



LEGISLATIVE BUDGET REQUEST

Department of Revenue

Tallahassee, FL

September 15, 2023

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

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

Tim Sadberry, 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 2024-25 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 2024-25**

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 2024-2025. The Department is not requesting any additional rate or appropriations for these additives.

Application of Temporary Special Duties - General Pay Additive

The Temporary Special Duties - General Pay Additive may be provided when an employee has been assigned temporary duties and responsibilities not customarily assigned to their position under one or more of the following circumstances:

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

Effective Date of Additive

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

Length of Time Additive Will Be in Effect

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

Additive Amount

The additive may be up to 15 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 to the temporary special duty amount.

**DEPARTMENT OF REVENUE
PLAN TO IMPLEMENT TEMPORARY SPECIAL DUTIES – GENERAL PAY ADDITIVES
FISCAL YEAR 2024-25**

Classes/Positions Affected

Any Career Service classification could be affected by the provisions of this plan, so it is not possible to predict exactly which positions may receive a Temporary Special Duties-general additive in Fiscal Year 2024-2025.

LEGISLATIVE BUDGET REQUEST



2024-25

DEPARTMENT LEVEL EXHIBITS AND
SCHEDULES

STATE OF FLORIDA DEPARTMENT OF REVENUE



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.)	13 Hub Lane, LLC v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer, a furniture retailer, is contesting a sales and use tax audit that assessed taxes due on unreported sales and unremitted taxes.		
Amount of the Claim:	\$570,850.70		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.02; 212.05; 212.06; 212.07, 212.11; 212.12; 212.15; 212.18 Rules 12A-1.0115; 12A-1.056; 12A-1.057; 12A-1.038; 12A-1.039		
Status of the Case:	This 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:	Department of Revenue		
Contact Person:	Matthew Grant	Phone Number:	813-901-1197
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	123Stores, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner (foreign corporation) challenges Department’s sales and use tax assessment based upon 3rd party data used to estimate taxable sales in Florida; Petitioner alleges that Department failed to provide proper notice of assessment and denied Petitioner point of entry to challenge assessment, resulting in garnishment action (companion case).		
Amount of the Claim:	\$2,125,917.60		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.02(19), 213.21(3)(a), F.S. Rules 12A-6.003, 12A-13.008, F.A.C.		
Status of the Case:	Department reviewing facts related to notice of tax assessment to foreign (NY) corporation.		
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:	Matthew Grant	Phone Number:	813-901-1197
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	123Stores, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner challenges Department’s garnishment action, alleging that Department failed to provide notice and point of entry to contest underlying tax assessment (companion case)(Sales and Use Tax).		
Amount of the Claim:	\$2,478,191.35		
Specific Statutes or Laws (including GAA) Challenged:	Sections 213.21(21), 213.67, F.S. Rules 12A-6.003, 12A-13.008, F.A.C.		
Status of the Case:	Department reviewing facts related to notice of underlying tax assessment to foreign (NY) corporation.		
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.)	Advance Stores Company Incorporated v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	In this corporate income tax case, Petitioner mainly contests adjustments made by the Department to Petitioner’s intercompany transactions during the audit period. The issues are whether the Department had the authority to make the adjustments and whether those adjustments were correct. Petitioner claims that the intercompany transactions were arms-length transactions, made in accordance with federal transfer pricing rules.		
Amount of the Claim:	\$4,030,049.09 (tax and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.42 and 220.44, F.S.; and IRC ss. 446 and 482;		
Status of the Case:	The Petition was recently filed with the Department.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the 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.)	Alliance Data Systems Corporation v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	23-1662 and 23-1697		
Summary of the Complaint:	Petitioner contests two corporate income tax assessments, related to different audit periods but based on the same legal and factual basis, that were 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-branded 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 (tax and interest) and \$13,432,853.34 (tax and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.02(1) and 220.15(3)(c), (3)(d) and (5)(c), F.S. Rules 12C-1.0155 and 12C1-1.011(1)(l), F.A.C.		
Status of the Case:	The two petitions were referred to the Division of Administrative Hearings and the cases were consolidated. The Judge then granted the parties’ motion to relinquish jurisdiction to the Department and the parties are now conducting informal discovery.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	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:	The parties have settled 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

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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) the expense addback for the transition tax component of the s. 220.13(1)(b)2.b. subtraction should be limited to expenses deducted on the taxpayer’s return for the taxable year.		
Amount of the Claim:	\$6,308,752.41 total Refund Claim		
Specific Statutes or Laws (including GAA) Challenged:	ss. 220.13 and 220.15, F.S. Rule 12A-1.0155, F.A.C.		
Status of the Case:	The parties plan to engage 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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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:	The parties have settled 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		

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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:	The parties have settled 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.)	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 based on real property improvements. Taxpayer asserts sales and use tax was paid by contractor on TPP.		
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 Department is engaged in settlement discussions with the 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		

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Agency:	Department of Revenue		
Contact Person:	Liam Lyon	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	American Honda Motor Co., Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Circuit Court – 2 nd Cir. (Leon County)		
Case Number:	2022 CA 000222		
Summary of the Complaint:	Taxpayer contests the assessment of corporate income tax based on sales of Federal CAFÉ standards receive credits treated as business income by the Department. The Taxpayer argues that the sale of the federal CAFÉ credits are non-business income.		
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		

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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.)	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:	This 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.)	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:	This 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:	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:	\$872,549.93		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.15, F.S. Rule 12C-1.0155, F.A.C.		
Status of the Case:	This 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:	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:	Parties filed cross-motions for Summary Judgment. Hearing on motions 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).			

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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.)	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 tax 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.		
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:	2d Judicial Circuit (Leon) 1 st DCA		
Case Number:	2020 CA 435 – Circuit Court 1D2023-1920 – 1 st DCA		
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:	Except for Plaintiff Fiserv, the other Plaintiffs were dismissed in Circuit Court on jurisdictional grounds. Dismissed Plaintiffs have filed a Notice of Appeal in the 1 st DCA		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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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.)	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 related to 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 covering persons and property residing in Florida 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 2023

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 – Bankruptcy matter pending in Circuit Court. Tax cased closed.		
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 Florida Fiscal Portal.

Agency:	Department of Revenue		
Contact Person:	Matthew Grant	Phone Number:	813-901-1197
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:	Settlement discussions are ongoing at Petitioner'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

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.)	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 this Sales and Use Tax assessment against its marketing business which includes sales of promotional products. Main issues concern sales for resale and sales outside of the U.S. via a 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

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.)	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 Sales and Use Tax assessment and asserts that it was improperly assessed tax due on exempt sales. The Taxpayer also asserts the Department mistook credits from related entities as revenue/sales. Taxpayer is a motor vehicle repair business.		
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

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.)	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		

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.)	Cabinet Market LLC v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer was contesting a sales and use tax audit that assessed taxes on disallowed exempt sales and fixed asset purchases.		
Amount of the Claim:	\$561,950.42		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.02; 212.054; 212.055; 212.05; 212.12 Rules 12A-1.091; 12A-1.006; 12A-1.051; 12A-1.016; 12A-1.024; 12A-1.038		
Status of the Case:	This case was dismissed by the Department after the issuance of an Order Dismissing the Petition with Leave to Amend in July 2022. Taxpayer did not file an Amended 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		

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.)	Capital One Bank (USA), N.A. v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Judicial Circuit (Leon)		
Case Number:	22-CA-2070		
Summary of the Complaint:	<p>The Plaintiff, a financial organization, is formally protesting a portion of a corporate income tax assessment. The main issues: 1. Is the income earned by Plaintiff from credit card receivables that is paid by Florida customers apportionable to Florida? 2. Is the interchange income that is earned by Plaintiff when a credit card transaction issued by Plaintiff is processed by Visa or Mastercard apportionable to Florida? 3. Was Plaintiff doing business in Florida during the audit period? 4. Did Plaintiff have substantial nexus with Florida for purposes of the Due Process Clause and Commerce Clause of the US constitution to be subject to Florida's corporate income tax? 5. Does the state where the Plaintiff received the income determine where that income is apportionable? 6. Is Rule 12C-1.0155, F.A.C., inconsistent with section 220.15(5)(c), F.S.? and 7. Do the income producing activities at issue in this case take place in Florida?</p>		
Amount of the Claim:	\$14,316,099.34 (tax and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.02, 220.15(5)(c) and 220.15(6), F.S.; and Rule 12C-1.011 and 12C-1.0155, F.A.C.		
Status of the Case:	The parties are conducting 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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Office of Policy and Budget – July 2023

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.)	Capital One, N.A. v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Judicial Circuit (Leon)		
Case Number:	22-CA-2073		
Summary of the Complaint:	<p>The Plaintiff, a financial organization, is formally protesting a portion of a corporate income tax assessment. The main issues: 1. Is the income earned by Plaintiff from credit card receivables that is paid by Florida customers apportionable to Florida? 2. Is the interchange income that is earned by Plaintiff when a credit card transaction issued by Plaintiff is processed by Visa or Mastercard apportionable to Florida? 3. Was Plaintiff doing business in Florida during the audit period? 4. Did Plaintiff have substantial nexus with Florida for purposes of the Due Process Clause and Commerce Clause of the US constitution to be subject to Florida's corporate income tax? 5. Does the state where the Plaintiff received the income determine where that income is apportionable? 6. Is Rule 12C-1.0155, F.A.C., inconsistent with section 220.15(5)(c), F.S.? and 7. Do the income producing activities at issue in this case take place in Florida?</p>		
Amount of the Claim:	\$3,569,463.34 (tax and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.02, 220.15(5)(c) and 220.15(6), F.S.; and Rule 12C-1.011 and 12C-1.0155, F.A.C.		
Status of the Case:	The parties are conducting 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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Office of Policy and Budget – July 2023

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:	Tom 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. Florida 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:	Section 220.15(5)(c), F.S. Rules 12C-1.0155 and 12C-1.0155, F.A.C.		
Status of the Case:	Settlement discussions are ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

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.)	Cargill Incorporated & Subs v. Florida 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:	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.)	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 Sales and Use Tax 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:	Settled– DOR provided a refund of \$690,000.00.		
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.)	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 Sales and Use Tax assessment and request relief from the Department based upon doubt as to collectability due to financial hardship. Taxpayer alleges the Department did not fully consider the Taxpayer’s financial condition. Taxpayer is a small theater hosting Hispanic-themed theatrical arts performances.		
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		

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.)	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 contesting 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:	This 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 Florida Fiscal Portal.

Agency:	Department of Revenue		
Contact Person:	Tom Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	CEMEX Construction Materials Pacific, LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Second Judicial Circuit (Leon) 1 st District Court of Appeal		
Case Number:	2017-CA-476 (companion case 2017-CA-473) 1D20-3541		
Summary of the Complaint:	Challenge to a refund denial regarding a prior audit payment, based upon <i>Verizon Business Purchasing, LLC v. Dept. of Revenue</i> .		
Amount of the Claim:	\$2,859,361.11		
Specific Statutes or Laws (including GAA) Challenged:	Sections 72.011(2)(a) and 215.26, F.S.		
Status of the Case:	Summary Final Judgment in favor of the Department of Revenue upheld by the 1 st DCA. Awaiting entry of Final Judgment in companion case 2017-CA-473.		
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel	
	X	Office of the Attorney General or Division of Risk Management	
		Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Florida Department of Revenue		
Contact Person:	Jacek Stramski	Phone Number:	850.717.6778
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:	Claimant seeks a refund of sales and use tax allegedly collected and remitted on the sales of exempt medical products and devices.		
Amount of the Claim:	\$ 2,198,861.73		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.13; 213.55, Florida Statutes		
Status of the Case:	Set for final hearing over multiple dates in August 2023.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	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:	The parties have settled 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:	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 refund denial. 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:	This 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.)	Chick-fil-a, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer was contesting a corporate income tax assessment based on the Department’s determination of the Taxpayer’s sales factor. However, the Taxpayer’s Chapter 120 petition was filed late and the Department issued an Order Dismissing Petition with Prejudice.		
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 Taxpayer did not appeal the Department’s Order Dismissing Petition with Prejudice. The audit is now Final.		
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.)	Club Space Management, LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	19-0176		
Summary of the Complaint:	In this Sales and Use Tax case, the Petitioner contends that an audit of its books was not conducted and, if one was conducted, then it claims that it did not receive any correspondence about the matter.		
Amount of the Claim:	\$1,189,732.78 (tax, penalty and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.03, 212.05 and 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 Department of Revenue.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Matthew Grant	Phone Number:	813-901-1197
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Coastal Supply Company of South Florida, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner challenges the Department’s sales and use tax assessment relating to Petitioner’s home improvement business. Specifically, the Taxpayer asserts that it properly paid Sales and Use Tax on its purchases and did not charge its customer SUT for TPP because its sales involved real property improvements.		
Amount of the Claim:	\$854,835.27		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.06(5)(a), 212.21(2), 213.21(21), F.S. Rules 12A-1.051(4), 12A-1.043(1)(c), 12A-1.051(2)(a), F.A.C.		
Status of the Case:	Issues clarification and settlement discussions with 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:	Liam Lyon	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Commercial Truck Sales & Export, 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 truck sales. Main issues are whether certain transactions are exempt as out-of-state sales and sales for resale.		
Amount of the Claim:	\$1,456,914.69		
Specific Statutes or Laws (including GAA) Challenged:	212.05, 212.06(1), 212.08, 212.12(5)(b), F.S. Rule 12A-1, 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:	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 Sales and Use Tax 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		

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.)	Continental Glass Systems, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	14-1855		
Summary of the Complaint:	In this Sales and Use Tax case, the 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 on manufacturing costs.		
Amount of the Claim:	\$1,439,115.23 (tax and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.031, 212.05, 212.06(1)(b), F.S. Rules 12A-1.043, 12A-1.051 and 12A-1.070, F.A.C.		
Status of the Case:	DOAH closed its files and relinquished jurisdiction to the Department.		
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.)	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 hold a “no facts in dispute” hearing or to refer this matter to the Division for a 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 Florida Fiscal Portal.

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:	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:	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 is 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 to try to resolve.		
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.)	Elavon, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	A Corporate Income Tax case. The Plaintiff facilitates purchases that are made by customers using credit and debit cards. The Petitioner claims that the auditor incorrectly excluded from its sales apportionment factor interchange fees that were not reported on Plaintiff's federal income tax returns. The Plaintiff also claims that income that it earns for these transaction processing services should be sourced outside Florida because it claims that this income producing activity is performed outside Florida.		
Amount of the Claim:	\$1,891,018.39 (tax and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.02(1), 220.13(1)(b)6. and 220.15(5), F.S. Rule 12C-1.0155, F.A.C.		
Status of the Case:	Petitioner requested that the case be kept in house to try to resolve.		
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.)	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 were able to resolve the matter and the case is closed.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Florida Department of Revenue		
Contact Person:	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		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is protesting 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 factor.		
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:	This 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:	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 (tax, penalty and interest)		
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:	Petitioner requested that the case be kept in house to try to resolve.		
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:	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. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Corporate Income Tax. (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?		
Amount of the Claim:	\$2,207,245.32		
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 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.)	Franvest US Inc., v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is protesting a refund denial 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:	Closed. This case was settled in December 2022.		
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:	Jacek Stramski	Phone Number:	850.717.6778
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Frontier Airlines, Inc. v. Department of Revenue		
Court with Jurisdiction:	2nd Cir. Ct. of Florida (Leon)		
Case Number:	2023 CA 1433		
Summary of the Complaint:	The Plaintiff is challenging the state’s income apportionment methodology used to tax the corporate income of airlines. The Plaintiff asserts that the “Florida Box” taxes extraterritorial income by considering revenue miles created outside of Florida’s jurisdiction and is therefore unconstitutional.		
Amount of the Claim:	\$ 983,252.52 (net of assessment and refund)		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.151, Fla. Stat.		
Status of the Case:	The Department’s Motion to dismiss complaint filed 6/26. Awaiting response.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

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

Agency:	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.)	Fur Systems LLC v. Department of Revenue		
Court with Jurisdiction:	17 th Circuit Court		
Case Number:	CACE23001577		
Summary of the Complaint:	One Page (2 sentence) Direct Appeal filed with Circuit Court seeking to challenge Department's Notice of Proposed Refund Denial.		
Amount of the Claim:	\$1,066,383.00		
Specific Statutes or Laws (including GAA) Challenged:	Sections 120.68 and 72.011, F.S.; Rule 9.110(b), FRAP.		
Status of the Case:	Taxpayer filed a Direct Appeal to the 17 th Judicial Circuit. DOR filed a motion to dismiss the appeal as the 17 th Circuit Court lacked jurisdiction to hear the appeal. DOR's motion was granted and the appeal closed.		
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 Florida Fiscal Portal.

Agency:	Department of Revenue		
Contact Person:	Matthew Grant	Phone Number:	813-901-1197
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Gerber Childrenswear LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner challenges Department’s sales and use tax assessment based upon 3rd party data used to estimate taxable sales. Petitioner alleges that Department failed to provide proper notice of assessment and denied Petitioner point of entry to challenge assessment, resulting in garnishment action (companion case).		
Amount of the Claim:	\$2,184,682.49		
Specific Statutes or Laws (including GAA) Challenged:	Sections 213.21(3)(a), 213.67, F.S. Rules 12A-6.003, 12A-13.008, F.A.C.		
Status of the Case:	Ongoing settlement discussions with 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 Florida Fiscal Portal.

Agency:	Department of Revenue		
Contact Person:	Matthew Grant	Phone Number:	813-901-1197
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Gerber Childrenswear LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner challenges Department’s garnishment action, alleging that Department failed to provide notice and point of entry to contest underlying tax assessment (companion case). Sales and Use Tax.		
Amount of the Claim:	\$2,555,629.18		
Specific Statutes or Laws (including GAA) Challenged:	Sections 213.21(3)(a), 213.67, F.S. Rules 12A-6.003, 12A-13.008, F.A.C.		
Status of the Case:	Ongoing settlement discussions with 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 Florida Fiscal Portal.

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 a taxpayer refund request forecloses a refund for the items and tax claimed.		
Amount of the Claim:	\$852,009.59		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.15, 212.16, 213.34, and 213.345, F.S.		
Status of the Case:	Settlement discussions 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:	Kristian S. Oldham	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Golden Triangle Properties Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	23-1663		
Summary of the Complaint:	The Department issued a Sales and Use Tax audit assessment against Golden Triangle Properties related to unsubstantiated exempt sales and unreported sales.		
Amount of the Claim:	\$1,061,949.34		
Specific Statutes or Laws (including GAA) Challenged:	212.05; 212.12; F.S.		
Status of the Case:	Scheduled for final hearing at DOAH; 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).			

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:	Pamela Slater	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Grainger Management, LLC v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Corporate Income Tax. Taxpayer is protesting the audit adjustments to the amount of sales sourced to Florida based on the percentage of Florida “inventory used” amount reported for its affiliates, based on cost of performance.		
Amount of the Claim:	\$ 2,677,549.09		
Specific Statutes or Laws (including GAA) Challenged:	s. 220.15(1),(5), F.A.C. Rule 12C-1.0155(2)(I), F.A.C.		
Status of the Case:	The petition is being reviewed and discussions are being had with the Taxpayer’s POA to work toward 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:	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 & Subsidiaries v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	<p>Corporate Income Tax. 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 to try to resolve. 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 2023

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:	813-901-1197
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:	Petitioner 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:	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:	This 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:	Closed. This case was settled in December 2022.		
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.)	Home Oil Co. Inc. (Hobo Pantry Food Stores) v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Fuel and Pollutants Taxes. Taxpayer contests an assessment made on its fuel wholesale business. Taxpayer filed a Chapter 120 Petition which is insufficient per Rule 28-106.201		
Amount of the Claim:	\$1,312,336.53		
Specific Statutes or Laws (including GAA) Challenged:	Ch. 206, F.S.		
Status of the Case:	Taxpayer’s Petition is being dismissed with leave to amend as insufficient.		
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 Sales and Use Tax 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 Florida Fiscal Portal.

Agency:	Department of Revenue		
Contact Person:	Matthew Grant	Phone Number:	813-901-1197
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Imagine Communications Corp. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	None assigned.		
Summary of the Complaint:	Petitioner challenges Department’s sales and use tax assessment on software and real property lease receipts. Petitioner alleges Department failed to provide notice of decision on Petitioner’s informal protest and point of entry to protest decision upholding assessment.		
Amount of the Claim:	\$1,220,783.00		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05(1)(a), 212.02(16), 212.21(2), F.S. Rules 12A-1.070(19)(b), 12A-3.0012(3), F.A.C.		
Status of the Case:	As of June 2023, the Department received additional documents and presentation from Petitioner for Department’s review; 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:	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. Florida 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:	Jacek Stramski	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. The Petitioner challenges the statutorily created “Box” outlined in s. 220.151(2)(c), F.S. as exceeding Florida’s jurisdiction.		
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:	The parties have agreed not to refer this case to the Division and are monitoring a Circuit Court case on the same issue.		
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 is working with the DOR audit process to provide additional records and conduct an audit. Office of General Counsel is assisting.		
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.)	Juno USA, INC. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer challenges the entire Sales and Use tax assessment and asserts that it was improperly assessed tax due on exempt sales. Taxpayer is in the business of new and used car sales. Assessment includes exhibits dealing with DMV reported sales versus sales reported by Taxpayer to DOR, exempt sales in the service department and exempt vehicle sales.		
Amount of the Claim:	\$1,542,558.20		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.07(8), 212.12(5), 213.35, F.S. Rules 12A-1.006(1), 12A-1.091(1)(13), 12A-1.093(1)(2) and (3).		
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.)	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 this Sales and Use Tax assessment made on their dock building/repair business. Main issues involve adequacy of records produced during audit, 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 in preparation for litigation.		
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.)	LAG47, CORP. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer challenges the entire Sales and Use Tax assessment and asserts that it was improperly assessed tax due on sales to customers physically located outside of Florida. Taxpayer sells tangible personal property through Amazon.		
Amount of the Claim:	\$1,256,828.24		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05, 212.12(5)(b) and (6)(b), 212.13(5), F.S. Rules 12A-1.056(1)(a), 12A-13.008, 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.)	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 this Sales and Use Tax assessment made on their nail salon product and equipment wholesale sales business. Main issues concern unreported sales, export sales 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 with similar issues in court. 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 this Sales and Use Tax against its fuel wholesale and petroleum carrier business. Audit exhibits include additional tax due on taxable (Sales Tax) sales, consumable expenses and charges for parking. 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 in preparation for litigation.		
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.)	Magic Burgers, LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner operates various Burger King restaurants in Florida. Petitioner formally protested the sales and use tax assessment of unreported sales, untaxed fixed assets and untaxed expenses, claiming that the information that was previously provided supports a reduction of the assessment; and that the financial documentation provided supports doubt as to collectibility.		
Amount of the Claim:	\$940,914.50 (tax, penalty and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05, 212.06(14), 212.08(7)(ddd), 212.12, 213.21(3) and 213.35, F.S. Rule 12A-1.045, 12A-1.051, F.A.C.		
Status of the Case:	Petitioner requested that the case be kept in house to try to resolve.		
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:	This 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:	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:	Corporate Income Tax. Challenge to the sourcing of gross receipts from transaction processing and related services located out of Florida to customers/consumers within Florida. Issue of “cost of performance” versus a “marketing sourcing” methodology.		
Amount of the Claim:	\$17,860,303.25		
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 Florida Fiscal Portal.

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:	Corporate Income Tax. Challenge to the sourcing of gross receipts from transaction processing and related services performed outside of Florida to customers/consumers within Florida. “Cost of Performance” versus “Market Sourcing” methodologies.		
Amount of the Claim:	\$29,648,968.50		
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 Florida Fiscal Portal.

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:	Corporate Income Tax. Challenge to the sourcing of gross receipts from transaction processing and related services to Florida. “Cost of Performance” versus “Market Sourcing”		
Amount of the Claim:	\$6,061,198.95		
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 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.)	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:	Sales and Use Tax. Petitioner is a wealth management, service-based business who was assessed use tax for untaxed expenses. The issue is whether Petitioner established that certain service transactions should be removed from the total population as well as from the sample population before the error rate is applied. Petitioner disputes the Department’s use of a 2 nd sampling and audit methodology that was employed in that 2 nd sampling. Petitioner is also asking to waive penalties based on reasonable cause.		
Amount of the Claim:	\$4,180,272.50 (tax, penalty and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.12(4), (6)(c)1. and 2; and 212.21(3)(a), F.S. Rule 12-13.007 and 12-13.008, F.A.C.		
Status of the Case:	Petitioner requested that the case be kept in house to try to resolve.		
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.)	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 parties are engaged 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:	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. “Business income” versus “non-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:	This 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:	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 (tax, penalty and interest)		
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:	Petitioner requested that the case be kept in house to try to resolve.		
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.)	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:	\$920,084.57 (tax and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.17, F.S. Rule 12A-1.012, F.A.C.		
Status of the Case:	Petitioner requested that the case be kept in house to try to resolve.		
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:	813-901-1197
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:	12/19/22: CLOSED (settlement).		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the 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.)	OptumRx Administrative Services, LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Corporate Income Tax. Petitioner disputes the Department’s apportionment of Petitioner’s pharmacy benefits management receipts to Florida, claiming that Rule 12C-1.0155(2)(1), F.A.C., mandates that these sales be attributed to Florida if the greater portion of the income producing activity engaged by Petitioner directly occurs in Florida based on the costs of performance. Petitioner also contends that the Department erred in its application of Florida net operation loss provisions to deny Petitioner the utilization of net operating losses during the audit period.		
Amount of the Claim:	\$683,909.07 (tax and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.13(1)(b)1.a. and (1)(e), and 220.15(5), F.S. Rule 12C-1.013(15), 12C-1.0155, F.A.C.		
Status of the Case:	Petitioner requested that the case be kept in house to try to resolve.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Jacek Stramski	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Oracle America, Inc. v. Department of Revenue		
Court with Jurisdiction:	1 st District Court of Appeal		
Case Number:	1D2023-0987		
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. Taxpayer asserts that 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:	Appellant (Taxpayer) filed its Initial Brief on August 14, 2023 Appellee (Department) Answer Brief being drafted.		
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. Florida 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:	This 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.)	Pavimento, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is contesting a sales and use tax audit which assessed taxes on fabrication costs incurred on real property improvement contracts and fixed assets.		
Amount of the Claim:	\$596,876.51		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05; 212.05(1)(b); 212.06(1)(a); 212.07(8); 212.13(2); 212.12(5); 212.12 (6) Rules 12A-1.091(7); 12A-1.091(13); 12A-1.051(4); 12A-1.043		
Status of the Case:	This 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:	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.)	Petal Productions Events Corp. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer provides floral arrangements, tablecloths and other items to hotels and venues for weddings and other events. During audit, Taxpayer's documentation was found to be inadequate and incomplete. Taxpayer challenging audit sampling methodology and validity of Statute of Limitation extension agreement.		
Amount of the Claim:	\$1,115,251.54		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.05(2)(c), 212.07(8), F.S. Rule 12A-1.038, 12A-1.039, 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 Florida Fiscal Portal.

Agency:	Department of Revenue		
Contact Person:	Matthew Grant	Phone Number:	813-901-1197
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Prestigious Enterprises LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	None assigned.		
Summary of the Complaint:	Petitioner (foreign corporation) challenges Department’s sales and use tax assessment based upon tax returns and 3rd party data used to estimate taxable sales in Florida. Taxpayer sells and repairs jewelry and watches. It asserts it also sells other items that were improperly included in the audit assessment.		
Amount of the Claim:	\$1,461,024.63		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.031(1)(a), 212.12(5)(b), F.S. Rules 12A-1.0371, 12A-1.070(4)(b), F.A.C.		
Status of the Case:	Settlement discussions with Petitioner requested before petition is referred to DOAH.		
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 preparing to refer for 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:	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:	Closed. The Taxpayer withdrew its Petition in March 2023.		
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:	This 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:	This 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:	Liam Lyon	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Rubio Auto Sales Corp. 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 motor vehicle sales business. Main issues concern tax collected and not remitted, unreported sales, and commercial rent.		
Amount of the Claim:	\$678,295.86		
Specific Statutes or Laws (including GAA) Challenged:	212.05(1), 212.06(1), 212.12, F.S. Rule 12A-1.007, F.A.C.		
Status of the Case:	The Department is reviewing Taxpayer’s allegations in preparation for litigation.		
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.)	Safe Harbor Insurance Company v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Judicial Circuit (Leon)		
Case Number:	2022-CA-197		
Summary of the Complaint:	The Plaintiff amended its years 2018 and 2019 insurance premium tax returns to reflect an increase in its salary tax credit taken against the tax for amounts Plaintiff claims had been paid to adjusters by an independent adjusting firm to provide adjusting services. The independent adjusting firm had been hired by Plaintiff as an independent contractor to provide, amount other things, adjusting services. The Plaintiff contends that section 624.509(5)(a)1., F.S., authorizes the inclusion of such amounts in the salary tax credit. The Department disagreed and denied the refund claims.		
Amount of the Claim:	\$153,934.21 Year 2018 refund claim; and \$145,409.89 Year 2019 refund claim		
Specific Statutes or Laws (including GAA) Challenged:	Section 624.509(5), F.S. Rule 12B-8.001, F.A.C.		
Status of the Case:	The Judge granted the Department’s Motion for Summary Judgment on 6/13/23. The Plaintiff filed a motion for rehearing on 6/27/23.		
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 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.)	Sallie Mae Bank v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Corporate Income Tax. The Petitioner is a financial organization who originates and receives interest on educational loans. The Petitioner disputes the Department's position that for purposes of the property apportionment factor, Petitioner's loan receivables are required to be apportioned to Florida, because Petitioner claims that none of these loan receivables were located in Florida and all management and control of the receivables occurred outside the state. The Petitioner also disputes the Department's sourcing of receipts of interest on unsecured loans in the numerator of the sales apportionment factor, because Petitioner claims that it operates as a remote lender who receives interest payments outside Florida.		
Amount of the Claim:	\$3,719,662.93 (tax and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.02(1), 220.15(3), 220.15(5)(c), and 220.15(6), F.S. Rule 12C-1.0155, F.A.C.		
Status of the Case:	Petitioner requested that the case be kept in house to try to resolve.		
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.)	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.		
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 parties have settled 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:	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:	First District Court of Appeals		
Case Number:	1D22-3284		
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 (refund)		
Specific Statutes or Laws (including GAA) Challenged:	Section 206.13, F.S.		
Status of the Case:	Agency Final Order on appeal at First DCA. Briefs filed by parties, DCA decision 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:	Case is being closed. Case decided against DOR.		
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.)	Shoplincs 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 in preparation for litigation.		
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:	813-901-1197
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Space Exploration Technologies Corp. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner challenges the Department's sales and use tax refund denial on Petitioner's purchases, real property and tangible personal property leases, and repairs related to its space flight business in Florida.		
Amount of the Claim:	\$2,821,736.01		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.02(22), 212.08(5)(J), F.S. Rules 12A-1.007, 12A-1.071(16), 12A-1.0641(3), F.A.C.		
Status of the Case:	Ongoing settlement discussions with 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:	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:	FL First District Court of Appeal		
Case Number:	1D23-0751		
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. Taxpayer 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 dismissed the Petition with prejudice for being untimely filed. Taxpayer has appealed.		
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.)	St. Augustine Historical Tours, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer operates a system of tour buses and trolleys within St. Augustine. They have an exclusive franchisee from the city. In addition to “hop on hop off” transportation services, the Taxpayer also sells a cafeteria of options to local admissions. Issues involve the franchise fee and total sales price, admission charges and exempt sales.		
Amount of the Claim:	\$3,614,564.15		
Specific Statutes or Laws (including GAA) Challenged:	ss 212.02, 212.04, 212.08		
Status of the Case:	Exploring 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:	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 et al. v. Florida Department of Revenue		
Court with Jurisdiction:	1 st District Court of Appeal		
Case Number:	1D21-2793 (lower case number: 2018-CA-2180)		
Summary of the Complaint:	<p>Corporate Income Tax</p> <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 Plaintiff claims that only 15% of that tax-exempt interest income is actually included in federal taxable income because 15% of such income is required to be included in the reduction of “loss incurred” per IRC s. 832(b). As a result, Plaintiff argues that the assessment of \$2,009,226 is unlawful and the liability is invalid.</p> <p><u>Excess charitable contribution carryover:</u> Plaintiff challenges the Department’s position that excess charitable contribution that was subtracted from federal taxable income on its corporate income tax return per s. 220.13(1)(b)1.c., F.S., should have been subtracted in fiscal year ending 2012 and 2013 rather than 2013 and 2014. Plaintiff claims that if the challenged adjustment stated in paragraph #1 is held to be unlawful and invalid, then it will have a net corporate income tax overpayment of \$804,468.00 for the assessment years and will be legally and equitably entitled to a credit for this net overpayment in a subsequent tax year.</p> <p><u>Allocation of corporate income tax paid:</u> If the challenged adjustment in paragraph #1 is held to be lawful and valid, then Plaintiff contends that it is entitled to an insurance premium tax credit in the amount of approximately \$726,202.00 (rather than \$212,765.00) against its CIT liability for the assessment years because Plaintiff is challenging the reallocation calculation by the Department among the members of the consolidated group of the partial credit against the insurance premium tax for corporate income tax paid.</p>		
Amount of the Claim:	<ul style="list-style-type: none"> • Plaintiff claims a Refund of \$2,009,226 tax portion of the corporate income tax assessment that Plaintiff previously paid to 		

	<p>stop the running of interest;</p> <ul style="list-style-type: none"> • 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 Circuit Court Judge granted the Department’s Motion for Summary Judgment on August 16, 2021. The Plaintiff then appealed to the 1 st District Court of Appeal on September 14, 2021. Oral Arguments took place on October 11, 2022, and the parties are awaiting the Court’s issuance of its ruling in this case.						
Who is representing (of record) the state in this lawsuit? Check all that apply.	<table border="1"> <tr> <td data-bbox="505 1730 576 1791"></td> <td data-bbox="576 1730 1459 1791">Agency Counsel</td> </tr> <tr> <td data-bbox="505 1791 576 1852">X</td> <td data-bbox="576 1791 1459 1852">Office of the Attorney General or Division of Risk Management</td> </tr> <tr> <td data-bbox="505 1852 576 1902"></td> <td data-bbox="576 1852 1459 1902">Outside Contract Counsel</td> </tr> </table>		Agency Counsel	X	Office of the Attorney General or Division of Risk Management		Outside Contract Counsel
	Agency Counsel						
X	Office of the Attorney General or Division of Risk Management						
	Outside Contract Counsel						

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
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Office of Policy and Budget – July 2023

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 was an officer of a Florida business that owes the State Sales and Use Tax. The Department issued a Notice of Assessment Personal Liability against the Taxpayer who 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		

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.)	Sun Life Assurance Company of Canada v. Florida Department of Revenue		
Court with Jurisdiction:	Department of Revenue		
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. The Petitioner, a Canadian insurer, is contesting two retaliatory tax assessments. The main issue is the determination of the place of domicile upon which the retaliatory tax should be based. 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 claims to be federally registered an insurer in Canada. 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 as applied to Petitioner.</p>		
Amount of the Claim:	Notice of Final Assessment of \$818,939.37 (tax); and previous Notice of Proposed Assessment of \$608,559.56 (tax, penalty and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 624.07, 624.509 and 624.0591, F..S. Rule 12B-8.001 and 12B-8.016, F.A.C.		
Status of the Case:	The case was assigned to an in-house hearing officer. The parties are conducting discovery.		
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 2023

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 in preparation for litigation.		
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 in preparation for litigation.		
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:	Taxpayer contested a corporate income tax audit, specifically as to apportionment and calculation of the sales factor.		
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:	Closed. The audit being protested was withdrawn by the Department in March 2023 following a Circuit Court opinion decided in the Taxpayer's favor in a case with the same Taxpayer and the same issue.		
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:	2 nd Judicial Circuit – Leon County		
Case Number:	2021-CA-002158		
Summary of the Complaint:	Taxpayer contested a corporate income tax audit, specifically as to apportionment and calculation of the sales factor.		
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:	Closed. This case was decided in the Taxpayer's favor by a Circuit Court Judge in November 2022. No appeal was filed.		
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. Florida 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; 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 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:	Closed. This case was settled in January 2023.		
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:	LeChea Parson-Underwood	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	The Pep Boys – Manny Moe and Jack Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is an automotive retail sale, repair, and service chain and is protesting a sales and use tax assessment issued to collect taxes due on its sales.		
Amount of the Claim:	\$2,723,594.59		
Specific Statutes or Laws (including GAA) Challenged:	212.05 and 212.07, FS 12A-1.038, FAC		
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).	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:	LeChea Parson-Underwood	Phone Number:	850-617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	The Rod Room LLC v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer repairs fishing reels and sells fishing equipment and is protesting a sales and use tax assessment issued to collect taxes due on its sales.		
Amount of the Claim:	\$551,481.36		
Specific Statutes or Laws (including GAA) Challenged:	212.07, FS		
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).	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 asserts that it 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:	Trial held. Awaiting decision.		
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 Florida Fiscal Portal.

