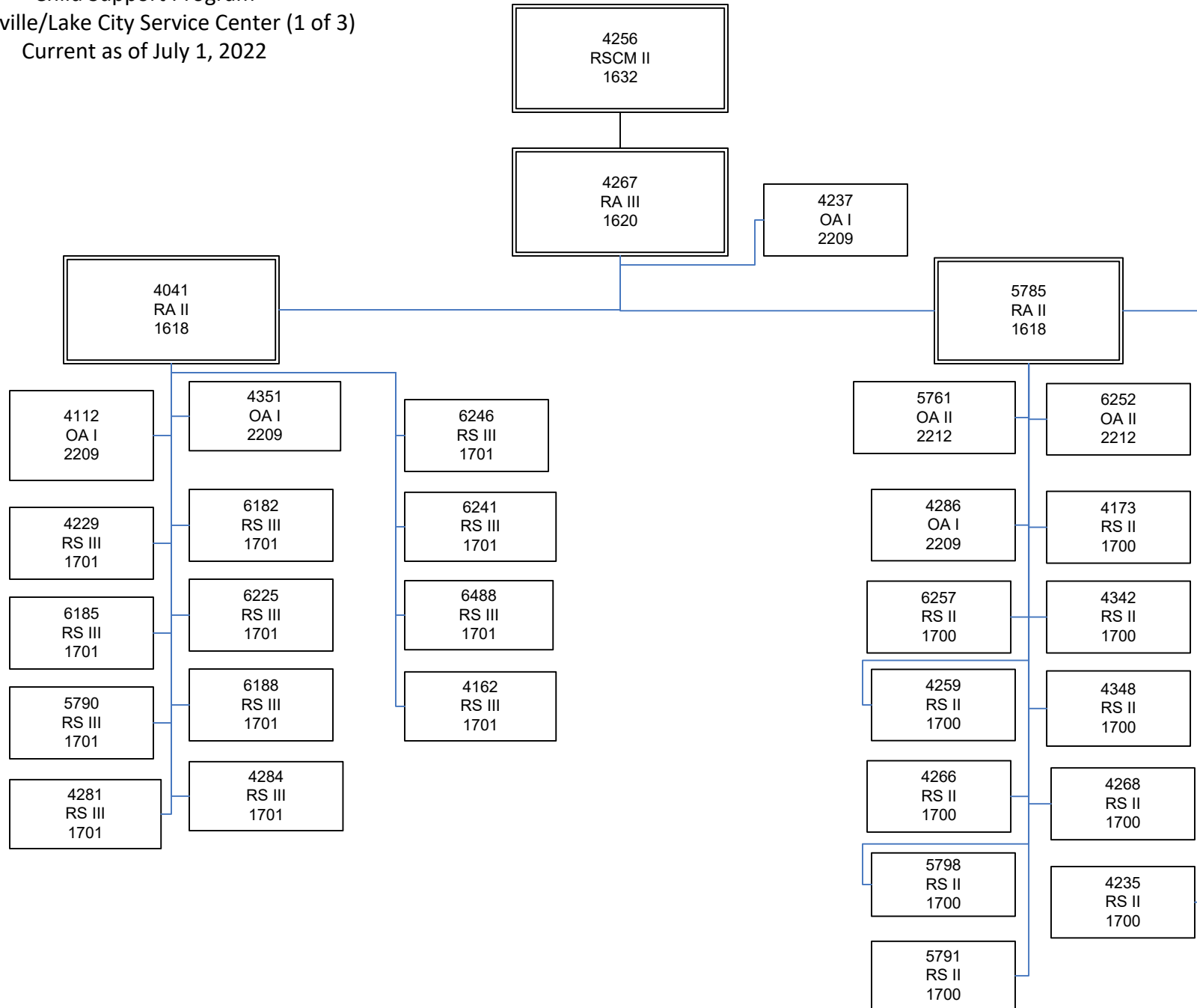
Department of Revenue
 Child Support Program
 Region 1 – Service Centers
 Current as of July 1, 2022



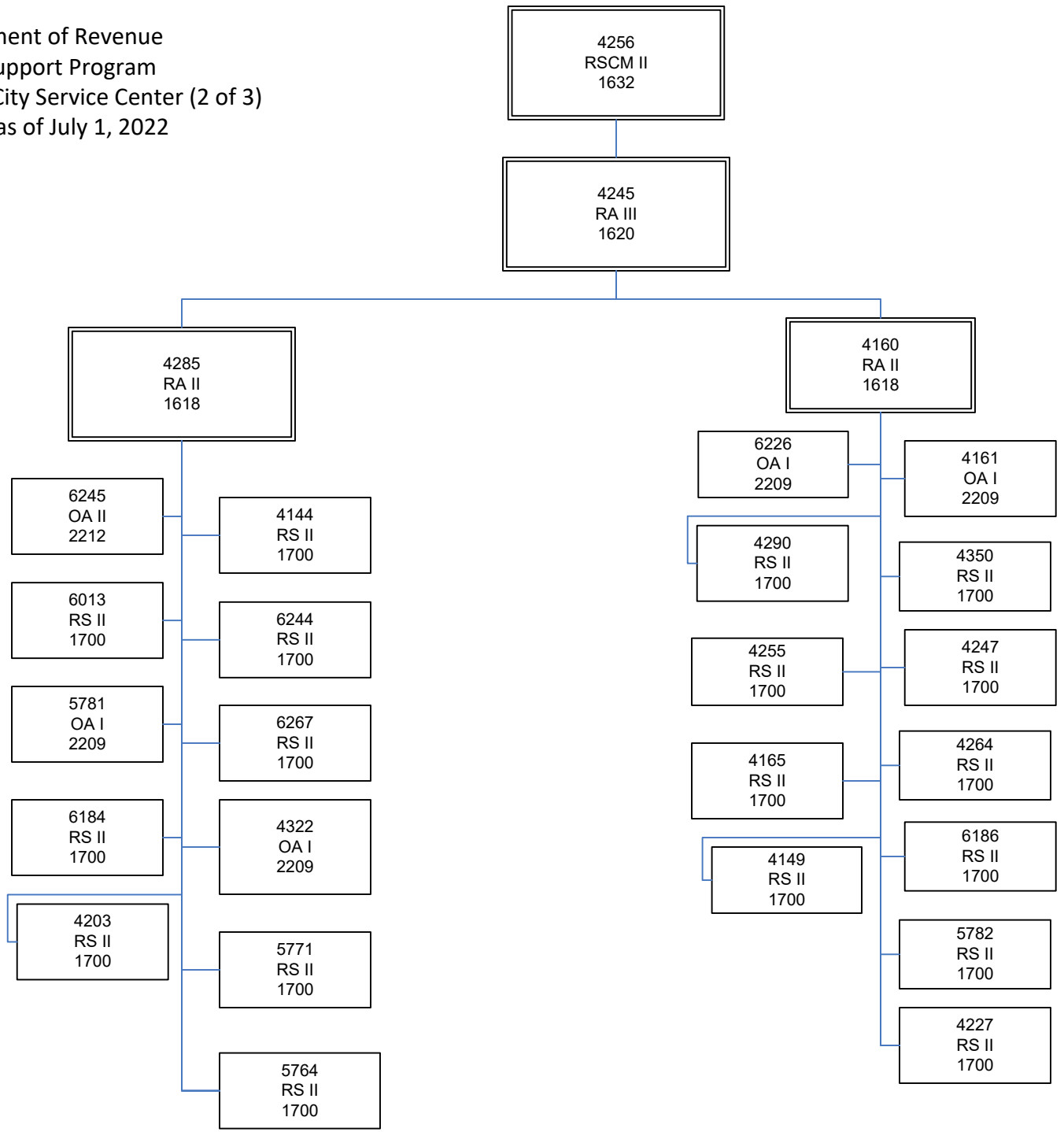
Department of Revenue
 Child Support Program
 Crestview Service Center
 Current as of July 1, 2022



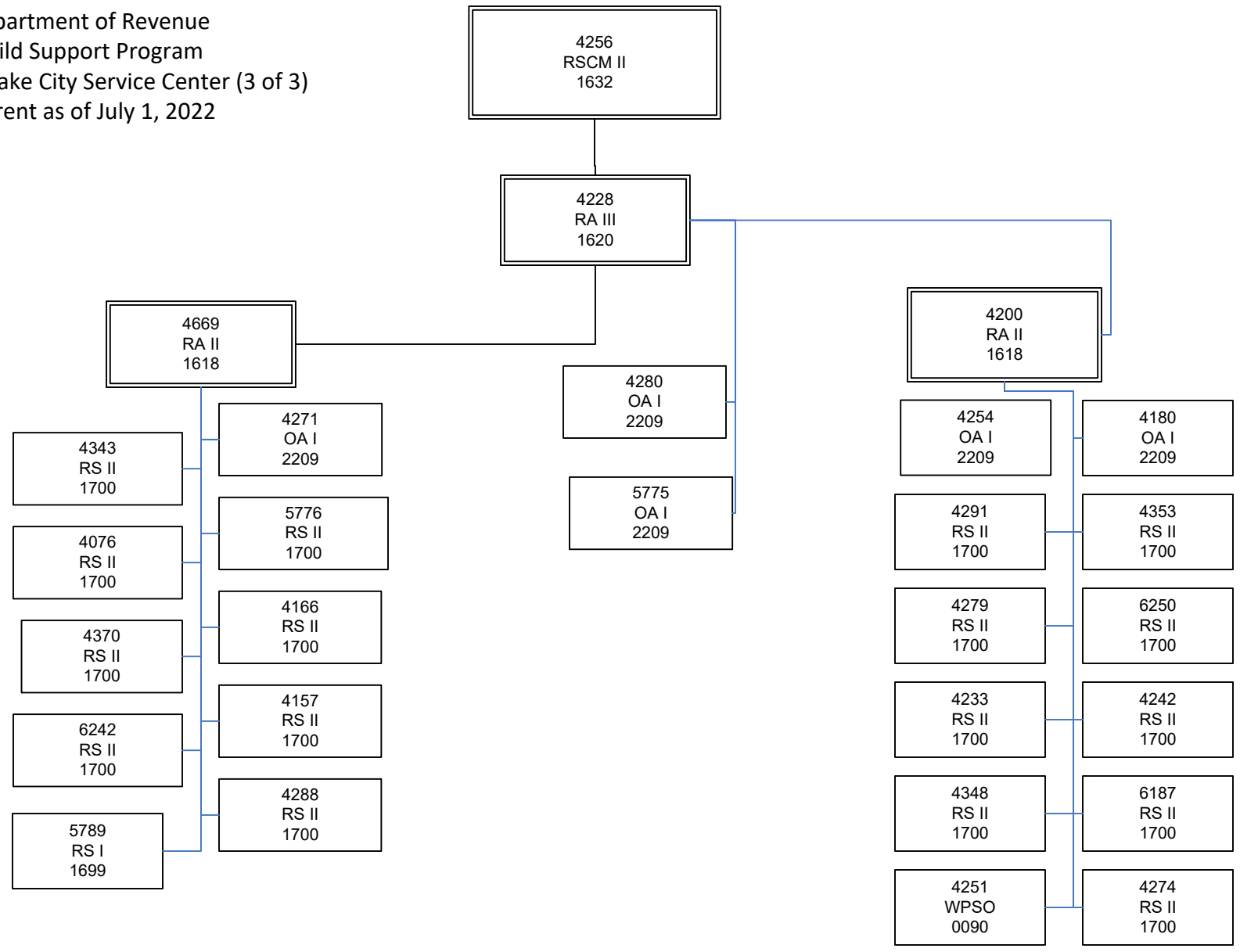
Department of Revenue
 Child Support Program
 Gainesville/Lake City Service Center (1 of 3)
 Current as of July 1, 2022



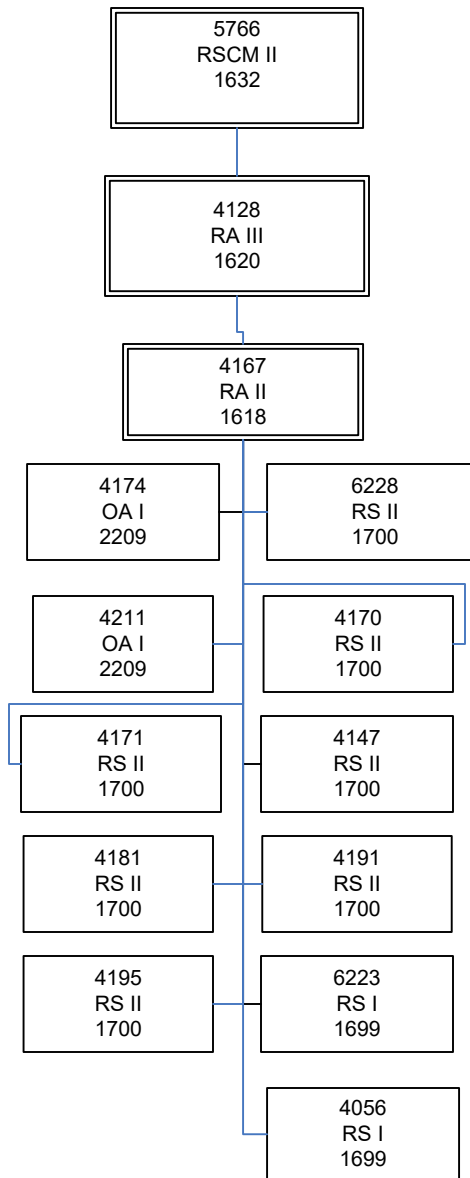
Department of Revenue
 Child Support Program
 Gainesville/Lake City Service Center (2 of 3)
 Current as of July 1, 2022



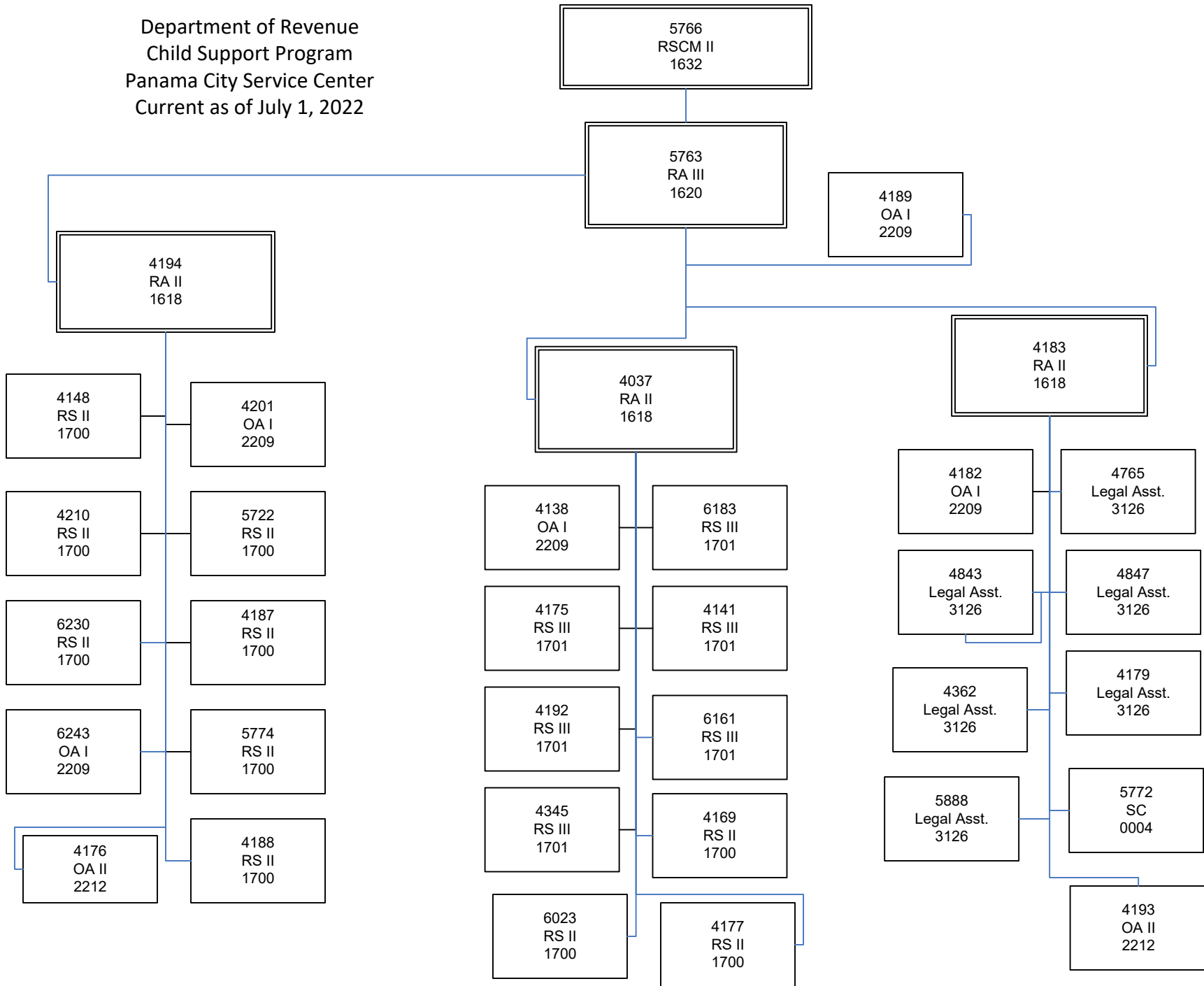
Department of Revenue
 Child Support Program
 Gainesville/Lake City Service Center (3 of 3)
 Current as of July 1, 2022



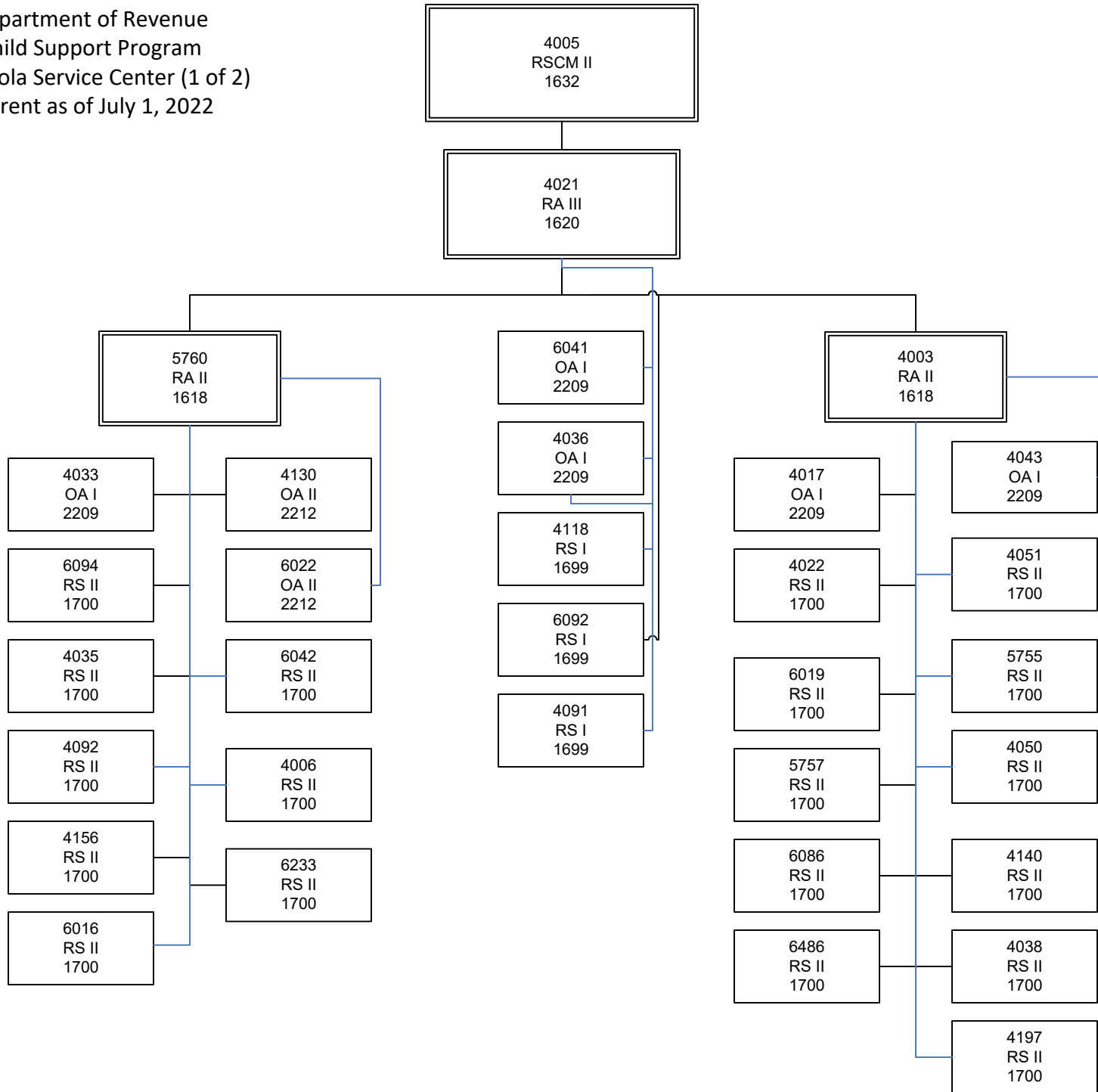
Department of Revenue
Child Support Program
Marianna Service Site
Current as of July 1, 2022



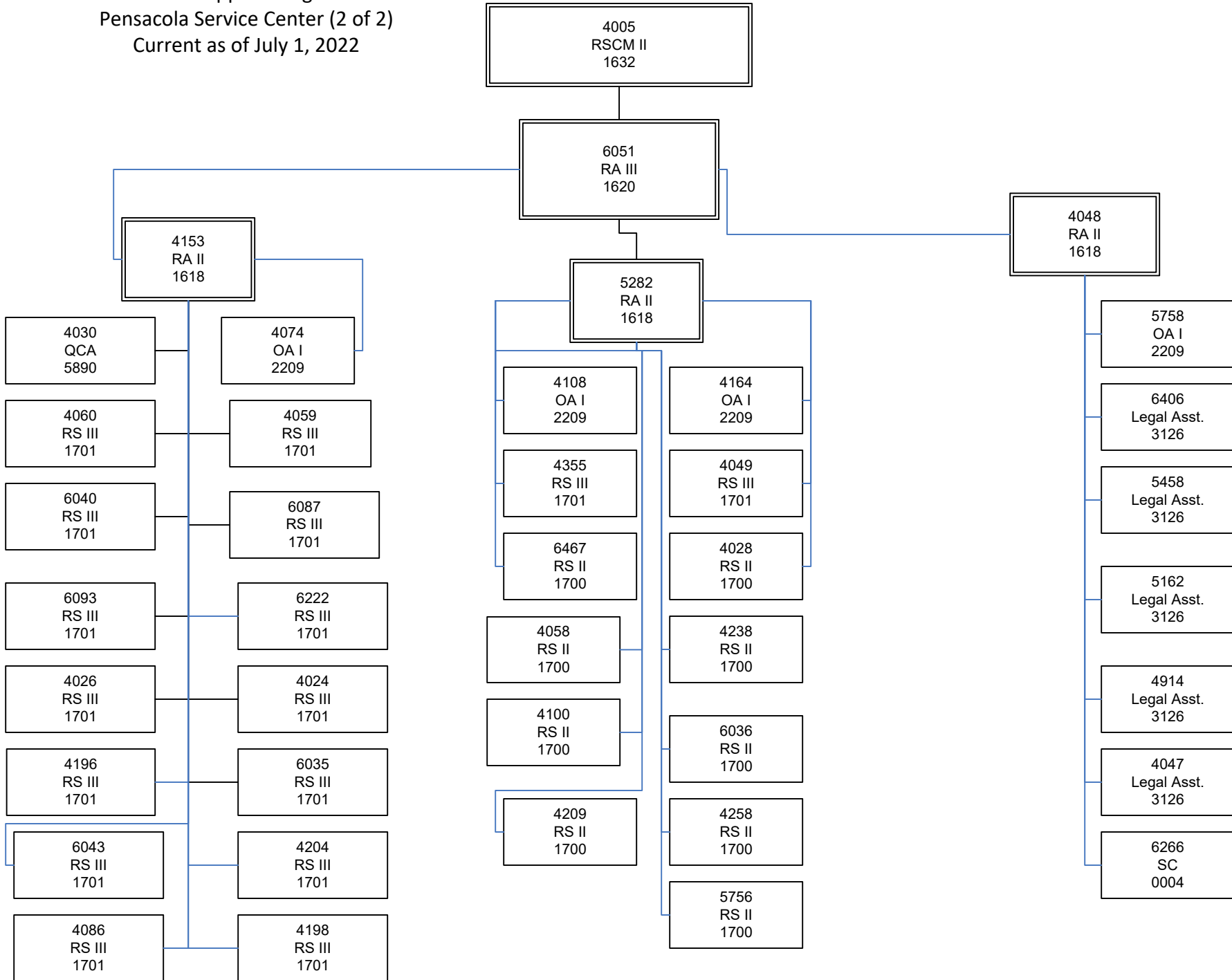
Department of Revenue
 Child Support Program
 Panama City Service Center
 Current as of July 1, 2022



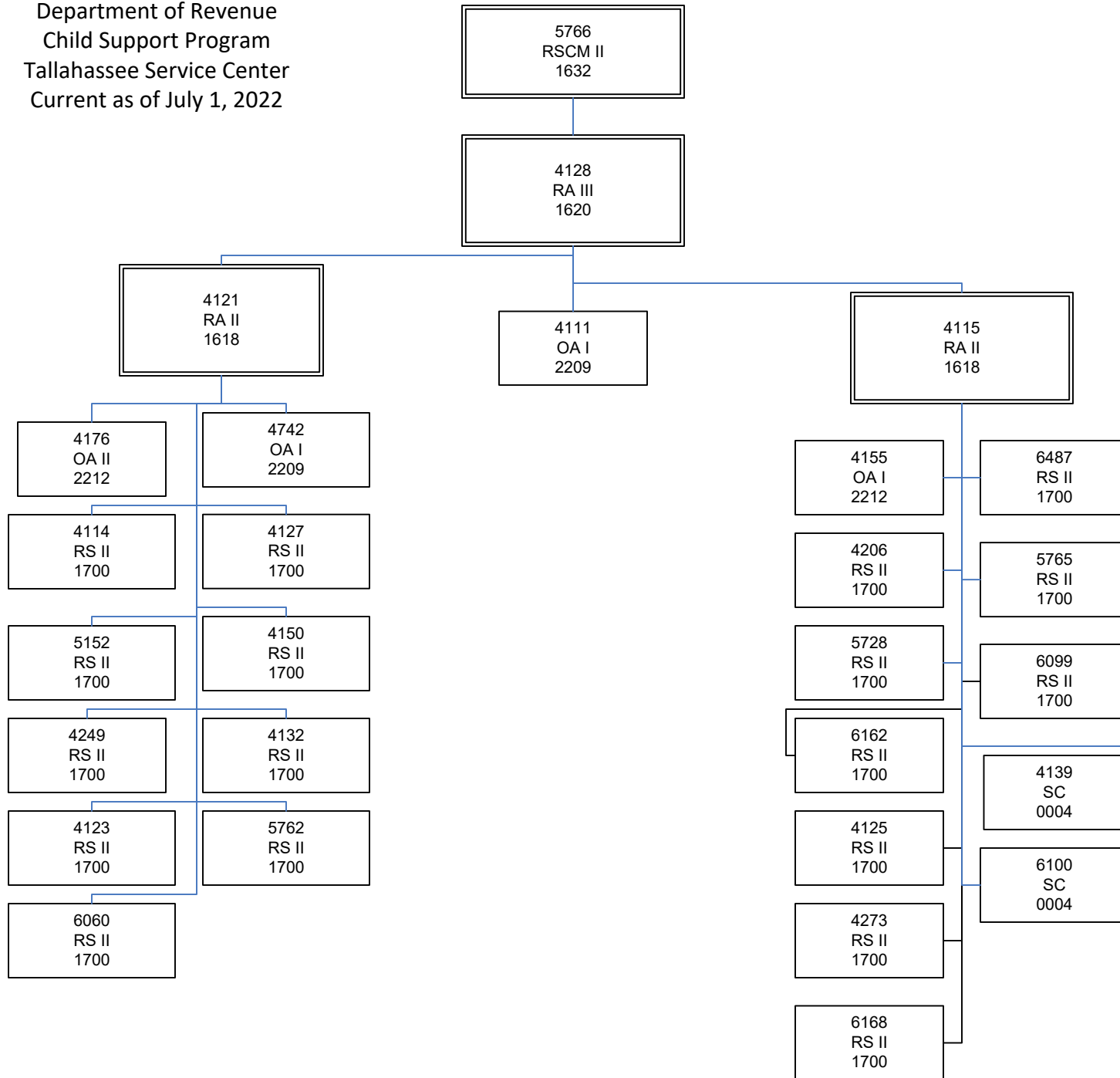
Department of Revenue
 Child Support Program
 Pensacola Service Center (1 of 2)
 Current as of July 1, 2022



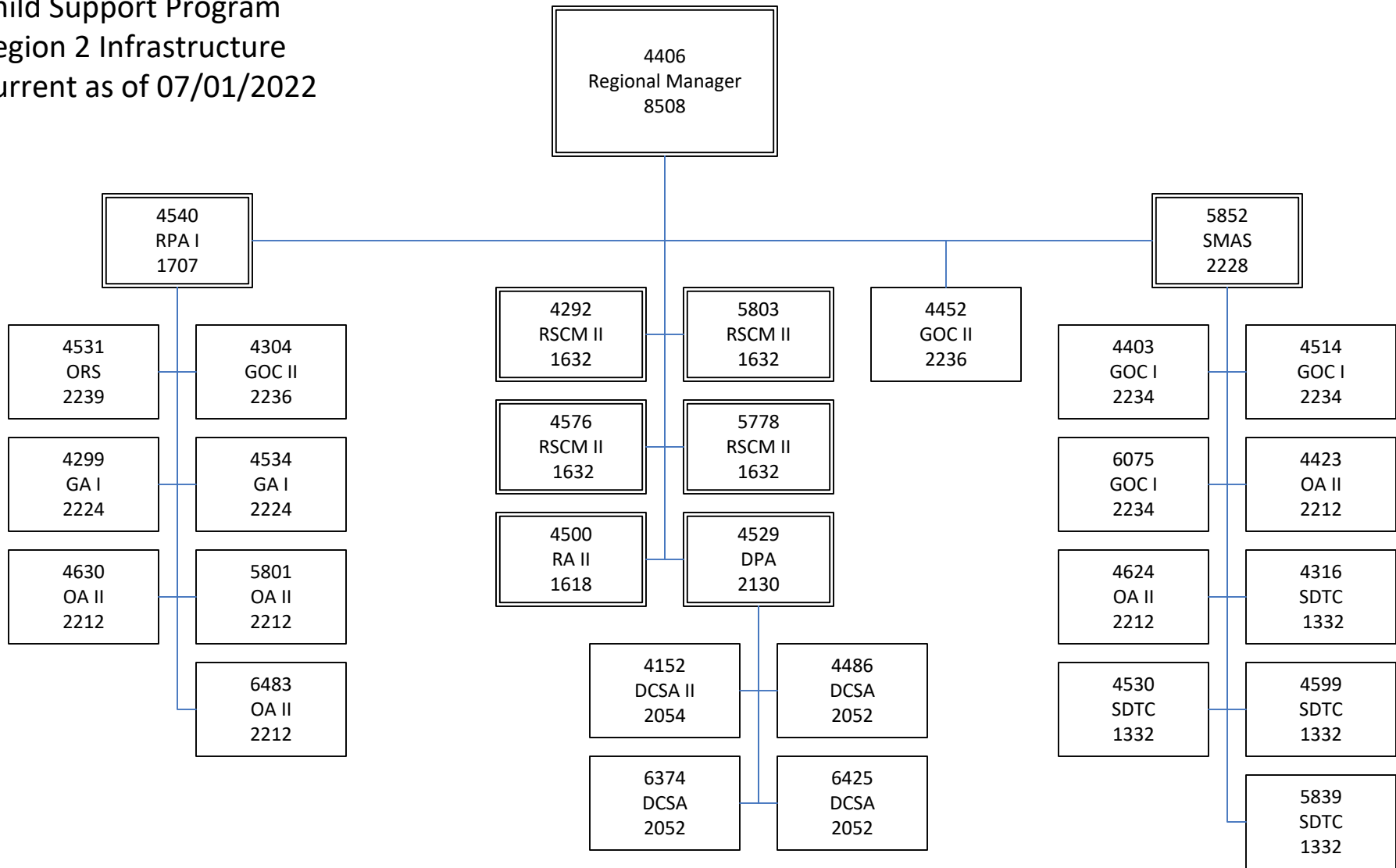
Department of Revenue
 Child Support Program
 Pensacola Service Center (2 of 2)
 Current as of July 1, 2022



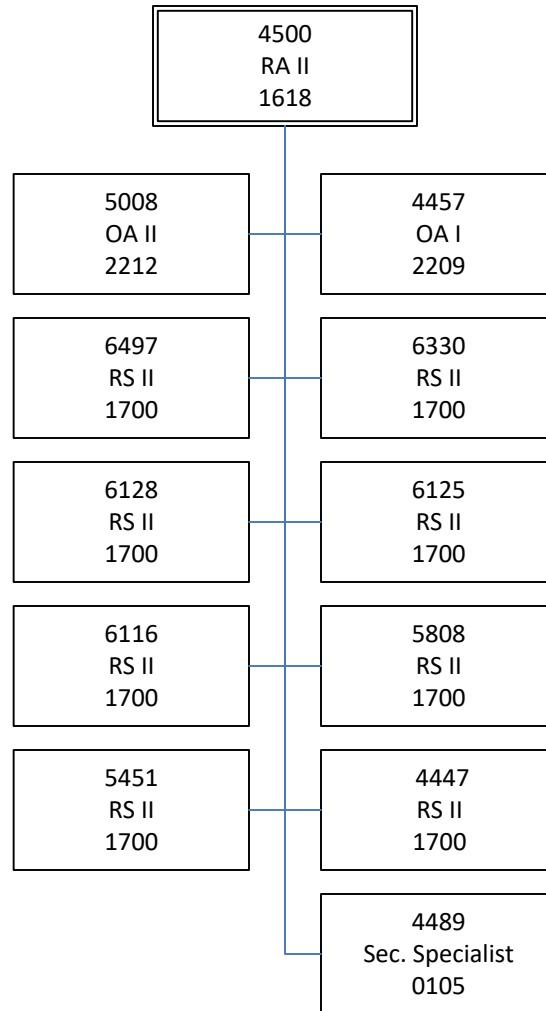
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 Child Support Program
 Tallahassee Service Center
 Current as of July 1, 2022



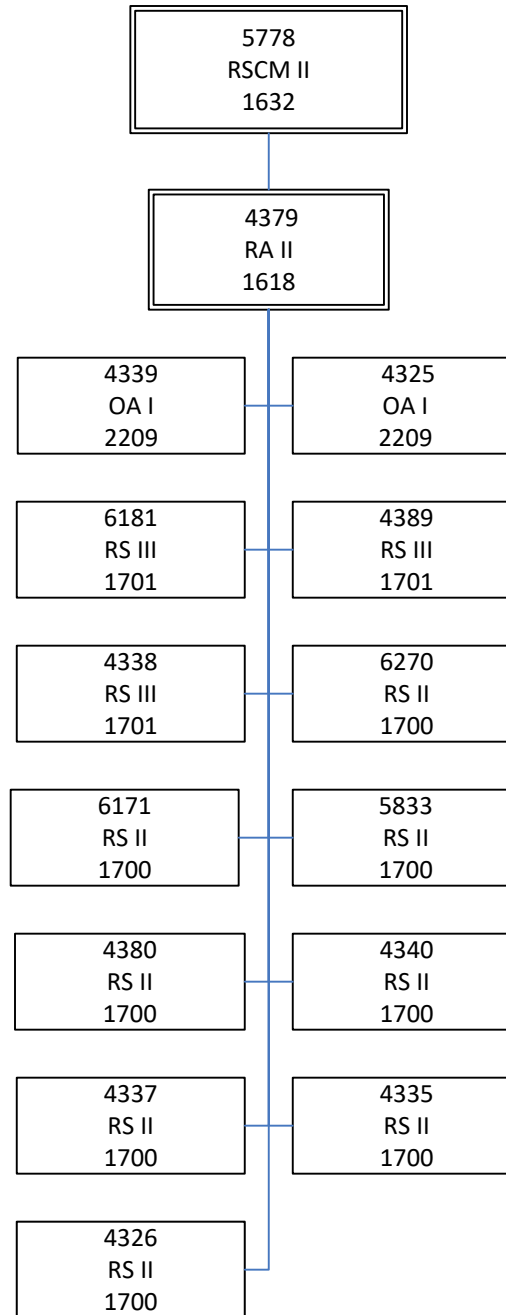
Department of Revenue
 Child Support Program
 Region 2 Infrastructure
 Current as of 07/01/2022



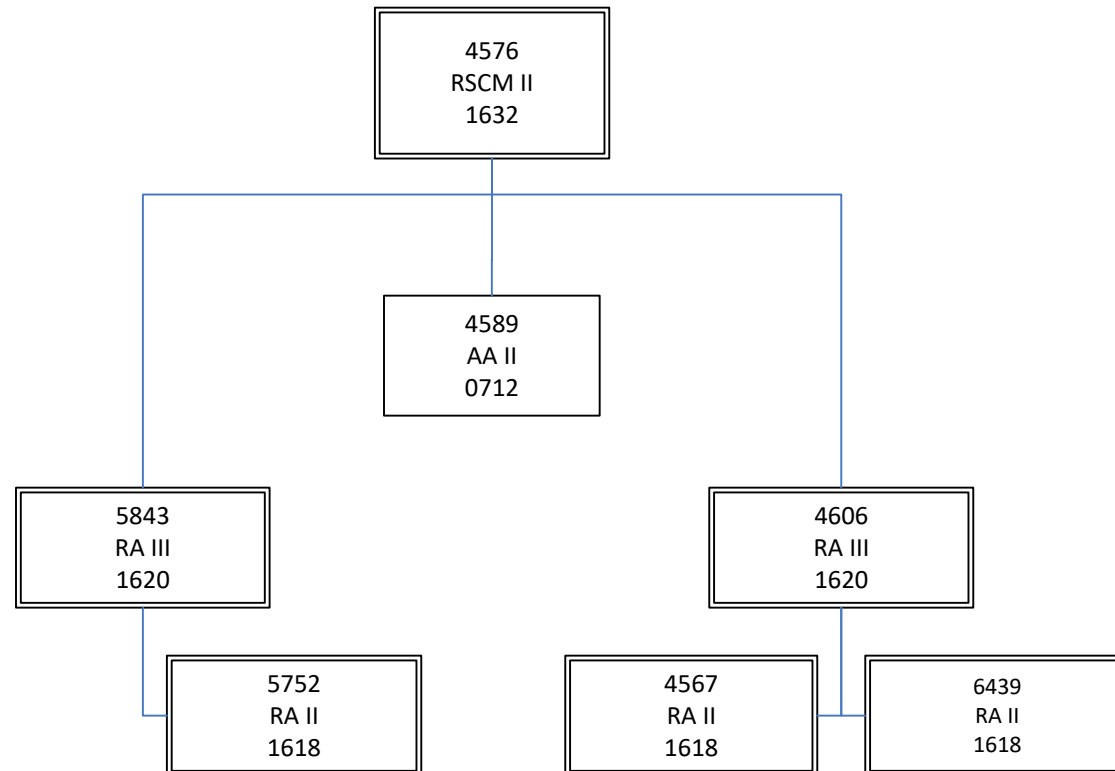
Department of Revenue
Child Support Program
Central Locate Unit
Current as of 07/01/2022



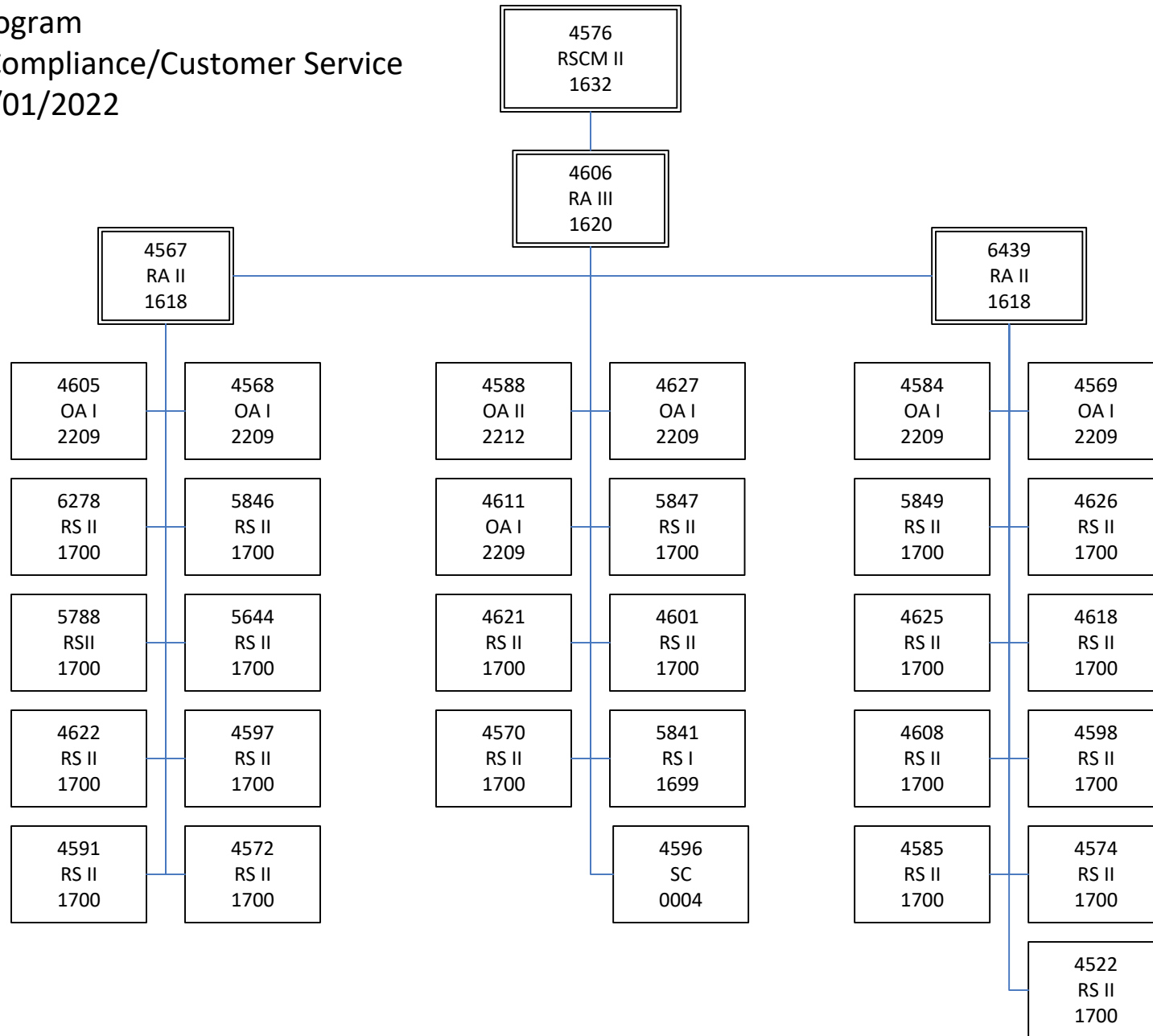
Department of Revenue
Child Support Program
Brooksville Service Site
Current as of 07/01/2022



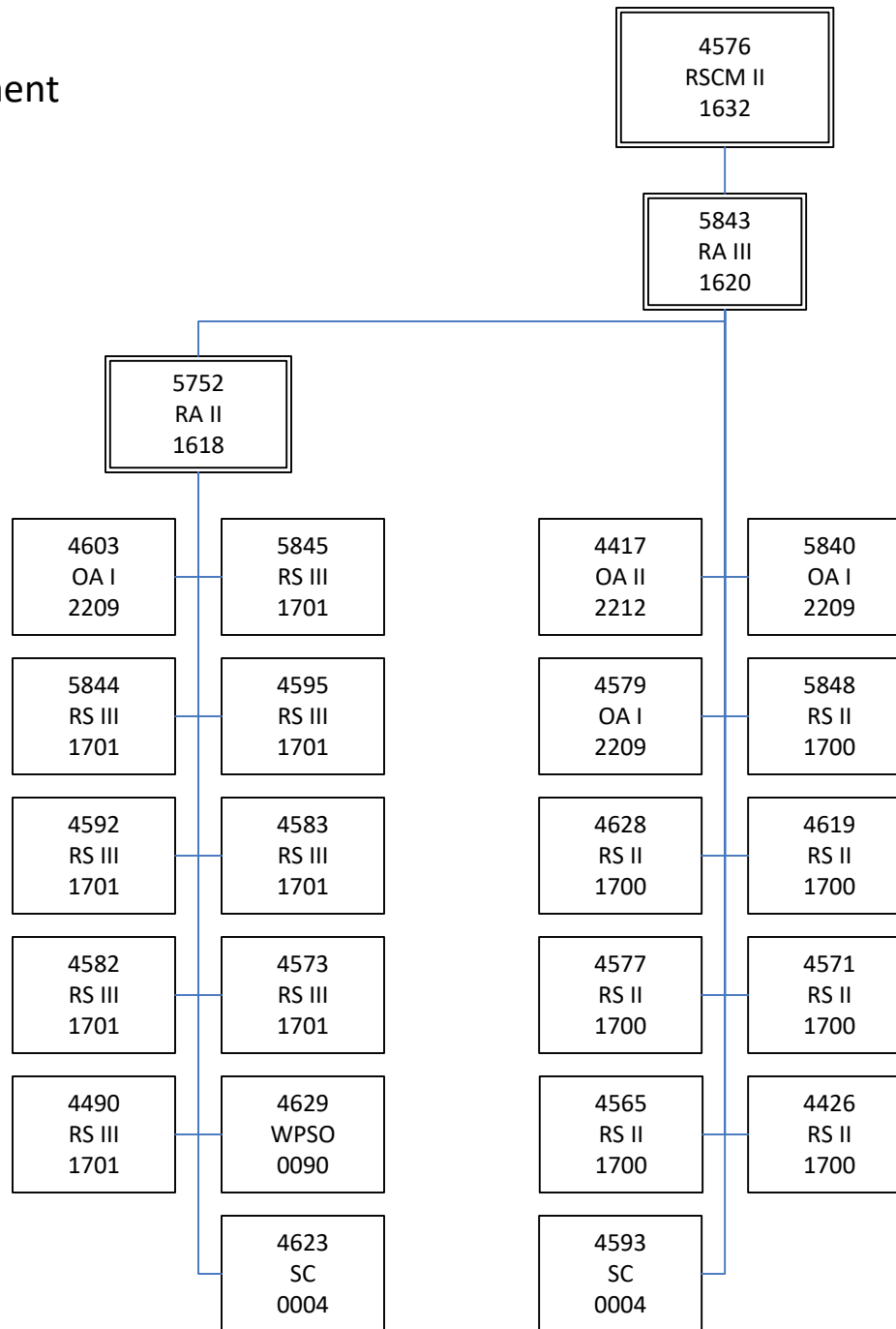
Department of Revenue
Child Support Program
Daytona Beach Service Center Management
Current as of 07/01/2022
Page 1 of 3



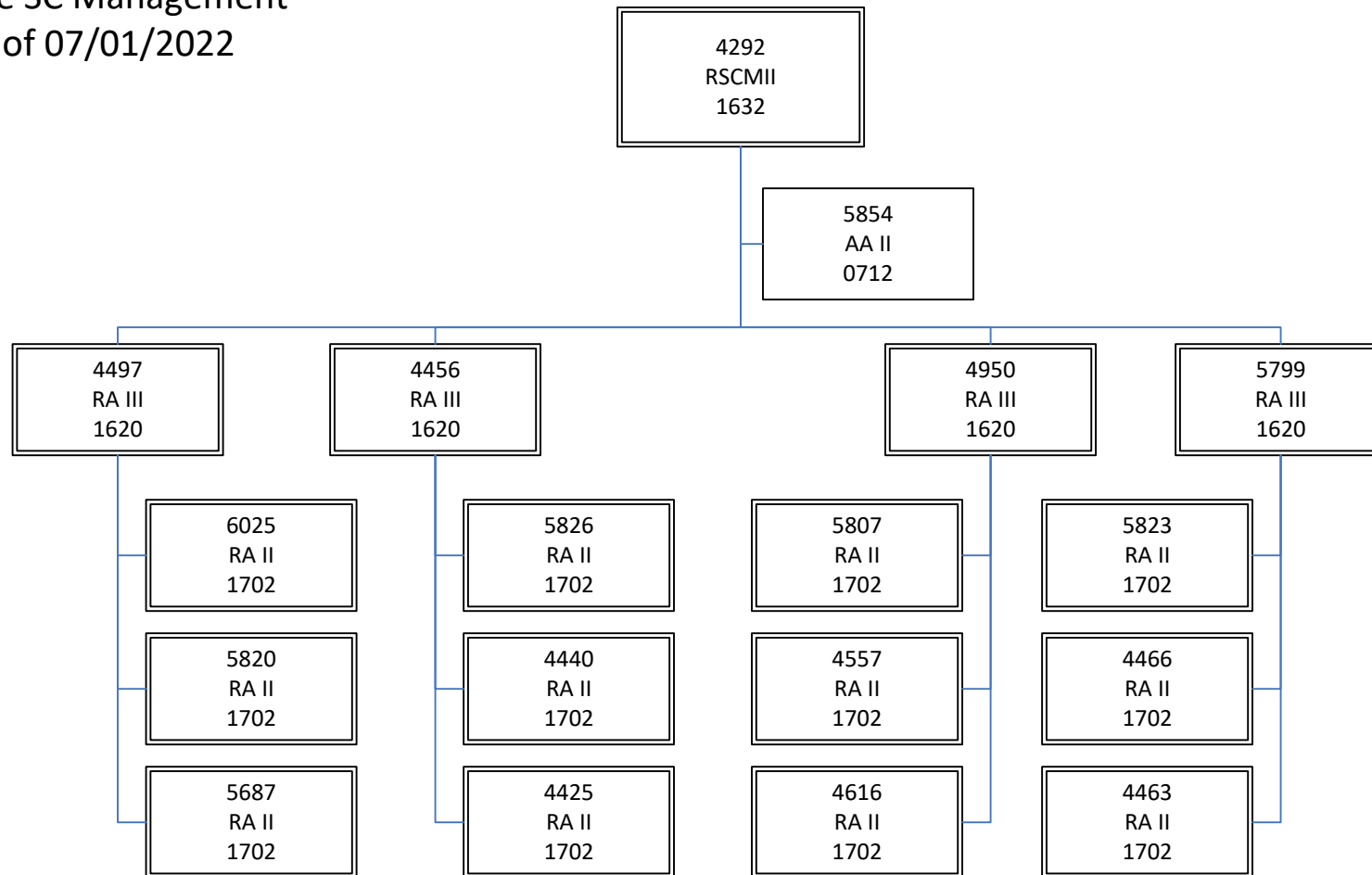
Department of Revenue
 Child Support Program
 Daytona Beach Compliance/Customer Service
 Current as of 07/01/2022
 Page 2 of 3



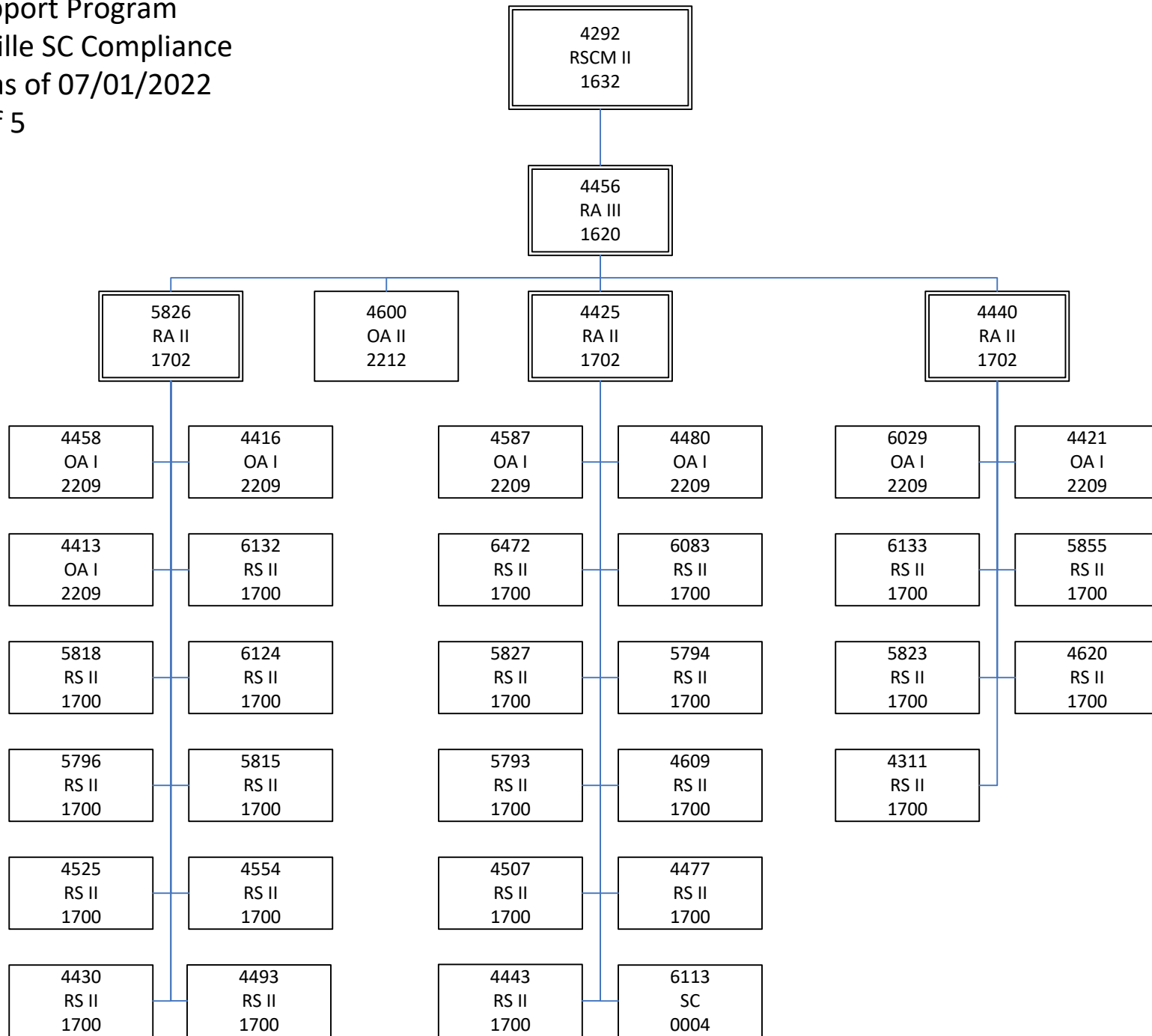
Department of Revenue
Child Support Program
Daytona Beach Establishment
Current as of 07/01/2022
Page 3 of 3