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.)	Total Appliance & Air Conditioning Repairs, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Sales and Use Tax audit of a appliance repair business who also sells Home Warranty Service Contracts. Challenge to several audit exhibits as being duplicative of both Sales Tax and Use Tax, challenge to assertion that Taxpayer failed to provide adequate documentation and offers a proposed correction to computation of use tax.		
Amount of the Claim:	\$1,713,697.57		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.05, F.S.		
Status of the Case:	Taxpayer's offer to settle is under consideration.		
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.)	Tribune Publishing Company v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	<p>Corporate Income Tax. 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:	Sections 220.03(1)(r), 220.15(5) ad 220.0152, F.S. Rule 12C-1.013(15)(d), 12C-1.0155, 12C-1.016(1)(b)2., F.A.C.		
Status of the Case:	Petitioner requested that the case be kept in house to try to resolve.		
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 2023

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 Florida Fiscal Portal.

Agency:	Department of Revenue		
Contact Person:	Matthew Grant	Phone Number:	813-901-1197
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	U.S. Xpress Leasing, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner challenges the Department’s assessment of sales and use tax because it asserts that the vast majority of its purchases were for resale and its sales were attributable to out-of-state sales and leases.		
Amount of the Claim:	\$7,029,752.89		
Specific Statutes or Laws (including GAA) Challenged:	Sections 95.091, 212.02, 212.05, 212.06, 212.12, F.S. Rules 12A-6.003 (4)(a), 12A-1.016, 12A-1.064, F.A.C.		
Status of the Case:	Ongoing settlement discussions with the 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 Florida Fiscal Portal.

Agency:	Department of Revenue		
Contact Person:	Matthew Grant	Phone Number:	813-901-1197
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Unbeatablesale.com, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings (DOAH)		
Case Number:	N/A		
Summary of the Complaint:	Petitioner challenges Department’s sales and use tax assessment based on sales tax collected by marketplace provider and paid to Petitioner, but not remitted to Florida.		
Amount of the Claim:	\$999.279.00		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.06(1)(a), 212.13(2), 212.05965(3) 212.12(5)(b), F.S. Rules 12A-6.003, F.A.C.		
Status of the Case:	Pending referral to DOAH.		
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.)	United Property and Casualty Insurance Company as successor to Family Security Insurance Company, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	1 st District Court of Appeal		
Case Number:	1D22-1933		
Summary of the Complaint:	<p>Alien and foreign insurers may be subject to the retaliatory tax, per section 624.5091, F.S. Appellant filed amended insurance premium tax returns for years 2018, 2019 and 2020. The amend filings changed Appellant'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 the denials were sustained by the Department during informal protest. Appellant then directly appealed to the 1st District Court of Appeal. Main arguments: 1. the retaliatory tax statute (section 624.5091, F.S.) is unconstitutional, both facially and as applied, because it violates the equal protection and commerce clauses of the U.S. Constitution; 2. the retaliatory tax statute is ambiguous as applied because it fails to consider Appellant's commercially domiciled status; and 3. Appellant should not be subject to the retaliatory tax because Appellant was re-domesticated in Florida retroactive to January 1, 2012.</p>		
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, 624.075 and 624.5091, F.S. Rule 12B-8.016, F.A.C.		
Status of the Case:	After the Taxpayer filed its Initial Brief and the Department filed its Answer Brief, the Department of Financial Services was substituted as Appellant after it was assigned as receivership for purposes of liquidation. Appellant filed a Voluntary Dismissal on July 6, 2023. Case closed.		
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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Office of Policy and Budget – July 2023

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.)	Universal Property and Casualty Insurance Company v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Judicial Circuit		
Case Number:	2020-CA-1899		
Summary of the Complaint:	The Department assessed premium tax and state fire marshal tax on finance and service charges and managing general agent fees that Petitioner did not include as part of the receipts of gross premiums in the calculation of the tax. Petitioner claims that those charges and fees are not part of taxable premiums because Petitioner claims that they are not consideration for coverage under a policy.		
Amount of the Claim:	\$113,735.19 The issue is significant		
Specific Statutes or Laws (including GAA) Challenged:	Sections 624.509, F.S. Rule 12B-8.001, F.A.C.		
Status of the Case:	Petitioner filed its Motion for Partial Summary Judgment on 6/9/23. The Department filed its response to Petitioner’s Motion for Summary Judgment on 6/22/23.		
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 Florida Fiscal Portal.

Agency:	Department of Revenue		
Contact Person:	Pamela Slater	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Verizon Communications Inc. & Affiliates v. State of Florida Department of Revenue, an Agency of The State of Florida		
Court with Jurisdiction:	First District Court of Appeal		
Case Number:	1D22-2094 and 1D22-2096		
Summary of the Complaint:	Whether Verizon Communications, Inc. should be allowed to deduct net operating losses generated from 1986 through 2000 under the mitigation rules set forth in IRC ss.1311-1314? Whether the Florida s.382, IRC, limitations for acquired net operating losses were calculated properly?		
Amount of the Claim:	\$1,304,901.		
Specific Statutes or Laws (including GAA) Challenged:	Section 382, IRC Sections 220.02(3), 220.03, 220.13, 220.23, 220.809, F.S. Rule 12C-1.013, F.A.C.		
Status of the Case:	Both parties presented oral argument on both issues before the First DCA on August 8, 2023. Currently awaiting decision on the issues by the First DCA.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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.)	West Boca Medical Center, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Florida Second Circuit (Leon)		
Case Number:	2023 CA 232		
Summary of the Complaint:	Taxpayer contests the denial of two Sales and Use Tax refund applications for their hospital cleaning business. Main issue concerns whether Taxpayer’s business qualifies for a tax exemption.		
Amount of the Claim:	\$506,859.39 (2 separate refund claims) *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:	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		

Office of Policy and Budget – July 2023

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 – 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. Appeal improperly filed at Second District Court of Appeal was not cured; cases closed.		
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).			

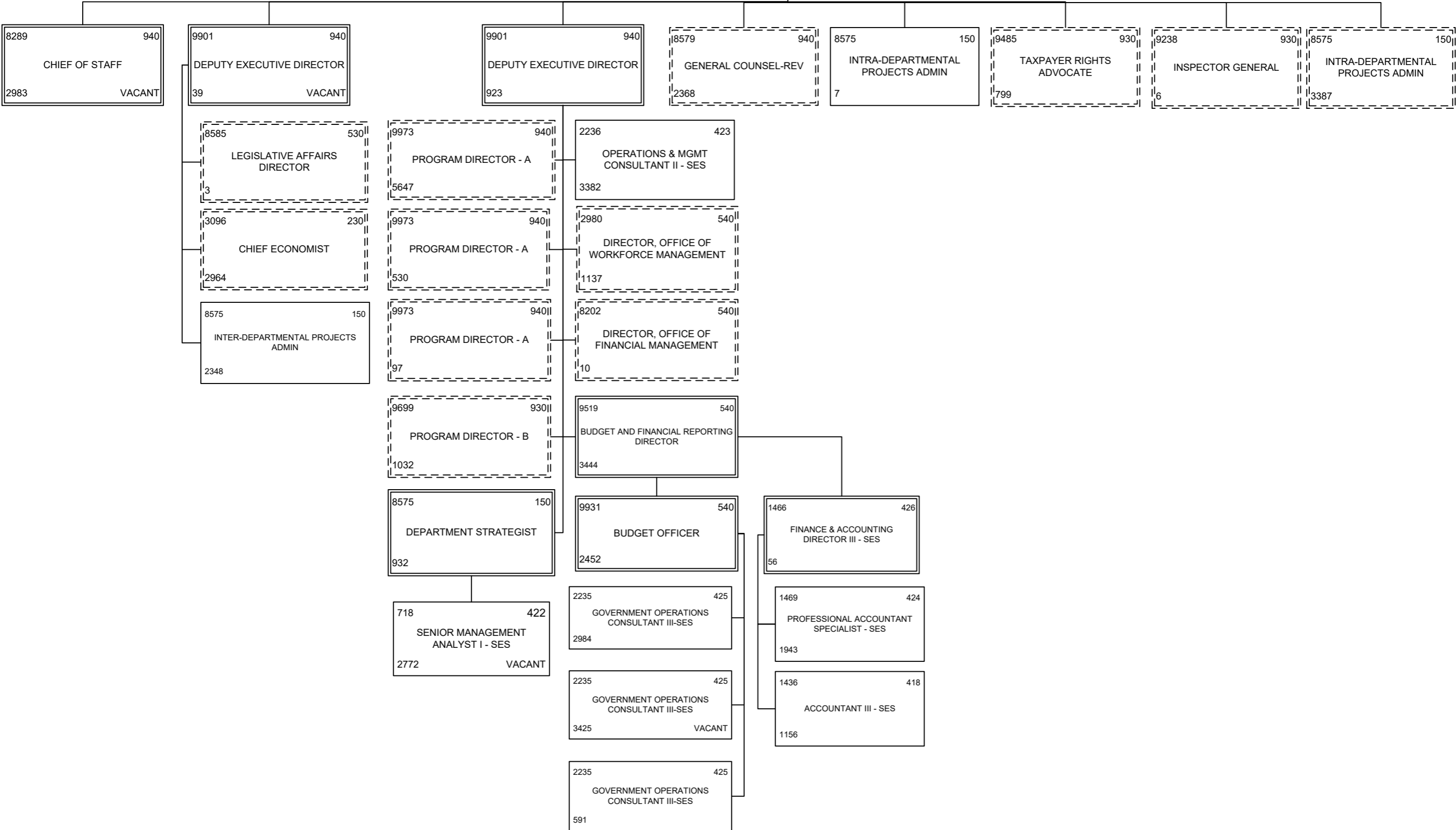
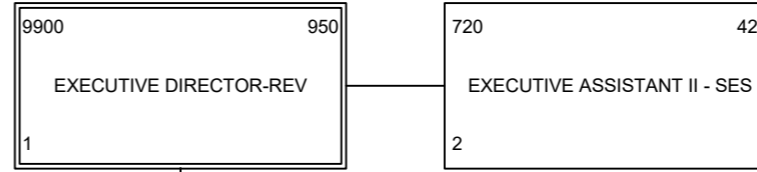
Schedule VII: Agency Litigation Inventory

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:	This 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		

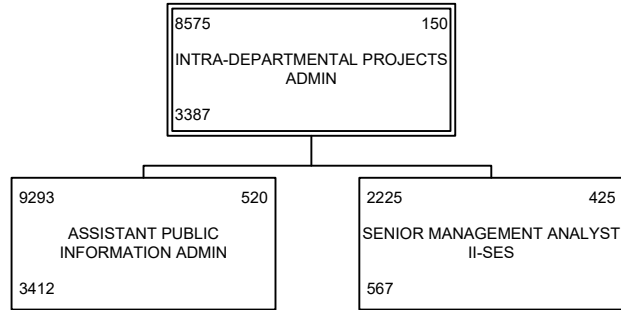
**Department of Revenue
Executive Direction and Support Services Program
Office of the Executive Director
Current as of July 1, 2023**

Class Code	Pay Grade
Class Title	
Position Number	



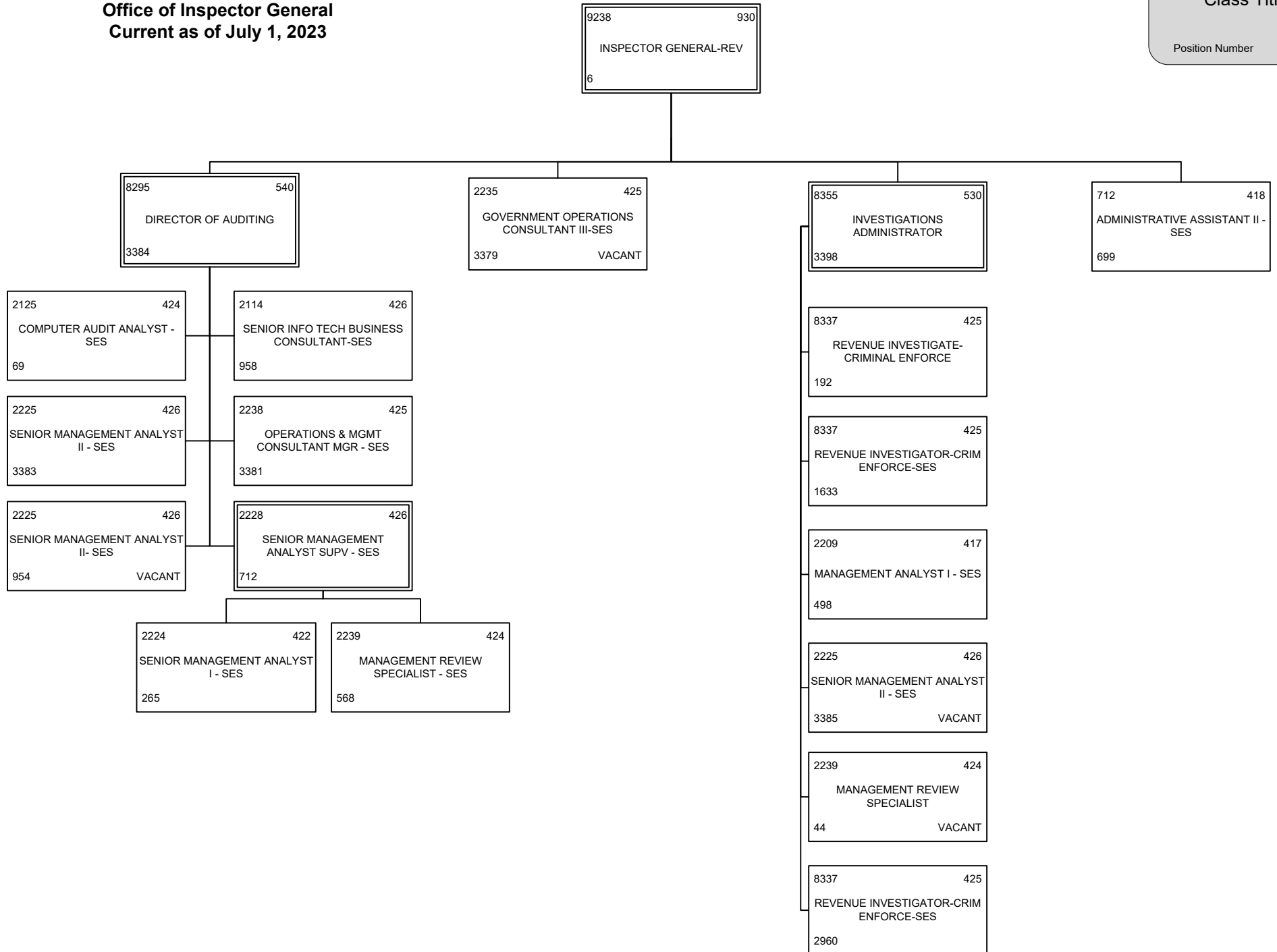
**Department of Revenue
Executive Direction and Support Services Program
Office of Communications
Current as of July 1, 2023**

Class Code	Pay Grade
Class Title	
Position Number	



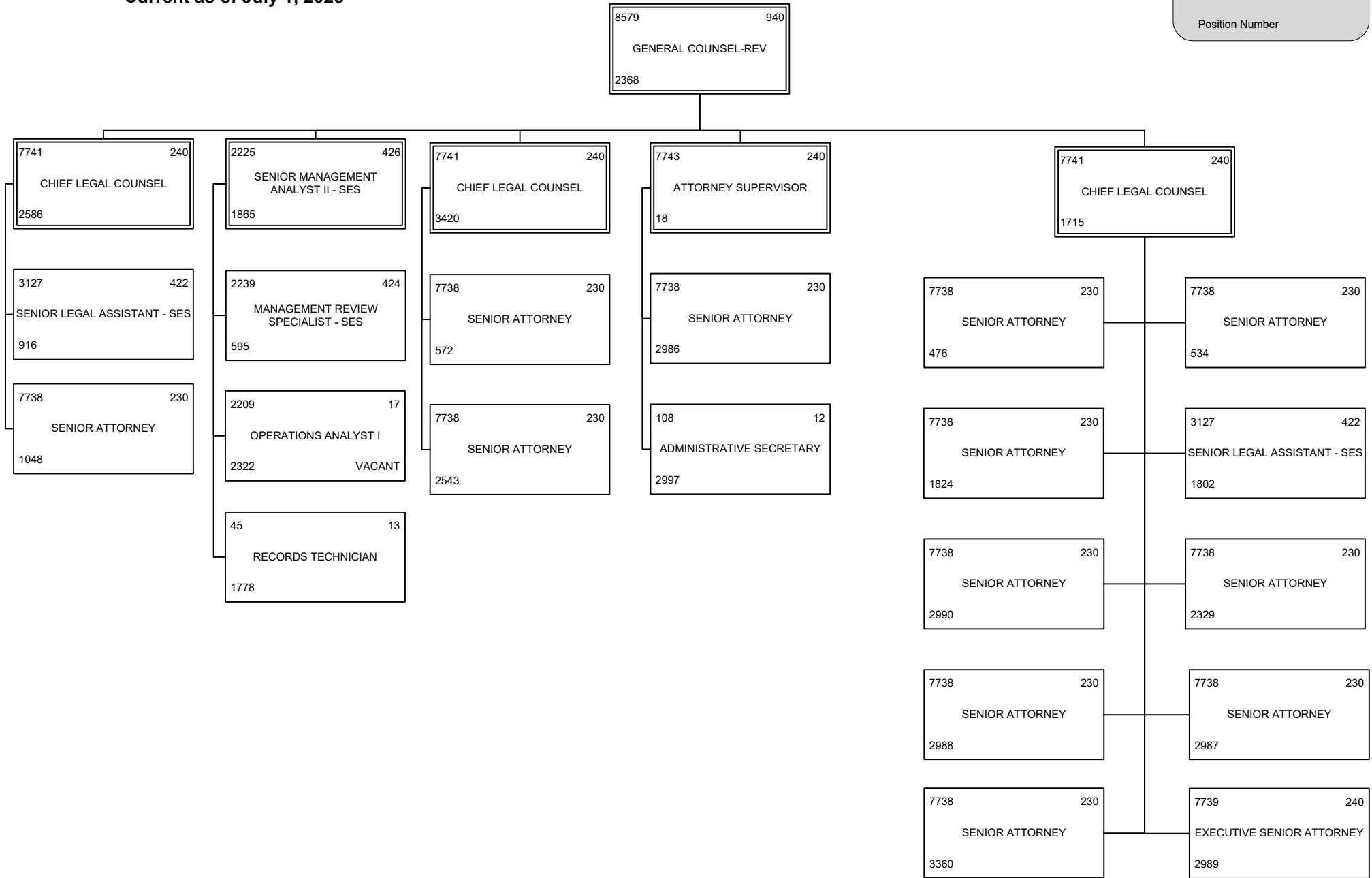
Department of Revenue
Executive Direction and Support Services Program
Office of Inspector General
Current as of July 1, 2023

Class Code	Pay Grade
Class Title	
Position Number	



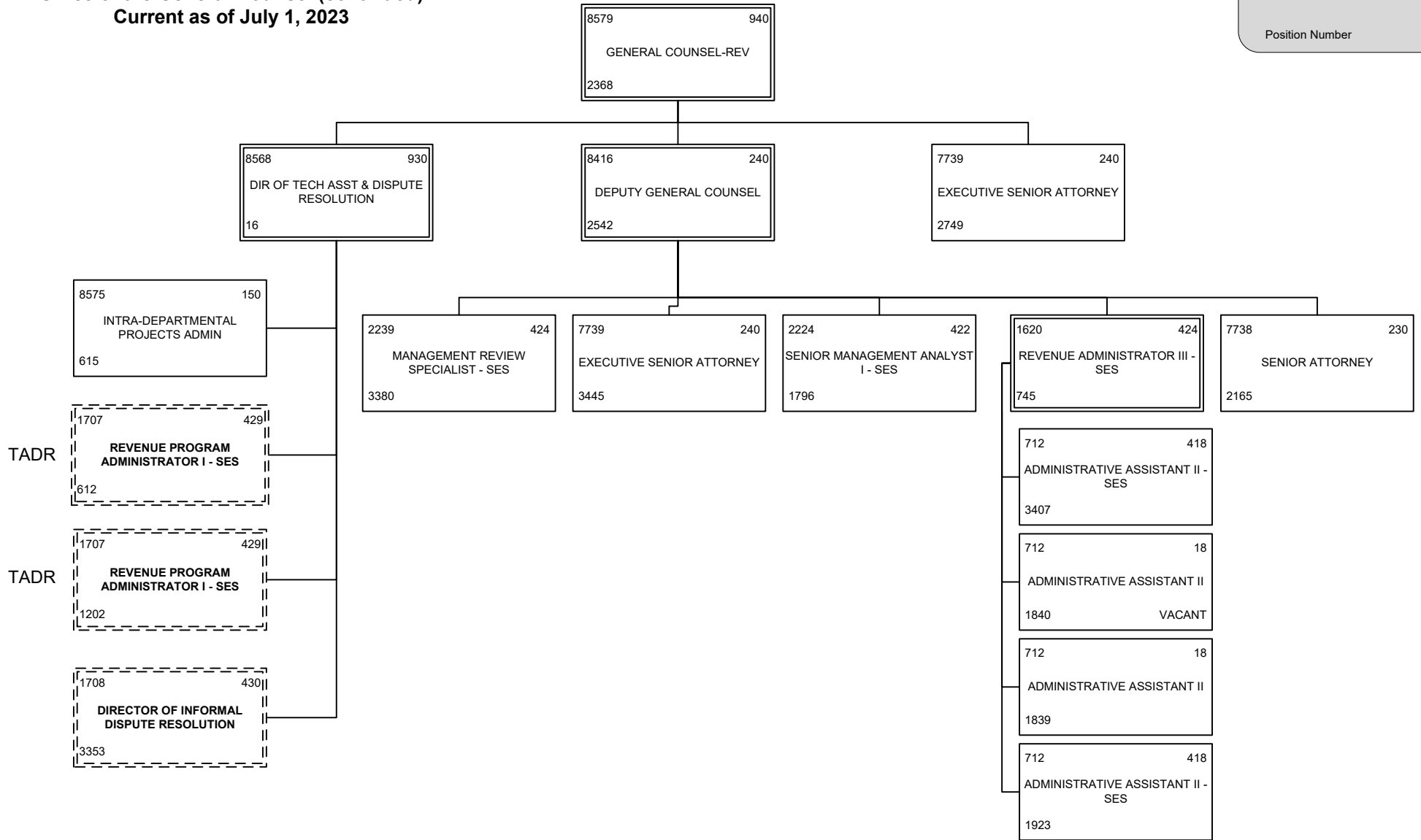
Department of Revenue
Executive Direction and Support Services Program
Office of the General Counsel
Current as of July 1, 2023

Class Code	Pay Grade
Class Title	
Position Number	



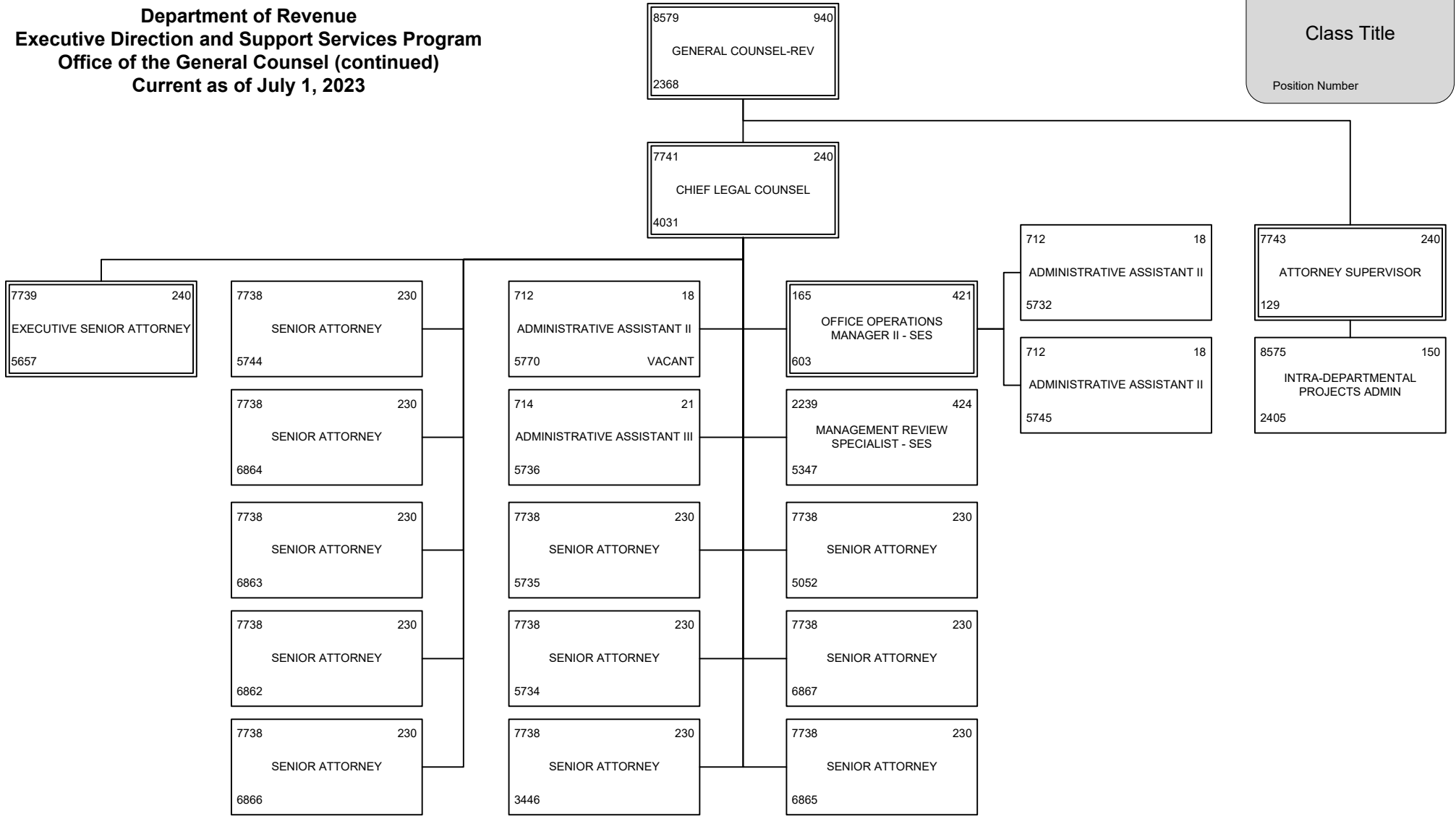
**Department of Revenue
Executive Direction and Support Services Program
Office of the General Counsel (continued)
Current as of July 1, 2023**

Class Code	Pay Grade
Class Title	
Position Number	



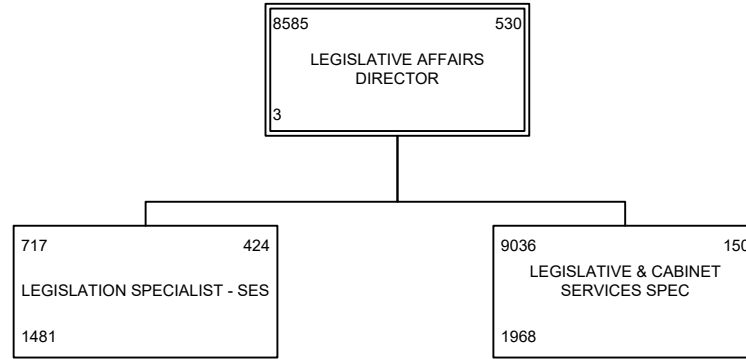
Department of Revenue
 Executive Direction and Support Services Program
 Office of the General Counsel (continued)
 Current as of July 1, 2023

Class Code	Pay Grade
Class Title	
Position Number	



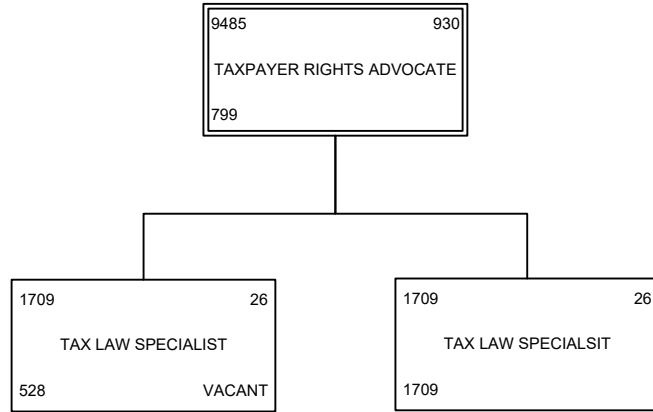
**Department of Revenue
Executive Direction and Support Services Program
Legislative and Cabinet Services
Current as of July 1, 2023**

Class Code	Pay Grade
Class Title	
Position Number	



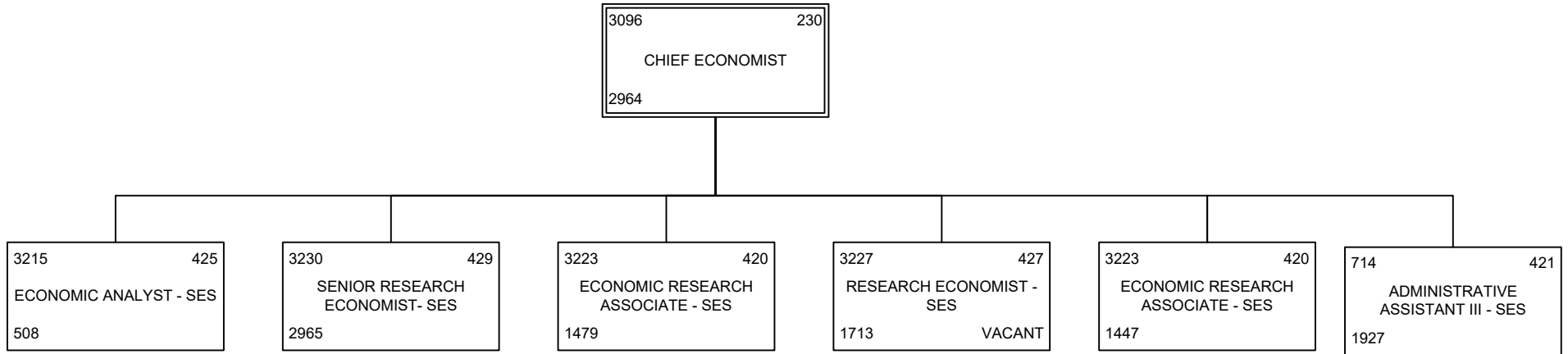
Department of Revenue
Executive Direction and Support Services Program
Taxpayers' Rights
Current as of July 1, 2023

Class Code	Pay Grade
Class Title	
Position Number	



Department of Revenue
Executive Direction and Support Services Program
Tax Research
Current as of July 1, 2023

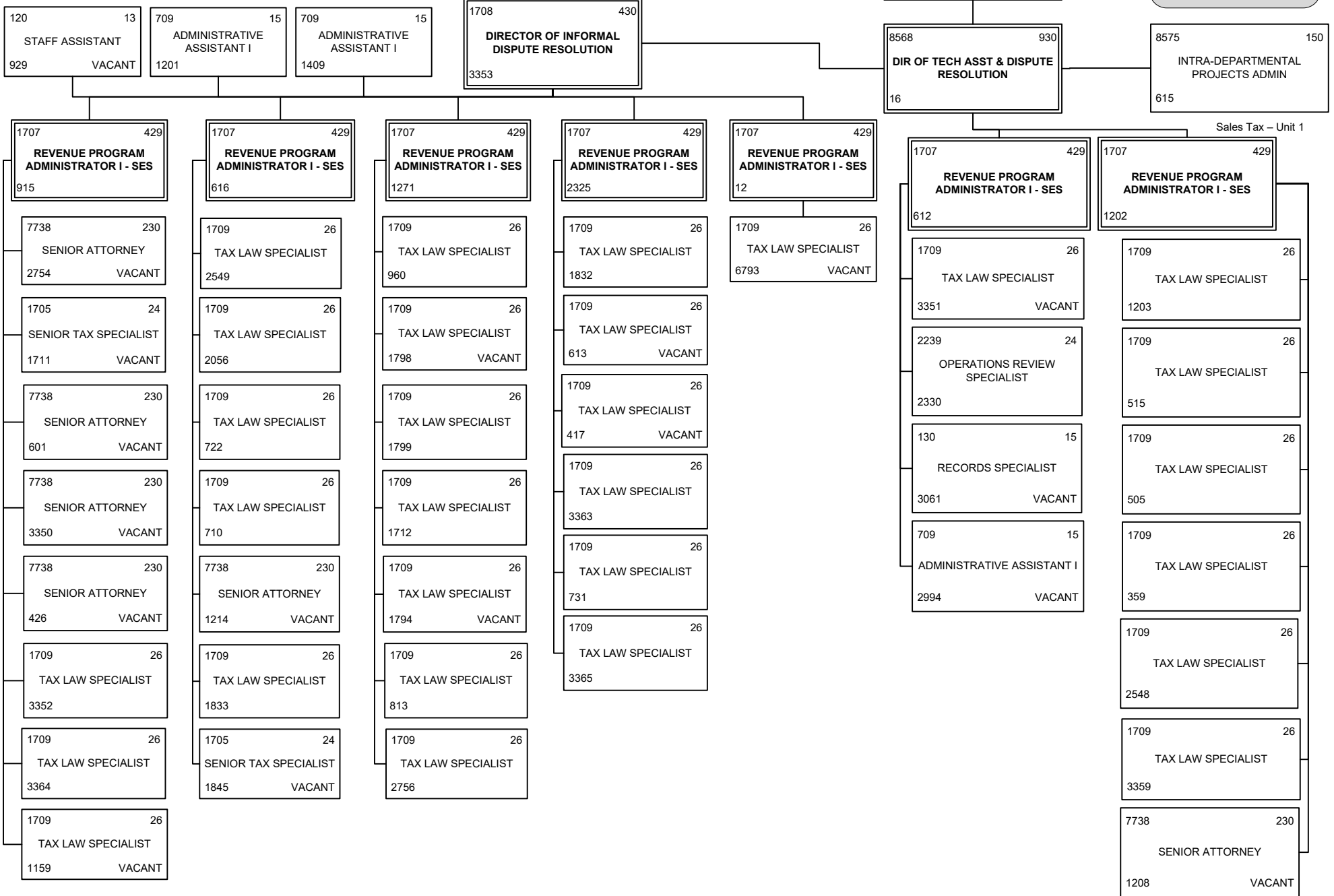
Class Code	Pay Grade
Class Title	
Position Number	



**Department of Revenue
Executive Direction and Support Services Program
Technical Assistance and Dispute Resolution (TADR)
Current as of July 1, 2023**

8579	940
GENERAL COUNSEL-REV	
2368	

Class Code	Pay Grade
Class Title	
Position Number	



Department of Revenue
 Executive Direction and Support Services Program
 TADR – Sales Tax Unit
 Current as of July 1, 2023

Class Code	Pay Grade
Class Title	
Position Number	

8841	(GTA)	530
PROGRAM ADMINISTRATOR		
3015		

1708		430
DIRECTOR OF INFORMAL DISPUTE RESOLUTION		
3353		RIX, ANNIE

Sales Tax – Unit 2

1707		429
REVENUE PROGRAM ADMINISTRATOR I - SES		
1271		

1709		26
TAX LAW SPECIALIST		
960		

1709		26
TAX LAW SPECIALIST		
1798		VACANT

1709		26
TAX LAW SPECIALIST		
1799		

1709		26
TAX LAW SPECIALIST		
1712		

1709		26
TAX LAW SPECIALIST		
1794		VACANT

1709		26
TAX LAW SPECIALIST		
813		

1709		26
TAX LAW SPECIALIST		
2756		

Sales Tax – Unit 3

1707		429
REVENUE PROGRAM ADMINISTRATOR I - SES		
2325		

1709		26
TAX LAW SPECIALIST		
1832		

1709		26
TAX LAW SPECIALIST		
613		VACANT

1709		26
TAX LAW SPECIALIST		
417		VACANT

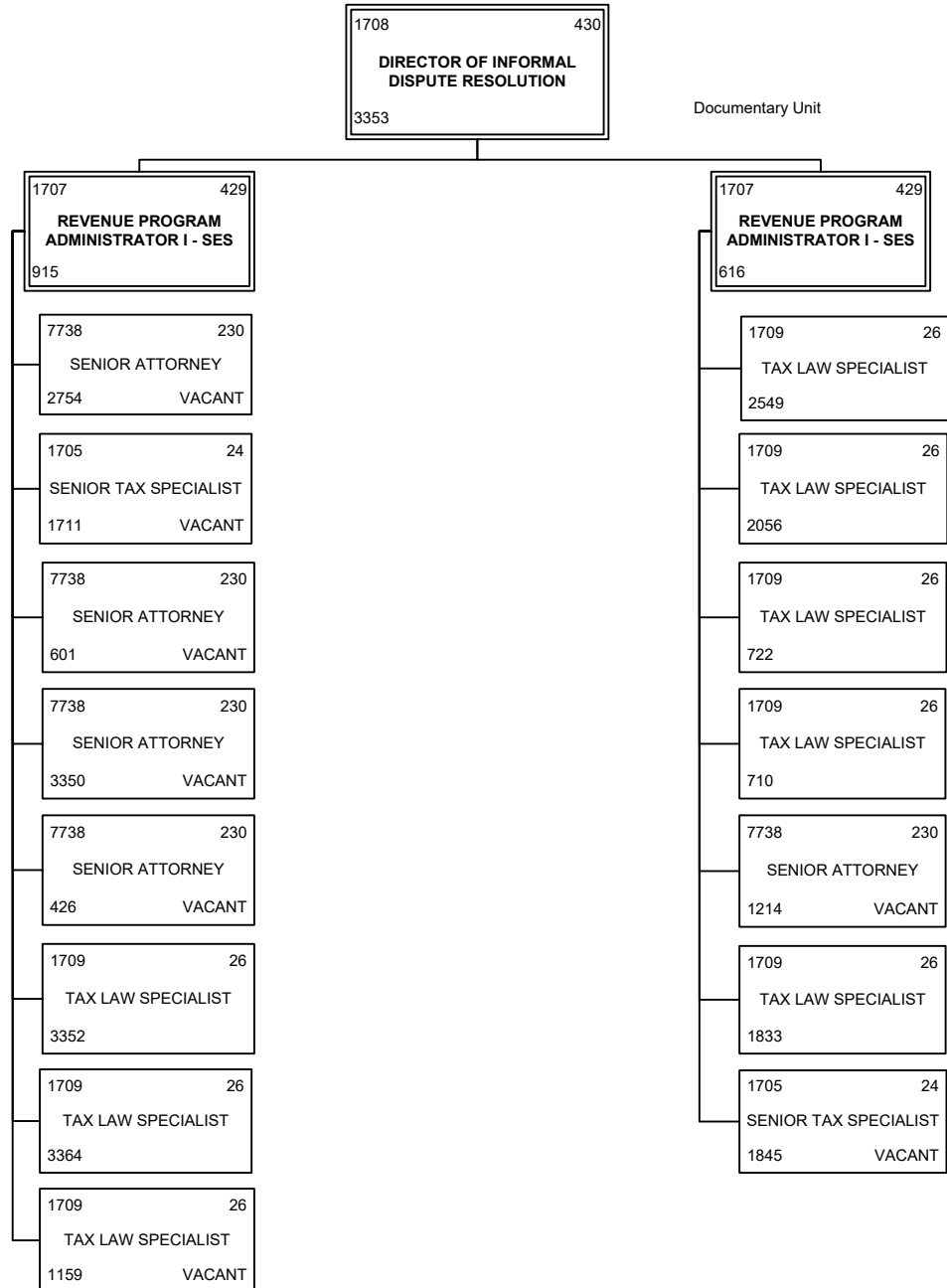
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TAX LAW SPECIALIST		
3363		

1709		26
TAX LAW SPECIALIST		
731		

1709		26
TAX LAW SPECIALIST		
3365		

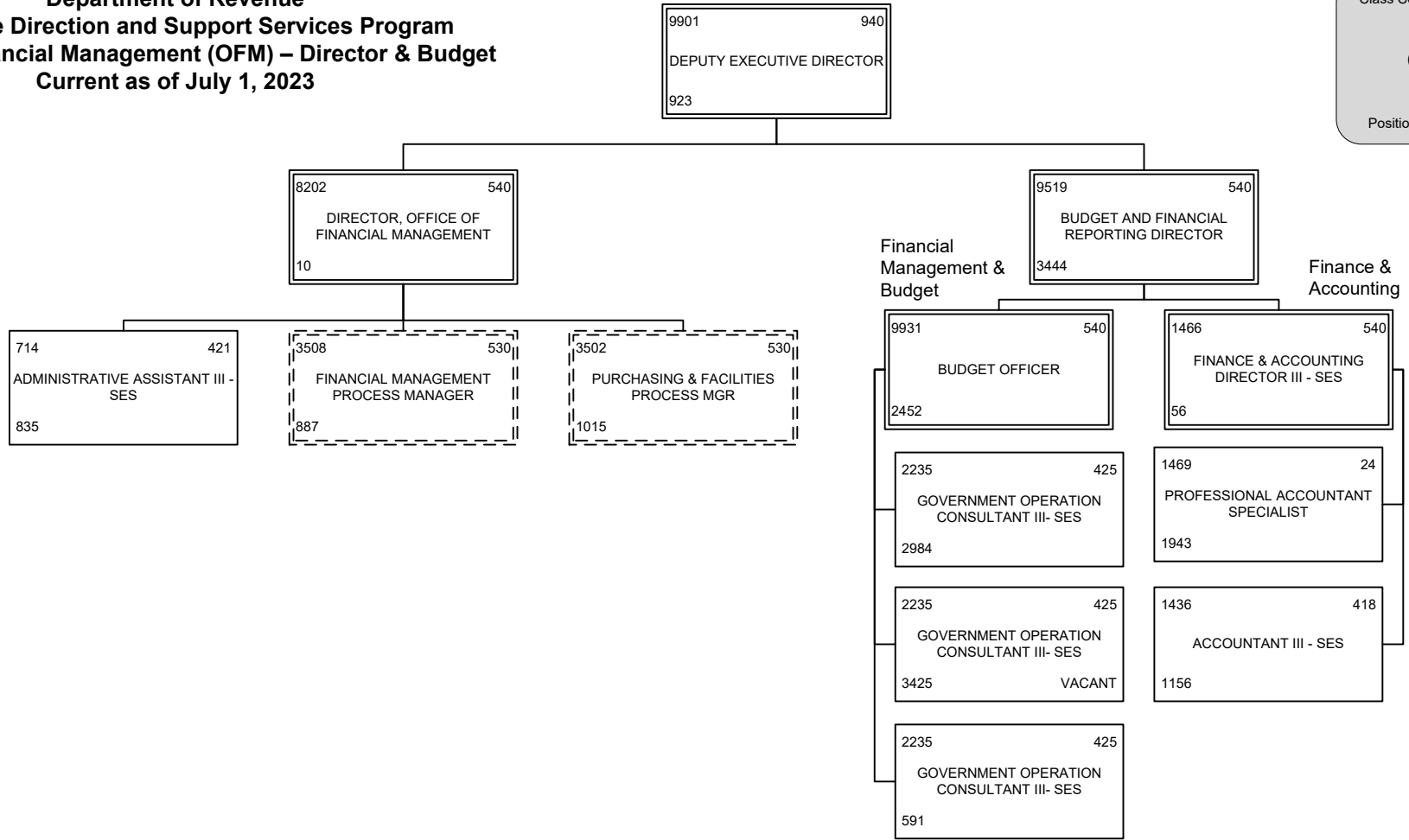
Department of Revenue
 Executive Direction and Support Services Program
 TADR – Corporate Income Tax
 Current as of July 1, 2023

Class Code	Pay Grade
Class Title	
Position Number	



Department of Revenue
 Executive Direction and Support Services Program
 Office of Financial Management (OFM) – Director & Budget
 Current as of July 1, 2023

Class Code	Pay Grade
Class Title	
Position Number	

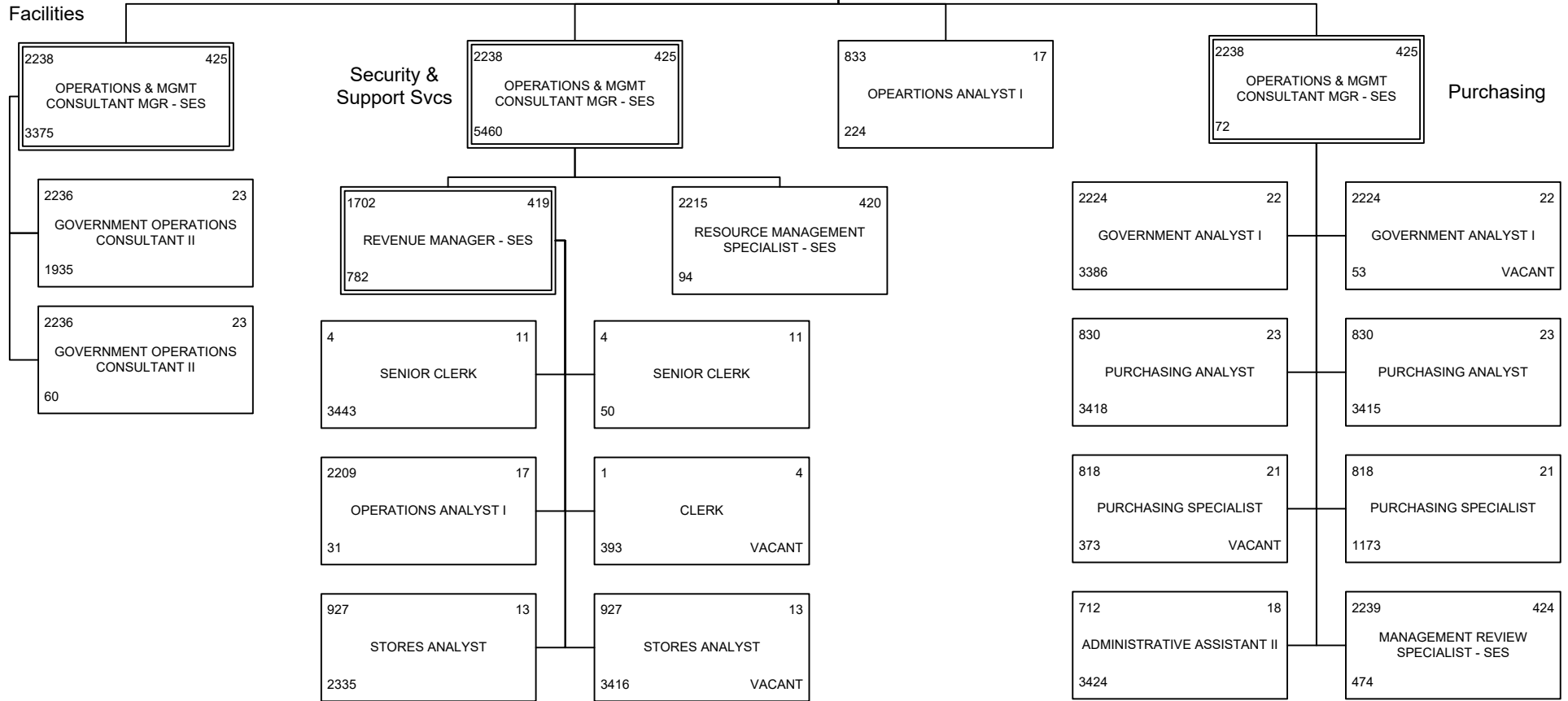


Department of Revenue
Executive Direction and Support Services Program
OFM - Purchasing & Facilities
Current as of July 1, 2023

8202	540
DIRECTOR, OFFICE OF FINANCIAL MANAGEMENT	
10	

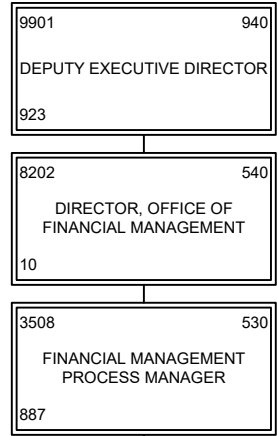
3502	530
PURCHASING & FACILITIES PROCESS MGR	
1015	

Class Code	Pay Grade
Class Title	
Position Number	



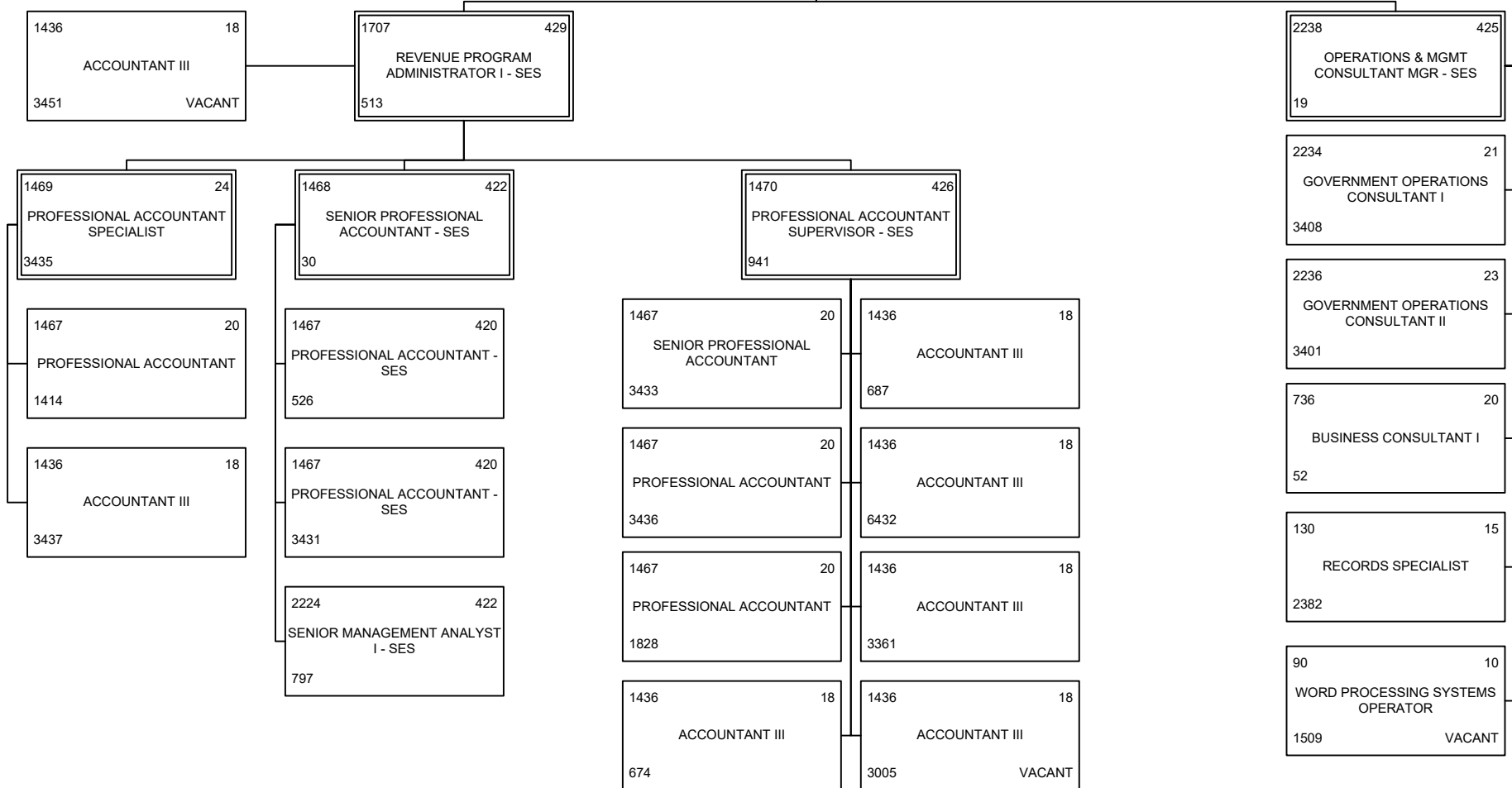
**Department of Revenue
Executive Direction and Support Services Program
OFM - Finance & Accounting
Current as of July 1, 2023**

Class Code	Pay Grade
Class Title	
Position Number	



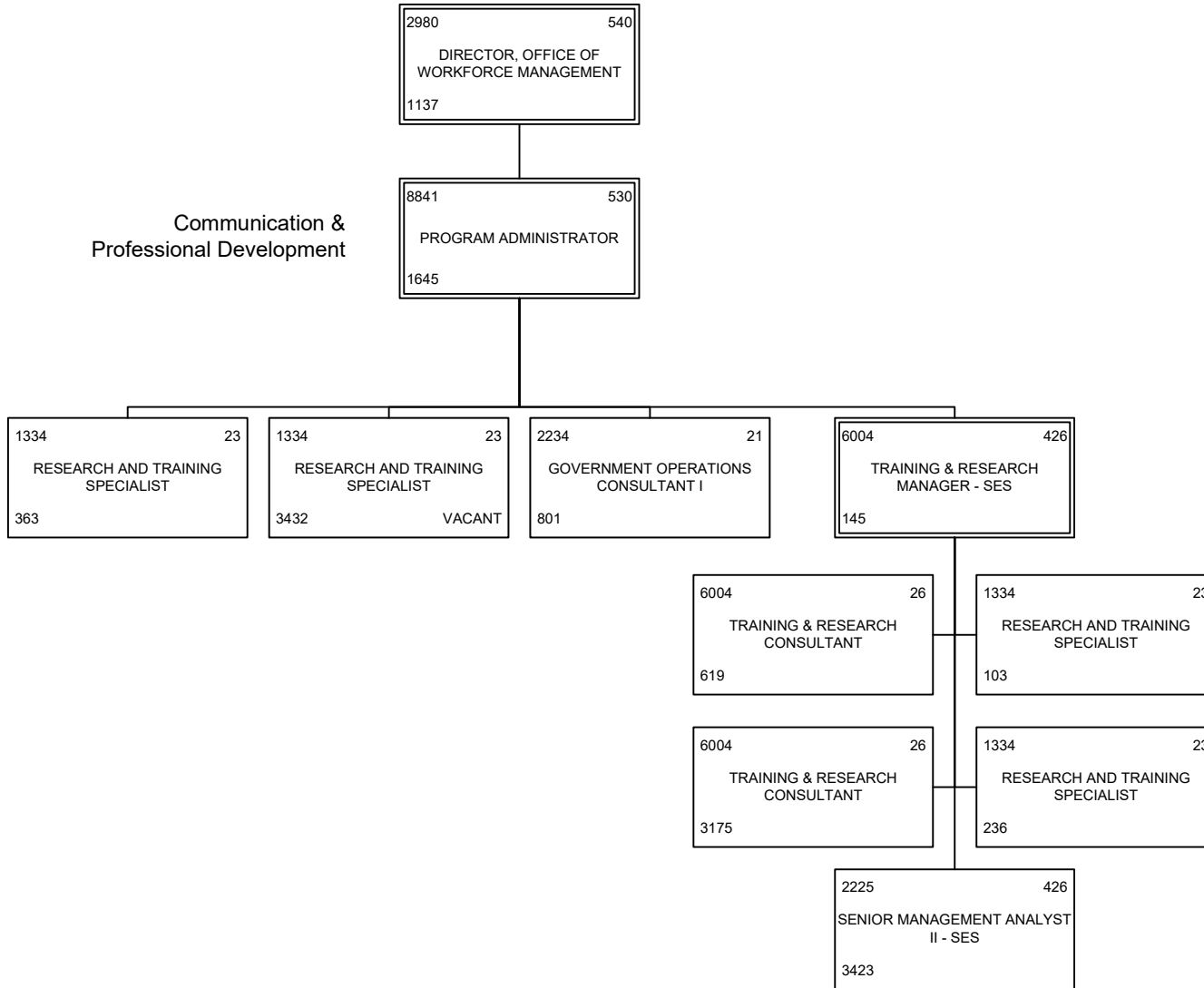
Operational Accounting

Asset & Records Management



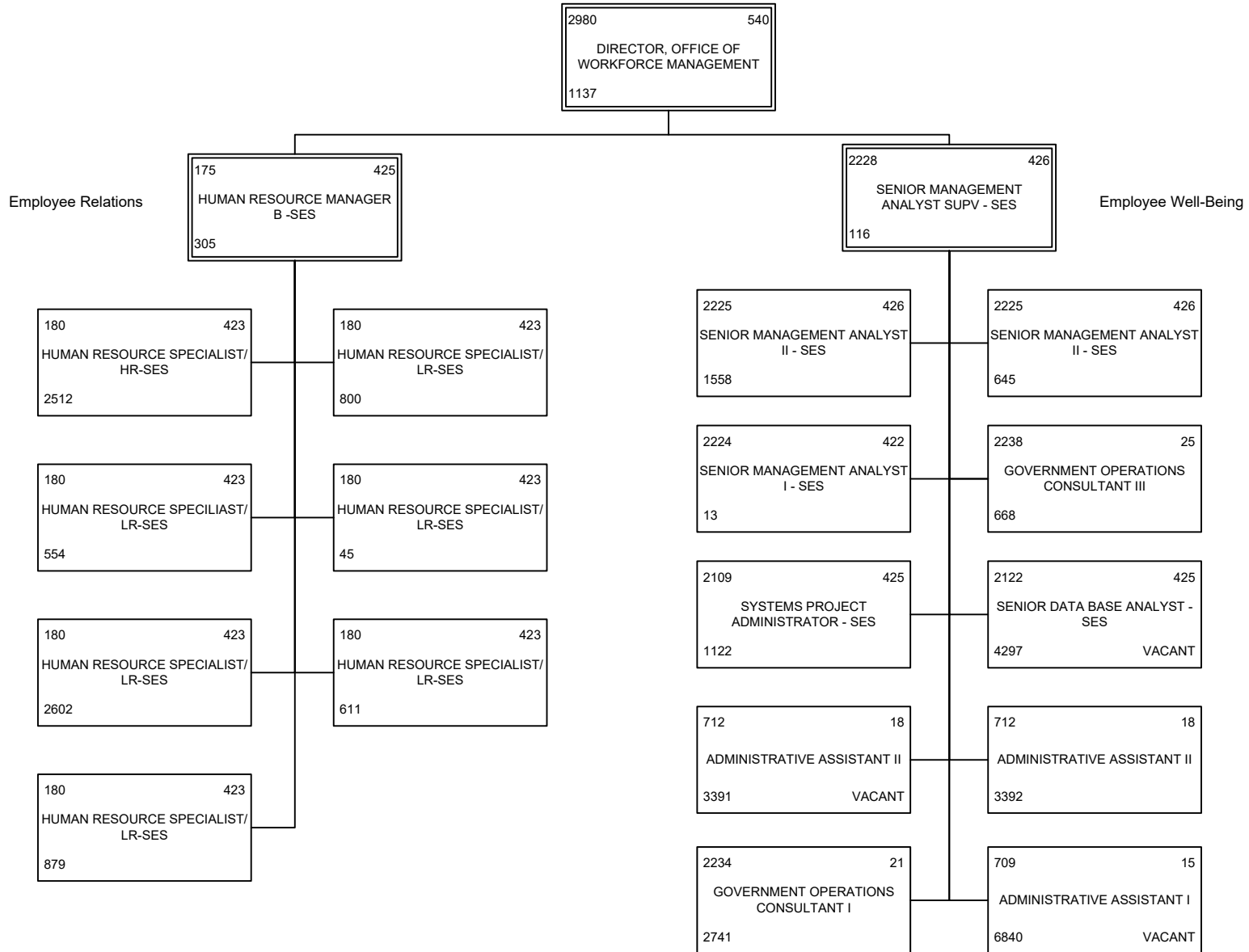
Department of Revenue
Executive Direction and Support Services Program
Office of Workforce Management (OWM)
Current as of July 1, 2023

Class Code	Pay Grade
Class Title	
Position Number	



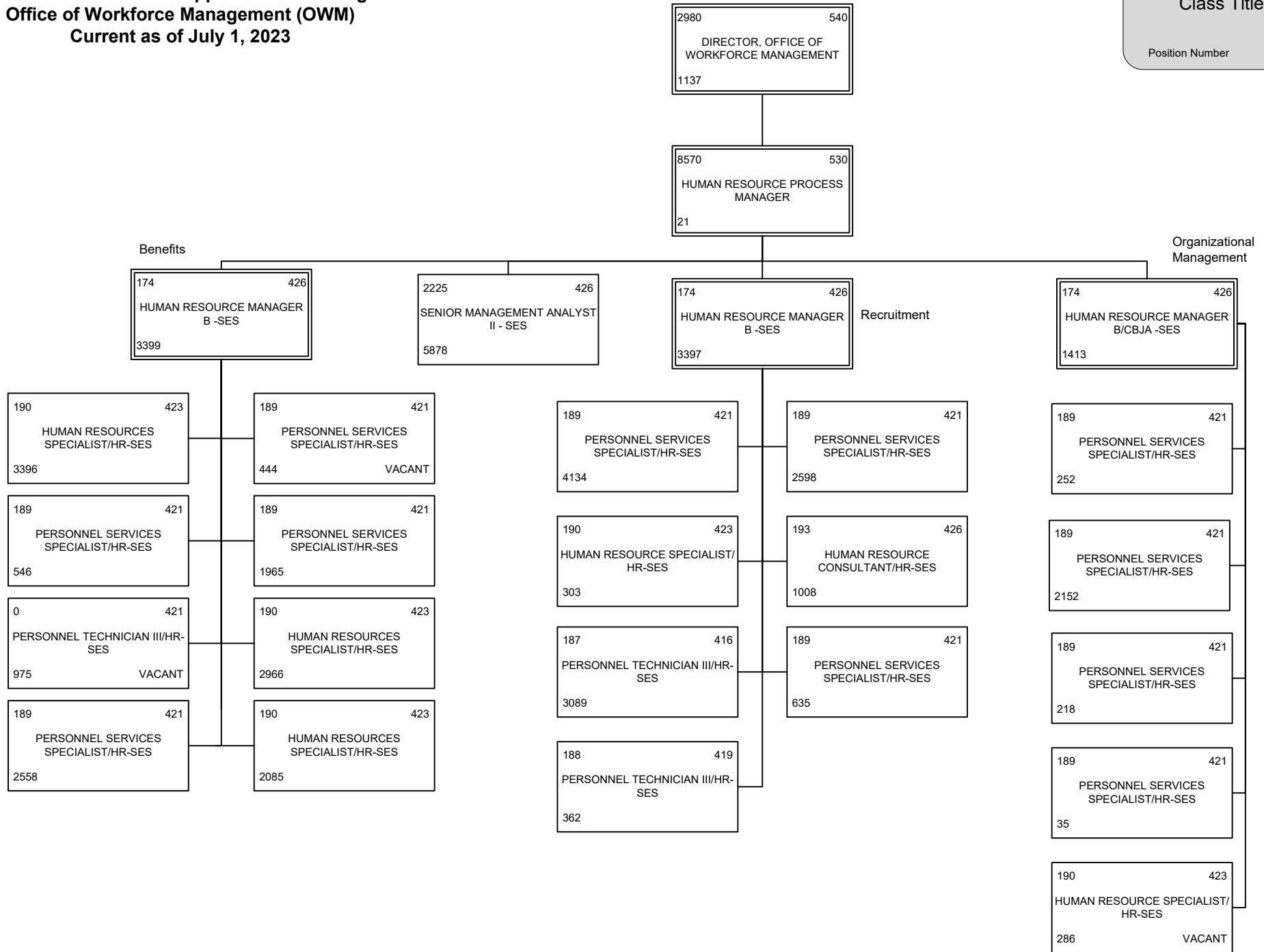
Department of Revenue
 Executive Direction and Support Services Program
 Office of Workforce Management (OWM)
 Current as of July 1, 2023

Class Code	Pay Grade
Class Title	
Position Number	



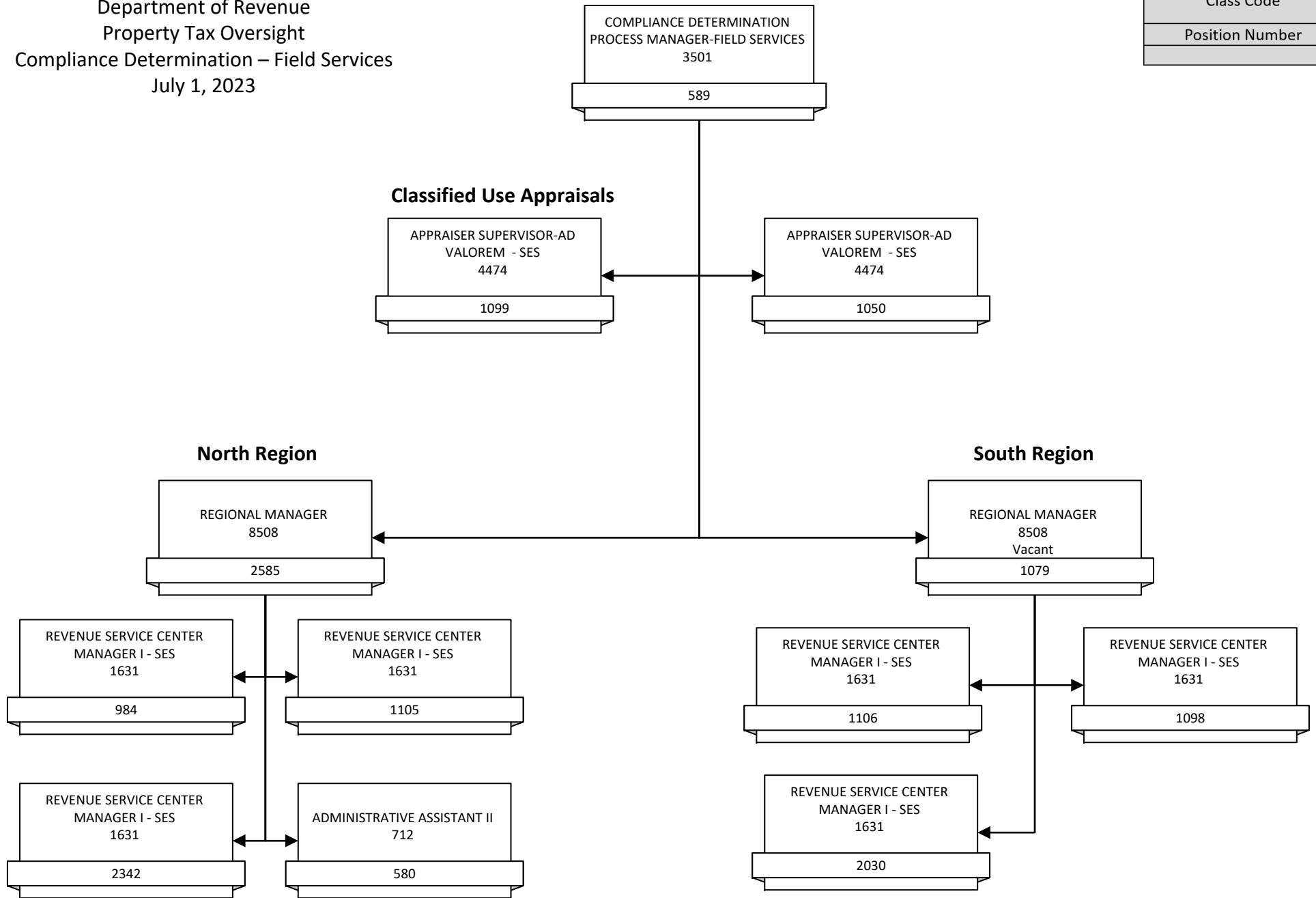
Department of Revenue
 Executive Direction and Support Services Program
 Office of Workforce Management (OWM)
 Current as of July 1, 2023