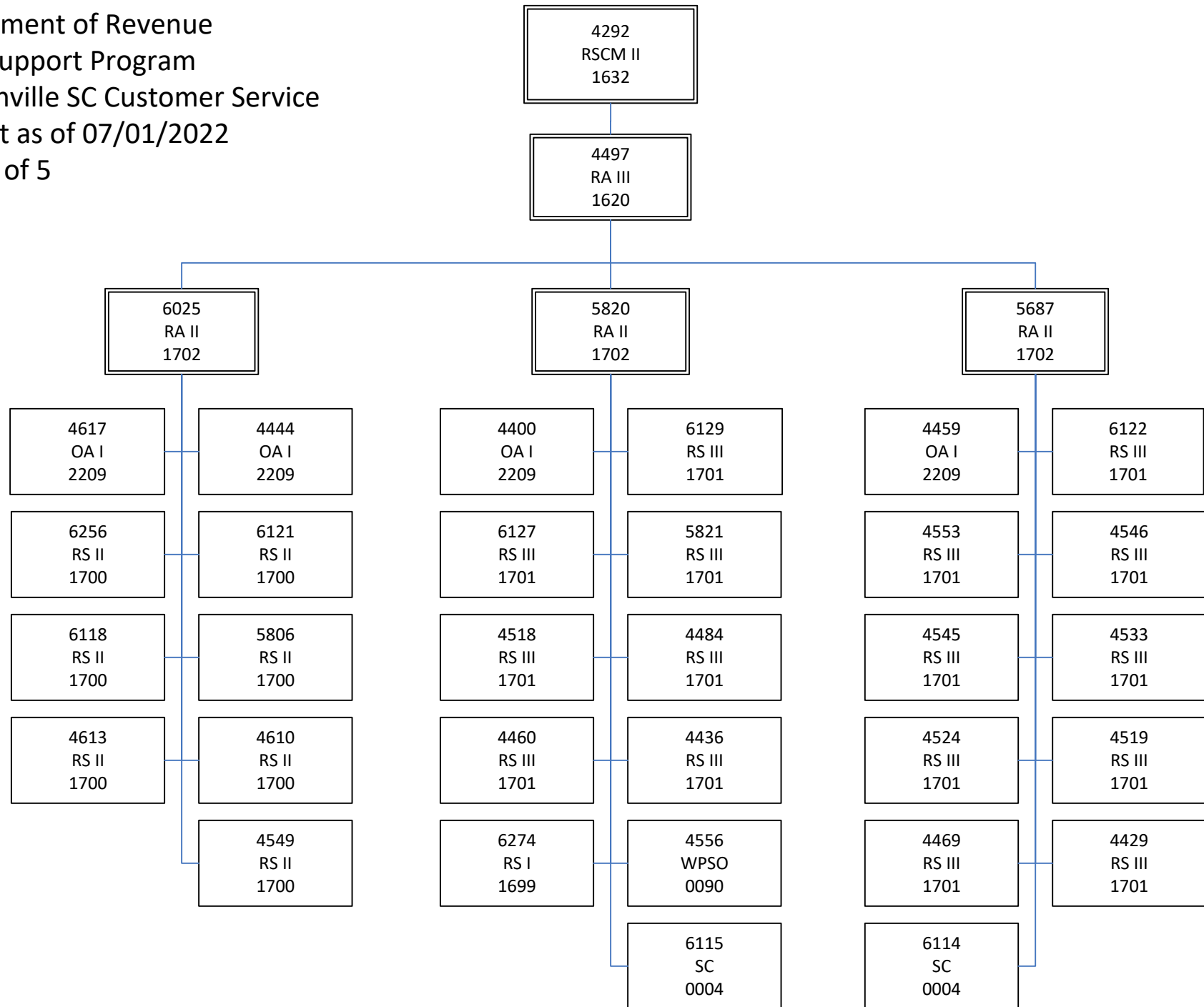


Department of Revenue
Child Support Program
Jacksonville SC Management
Current as of 07/01/2022
1 of 5

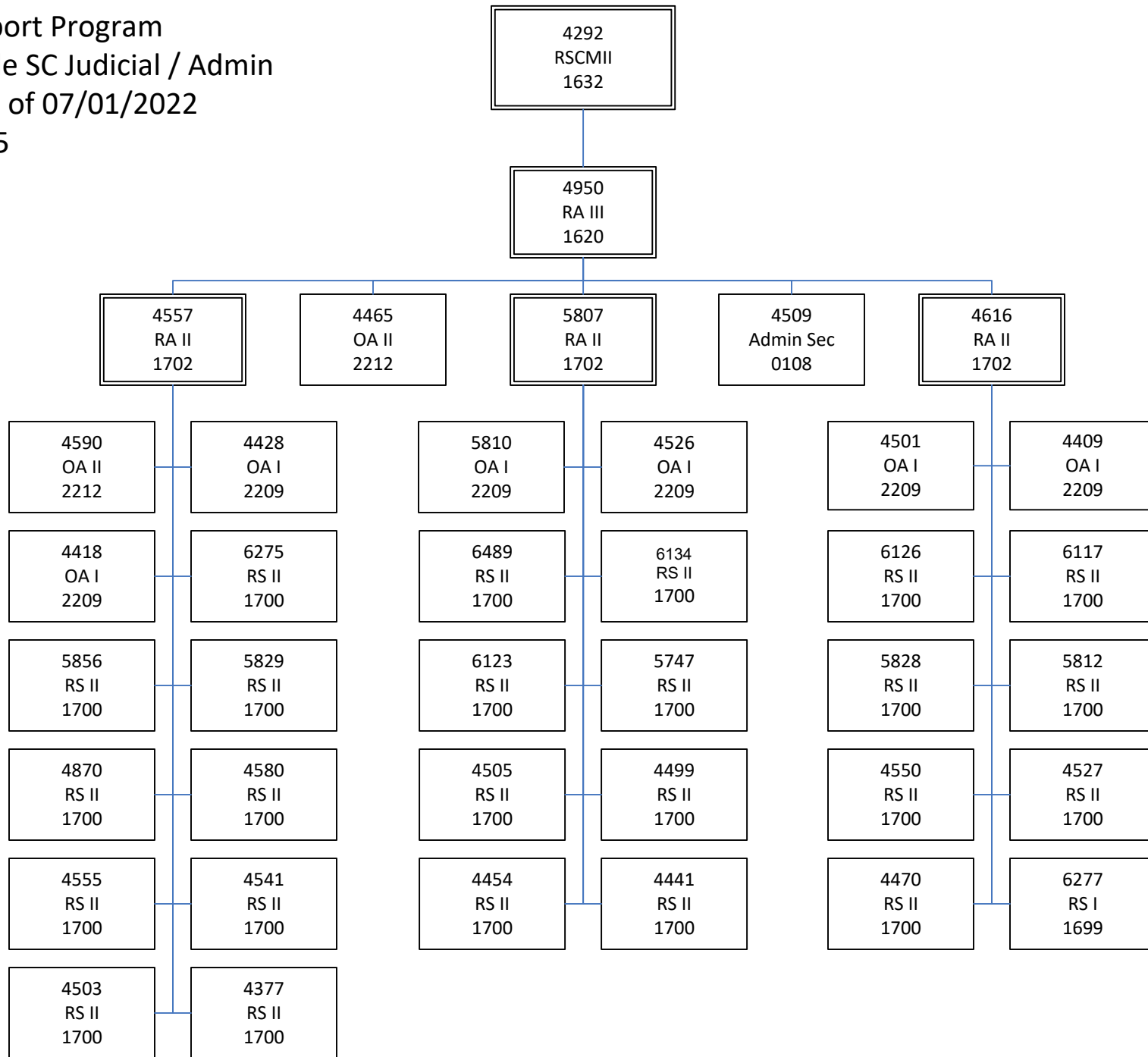


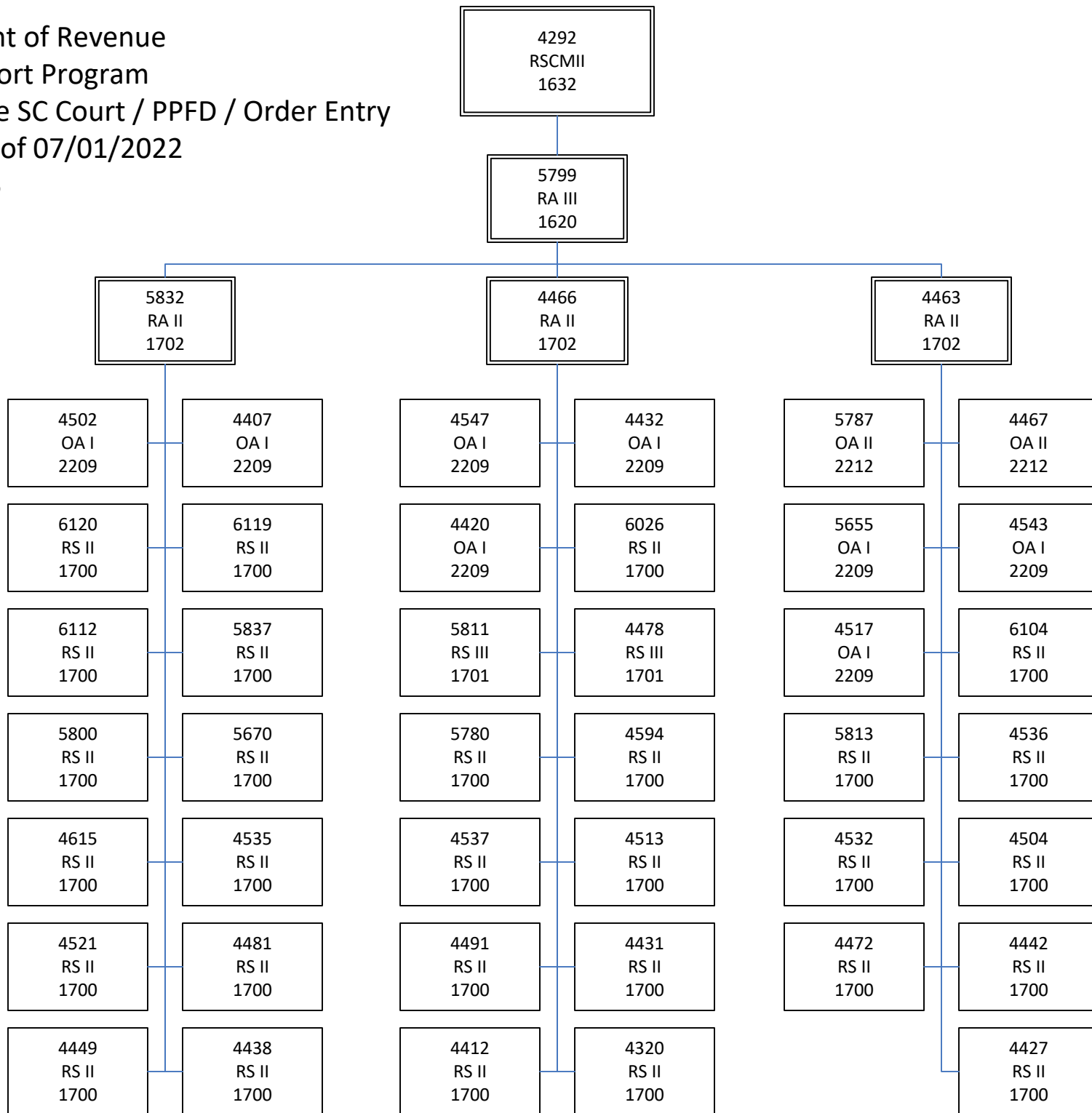
Department of Revenue
 Child Support Program
 Jacksonville SC Compliance
 Current as of 07/01/2022
 Page 2 of 5



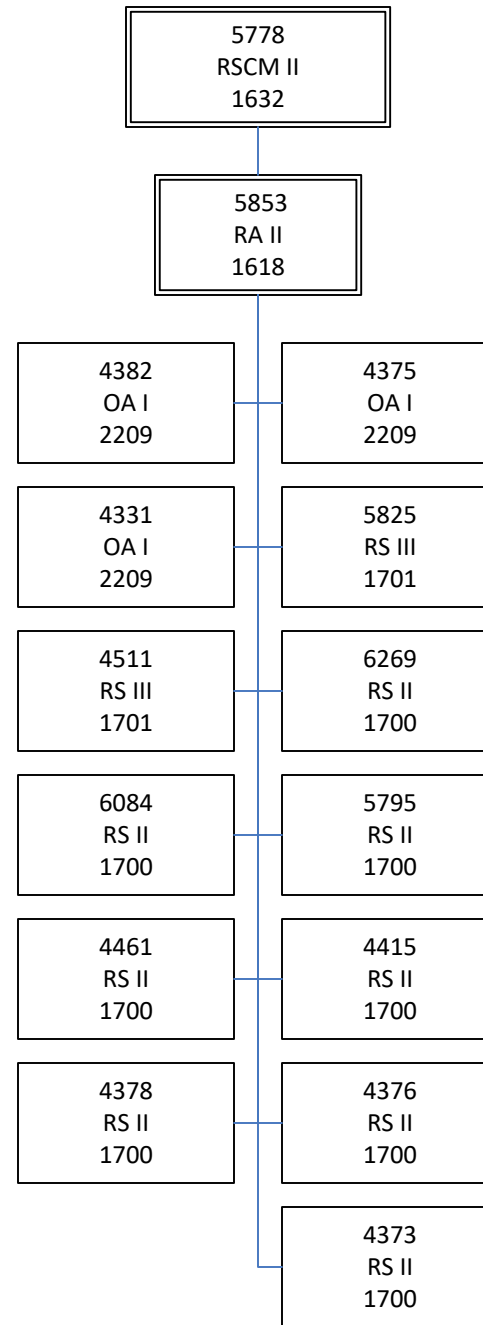


Department of Revenue
 Child Support Program
 Jacksonville SC Judicial / Admin
 Current as of 07/01/2022
 Page 4 of 5

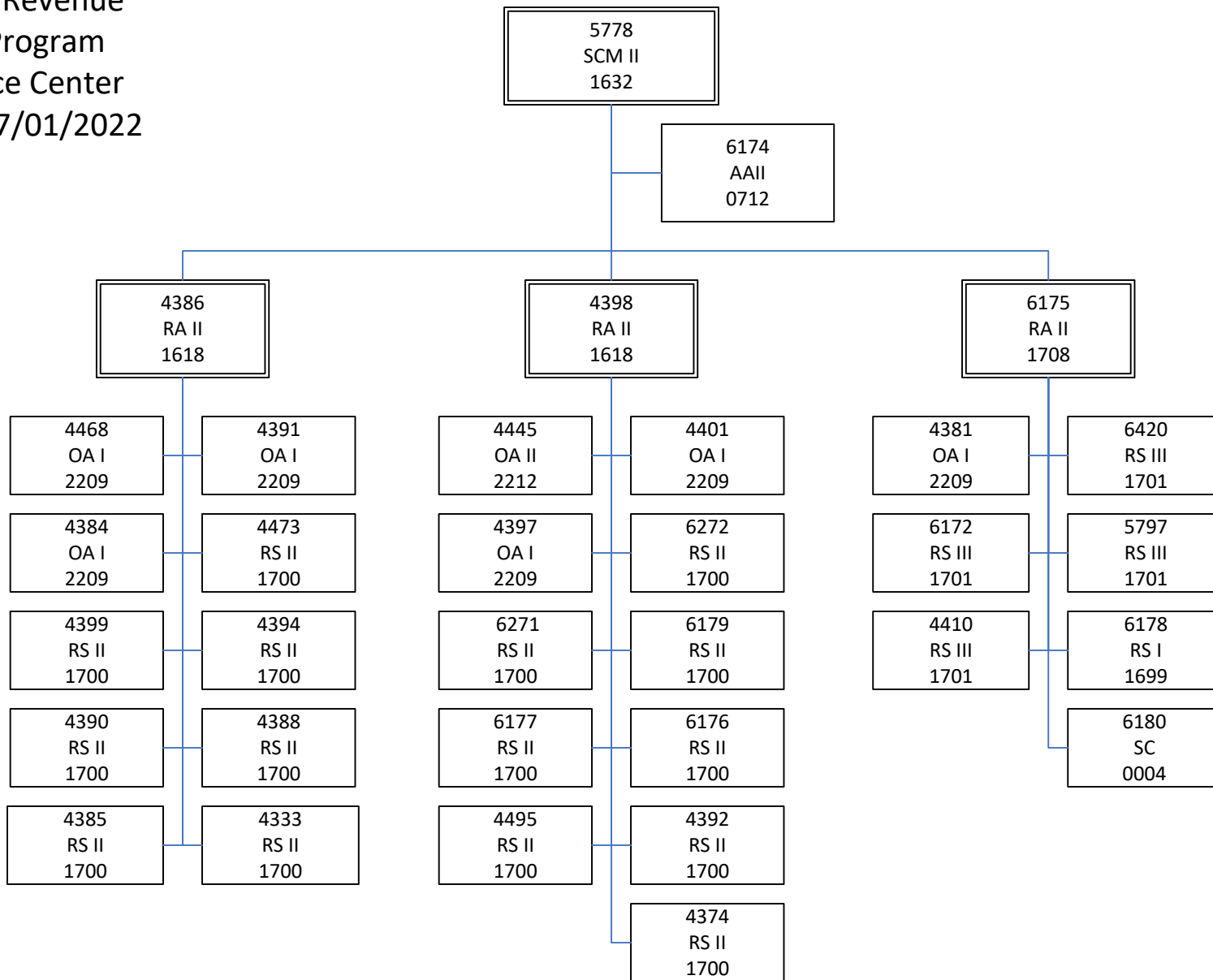




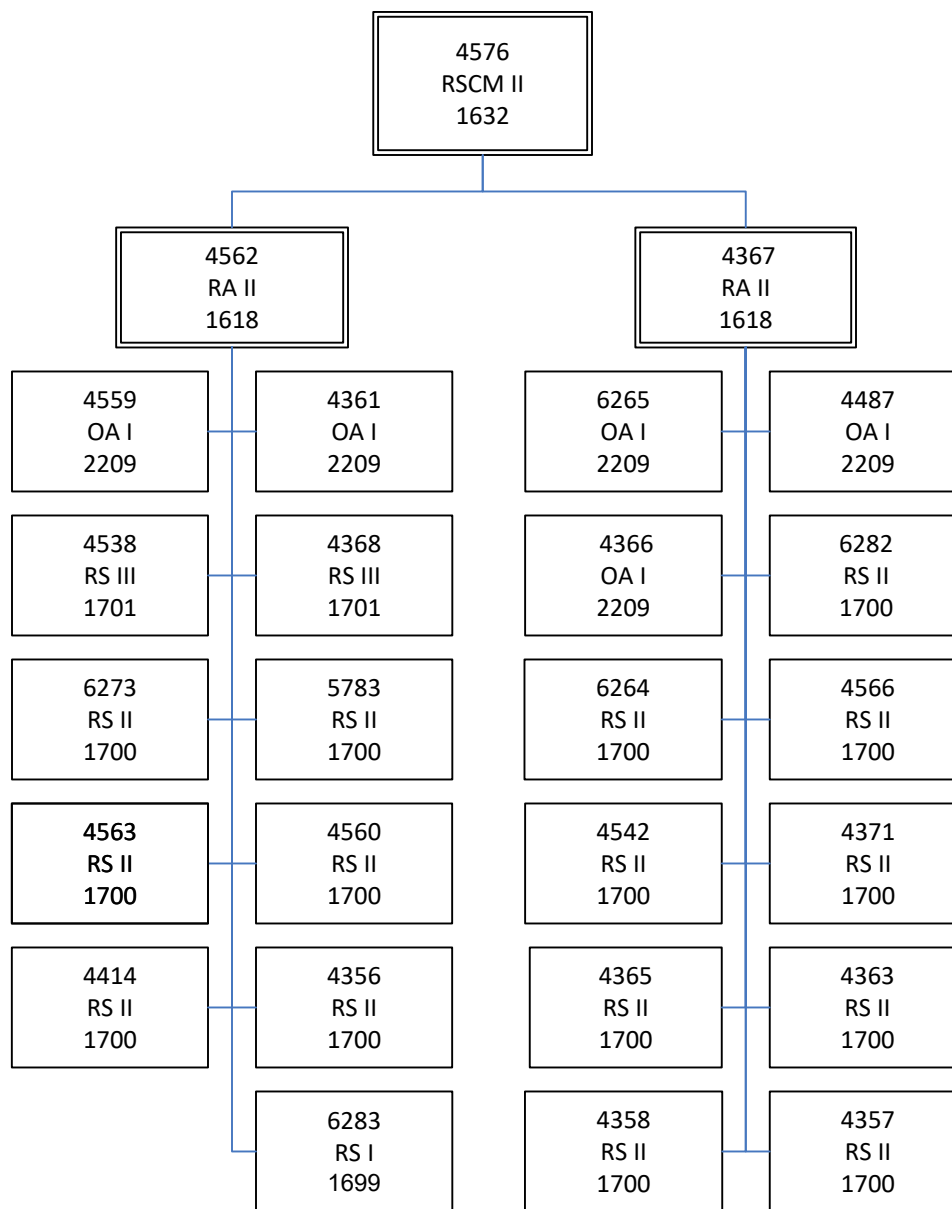
Department of Revenue
Child Support Program
Inverness Service Site
Current as of 07/01/2022



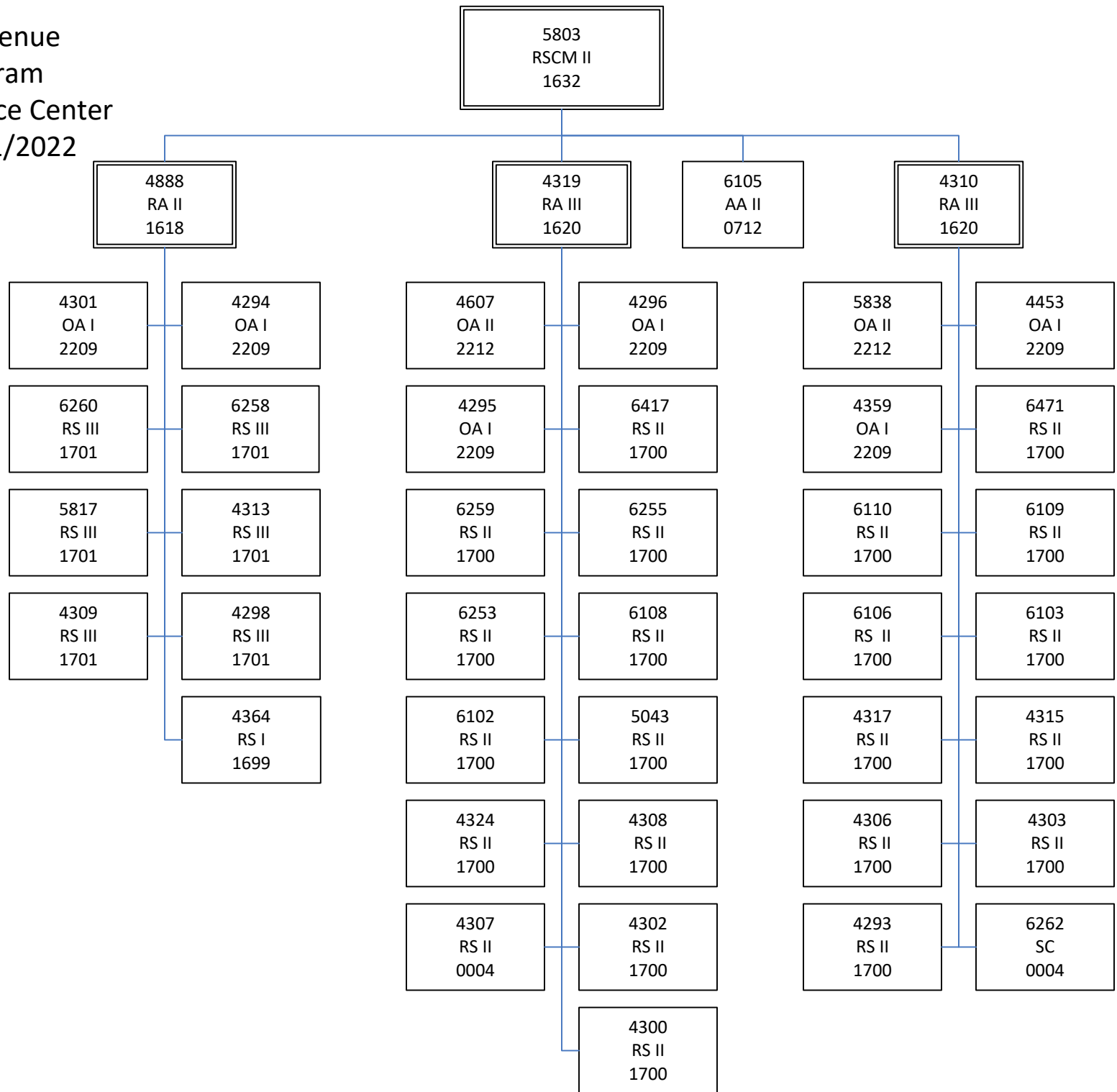
Department of Revenue
 Child Support Program
 Leesburg Service Center
 Current as of 07/01/2022



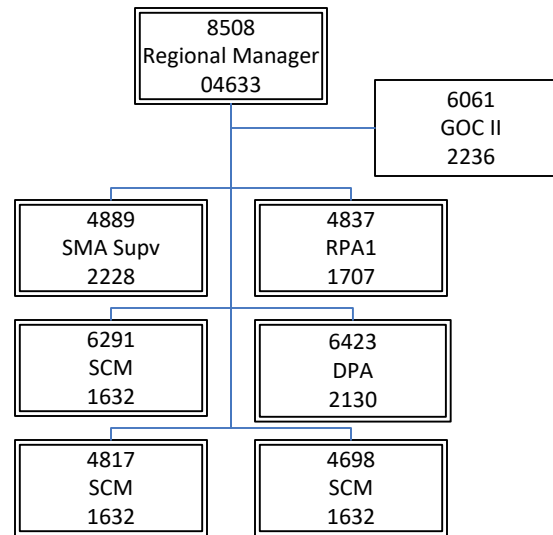
Department of Revenue
 Child Support Program
 Palatka Service Site
 Current as of 07/01/2022



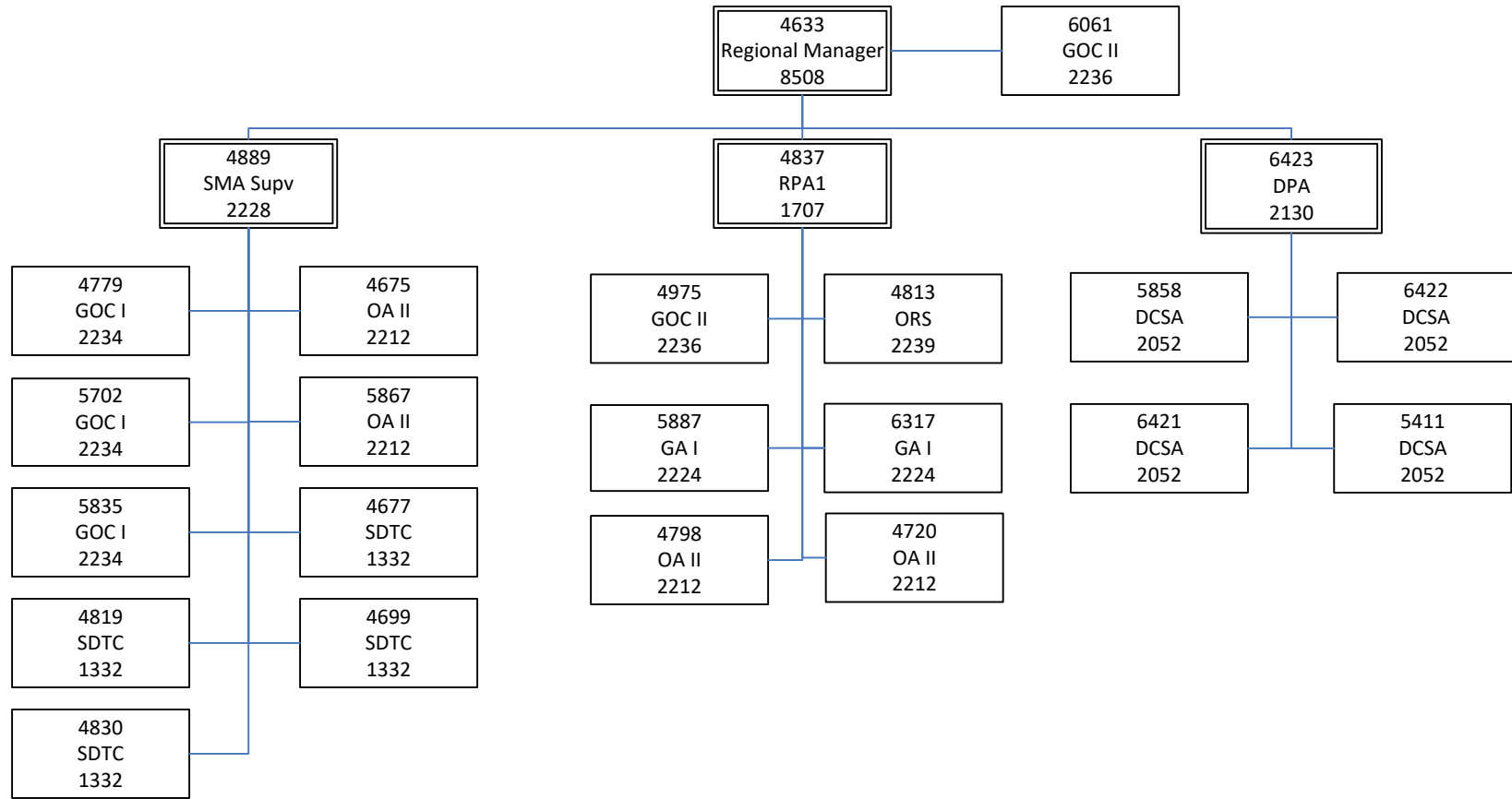
Department of Revenue
 Child Support Program
 Silver Springs Service Center
 Current as of 07/01/2022



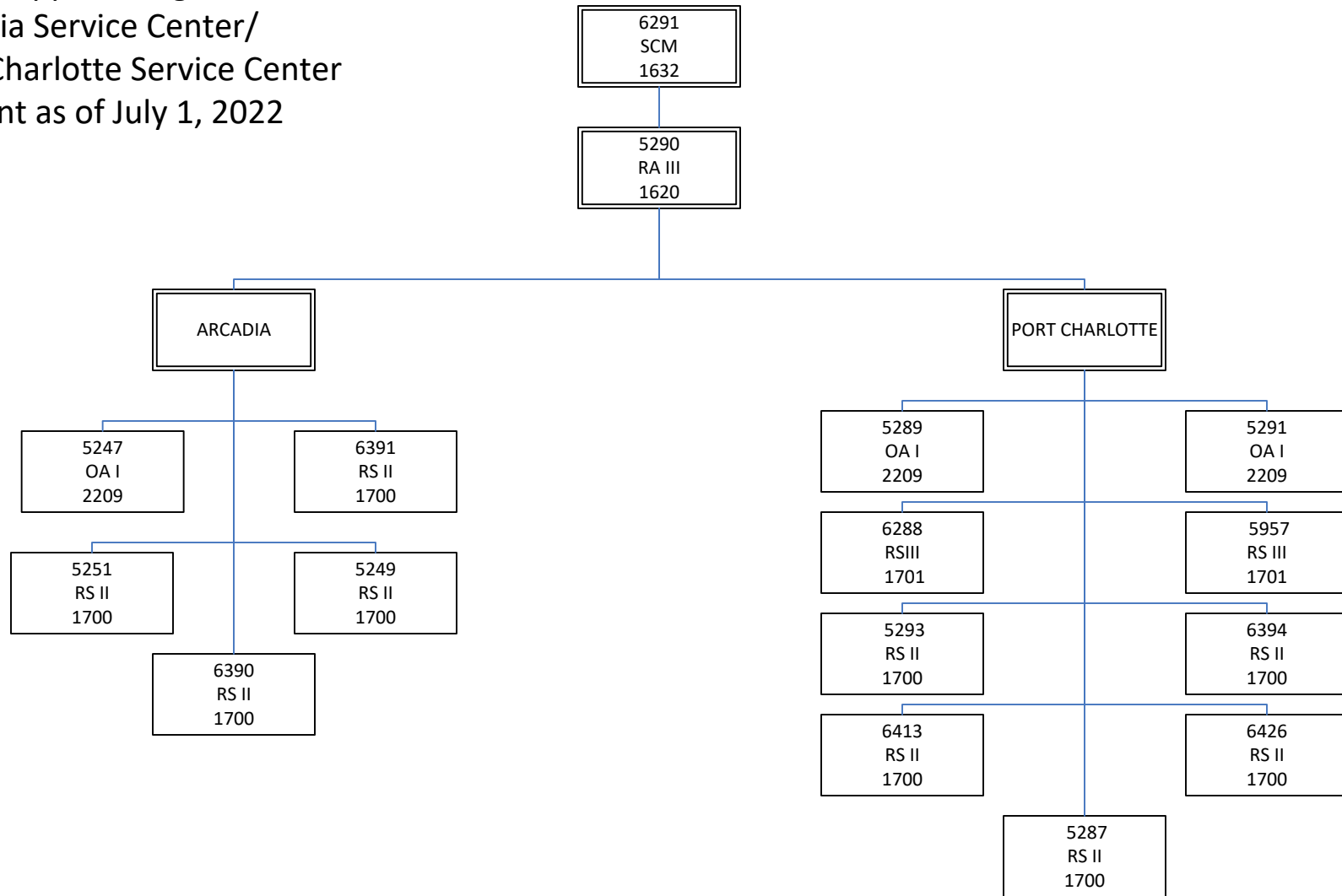
Department of Revenue
Child Support Program
Region 3 Management
Current as of July 1, 2022



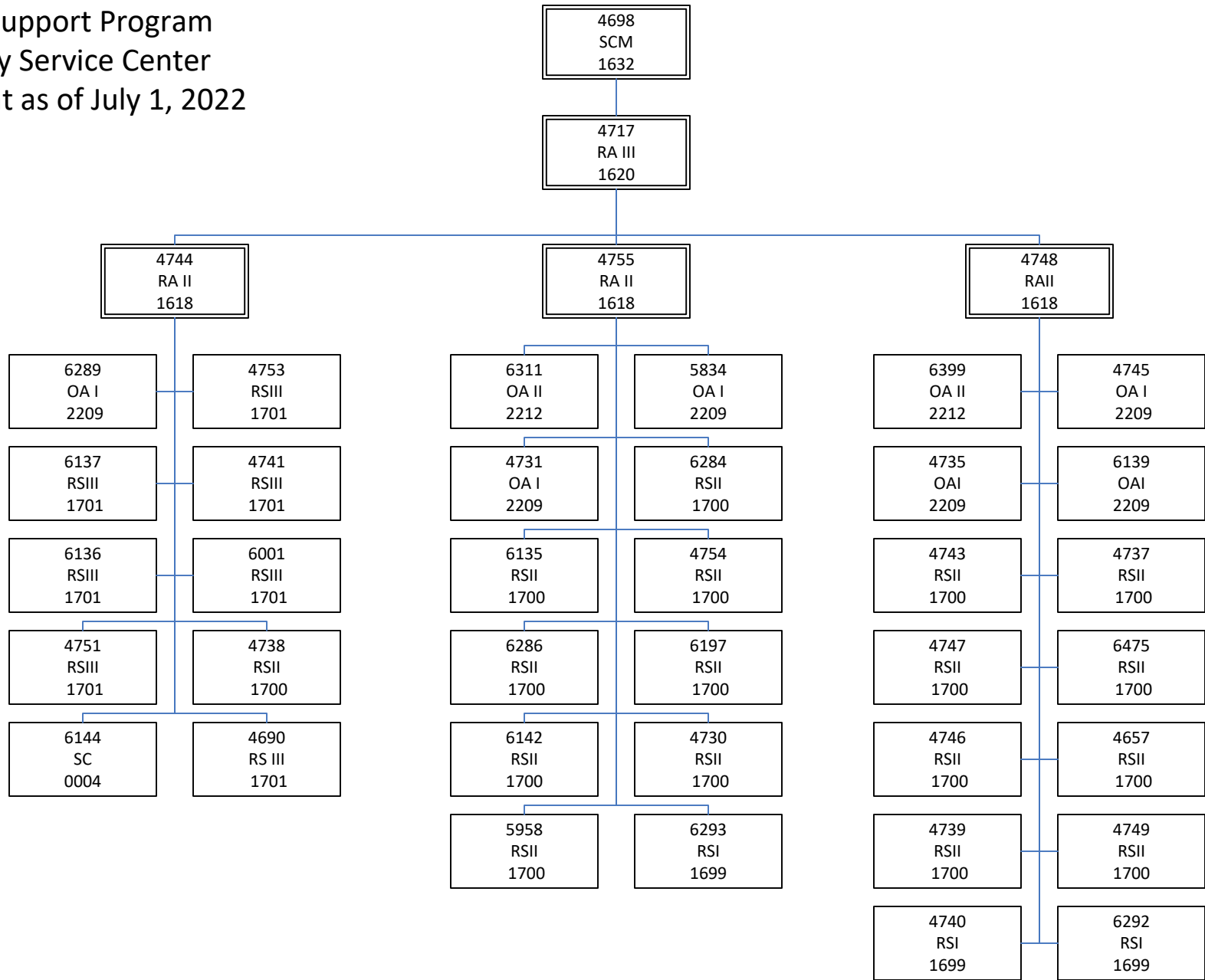
Department of Revenue
 Child Support Program
 Region 3 Administration
 Current as of July 1, 2022



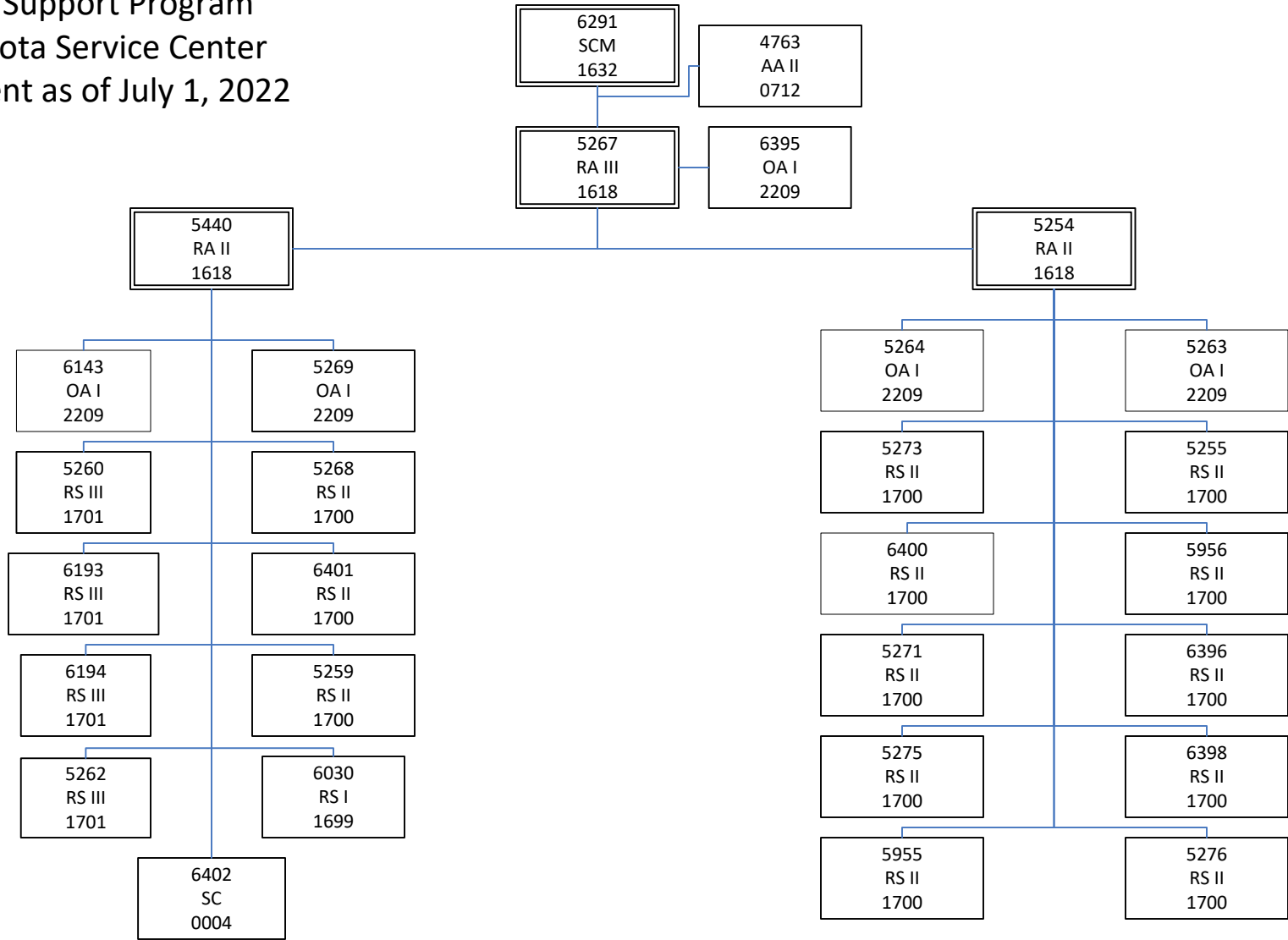
Department of Revenue
Child Support Program
Arcadia Service Center/
Port Charlotte Service Center
Current as of July 1, 2022



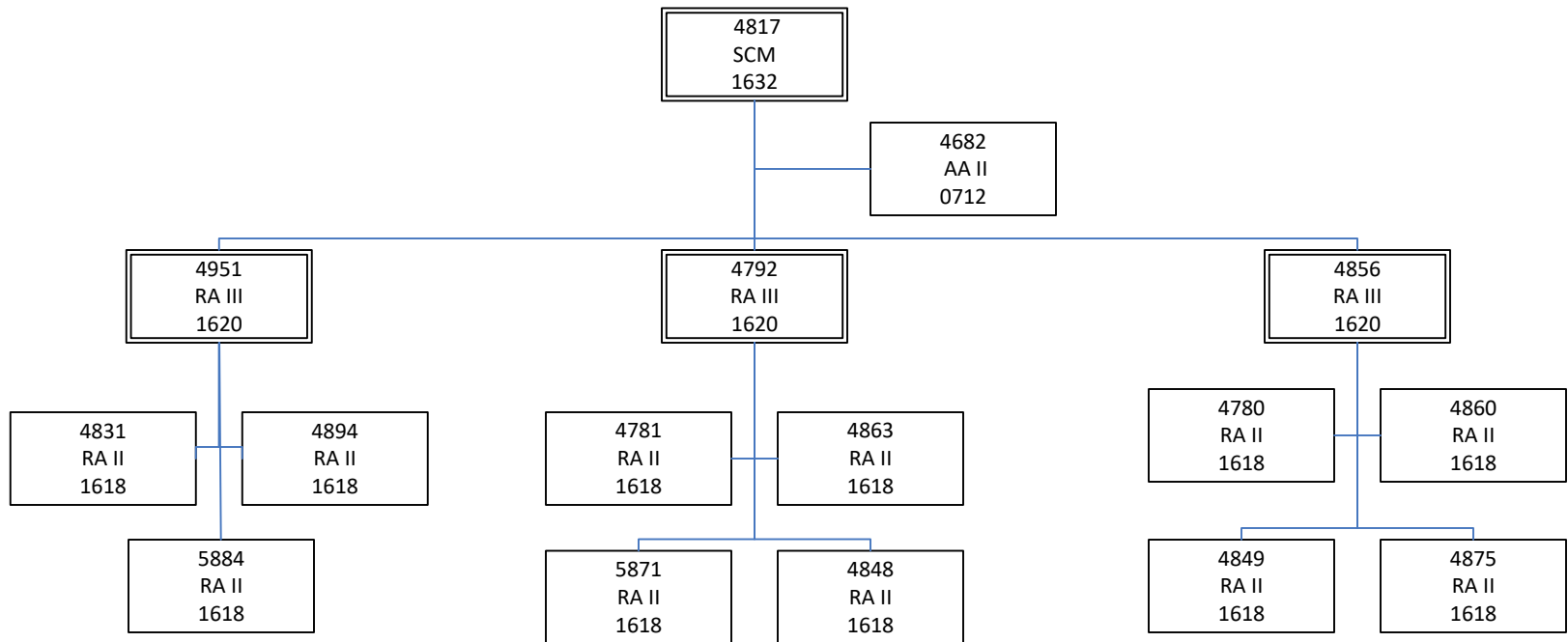
Department of Revenue
 Child Support Program
 Holiday Service Center
 Current as of July 1, 2022



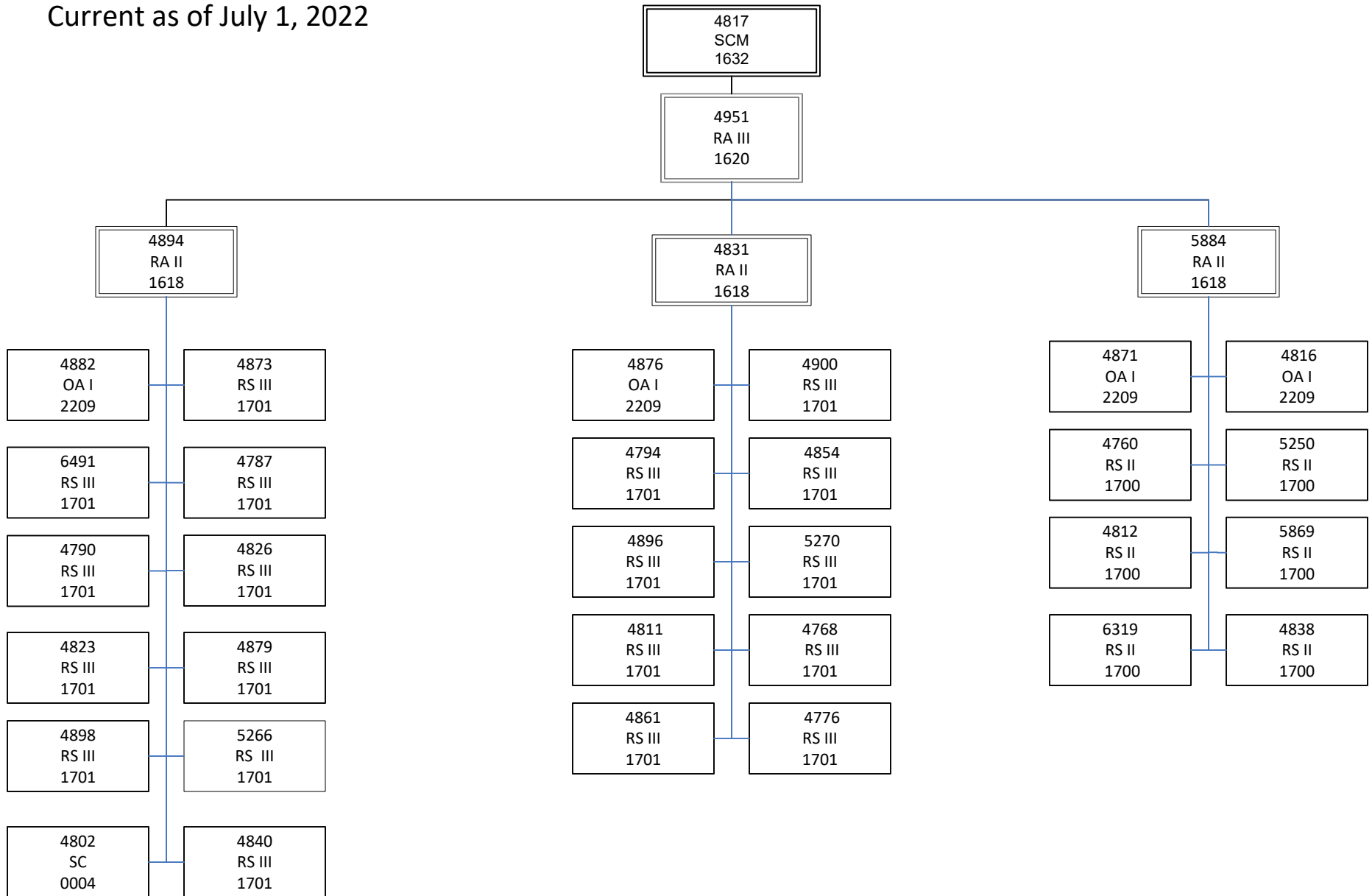
Department of Revenue
 Child Support Program
 Sarasota Service Center
 Current as of July 1, 2022



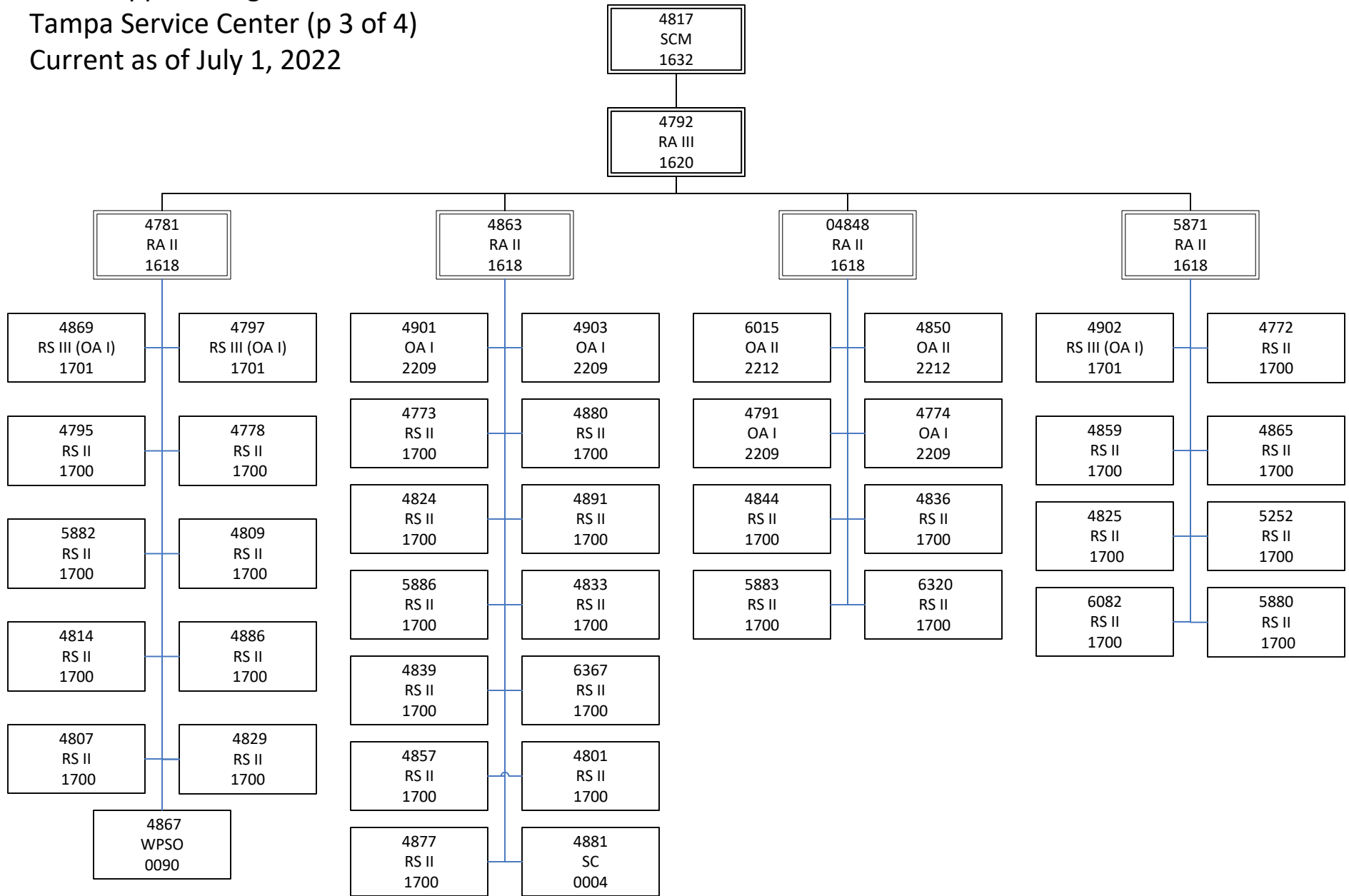
Department of Revenue
Child Support Program
Tampa Service Center-Management (1 of 4)
Current as of July 1, 2022