Class Code	Pay Grade
Class Title	
Position Number	



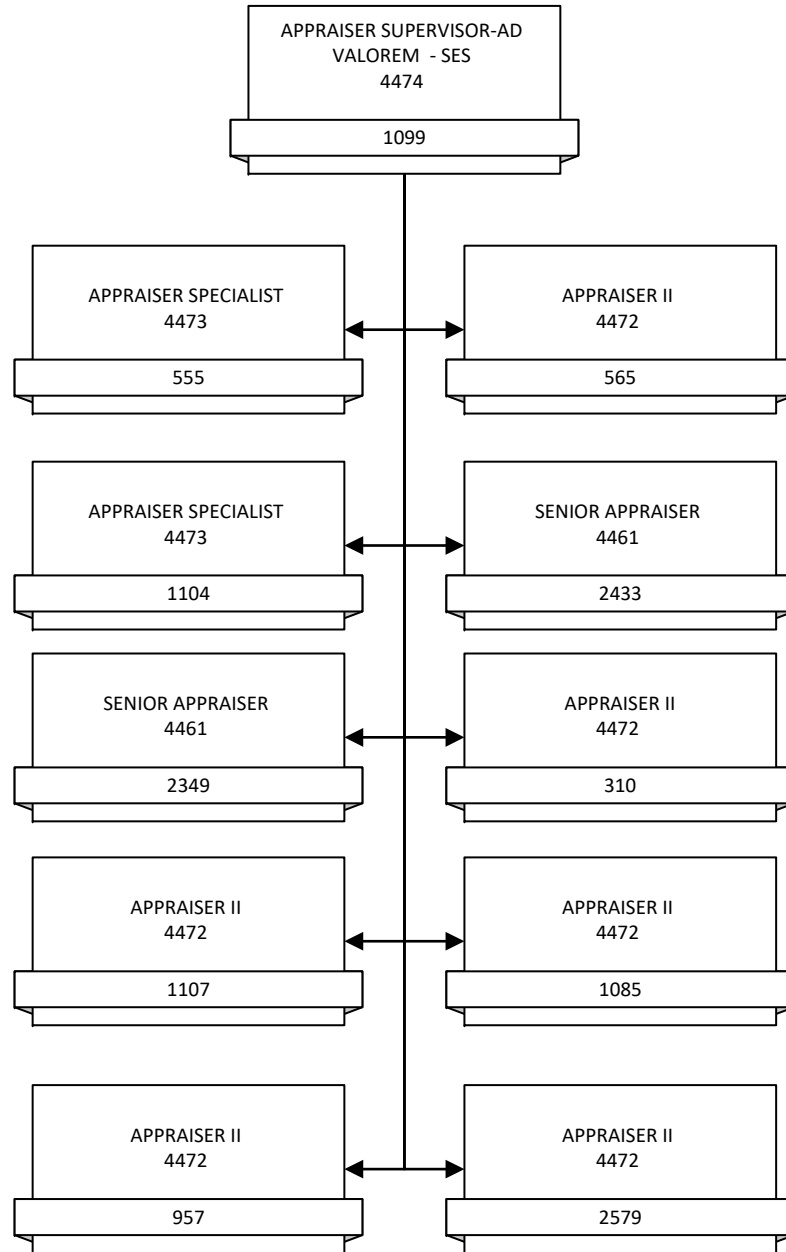
Department of Revenue
 Property Tax Oversight
 Compliance Determination – Field Services
 July 1, 2023

Class Title
Class Code
Position Number



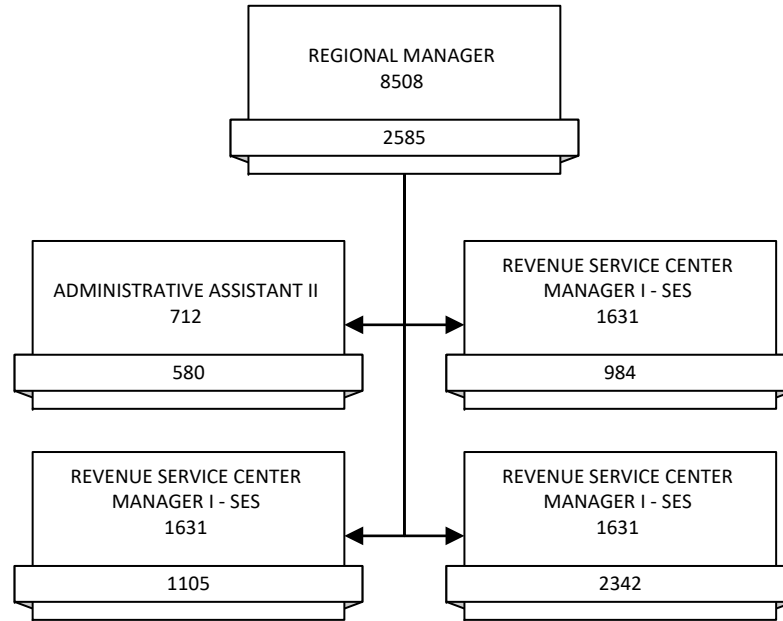
Class Title
Class Code
Position Number

Classified Use Appraisals

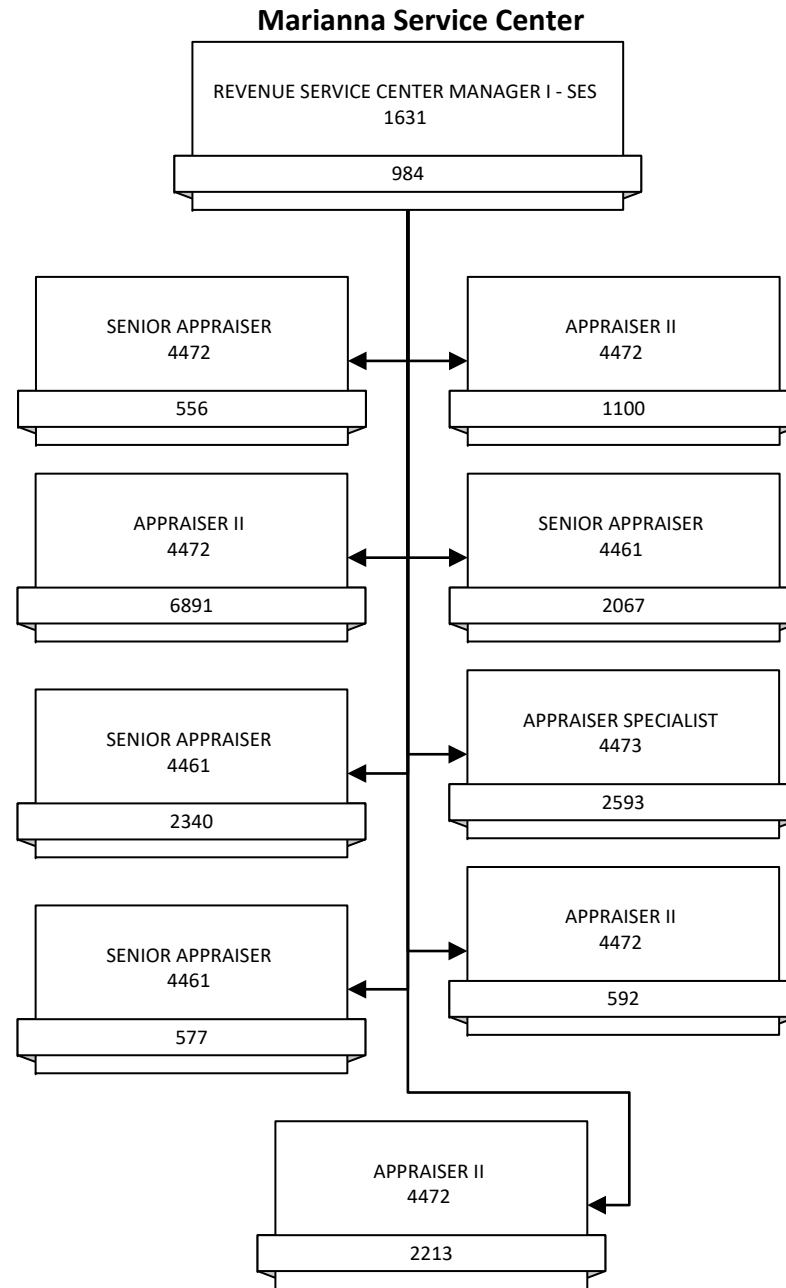


Class Title
Class Code
Position Number

North Region

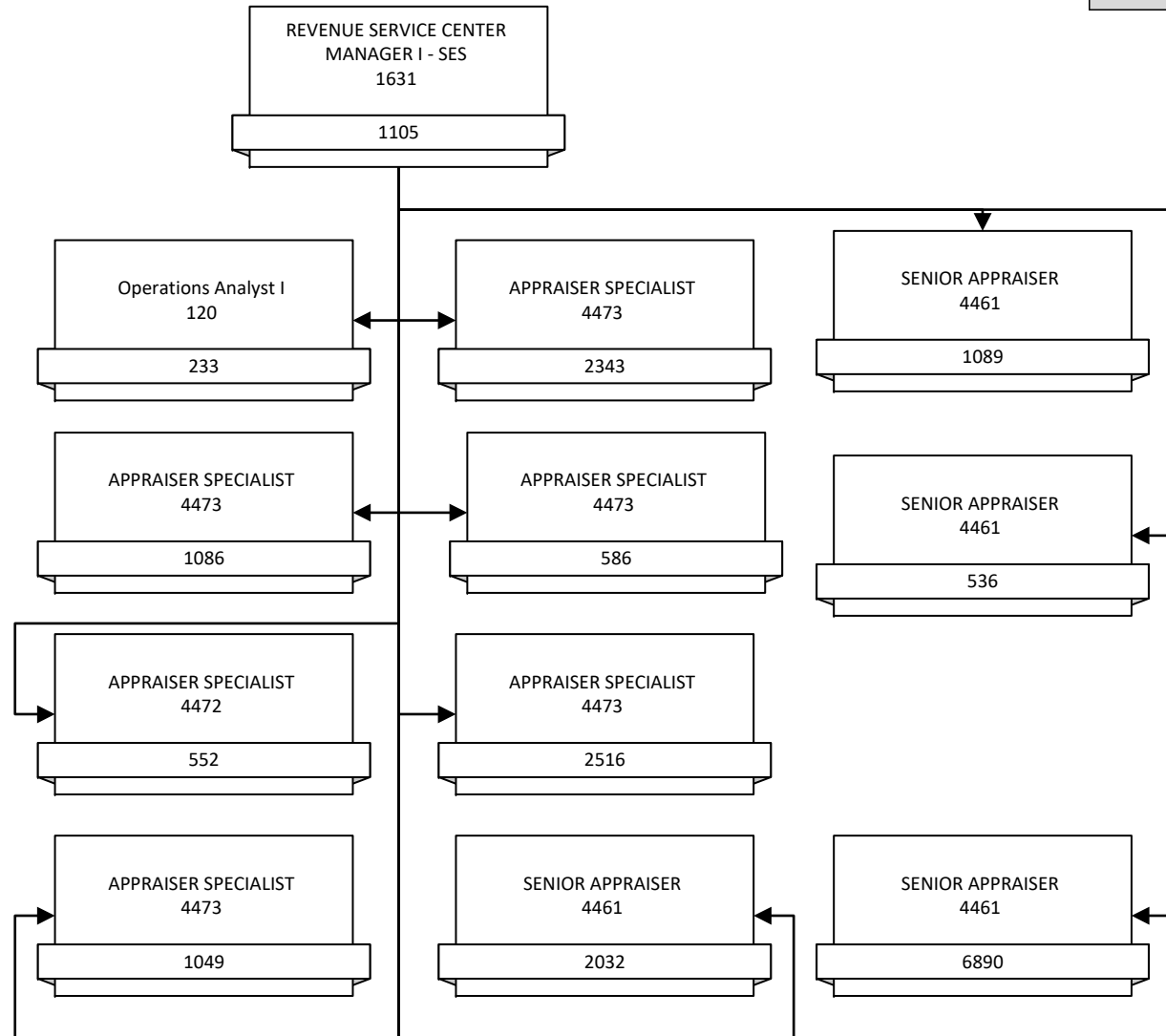


Class Title
Class Code
Position Number

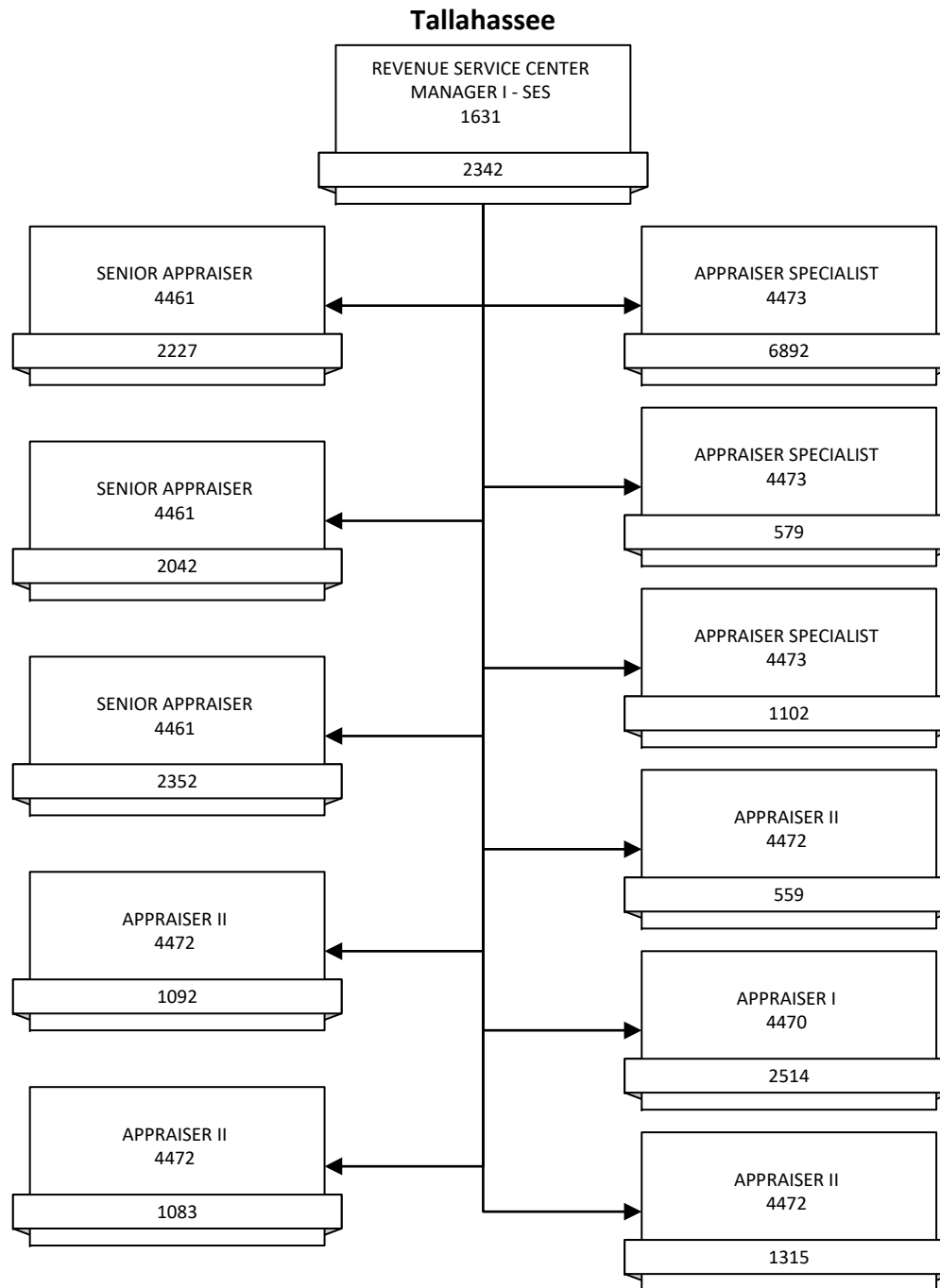


Lake City

Class Title
Class Code
Position Number

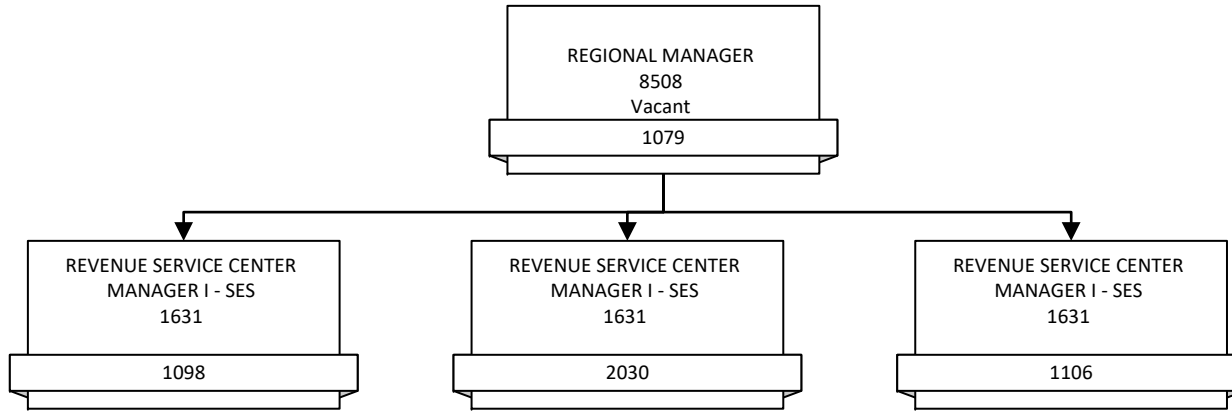


Class Title
Class Code
Position Number



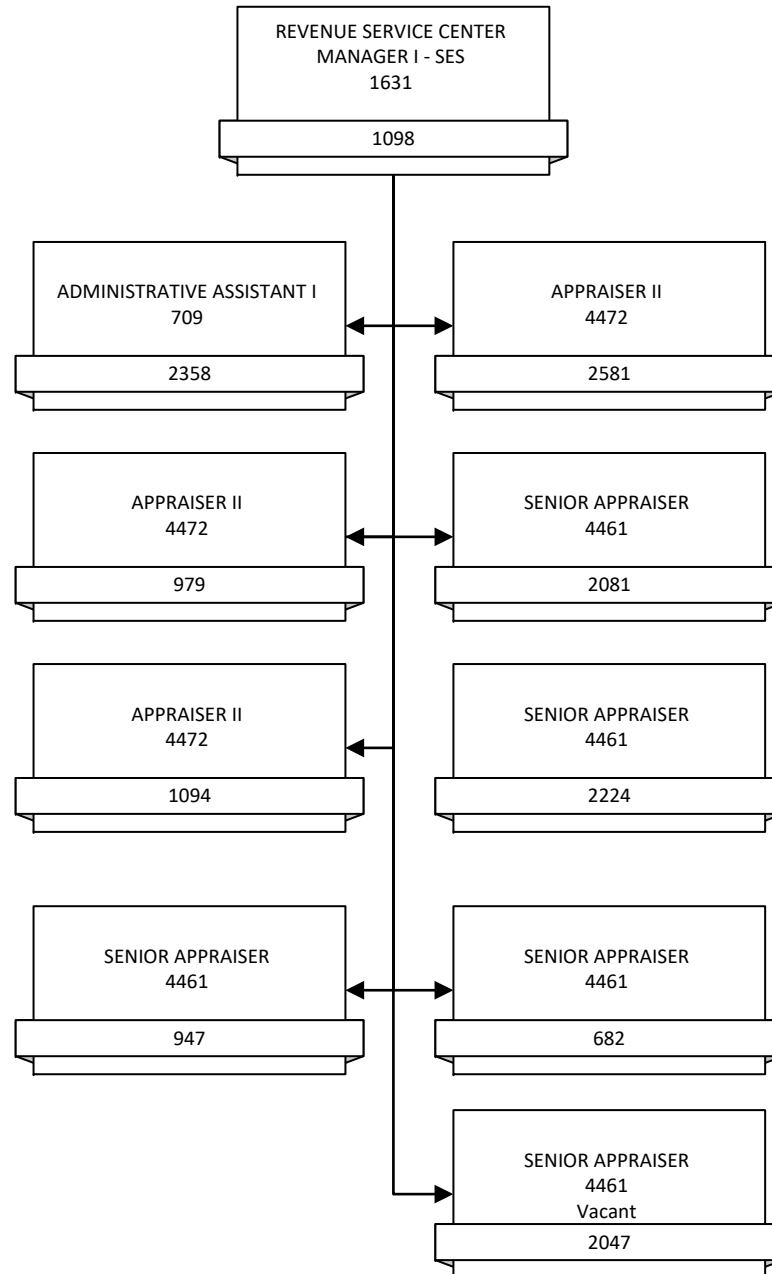
Class Title
Class Code
Position Number

South Region

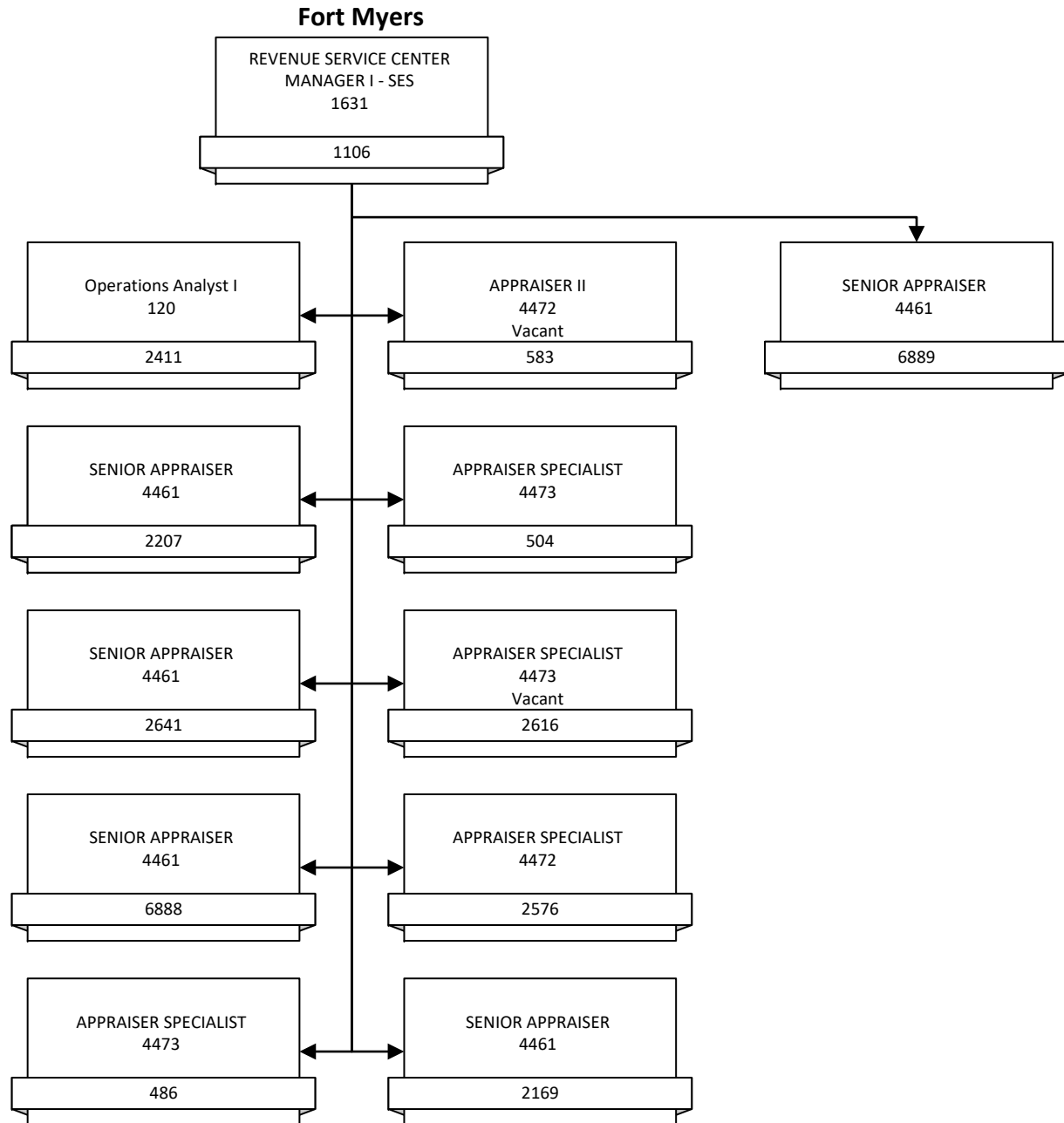


Class Title
Class Code
Position Number

Orlando

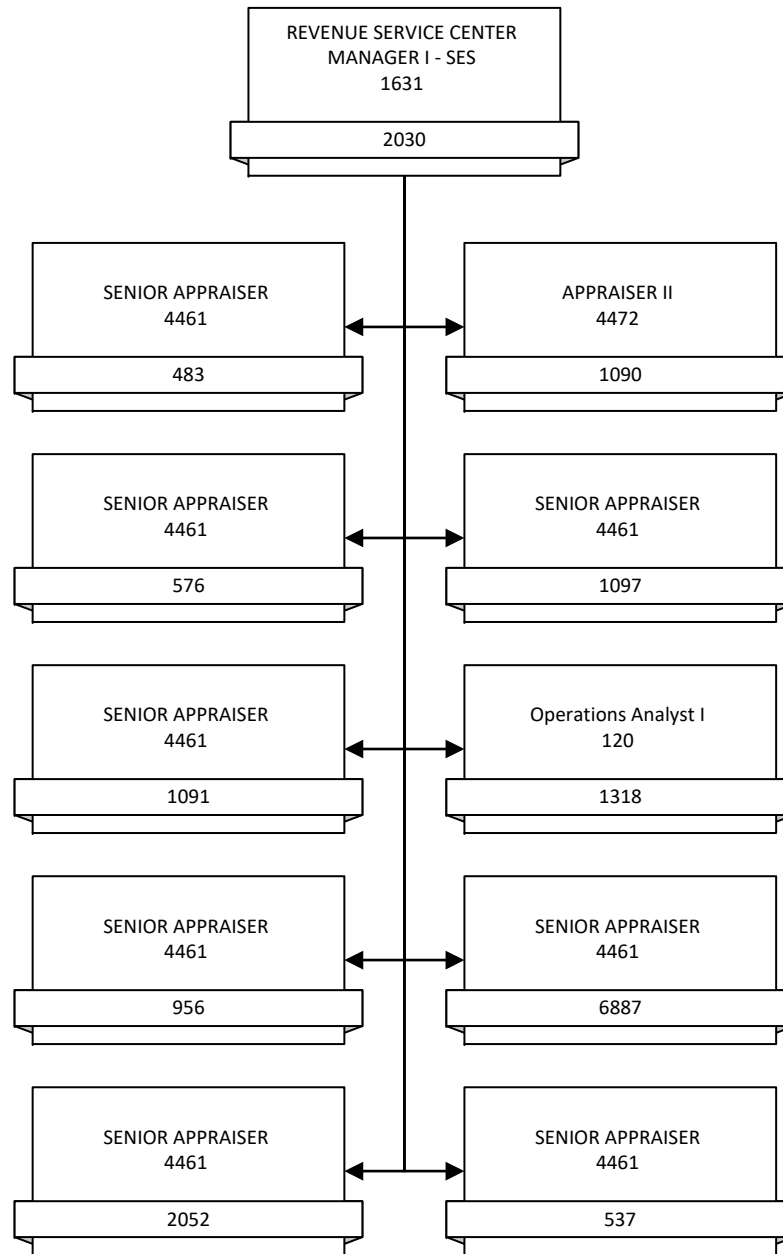


Class Title
Class Code
Position Number



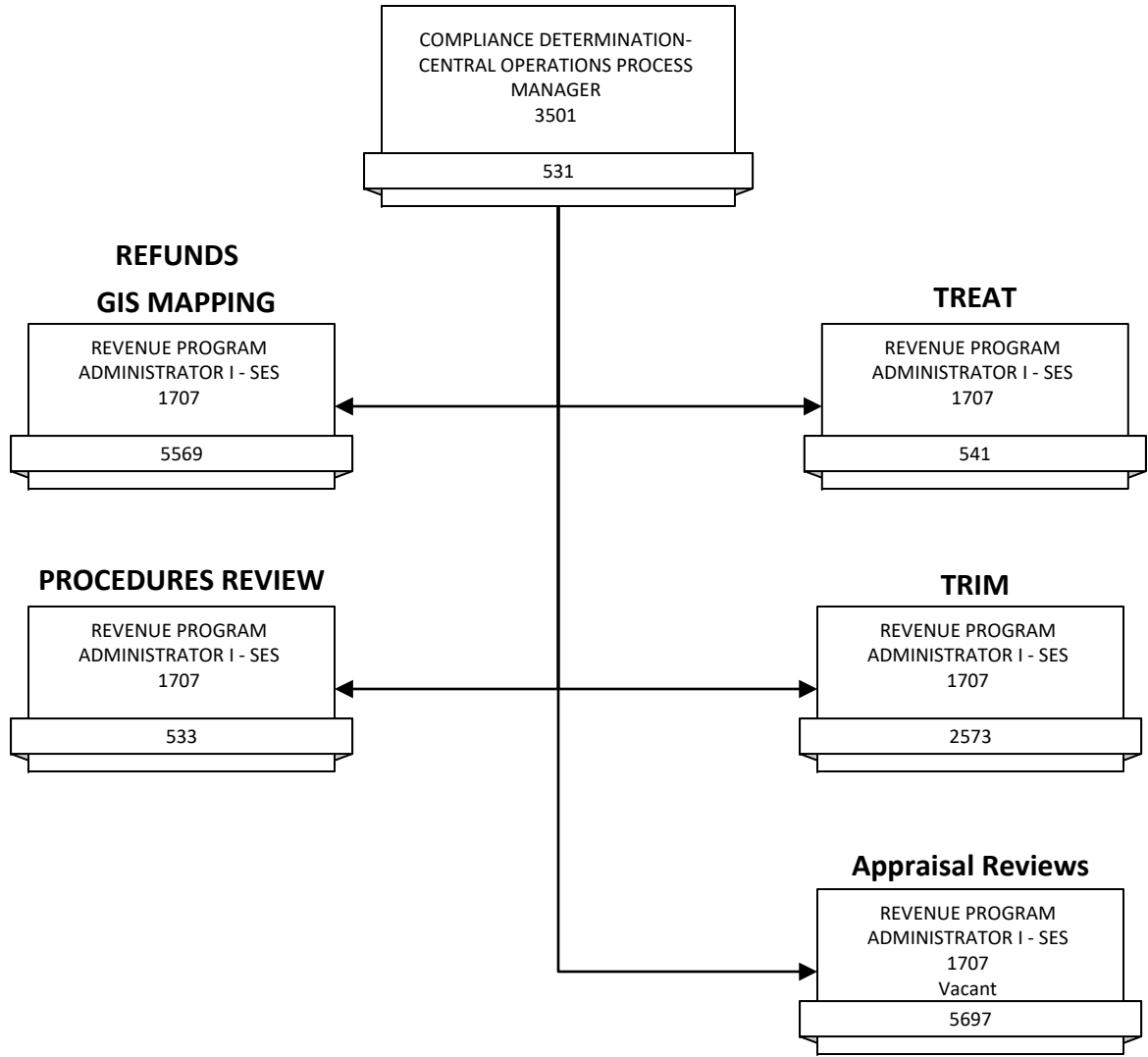
Tampa

Class Title
Class Code
Position Number

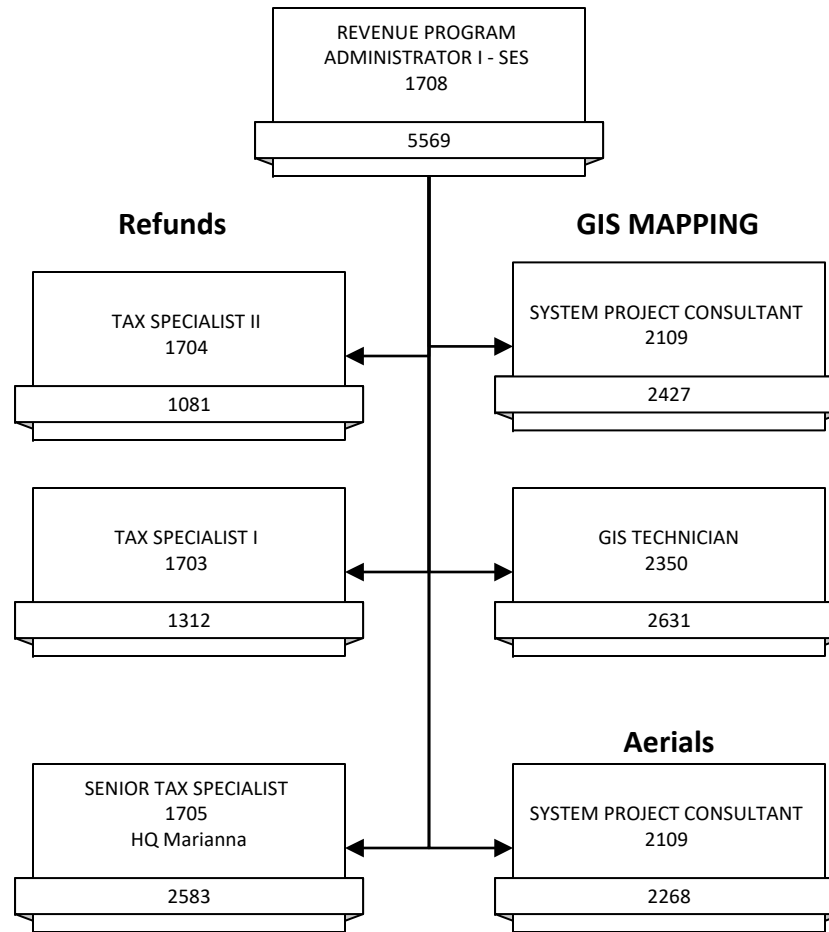


Department of Revenue
 Property Tax Oversight
 Compliance Determination –
 Central Operations
 July 1, 2023

Class Title
Class Code
Position Number

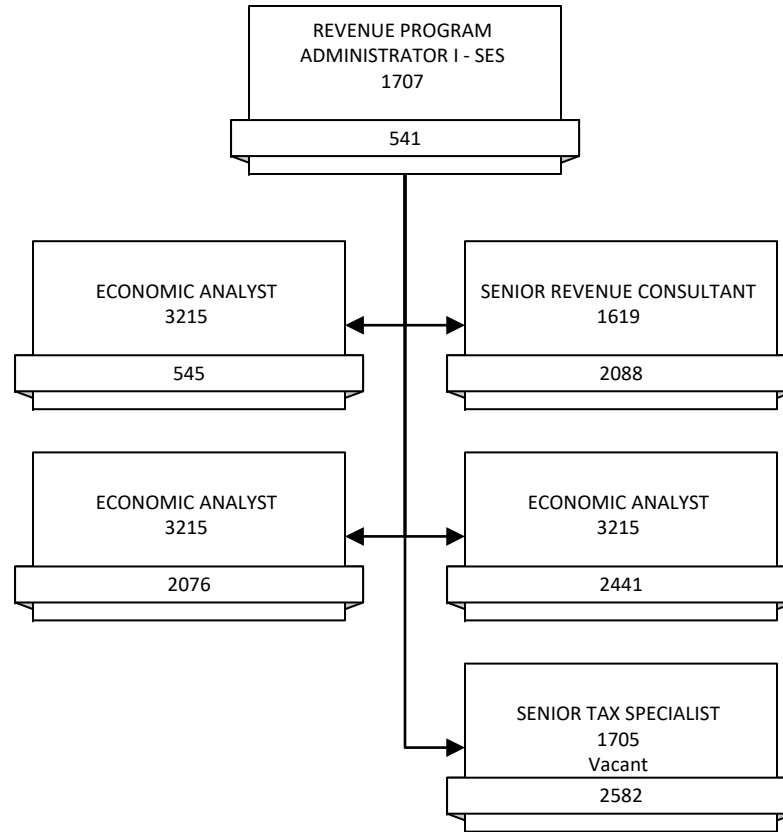


Class Title
Class Code
Position Number

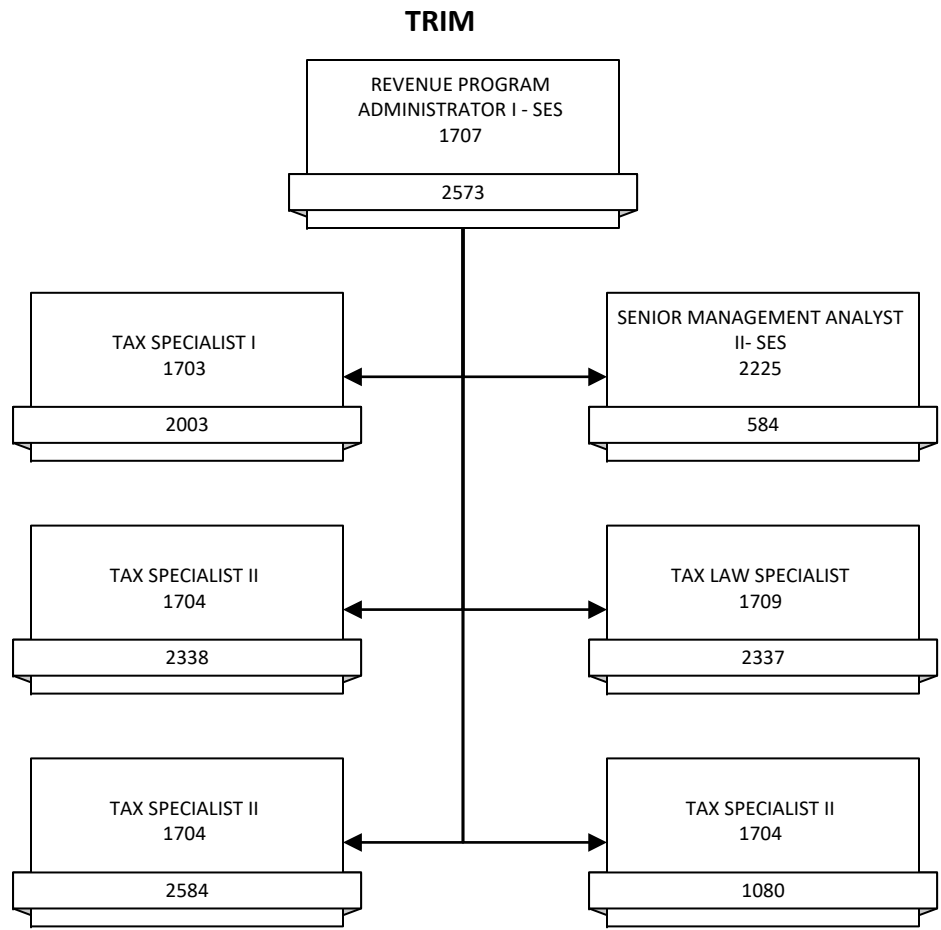


Class Title Class Code
Position Number

Tax Roll Evaluation & Approval

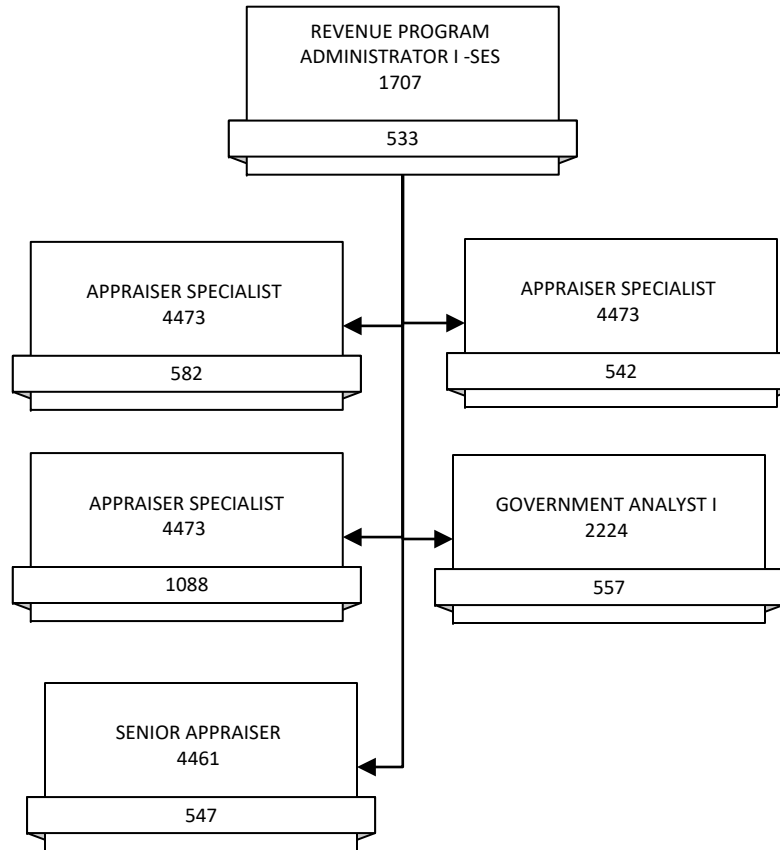


Class Title Class Code
Position Number



Class Title
Class Code
Position Number

PROCEDURES REVIEW



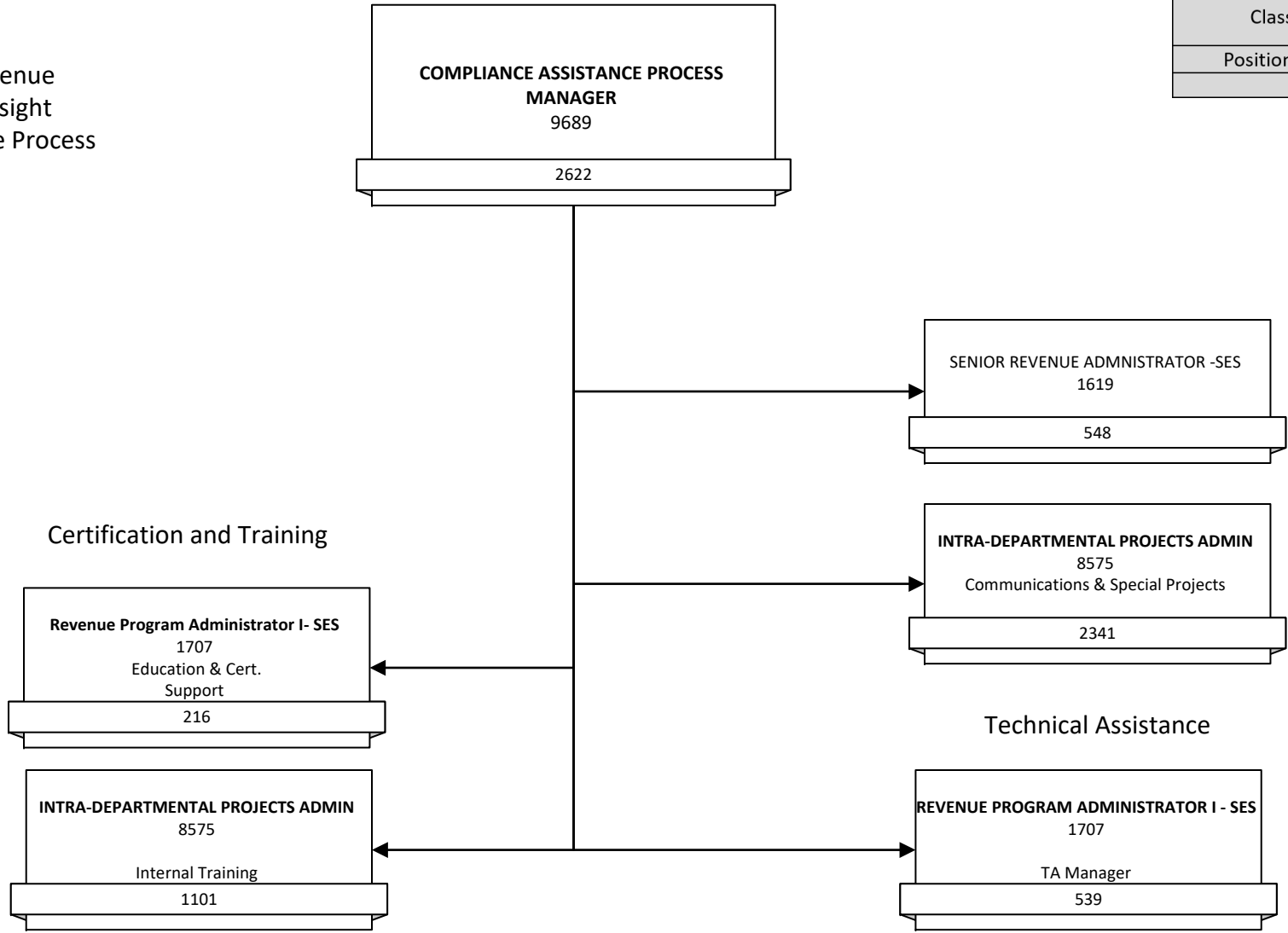
Department of Revenue
Property Tax Oversight
Compliance Determination – Appraisal Review
July 1, 2023

Class Title Class Code
Position Number

Appraisal Reviews

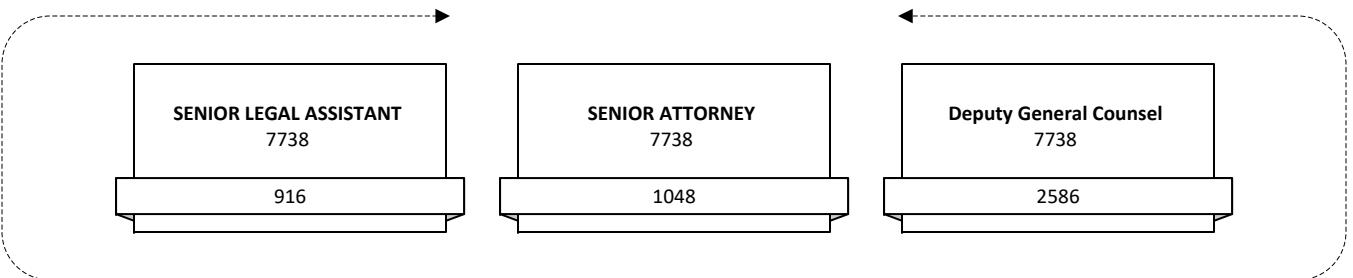
REVENUE PROGRAM ADMINISTRATOR I -SES 1707 Vacant
5697

Class Title
Class Code
Position Number



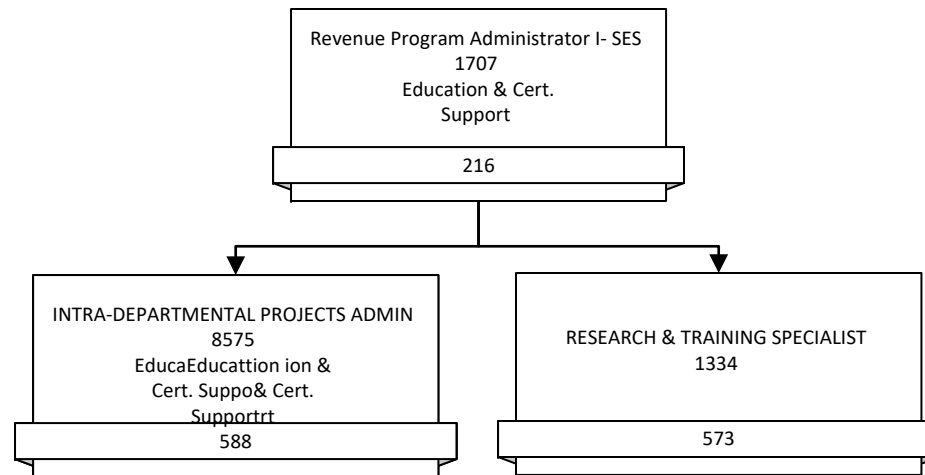
Certification and Training

Technical Assistance



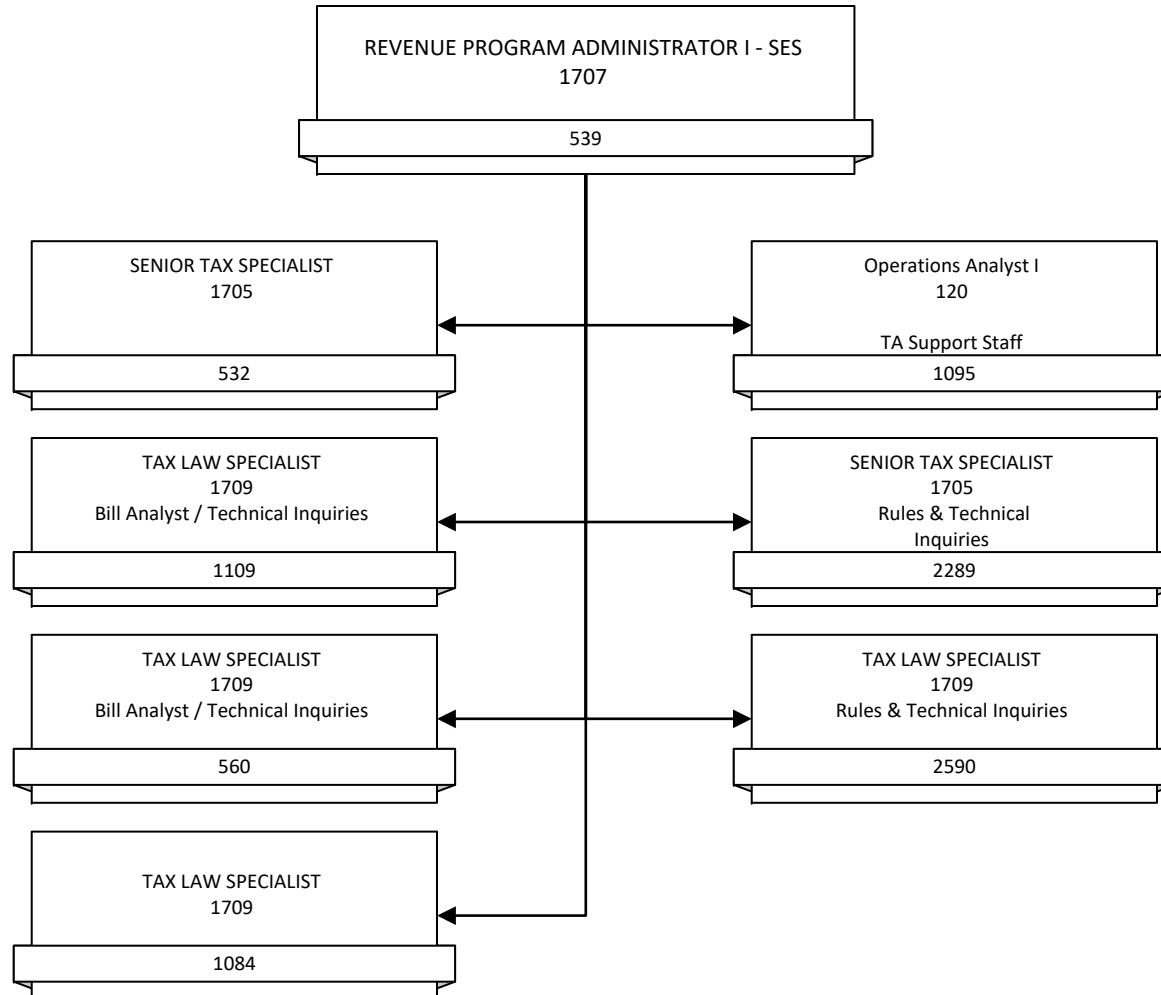
Class Title
Class Code
Position Number

Certification and Training

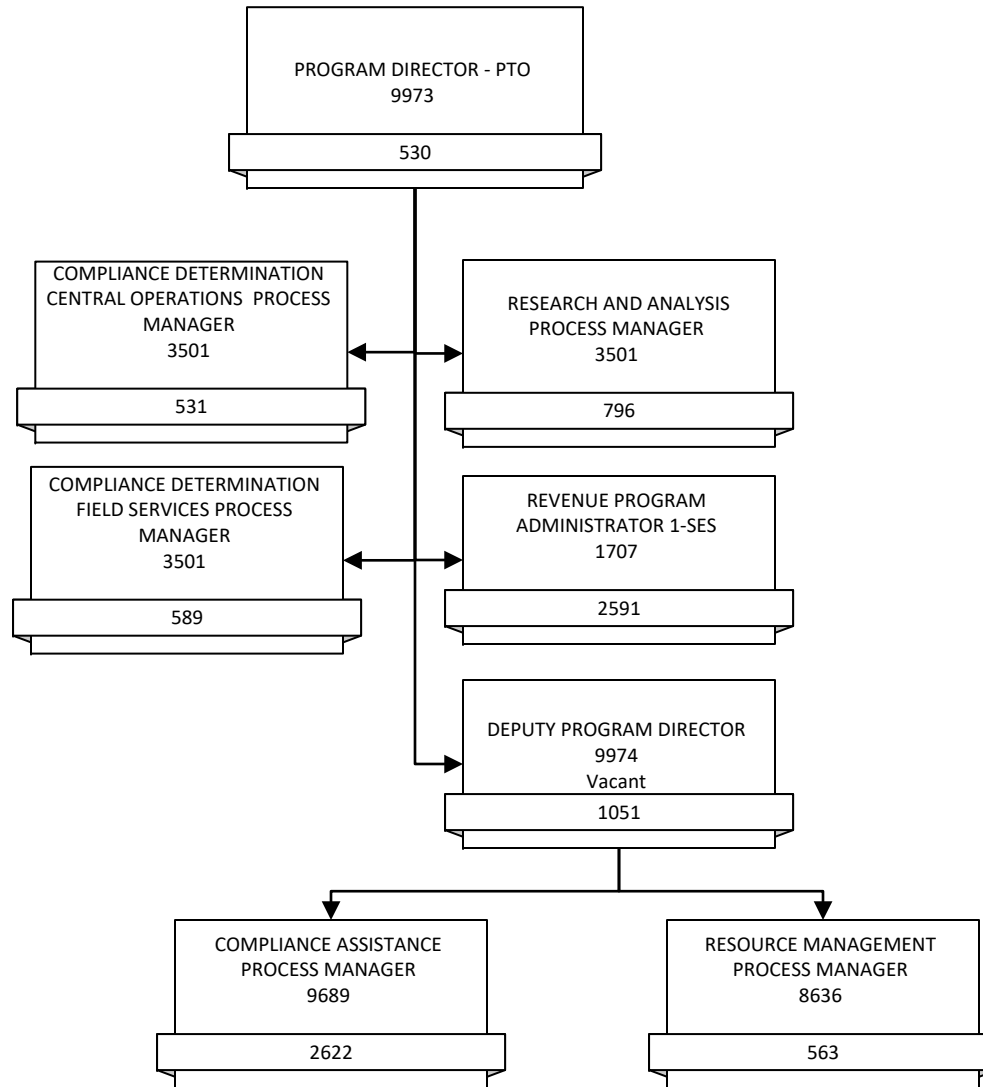


Class Title Class Code
Position Number

Technical Assistance

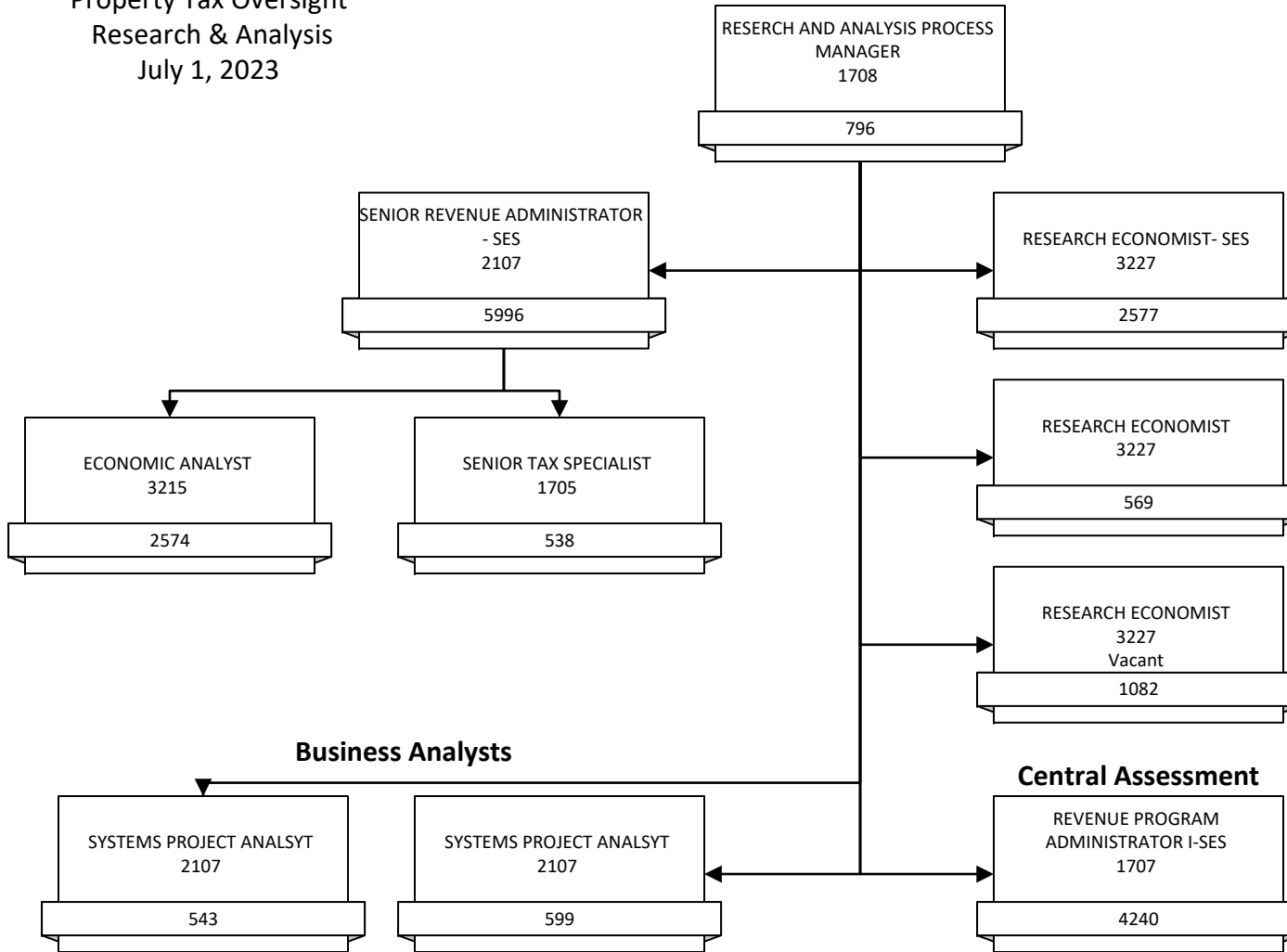


Class Title
Class Code
Position Number

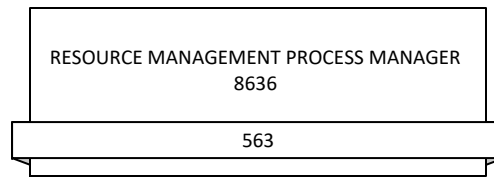


Department of Revenue
 Property Tax Oversight
 Research & Analysis
 July 1, 2023

Class Title
Class Code
Position Number



Department of Revenue
Property Tax Oversight
Resource Management Process
July 1, 2023

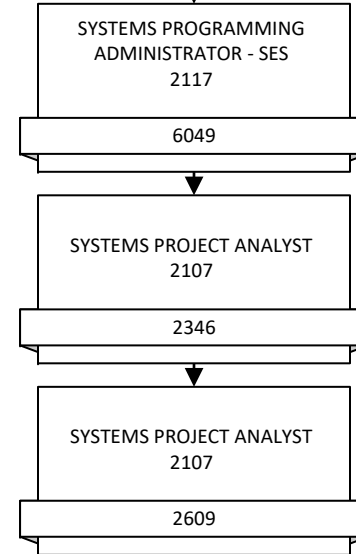
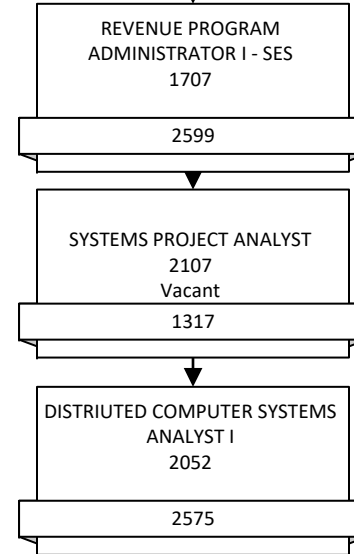
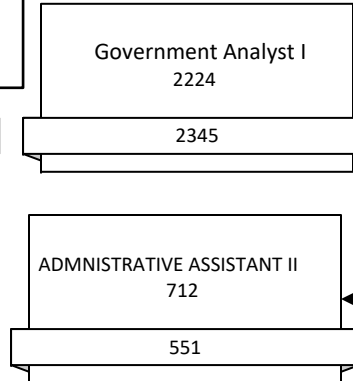
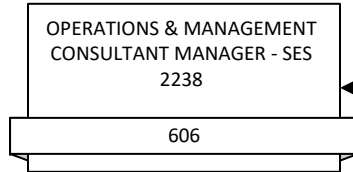
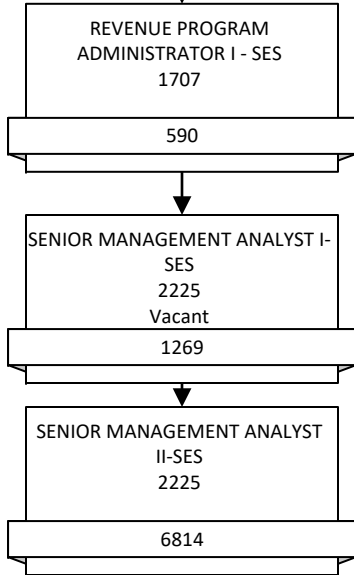


Class Title
Class Code
Position Number

Technology Management

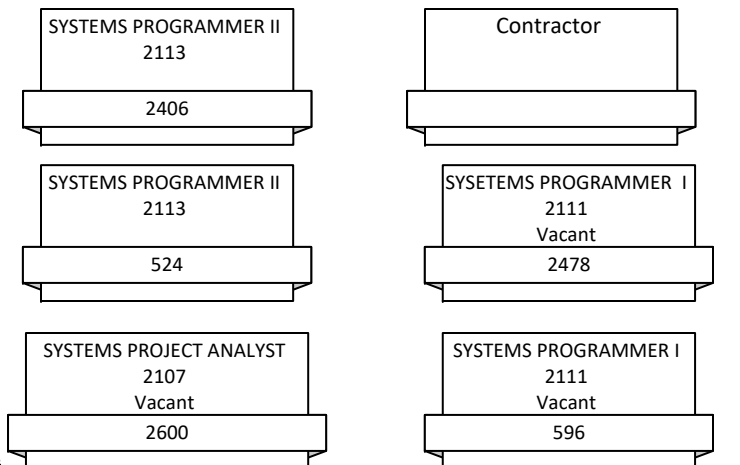
Web Services

Budget & Contract Management



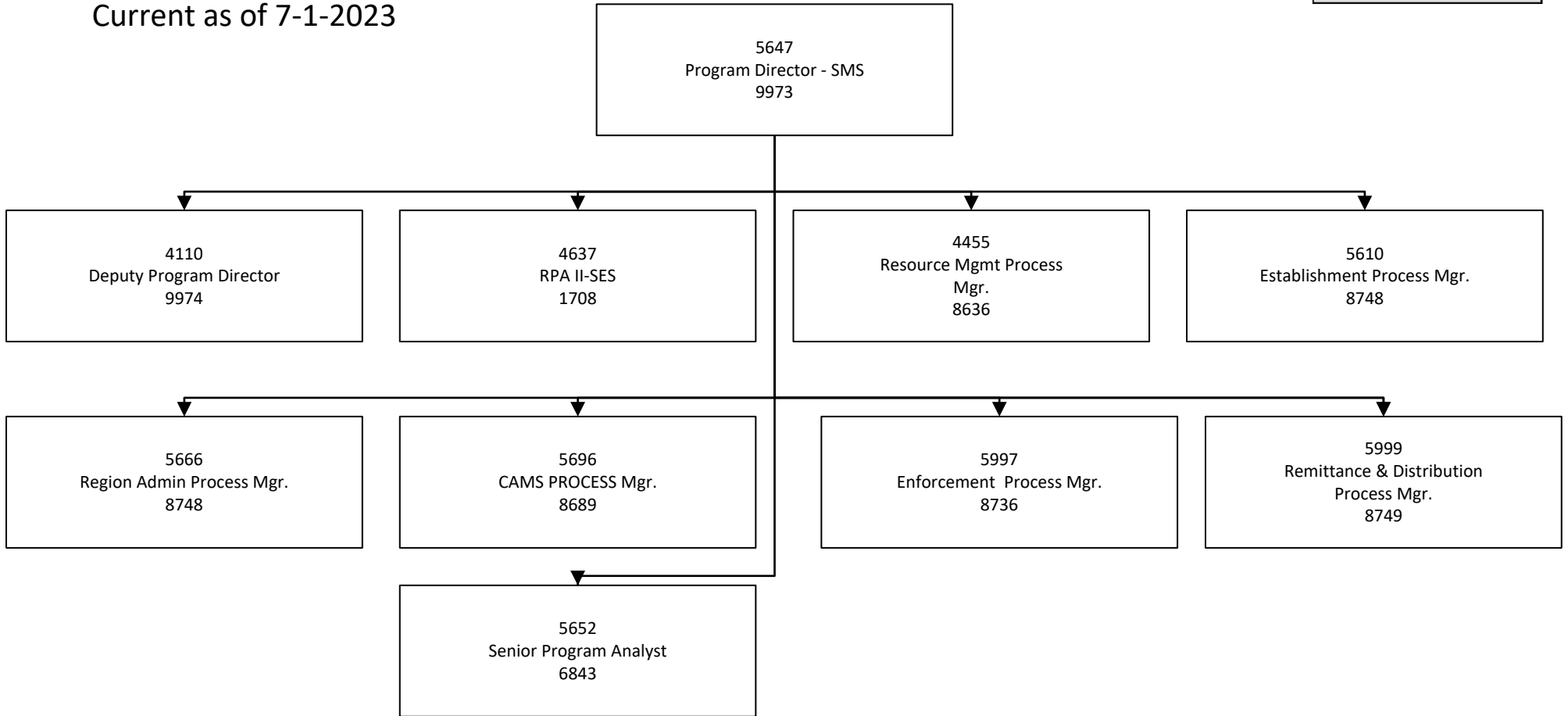
*** POSITIONS IN ISP ***

Technology Development



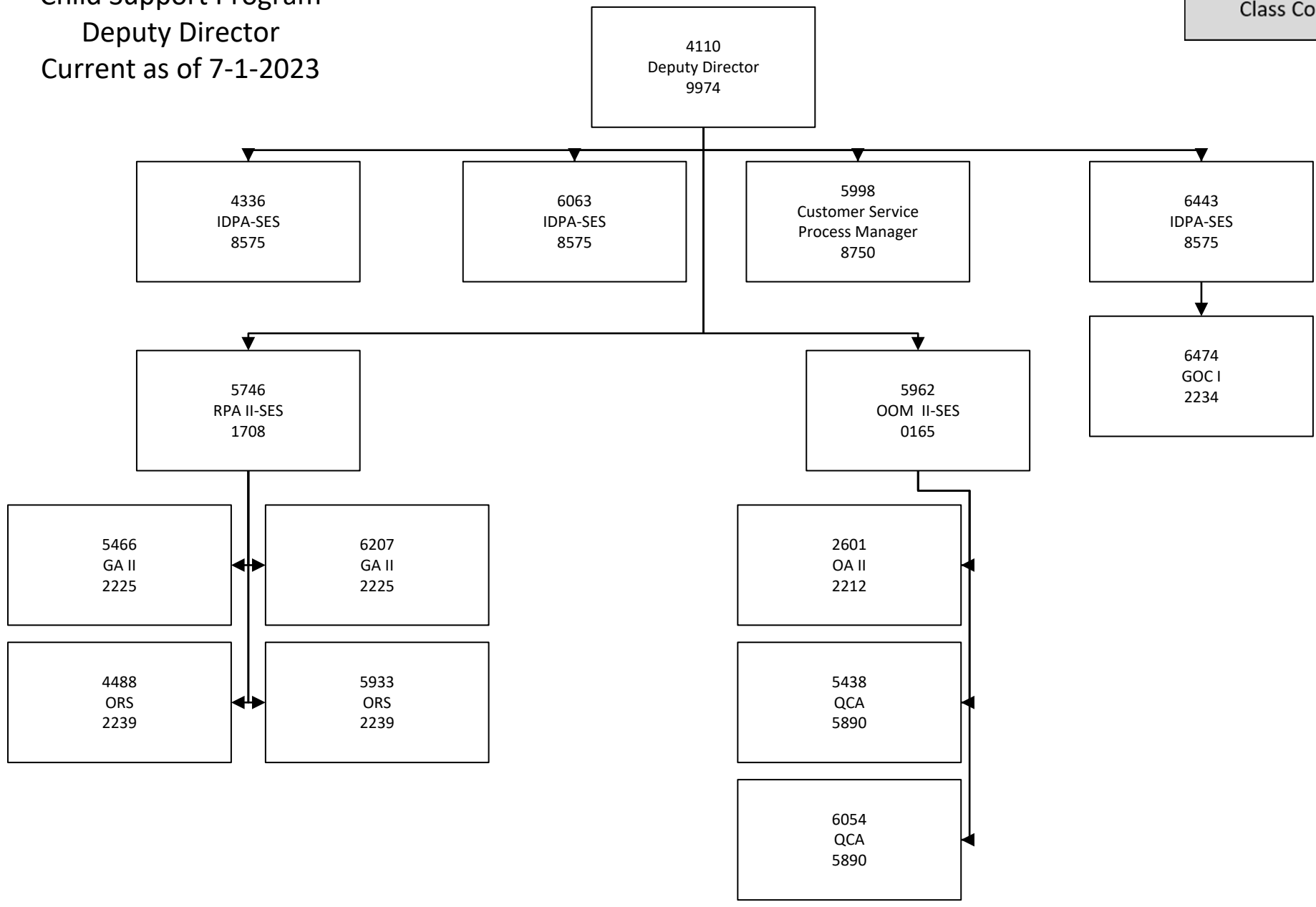
Department of Revenue
 Child Support Program
 Director/Deputy Director
 Current as of 7-1-2023