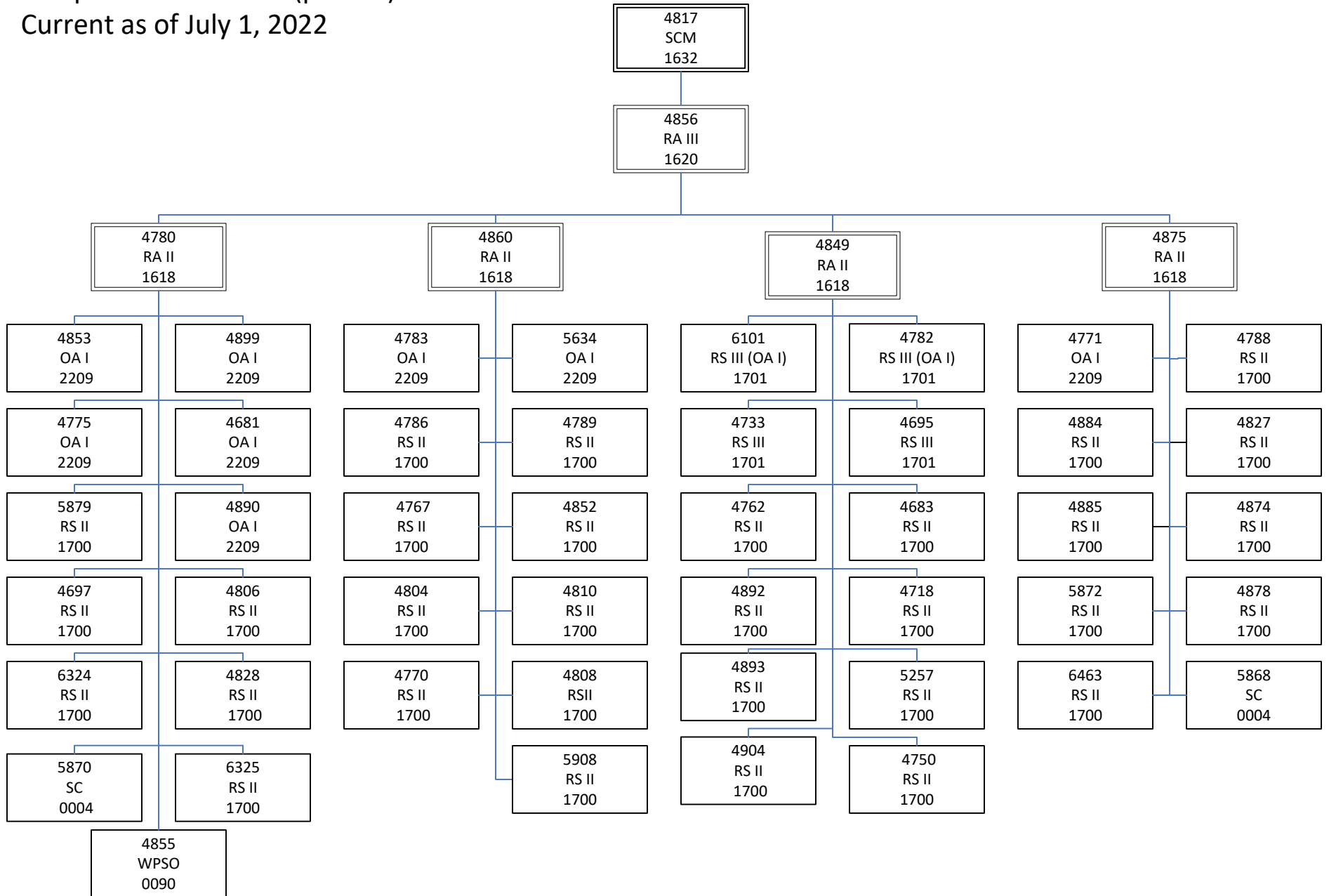
Department of Revenue
 Child Support Program
 Tampa Service Center (p2 of 4)
 Current as of July 1, 2022



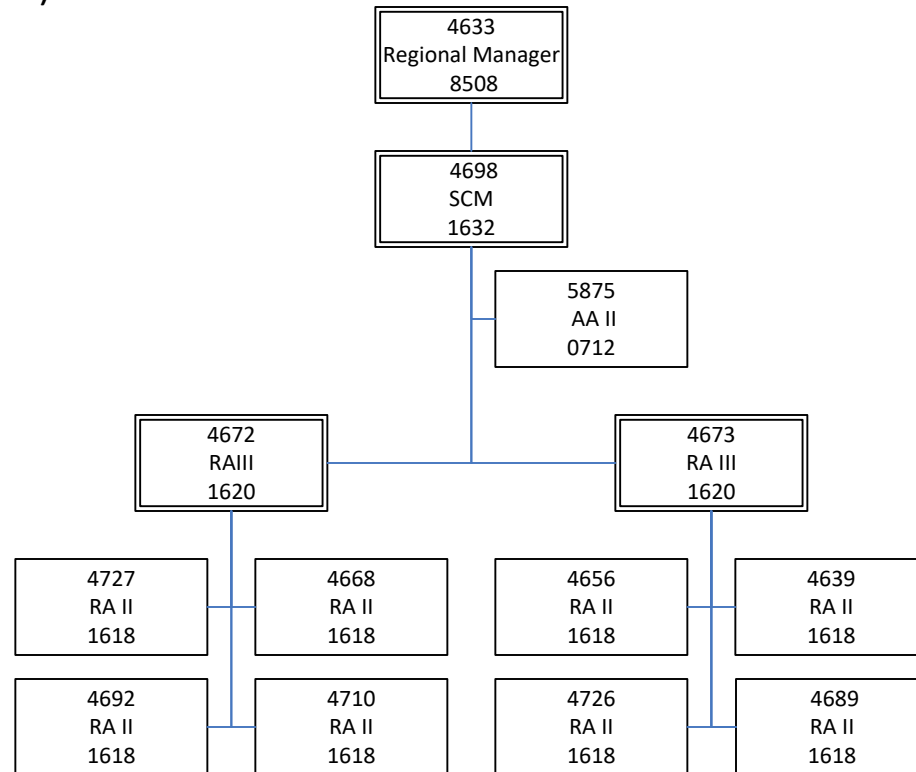
Department of Revenue
 Child Support Program
 Tampa Service Center (p 3 of 4)
 Current as of July 1, 2022



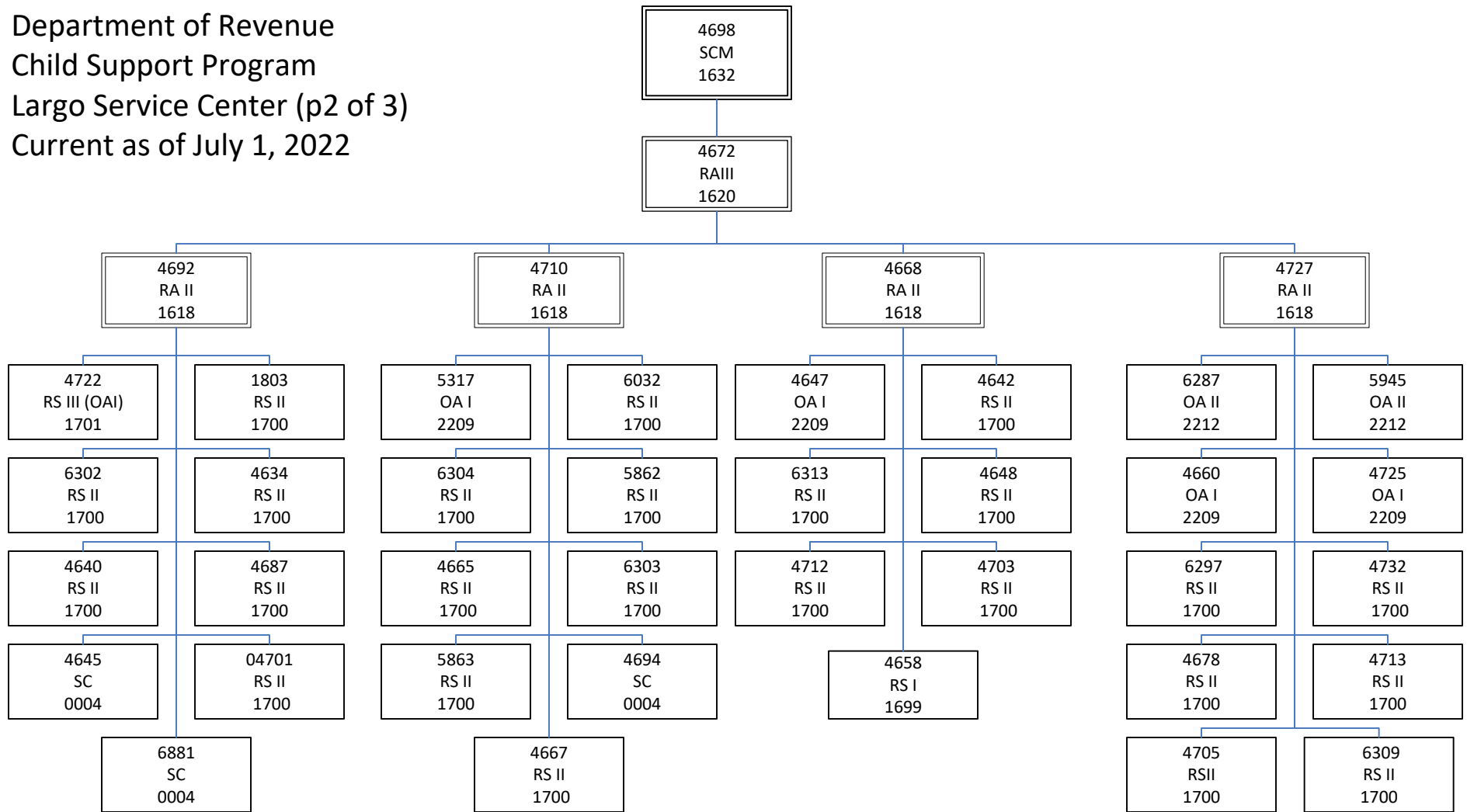
Department of Revenue
 Child Support Program
 Tampa Service Center (p4 of 4)
 Current as of July 1, 2022



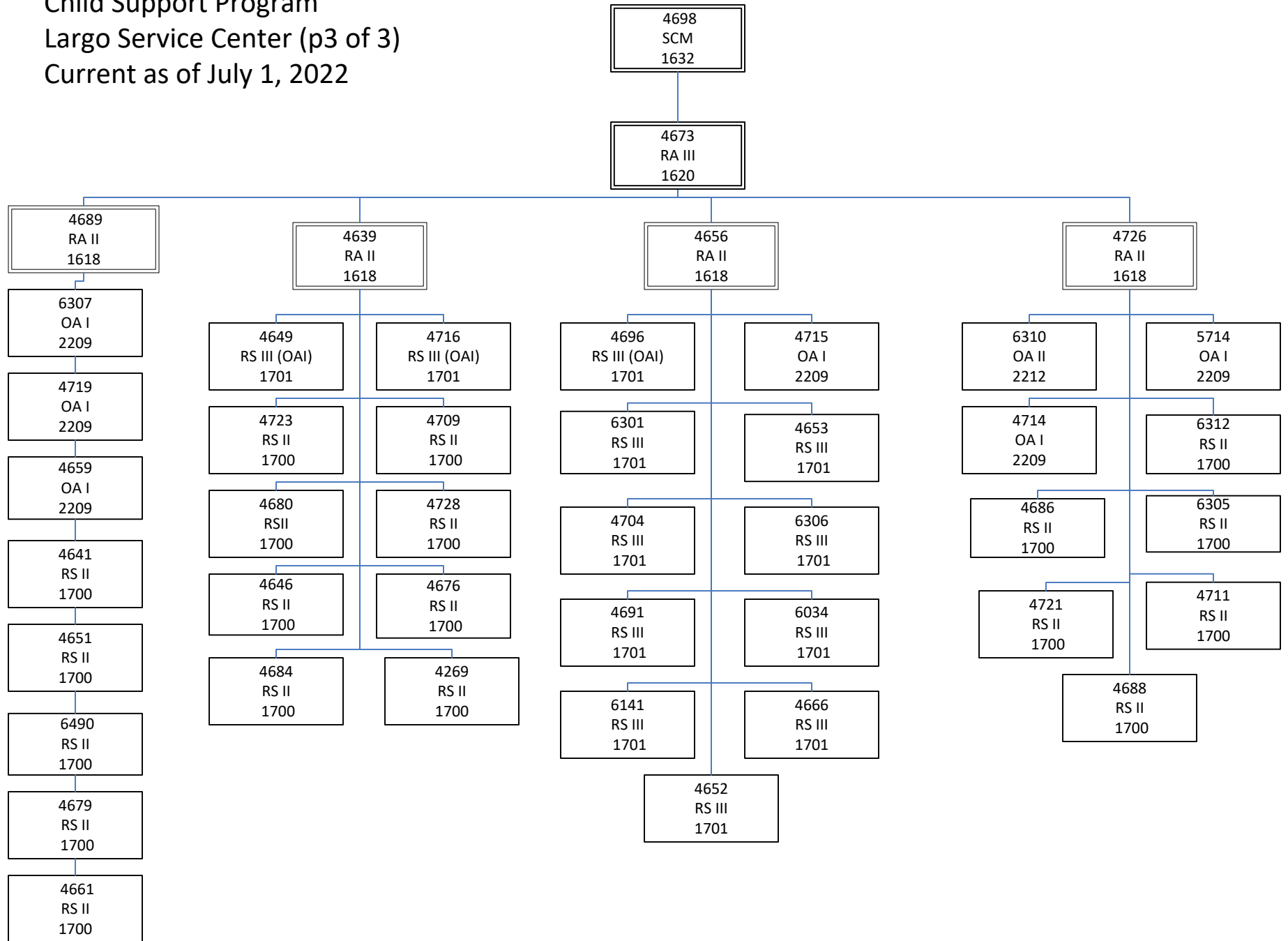
Department of Revenue
Child Support Program
Largo Service Center (p1 of 3)
Current as of July 1, 2022



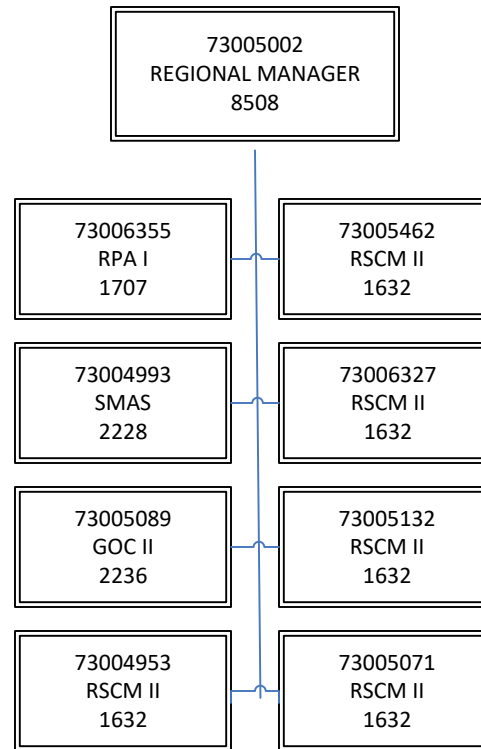
Department of Revenue
 Child Support Program
 Largo Service Center (p2 of 3)
 Current as of July 1, 2022



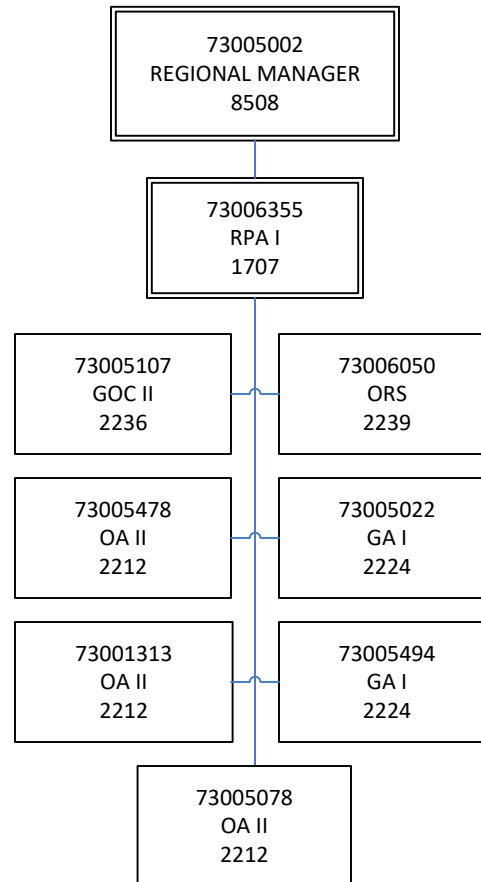
Department of Revenue
 Child Support Program
 Largo Service Center (p3 of 3)
 Current as of July 1, 2022



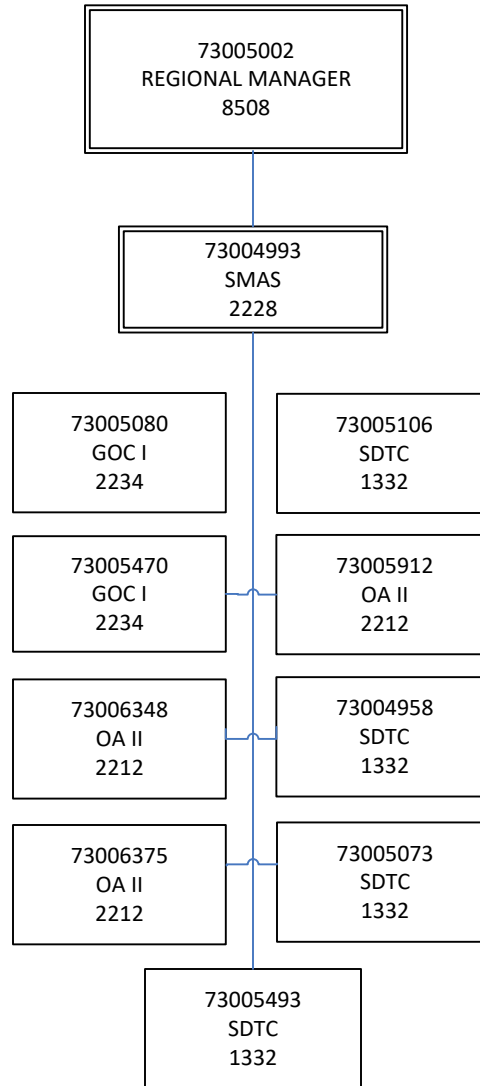
Department of Revenue
Child Support Program
Region 4 – Administration
Current as of July 1, 2022



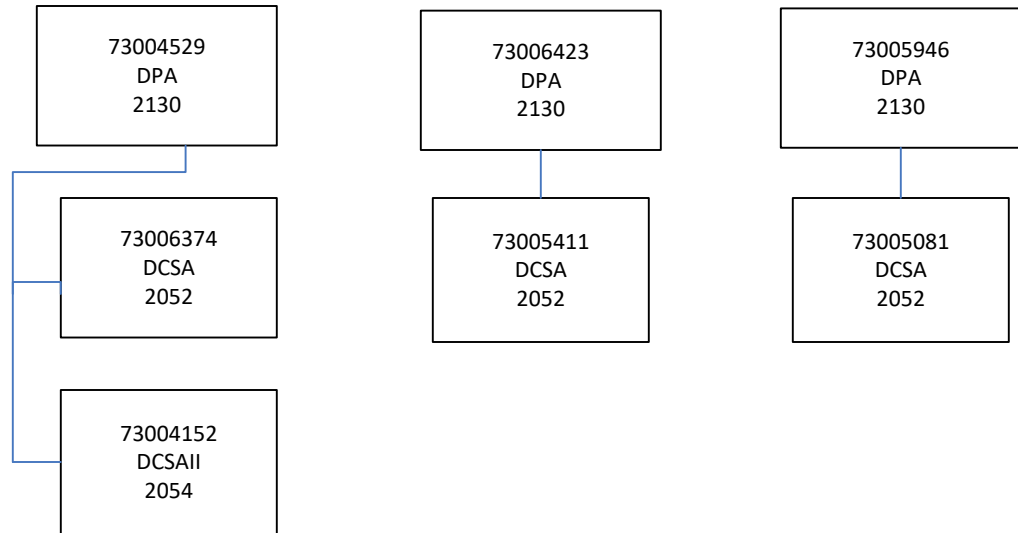
Department of Revenue
Child Support Program
Region 4 – Administration
Current as of July 1, 2022



Department of Revenue
Child Support Program
Region 4 – Administration
Current as of July 1, 2022

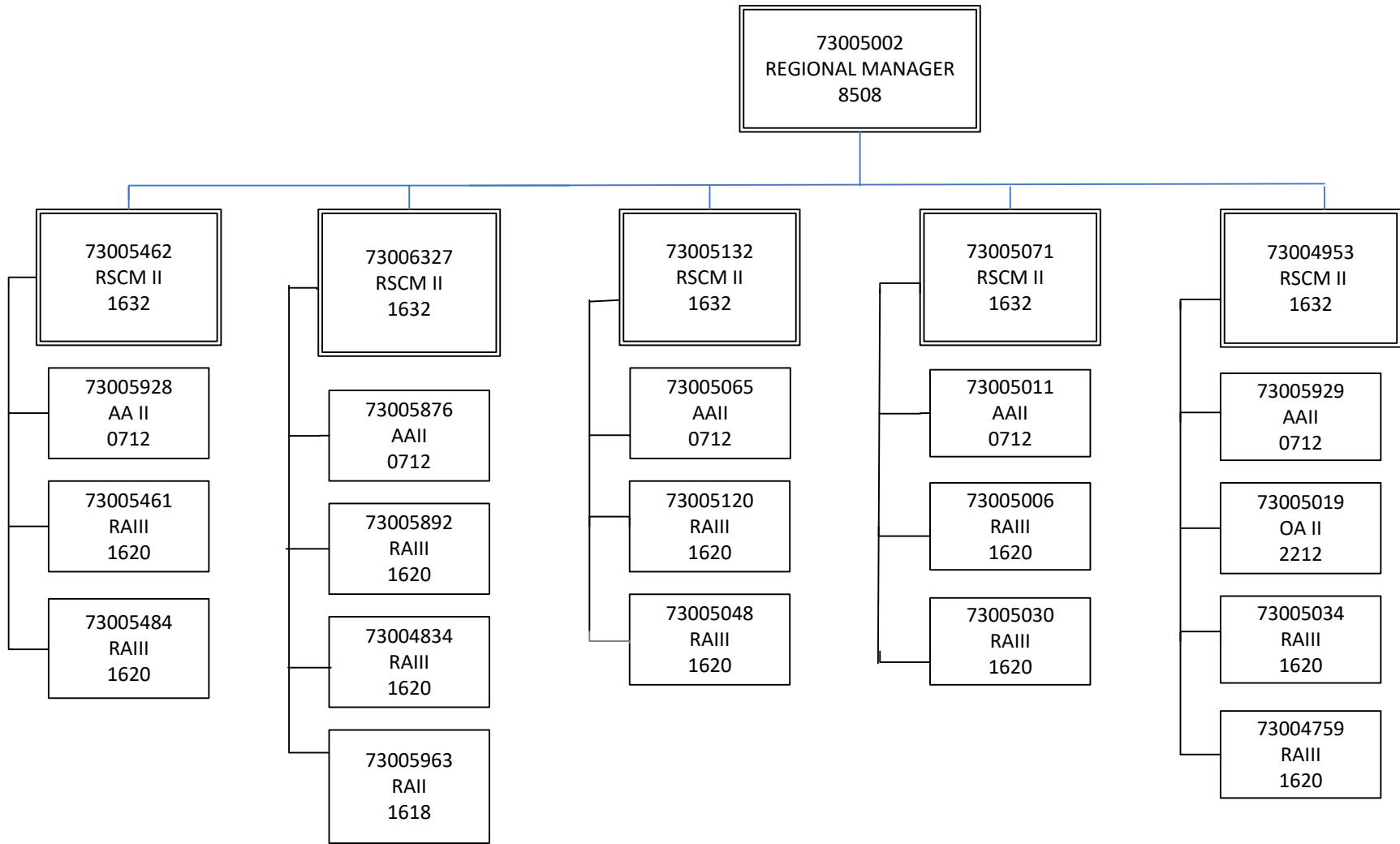


Department of Revenue
Child Support Program
Region 4 – Administration
Current as of July 1, 2022

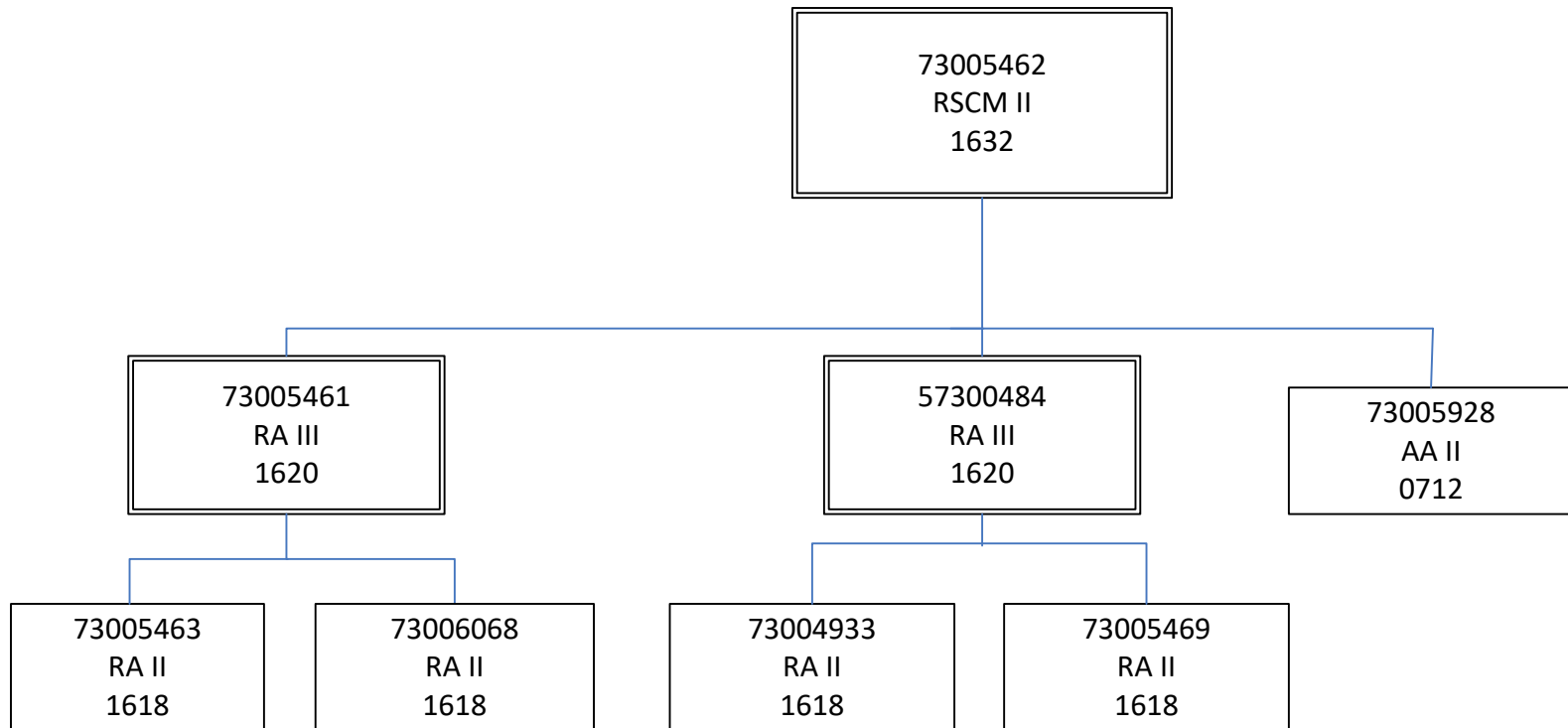


These four DCSA positions 6374, 4152, 5411, 5081 are funded by Region 4 but report to DPA position 4529 in Region 2, 6423 in Region 3 and 5946 in Region 5 .

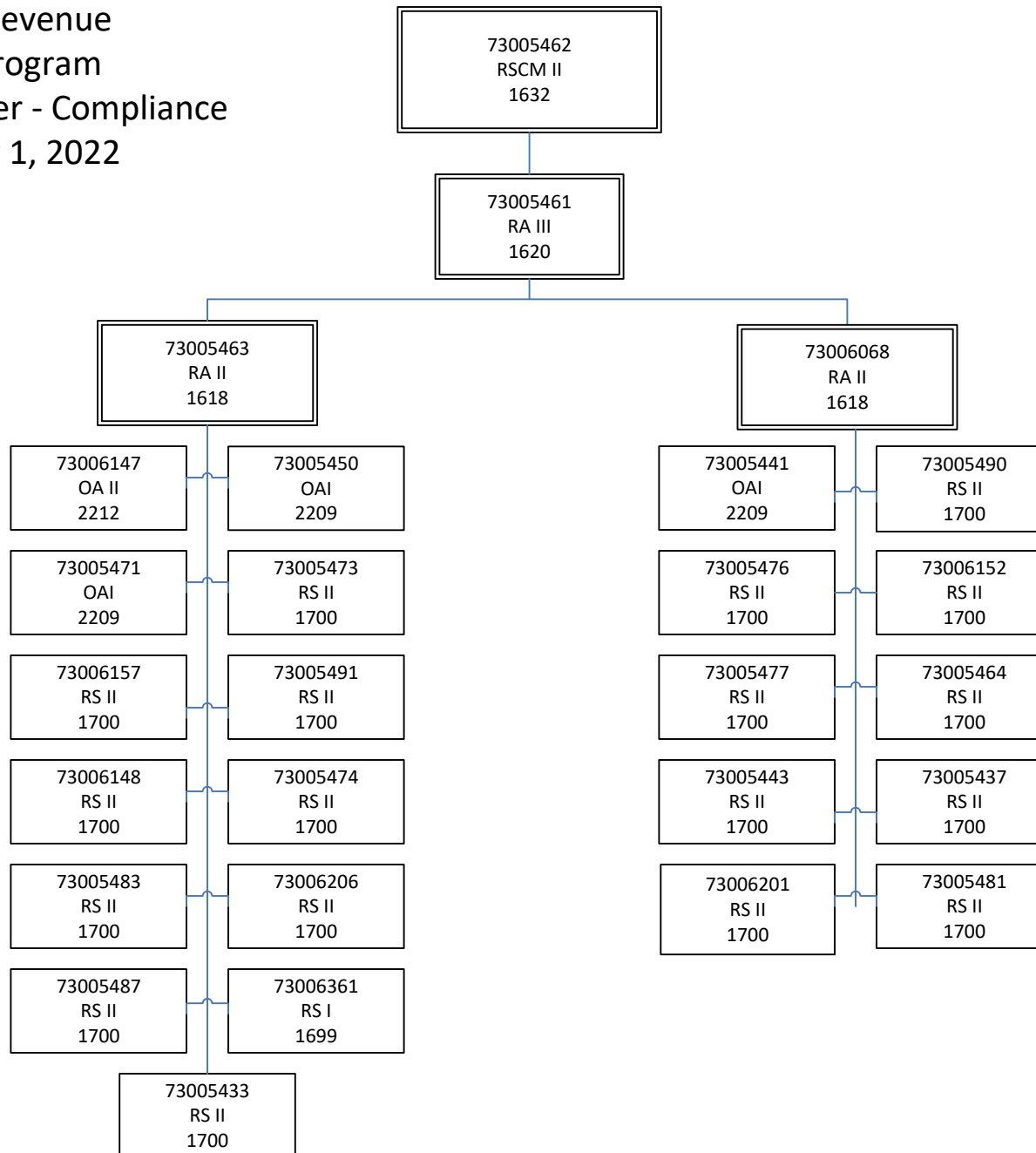
Department of Revenue
 Child Support Program
 Region 4 – Service Centers
 Current as of July 1, 2022



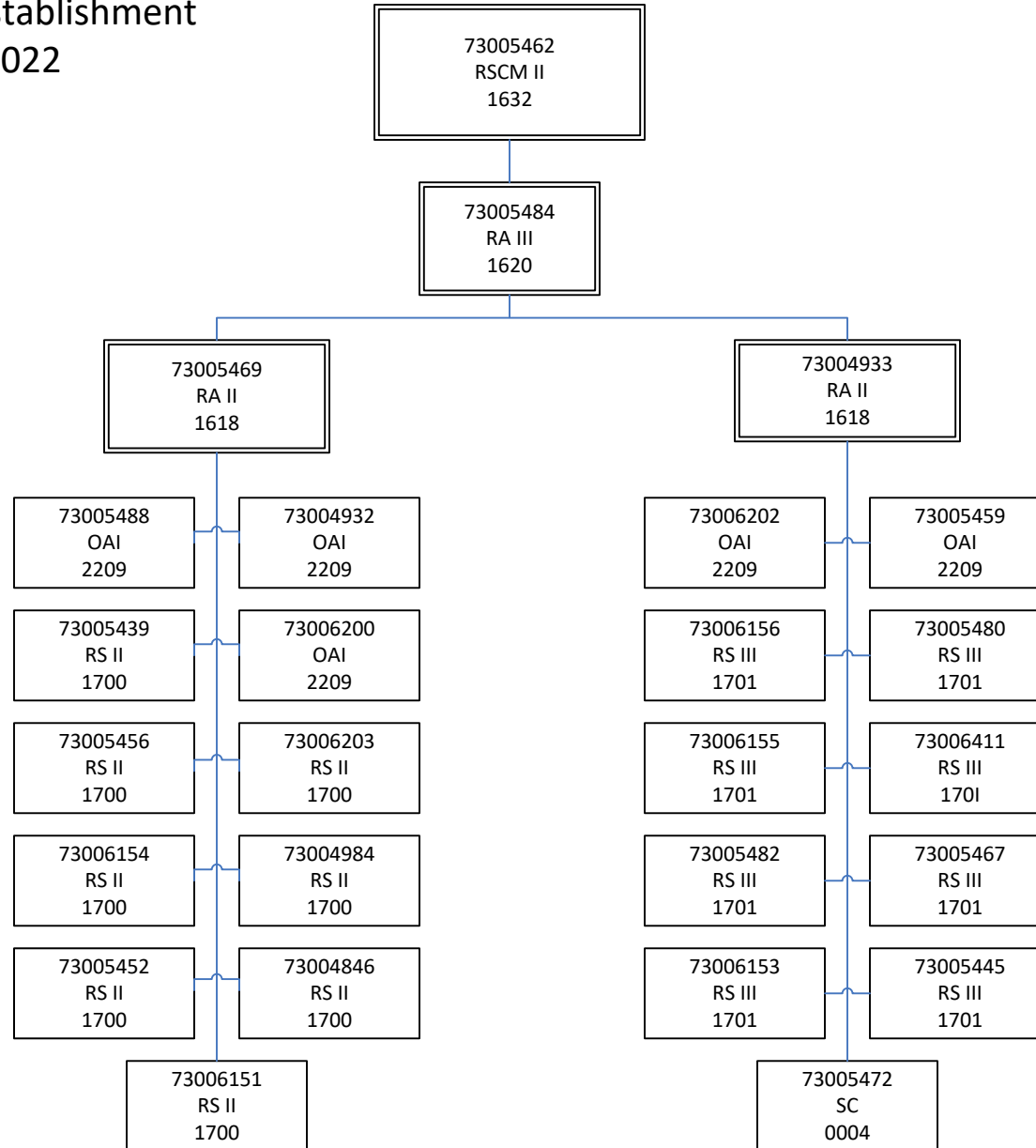
Department of Revenue
Child Support Program
Fort Pierce Service Center - Management
Current as of July 1 , 2022



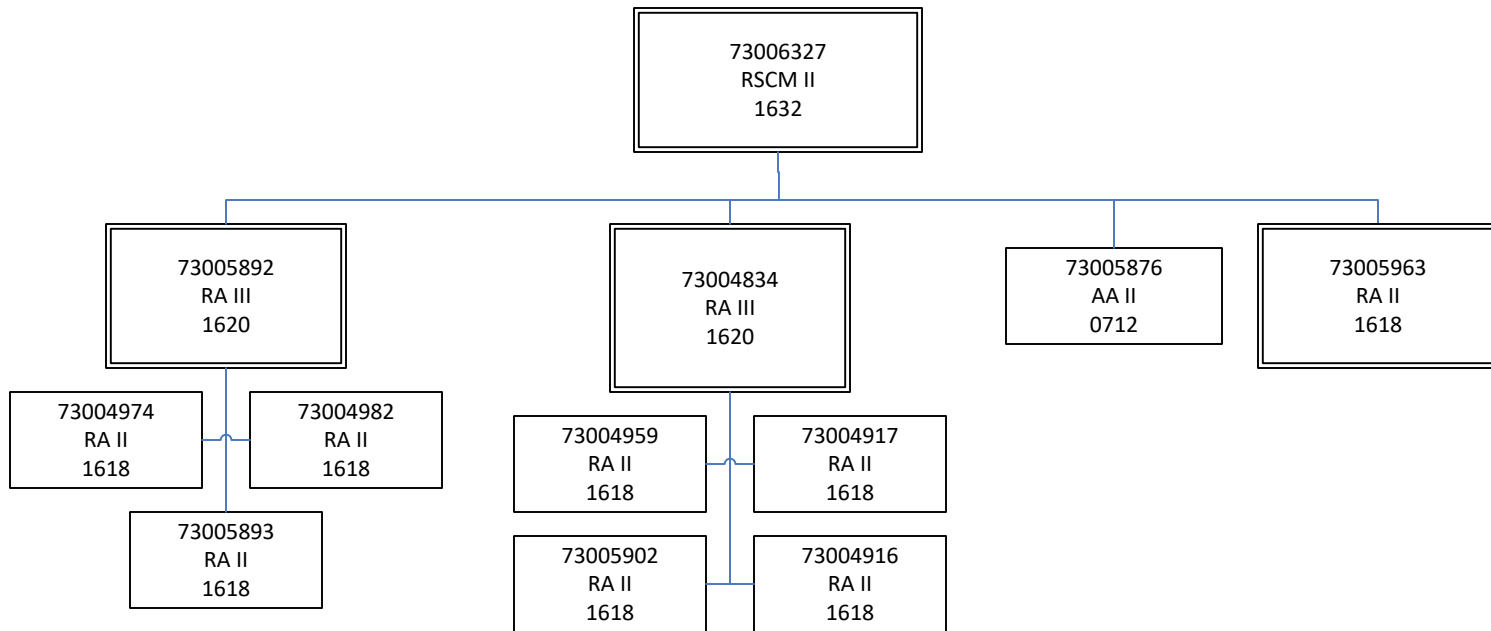
Department of Revenue
 Child Support Program
 Fort Pierce Service Center - Compliance
 Current as of July 1, 2022



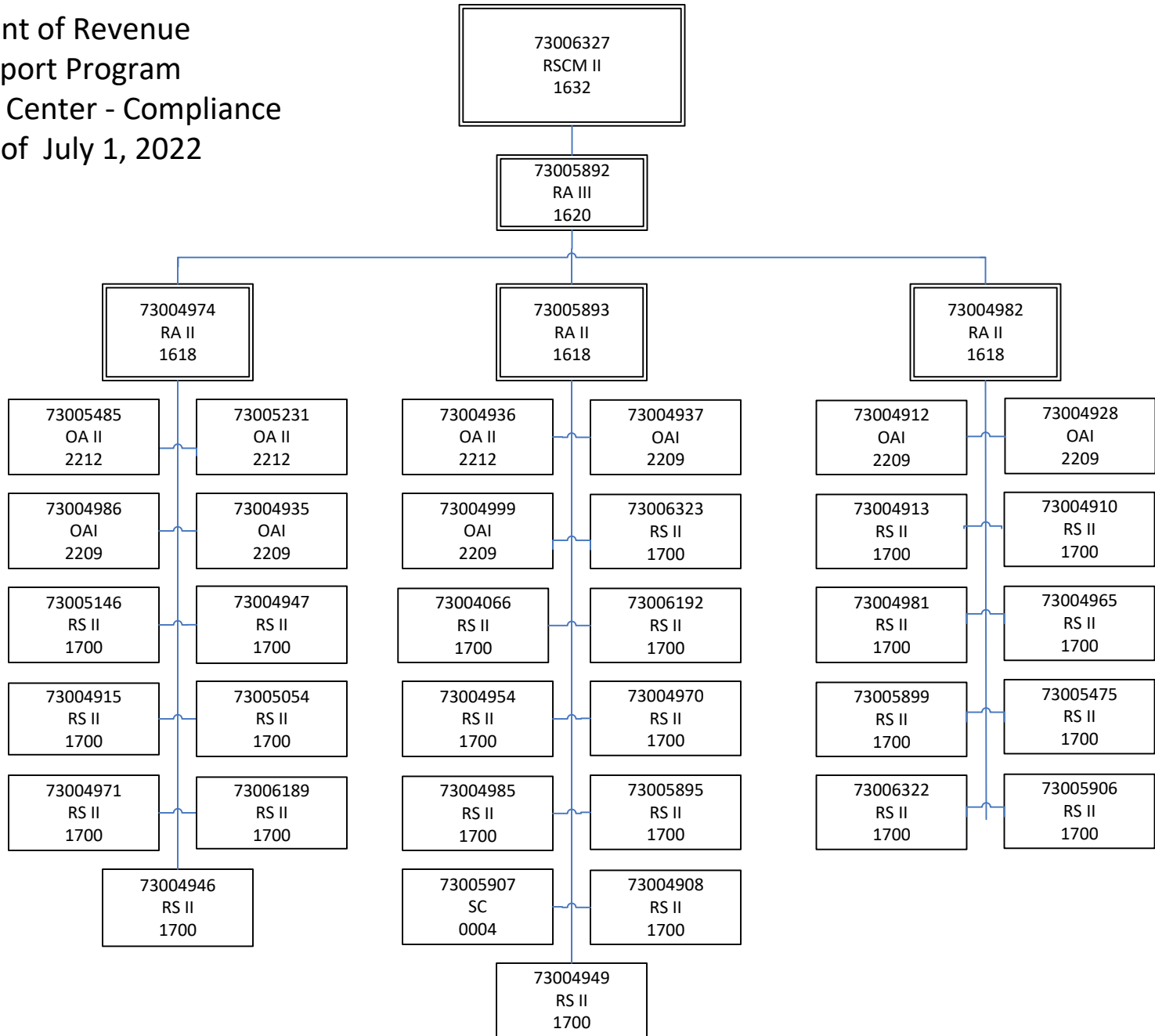
Department of Revenue
 Child Support Program
 Fort Pierce Service Center - Establishment
 Current as of July 1, 2022



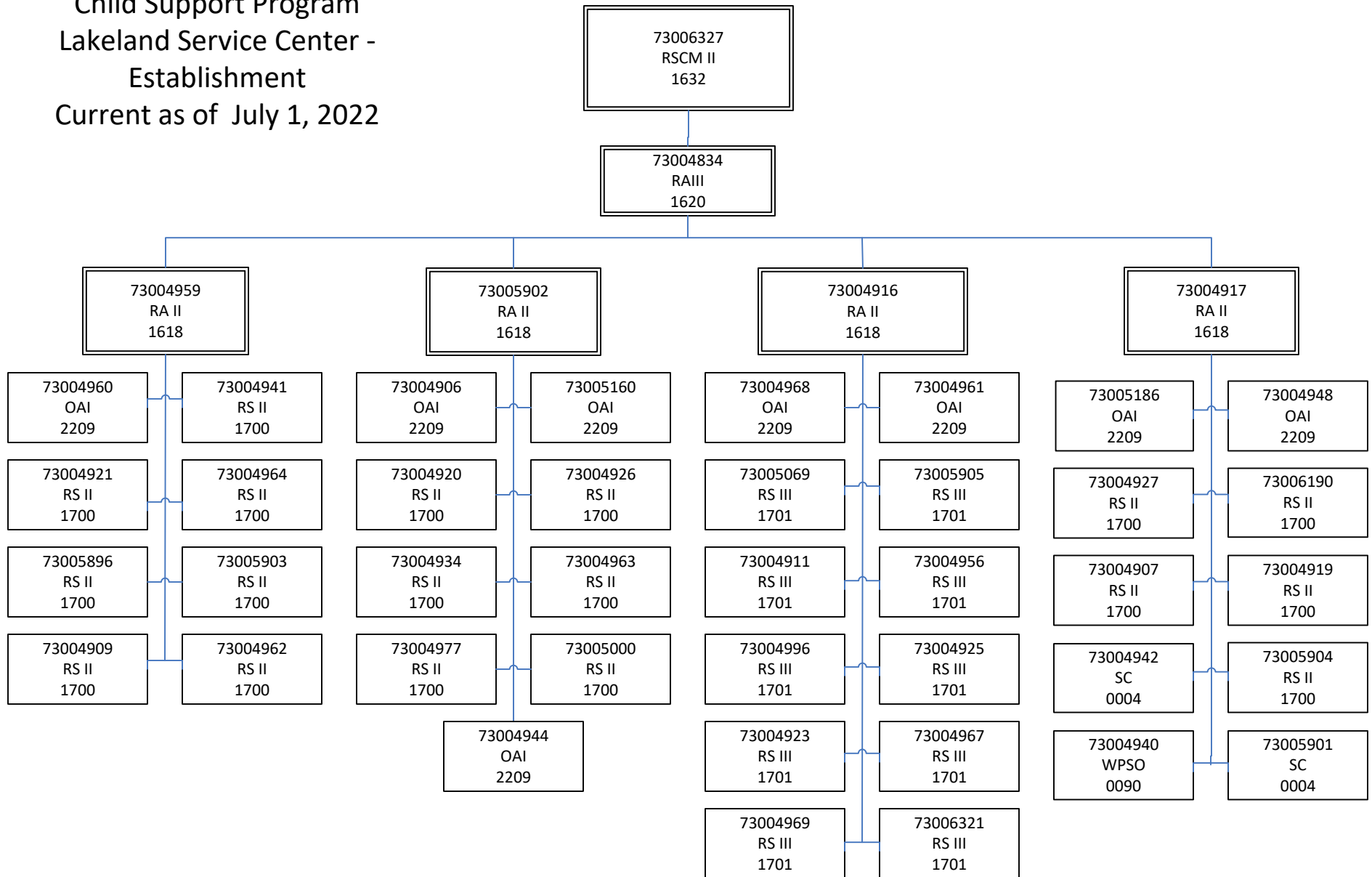
Department of Revenue
Child Support Program
Lakeland / Sebring Service Center -
Management
Current as of July 1, 2022



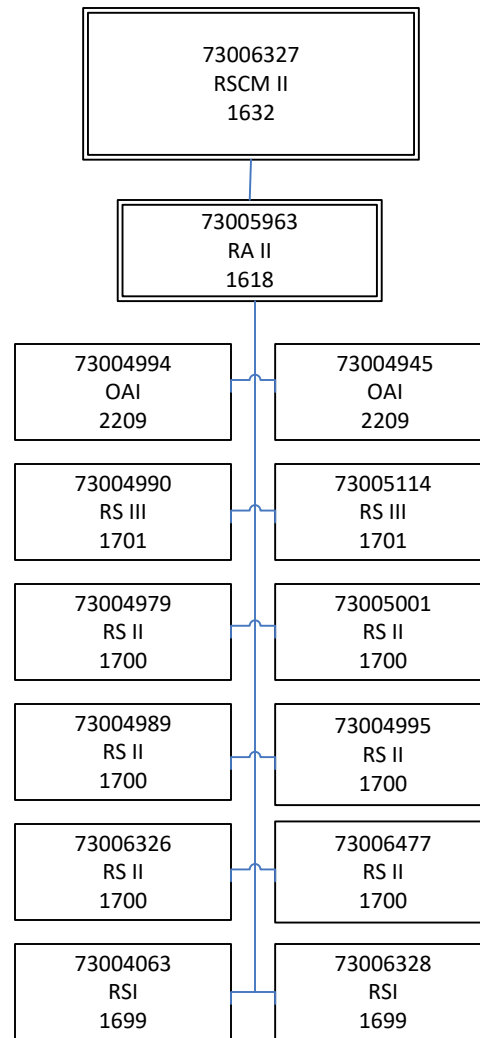
Department of Revenue
 Child Support Program
 Lakeland Service Center - Compliance
 Current as of July 1, 2022



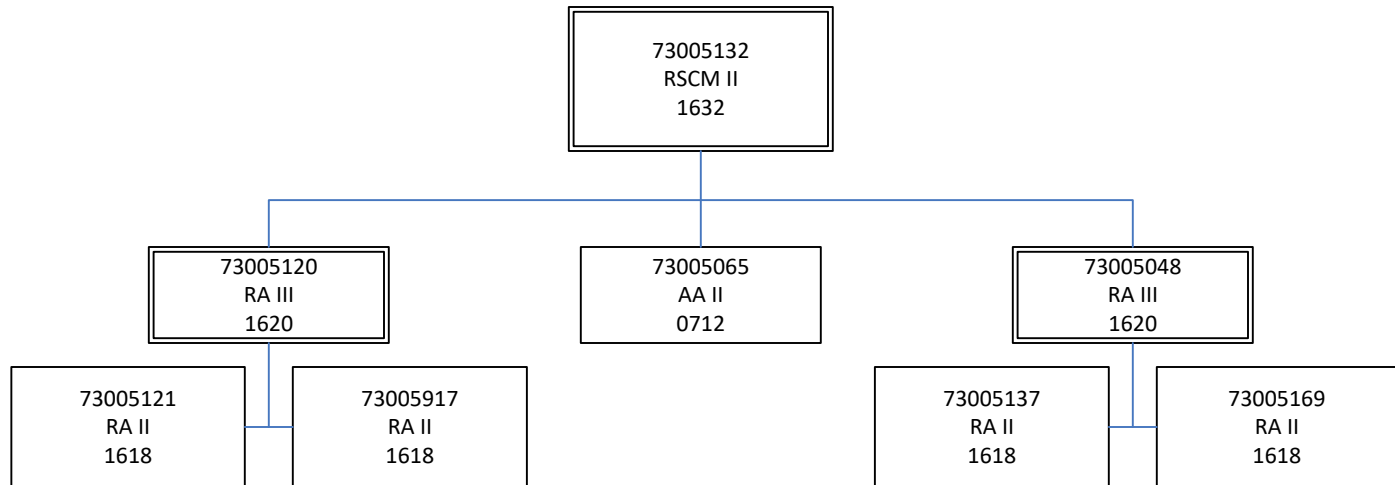
Department of Revenue
 Child Support Program
 Lakeland Service Center -
 Establishment
 Current as of July 1, 2022



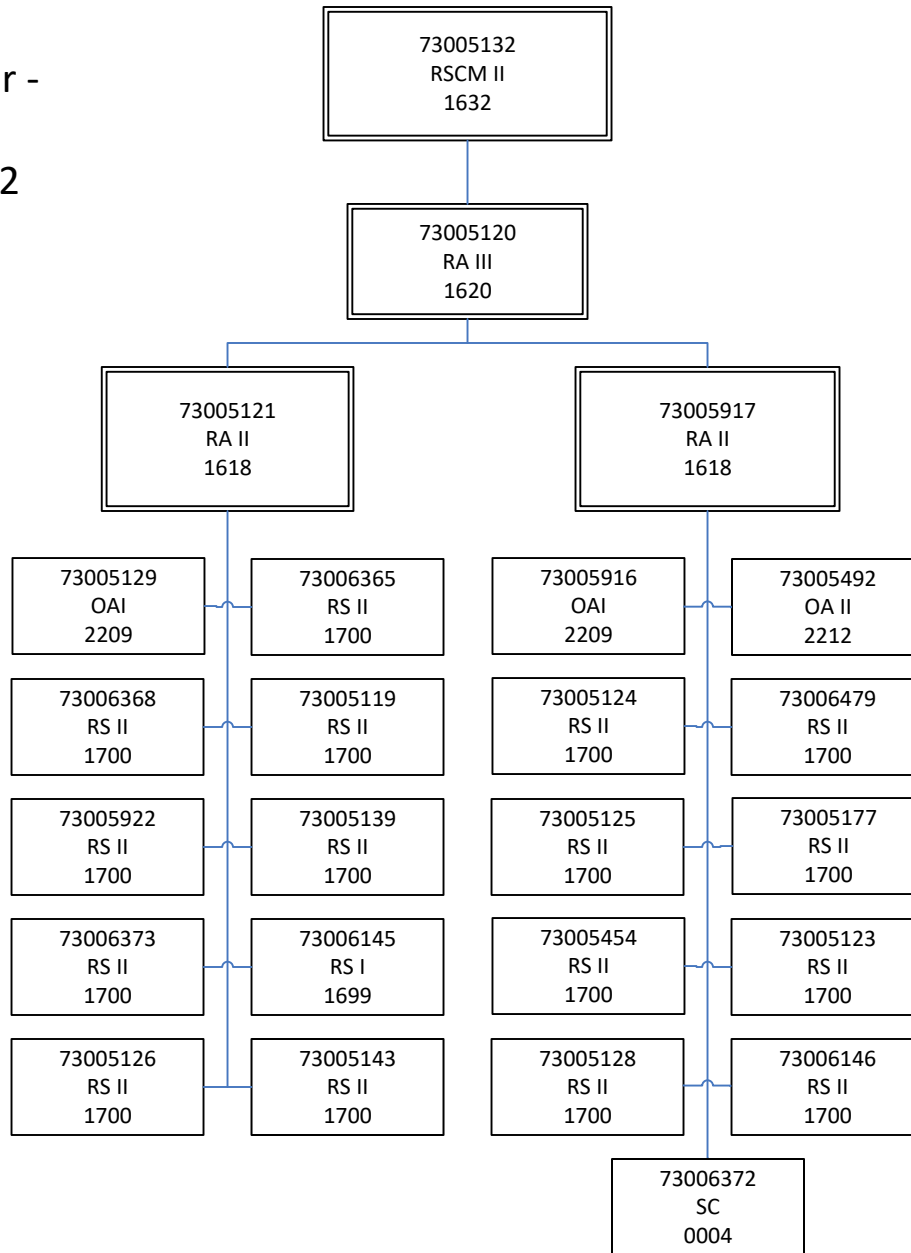
Department of Revenue
Child Support Program
Sebring Service Center
Current as of July 1, 2022



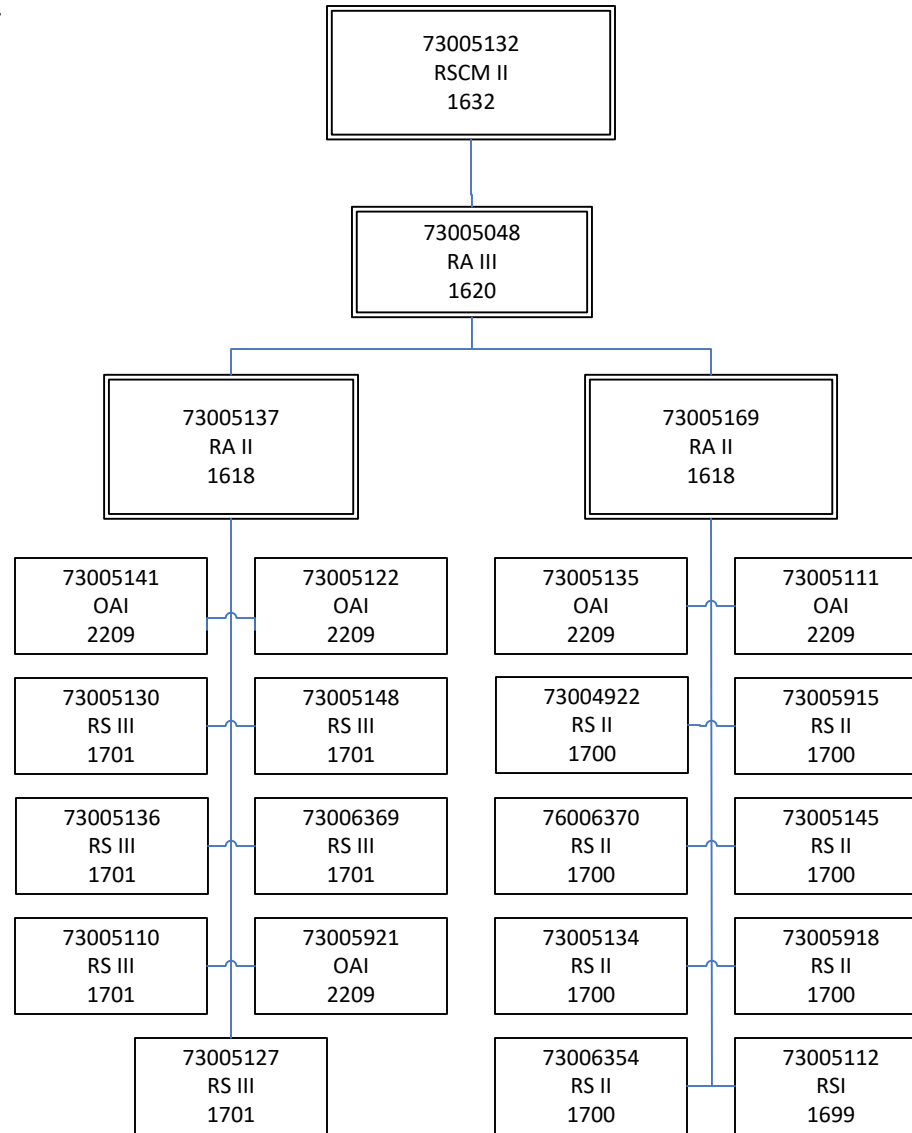
Department of Revenue
Child Support Program
Melbourne Service Center - Administration
Current as of July 1, 2022



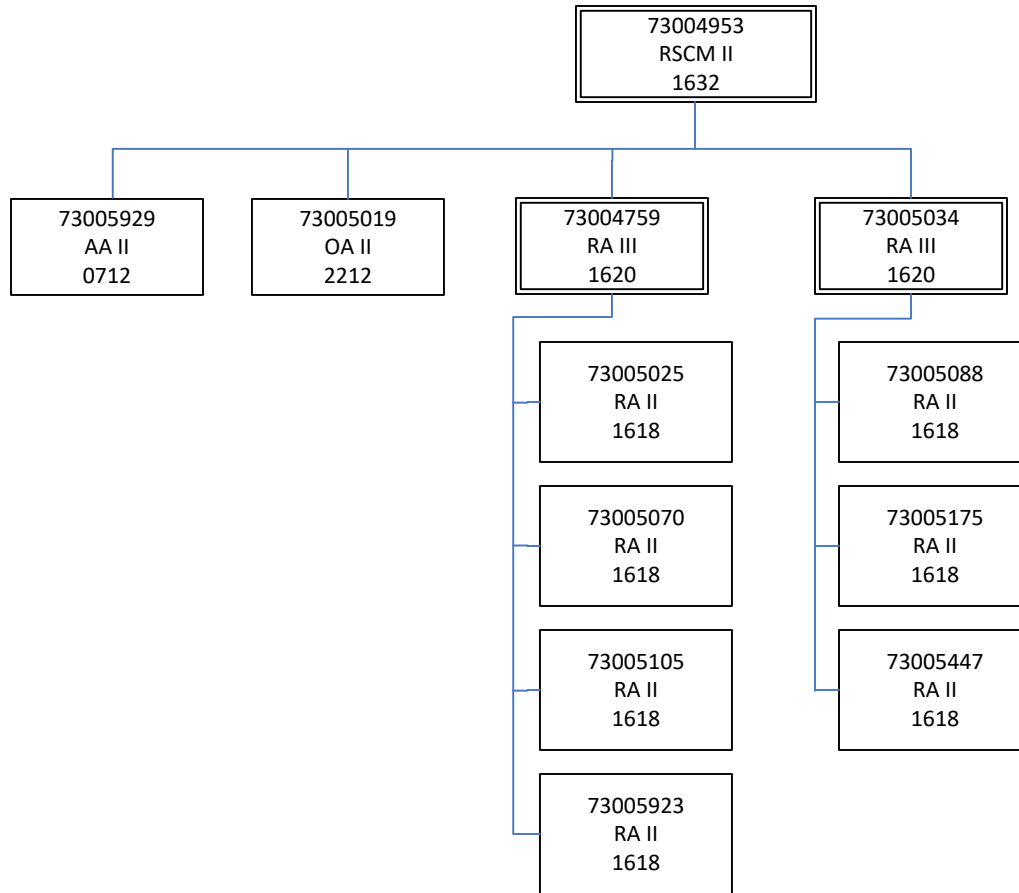
Department of Revenue
 Child Support Program
 Melbourne Service Center -
 Compliance
 Current as of July 1, 2022



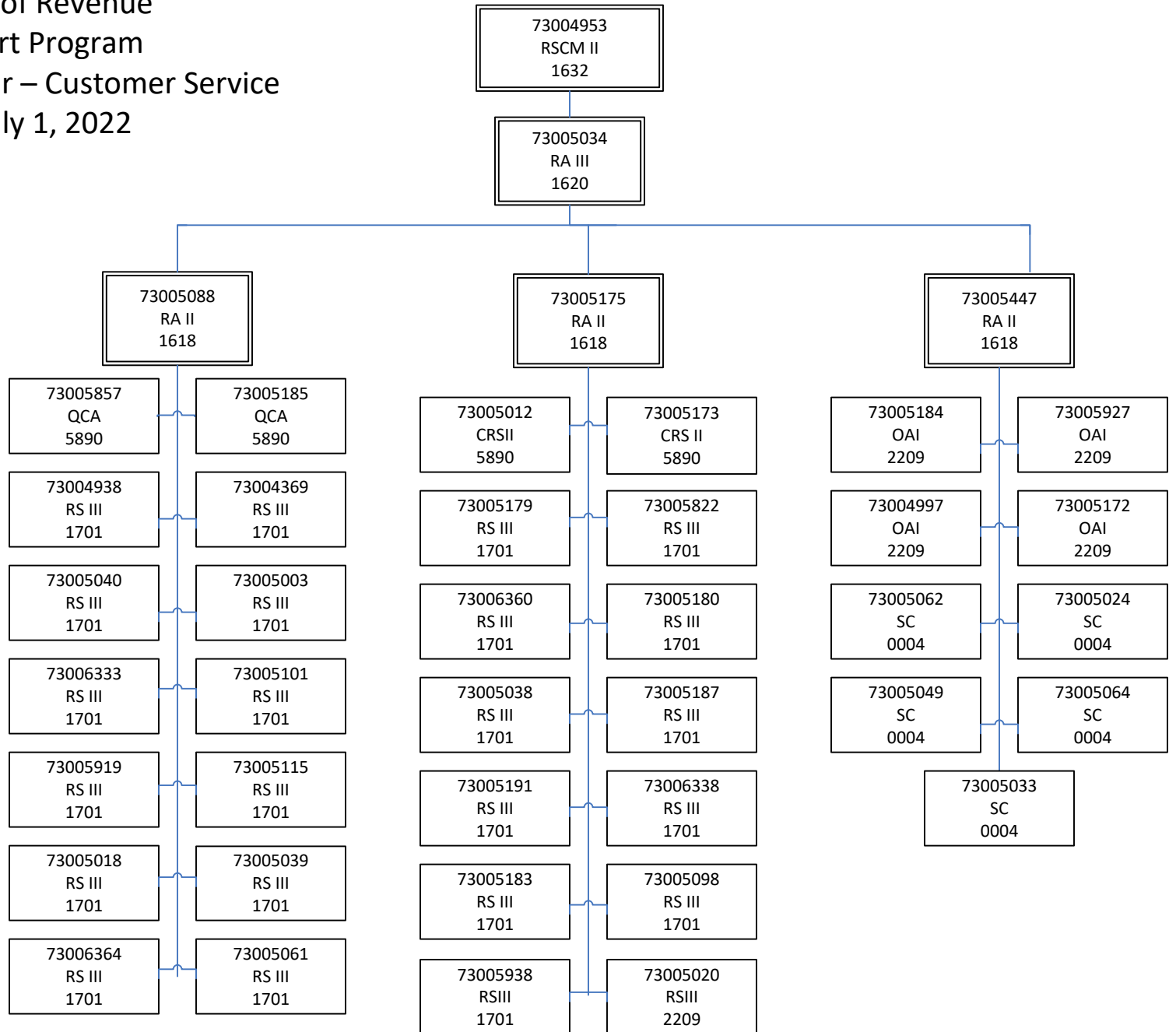
Department of Revenue
 Child Support Program
 Melbourne Service Center -
 Compliance
 Current as of July 1, 2022



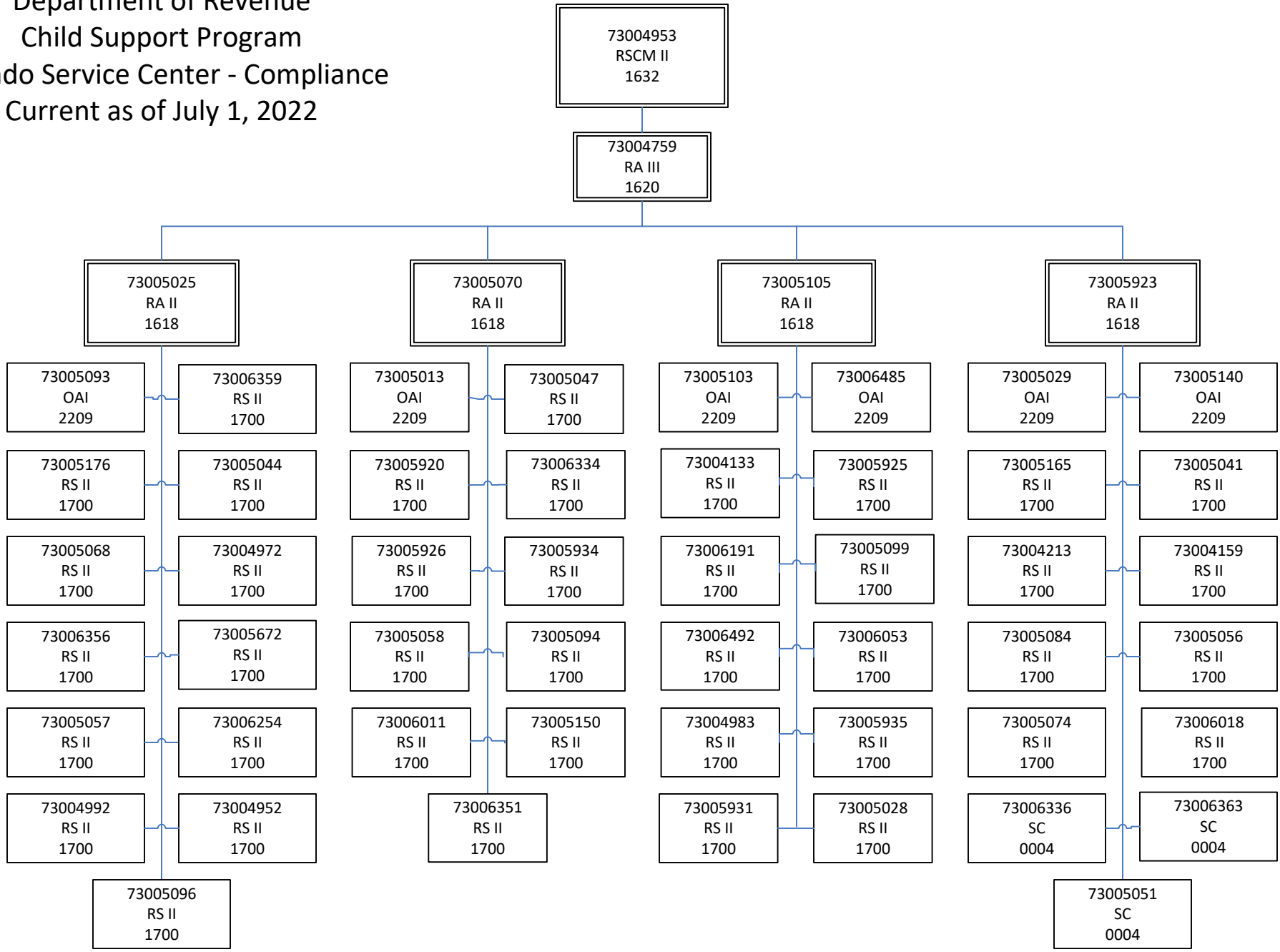
Department of Revenue
Child Support Program
Orlando Service Center - Administration
Current as of July 1, 2022



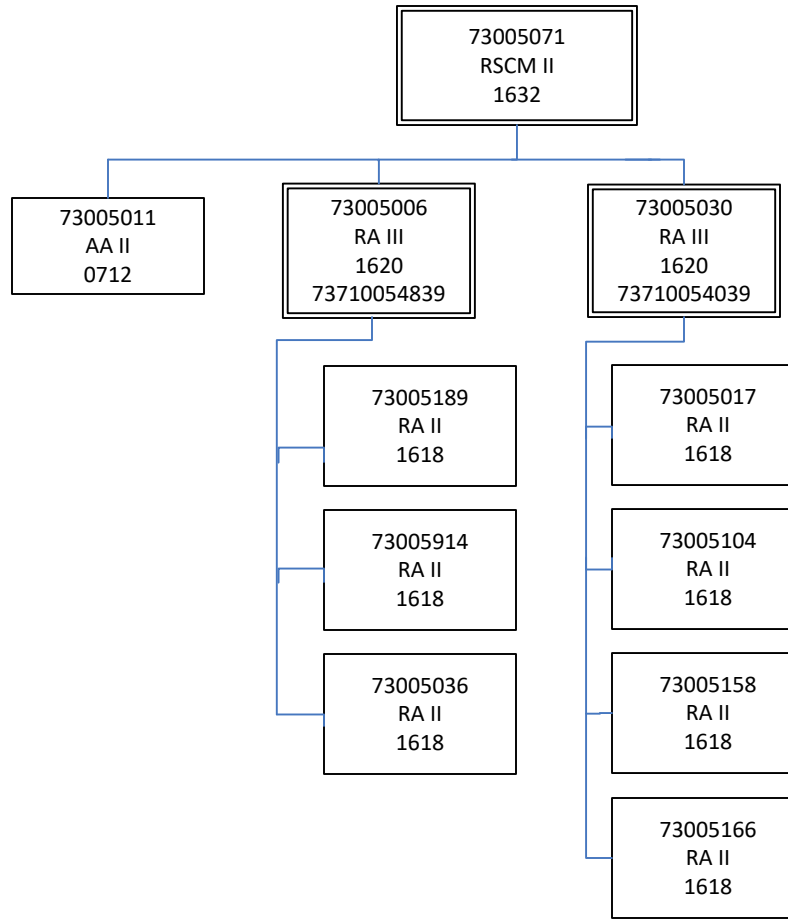
Department of Revenue
 Child Support Program
 Orlando Service Center – Customer Service
 Effective July 1, 2022



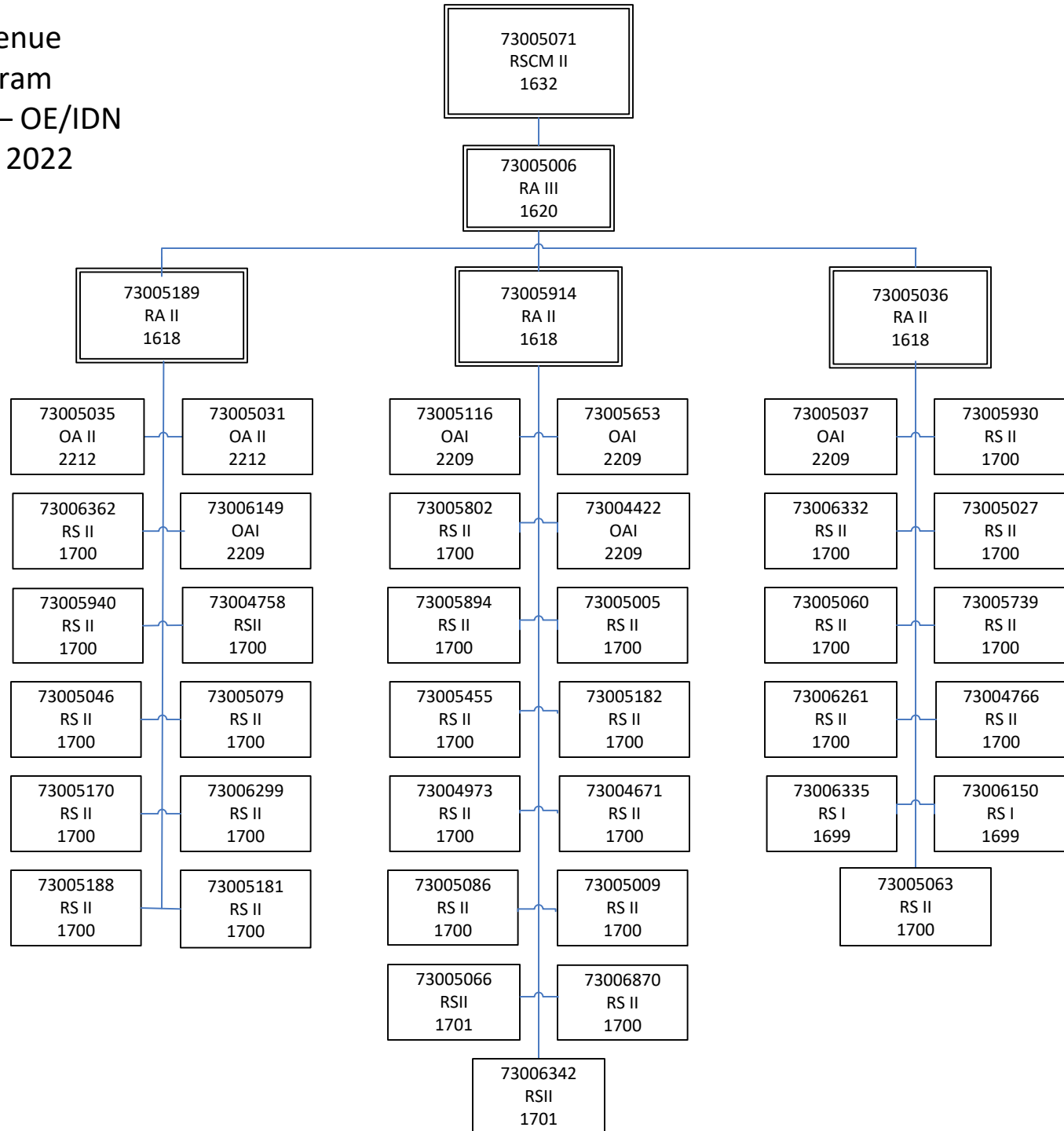
Department of Revenue
 Child Support Program
 Orlando Service Center - Compliance
 Current as of July 1, 2022



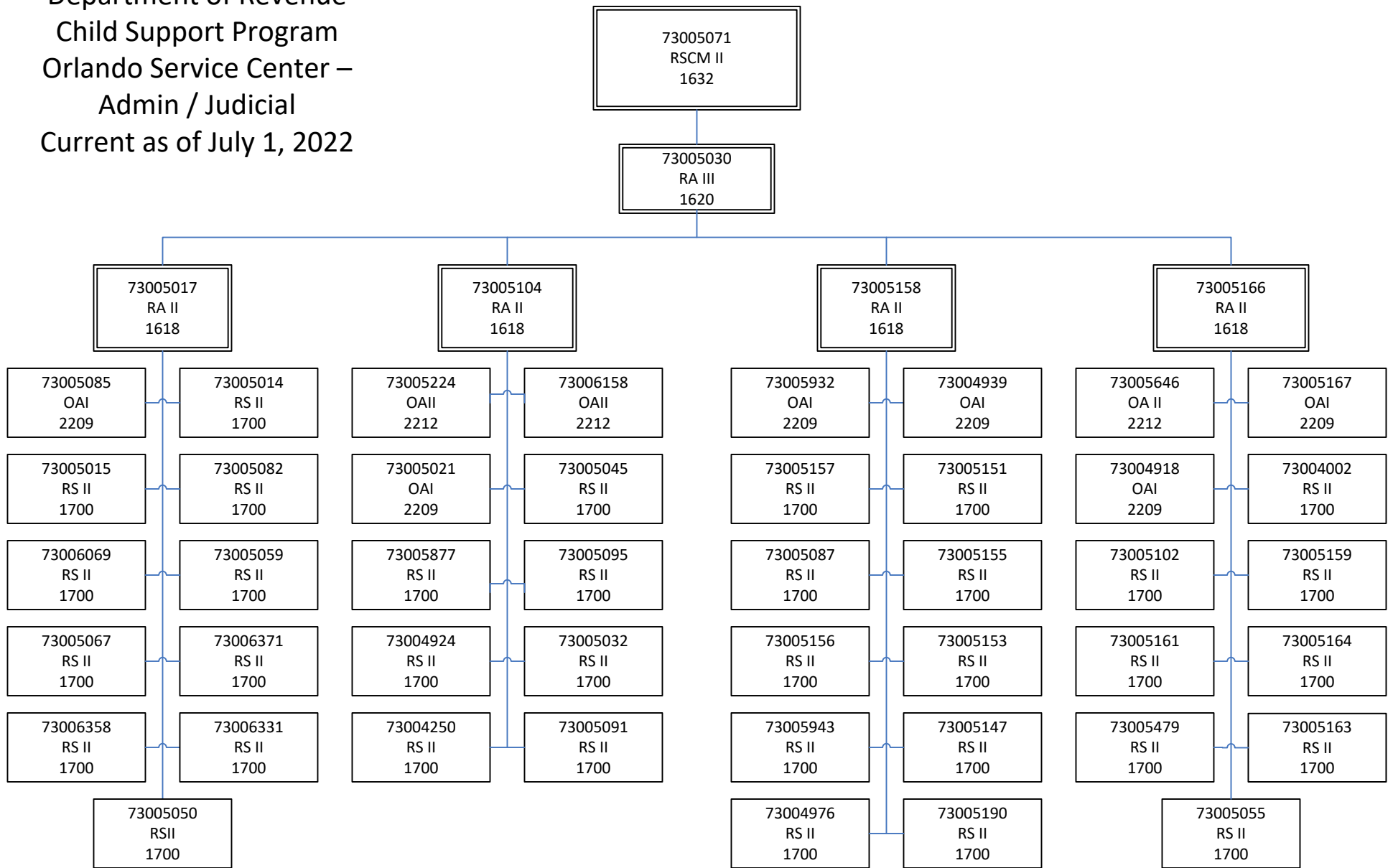
Department of Revenue
Child Support Program
Orlando Service Center - Administration
Current as of July 1, 2022



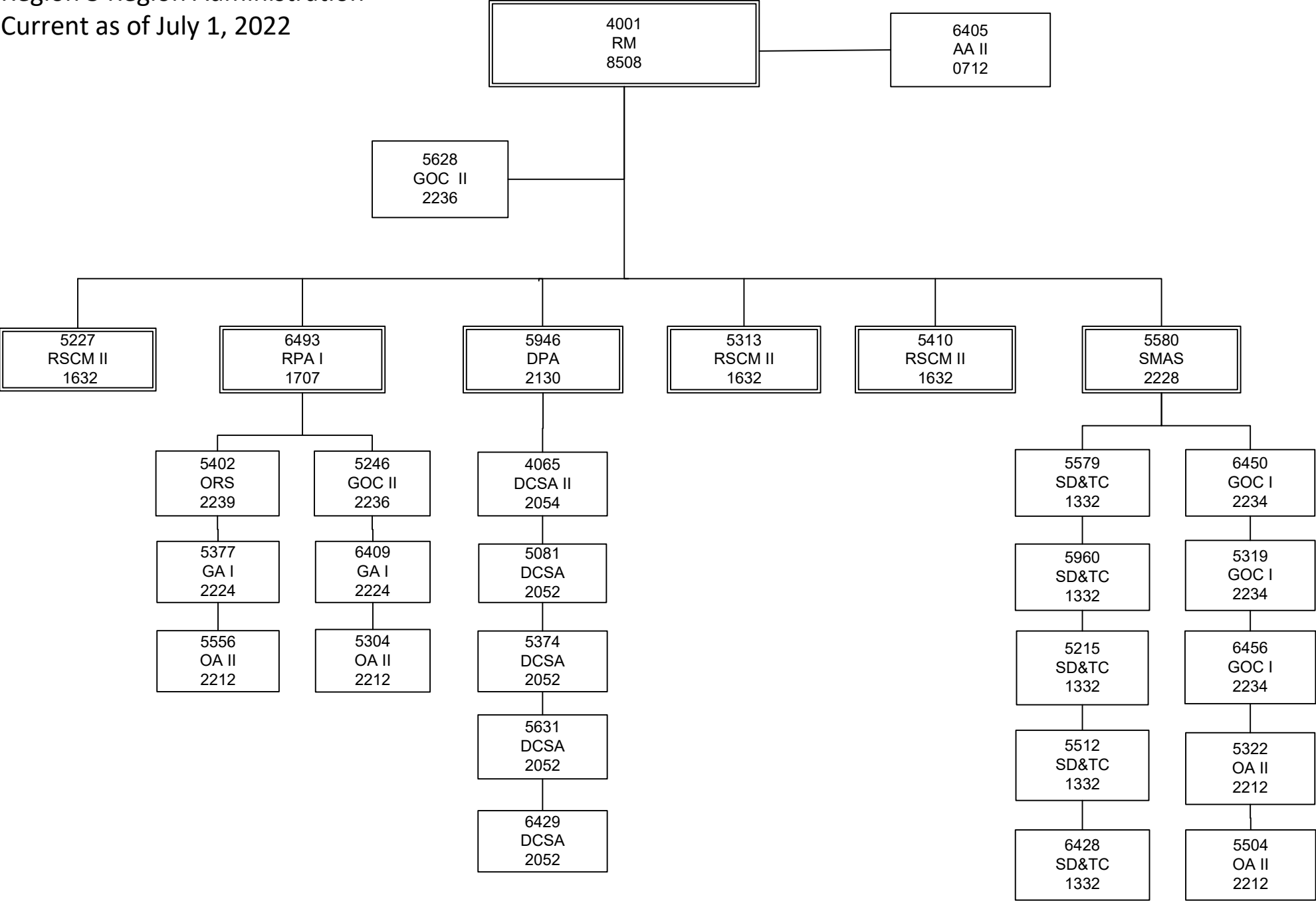
Department of Revenue
 Child Support Program
 Orlando Service Center – OE/IDN
 Current as of July 1, 2022



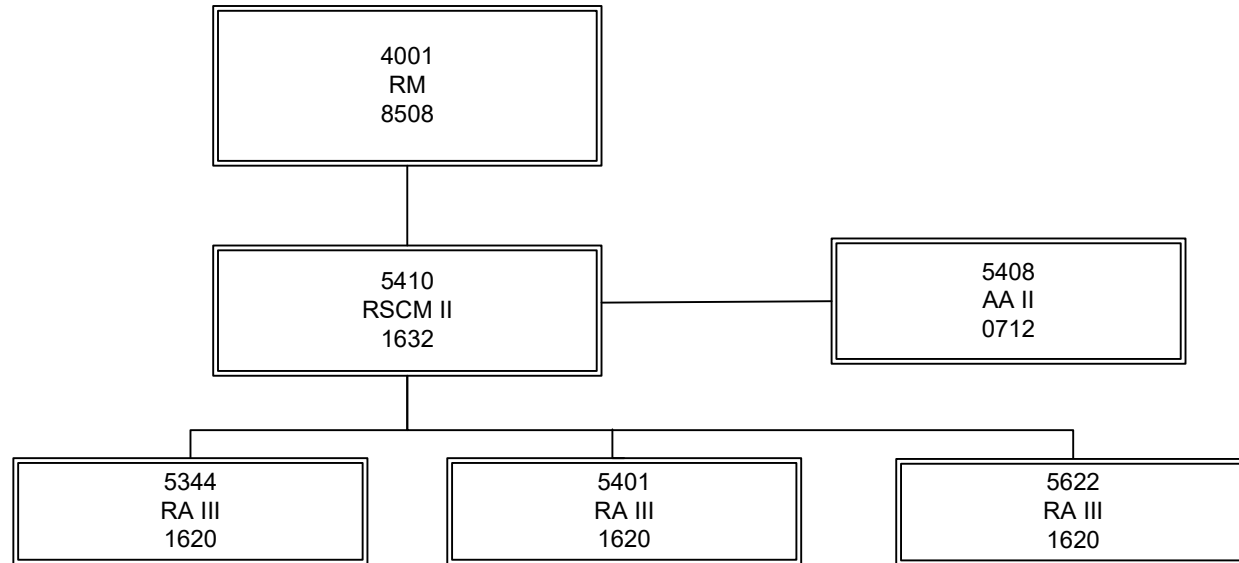
Department of Revenue
 Child Support Program
 Orlando Service Center –
 Admin / Judicial
 Current as of July 1, 2022



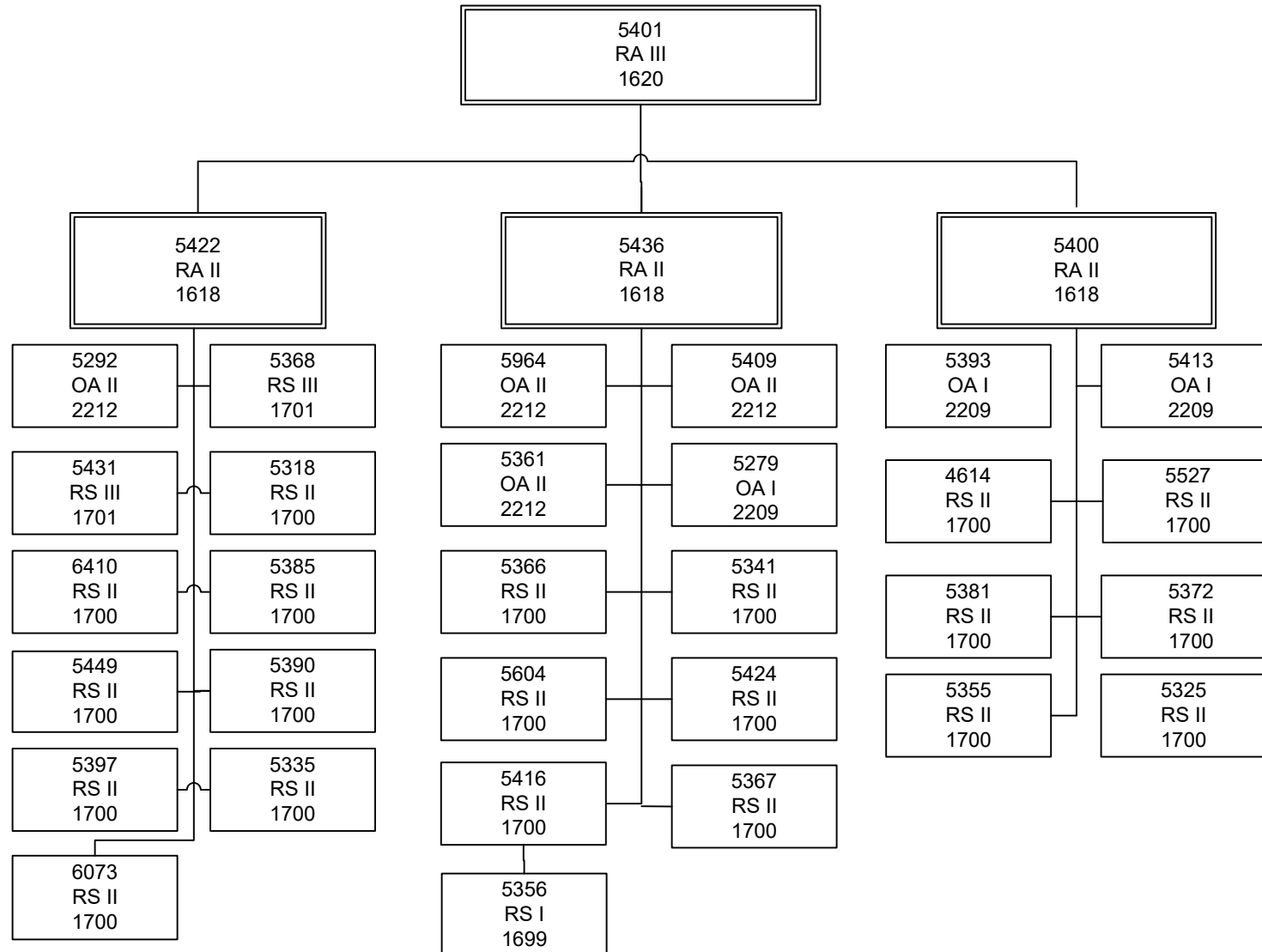
Department of Revenue
 Child Support Program
 Region 5 Region Administration
 Current as of July 1, 2022



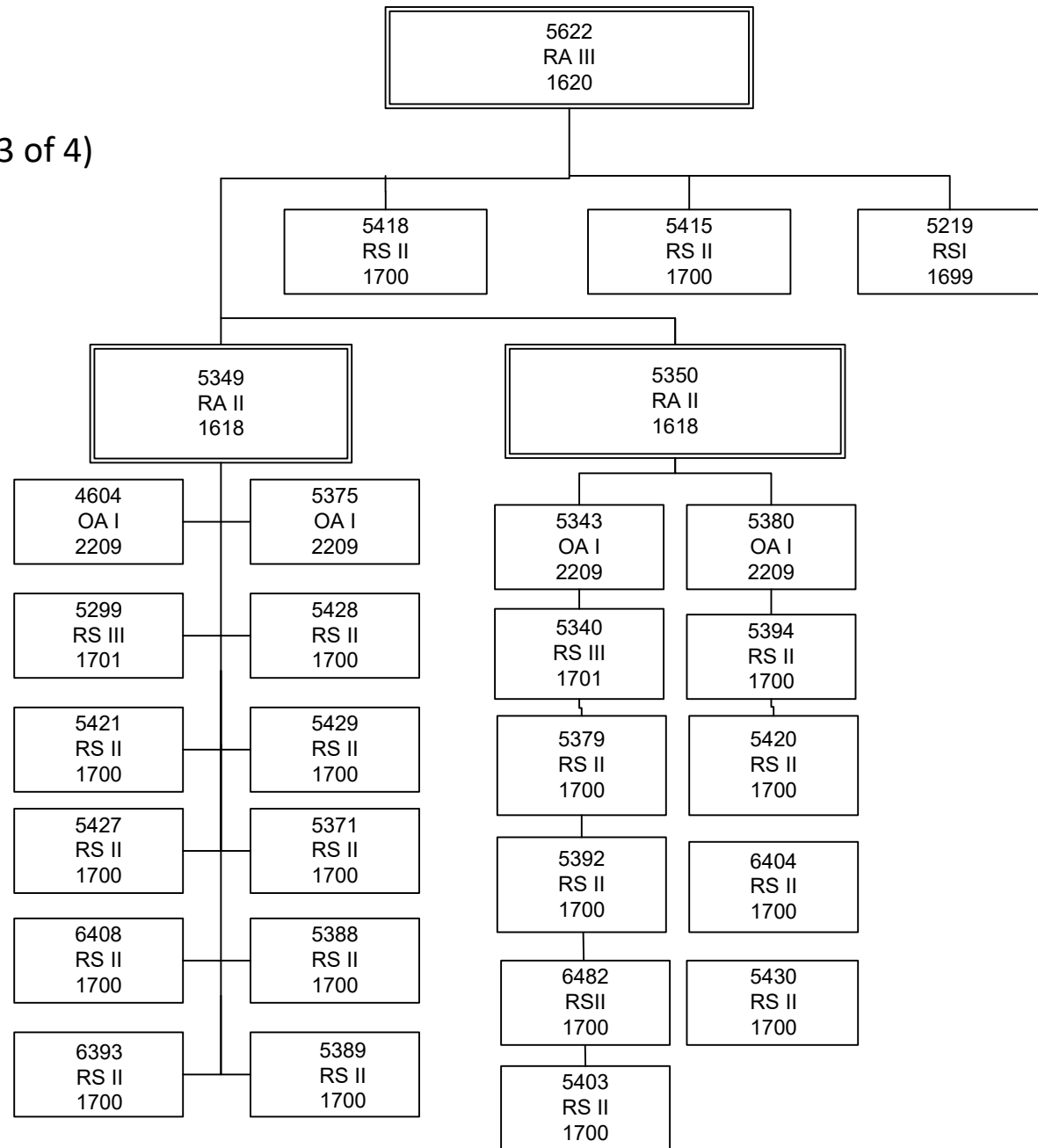
Department of Revenue
Child Support Program
West Palm Beach Service Center (1 of 4) – Service Center Administration
Current as of July 1, 2022



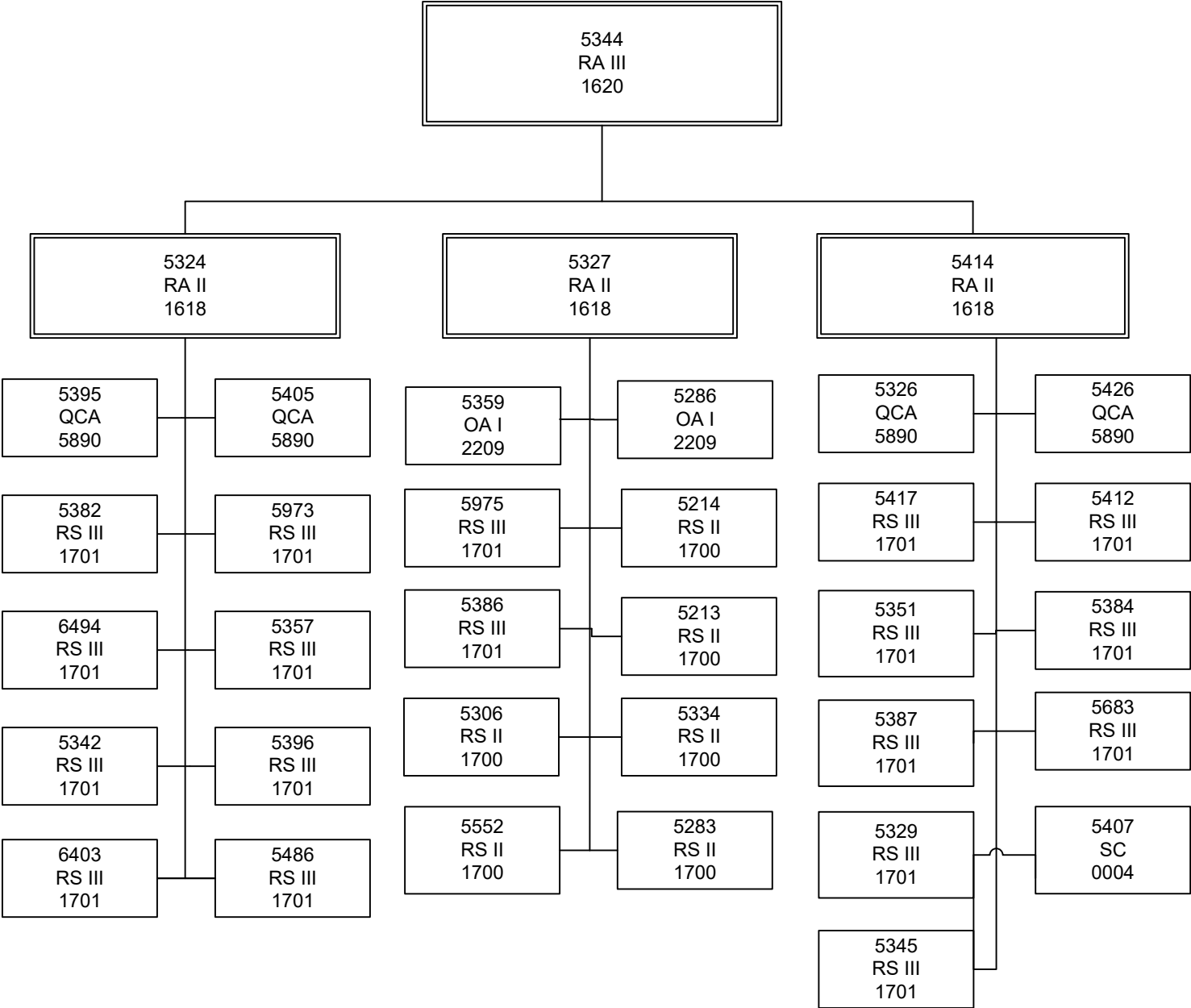
Department of Revenue
 Child Support Program
 West Palm Beach Service Center (2 of 4) – Establishment Process
 Current as of July 1, 2022



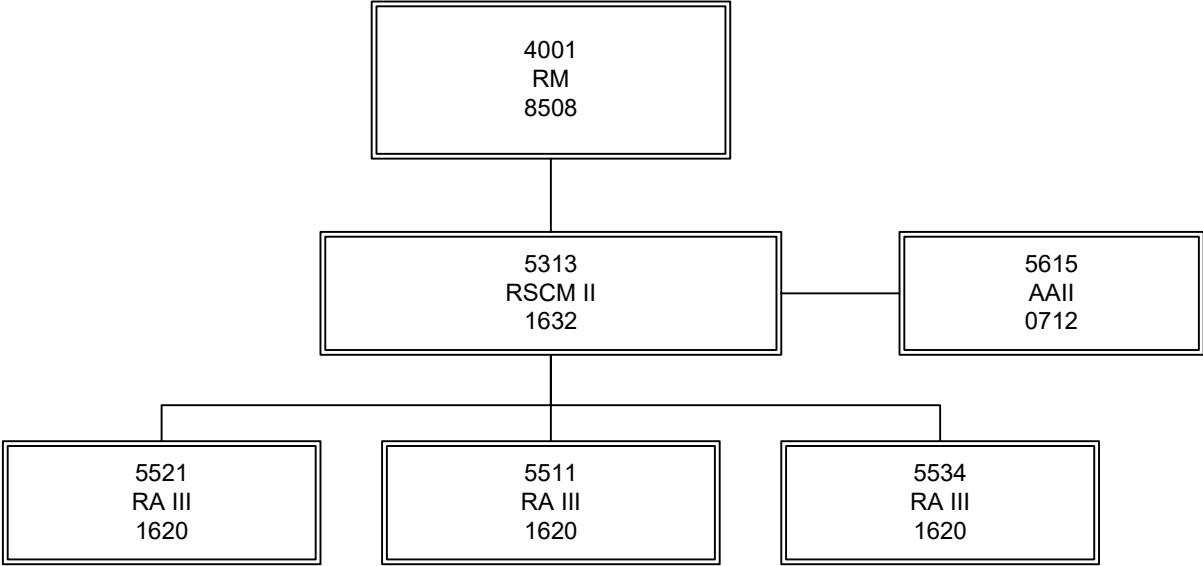
Department of Revenue
 Child Support Program
 West Palm Beach Service Center (3 of 4)
 Cross Operational Process
 Current as of July 1, 2022



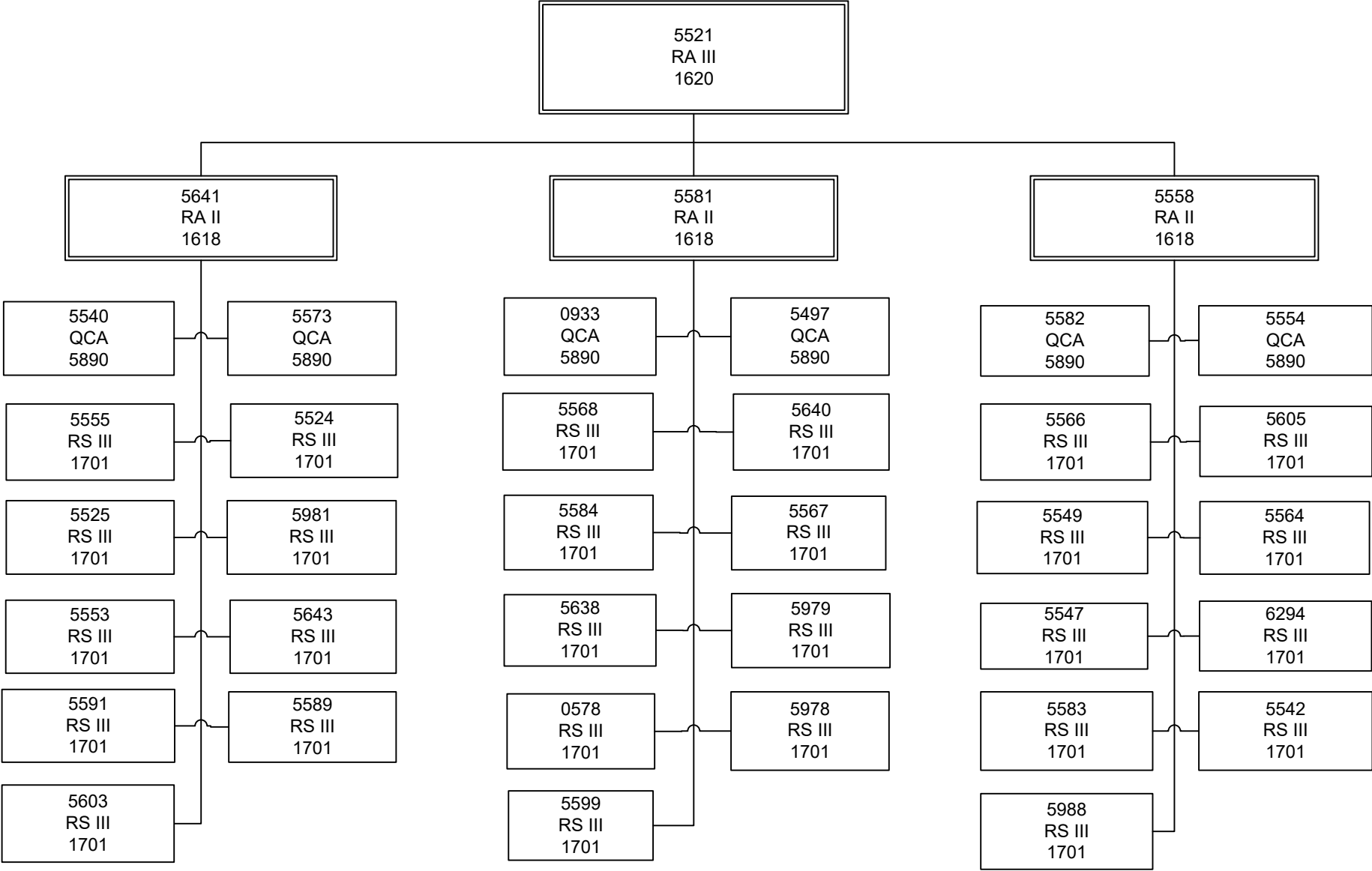
Department of Revenue
 Child Support Program
 West Palm Beach Service Center (4 of 4) – Compliance Process
 Current as of July 1, 2022



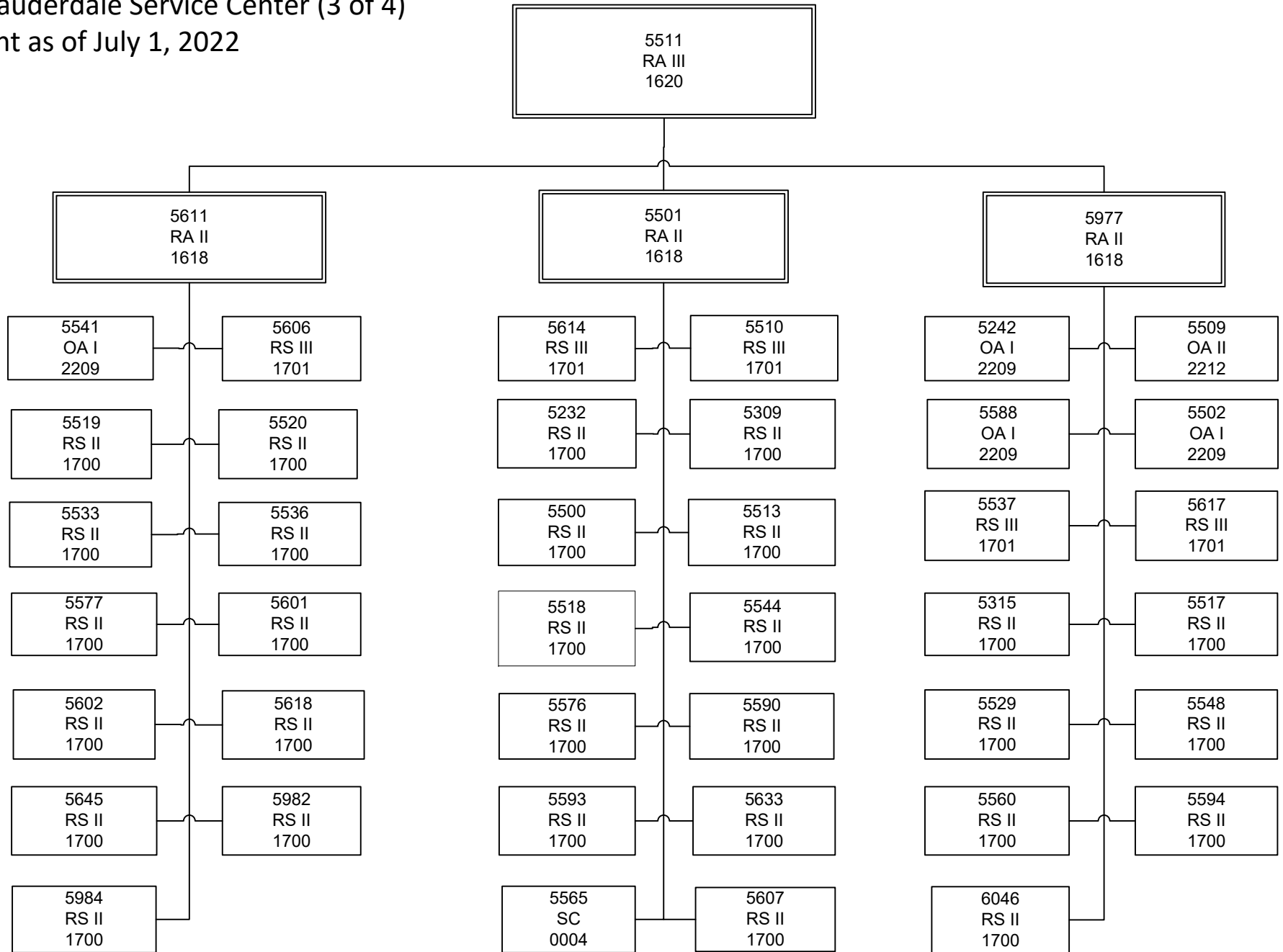
Department of Revenue
Child Support Program
Fort Lauderdale Service Center (1 of 4)
Current as of as of July 1, 2022