Position Number
Position Title
Class Code



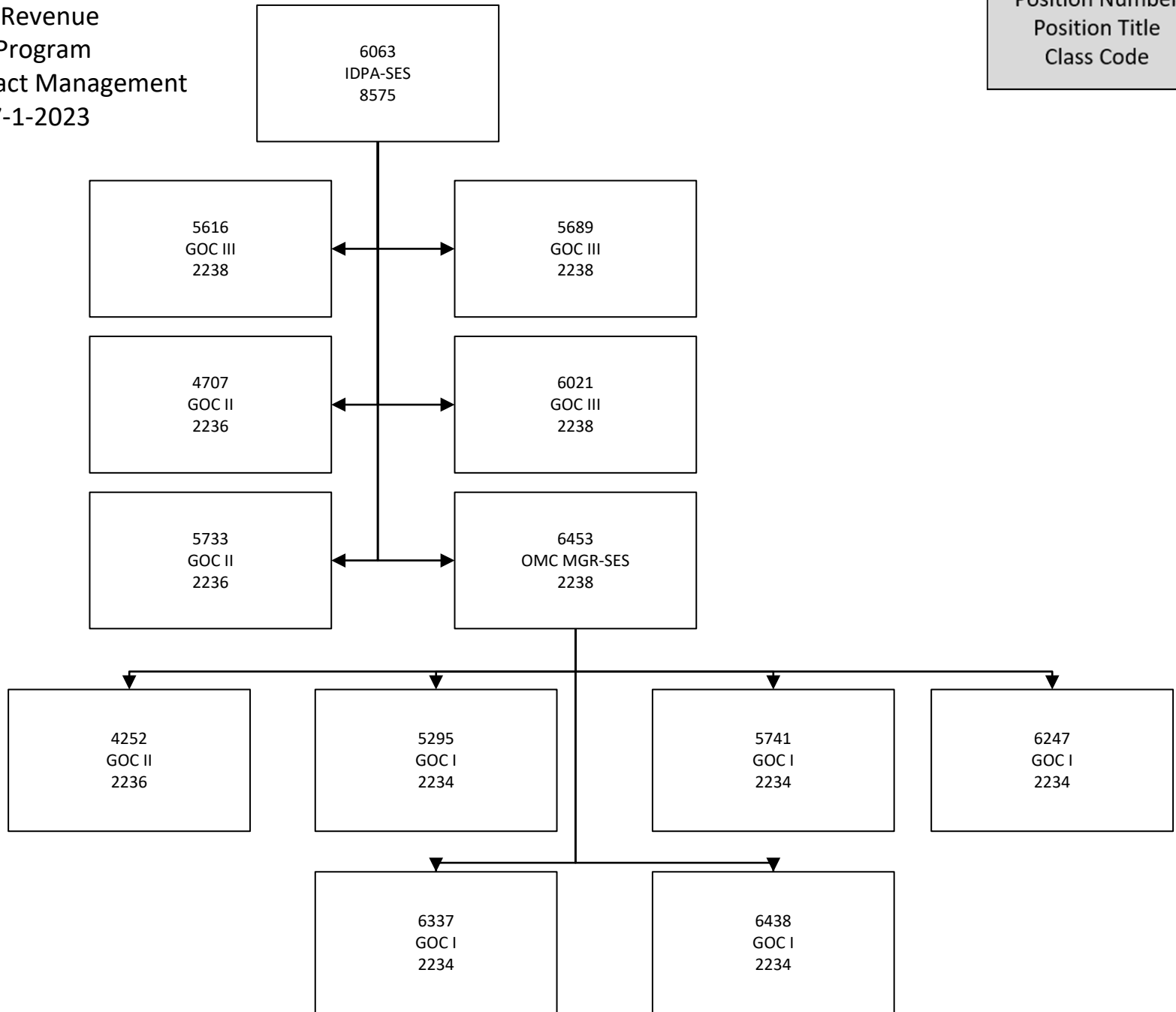
Department of Revenue
 Child Support Program
 Deputy Director
 Current as of 7-1-2023

Position Number
Position Title
Class Code



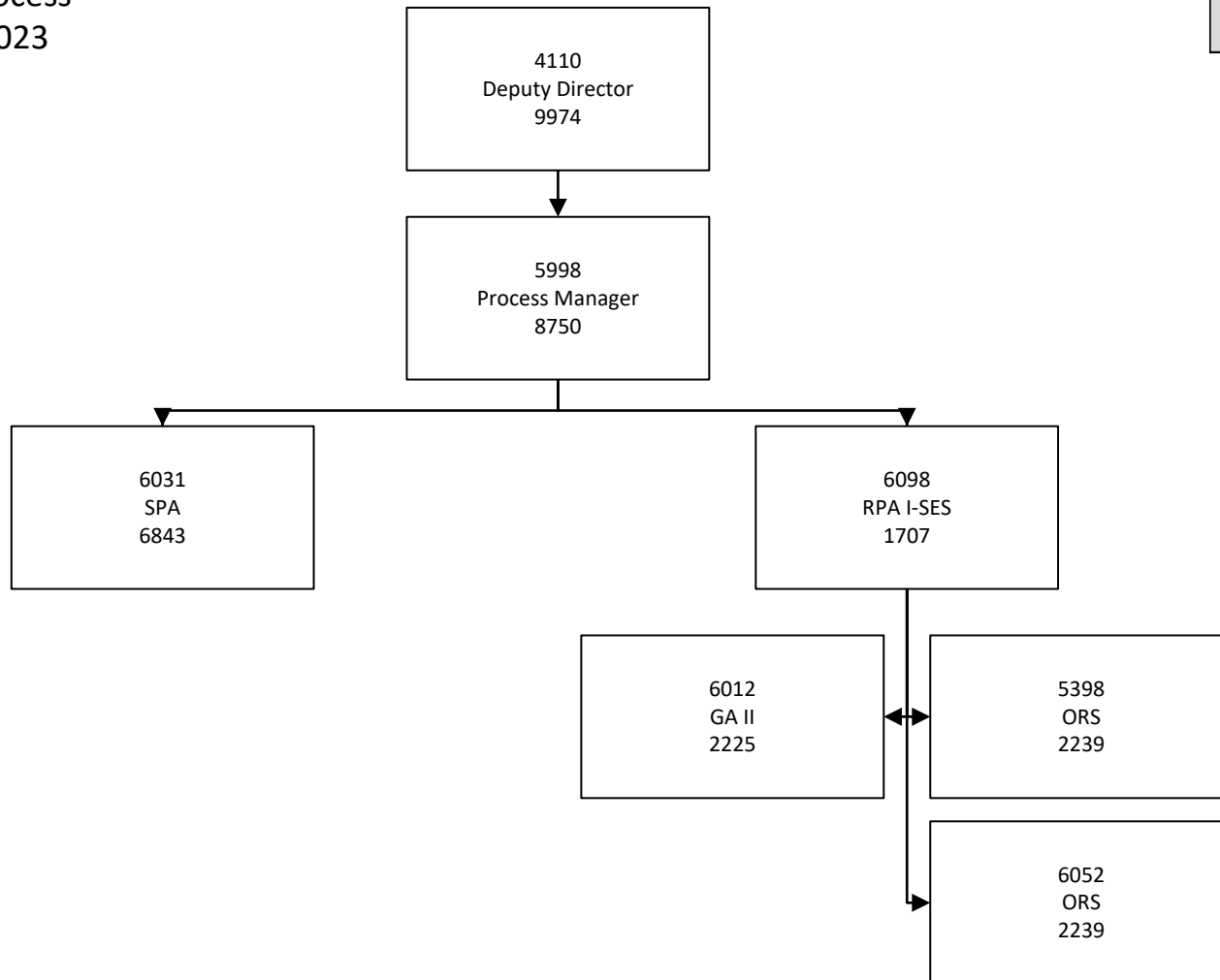
Department of Revenue
 Child Support Program
 Deputy Director/Contract Management
 Current as of 7-1-2023

Position Number
Position Title
Class Code



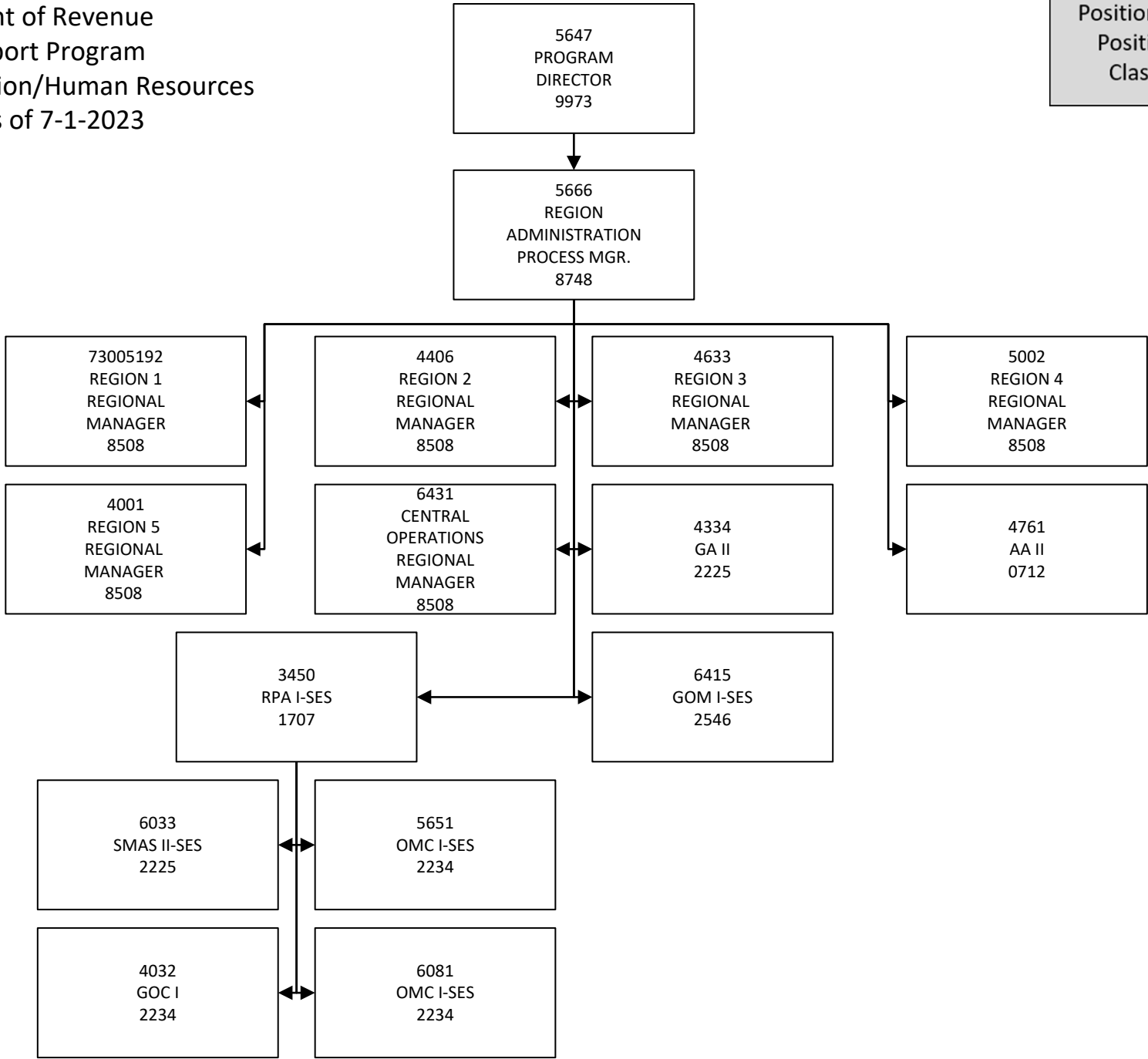
Department of Revenue
Child Support Process
Customer Service Process
Current as of 7-1-2023

Position Number
Position Title
Class Code



Department of Revenue
 Child Support Program
 Region Administration/Human Resources
 Current as of 7-1-2023

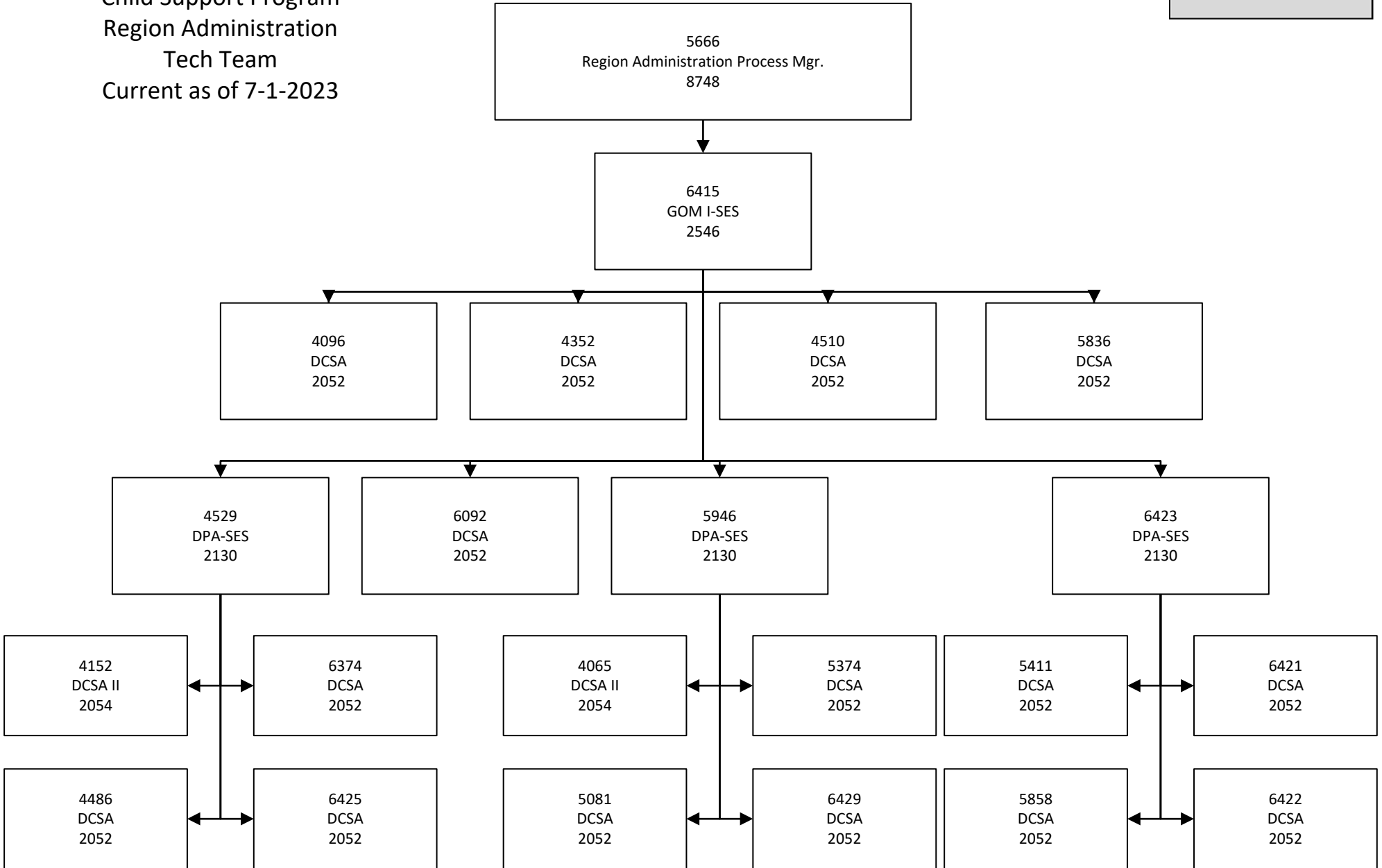
Position Number
Position Title
Class Code



Human Resources

Department of Revenue
 Child Support Program
 Region Administration
 Tech Team
 Current as of 7-1-2023

Position Number
Position Title
Class Code



Department of Revenue
 Child Support Program
 Director/Deputy Director
 Operational Procedures & Training
 Current as of 7-1-2023

Position Number
Position Title
Class Code

4110 Deputy Director 9974

4336 IDPA – SES 8575

4135 RPA I-SES 1707

5660 RPA I-SES 1707

5991 GA II 2225

5772 ORS 2239

6226 GA II 2225

6067 ORS 2239

6448 GA II 2225

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5861 T&RC 6004

6435 T&RC 6004

4205 ORS 2239

6020 ORS 2239

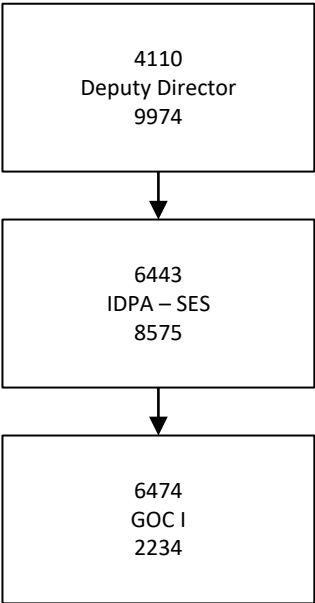
5658 ORS 2239

6062 ORS 2239

5716 GOC I 2234

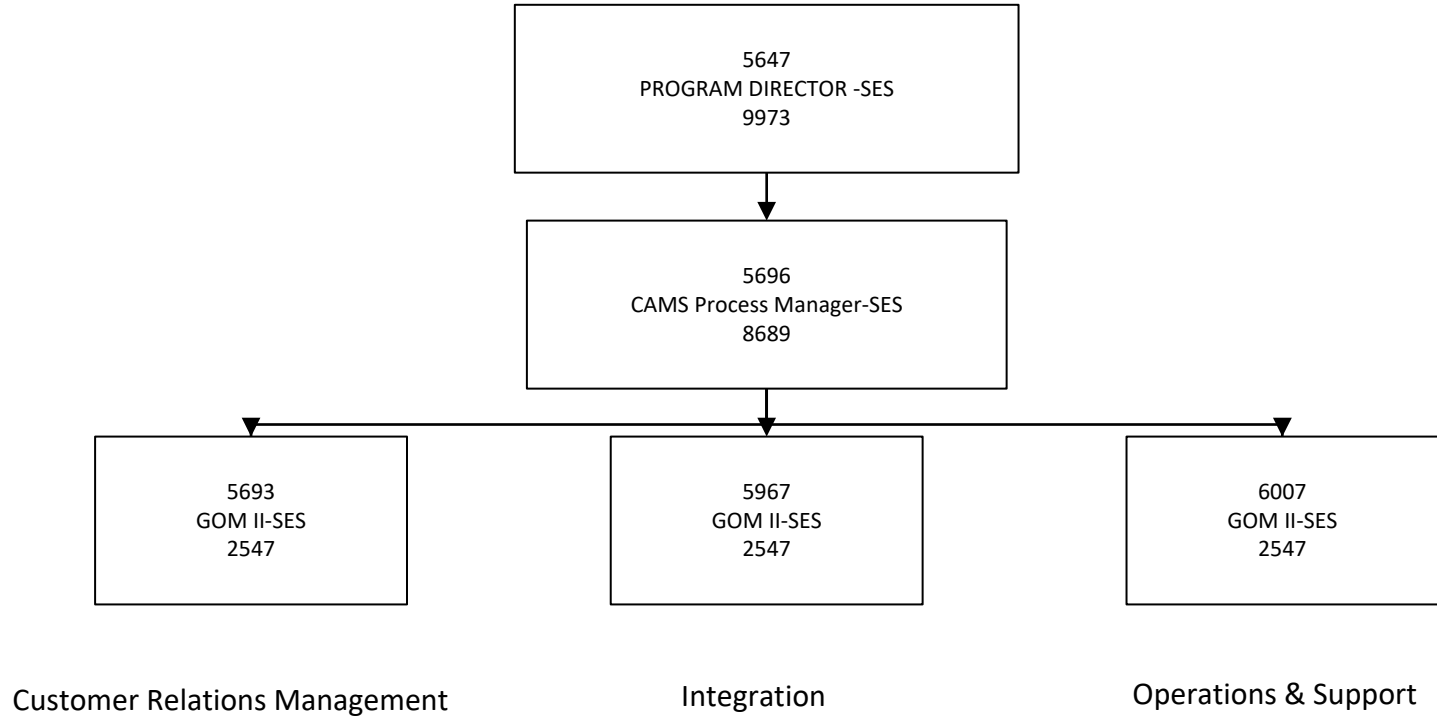
Department of Revenue
Child Support Program
Deputy Director's Office
Current as of 7-1-2023

Position Number	Position Title	Class Code
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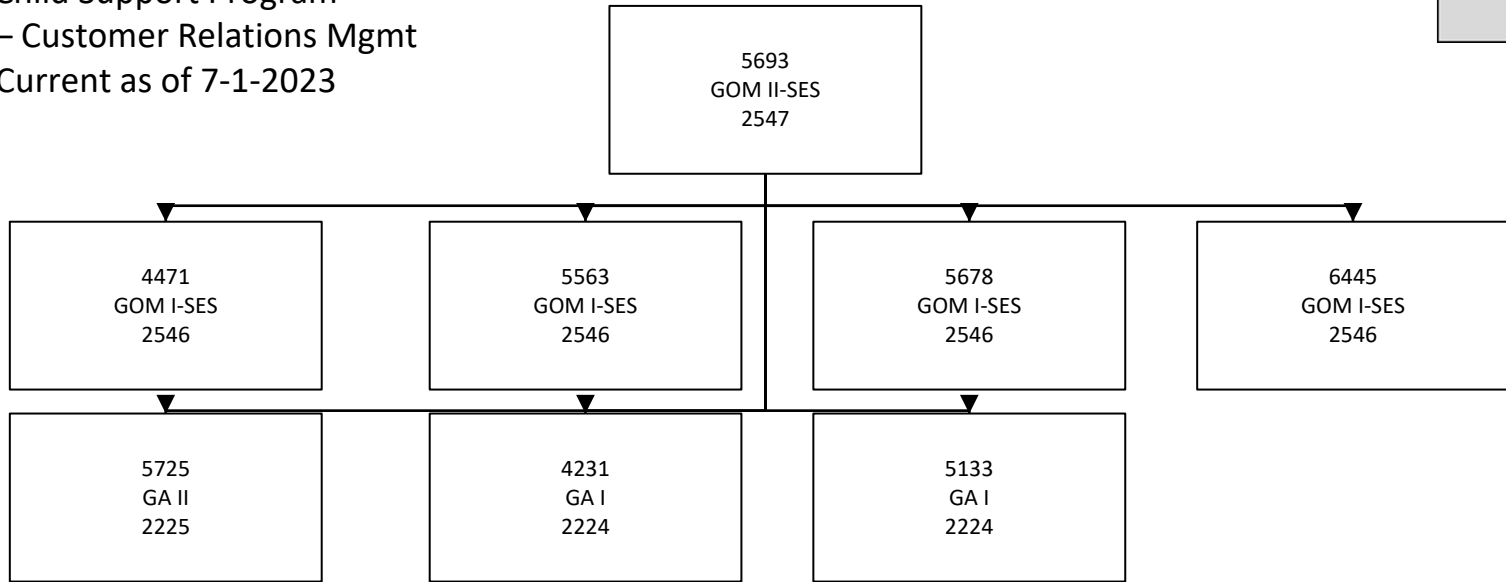
Department of Revenue
Child Support Program
Enterprise System Support Process
(ESSP)
Current as of 7-1-2023

Position Number
Position Title
Class Code



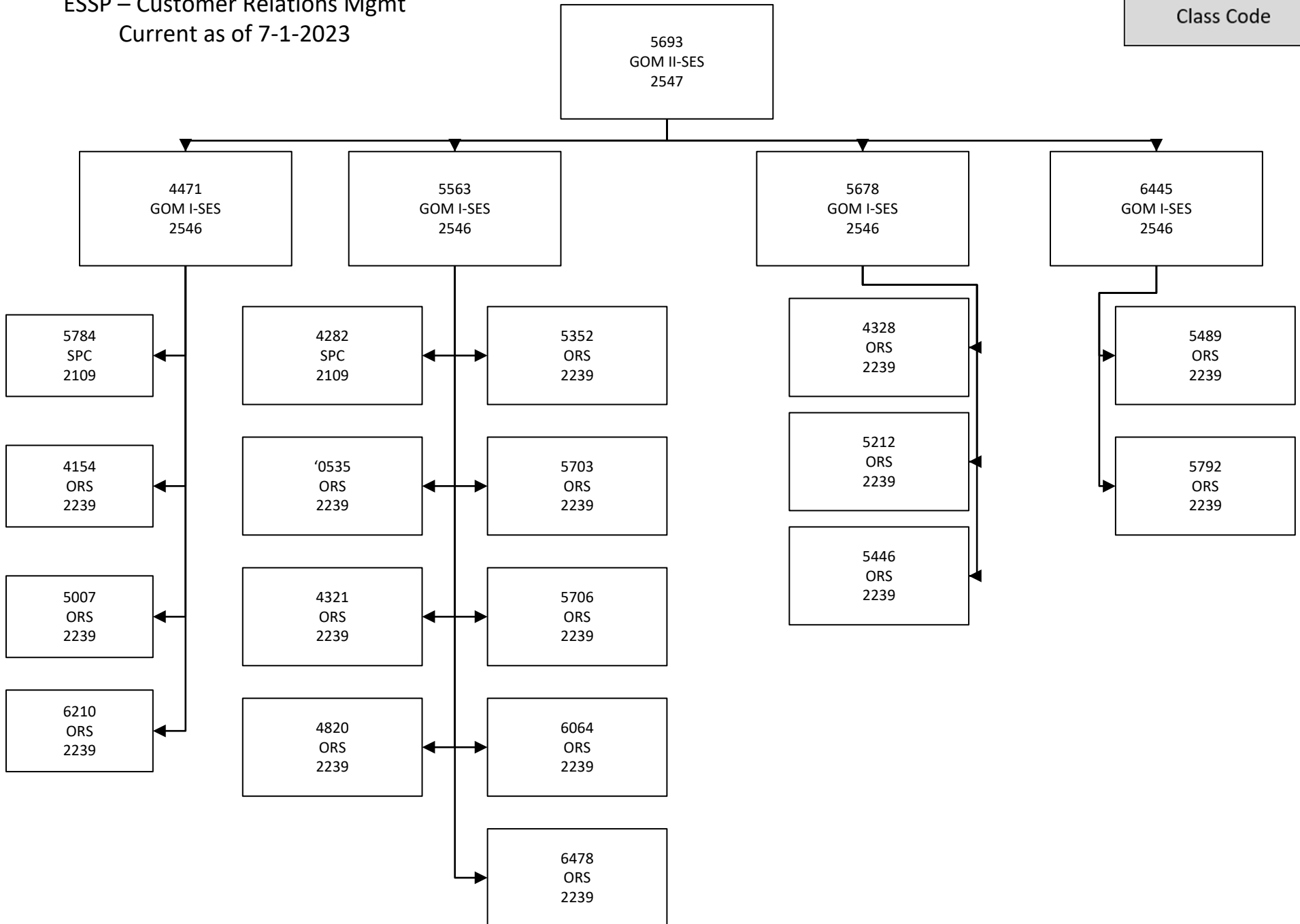
Department of Revenue
Child Support Program
ESSP – Customer Relations Mgmt
Current as of 7-1-2023

Position Number
Position Title
Class Code



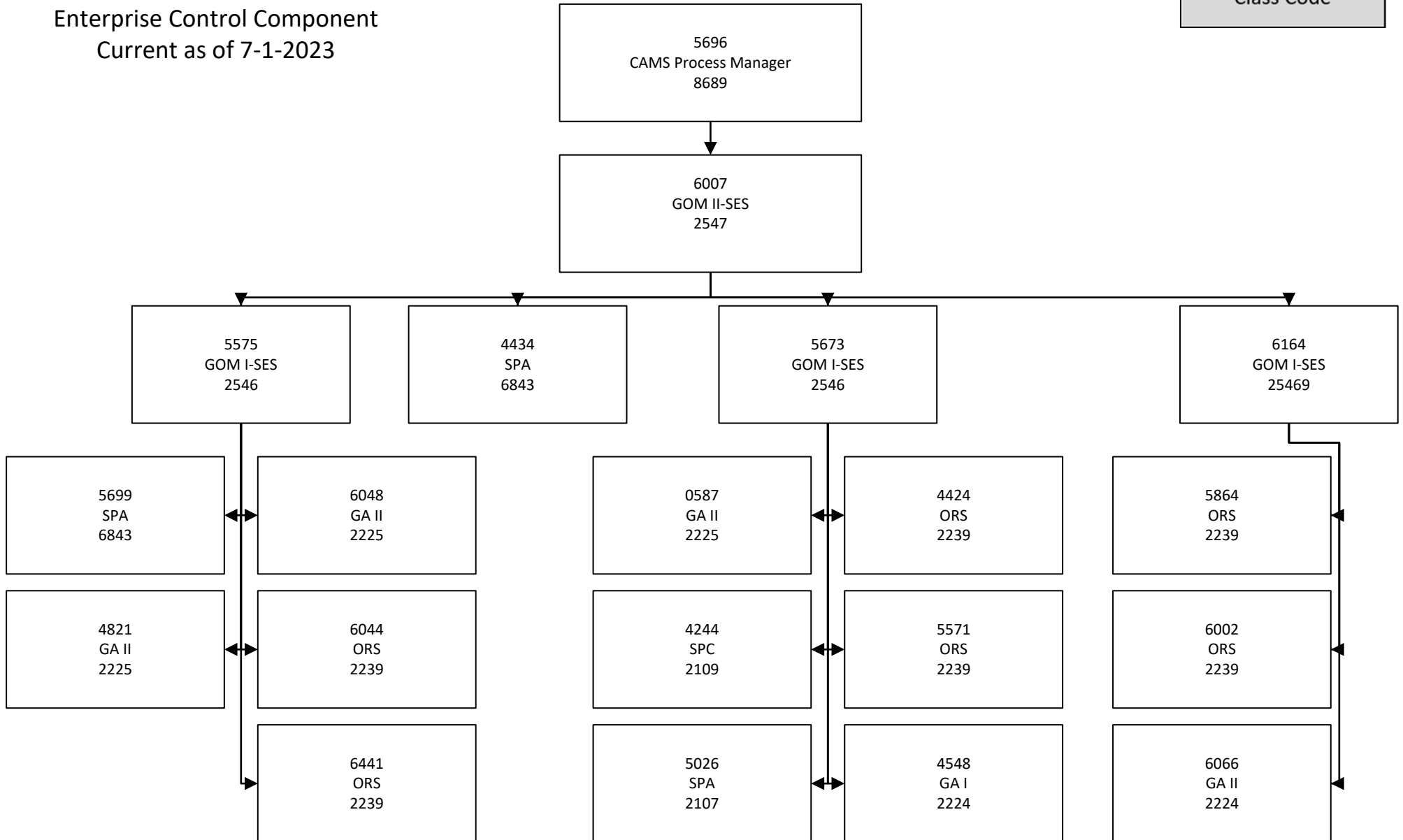
Department of Revenue
 Child Support Program
 ESSP – Customer Relations Mgmt
 Current as of 7-1-2023