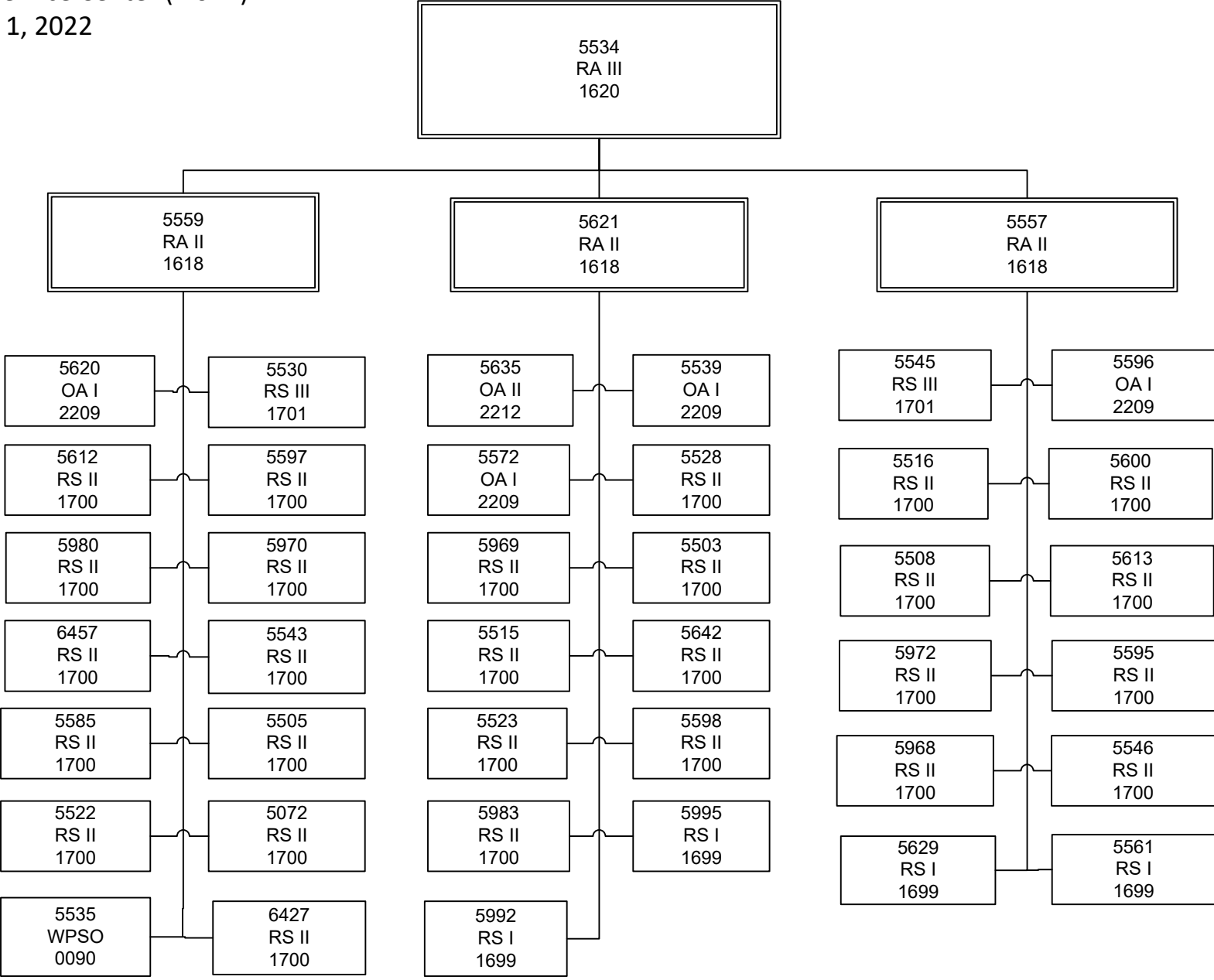
Department of Revenue
 Child Support Program
 Fort Lauderdale Service Center (2 of 4)
 Current as of July 1, 2022



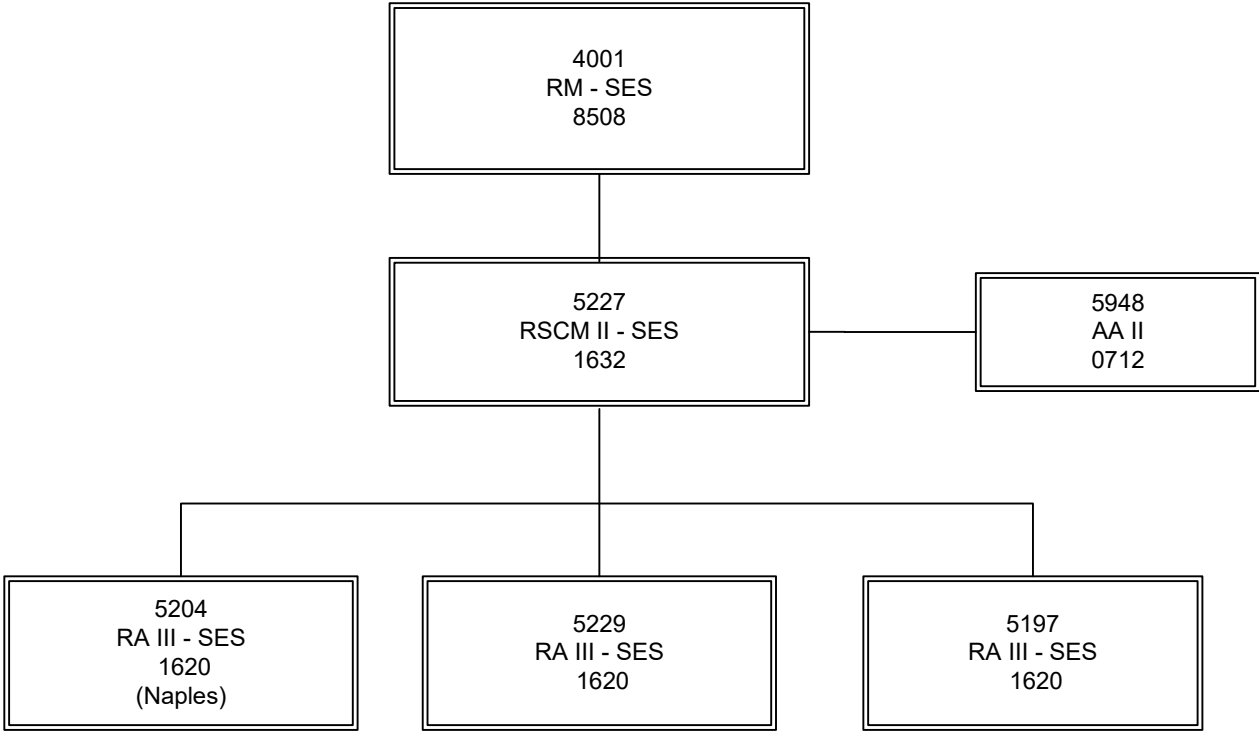
Department of Revenue
 Child Support Program
 Fort Lauderdale Service Center (3 of 4)
 Current as of July 1, 2022



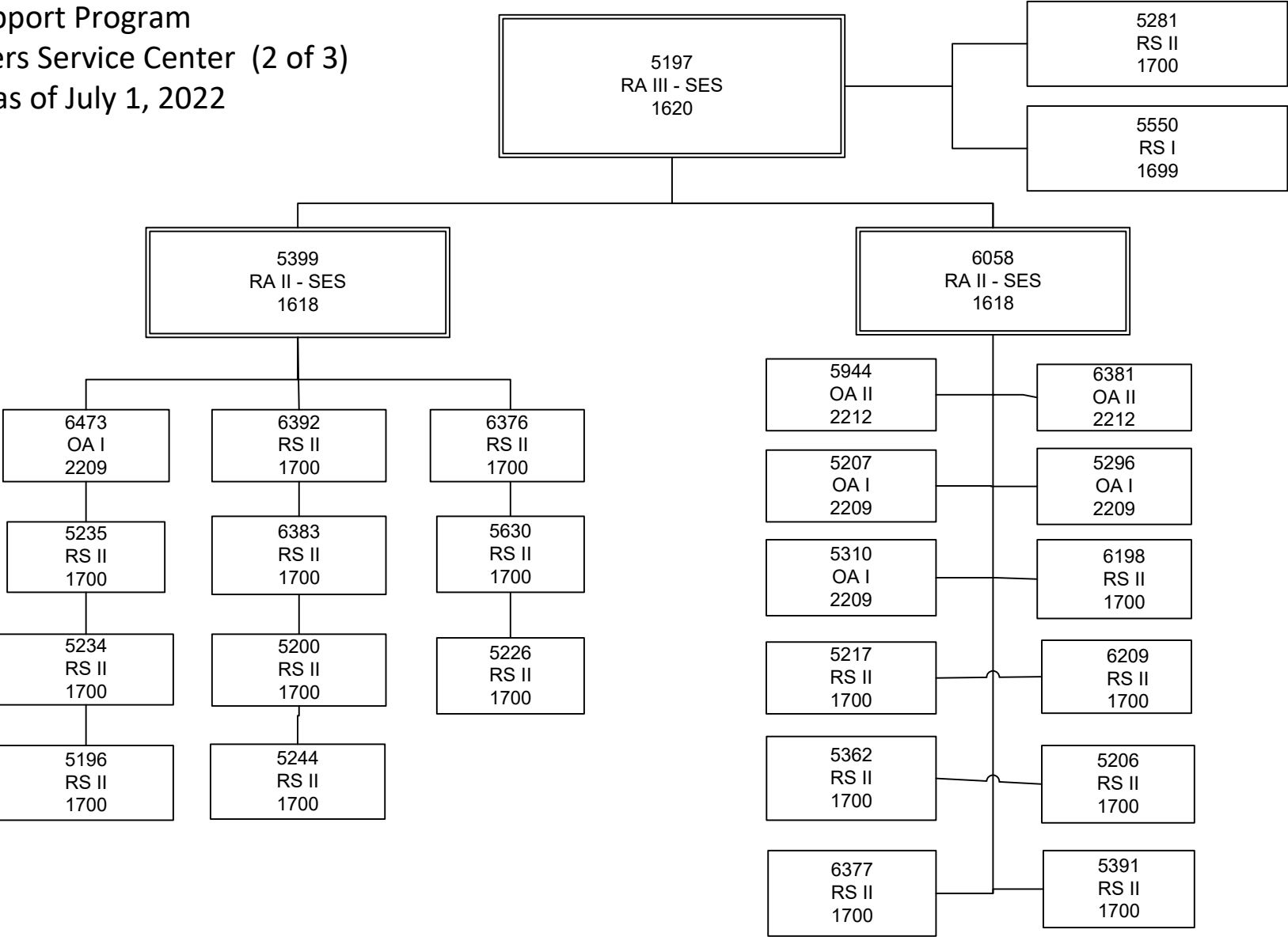
Department of Revenue
 Child Support Program
 Fort Lauderdale Service Center (4 of 4)
 Current as of July 1, 2022



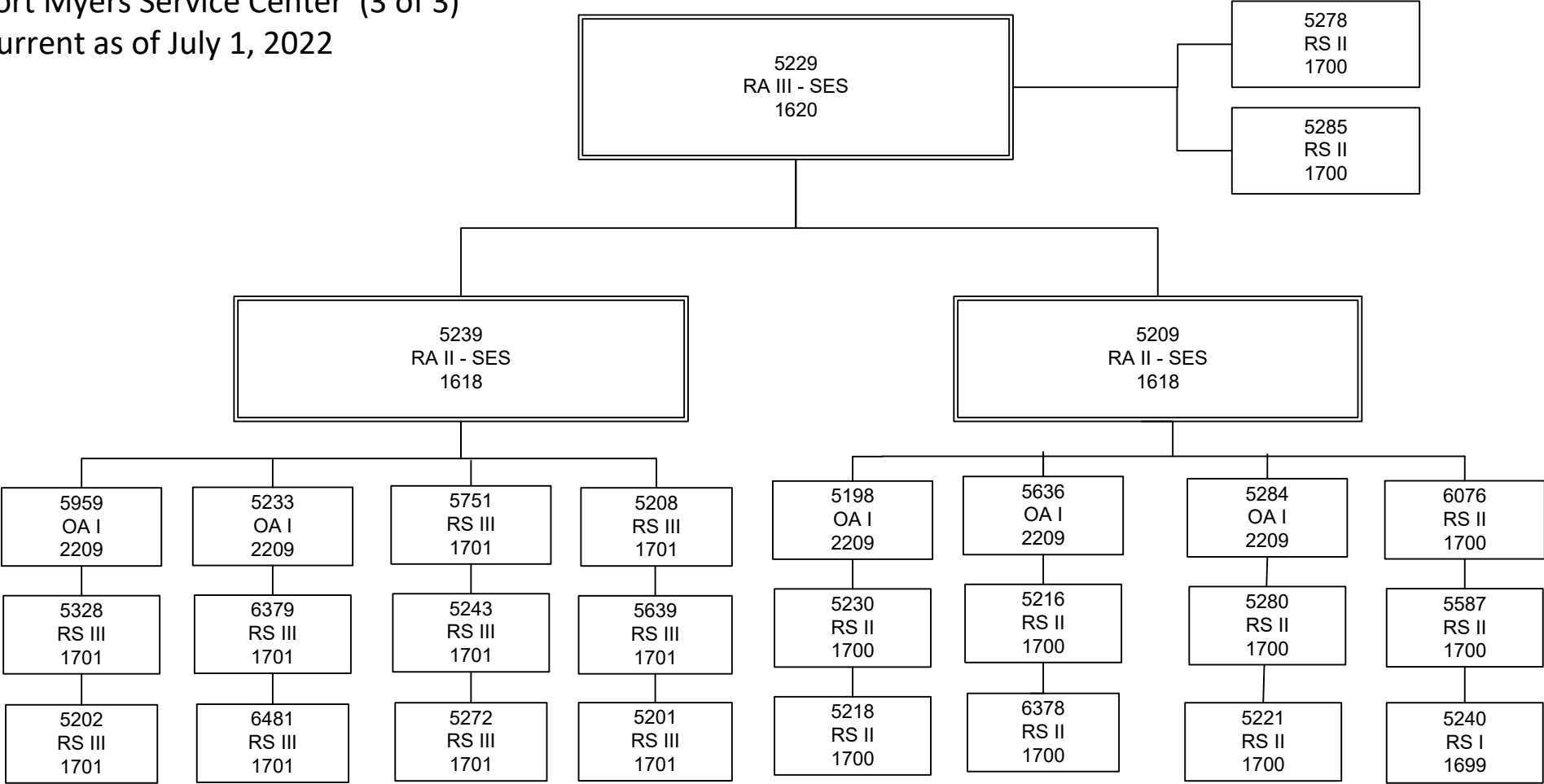
Department of Revenue
Child Support Program
Fort Myers Service Center (1 of 3)
Current as of July 1, 2022



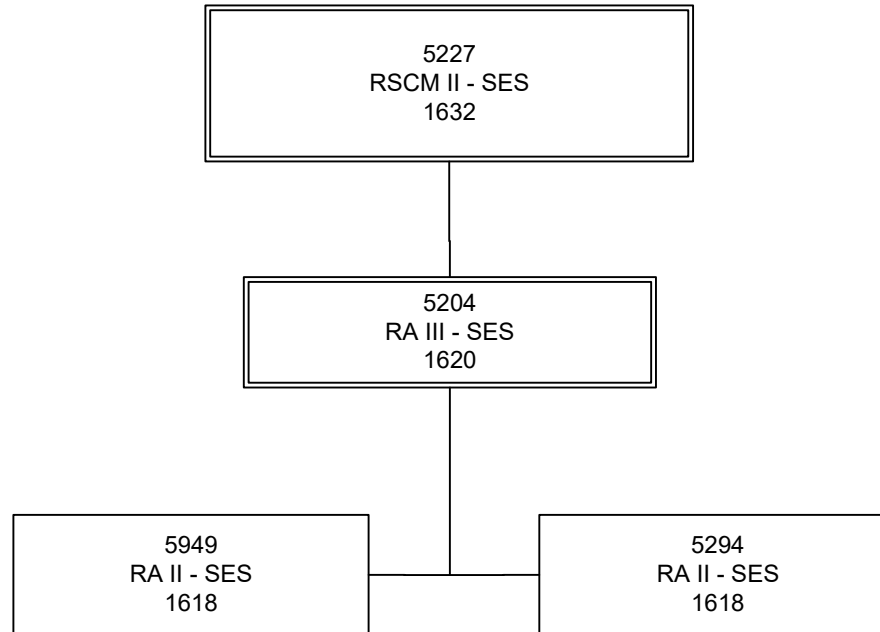
Department of Revenue
 Child Support Program
 Fort Myers Service Center (2 of 3)
 Current as of July 1, 2022



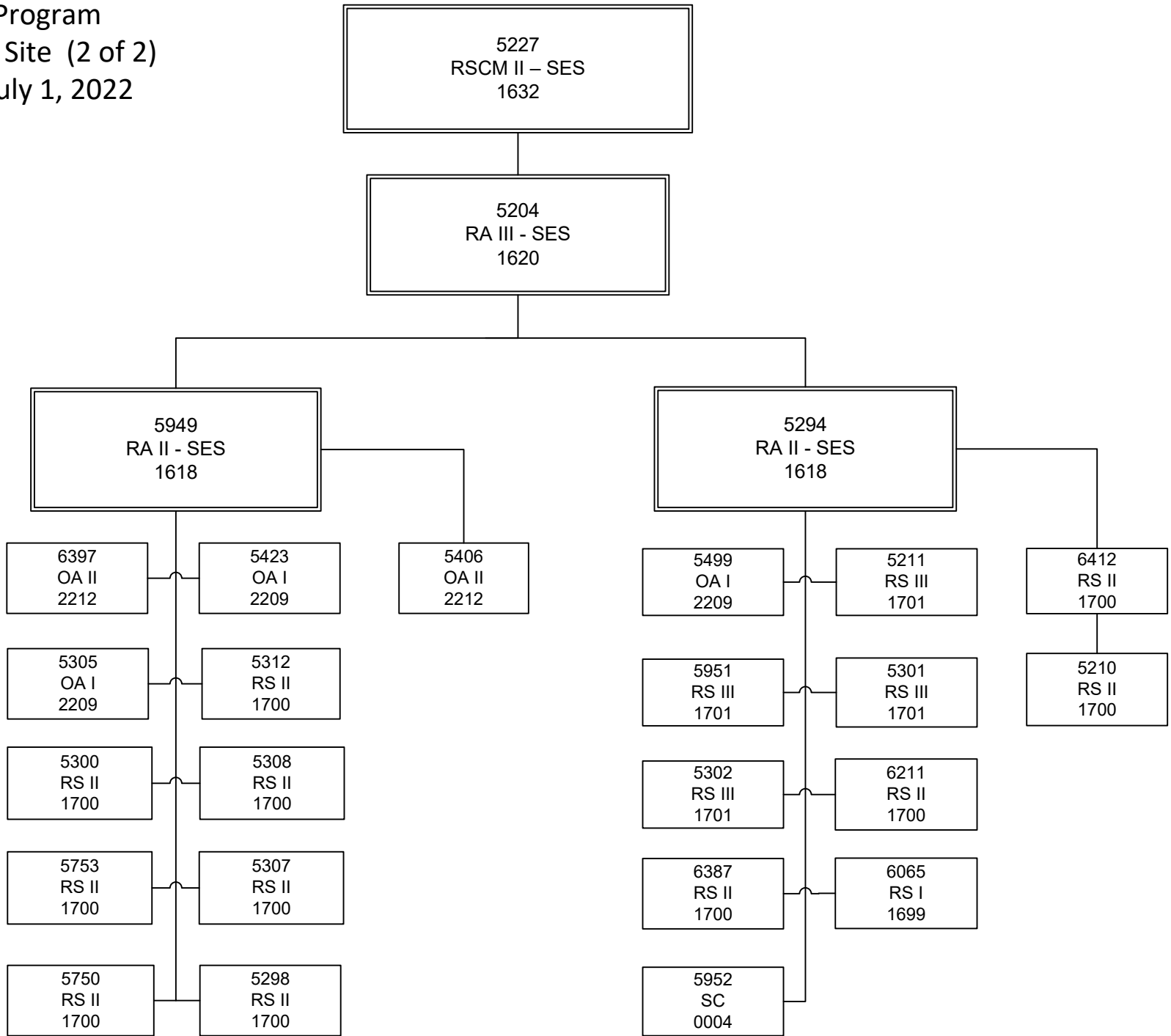
Department of Revenue
 Child Support Program
 Fort Myers Service Center (3 of 3)
 Current as of July 1, 2022



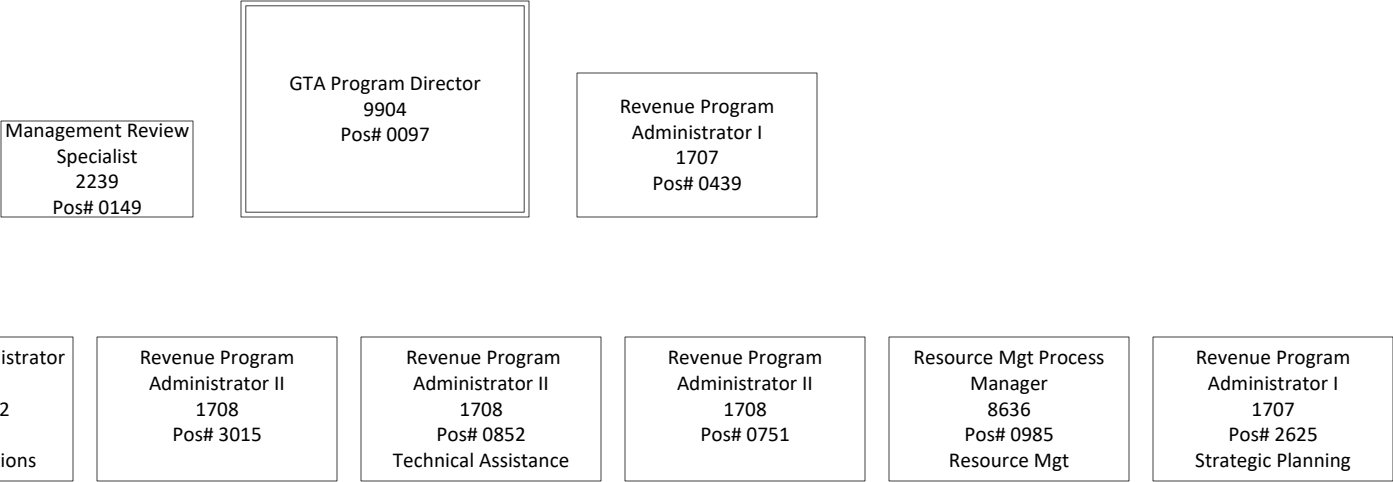
Department of Revenue
Child Support Program
Naples Service Site (1 of 2)
Current as of July 1, 2022



Department of Revenue
 Child Support Program
 Naples Service Site (2 of 2)
 Current as of July 1, 2022



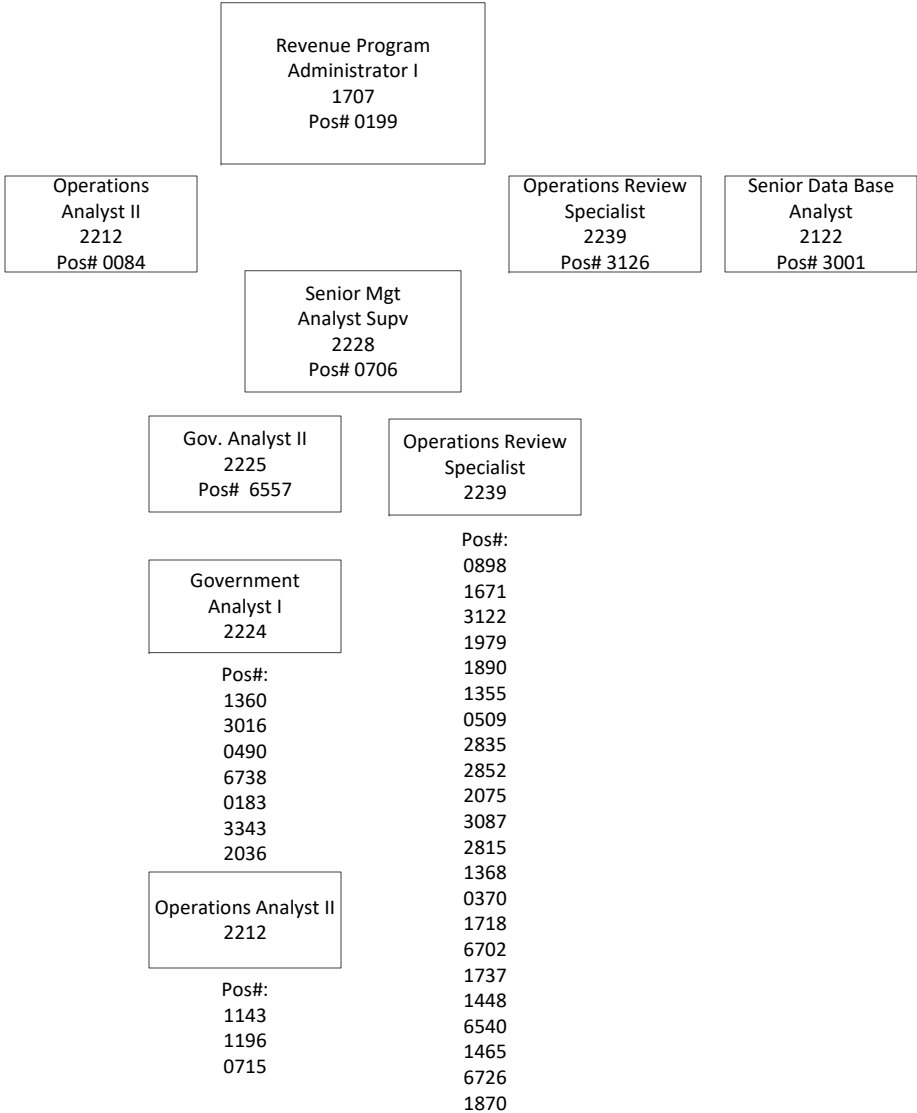
Department of Revenue
General Tax Administration
Director's Office
Current as of July 1, 2022



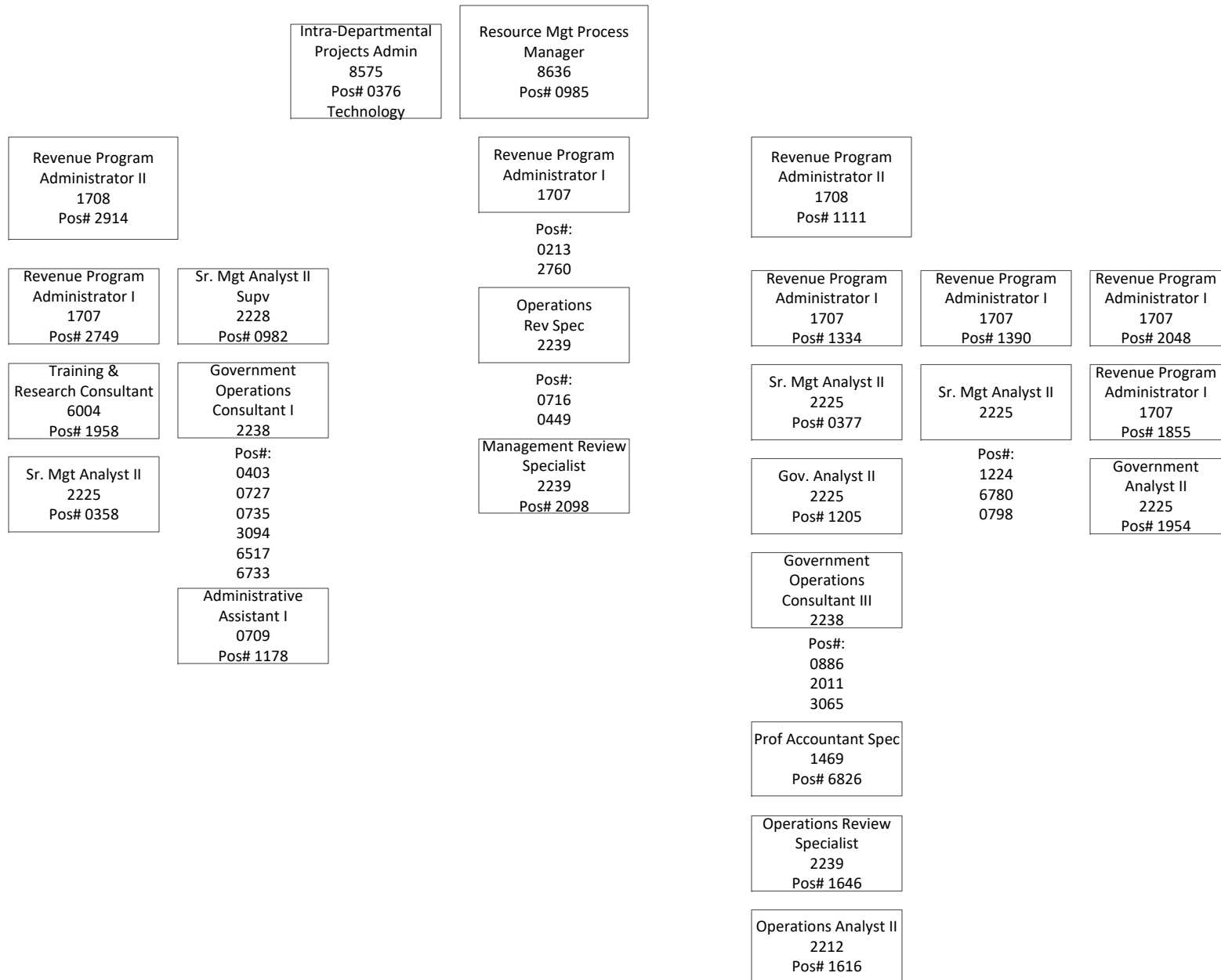
Department of Revenue
 General Tax Administration
 Business Technology Office
 Current as of July 1, 2022

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Revenue Program Administrator I 1707 Pos#2044	Revenue Program Administrator I 1707 Pos# 1263	Revenue Program Administrator I 1707 Pos# 0117	Revenue Program Administrator I 1707 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
Government Analyst II 2225 Pos#: 6699 3060	Government Analyst II 2225 Pos#: 6560 6597	Government Analyst II 2225 Pos#: 0670 3018 2104	Government Analyst II 2225 Pos# 6625	Government Analyst II 2225 Pos#: 1206 0463	Government Analyst II 2225 Pos#: 1162 2440	Government Analyst II 2225 Pos#: 0724 1349	Government Analyst II 2225 Pos#: 2603 0641 6505 0715
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 III 2238 Pos#: 0884 0802	Government Operations Consultant III 2238 Pos# 2092	Operations Review Specialist 2239 Pos# 6504	Government Operations Consultant III 2238 Pos#: 6604 1995	Systems Programmer III 2115 Pos# 3208
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				Operations Review Specialist 2239 Pos#: 6786 2970
Government Operations Consultant II 2236 Pos# 6592		Government Operations Consultant I 2238 Pos# 1704					Government Analyst I 2224 Pos#: 1408 2176 6523
Government Analyst I 2224 Pos# 0078							
Government Operations Consultant I 2238 Pos# 1382							

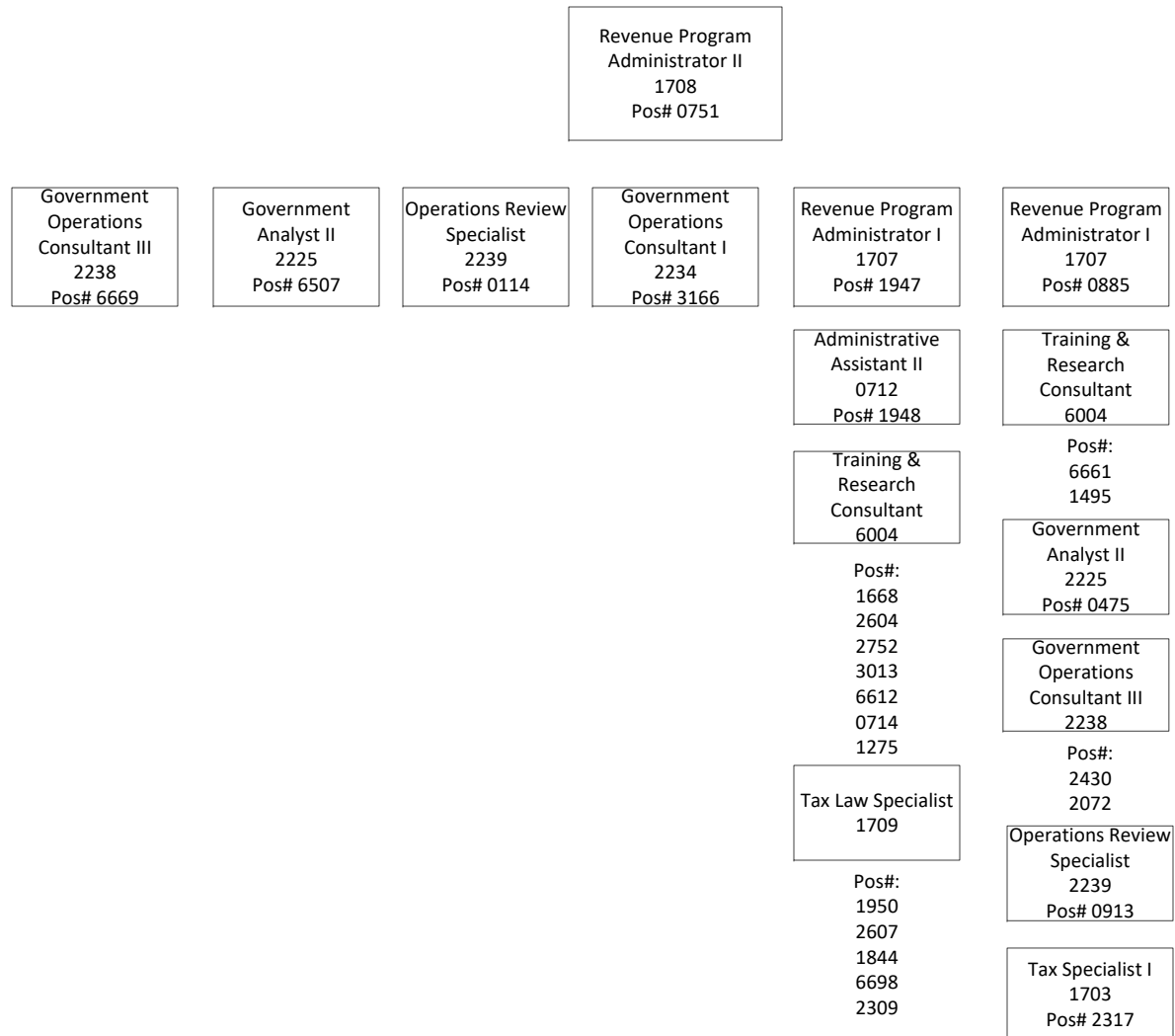
Department of Revenue
 General Tax Administration
 Solution Support Personnel
 Current as of July 1, 2022



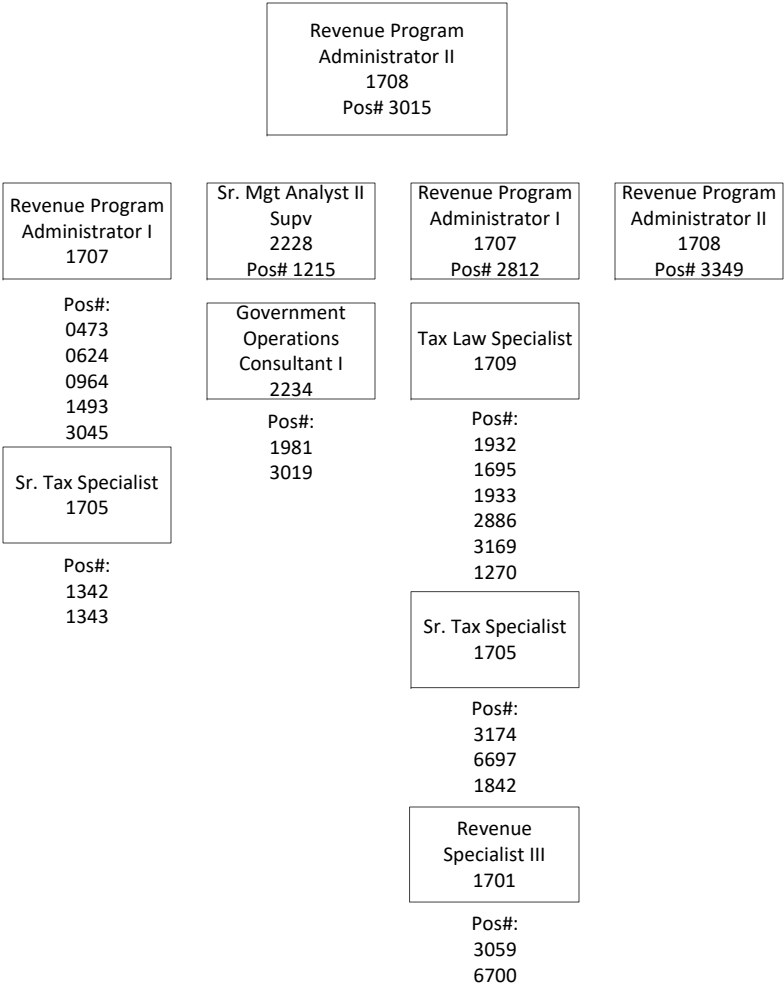
Department of Revenue
 General Tax Administration
 Resource Management Process
 Current as of July 1, 2022



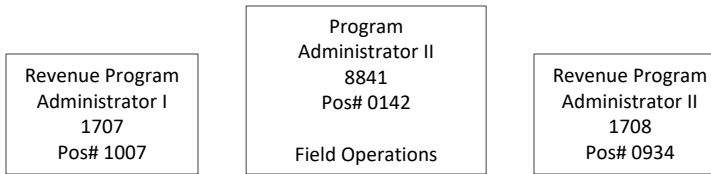
Department of Revenue
 General Tax Administration
 Program Office - Communications
 Current as of July 1, 2022



Department of Revenue
 General Tax Administration
 Program Office - Legislative
 Current as of July 1, 2022

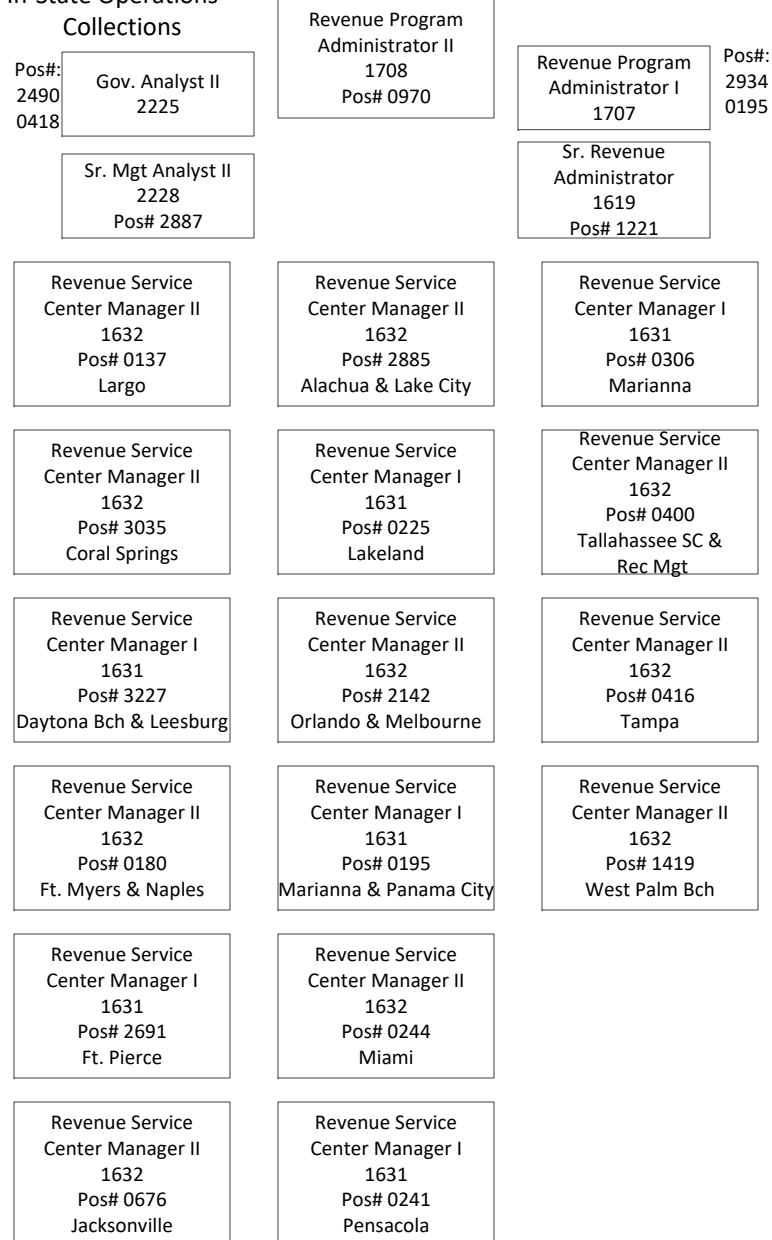


Department of Revenue
 General Tax Administration
 Field Operations
 Current as of July 1, 2022

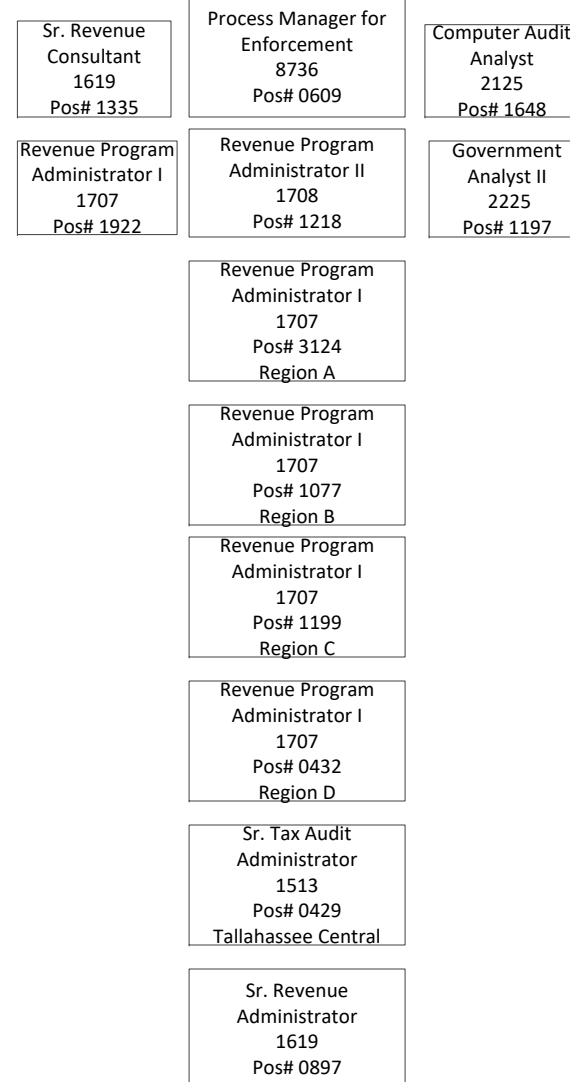


See individual org charts

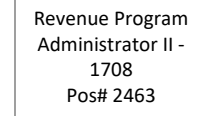
In-State Operations –
 Collections



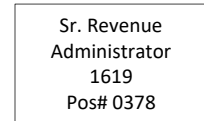
Audit Operations



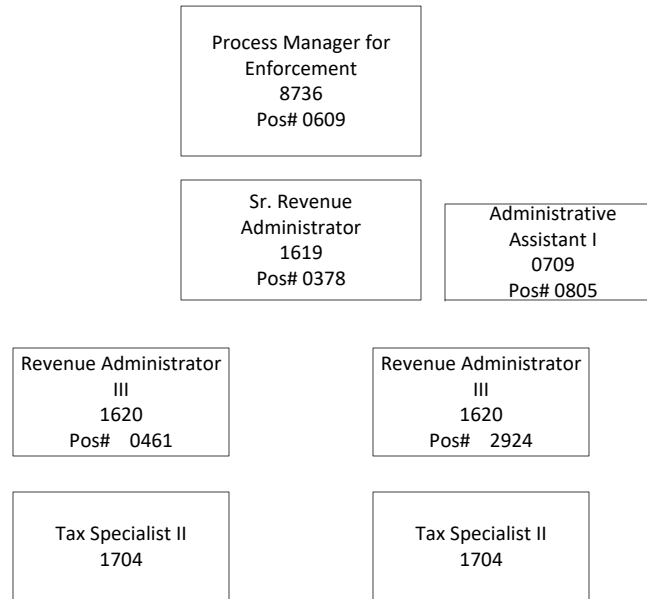
Investigations



Education & Compliance
 Outreach



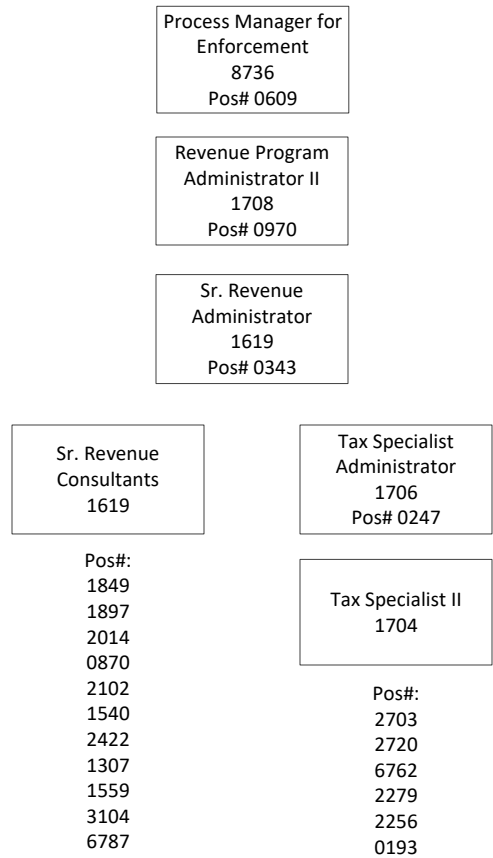
Department of Revenue
 General Tax Administration
 Field Ops - Education & Compliance Outreach
 Current as of July 1, 2022



Pos#:
 2409
 2853
 2360
 1554
 0109
 1499
 1744
 1553
 0342
 3214
 0223
 0824
 0321
 3067
 2694

Pos#:
 3144
 3199
 6829
 6860
 6836
 2004
 2001
 1911
 2404
 2218
 2053
 1627
 6713
 1183

Department of Revenue
General Tax Administration
Field Ops – Collections Ops - Rec Mgt Training Team
Current as of July 1, 2022



Department of Revenue
 General Tax Administration
 Audit Support
 Current as of July 1, 2022

Revenue Program
 Administrator II
 1708
 Pos# 1218

Sr Rev Admin
 1619
 Pos# 0897

GROUP I
 Tax Audit Supv
 1512
 Pos# 1984

GROUP II
 Tax Audit Supv
 1512
 Pos# 3109

GROUP III
 Tax Audit Supv
 1512
 Pos# 0446

Sr. Tax Specialist
 1705

Sr. Tax Specialist
 1705

Computer Audit
 Analyst
 2125

- Pos#:
 2359
 2412
 0520
 2833
 0653
 2158
 0875
 2629
 2396
 3114

- Pos#:
 1517
 1867
 1234
 0995
 1982
 3306
 0862
 3187

Rev Sr. Tax Specialist
 1522
 Pos# 2906

- Pos#:
 1970
 2637
 2898
 2630
 2421
 0493
 6731
 1175
 2854
 0431
 0888
 3128
 2618
 2434
 6853
 0442
 0899
 0837

Rev Computer Audit
 Analyst
 1523

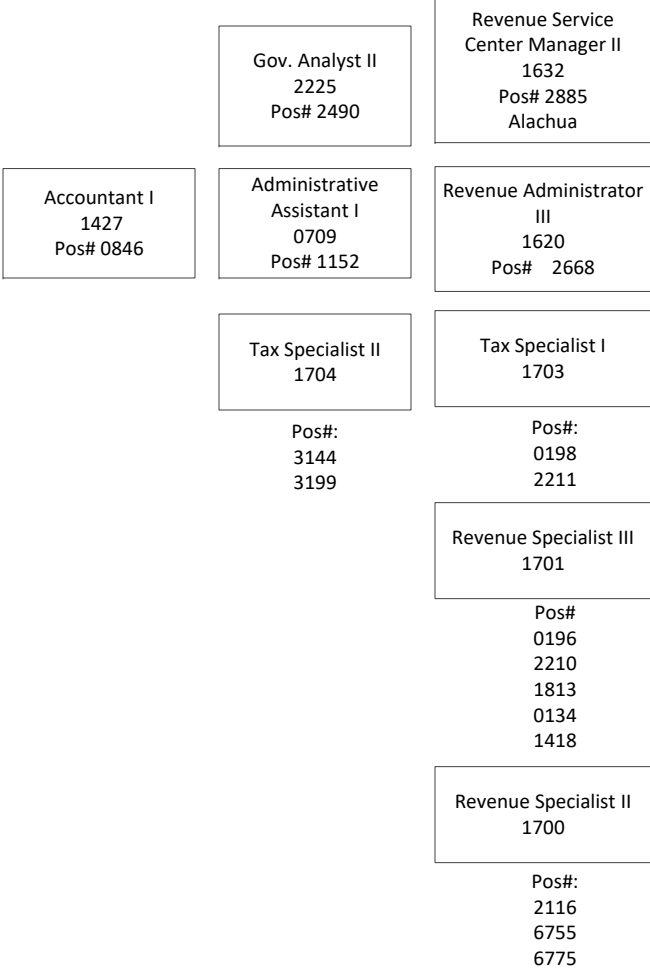
- Pos#:
 0900
 2299

Department of Revenue
 General Tax Administration
 Criminal Investigations
 Current as of July 1, 2022

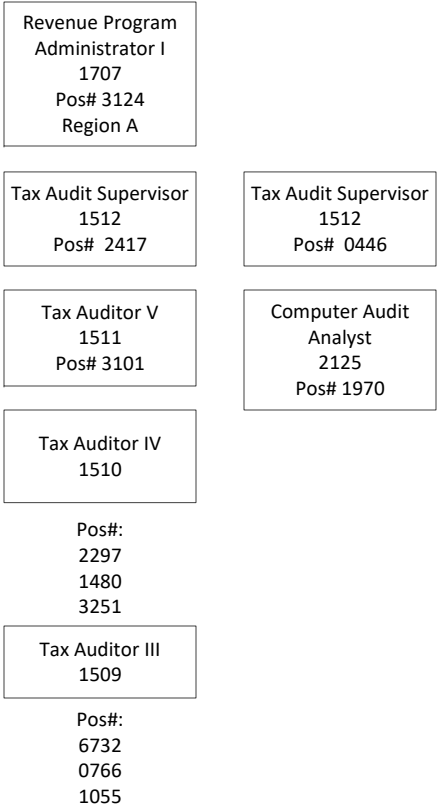
	Revenue Program Administrator 1707 Pos# 1238	Revenue Program Administrator II 1708 Pos# 2463 Criminal Investigations	Staff Assistant 0120 Pos# 2644	Administrative Assistant I 0709 Pos# 1300	
Investigations Administrator 8355 Pos# 1038	Investigations Administrator 8355 Pos# 1655	Investigations Administrator 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#: 0294 2040	Revenue Investigations Criminal Enforcement 8337 Pos#: 2157 2639	Revenue Investigations Criminal Enforcement 8337 Pos#: 2912 2647 2646	Revenue Investigations Criminal Enforcement 8337 Pos#: 2945 2946 2469 1625	Tax Specialist I 1703 Pos# 0254	Tax Specialist I 1703 Pos#: 2782 2198
Financial Investigator 8324 Pos#: 1040 2651	Staff Assistant 0120 Pos# 1019	Tax Specialist I 1703 Pos# 2902	Sr. Financial Investigator 8351	Sr. Financial Investigator 8351 Pos#: 1630 2907 0717 1623	
Sr. Financial Investigator 8351 Pos#: 2650 1622	Sr. Financial Investigator 8351 Pos#: 1631 3212	Financial Investigator 8324 Pos#: 2369 2648 2913	Pos#: 1438 2942	Investigator 8321 Pos# 2943	
Investigator 8321 Pos# 2400	Financial Investigator 8324 Pos#: 0866 2189	Sr. Financial Investigator 8351 Pos# 2911	Financial Investigator 8324 Pos#: 1931 0967 2910	Revenue Investigations Criminal Enforcement 8337 Pos# 2638	
Tax Specialist I 1703 Pos# 2821	Investigator 8321 Pos# 2197	Investigator 8321 Pos# 1041	Tax Specialist I 1703 Pos# 3086		
	Sr. Tax Specialist 1705 Pos# 2901				

Department of Revenue
 General Tax Administration
 Alachua Service Center
 Current as of July 1, 2022

Collections



Audit



Department of Revenue
 General Tax Administration
 Jacksonville Service Center
 Current as of July 1, 2022

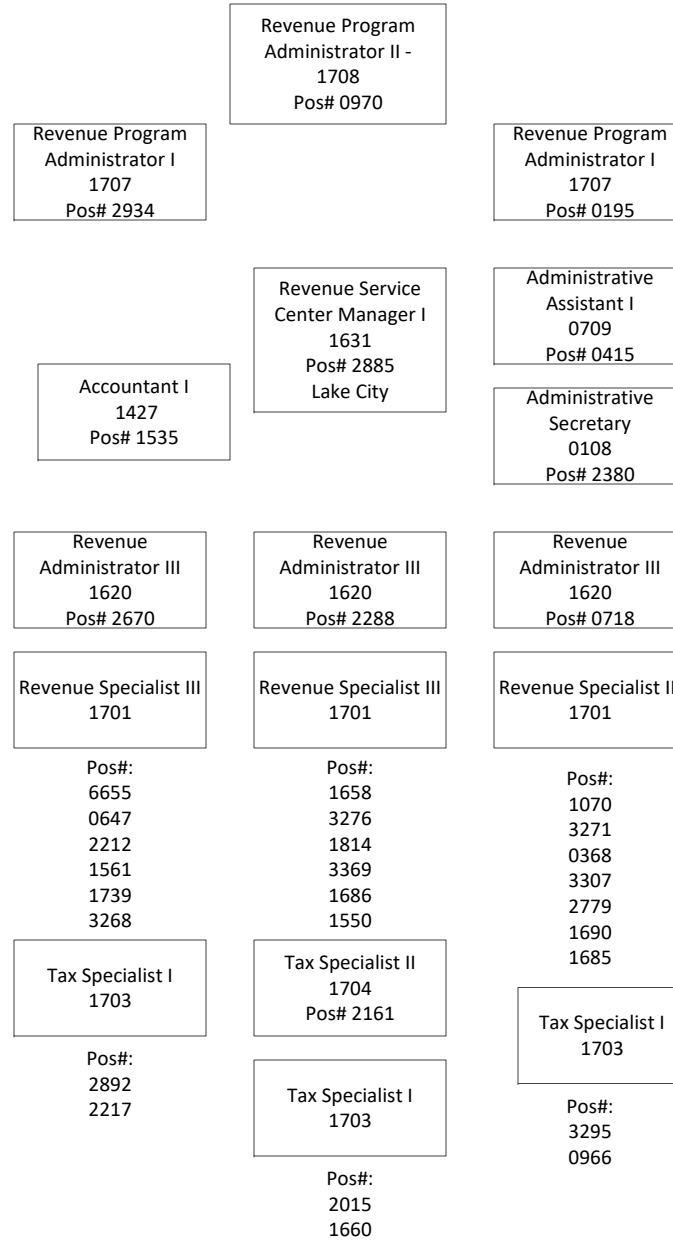
Collections

Administrative Assistant I 0709 Pos#: 1257 0212	Revenue Service Center Manager II 1632 Pos# 0676 Jacksonville	Operations Review Specialist 2239 Pos# 1671
Accountant I 1427 Pos# 2489	Revenue Specialist III 1701 Pos#: 1298 2214 2693	Revenue Administrator III 1620 Pos# 0204
Revenue Administrator III 1620 Pos# 6759	Revenue Specialist II 1700 Pos#: 0318 3301 1815	Tax Specialist I 1703 Pos#: 0965 1653 2890 1440 3237
Revenue Specialist III 1701 Pos# 0206 2947 0202		Revenue Specialist III 1701 Pos#: 0239 2492 1586
Revenue Specialist II 1700 Pos#: 1557 1659 1556 0214		

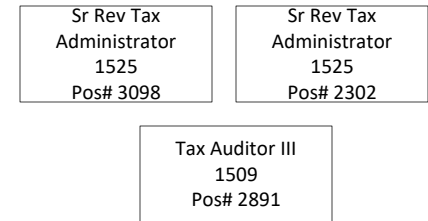
Audit

Sr. Tax Specialist 1705 Pos# 0995	Revenue Program Administrator I 1707 Pos# 1077 Region B	Administrative Assistant II 0712 Pos# 1961
Tax Audit Supv 1512 Pos# 3221	Tax Audit Supv 1512 Pos# 0401	Tax Audit Supv 1512 Pos# 0826
Tax Auditor V 1511 Pos# 6849	Administrative Assistant I 0709 Pos# 2196	Tax Auditor IV 1510 Pos# 3220
Tax Auditor IV 1510 Pos#: 0639 3143	Tax Auditor III 1509 Pos#: 0407 2431 1916 1899	Tax Auditor III 1509 Pos# 3020
Tax Auditor III 1509 Pos#: 2819 2068 6838 1582	Tax Auditor I 1503 Pos#1244	
Tax Auditor I 1503 Pos# 3099		
Computer Audit Analyst 2125 Pos#: 3236 6731 0493		

Collections



Audit



Department of Revenue
General Tax Administration
Marianna Service Center
Current as of July 1, 2022

Collections

Revenue Service
Center Manager I
1631
Pos# 0306
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 Auditor IV
1510
Pos# 0989

Computer Audit
Analyst
2125
Pos# 0888

Department of Revenue
General Tax Administration
Panama City Service Center
Current as of July 1, 2022

Collections

Accountant I 1427 Pos# 0146	Revenue Service Center Manager I 1631 Pos# 0306 Marianna	Administrative Secretary 0108 Pos# 0791
Tax Specialist II 1704 Pos# 3199	Revenue Administrator III 1620 Pos# 0927	
	Tax Specialist I 1703 Pos#: 2203 2204	
	Revenue Specialist III 1701 Pos#: 2260 0287 1153	
	Revenue Specialist II 1700 Pos#: 0108 0289 1787 2951	

Audit

Revenue Program Administrator I 1707 Pos# 3124 Region A
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 3229

Department of Revenue
 General Tax Administration
 Pensacola Service Center
 Current as of July 1, 2022

Collections

Administrative Assistant I 0709 Pos# 1490	Revenue Service Center Manager I 1631 Pos# 0241 Pensacola	Accountant I 1427 Pos# 2497
Tax Specialist I 1703 Pos#: 2206 2676	Revenue Administrator III 1620 Pos# 1895	
Tax Spec Administrator 1706 Pos# 3241	Revenue Specialist III 1701 Pos#: 0242 0291 6776 2387 2652	
Senior Tax Specialist 1705 Pos#: 0293 6648	Revenue Specialist II 1700 Pos#: 0292 0296 1953 2215	
Tax Specialist II 1704 Pos#: 1304 2624 0211 6670 6708 0872 2499 2681 1885 0849		

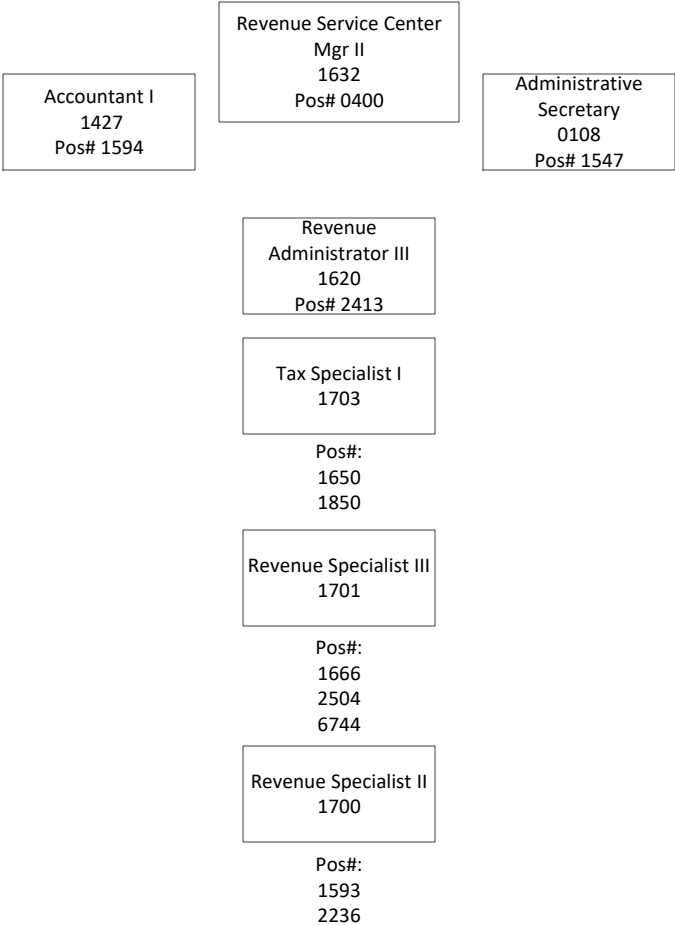
Audit

Revenue Program Administrator I 1707 Pos# 3124 Region A	Sr Revenue Consultant 1619 Pos# 6847	
Tax Audit Supervisor 1512 Pos# 3083	Tax Audit Supv 1512 Pos# 1610	Sr. Tax Specialist 1705 Pos# 3306
Tax Auditor IV 1510 Pos#: 1194 2410 0723 0406	Tax Auditor V 1511 Pos#: 6846 0420	Rev Computer Audit Analyst 1523 Pos# 2299
Rev Tax Auditor IV 1519 Pos# 3230	Rev Tax Auditor IV 1519 Pos# 1959	
Tax Auditor III 1509 Pos#: 3188 0523 0839	Tax Auditor III 1509 Pos#: 0924 0795 3260	

Department of Revenue
 General Tax Administration
 Tallahassee Receivables Management
 Current as of July 1, 2022

	Revenue Service Center Mgr II 1632 Pos# 0400	Admin Asst I 0709 Pos# 2500
Sr. Revenue Administrator 1619 Pos# 1221	Tax Spec Administrator 1706 Pos# 6748	Revenue Admin II 1618 Pos# 5709
Government Analyst II 2225 Pos# 1337	Revenue Spec III 1701	Revenue Spec III 1701
Sr. Tax Specialist 1705 Pos# 0895	Pos#: 0467 1587 0388 6723 6715 2710 3292	Pos#: 1765 2547 1766 2734 1450
Tax Specialist II 1704	Tax Specialist II 1704 Pos# 2282	Revenue Spec II 1700
Pos#: 1363 2378 3039 6706 0604 2836	Tax Spec I 1703	Pos#: 1786 1946
	Pos#: 2191 2849 1249 0422	Tax Spec I 1703
		Pos#: 1683 3289

Collections



Department of Revenue
 General Tax Administration
 Tallahassee – Campaigns (1 of 2)
 Current as of July 1, 2022

Process Manager for
 Enforcement
 8736
 Pos# 0609

Rev Sr. Tax Specialist
 1522
 Pos# 1665

Sr. Revenue
 Consultant
 1619
 Pos# 1335

Sr. Tax Audit
 Administrator
 1513
 Pos# 0429
 Tallahassee Central

Computer Audit
 Analyst
 2125
 Pos# 1648

Sr. Tax Specialist
 1705
 Pos# 1332

Sr. Revenue
 Administrator
 1525
 Pos# 3098

Revenue Manager
 1702
 Pos# 1250

Tax Audit Supv
 1512
 Pos# 2884

Tax Audit Supv
 1512
 Pos# 1667

Tax Audit Supv
 1512
 Pos# 2234

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

Administrative
 Secretary
 0108

Sr. Tax Specialist
 1705
 Pos# 2200

Sr. Tax Specialist
 1705
 Pos# 2899

Tax Auditor I
 1503

Sr. Tax Specialist
 1705

Tax Auditor IV
 1510
 Pos# 1532

Sr. Tax Specialist
 1705

Tax Auditor IV
 1510
 Pos# 3217

Tax Auditor IV
 1510

Pos#:
 2897
 1635
 2473
 1549

Tax Auditor IV
 1510

Rev Sr. Tax Specialist
 1522
 Pos# 0397

Pos#:
 0829
 2089
 3095
 2286
 2301
 2037
 6823
 2785
 6712
 6730

Pos#:
 1649
 2863

Tax Auditor II
 1506

Pos#:
 0882
 2900

Rev Tax Auditor III
 1518
 Pos# 3023

Pos#:
 2432
 3141
 3026
 3025

Revenue Spec II
 1700
 Pos# 3024

Tax Auditor III
 1509

Tax Auditor IV
 1510

Pos#:
 2894
 1638

Tax Auditor IV
 1510

Pos#:
 1652
 2077
 3193
 1632

Tax Auditor IV
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 Pos# 2070

Tax Auditor II
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Tax Auditor II
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Revenue Spec III
 1701
 Pos# 3058

Pos#:
 2397
 2842

Pos#:
 1640
 2051

Tax Auditor III
 1509
 Pos# 6858

Pos#:
 1509
 Pos# 6858

Tax Auditor I
 1503

Tax Auditor III
 1509

Pos#:
 1912
 2635
 1066
 6818
 1195

Pos#:
 1541
 1333

Accountant I
 1427
 Pos# 1155

Rev Tax Auditor III
 1518

Tax Auditor III
 1509
 Pos# 1643

Tax Auditor III
 1509
 Pos# 2896

Tax Auditor III
 1509
 Pos# 2896

Pos#:
 6830
 0124
 1969
 3077
 3219
 3125
 1619

Pos#:
 3209
 1483

Tax Auditor II
 1506
 Pos# 2194

Tax Auditor I
 1503

Tax Auditor I
 1503

Pos#:
 3255
 3373

Tax Auditor II
 1506
 Pos# 1220

Tax Auditor II
 1506

Tax Auditor II
 1506

Pos#:
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 1969
 3077
 3219
 3125
 1619

Tax Auditor II
 1506
 Pos# 2194

Tax Auditor I
 1503

Tax Auditor I
 1503

Pos#:
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 1988
 2619

Tax Auditor II
 1506
 Pos# 3078

Tax Auditor I
 1503

Pos#:
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 0428

Pos#:
 2074
 0428

Pos#:
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 1969
 3077
 3219
 3125
 1619

Pos#:
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 1483

Pos#:
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 6855
 1168
 0399

Pos#:
 3036
 2093
 2831
 1955
 6714
 1473
 0481
 2471
 6833
 0481
 1955
 1473
 6714

Tax Auditor I
 1503

Pos#:
 0516
 1875
 1045
 6827
 3162
 3000
 6822
 0858
 2617

Pos#:
 0829
 2089
 3095
 2286
 2301
 2037
 6823
 2785
 6712
 6730

Tax Auditor I
 1503

Pos#:
 1185
 1636
 0987
 3228
 0324
 1068
 2423

Pos#:
 3209
 1483

Pos#:
 3181
 6821
 6855
 1168
 0399

Pos#:
 3036
 2093
 2831
 1955
 6714
 1473
 0481
 2471
 6833
 0481
 1955
 1473
 6714

Pos#:
 0496
 0620
 1661
 2614
 0990
 0522
 3037

Pos#:
 0516
 1875
 1045
 6827
 3162
 3000
 6822
 0858
 2617

Pos#:
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 2089
 3095
 2286
 2301
 2037
 6823
 2785
 6712
 6730

Pos#:
 1185
 1636
 0987
 3228
 0324
 1068
 2423

Pos#:
 6830
 0124
 1969
 3077
 3219
 3125
 1619

Pos#:
 3209
 1483

Pos#:
 3181
 6821
 6855
 1168
 0399

Pos#:
 3036
 2093
 2831
 1955
 6714
 1473
 0481
 2471
 6833
 0481
 1955
 1473
 6714

Department of Revenue
 General Tax Administration
 Tallahassee – Campaigns (2 of 2)
 Current as of July 1, 2022

Program Administrator
 8841
 Pos# 0142

Lead Development

Tax Audit Supv 1512 Pos# 1256	Tax Audit Supv 1512 Pos# 5859	Tax Audit Supv 1512 Pos# 1209	Tax Audit Supv 1512 Pos# 0430	Tax Audit Supv 1512 Pos# 0460	Tax Audit Supv 1512 Pos# 1960	Revenue Program Administrator II 1707 Pos# 0934	Sr Revenue Administrator 1619 Pos# 3376
Tax Auditor II 1506 Pos# 1883	Sr. Tax Specialist 1705 Pos# 1441	Sr. Tax Specialist 1705	Sr. Tax Specialist 1705	Sr. Tax Specialist 1705	Tax Auditor III 1509 Pos# 2476	Government Analyst II 2225	Tax Law Specialist 1709
Tax Auditor I 1503	Tax Auditor I 1503 Pos# 1336	Pos#: 2895 3159	Pos#: 1963 1678	Pos#: 2475 3051 2916	Tax Auditor II 1506	Pos#: 6696 0634 0949	Pos#: 0905 6743 3006 1674
Pos#: 1069 3103 6740 1261 3155 6718 3160 3096	Tax Auditor IV 1510	Tax Auditor IV 1510 Pos# 1621	Tax Auditor IV 1510 Pos# 1567	Tax Auditor IV 1510	Pos#: 1189 2018 2416 2654		Government Analyst II 2225 Pos# 1719
Tax Auditor II 1506 Pos# 6739	Rev Tax Auditor III 1518	Tax Auditor II 1506	Tax Auditor III 1509	Pos#: 0434 1996	Tax Auditor I 1503		Government Operations Consultant III 2238
	Pos#: 2307 1892 3142	Pos#: 1876 0395	Pos#: 1677 0334	Tax Auditor III 1509	Pos#: 1914 3093 0988 1168 0521 1064 0389		Pos#: 1906 2502
	Tax Auditor II 1506 Pos# 0890	Tax Auditor I 1503	Rev Tax Auditor III 1518 Pos# 1182	Pos#: 1437 3232 3021 0499			Sr. Tax Specialist 1705
		Pos#: 1521 2472		Tax Auditor II 1506 Pos# 0680			Pos#: 2455 2869 1181 2199
		Tax Auditor V 1511 Pos# 0380					Tax Specialist II 1704 Pos# 0222
		Rev Tax Auditor IV 1519 Pos# 2386					

Department of Revenue
 General Tax Administration
 Daytona Service Center
 Current as of July 1, 2022

Collections

Accountant I 1427 Pos# 1295	Revenue Service Center Manager I 1631 Pos# 3227 Leesburg & Daytona
	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
	Tax Audit Supv 1512 Pos# 2061
Rev Computer Audit Analyst 1523 Pos# 0900	Tax Auditor IV 1510
	Pos#: 2825 1973 1165
	Rev Tax Auditor IV 1519 Pos# 1889
	Tax Auditor III 1509
	Pos#: 1862 1903

Department of Revenue
 General Tax Administration
 Lakeland Service Center
 Current as of July 1, 2022

Collections

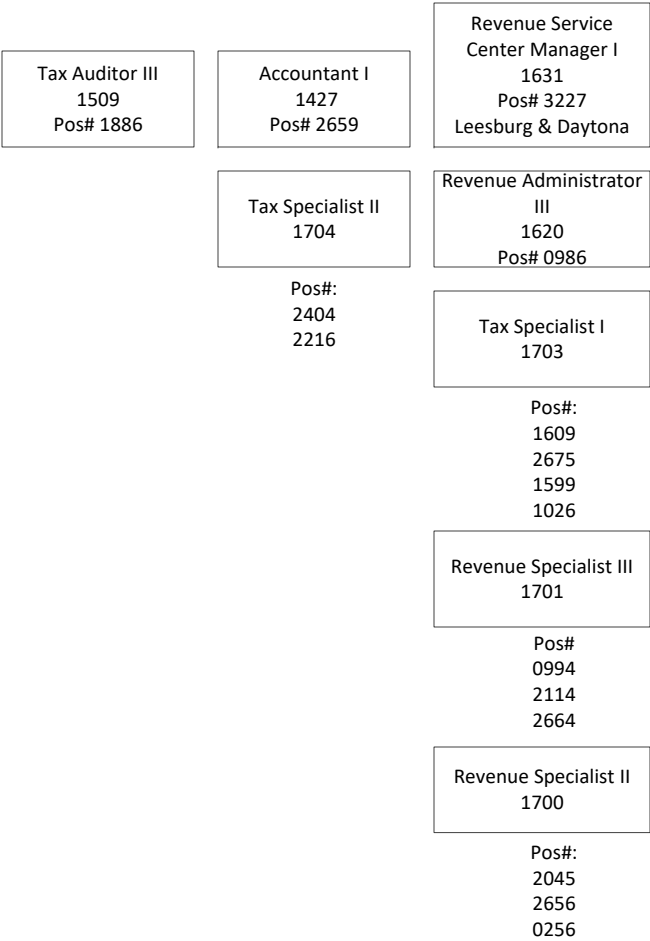
Accountant I 1427 Pos# 0230	Revenue Service Center Manager I 1631 Pos# 0225 Lakeland	Administrative Assistant I 0709 Pos# 0273
	Revenue Administrator III 1620 Pos# 2667	Tax Specialist I 1703
	Revenue Specialist III 1701	Pos#: 0227 1424 0161
	Pos# 1562 2219 1416 1597	
	Revenue Specialist II 1700	
	Pos#: 0226 1858 0683	

Audit

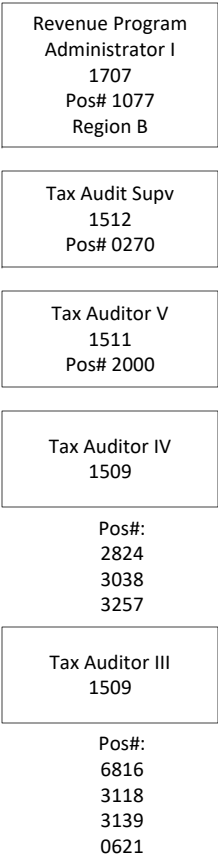
Revenue Program Administrator I 1707 Pos# 1077 Region B	Computer Audit Analyst 2125 Pos# 1175	
Tax Audit Supv 1512 Pos# 2613	Sr. Tax Specialist 1705 Pos# 0520	Sr. Revenue Consultant 1619 Pos# 1060
Tax Auditor IV 1510		
Pos#: 0492 3029 3042 6854		
Tax Auditor III 1509		
Pos#: 1246 0489 6839 1511 2308		

Department of Revenue
 General Tax Administration
 Leesburg Service Center
 Current as of July 1, 2022

Collections



Audit



Department of Revenue
 General Tax Administration
 Orlando Service Center (1 of 2)
 Current as of July 1, 2022

Collections

Administrative Assistant I 0709	Revenue Service Center Manager II 1632 Pos# 2142 Orlando	Administrative Secretary 0108 Pos# 3152	Accountant I 1427 Pos# 2501		
Pos#: 0157 2643					
Revenue Administrator III 1620 Pos# 6771	Revenue Administrator III 1620 Pos# 1435	Revenue Administrator III 1620 Pos# 1977	Revenue Administrator III 1620 Pos# 0344	Sr. Mgt Analyst II 2228 Pos# 2887	Tax Specialist II 1704
Revenue Specialist III 1701	Tax Specialist I 1703	Revenue Specialist III 1701	Tax Specialist I 1703	Tax Specialist II 1704 Pos# 2378	Pos#: 3214 0223
Pos#: 0742 0693 6785 3300 2229 6773	Pos#: 2220 2162	Pos#: 0326 1527 2249 2419 3226 2706	Pos#: 1774: 0390 1570 2118 0352 2112 1571	Sr. Revenue Consultant 1619 Pos# 1307	
	Revenue Specialist III 1701	Revenue Specialist II 1700	Revenue Specialist III 1701 Pos# 2961	Tax Specialist II 1704	
	Pos#: 6772 0877 2488	Pos#: 2117 3070 0345 1436 0350		Pos#: 2279 2256 0193	
	Revenue Specialist II 1700		Revenue Specialist II 1700 Pos# 2402		
	Pos#: 2109 2218 6850 1569 0896 2484				

Department of Revenue
 General Tax Administration
 Orlando Service Center (2 of 2)
 Current as of July 1, 2022

Audit

		Revenue Program Administrator I 1707 Pos# 1077 Region B	Sr. Revenue Consultant 1619 Pos# 6841
Tax Audit Supv 1512 Pos# 0925	Tax Audit Supv 1512 Pos# 2372	Tax Audit Supervisor 1512 Pos# 2822	Tax Audit Supv 1512 Pos# 1491
Tax Auditor III 1509 Pos#: 2429 2063 2660	Administrative Assistant I 0709 Pos# 1376	Tax Auditor IV 1510 Pos#: 2826 1978	Rev Tax Auditor IV 1519 Pos# 0636
	Tax Auditor V 1511 Pos# 0405	Tax Auditor III 1509 Pos#: 2388 2828 1186 0906 6815 3238 1881	Tax Auditor IV 1510 Pos#: 6703 1971
	Rev Tax Auditor III 1518 Pos# 3225	Tax Auditor I 1503 Pos#: 6820	Tax Auditor III 1509 Pos#: 0386 2418 1913 0976 3186
	Tax Auditor III 1509 Pos#: 6576 0283 1574 1468		Tax Auditor I 1503 Pos#: 0952 1192 3121
	Tax Auditor I 1503 Pos#: 2424 1265		

Collections

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

Accountant I
 1427
 Pos# 0329

Revenue
 Administrator III
 1620
 Pos# 0381

Tax Specialist I
 1703

Pos#:
 2228
 1980

Revenue Specialist III
 1701

Pos#
 6747
 0781
 1486
 2143

Revenue Specialist II
 1700

Pos#:
 0328
 1563
 1894
 0349

Audit

Revenue Program
 Administrator I
 1707
 Pos# 1077
 Region B

Tax Audit Supv
 1512
 Pos# 0208

Rev Sr. Tax Specialist
 1522
 Pos# 2906

Tax Auditor IV
 1510

Pos#:
 6825
 1976
 3081

Tax Auditor III
 1509

Pos#:
 1983
 0627
 6828
 6819

Tax Auditor I
 1503
 Pos# 3222

Department of Revenue
 General Tax Administration
 Ft. Myers Service Center
 Current as of July 1, 2022

Collections

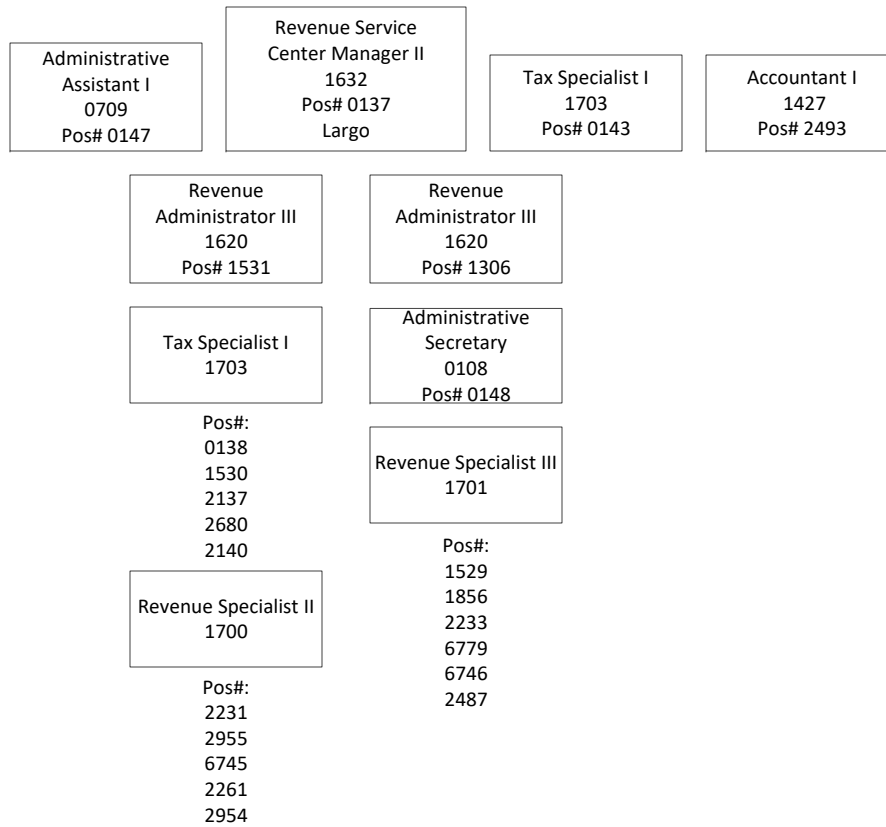
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Revenue Administrator III 1620 Pos# 2110	Revenue Administrator III 1620 Pos# 2672	Sr. Revenue Consultant 1619
Tax Specialist I 1703	Tax Specialist I 1703	Pos#: 2014 0870
Pos#: 6754 2237 1590	Pos#: 2238 1543	
Revenue Specialist III 1701	Revenue Specialist II 1700	
Pos#: 0447 0848 2239 2663 1896 2083	Pos#: 0232 2480 2684 0181 2950 0831 0185	

Audit

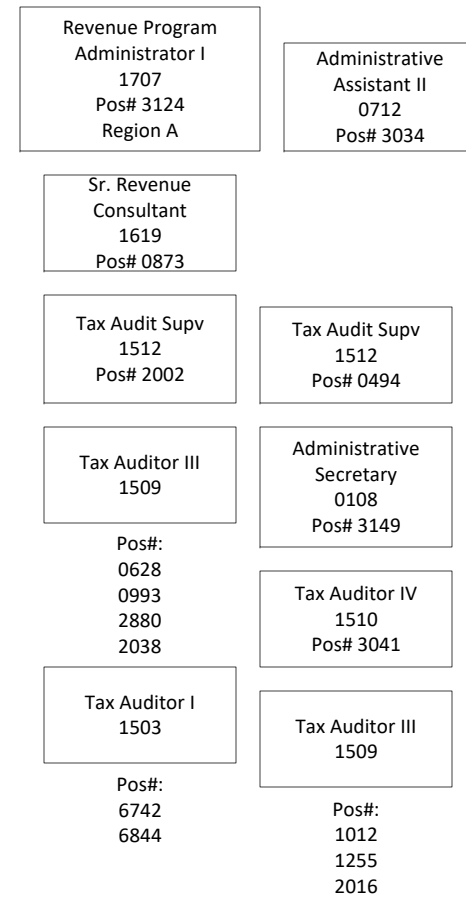
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Tax Audit Supv 1512 Pos# 1884	Computer Audit Analyst 2125 Pos# 2421
Tax Auditor V 1511 Pos# 0688	
Tax Auditor IV 1510	
Pos#: 2477 0470	
Tax Auditor III 1509	
Pos# 6529 1907 2381 3223	
Rev Tax Auditor III 1518 Pos# 3146	

Department of Revenue
 General Tax Administration
 Largo Service Center
 Current as of July 1, 2022

Collections

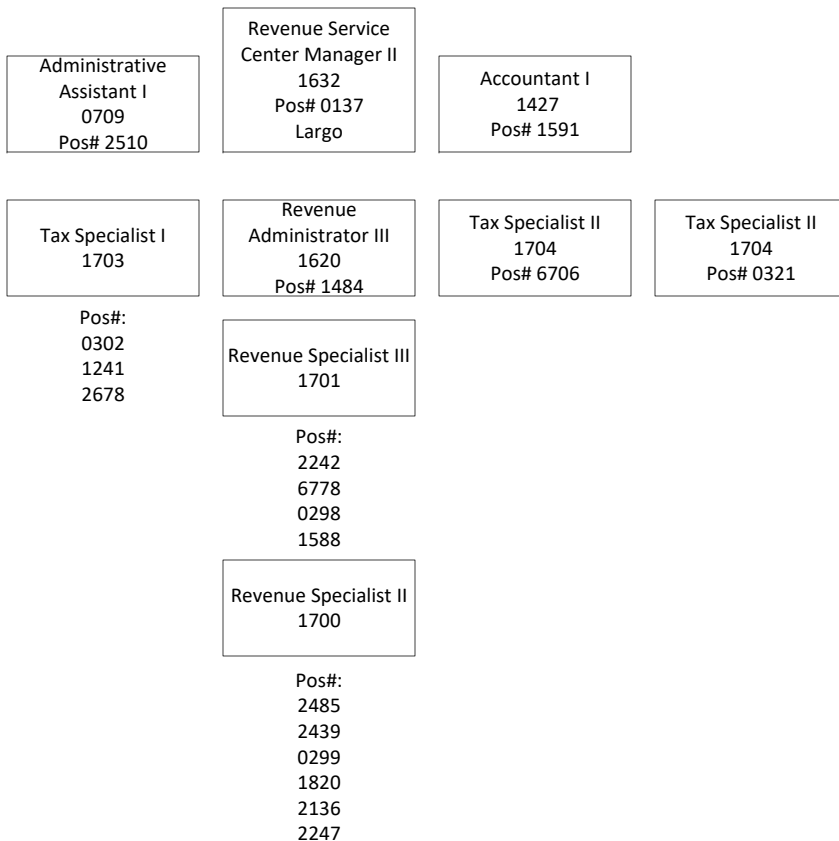


Audit

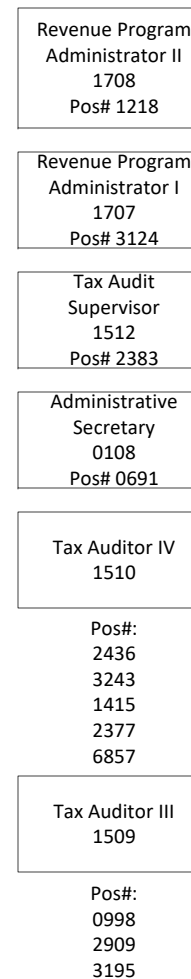


Department of Revenue
 General Tax Administration
 Sarasota Service Center
 Current as of July 1, 2022

Collections



Audit



Department of Revenue
 General Tax Administration
 Tampa Service Center
 Current as of July 1, 2022

Collections

	Administrative Assistant I 0709 Pos# 1023	Revenue Service Center Manager II 1632 Pos# 0416	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	Sr. Revenue Administrator 1619 Pos# 0343
Administrative Secretary 0108 Pos# 0816	Revenue Specialist III 1701 Pos# 6761	Revenue Specialist II 1700 Pos#: 0197 2486 1417 2246 6781 0323 1025 2243 2683	Administrative Secretary 0108 Pos# 2503	Sr. Revenue Consultant 1619 Pos# 6787
Revenue Specialist III 1701 Pos#: 2665 1987 6736 1565 0864 2692	Revenue Specialist II 1700 Pos#: 2139 2956		Revenue Specialist III 1701 Pos#: 0502 1596 2250 6782 2248 2679	Tax Specialist II 1704 Pos# 1183
	Tax Specialist I 1703 Pos#: 1595 2244 0144 2687 1568 3105 2948		Tax Specialist I 1703 Pos# 2232	
Tax Specialist I 1703 Pos# 1431				

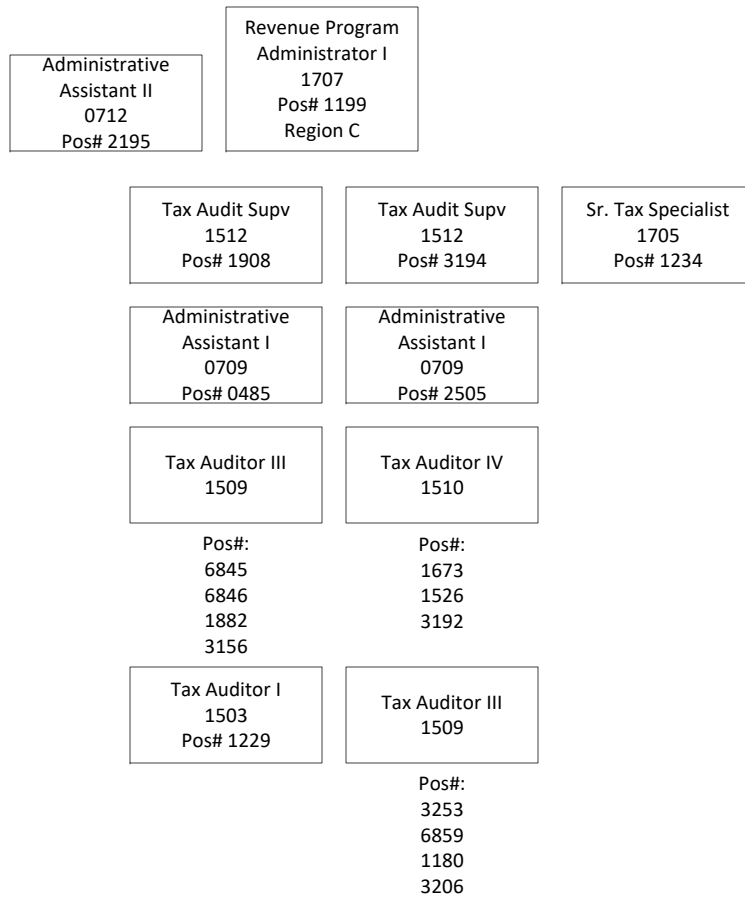
Audit

	Revenue Program Administrator II 1708 Pos# 1218	
Government Analyst II 2225 Pos# 1197	Revenue Program Administrator I 1707 Pos# 3124	
Tax Audit Supv 1512 Pos# 3196	Tax Audit Supv 1512 Pos# 1373	Tax Audit Supervisor 1512 Pos# 0904
Administrative Secretary 0108 Pos# 3234	Tax Auditor IV 1510 Pos#: 3233 1999 2051	Tax Auditor IV 1510 Pos# 0445
Tax Auditor IV 1510 Pos# 3010 Pos#: 3010 0689	Tax Auditor III 1509 Pos# 2816	Tax Auditor III 1509 Pos#: 0908 2394 3218
Tax Auditor III 1509 Pos# 2305	Tax Auditor I 1503 Pos# 1193	

Collections

	Accountant I 1427 Pos#: 0946 0172	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 2698 1421 2100	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	Tax Specialist I 1703 Pos#: 0169 2958 1539 2029 2941 3185 2257 0015
Tax Specialist I 1703 Pos#: 0817 2123				Administrative Secretary 0108 Pos#:3111

Audit



Department of Revenue
 General Tax Administration
 Ft. Pierce Service Center
 Current as of July 1, 2022

Collections

Accountant I 1427 Pos# 0189	Administrative Assistant I 0709 Pos# 0953	Revenue Service Center Manager I 1631 Pos# 2691 Ft. Pierce	Tax Specialist I 1703
		Revenue Administrator III 1620 Pos# 0910	Pos#: 1548 2662 1684
		Revenue Specialist III 1701	
		Pos#: 0188 2258 6751 2642 2222	
		Revenue Specialist II 1700	
		Pos#: 0992 1669 0190 2481 2515	

Audit

Revenue Program Administrator I 1707 Pos# 1199 Region C
Tax Auditor IV 1510
Pos#: 2097 3108
Tax Auditor III 1509 Pos# 2841

Department of Revenue
 General Tax Administration
 West Palm Beach Service Center
 Current as of July 1, 2022

Collections

	Administrative Assistant I 0709	Revenue Service Center Manager II 1632 Pos# 1419 West Palm Bch	Accountant I 1427 Pos# 0338
	Pos#: 1898 2657		
Sr. Revenue Administrator 1619 Pos# 0378	Revenue Administrator III 1620 Pos# 1301	Revenue Administrator III 1620 Pos# 0333	Revenue Administrator III 1620 Pos# 0331
Administrative Assistant I 0709 Pos# 0805	Revenue Specialist III 1701	Revenue Specialist II 1700	Tax Specialist I 1703
Tax Specialist II 1704 Pos# 2694	Pos#: 0210 1608 0262 1063 2688 0335 2019 2265	Pos#: 2146 2689 2145 2696 0025 1422 2147 2205 3210	Pos#: 0325 1299 1637 6750 2262 2264 2263

Audit

Revenue Program Administrator I 1707 Pos# 1199 Region C	
Tax Audit Supv 1512 Pos# 2367	Sr. Tax Specialist 1705 Pos# 3114
Tax Auditor IV 1510 Pos# 2847	Computer Audit Analyst 2125 Pos# 0837
Tax Auditor III 1509	
Pos#: 2855 6752 6835	

Department of Revenue
 General Tax Administration
 Miami Service Center (1 of 2)
 Current as of July 1, 2022

Collections

	Government Analyst II 2225 Pos# 0418	Administrative Assistant I 0709 Pos# 0269	Revenue Service Center Manager I 1631 Pos# 0244 Miami				
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 Pos# 0140	Revenue Specialist II 1700	Tax Specialist I 1703 Pos# 2615	Revenue Specialist III 1701	Administrative Assistant I 0709 Pos# 2509	Tax Specialist I 1703 Pos# 1857	
Pos#: 2274 0261 2124 0251 6765 6769 2275 2127 1584 2164 1425 1560	Revenue Specialist II 1700 Pos#: 1812 2281 1904 0219 0260 1578 6768 2370 0903	Pos#: 6766 0255 0845 6764 1579 2121 2280 2099 0319	Revenue Specialist III 1701 Pos#: 3305 2278 1816 1427 0220 0263 0860 1303 2156 3303	Pos#: 2949 3310 Revenue Specialist II 1700 Pos#: 2150 2128 2129 0274 0271 2267 2273 1577	Tax Specialist I 1703 Pos#: 0268 1439 3297 1184 0348 2266 2122 2010 2479	Revenue Specialist II 1700 Pos#: 2705 2130 3043 2700 2270 0267 2126 2269 2125	Accountant I 1427 Pos#: 0184 0297 2494

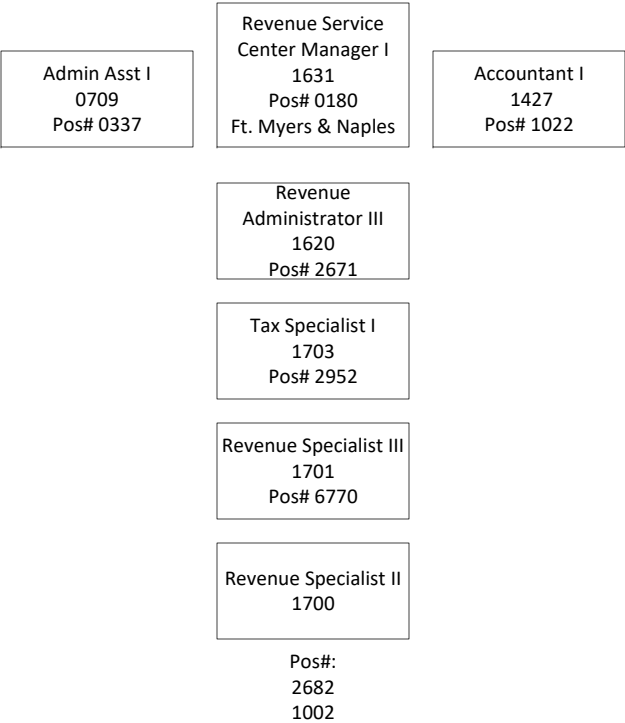
Department of Revenue
 General Tax Administration
 Miami Service Center (2 of 2)
 Current as of July 1, 2022

Audit

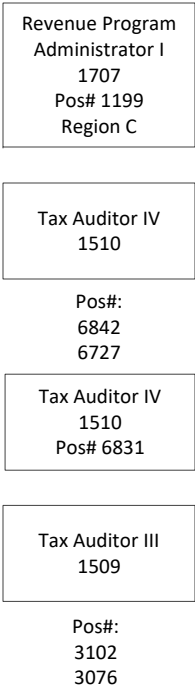
		Administrative Assistant II 0712 Pos# 0484	Revenue Program Administrator I 1707 Pos# 1199 Region C	Sr. Revenue Consultant 1619 Pos#: 2151 0638		
Tax Audit Supv 1512 Pos# 2850	Tax Audit Supv 1512 Pos# 0455	Tax Audit Supv 1512 Pos# 3248	Tax Audit Supv 1512 Pos# 0833	Tax Audit Supv 1512 Pos# 3264	Tax Audit Supv 1512 Pos# 1227	Sr. Tax Specialist 1705 Pos# 2158
Tax Auditor IV 1510 Pos#: 1235 3262 3161 3201 2304	Admin Asst I 0709 Pos# 0276	Admin Asst I 0709 Pos# 2167	Tax Auditor IV 1510 Pos#: 1475 2179 3263 0394 2024	Tax Auditor IV 1510 Pos#: 3106 2160 0391	Rev Tax Auditor IV 1519 Pos# 2009	Tax Audit Supv 1512 Pos# 3109
Tax Auditor III 1509 Pos#: 3046 6613	Tax Auditor IV 1510 Pos#: 2620 0414	Tax Auditor V 1511 Pos# 3261	Tax Auditor III 1509 Pos#: 1994 0495 2295	Tax Auditor III 1509 Pos#: 0465 3235 6724 0186	Tax Auditor IV 1510 Pos#: 1240 6721 6725 2827	Computer Audit Analyst 2125 Pos#: 3128 2618
	Tax Auditor III 1509 Pos#: 6644 3116 3247 6832	Tax Auditor IV 1510 Pos# 3158		Tax Auditor I 1503 Pos# 6834	Tax Auditor III 1509 Pos#: 3216 6843 3245	
		Tax Auditor III 1509 Pos#: 6720 3242 6704 1223			Tax Auditor I 1503 Pos# 3304	

Department of Revenue
General Tax Administration
Naples Service Center
Current as of July 1, 2022

Collections



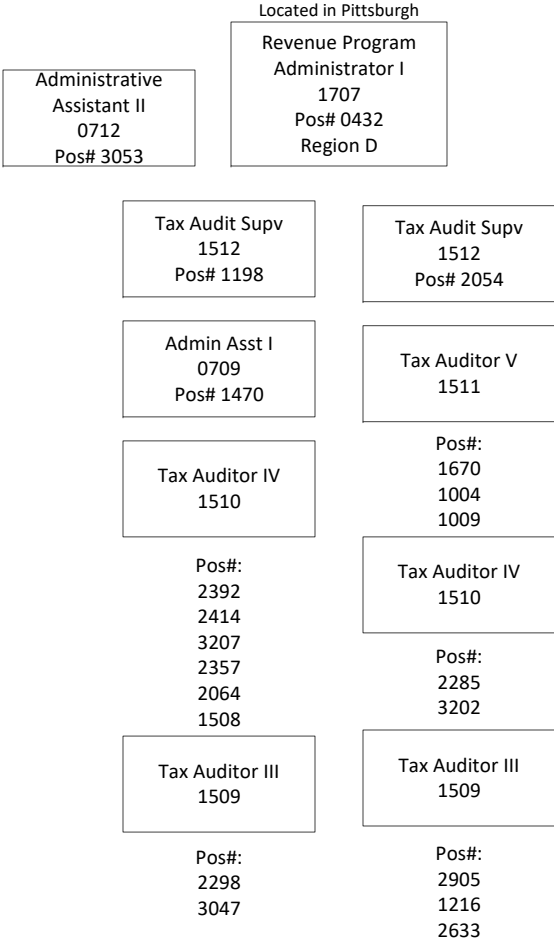
Audit



Department of Revenue
 General Tax Administration
 Atlanta Service Center
 Current as of July 1, 2022

				Located in Pittsburgh		
				Revenue Program Administrator I 1707 Pos# 0432 Region D		
					Sr. Revenue Consultant 1619	Sr. Mgt Analyst II 2228 Pos# 0692
						Revenue Service Center Manager II 1632 Pos# 0448
						Revenue Specialist III 1701 Pos# 0511
					Pos#: 1663 6848	
Sr. Tax Specialist 1705	Tax Audit Supv 1512 Pos# 1200	Tax Audit Supv 1512 Pos# 2350	Tax Audit Supv 1512 Pos# 2628	Tax Audit Supv 1512 Pos# 0280	Tax Audit Supv 1512 Pos# 2872	
Pos#: 2359 1517	Administrative Secretary 0108 Pos# 3050	Admin Asst I 0709 Pos# 1046		Tax Auditor IV 1510	Tax Auditor V 1511 Pos# 1874	
Computer Audit Analyst 2125 Pos# 2637	Tax Auditor V 1511	Tax Auditor IV 1510		Pos#: 2875 2398 0506 0736 3164	Tax Auditor IV 1510	
	Pos#: 6852 6851	Pos#: 2865 1505 1226 1618 1702		Tax Auditor III 1509	Pos#: 1893 1572 2882 2021 1217	
	Tax Auditor IV 1510	Tax Auditor III 1509		Pos#: 1062 1877 6710 2627 1868	Tax Auditor III 1509	
	Pos#: 1522 0451 3163 1900	Pos#: 2877 1701			Pos#: 0419 0824	
	Tax Auditor III 1509					
	Pos#: 0633 6817					

Department of Revenue
 General Tax Administration
 Chicago Service Center
 Current as of July 1, 2022



Department of Revenue
 General Tax Administration
 Los Angeles Service Center
 Current as of July 1, 2022

Located in Pittsburgh

Revenue Program
 Administrator I
 1707
 Pos# 0432
 Region D

Tax Audit Supv
 1512
 Pos# 3167

Tax Audit Supv
 1512
 Pos# 2065

Sr. Tax Specialist
 1705
 Pos# 0653

Tax Auditor V
 1511
 Pos# 2284

Admin Asst I
 0709

Computer Audit
 Analyst
 2125
 Pos# 0431

Tax Auditor IV
 1510

Pos#:
 1044
 1628

Pos#:
 2864
 0847
 1501
 1239
 2055
 6688
 1010

Administrative
 Secretary
 0108
 Pos# 2066

Tax Auditor V
 1511
 Pos# 2883

Tax Auditor III
 1509

Tax Auditor IV
 1510

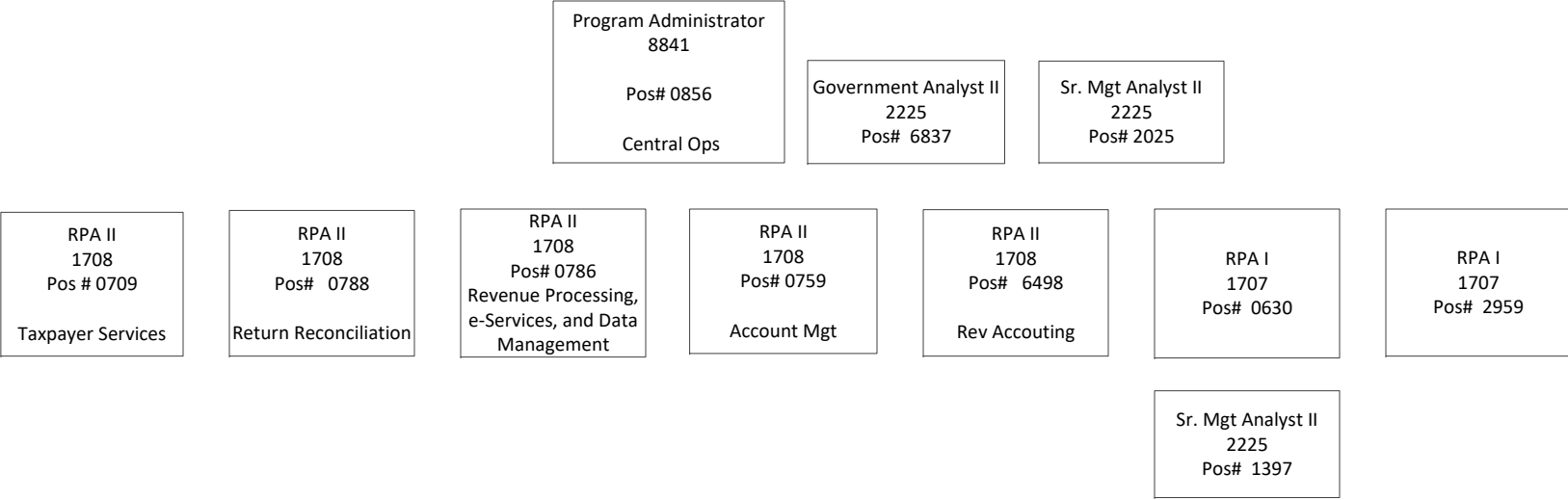
Pos#:
 2049
 0437

Pos#:
 1065
 3119
 1873
 1251
 6728
 2060

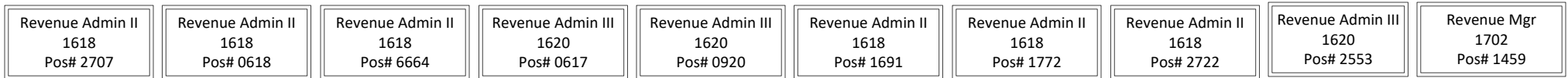
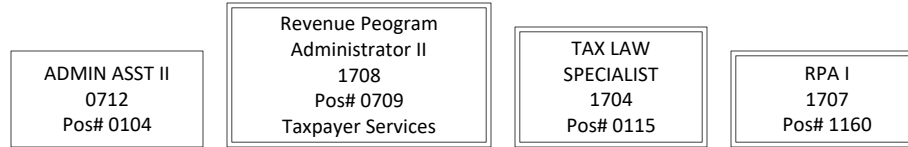
Tax Auditor III
 1509

Pos#:
 2287
 2395
 1328
 3205

Department of Revenue
General Tax Administration
Central Operations (CO)
Current as of July 1, 2022



Department of Revenue
 General Tax Administration
 CO - Taxpayer Services (1 of 2)
 Current as of July 1, 2022

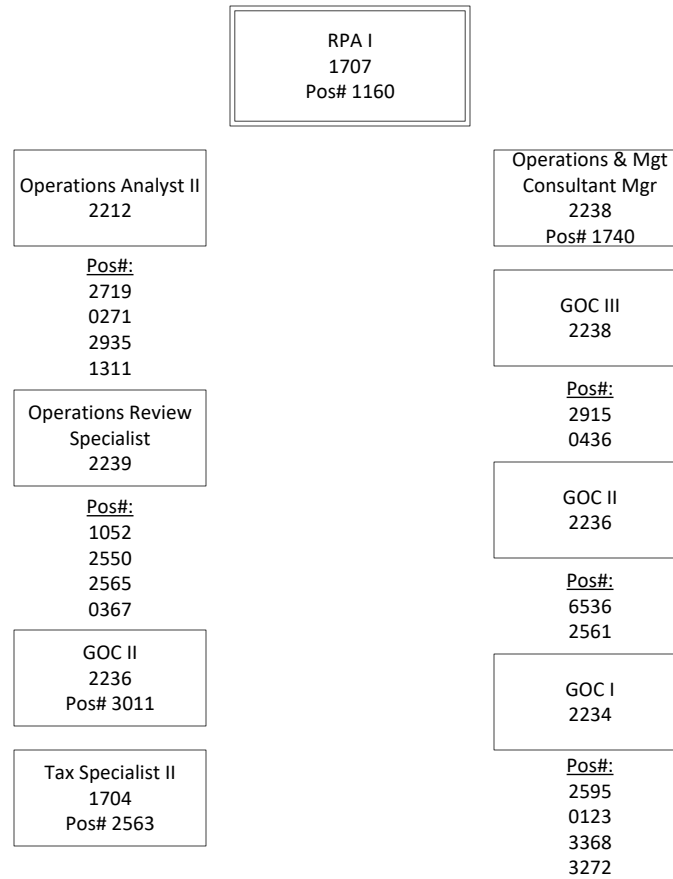


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Department of Revenue
General Tax Administration
CO - Taxpayer Services (2 of 2)
Current as of July 1, 2022