Position Number
Position Title
Class Code



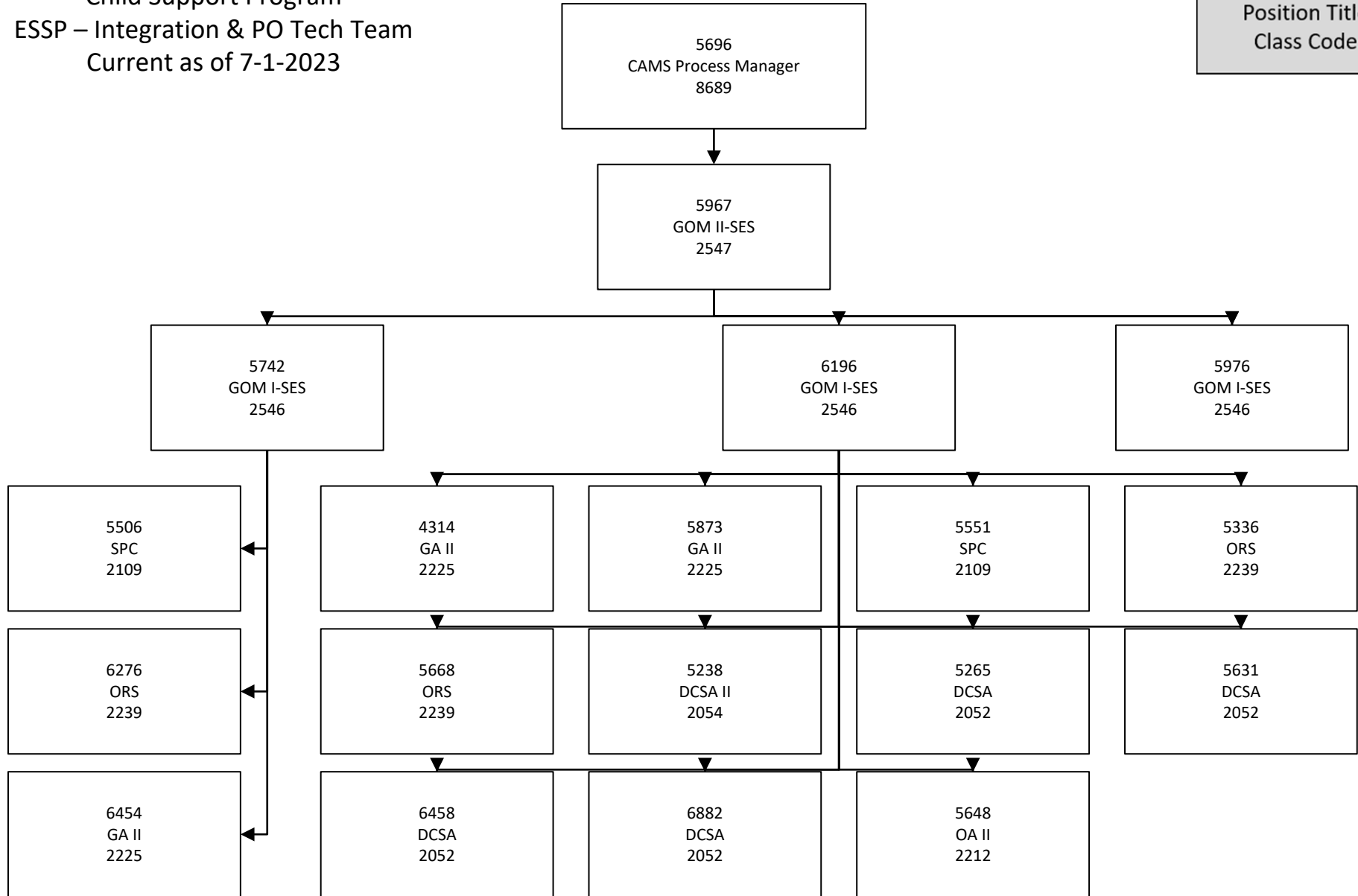
Department of Revenue
 Child Support Program
 ESSP Business Warehouse &
 Enterprise Control Component
 Current as of 7-1-2023

Position Number
Position Title
Class Code



Department of Revenue
 Child Support Program
 ESSP – Integration & PO Tech Team
 Current as of 7-1-2023

Position Number
Position Title
Class Code

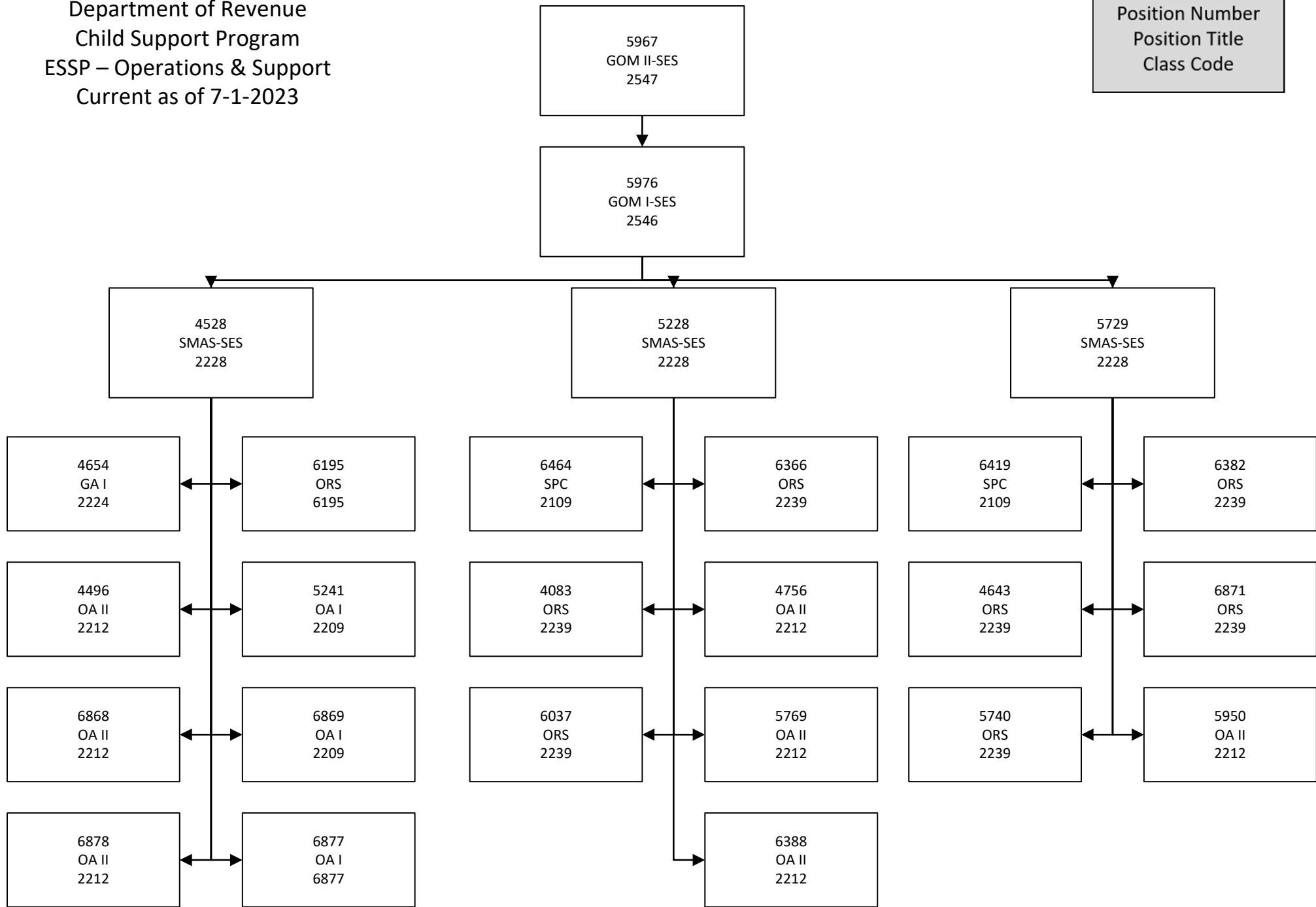


INTEGRATION

INTEGRATION & PO TECH TEAM

Department of Revenue
 Child Support Program
 ESSP – Operations & Support
 Current as of 7-1-2023

Position Number
 Position Title
 Class Code



Position Number
Position Title
Class Code

POSITIONS ON Loan to ISP

6329
Systems
Programmer III
2115

4581
Systems Project
Consultant
2109

5662
Systems Project
Analyst
2107

6027
ORS
2239

4020
OAS II
2043

4098
OAS II
2043

4724
OAS II
2043

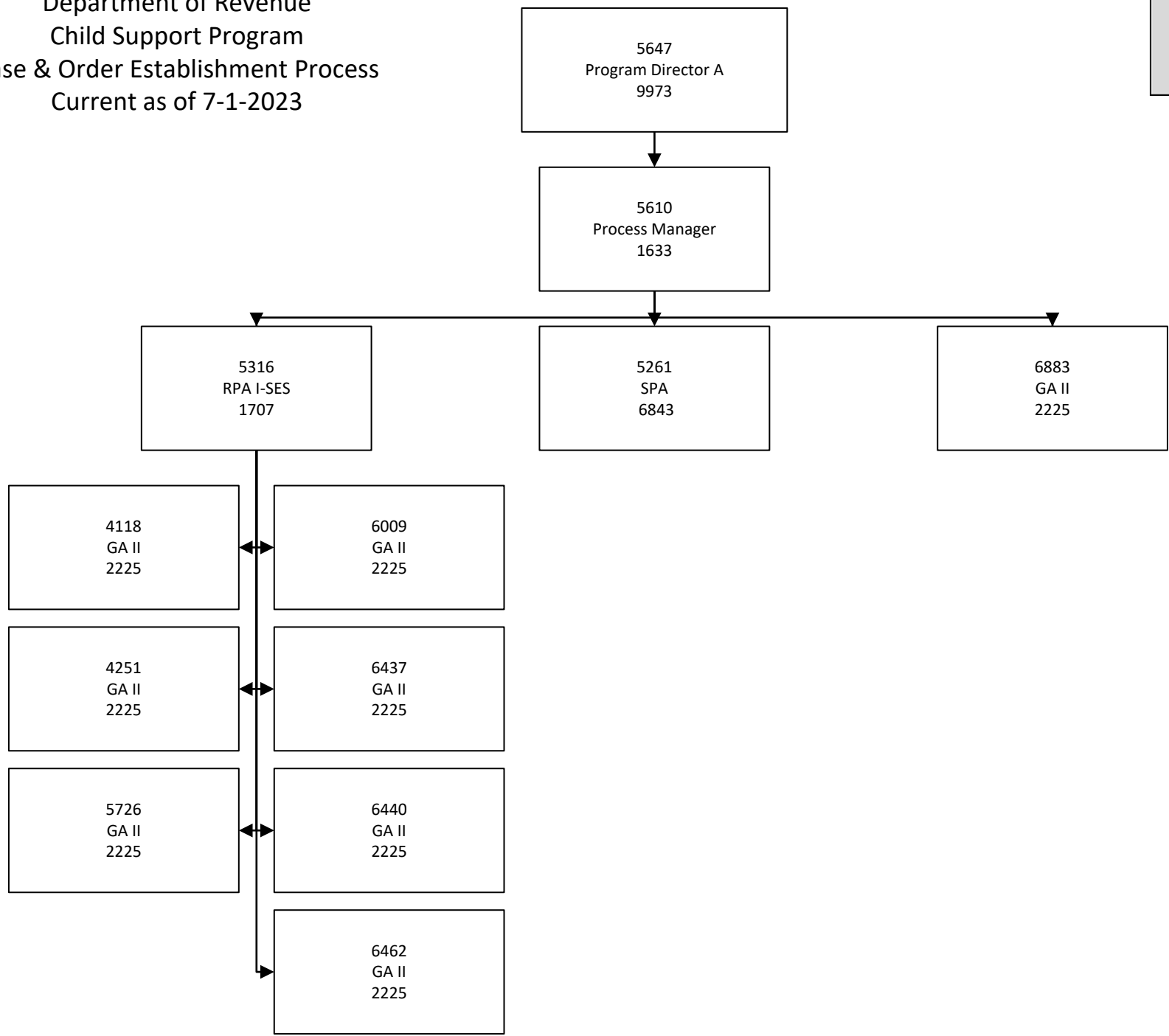
5277
OAS II
2043

6465
OAS II
2043

5097
EDP Quality
Control Spec
2016

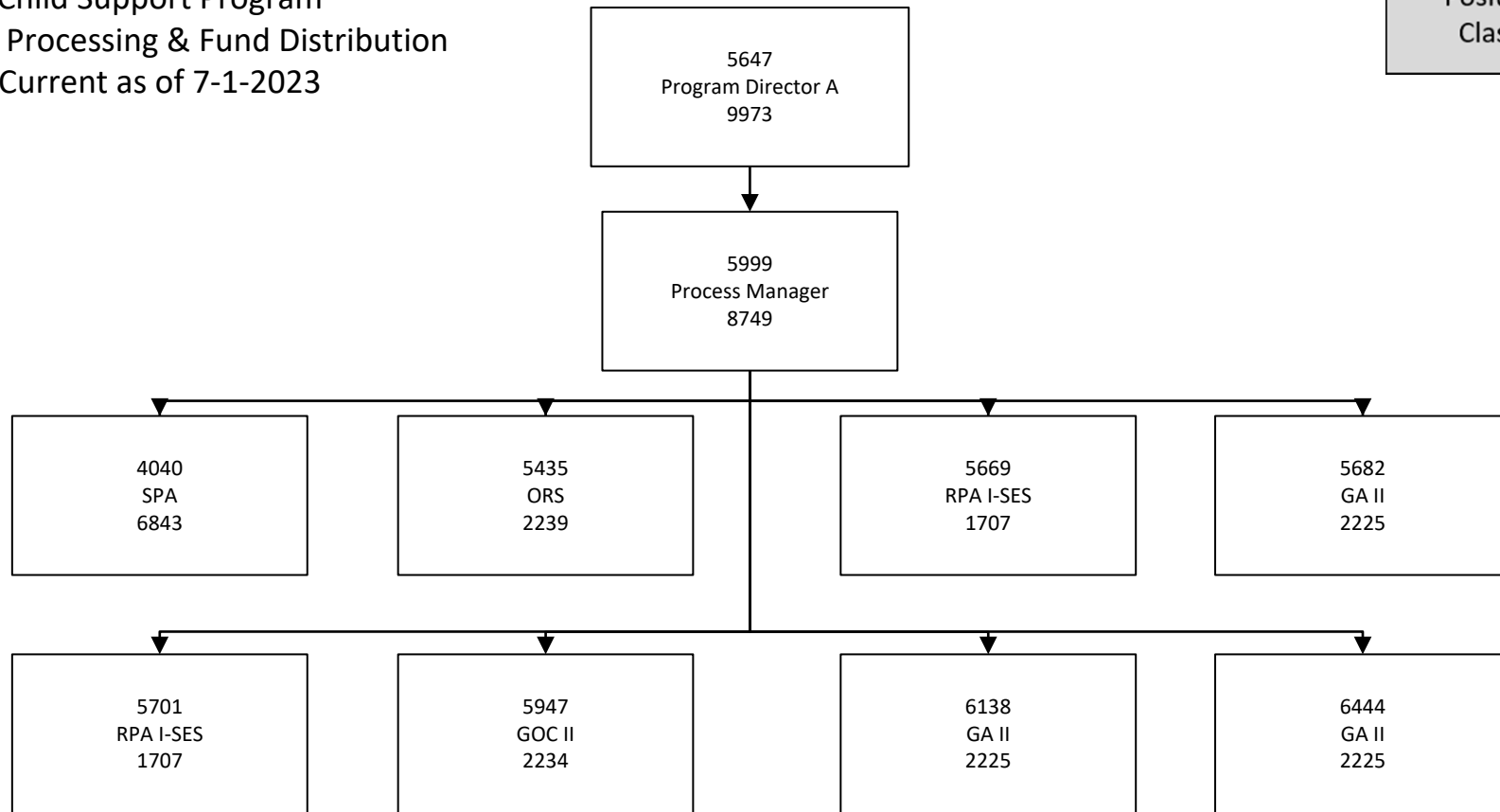
Department of Revenue
 Child Support Program
 Case & Order Establishment Process
 Current as of 7-1-2023

Position Number
Position Title
Class Code



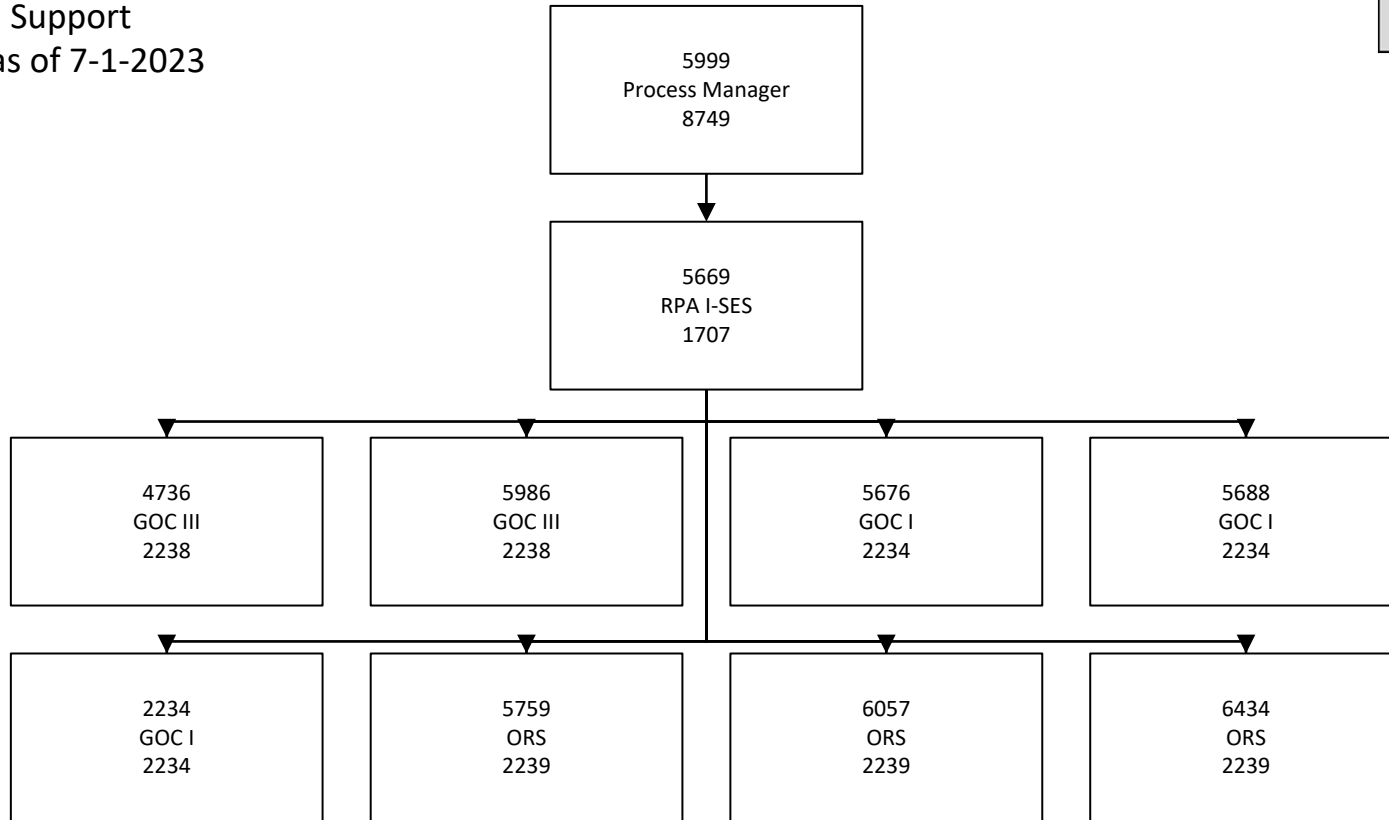
Department of Revenue
Child Support Program
Payment Processing & Fund Distribution
Current as of 7-1-2023

Position Number
Position Title
Class Code



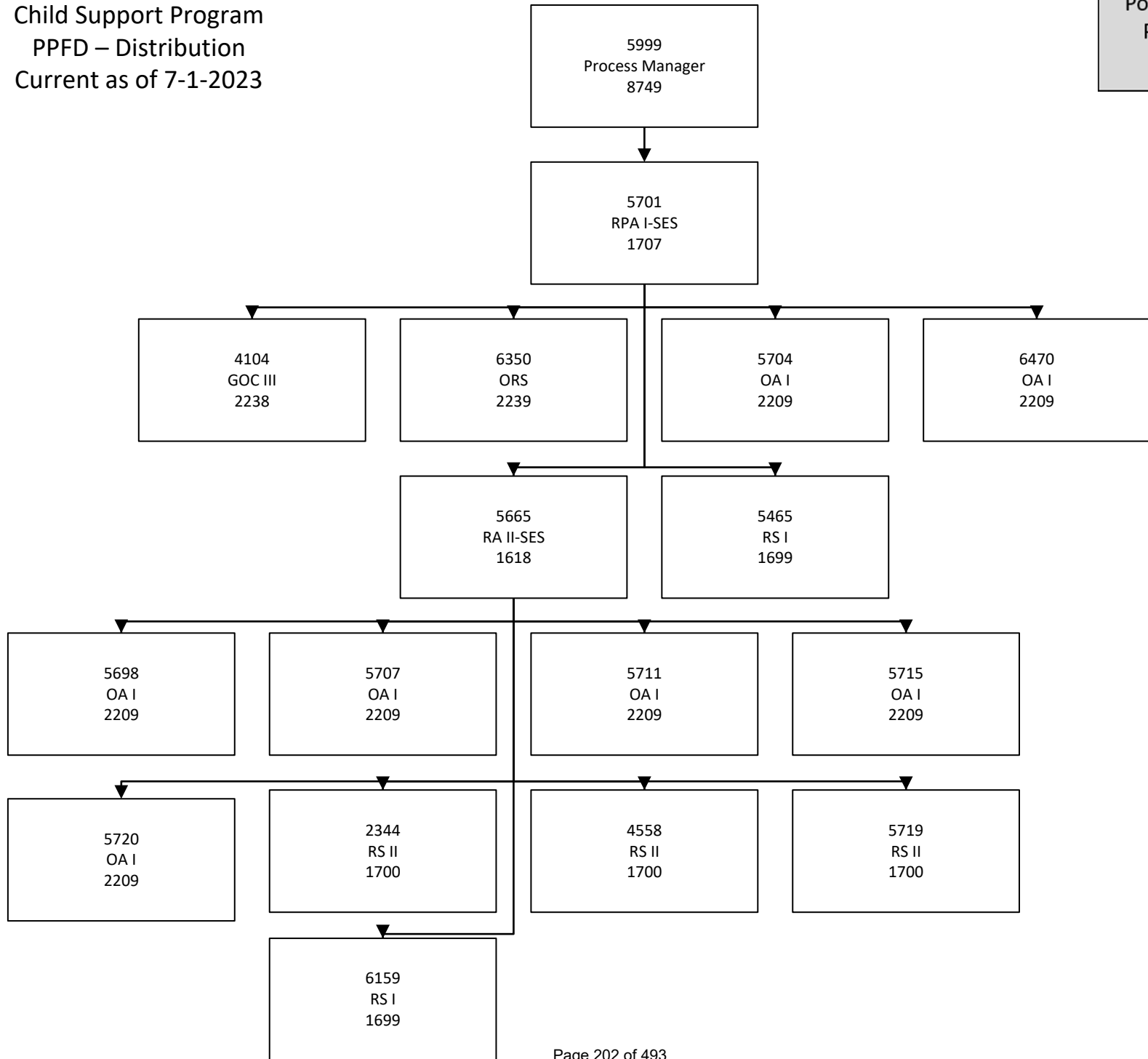
Department of Revenue
Child Support Program
SDU Support
Current as of 7-1-2023

Position Number
Position Title
Class Code



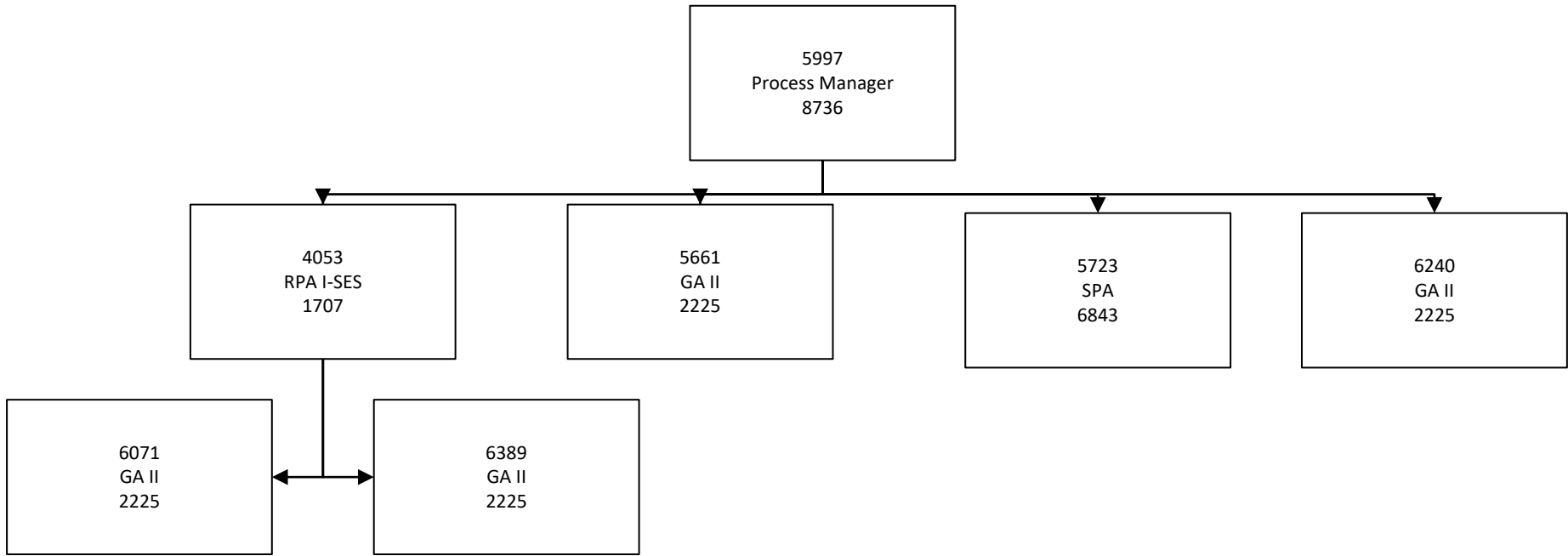
Department of Revenue
 Child Support Program
 PPF – Distribution
 Current as of 7-1-2023

Position Number
Position Title
Class Code



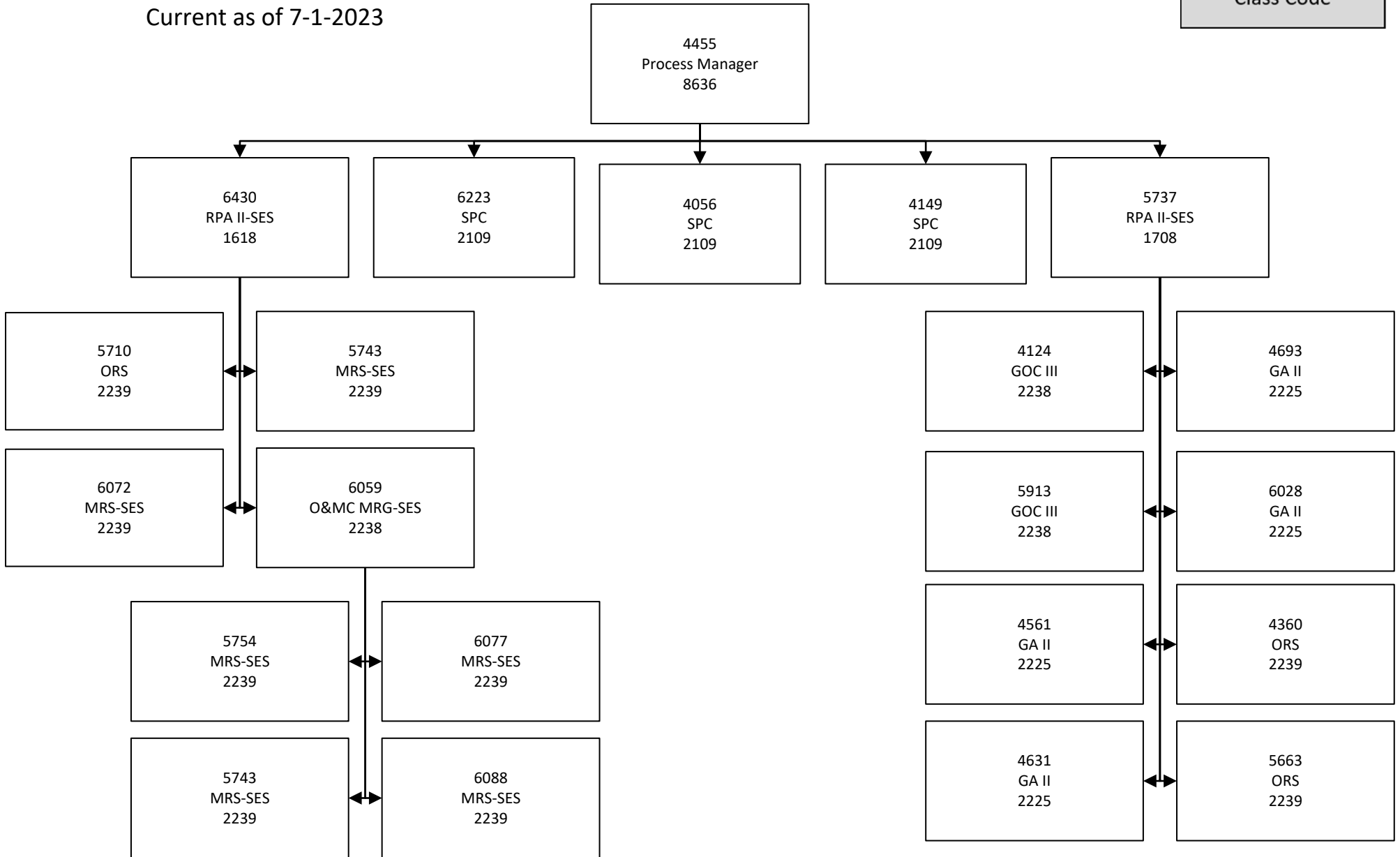
Department of Revenue
Child Support Program
Compliance / Enforcement Process
Current as of 7-1-2023

Position Number
Position Title
Class Code



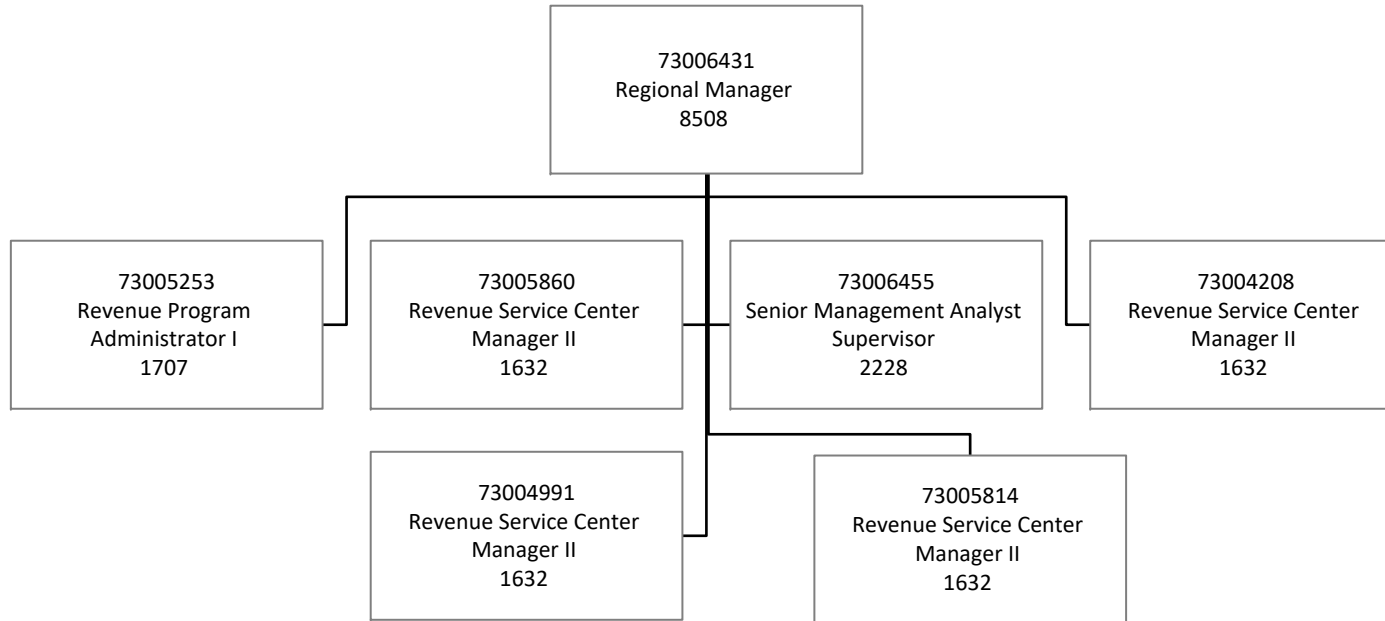
Department of Revenue
 Child Support Program
 Resource Management Process
 Current as of 7-1-2023

Position Number
Position Title
Class Code



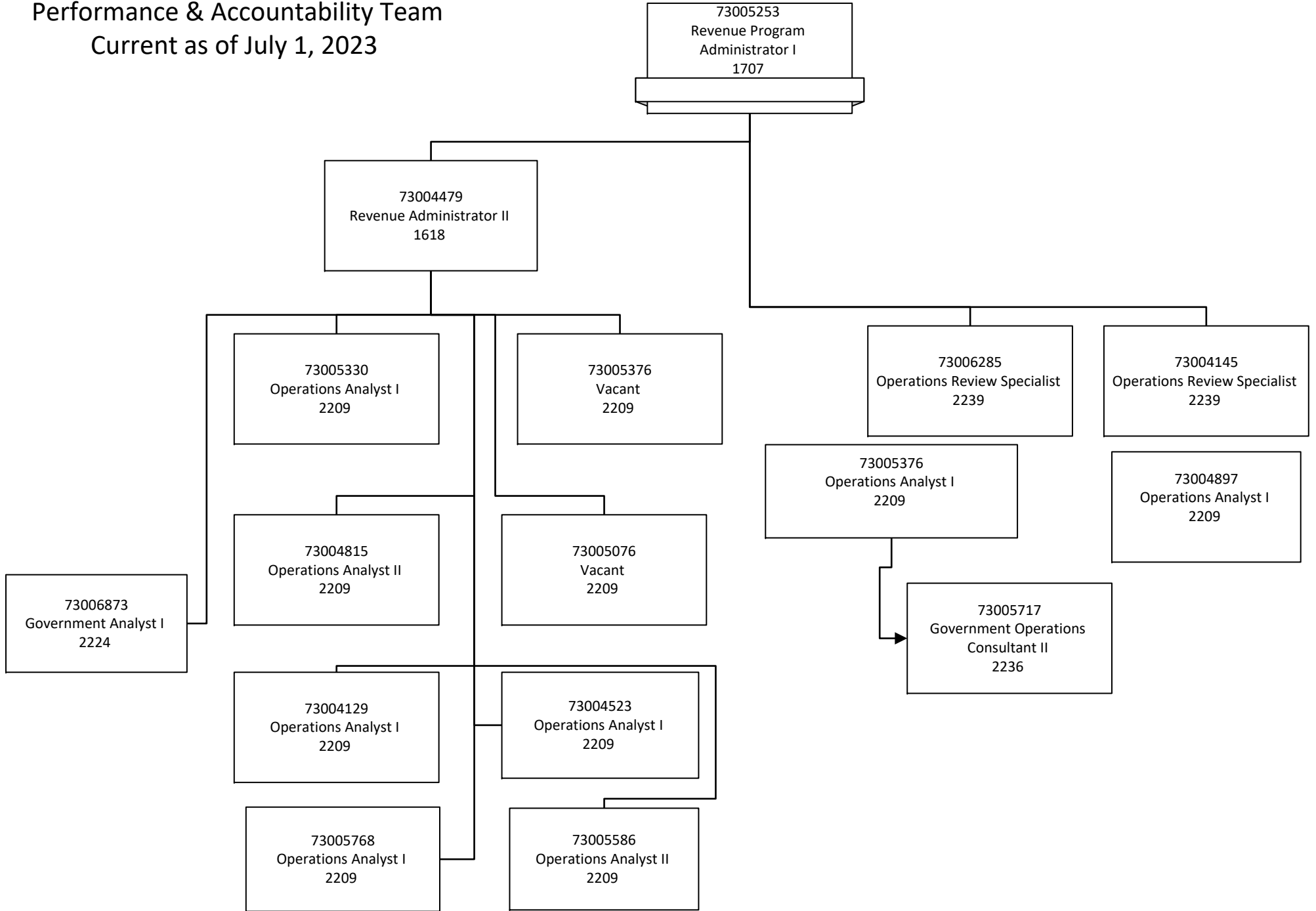
Department of Revenue
Child Support Program
Central Operations Region
Leadership
Current as of July 1, 2023