Department of Revenue
General Tax Administration
CO - Revenue Processing (RP)
Current as of July 1, 2022

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

Administrative Assistant II
0712
Pos# 3366

SMA II
2225
Pos# 0082

Senior Revenue Administrator
1619
Pos# 0091

Mail Room

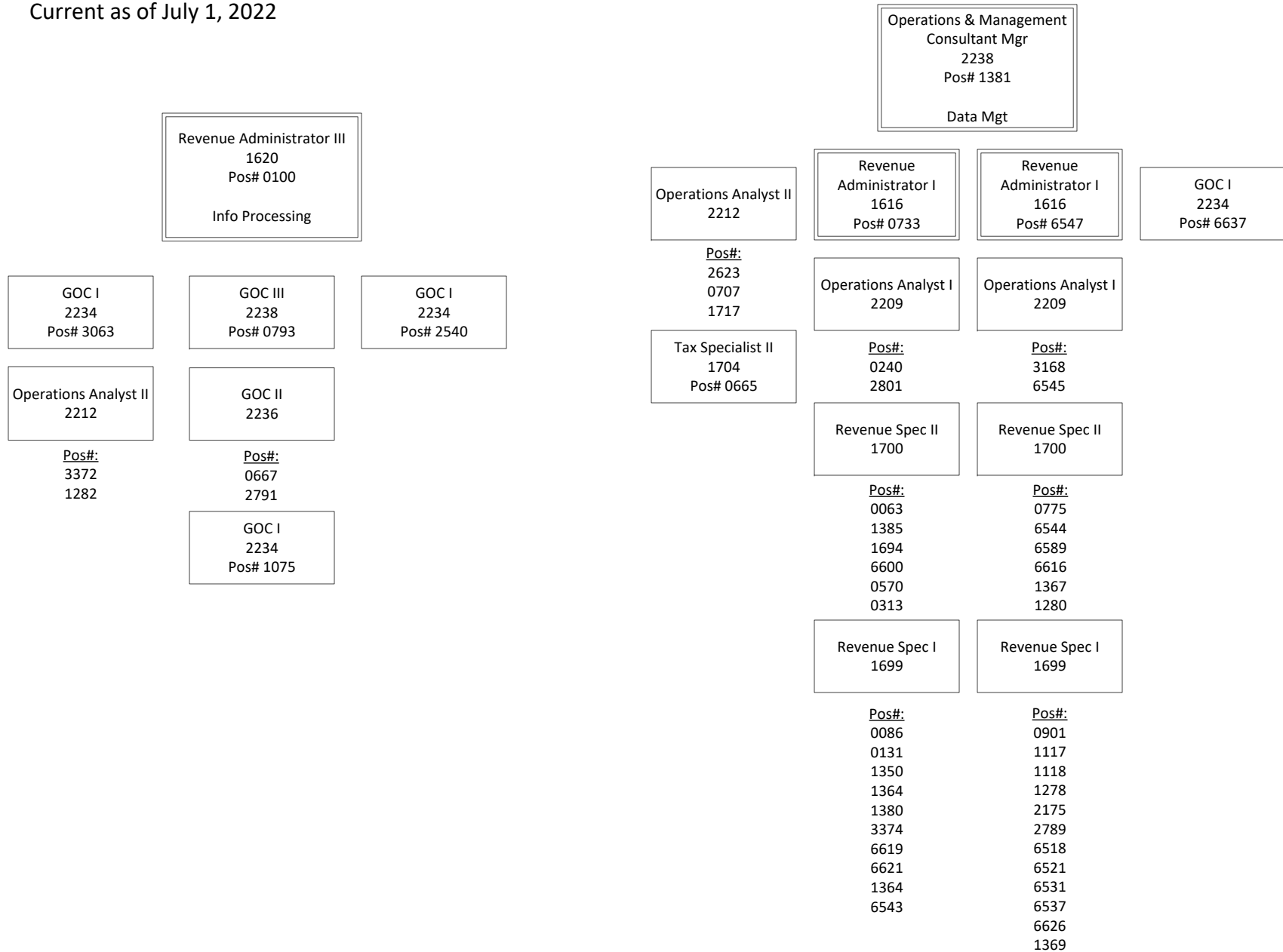
Operations & Management
Consultant Mgr
2238
Pos# 1381

Data Mgt

Senior Revenue
Administrator
1619
Pos# 0100

Info Processing

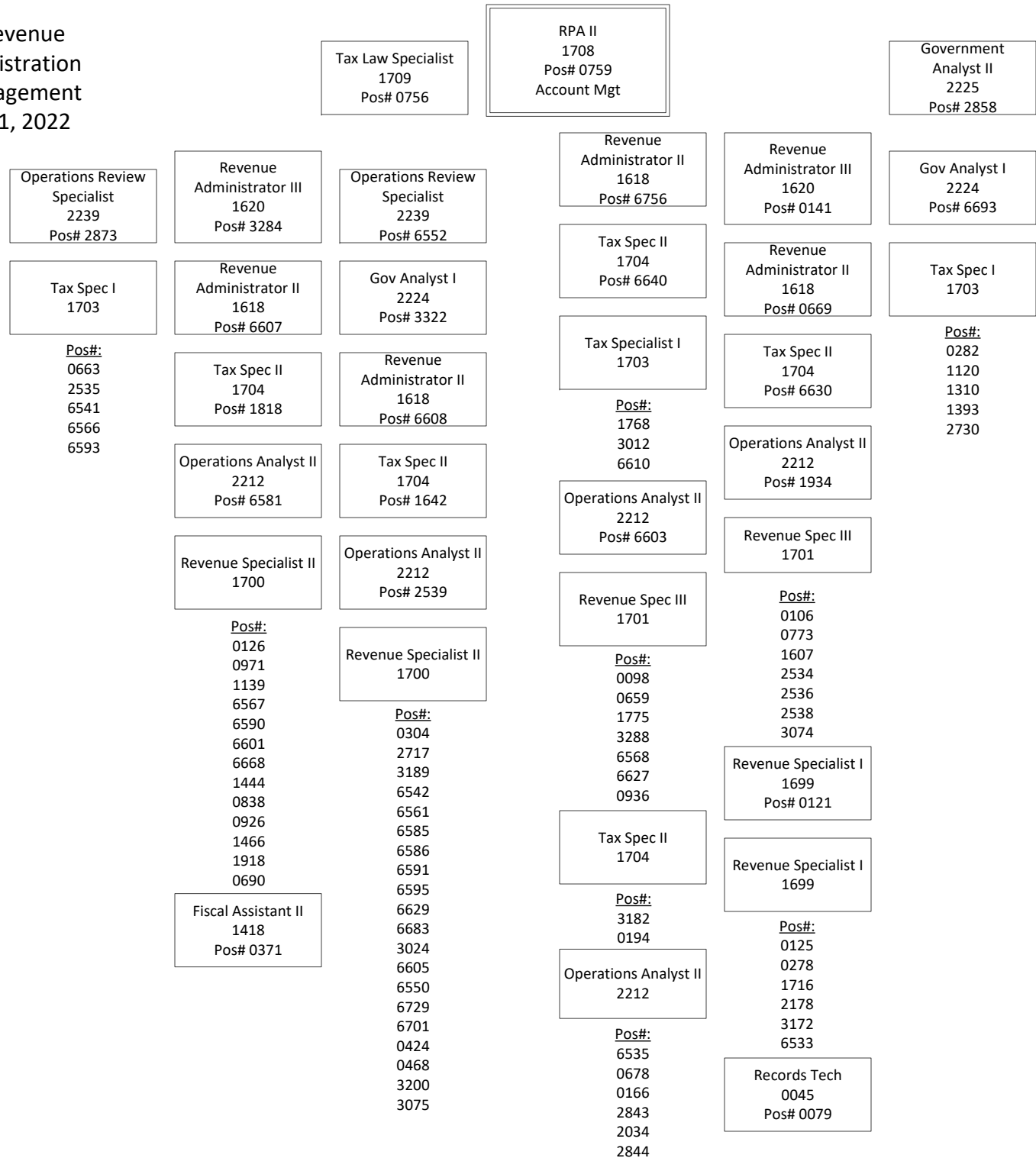
Department of Revenue
 General Tax Administration
 CO – RP – Data Management & Info Processing
 Current as of July 1, 2022



Department of Revenue
 General Tax Administration
 CO – Return Reconciliation
 Current as of July 1, 2022

GOA II 2225 Pos# 1546	Administrative Assistant II 0712 Pos# 1138	RPA II 1708 Pos# 0788 Return Reconciliation	Tax Specialist II 1704 Pos# 2290	GOC II 2236 Pos# 2750
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	Operations Analyst II 2212	Operations Analyst II 2212 Pos# 2327	
Operations Analyst I 2209	Operations Analyst I 2209	Pos#: 0351 1236 6506	Operations Analyst I 2209 Pos# 1292	
Pos#: 3138 6587	Pos#: 0657 0038	Revenue Spec III 1701	Revenue Spec III 1701	
Revenue Spec III 1701	Revenue Spec II 1700	Pos#: 0112 0512 0818 0977 1323 1458 1723 3092 3266 3370 6674 6525 1724	Pos#: 2731 1966	
Pos#: 0614 0649 0997 2084 2108	Pos#: 0136 0151 0411 0413 0702 0761 0820 1320 1329 1356 1357 1452 1460 3178 6671 6672 6678	Revenue Spec II 1700	Revenue Spec II 1700	
Revenue Spec II 1700		Pos#: 0068 0132 0277 2533 (.5 FTE) 2783 3281 6665 6666 6673 6675	Revenue Spec I 1699 Pos# 0704	
Pos#: 0760 0821 0827 1293 1324 1404 1443 1692 1720 1748 2795 2927 6635 6680				

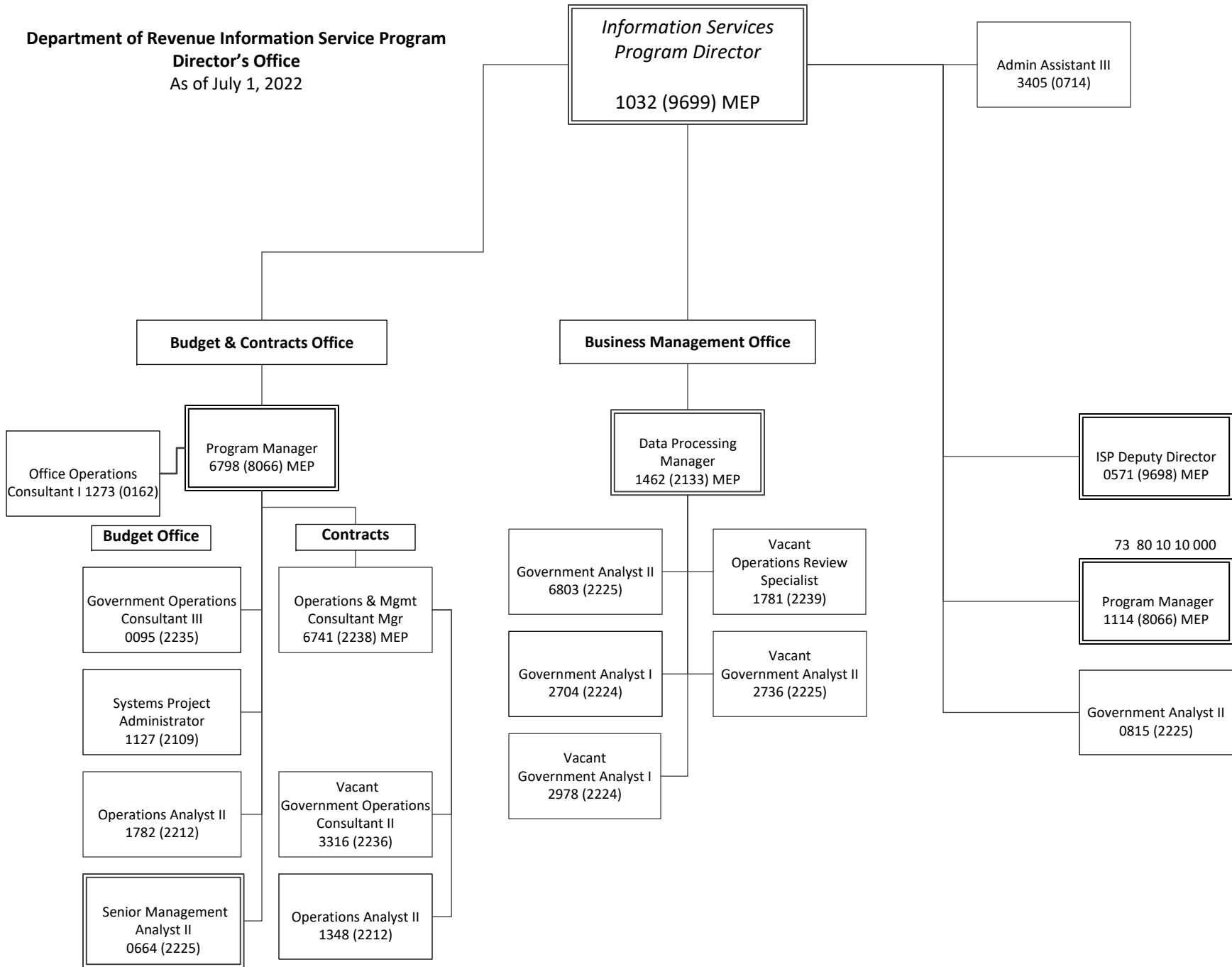
Department of Revenue
 General Tax Administration
 CO – Account Management
 Current as of July 1, 2022



Department of Revenue
 General Tax Administration
 Revenue Accounting
 Current as of July 1, 2022

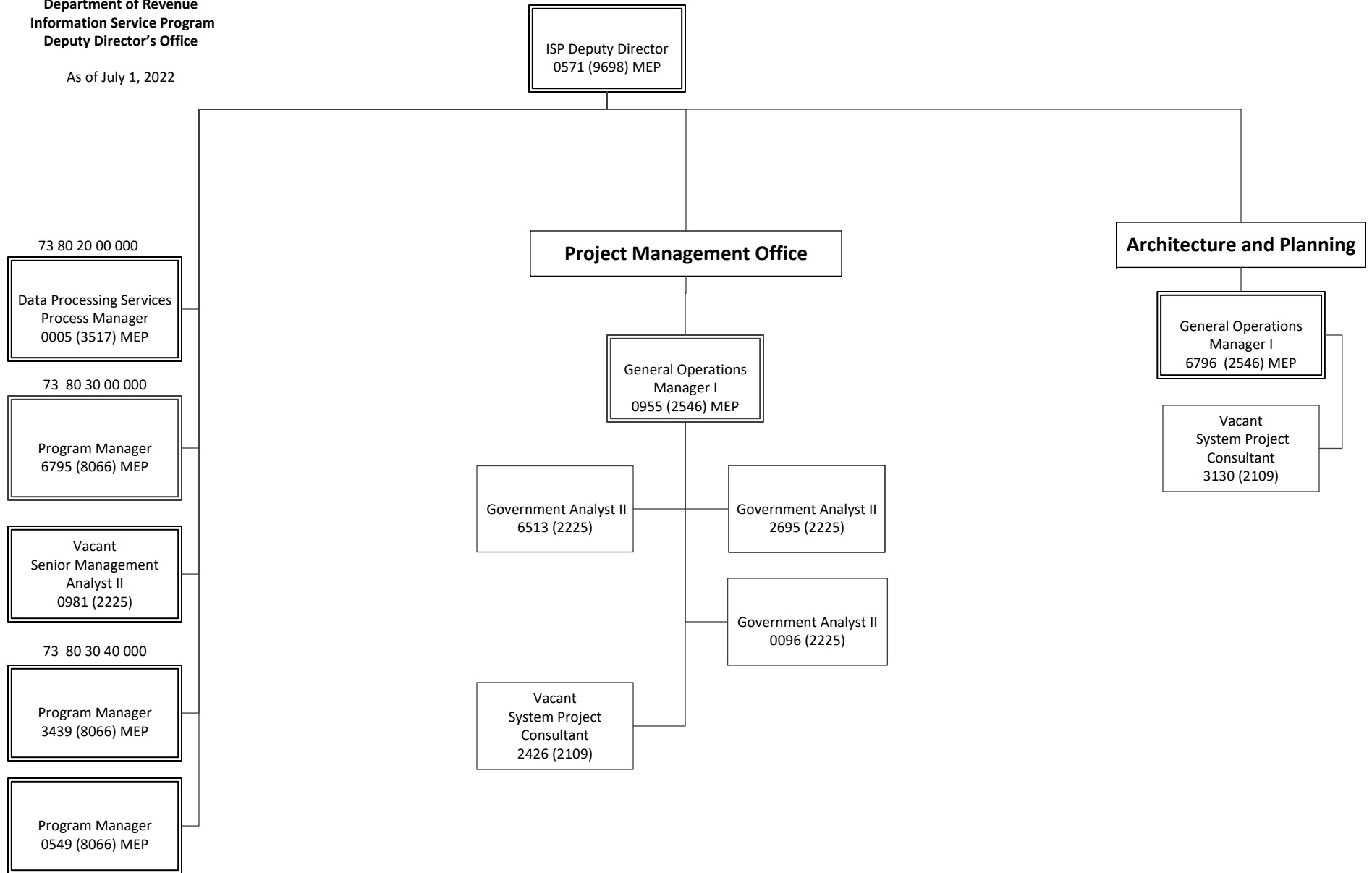
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Revenue Program Administrator II 1708 Pos# 0719						Revenue Program Administrator I 1707 Pos# 6695	Revenue Program Administrator I 1707 Pos# 0943		
Tax Audit Supervisor 1512 Pos# 3056	Tax Audit Supervisor 1512 Pos# 0928	Tax Audit Supervisor 1512 Pos# 1705	Administrative Assistant I 0709 Pos# 2353	Sr. Tax Audit Administrator 1513 Pos# 0360	Sr. Mgt Supervisor 2228 Pos# 1116	Government Analyst II 2225 Pos# 0275	Revenue Admin I 1616 Pos# 1507	Sr. Mgt Analyst Supv 2228 Pos# 0061	
Tax Auditor V 1511 Pos# 3079	Tax Auditor V 1511 Pos# 6681	Tax Auditor V 1511 Pos# 0478	Staff Assistant 0120 Pos# 0740	Staff Assistant 0120 Pos#: 1780 3129	Administrative Assistant I 0709 Pos# 1612	Professional Acct Specialist 1469 Pos#: 0425 1325 1771 6594	Operations Analyst II 2212 Pos# 1474	Government Operations Consultant III 2238 Pos# 1260	
Tax Auditor IV 1510 Pos#: 2028 2007	Tax Auditor IV 1510 Pos#: 1464 0427 2610	Tax Auditor IV 1510 Pos#: 1847 2846	Sr Revenue Consultant 1619 Pos# 2149	Tax Law Specialist 1709 Pos#: 2389 0783 1076 1410	Tax Law Specialist 1709 Pos#: 0671 1485 1583 2871 3265 0844 (.75FTE)	Government Ops Consultant III 2238 Pos# 3400	Revenue Specialist III 1701 Pos#: 0930 0914	Government Operations Consultant II 2236 Pos# 2300	Government Operations Consultant I 2234 Pos# 3231
Tax Auditor III 1509 Pos#: 0777 2376 2079 3150 1986 1520 0500	Tax Auditor III 1509 Pos#: 2532 3003 1945 0747	Tax Auditor III 1509 Pos#: 0843 1157 0861 0720 2080 6512	Government Operations Consultant III 2238 Pos# 2144	Sr. Tax Specialist 1705 Pos#: 2310 2800 3071 3080 6790 0938 6509 6734 1169	Professional Acct Specialist 1469 Pos#: 0127 0281 0640 0744 (.75 FTE) 6508 0330 6548	Sr. Mgt Analyst II 2228 Pos# 6643	Revenue Specialist II 1700 Pos# 2318	Tax Specialist I 1703 Pos#: 1391 1644	Accountant III 1436 Pos#: 3064 3132
Rev Tax Auditor III 1518 Pos# 1788	Tax Auditor II 1506 Pos#: 1516 1750 1525 1242 6791 6711 1967	Tax Auditor II 1506 Pos#: 1672 1989 3062 6511 0519	Computer Audit Analyst 2125 Pos# 2393		Professional Acct Specialist 1469 Pos#: 0127 0281 0640 0744 (.75 FTE) 6508 0330 6548	Sr. Professional Accountant 1468 Pos#: 1477 1489	Professional Accountant 1467 Pos# 3002	Tax Specialist I 1703 Pos#: 1391 1644	Accountant III 1436 Pos#: 3064 3132
Tax Auditor II 1506 Pos#: 2420 1706 6510 0398					Sr. Professional Accountant 1468 Pos# 0935	Sr. Professional Accountant 1468 Pos#: 1477 1489	Professional Accountant 1467 Pos# 3002	Revenue Specialist III 1701 Pos# 1743	Revenue Spec II 1701 Pos# 0830

**Department of Revenue Information Service Program
Director's Office**
As of July 1, 2022



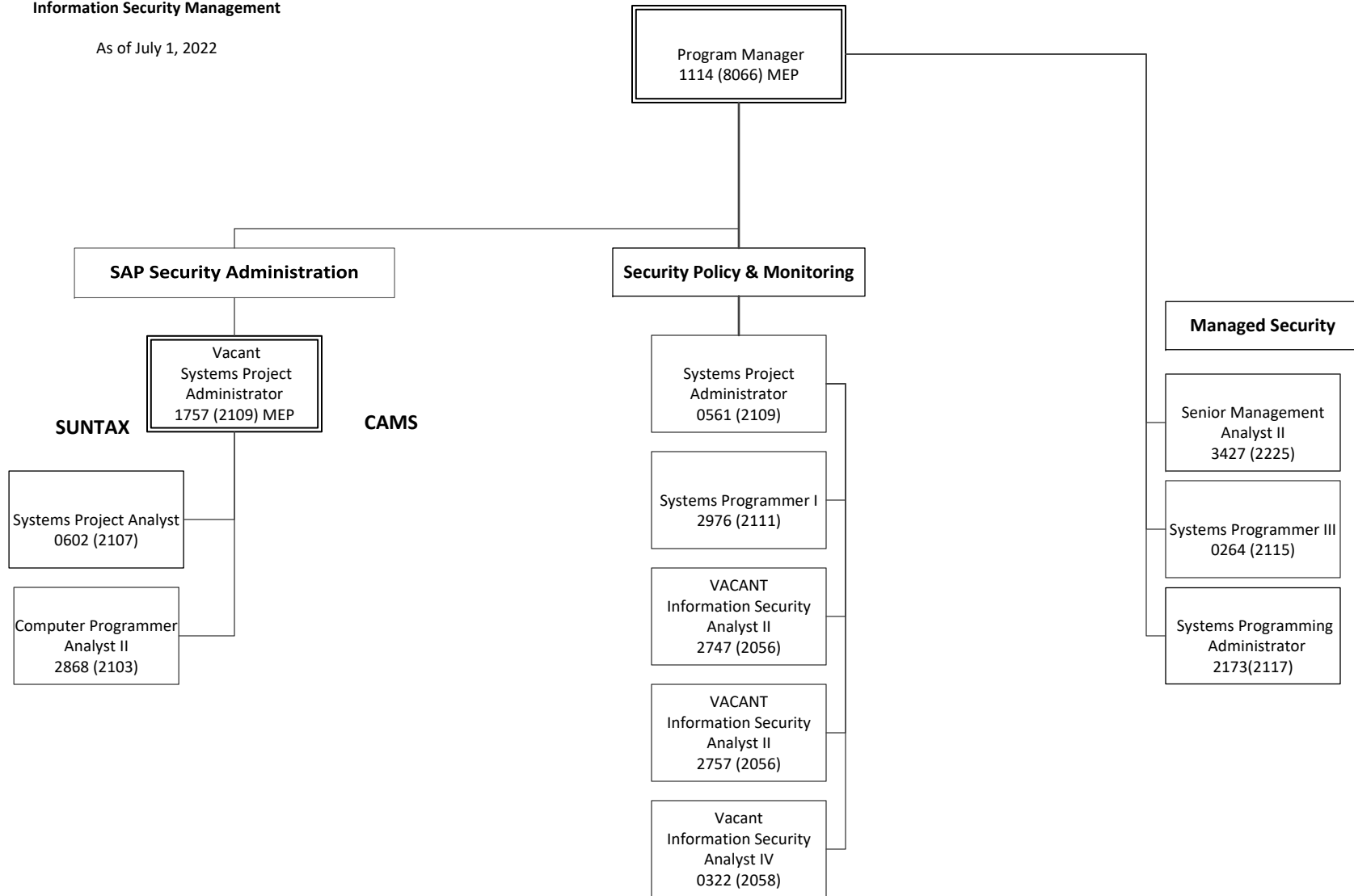
Department of Revenue
 Information Service Program
 Deputy Director's Office

As of July 1, 2022



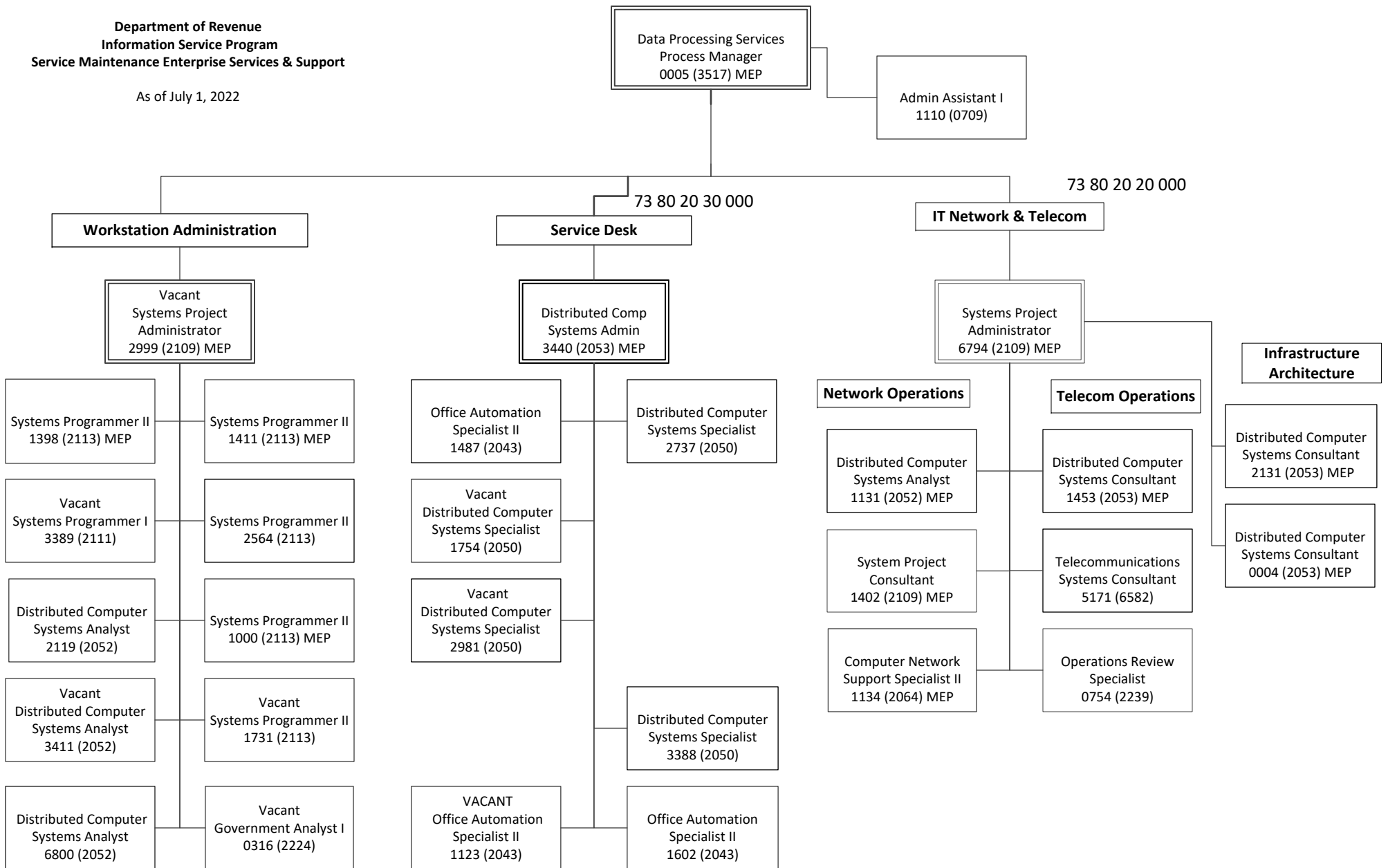
Department of Revenue
Information Service Program
Information Security Management

As of July 1, 2022



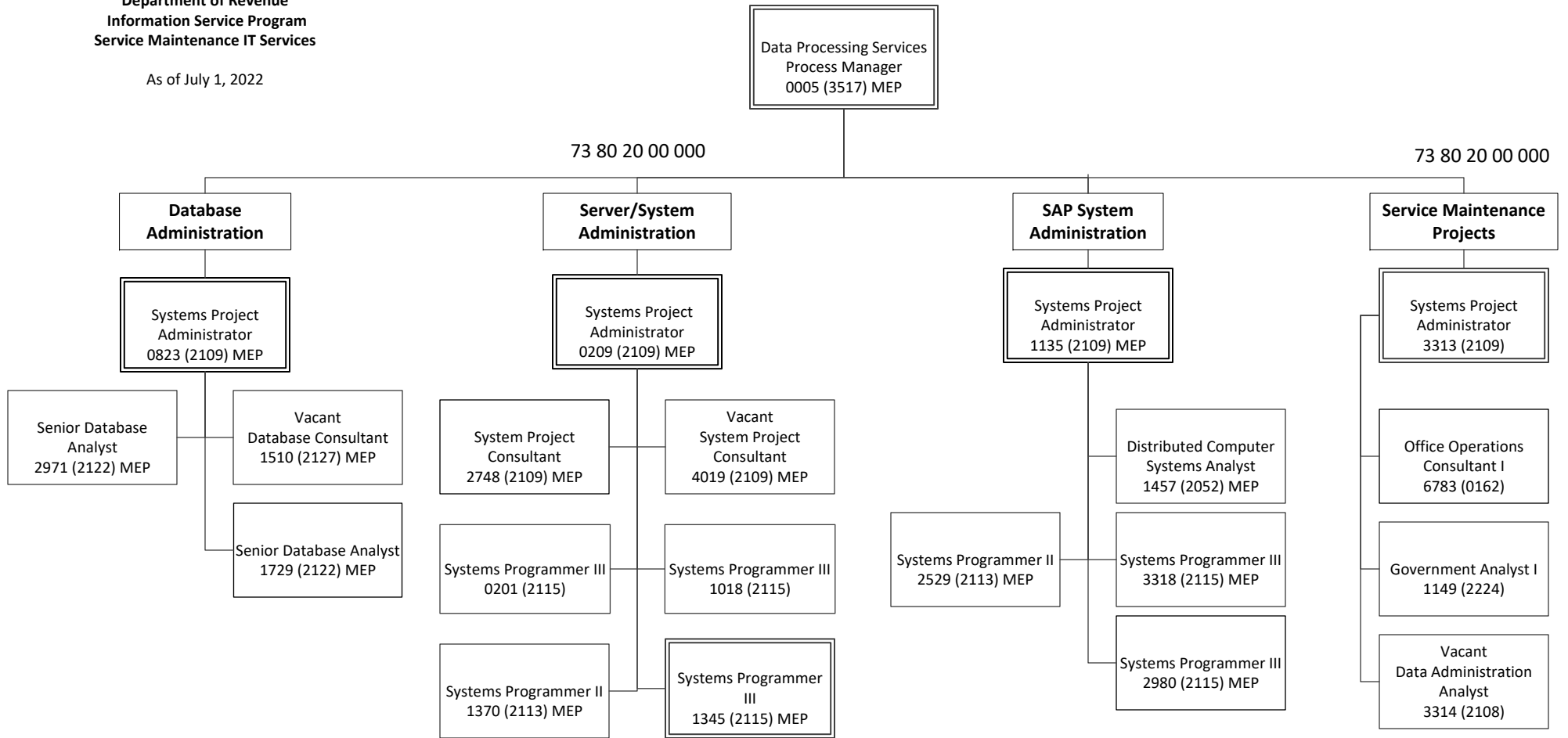
Department of Revenue
 Information Service Program
 Service Maintenance Enterprise Services & Support

As of July 1, 2022

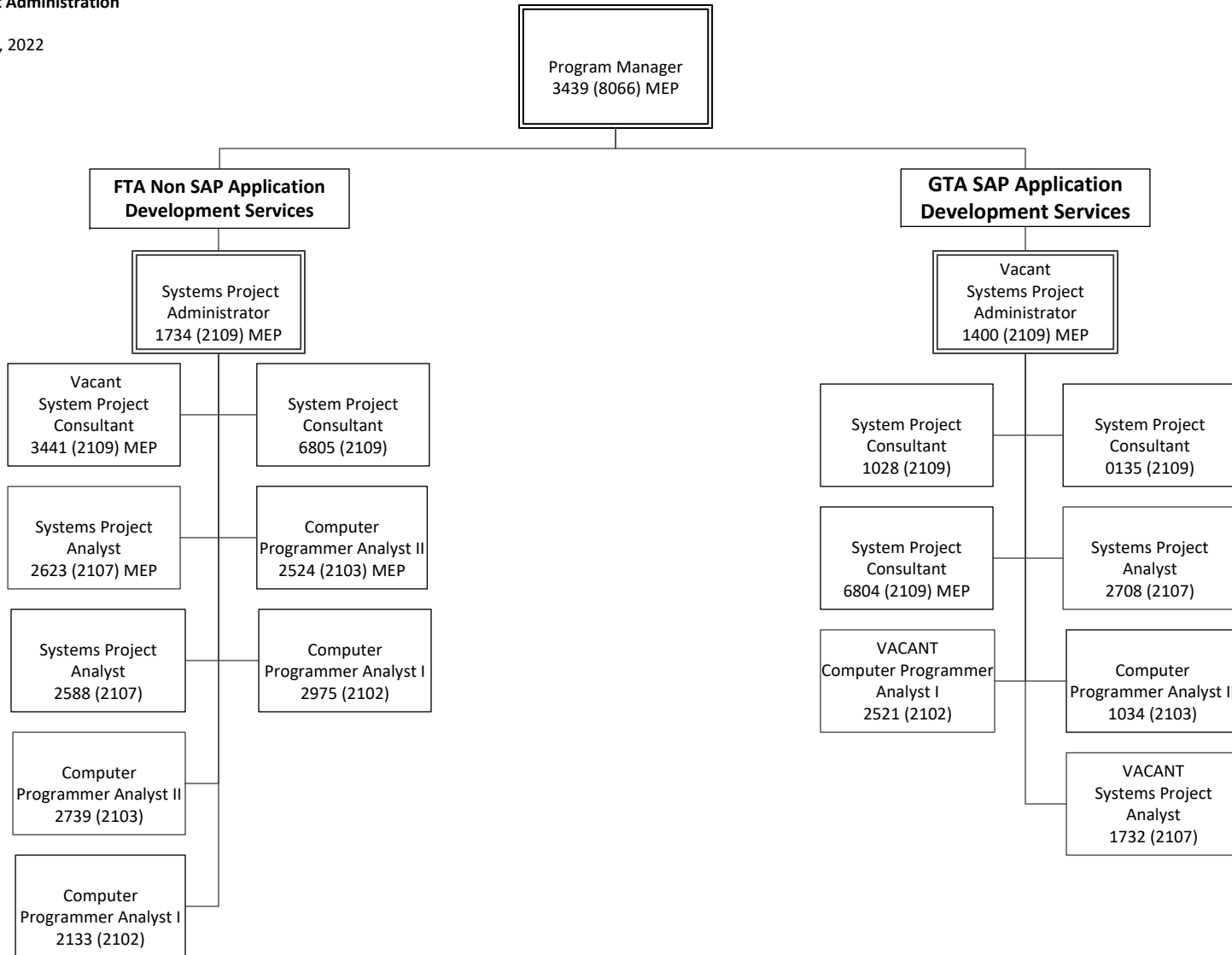


Department of Revenue
Information Service Program
Service Maintenance IT Services

As of July 1, 2022

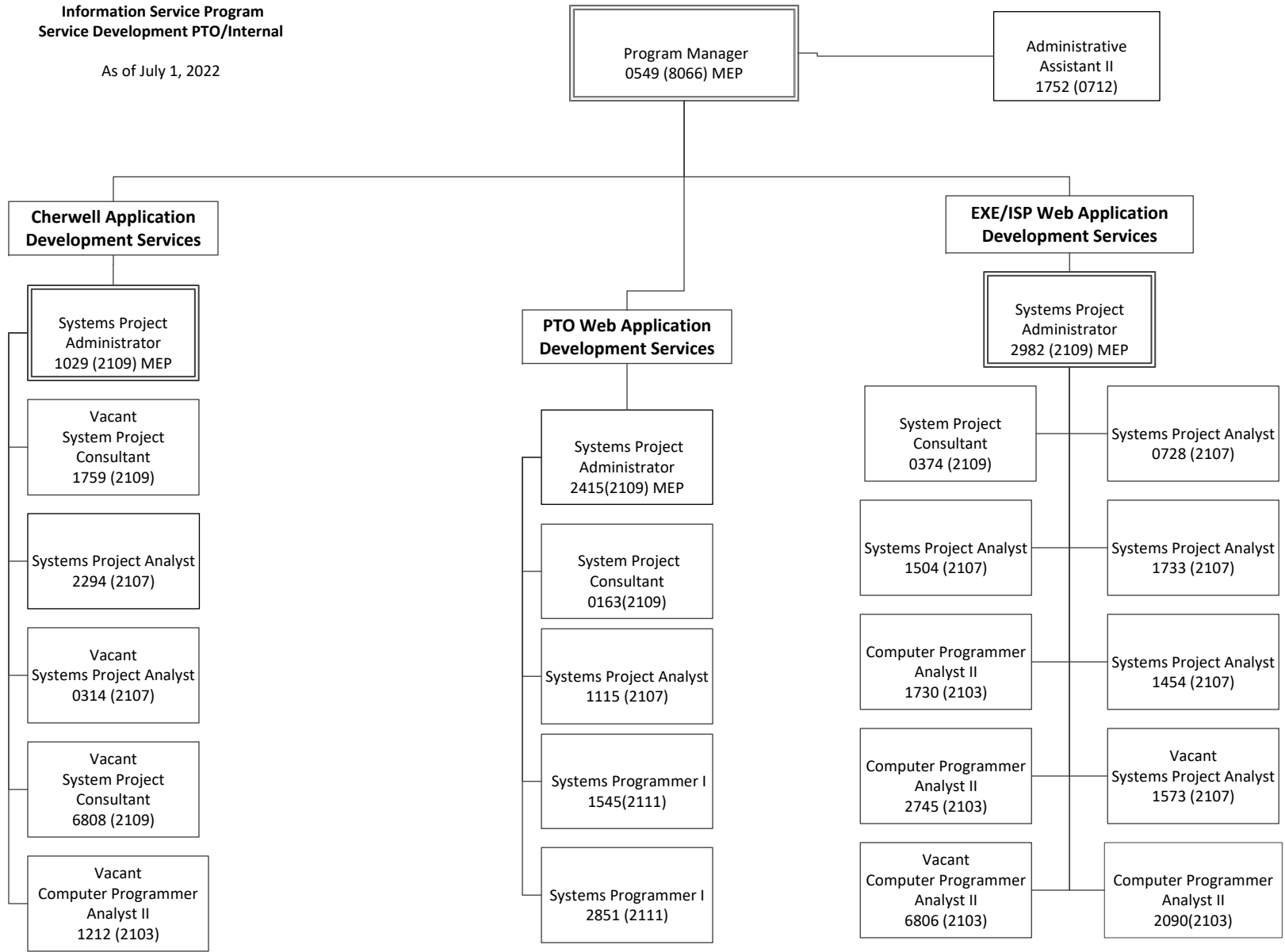


As of July 1, 2022



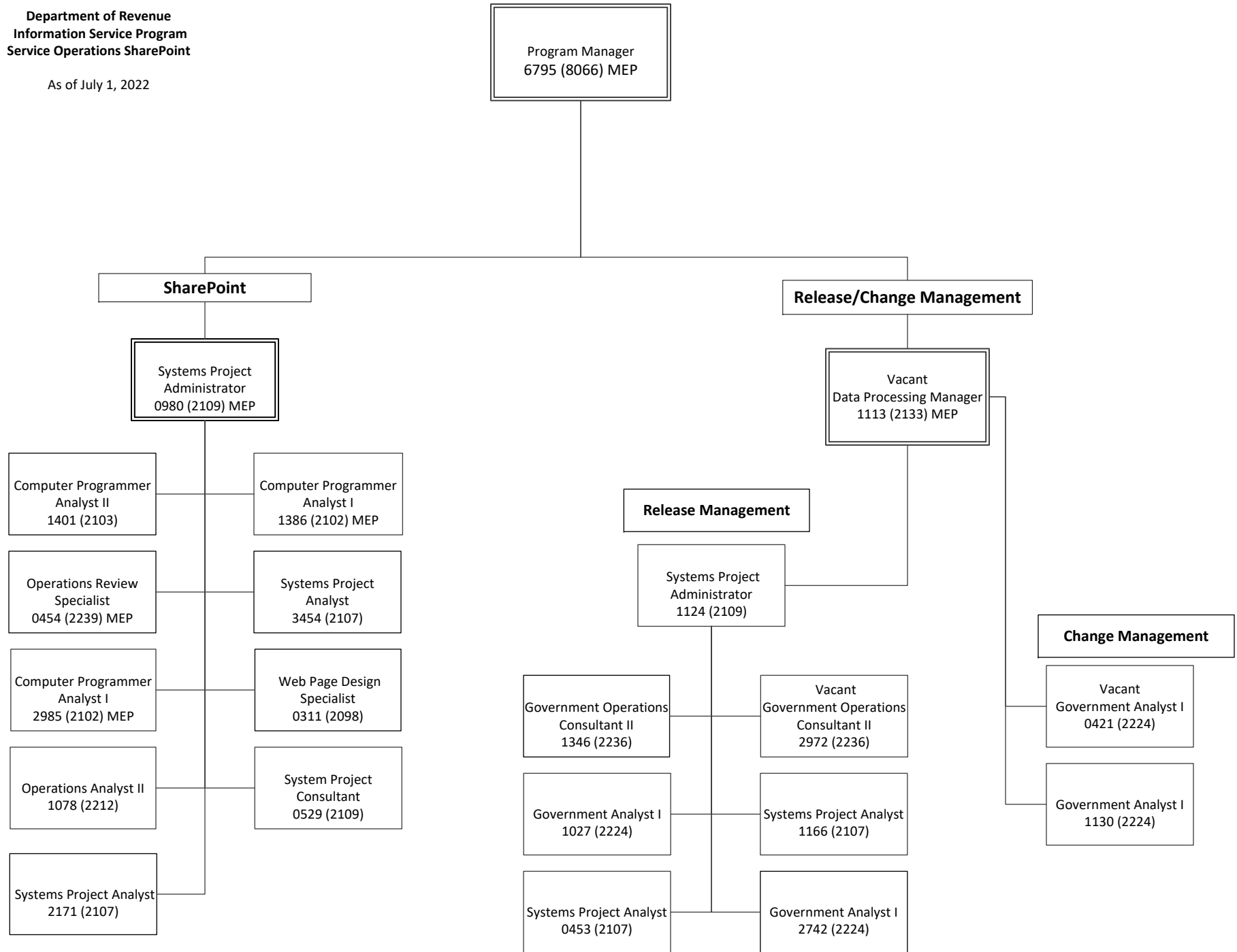
Department of Revenue
 Information Service Program
 Service Development PTO/Internal

As of July 1, 2022



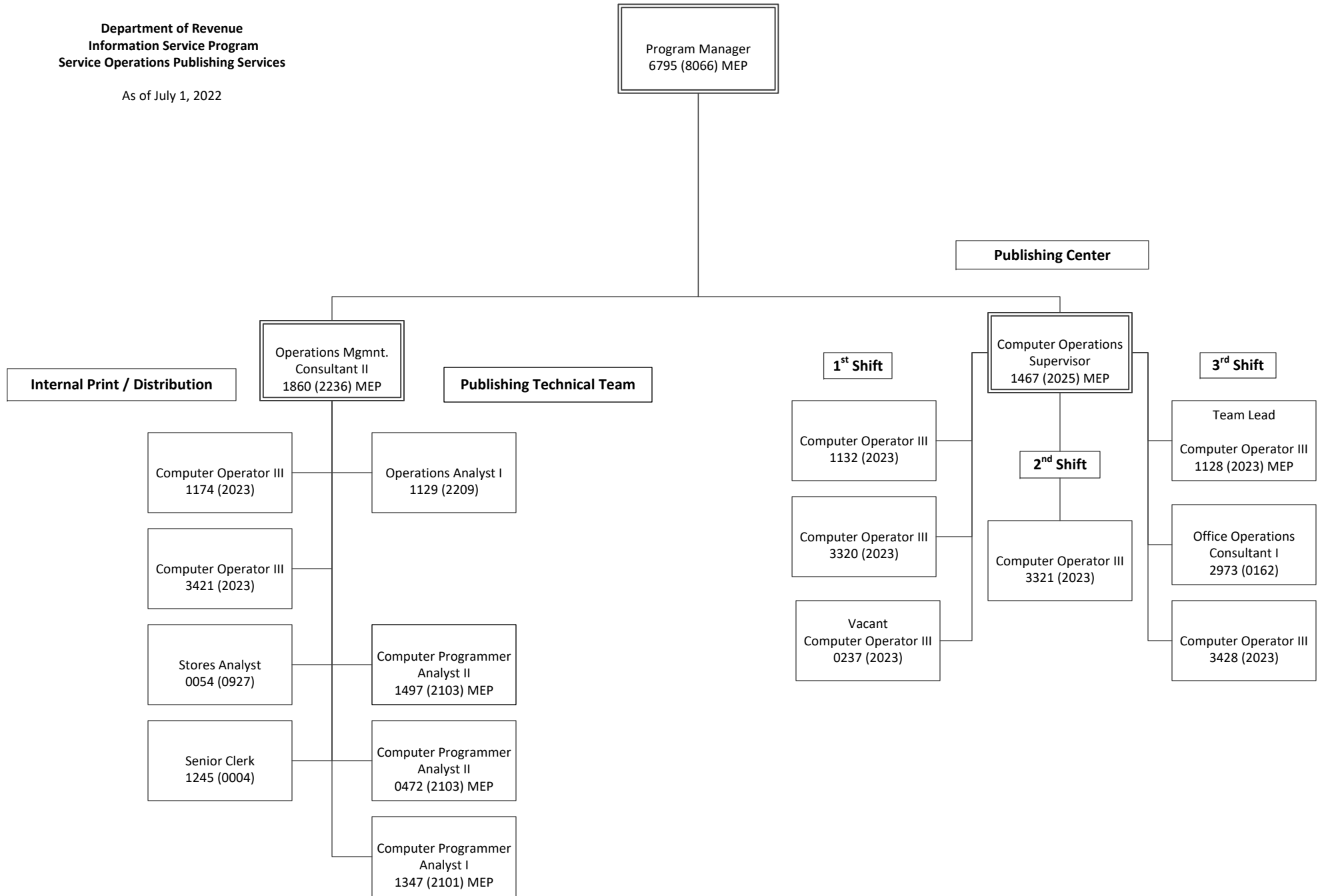
Department of Revenue
 Information Service Program
 Service Operations SharePoint

As of July 1, 2022



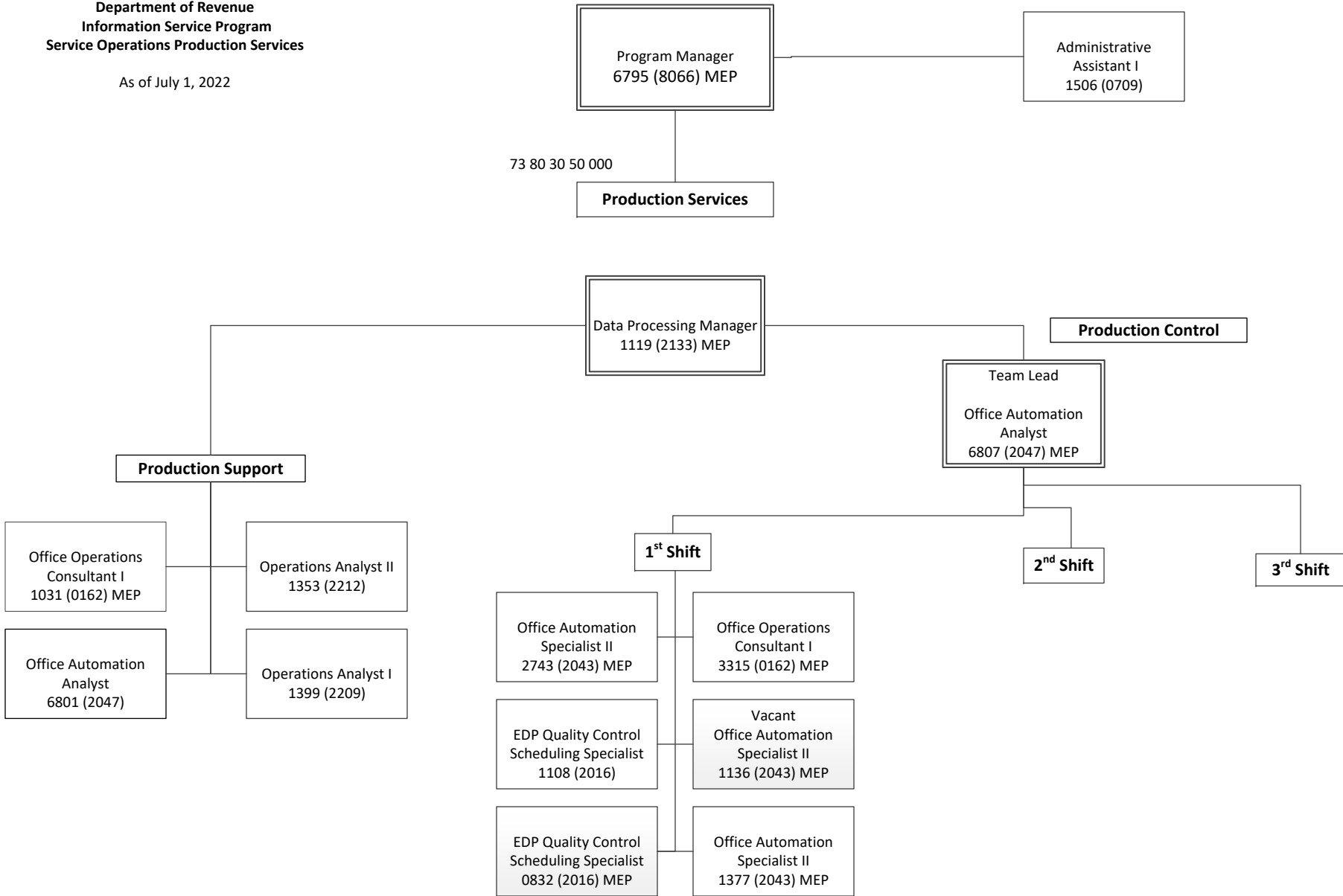
Department of Revenue
 Information Service Program
 Service Operations Publishing Services

As of July 1, 2022



Department of Revenue
 Information Service Program
 Service Operations Production Services

As of July 1, 2022



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):	635,732,864	
TOTAL BUDGET FOR AGENCY (SECTIONS II + III):	635,732,875	
	-----	-----
DIFFERENCE:	11-	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

LEGISLATIVE BUDGET REQUEST

2023-24
BUDGET ENTITY LEVEL EXHIBITS AND
SCHEDULES
STATE OF FLORIDA DEPARTMENT OF REVENUE

.....



State of Florida
Florida Department of Revenue
**Citizens Experience (CX) Solution Project
(External Communications Portal)**

For Fiscal Year 2022-2025



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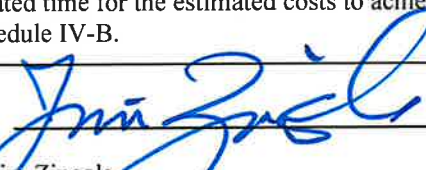


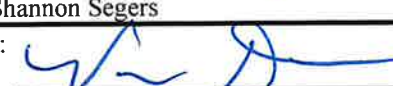
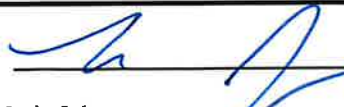
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I. Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: FDOR of Revenue	Schedule IV-B Submission Date:
Project Name: Citizen Experience (CX) Solution Project (External Communication Portal)	Is this project included in the Agency's LRPP? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
FY 2022-23 LBR Issue Code: 36230C0	FY 2022-23 LBR Issue Title: Implement a Citizen Experience (CX) Solution
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): Delta Corbin (850) 617-8249 Delta.Corbin@floridarevenue.com	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.	
Agency Head: 	Date: 10/13/22
Printed Name: Jim Zingale	
Agency Chief Information Officer (or equivalent): 	Date: 10/13/22
Printed Name: Jimmie Harrell	
Budget Officer: 	Date: 10/13/22
Printed Name: Shannon Segers	
Planning Officer: 	Date: 10/13/22
Printed Name: Victoria Dehner	
Project Sponsor: 	Date: 10/13/22
Printed Name: Maria Johnson	
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	Develop a cloud-based communications platform that will serve as one entry point for external DOR customers to conduct business with the Florida Department of Revenue. With the exception of system maintenance downtime, the portal will provide 24 hours a day/ 7 days a week access for our customers to conveniently and securely review and update account information, communicate with the department.

Cost Benefit Analysis:	
Risk Analysis:	
Technology Planning:	Delta Corbin, 850-617-8249, Delta.Corbin@floridarevenue.com
Project Planning:	Lisa Hopkins, 850-717-7607, Lisa.Hopkins@floridarevenue.com

General Guidelines

The Schedule IV-B contains more detailed information on information technology (IT) projects than is included in the D-3A issue narrative submitted with an agency’s Legislative Budget Request (LBR). The Schedule IV-B compiles the analyses and data developed by the agency during the initiation and planning phases of the proposed IT project. A Schedule IV-B must be completed for all IT projects when the total cost (all years) of the project is \$1 million or more.

Schedule IV-B is not required for requests to:

- Continue existing hardware and software maintenance agreements,
- Renew existing software licensing agreements that are like the service level agreements currently in use, or
- Replace desktop units (“refresh”) with new technology that is like the technology currently in use.
- Contract only for the completion of a business case or feasibility study for the replacement or remediation of an existing IT system or the development of a new IT system.

Documentation Requirements

The type and complexity of an IT project determines the level of detail an agency should submit for the following documentation requirements:

- Background and Strategic Needs Assessment
- Baseline Analysis
- Proposed Business Process Requirements
- Functional and Technical Requirements
- Success Criteria
- Benefits Realization
- Cost Benefit Analysis
- Major Project Risk Assessment
- Risk Assessment Summary
- Current Information Technology Environment
- Current Hardware/Software Inventory
- Proposed Technical Solution
- Proposed Solution Description
- Project Management Planning

Compliance with s. 216.023(4)(a)10, F.S. is also required if the total cost for all years of the project is \$10 million or more.

A description of each IV-B component is provided within this general template for the benefit of the Schedule IV-B authors. These descriptions and this guidelines section should be removed prior to the submission of the document.

Sections of the Schedule IV-B may be authored in software applications other than MS Word, such as MS Project and Visio. Submission of these documents in their native file formats is encouraged for proper analysis.

The Schedule IV-B includes two required templates, the Cost Benefit Analysis and Major Project Risk Assessment workbooks. For all other components of the Schedule IV-B, agencies should submit their own planning documents and External Communication Portals to demonstrate their level of readiness to implement the proposed IT project. It is also necessary to assemble all Schedule IV-B components into one PDF file for submission to the Florida Fiscal

FLORIDA FDOR OF REVENUE
CITIZEN EXPERIENCE (CX) SOLUTION PROJECT (External Communications Portal) – SCHEDULE IV-B

External Communication Portal and to ensure that all personnel can open component files and that no component of the Schedule has been omitted.

Submit all component files of the agency’s Schedule IV-B in their native file formats to the Office of Policy and Budget and the Legislature at IT@LASPBS.STATE.FL.US. Reference the D-3A issue code and title in the subject line.

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

A. Background and Strategic Needs Assessment

AGENCY INTRODUCTION: The Florida Department of Revenue (FDOR) performs revenue and child support collection and distribution responsibilities as defined in Section 20.21, Florida Statutes, (F.S.). The FDOR carries out these responsibilities through four operational programs: General Tax, Property Tax, Executive Administration, and Child Support program.

The FDOR's Vision is:

An agency that is accessible and responsive to citizens, provides fair and efficient tax and child support administration and achieves the highest levels of voluntary compliance.

The FDOR's Mission is:

- To serve citizens with respect, concern, and professionalism.
- To make complying with tax and child support laws easy and understandable.
- To administer the laws fairly and consistently; and
- To provide excellent service efficiently and at the lowest possible cost

The purpose of the Citizen Experience (CX) Solution Project also known as the External Communications Portal is to provide a secure cloud based single interface for external customers to conduct business with all FDOR of Revenue business areas. This initiative will provide a more modernized, user-friendly platform for the end-user. The project aims to simplify the complexities of the current environment, enable reaching out to customers in a proactive manner, bridge the digital inequalities gap among customers and ultimately optimize the citizens dollar.

MISSION SIGNIFICANCE: Customers would use a single username and password to access the External Communication Portal to initiate a business relationship, review and exchange information, or complete transactions. This would significantly reduce redundancy with our login credentialling with our large customer base. More, it will modernize the functionality and aid in the advancement of our security performance.

HISTORICAL: As stated above, a single user may have multiple logins into our communication systems which are, Child Support, General Taxation, Property Tax, and Executive Program. Through our modernization efforts, this will improve the way external partner interacts with the FDOR programs and modernize interact with a different program using another login. It also will improve the program's ability to streamline sign-on privileges and a more user-friendly experience for the end user.

1. Business Need

SYSTEM OVERVIEW: External consumers can access and communicate with FDOR personnel regarding their individual programs through a single sign on process. However, development of technology advancement will allow FDOR to be more effective in our interactions with our external partners and to better facilitate business transactions.

IMPENDING SOFTWARE CHANGE: An assessment is being conducted to determine software requirements.

IMPENDING HARDWARE CHANGE: There could be some impending hardware changes depending on if the hardware is obsolete or no longer supported and cannot provide the advancement in our External Communication Portal for the FDOR to be able to conduct business with our customers. The FDOR's policy is to refresh its hardware every five to seven years.

This modernization of our External Communication Portal under Section 282.206, F.S., requires agencies to show a preference for cloud-computing solutions that meet the needs of the agency, reduce costs, and meet or exceed applicable information technology security laws, regulations, and standards. Pursuant to this requirement, the External Communications Portal Project through our Information Services Programs (ISP) initiated conversations on our current functionality and determined that multiple sign-in has become burdensome to maintain and not cost -

effective base upon our ability to interact with our customers and resolve issues or facilitate business transactions with the customer. Advancement to our cloud-based External Communication Portal will meet the needs of the FDOR programs, will reduce costs, and will meet or exceed applicable information technology security requirements.

ASSESSMENT: To maintain a highly functioning External Communication Portal, the latest technologies and the investment made by the state during the request three (3) years, and to meet the most pressing technology need, the FDOR proposes change within our current External Communication Portal. We are currently conducting assessments (Phase I), one program at a time, to determine what changes will be critical and necessary for us to implement an External Communication Portal that addresses the need for each program and the customers to which they provide service delivery. The next phases will follow: Phase 2) Data Review and Follow-up and (Phase 3) Report and ISP Project Development/Analysis (Assessment) and (Phase 4) Project Implementation. We anticipate needing software, hardware and cloud to develop an External Communication Portal solution. The FDOR will then perform testing of the applications and evaluate performance against pre-established criteria.

The FDOR technical staff will gain knowledge and a full understanding of the level and magnitude of work effort required to advance our current communication system through our cloud-managed services. Among the knowledge gained will be the extent of any coding changes required to advance system's components, necessary network infrastructure changes, and specific requirements for supporting the systems and databases.

Once the Assessment phases has been completed, and information gleaned and requirements documented, the body of knowledge will inform and guide the planning and full implementation of cloud services across the

External Communication Portal.

Major phases of the assessment and full systems migration:

- Procure professional services of one or two consultants for three years, as needed, to assist with the assessment and full systems migration.
- Establish a sandbox environment in a cloud environment.
- Evaluate and document the work effort and cost for the External Communication Portal.
- Plan and schedule full landscape migration phase based on work effort established with assessment.
- Migrate all External Communication Portals for each program to an advanced cloud environment.

The assessment will allow the FDOR's functional, technical, and operational staff to evaluate the External Communication Portal's performance within the cloud environment, and gain knowledge and understanding of that environment. Hands-on build and implementation of the assessment will allow the advancement to cloud storage to be documented for the subsequent migration phases. This experience will provide invaluable information on the effort and cost to advance our External Communication Portal services.

2. Business Objectives

The External Communication Portal will interface with FDOR's backend General Tax Administration (GTA) and Accounting System (SUNTAX), the Image Management System (IMS), Child Support Program (CSP), and Child Support Access Management System (CAMS), Property Tax Office (PTO) to provide real-time updates and information to our customers. The integration will allow FDOR programs to provide secure, convenient access to review and update customer account information using a single-entry point and single sign-on from any device. With the exception for system maintenance downtime, the External Communication Portal will provide 24 hours a day / 7 days a week access for our customers to establish and maintain a business relationship with FDOR.

The FDOR's information technology business goals and objectives supported by this project include the following:

- Understanding of work effort for advancement of our External Communication Portal using a cloud-based service.
- Reduce/maintain time required for system processing.
- Provide the latest technology architecture that supports dynamic process modification.
- Provide a system that leverages modern technologies that are supported, maintained, and improved.

This issue supports Statewide Economic Development Strategy 5.2 - Improve the efficiency and effectiveness of

government agencies at all levels.

B. Baseline Analysis

The security and confidentiality of sensitive information retained by the FDOR is of the utmost importance to the State of Florida. Security and data protection risks are monitored.

A comprehensive assessment of the External Communication Portal is being performed by the FDOR to determine system size and costs required for advancements to the systems. Each External Communication Portal application has a different look and feel. There are different languages styles used for these applications which presents a level of difficulty for the end user.

During these meetings estimated costs were gathered and evaluated.

Risk avoidance is critical for the FDOR's child support documentation and collection, tax collection, enforcement, processing, and distribution functions. During FY 22-25, FDOR External Communication Portal will provide the following for our programs:

Build better customer experience and build better service delivery. And improve time data management.

- By offering secure 24/7 self-service from any device
- Status tracking for case management and required documentation
- Proactive information sharing and customer engagement
- Improve compliance – receive/review legal notifications
- Reduce call volume to service centers, thereby saving time and money
- Cut down on paper; reduce paper notifications, provide customers ability to view documents online

Expected cost is as follows:

Original Submitted Budget Request:

FY 22/23 – \$1,390,000

FY 23/24 – \$1,840,000

FY 24/25 – \$1,500,000

Funding for Year 1 is for Software Maintenance cost for GTA and 2 Contractors

Funding for Year 2 is for Software Maintenance for CSP and 2 Contractors

Funding for Year 3 is for Software Maintenance cost for PTO

1. Current Business Process(es)

External customers access multiple applications to conduct business with the FL Department of Revenue. Customers must maintain several login credentials and account profile information. Each application has a different look and feel. There are different languages styles used for these applications which presents a level of difficulty for the end user.

2. Assumptions and Constraints

From a fundamental perspective, the most important aspect of the proposed project and systems advancement is an understanding that the mission-critical functions of the External Communications Portal Program cannot be interrupted.

ASSUMPTIONS

- The FDOR has skilled resources to complete deliverables, achieve milestones, implement infrastructure changes, and perform required testing.
- Labor rates for contracted staff are assumed to follow the IT Consulting and Management Consulting Services State Term Contracts for staff augmentation and are comparable to similar projects recently undertaken by other Florida state agencies.
- The FDOR will provide executive support, leadership, and stakeholder involvement needed to support the

project.

CONSTRAINTS

- Project activities, schedules, and milestones depend on the availability of appropriated funds to meet each program needs.
- State and federal law changes, administrative rule changes, and program policy and strategy changes could affect project schedule.
- There is a limit to what current program staffing levels can support with respect to initiative implementation within a given year.
- Operational continuity is mandatory; there can be no interruption in meeting the mission of each program.

C. Proposed Business Process Requirements

1. Proposed Business Process Requirements

To meet the ever-increasing needs of its customers, employees, and government partner agencies, the FDOR must continue to keep pace with technology and External Communication Portals that provide improved business functionality and protection of sensitive data.

Programs	Description
Child Support Program	Provide Child Support for the state of Florida. The program collects and update child support case management data and correspond with other agency and the customers regarding child support requests and payments.
General Tax Program	Provide general tax information for the state of Florida to external and other partnering agency regarding general tax information.
Property Tax Program	The property tax program collects and disseminates property tax information for the property owner and any other partner engage in business transactions or assessment that result from property ownership.
Executive/Administration Program	The Executive and Administrative program manages the overall function of the FDOR and its managerial functions and interacts with internal programs as well as external partners in the adjudication of such managerial duties on behalf of the state of Florida.

Exhibit II-1: High-Level Business Processes

2. Business Solution Alternatives

Initial research and assessment focused on gathering information on the costs related to advancing our cloud base communications External Communication Portal. Based on the information, it was determined the costs do provide the justification for a more advanced cloud environment.

3. Rationale for Advancement to the External Communication Portal

The following criteria were taken into consideration:

- Maintaining security for multiple system logins. Multiple ids and passwords create more vulnerabilities for hackers to exploit.
 - The need to maintain multiple login entry points and end user applications.
 - Current applications do not allow for a complete overview of customer information.
 - Currently FDOR customers have limited communications methods in which to interact with staff to service their accounts.
 - Lack of application access for rural users or those who lack required technology.
-
- It takes multiple staff members from different programs to provision and maintain user credentials and manage documentation delivery.
 - There are multiple applications that one end-user will use to provide required information. This

requires additional customer interaction to address customer needs.

- Currently, customers have multiple entry points into FDOR to facilitate business transactions.
- Rural users are limited via location, lack of technology, and available resources.

4. Recommended Business Solution

The recommended business solution is to assess the current External Communication Portal, which will inform and guide the improvements to this cloud solution.

The solution is recommended for the following reasons:

- Reduce time to login to multiple applications through SSO.
- Reduction in user account creation and login credentials (CPA managing multiple clients each client may have multiple tax obligations entries into the system thereby reducing the number of transactions per client).
- Reduction in call volume.

D. Functional and Technical Requirements

The primary high-level functional and technical system requirements for the External Communication Portal systems to support the FDOR's communication objectives include:

Functional Requirements

- Provide searching capability on demand based on software programs.
- Provide sorting (queries) on demand based on software programs.
- Store and hold data securely.
- Provide for expedient review and repair of fields and system-wide integrity of data.
- Allow the ability to store, catalogue, and retrieve data on demand based.
- Allow the capture of statistical information at each processing stage to support statistical analysis and performance.
- Provide data security.
- Allow the ability to store changes made and access.

Technical Requirements

Technical Requirements are defined as those items that must be met to address the information technology processes of the FDOR; they are what must be supported, from a technical perspective, to meet the FDOR's technical environment needs. As with the functional requirements, many technical requirements are common across the solution.

- Provide continued technical support for the External Communication Portal systems.
- Provide system continuity for all communication environments.
- Provide excellent systems performance.
- Provide seamless integration of FDOR's communication systems.
- Use defined data standards.
- Support the latest encryption standards.

III. Success Criteria

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

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

SUCCESS CRITERIA TABLE				
#	Description of Criteria	How will the Criteria be measured/assessed?	Who benefits?	Realization Date (MM/YY)
1	The External Communication Portal is intended to create a more streamlined and efficient process for customers' interaction with FDOR.	Operating costs for External Communications External Communication Portal Level of customer satisfaction	Customers FDOR	Upon implementation
2	The External Communication Portal will enable FDOR to improve operational efficiency and digital acuity.	Percent of social data updates Percent of returns received electronically Percent of remittances received electronically Rate of self service Percent of first contact resolution for inbound assistance calls, correspondence, and front counter contacts Percent of customer assistance products and services delivered timely Percent of voluntary e-Services filing Level of customer satisfaction	Customers FDOR	Upon implementation

FLORIDA FDOR OF REVENUE
CITIZEN EXPERIENCE (CX) SOLUTION PROJECT (External Communications Portal) – SCHEDULE IV-B

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

Exhibit III-1 Project Success Criteria Table

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

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

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

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

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

A. Benefits Realization Table

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

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

FLORIDA FDOR OF REVENUE
CITIZEN EXPERIENCE (CX) SOLUTION PROJECT (External Communications Portal) – SCHEDULE IV-B

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

Exhibit IV-1: Benefits Realization Table

B. Cost Benefit Analysis (CBA)

The chart below summarizes the required CBA Forms which are included on the Florida Fiscal External Communication Portal and must be completed and submitted with the Schedule IV-B.

Cost Benefit Analysis	
Form	Description of Data Captured
2023-2024 Legislative Budget Cycle 3-2024 LBR Request	Requests \$950,000 recurring funds and \$440,000 non-recurring funds in the Operating Trust fund in Contracted Services to provide a secure cloud based single interface for external customers to conduct business with all Department of Revenue business areas. This initiative will provide a more modernized, user-friendly platform for the end-user. Customers would use a single username and password to access the External Communication Portal to initiate a business relationship, review and exchange information, or complete transactions.
Project Cost Analysis	\$950,000 has been requested from recurring funds and \$440,000 non-recurring funds in the Operating Trust fund in Contracted Services to provide a secure cloud based single interface for external customers to conduct business with all Department of Revenue business areas. This initiative will provide a more modernized, user-friendly platform for the end-user. Customers would use a single username and password to access the External Communication Portal to initiate a business relationship, review and exchange information, or complete transactions.
Project Investment Summary	Summarizes total project costs and net tangible benefits and automatically calculates: <u>Original Submitted Budget Request:</u> FY 22/23 – \$1,390,000 FY23/24 – \$1,840,000 FY24/25 – \$1,500,000 Funding for Year 1 is for software lease cost for GTA and 2 Contractors Funding for Year 2 is for software lease cost for CSP and 2 Contractors Funding for Year 3 is for software lease cost for PTO

Exhibit IV-2: Cost Benefits Analysis Table

V. Schedule IV-B Major Project Risk Assessment

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

A. Risk Assessment Summary

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

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

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

- Communication – Funding the project will enable the development of a Communication Plan to support the mitigation of risk in this category.
- Fiscal – Funding the project will enable the development of a Procurement Strategy, Plan and documents. A Resource Plan and Spending Plan to support the mitigation of risk in this category would be developed in conjunction with the solution provider after the completion of the procurement stage.
- Project Organization – Funding the project will enable the development of a Project Management Plan, defining the Project Organization and governance, to support the mitigation of risk in this category.
- Organizational Change Management – Funding the project will enable the documentation of all business process changes to support the mitigation of risk in this category.
- Project Complexity – Funding the project will enable the development of a Project Management Plan to support the mitigation of risk in this category.

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

CITIZEN EXPERIENCE (CX) SOLUTION PROJECT (External Communications Portal) – SCHEDULE IV-B

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

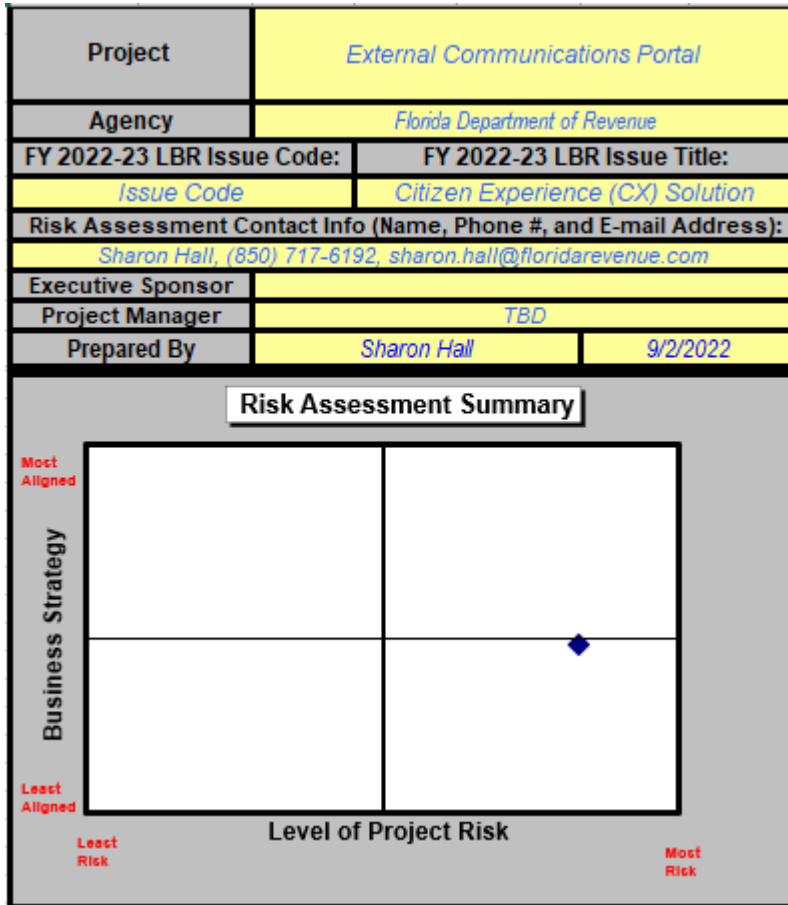


Exhibit V-1: Project Risk Assessment Summary

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

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

Exhibit V-1: Project Risk Area Breakdown

Strategic Risk

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

Technology Exposure Risk

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

Organizational Change Management Risk

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

Communication Risk

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

Fiscal Risk

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

Project Organization Risk

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

Project Management Risk

- Functional and technical requirements will be validated, elaborated and documented within the Requirements Plan.

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

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

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

VI. Schedule IV-B Technology Planning

A. Proposed Solution Description

1. Summary Description of Proposed System

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

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

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

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

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

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

2. Resource and Summary Level Funding Requirements for Proposed Solution

Category	Response
Anticipated Technical Platform & Hardware Requirements	Anticipate no hardware or technical platform requirements as the solution is a SaaS offering.
Required Data Center Services	Existing Revenue infrastructure will continue to operate from Primary Data Centers (Northwest Regional Data Center & Division of State Technology, State Data Center) for integration web services

	components
Anticipated Software Requirements	The main software of the proposed solution is an External Communications External Communication Portal COTS application as a SaaS offering that will be provided and hosted through a third-party vendor. Integration web services components will be designed and developed by internal resources.
Anticipated Staffing Requirements	Critical to the success of this project is the allocation of sufficient project management, business process, functional and technical resources to work alongside the SaaS vendor for requirements gathering, solution design and development. Equally important will be staff training, workforce adjustments, and knowledge transfer from the vendor. Lack of commitment or insufficient resources will greatly jeopardize the outcome.
Anticipated Ongoing Operating Costs	Recurring annual software subscription

3. Information Technology Standards

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

B. Capacity Planning

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

Server Hardware Sizing and Software cost

The following assumptions were used to estimate hosting environment needs:

- The External Communications External Communication Portal application and any database needs specific to the External Communication Portal functionality will be cloud-hosted as Software as a Service (SaaS)
- The Cloud Service Provider will provide Virtual Private Network (VPN) connection capability to accommodate the backend systems integration capacity requirements.
- The site will be FedRAMP certified at option levels Medium to High, if FTI or confidential data are involved.
- The External Communication Portal will not store the images of paper correspondence and paper forms sent to FDOR, instead, an interface with the Image Management System (current and future) will be implemented to display any images which have been associated with a user account.

Hosting

There are three cloud hosting options:

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

- Software as a Service (SaaS)

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

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

VII. Schedule IV-B Project Management Planning

Purpose: To require the agency to provide evidence of its thorough project planning and provide the External Communication Portals the agency will use to carry out and manage the proposed project. The level of detail must be appropriate for the project's scope and complexity.

Include through file insertion or attachment the agency's project management plan and any associated planning External Communication Portals/documents.

NOTE: For IT projects with total cost in excess of \$10 million, the project scope, business objectives, and timelines described in this section must be consistent with existing or proposed substantive policy required in s. 216.023(4)(a)10, F.S.

A. Project Charter

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

Project Name

Project Name: Citizen Experience (CX) Solution Project also known as the External Communications Portal. This project will provide a secure cloud based single interface for external customers to conduct business with all Department of Revenue business areas.

Purpose

This initiative will provide a more modernized, user-friendly platform for the end-user. Customers would use a single username and password to access the External Communication Portal to initiate a business relationship, review and exchange information, or complete transactions.

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

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

Objectives

Objectives include:

- Offer secure 24/7 self-service from any device.
- Status tracking for case management and required documentation.
- Create proactive information sharing and customer engagement.
- Improve compliance – receive/review legal notifications.
- Reduce call volume to service centers, thereby saving time and money.
- Cut down on paper; reduce paper notifications, provide customers ability to view documents online, reduce postage/printing cost, improve security, and decrease maintenance of several login protocols.

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- Reduce ids and passwords creation, which currently is more vulnerabilities to hackers to exploit or compromises security.
- Reduce the need to maintain multiple login entry points and end user applications.
- Allow for a complete overview of customer information.
- Increase communications methods in which to interact with staff to service their accounts
- Improve application access processes for rural users or those who lack required technology.

Project Phases

The FDOR intends to conduct the following phases to develop a communication project that will address the needs of each of the FDOR programs. The assessment will be conducted in an agile methodology.

Once completed, the FDOR will initiate a roll of each program to conclude by September 30, 2025.

The overall project will include:

- We are currently conducting assessments (Phase I), one program at a time, to determine what changes will be critical and necessary to implement a Communication Portal that addresses the need for each program and the customers to which they provide service delivery.
- The next phases will follow: Phase 2) Data Review and Follow-up.
- (Phase 3) Report and ISP Project Development/Analysis.
- (Phase 4) Project Implementation.

Project Milestones

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

Milestone	Deliverables to Complete
Legislative Approval	<ul style="list-style-type: none"> • Updated Schedule IV-B
Procurement	<ul style="list-style-type: none"> • Executed Contract
Project Kick-Off	<ul style="list-style-type: none"> • Project Charter
Project Management Documents Completed	<ul style="list-style-type: none"> • Various (See deliverable list)
Business Process Analysis Completed	<ul style="list-style-type: none"> • As-Is Business Process Flows • To-Be Business Process Flows
Acceptance of Functional and Technical Requirements	<ul style="list-style-type: none"> • System Requirements Document • Public Assistance Requirements Document
Project Management Documents Completed	<ul style="list-style-type: none"> • Various (See deliverable list)
Acceptance of Validated Requirements	<ul style="list-style-type: none"> • Validated Functional Requirements Document
Acceptance of User Interface Prototypes	<ul style="list-style-type: none"> • User Interface Prototypes
Acceptance of Functional and Technical Design Specifications	<ul style="list-style-type: none"> • Functional and Technical Design Specification documents
User Acceptance Testing Complete	<ul style="list-style-type: none"> • UAT Results Report
End User Training Complete	<ul style="list-style-type: none"> • On-site training sessions • Training materials
System Deployment	<ul style="list-style-type: none"> • Functional system released into production

Milestone	Deliverables to Complete
Project Close-out	<ul style="list-style-type: none"> • Lessons Learned • Knowledge Transfer • Contract Compliance Checklist • Project Close-out Checklist

Exhibit VII-1: Project Milestones

Project Management

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

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

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

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

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

Project Scope

The scope of this project will include an additional business process analysis and requirements development effort and the design, development, testing, user training, and implementation of the future External Communications Portal to support all the Department functional areas.

Also included in the Project Scope:

- Establishment of a Project Management Office
- Organizational Change Management

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- Statewide system implementation
- Content development for training materials and system help screens
- End-user training
- Operations and maintenance planning
- Reporting functions

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

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

Project Deliverables

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

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

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

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

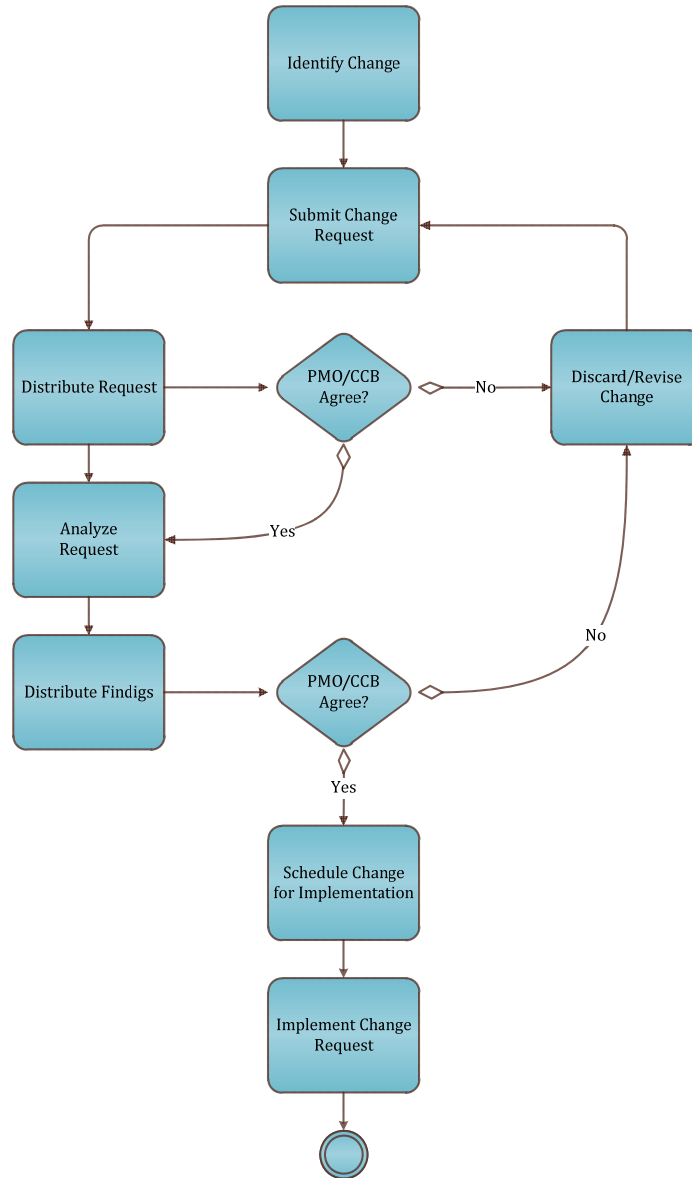
Exhibit VII-2: Project Deliverables

Change Request Process

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

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

Proposed Change Request Process



B. Project Schedule

The project schedule will depend highly on the availability of hardware and software resources. Installation and setup of hardware will require coordination with vendor. The plan calls for the External Communication Portal assessment to start on August 15, 2022 and complete by September 30, 2025. The project for all FDOR programs will be initiated one program to provide focus on each program needs as each currently have difference application that may affect utilization.

The figure below represents the high-level project schedule for the phase of each program project:

FY 2022-23			
Workstreams	FY22-23	FY23-24	FY24-25
Assessment of first program			
Current systems used vs Future systems needed			
ISP Analysis			
Coding changes / Other Changes			
Testing			
Compile results and documentation/ Finalize			

Exhibit VII-3: Project Schedule

C. Project Organization

The FDOR Project Management Team will be headed by a FDOR CIO/Project Director.

The Project Director will be supported by other experienced FDOR staff proficient in the areas of Budget, Project Management, Technical and Functional Management, and Communications throughout the project. The Program Director will approve the plans. See below:

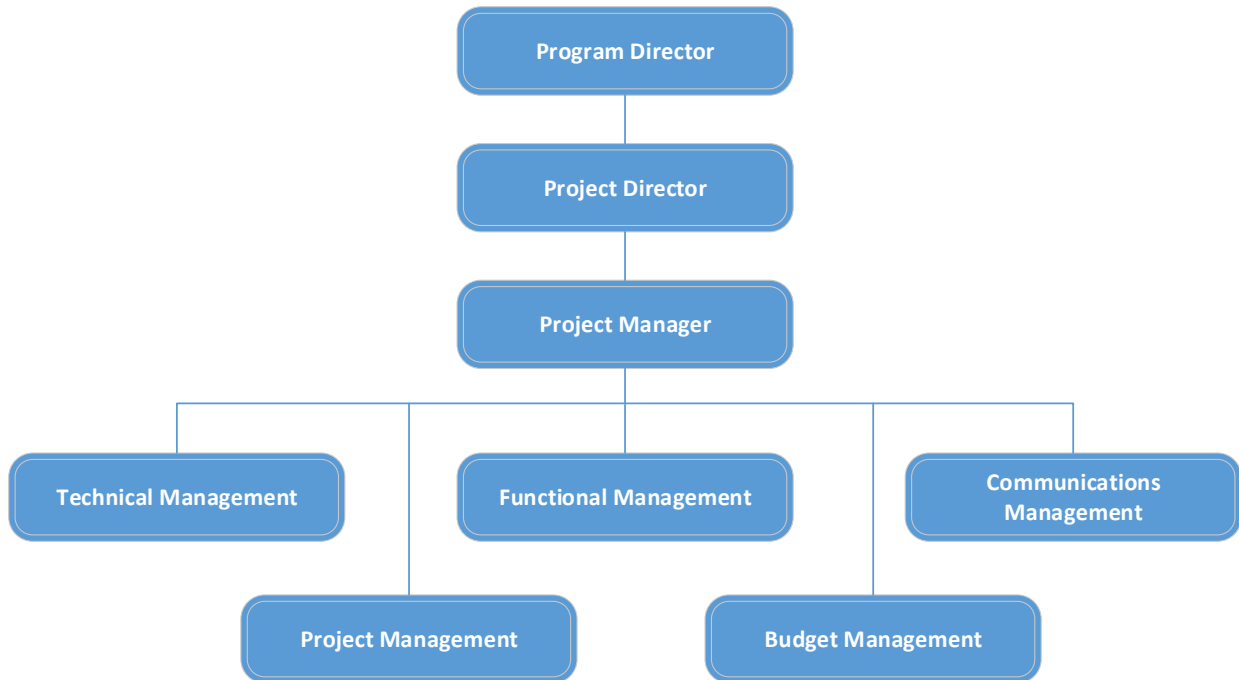


Exhibit VII-4: Proposed Project Organization

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

Role Name	Description
CIO/Program Director	<ul style="list-style-type: none"> • Provides oversight to the project • Acts as final escalation for all issue resolution • Directs governance • Has programmatic decision-making authority • Champions the project • Provides guidance on overall strategic direction • Provides business resources for project success • Has programmatic responsibility for successful development and implementation of the project
Project Director (PD)	<ul style="list-style-type: none"> • Has overall responsibility for the successful development and implementation of the project • Liaison for resources • Oversees the Project Management Office for the project • Coordinates project resources, budgets, and contract management
Communication Consultant (CC)	<ul style="list-style-type: none"> • Responsible for day-to-day project • Liaison for resources • Has daily decision-making authority • Oversees Project Schedule and Plan • Oversees the development and implementation of the project • Coordinates with the Project Director for resources • Reports to the Project Director • Prepare formal project reports and presentations
Project Director/CC	<ul style="list-style-type: none"> • Responsible for project management areas including scope, risk, quality, and change control • Coordinates project status communications • Develops and manages the project schedule and associated tasks • Maintains all project documentation including detailed project plan • Ensure adherence to the process and project management standards and guidelines
Technical Management reporting to PD	<ul style="list-style-type: none"> • Responsible for technical resources and associated work • Manages the project schedule technical tasks
Functional Management-PD/CC	<ul style="list-style-type: none"> • Responsible for functional resources and associated work • Manages the project schedule functional tasks
Budget Management-CIO/PD	<ul style="list-style-type: none"> • Controls project budget • Provides budget related input into project scope and contract change decision making process
Communications Management-CC	<ul style="list-style-type: none"> • Responsible for project communications

Exhibit VII-5: Project Organization Members - Roles & Descriptions

E. Quality Assurance Plan

The project will follow existing External Communication Portal maintenance plans and processes to ensure standards are followed.

Project Area	Description
Development Standards and Configuration Standards	If applicable, the FDOR’s programming, development and configuration standards will be followed.
Testing Management	The FDOR’s established standards for testing management will be followed. This includes unit testing, integration testing, system testing, and user acceptance testing.
Approval	All deliverables will require individual stakeholder approval and sign-off upon completion of the final draft.
Contract Management	All contracts must pass executive and legal approval.

Exhibit VII-6: Quality Standards by Project Area

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

- A. Peer reviews of artifacts
- B. Project team acceptance and approval
- C. Periodic project team meetings
- D. Project status meetings
- E. Change control management following existing External Communication Portal maintenance processes
- F. Project Director acceptance and approval
- G. Defined test plan with standard levels of technical and acceptance testing
- H. Risk Management and mitigation

Quality will be monitored throughout the project-by-Project Management. Multiple levels of acceptance by all stakeholders will be built into the process for project quality control.

F. Organizational Change Management

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

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

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

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

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

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

G. Risk Management

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

The project management methodology chosen for this project will follow the existing plans and processes for FDOR large projects and includes processes, templates, and procedures for documenting and mitigating risk. Formal risk analysis, tracking, and mitigation will be ongoing throughout the project. Risks are actively identified, detailed, and prioritized. Mitigation strategies are developed. Risks are tracked, mitigated, and closed throughout the lifecycle. A source of Risks for the project would include items from the Risk Assessment in Section V of this Schedule IV-B.

H. Implementation Plan

An implementation plan will be developed for the full migration of the External Communication Portal. This innovation effort is not a change to the production system; this is a technical modernization.

VIII. Appendices

- A. Project Risk Assessment Results
- B. Acronyms

Appendix A: Project Risk Assessment

The following embedded spreadsheet represents Appendix A: Project Risk Assessment for External Communications Portal.



External
Communications Po

Appendix B: Acronyms

Acronym	Definition
CBA	Cost Benefit Analysis
CCC	Change Control Committee
COTS	Commercial-off-the-shelf
CSP	Child Support Program
FY	Fiscal Year
GTA	General Tax Administration Program
IaaS	Infrastructure as a Service
IMS	Image Management System
IRR	Internal Rate of Return
IRS	Internal Revenue Service
ISP	Information Services Program
OCM	Organizational Change Management
PMO	Project Management Office
PMP	Project Management Plan
PTO	Property Tax Oversight Program
R&D	Research and Development
SaaS	Software as a Service
SUNTAX	System for Unified Tax administration
UAT	User Acceptance Testing

CBAForm 1 - Net Tangible Benefits

Agency	Florida Department of Revenue	Project	Citizen Experience (CX) Solution (aka: External Communication Portal)
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Net Tangible Benefits - Operational Cost Changes (Costs of Current Operations versus Proposed Operations as a Result of the Project) and Additional Tangible Benefits -- CBAForm 1A															
Agency <i>(Recurring Costs Only -- No Project Costs)</i>	FY 2022-23			FY 2023-24			FY 2024-25			FY 2025-26			FY 2026-27		
	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a)+(b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Cost Change Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project
A. Personnel Costs -- Agency-Managed Staff	\$0	\$440,000	\$440,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A.b Total Staff	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1.a. State FTEs (Salaries & Benefits)															
A-1.b. State FTEs (#)															
A-2.a. OPS Staff (Salaries)															
A-2.b. OPS (#)															
A-3.a. Staff Augmentation (Contract Cost)	\$0	\$440,000	\$440,000												
A-3.b. Staff Augmentation (# of Contractors)															
B. Application Maintenance Costs	\$0	\$950,000	\$950,000	\$0	\$950,000	\$950,000	\$0	\$950,000	\$950,000	\$0	\$0	\$0	\$0	\$0	\$0
B-1. Managed Services (Staffing)															
B-2. Hardware															
B-3. Software	\$0	\$950,000	\$950,000	\$0	\$950,000	\$950,000	\$0	\$950,000	\$950,000						
B-4. Other															
C. Data Center Provider Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-1. Managed Services (Staffing)															
C-2. Infrastructure															
C-3. Network / Hosting Services															
C-4. Disaster Recovery															
C-5. Other		\$0			\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
D. Plant & Facility Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E. Other Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-1. Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-2. Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-3. Other <i>Specify</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total of Recurring Operational Costs	\$0	\$1,390,000	\$1,390,000	\$0	\$950,000	\$950,000	\$0	\$950,000	\$950,000	\$0	\$0	\$0	\$0	\$0	\$0
F. Additional Tangible Benefits:		\$0			\$0			\$0			\$0			\$0	
F-1. <i>Specify</i>		\$0			\$0			\$0			\$0			\$0	
F-2. <i>Specify</i>		\$0			\$0			\$0			\$0			\$0	
F-3. <i>Specify</i>		\$0			\$0			\$0			\$0			\$0	
Total Net Tangible Benefits:	\$0	(\$1,390,000)			(\$950,000)			(\$950,000)			\$0			\$0	

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

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
1	Florida Department of Revenue	Project Name																		
				CBA Form 2A Baseline Project Budget																
Costs entered into each row are mutually exclusive. Insert rows for detail and modify appropriation categories as necessary, but do not remove any of the provided project cost elements. Reference vendor quotes in the Item Description where applicable. Include only one-time project costs in this table. Include any recurring costs in CBA Form 1A.				FY2022-23			FY2023-24			FY2024-25			FY2025-26			FY2026-27			TOTAL	
				\$ 1,390,000			\$ 950,000			\$ 950,000			\$ -			\$ -			\$ 3,290,000	
2																				
3																				
4	Item Description (remove guidelines and annotate entries here)	Project Cost Element	Appropriation Category	Current & Previous Years Project-Related Cost	YR 1 #	YR 1 LBR	YR 1 Base Budget	YR 2 #	YR 2 LBR	YR 2 Base Budget	YR 3 #	YR 3 LBR	YR 3 Base Budget	YR 4 #	YR 4 LBR	YR 4 Base Budget	YR 5 #	YR 5 LBR	YR 5 Base Budget	TOTAL
5	Costs for all state employees working on the project.	FTE	S&B	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
6	Costs for all OPS employees working on the project.	OPS	OPS	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
7	Staffing costs for personnel using Time & Expense.	Staff Augmentation	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
8	Project management personnel and related deliverables.	Project Management	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
9	Project oversight to include Independent Verification & Validation (IV&V) personnel and related deliverables.	Project Oversight	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
10	Staffing costs for all professional services not included in other categories.	Consultants/Contractors	Contracted Services	\$ -	0.00	\$ 440,000	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ 440,000
11	Separate requirements analysis and feasibility study procurements.	Project Planning/Analysis	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Hardware purchases not included in data center services.	Hardware	OCO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Commercial software purchases and licensing costs.	Commercial Software	Contracted Services	\$ -	\$ 950,000	\$ -	\$ -	\$ 950,000	\$ -	\$ -	\$ 950,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,850,000
14	Professional services with fixed-price costs (i.e. software development, installation, project documentation)	Project Deliverables	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	All first-time training costs associated with the project.	Training	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Include the quote received from the data center provider for project equipment and services. Only include one-time project costs in this row. Recurring, project-related data center costs are included in CBA Form 1A.	Data Center Services - One Time Costs	Data Center Category	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Other contracted services not included in other categories.	Other Services	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Include costs for non-state data center equipment required by the project and the proposed solution (insert additional rows as needed for detail)	Equipment	Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Include costs associated with leasing space for project personnel.	Leased Space	Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Other project expenses not included in other categories.	Other Expenses	Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Total			\$ -	0.00	\$ 1,390,000	\$ -	0.00	\$ 950,000	\$ -	0.00	\$ 950,000	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ 3,290,000

CBAForm 2 - Project Cost Analysis

Agency	<u>Florida Department of Revenue</u>	Project	<u>Citizen Experience (CX) Solution (aka: External Communication Portal)</u>
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PROJECT COST SUMMARY	PROJECT COST SUMMARY (from CBAForm 2A)					TOTAL
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	
TOTAL PROJECT COSTS (*)	\$1,390,000	\$950,000	\$950,000	\$0	\$0	\$3,290,000
CUMULATIVE PROJECT COSTS <i>(includes Current & Previous Years' Project-Related Costs)</i>	\$1,390,000	\$2,340,000	\$3,290,000	\$3,290,000	\$3,290,000	
Total Costs are carried forward to CBAForm3 Project Investment Summary worksheet.						

PROJECT FUNDING SOURCES	PROJECT FUNDING SOURCES - CBAForm 2B					TOTAL
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	
General Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Trust Fund	\$1,390,000	\$950,000	\$950,000	\$0	\$0	\$3,290,000
Federal Match <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Grants <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Other <input type="checkbox"/> Specify	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INVESTMENT	\$1,390,000	\$950,000	\$950,000	\$0	\$0	\$3,290,000
CUMULATIVE INVESTMENT	\$1,390,000	\$2,340,000	\$3,290,000	\$3,290,000	\$3,290,000	

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

CBAForm 3 - Project Investment Summary

Agency	<u>Florida Department of Revenue</u>	Project	<u>Citizen Experience (CX) Solution (aka: External Communication Portal)</u>
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<i>COST BENEFIT ANALYSIS -- CBAForm 3A</i>						
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	TOTAL FOR ALL YEARS
Project Cost	\$1,390,000	\$950,000	\$950,000	\$0	\$0	\$3,290,000
Net Tangible Benefits	(\$1,390,000)	(\$950,000)	(\$950,000)	\$0	\$0	(\$3,290,000)
Return on Investment	(\$2,780,000)	(\$1,900,000)	(\$1,900,000)	\$0	\$0	(\$6,580,000)
Year to Year Change in Program Staffing	0	0	0	0	0	

<i>RETURN ON INVESTMENT ANALYSIS -- CBAForm 3B</i>		
Payback Period (years)	NO PAYBACK	Payback Period is the time required to recover the investment costs of the project.
Breakeven Fiscal Year	NO PAYBACK	Fiscal Year during which the project's investment costs are recovered.
Net Present Value (NPV)	(\$6,280,496)	NPV is the present-day value of the project's benefits less costs over the project's lifecycle.
Internal Rate of Return (IRR)	NO IRR	IRR is the project's rate of return.

<i>Investment Interest Earning Yield -- CBAForm 3C</i>					
Fiscal Year	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Cost of Capital	1.94%	2.07%	3.18%	4.32%	4.85%

	B	C	D	E	F	G	H											
3	Project		<i>External Communications Portal</i>															
4																		
5	Agency		<i>Florida Department of Revenue</i>															
6	FY 2022-23 LBR Issue Code:			FY 2022-23 LBR Issue Title:														
7	<i>Issue Code</i>			<i>Citizen Experience (CX) Solution _ External Communications Portal Project</i>														
8	Risk Assessment Contact Info (Name, Phone #, and E-mail Address):																	
9	<i>Sharon Hall, (850) 717-6192, sharon.hall@floridarevenue.com</i>																	
10	Executive Sponsor																	
11	Project Manager		<i>TBD</i>															
12	Prepared By		<i>Sharon Hall</i>			<i>9/2/2022</i>												
14	Risk Assessment Summary																	
15																		
16	Business Strategy					◆												
17																		
18																		
19																		
20																		
21																		
22																		
23																		
24																		
25																		
26																		
27																		
28	Level of Project Risk																	
29	<i>Least Aligned</i>					<i>Most Risk</i>												
30	<i>Least Risk</i>					<i>Most Risk</i>												
31																		
32																		
34	Project Risk Area Breakdown																	
35	Risk Assessment Areas						<i>Risk Exposure</i>											
36							MEDIUM											
37							Strategic Assessment											
38													MEDIUM					
39													Technology Exposure Assessment					
40													HIGH					
41													Organizational Change Management Assessment					
42																		
43													HIGH					
44													Fiscal Assessment					
45							Project Organization Assessment											
46													MEDIUM					
47													Project Management Assessment					
48	Project Complexity Assessment																	
49							HIGH											
50							Overall Project Risk											
51													HIGH					
52																		
53																		

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

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

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

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

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

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

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

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

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2023 - 24

Department: Department of Revenue

Chief Internal Auditor: Christy Temples

Budget Entity: _____

Phone Number: 850-717-7135

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General (AG) 2022-189 Finding 2021-005	6/30/2021	Office of Financial Management (OFM)	DOR did not record the fiscal year-end net receivables or related unavailable revenue for sales and use taxes and fees estimated to be collected after July 31, 2021 or reverse the prior year unavailable revenue closing balance for sales and use taxes and fees.	OFM developed a seven-step corrective action plan and has completed step one (updating procedures). Steps two through seven are in progress.	
AG 2022-189 Finding 2021-036	6/30/2021	General Tax Administration (GTA)	Internal controls for UI tax payment processing needed improvement. The service organization had not established certain IT controls, including a sufficiently detailed Information Security Policy and Risk Management Policy, and effective termination procedures, logical access removal controls, and password configurations. DOR should ensure the service organization takes timely and appropriate corrective actions.	GTA reviewed the most recent report and deemed appropriate actions had been taken by the service organization.	
AG 2022-189 Finding 2021-037	6/30/2021	Information Services Program (ISP)	Certain security controls related to user authentication for the Image Management System (IMS) need improvement to ensure the confidentiality, integrity, and availability of IMS data and related information technology resources.	ISP completed phase 1 or the corrective action needed for this confidential finding. Phase II will be complete in October 2022 and the final phase will be completed February 2023.	
AG 2022-189 Finding 2021-038	6/30/2021	ISP	Certain security controls related to user authentication for the System for Unified Taxation (SUNTAX) need improvement to ensure the confidentiality, integrity, and availability of SUNTAX data and related information technology resources.	ISP completed phase 1 or the corrective action needed for this confidential finding. Phase II will be complete in October 2022 and the final phase will be completed February 2023.	

AG 2022-189 Finding 2021-073	6/30/2021	ISP	Certain security controls related to user authentication for the Child Support Enforcement Automated Management System (CAMS) need improvement to ensure the confidentiality, integrity, and availability of SUNTAX data and related information technology resources.	ISP completed phase I or the corrective action needed for this confidential finding. Phase II will be complete in October 2022 and the final phase will be completed February 2023.	
Office of Inspector General (OIG) 2020-038 Finding 1	6/30/2022	GTA	TSP staff compromising beyond their authority levels. GTA should ensure application controls are in place in SUNTAX to prevent staff from exceeding their delegated authority level when compromising split penalties.	GTA updated Collection Procedures, Receivables Management requested BTO create an ACP fee specific correction code. A cross process team was also formed to ensure consistency across processes. This team meets quarterly.	
OIG 2020-0038 Finding 2	6/30/2022	GTA	The monitoring process over corrections (and compromises) is not sufficient to ensure compliance. GTA should establish and implement activities to monitor the compromise and correction review process, evaluate the results, and remediate identified internal control deficiencies on a timely basis.	Taxpayer Services revised the Compromises and Corrections Quality Review Procedures. Additionally, TSP was added as a service center to BI reports and they worked with Resource Management to ensure this new field would be included in the sampling algorithm.	
OIG 2020-0038 Finding 3	6/30/2022	GTA	The Receivables Management Compromises and Corrections Procedure 1.4, which is used for selecting compromise and correction reason codes in SUNTAX, is not sufficient. GTA should ensure coordination between all processes who perform activities related to compromises and corrections for the Department and should ensure the definitions for reason codes in SUNTAX are included in the procedures.	GTA formed a process team and they meet quarterly. Cross-process training and procedure teams have been discussed. Additionally, reason codes were included in the Compromises and Corrections Procedure 1.4 on page 3.	
OIG 2020-0038 Finding 4	6/30/2022	GTA	Some extraordinary circumstances and reasonable causes were not effectively substantiated by documentation.	GTA deemed this an enhancement to procedures and included reason code definitions in procedures. Tracking and remediating trends in errors were addressed by managers conducting compromise reviews and reviewing the compromise review feed back, the cross process team can also review overall results to identify trends.	

OIG 21-10175A Finding 1	6/30/2022	OFM	FACTS queries showed 13 active contracts with vendors who appeared on the DMS inactive vendor list. Contract management staff should review the weekly list of inactive vendors provided by DMS and run the FACTS preset queries.	OFM will complete a monthly review of the list of inactive vendors and run FACTS preset reports to ensure accurate contract information. (<i>still pending</i>)	
OIG 21-10175A Finding 2	6/30/2022	OFM	22 contracts showing as active in FACTS but the contract term had ended. Management should implement a thorough review and monitoring process which occurs on a regular basis.	Monthly reviews were implemented in October 2021.	
OIG 21-10175A Finding 3	6/30/2022	OFM	Scope of work documents were not always clear and did not always contain unit prices and/or cost information. Management should ensure detailed and accurate reviews of contract files by enhancing the checklist contract managers use while preparing documentation for contracts.	OFM Contract Management staff are on schedule to complete all reviews and edits to the checklist by September 30, 2022.	
OIG 21-10304A Finding 1	6/30/2022	GTA	GTA Data Support Services controls for periodic access review need improvement. GTA DSS should develop and implement a process or procedure requiring the periodic review of user access rights to ensure staff have appropriate levels of access needed to perform assigned tasks or activities.	GTA established a procedure requiring periodic review of access to be performed twice a year (January and July). Results will be posted to the HSMV Access Review Log. First review took place July 2022.	

Office of Policy and Budget - July 2022

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Revenue
Agency Budget Officer/OPB Analyst Name: Allison Cantrell/Laura Dukes

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 56 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 14 through 27)? Do they clearly describe the issue?	Y	Y	Y	Y	Y

3. EXHIBIT B (EXBR, EXB)

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

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

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.					
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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 59 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
---	---	---	---	---	---

Fiscal Year 2023-24 LBR Technical Review Checklist

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

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 2021-22 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

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

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

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

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 27 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 64 through 69 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 66 through 69 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

Fiscal Year 2023-24 LBR Technical Review Checklist

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

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.5 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.6 Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y	Y
7.7 Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 92 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 #23-003?	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 26 and 88 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

Fiscal Year 2023-24 LBR Technical Review Checklist

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

7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	N/A
7.19 Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y	Y	Y

AUDIT:

7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	Y
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	Y
7.23 Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y	Y
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 2022-23? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2022-23. 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 64 through 69 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.					

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Revenue
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	Program or Service (Budget Entity Codes)				
Action	73010100	73210000	73310000	73410000	73710100

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 2022-23 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	

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

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

Fiscal Year 2023-24 LBR Technical Review Checklist

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

8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	Y	Y
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y	Y	Y
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y	Y
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	Y
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y	Y	Y
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	Y	Y	Y
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Y	Y	Y	Y	Y

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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 pages 124 through 126 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 155 of the LBR Instructions.)	Y	Y	Y	Y	Y
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10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	Y	Y	Y	Y	Y
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10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 94 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
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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
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR	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 99 through 102 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) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 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
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16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	Y
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AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2021-22 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y
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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
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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
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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
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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
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TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
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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 52 through 109 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
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17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	Y
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17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y
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17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 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	Y
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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
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AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.					
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TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
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18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	Y
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

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