Position Number
Position Title
Class Code



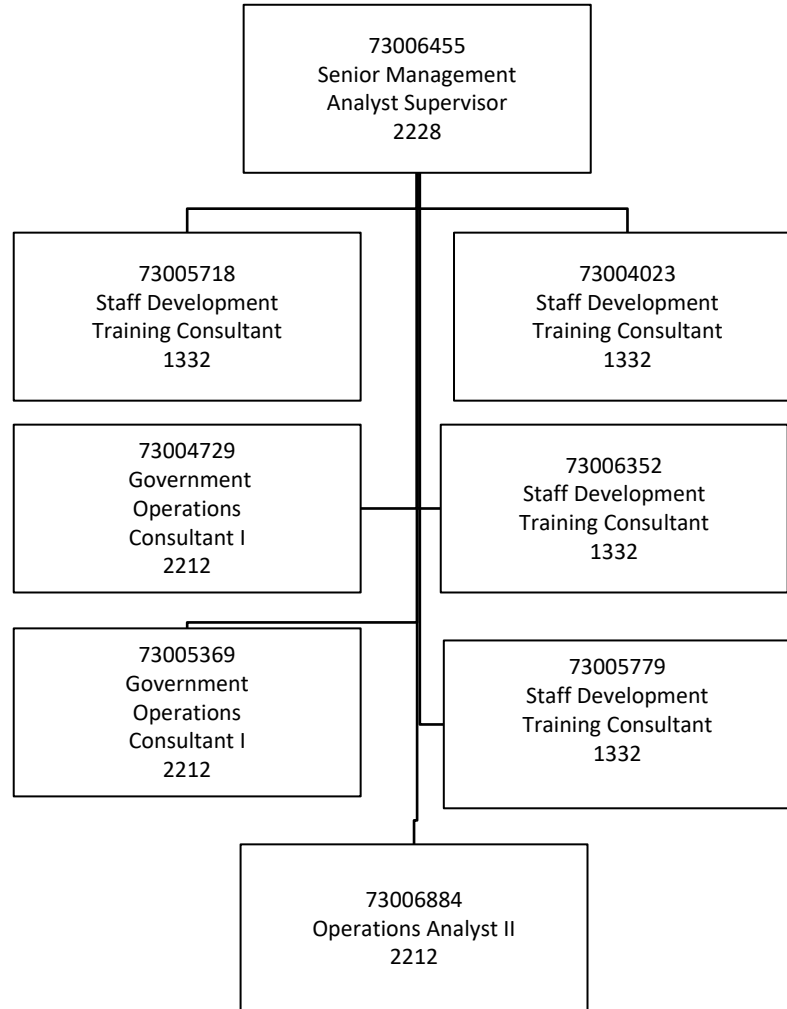
Department of Revenue
 Child Support Program
 Central Operations Region
 Performance & Accountability Team
 Current as of July 1, 2023

Position Number
Position Title
Class Code



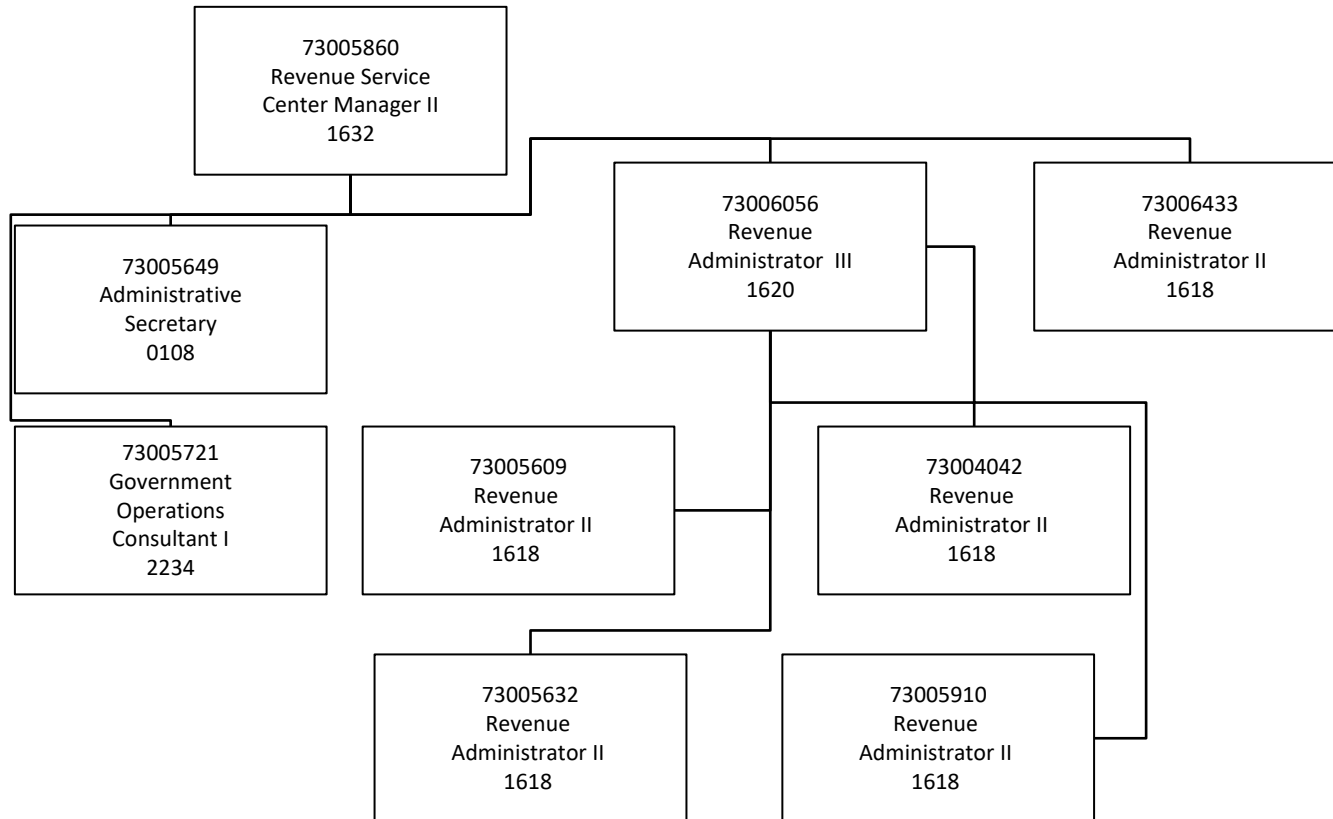
Department of Revenue
Child Support Program
Central Operations Region
Recruitment & Training Team
Current as of July 1, 2023

Position Number
Position Title
Class Code



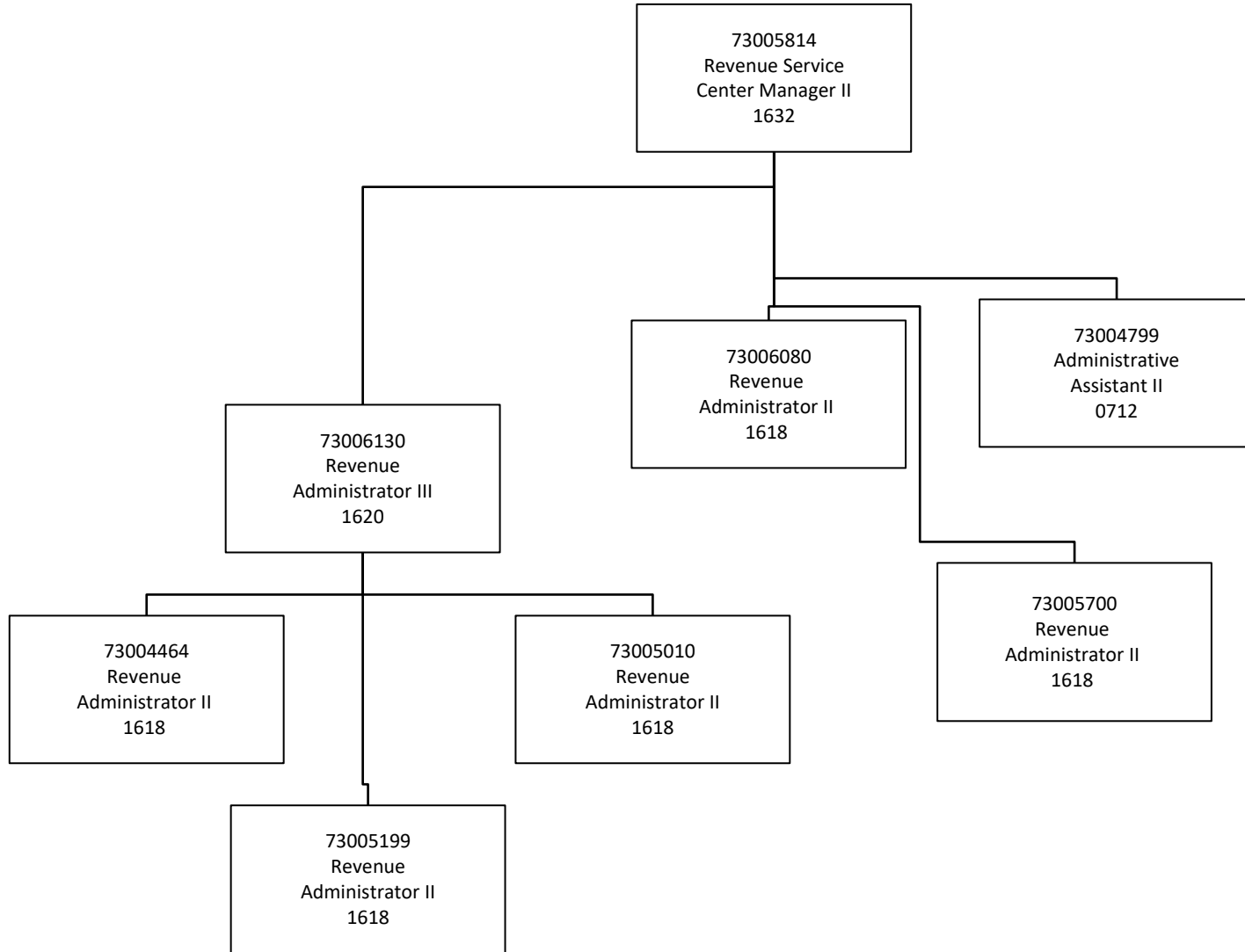
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center Leadership
Current as of July 1, 2023

Position Number
Position Title
Class Code



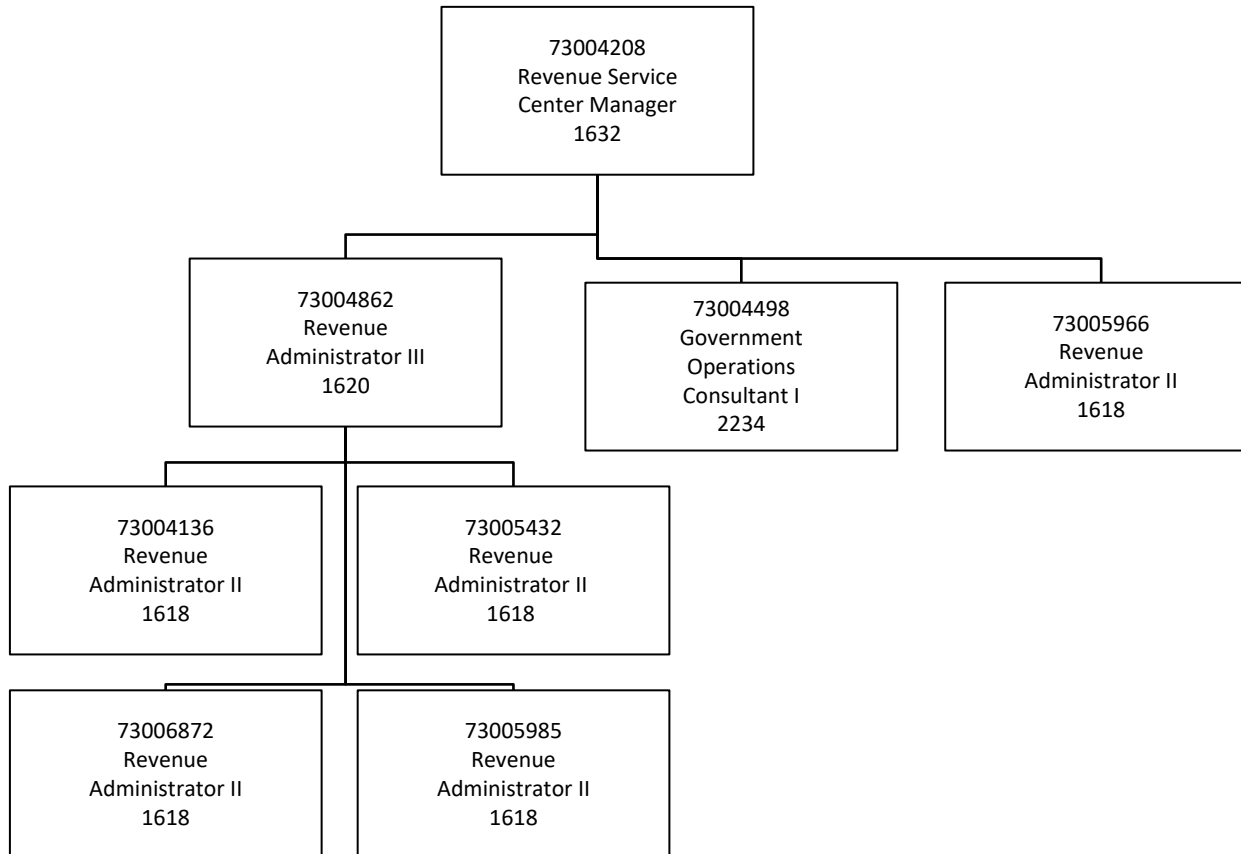
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center Leadership
Current as of July 1, 2023

Position Number
Position Title
Class Code



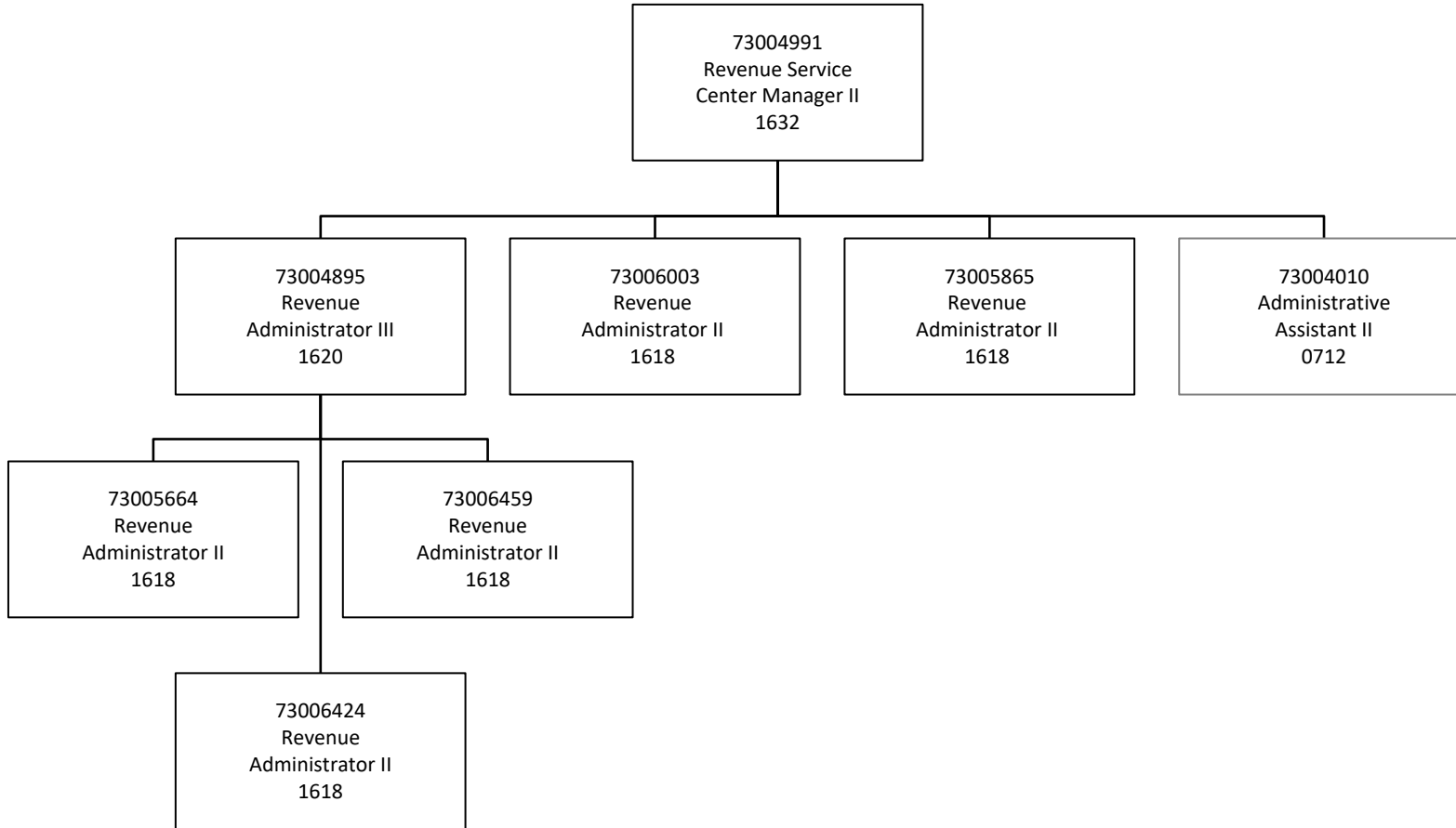
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center Leadership
Current as of July 1, 2023

Position Number
Position Title
Class Code



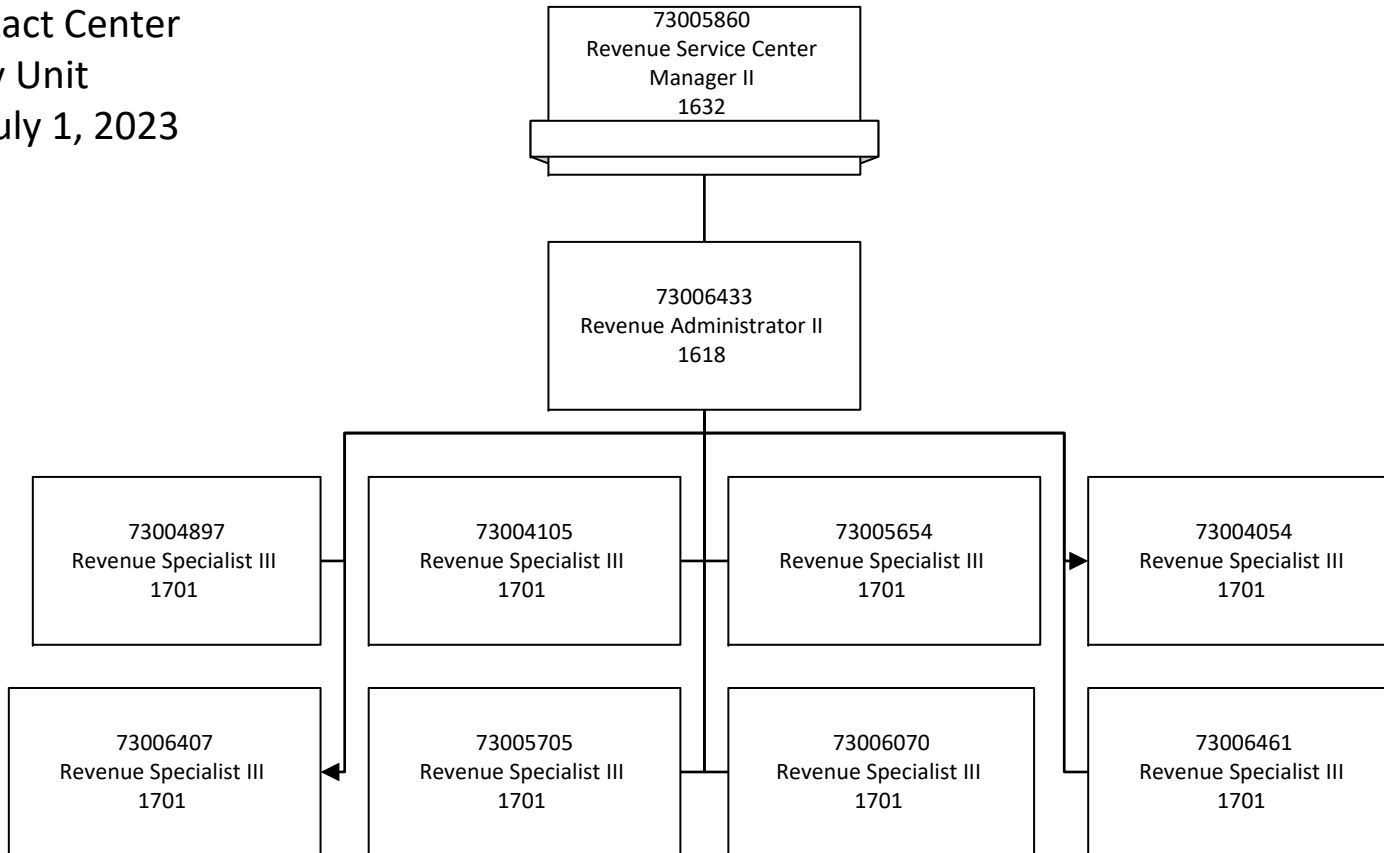
Department of Revenue
Child Support Program
Central Operations Region
Central Operations Service Site Leadership
Current as of July 1, 2023

Position Number
Position Title
Class Code



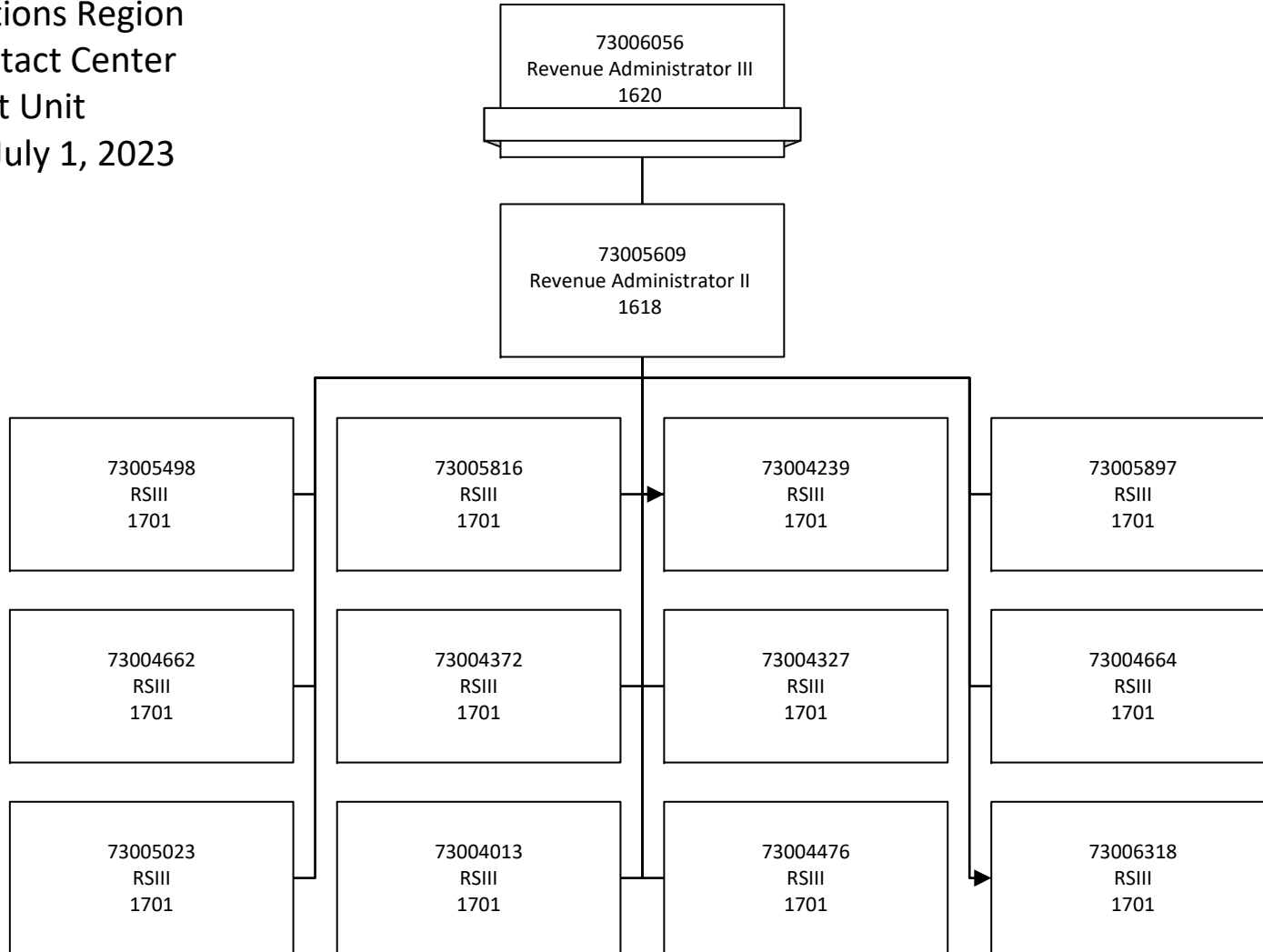
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center
Bank Levy Unit
Current as of July 1, 2023

Position Number
Position Title
Class Code



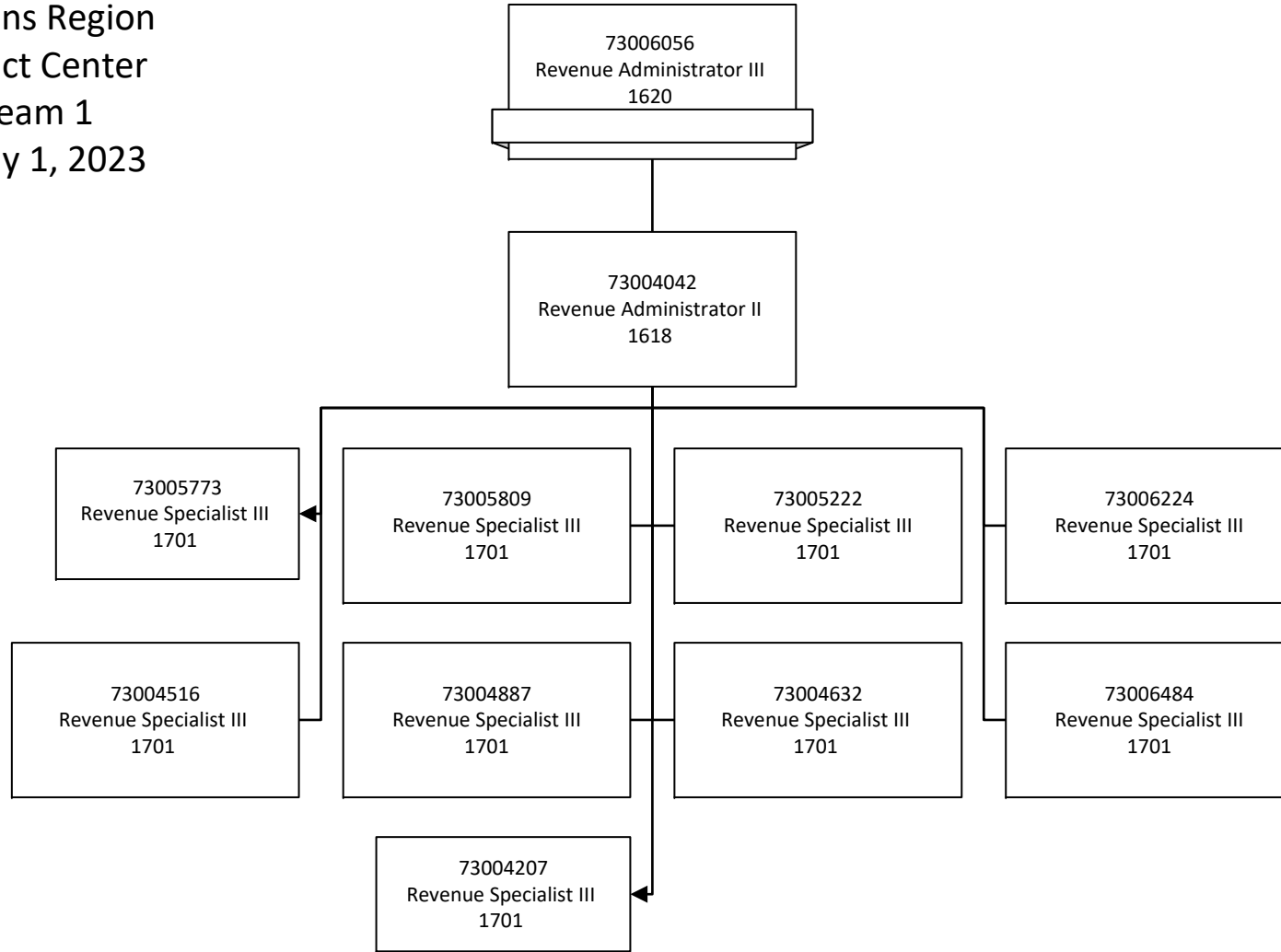
Department of Revenue
 Child Support Program
 Central Operations Region
 Customer Contact Center
 Webchat Unit
 Current as of July 1, 2023

Position Number
Position Title
Class Code



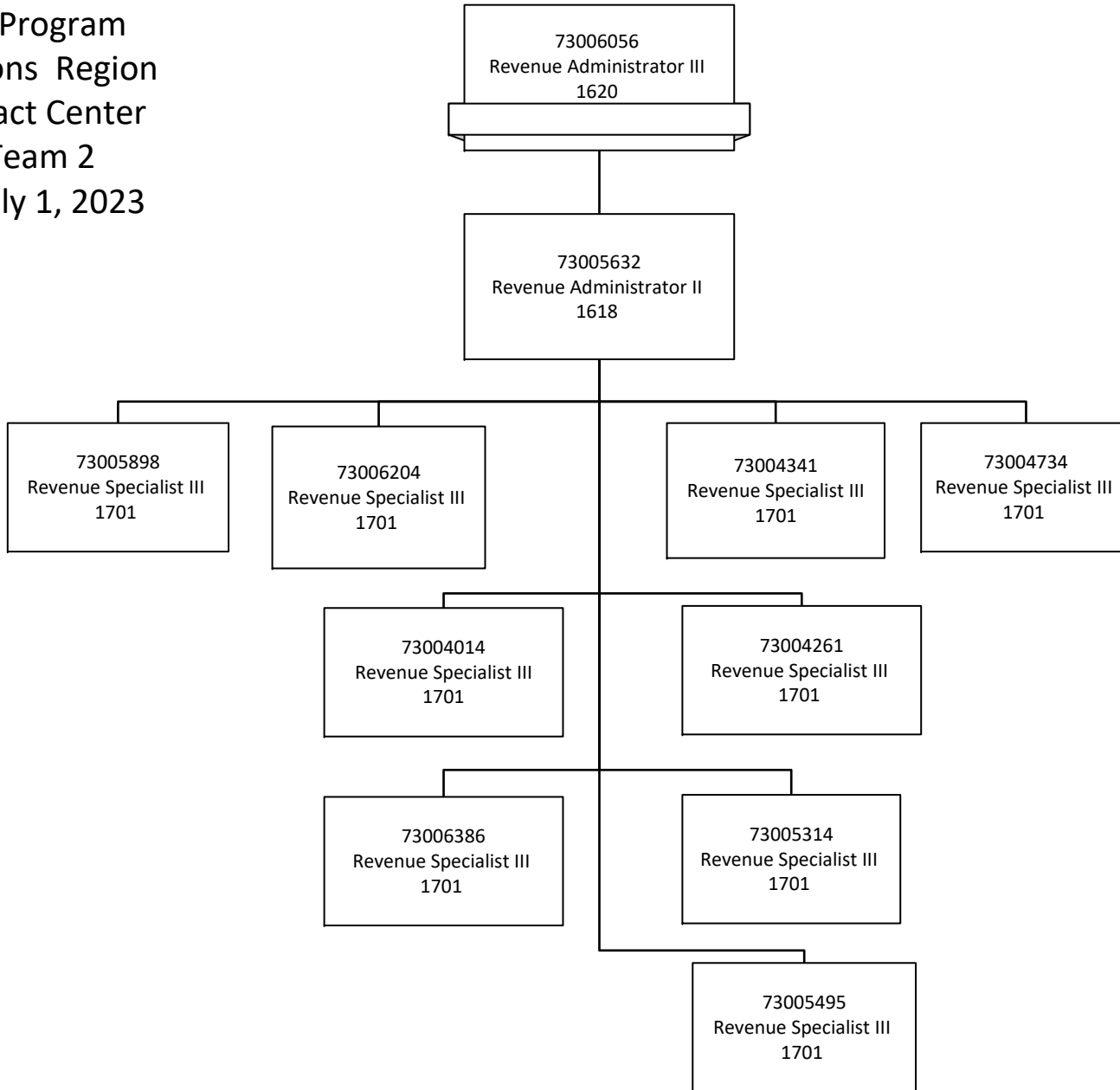
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center
Telephone Team 1
Current as of July 1, 2023

Position Number
Position Title
Class Code



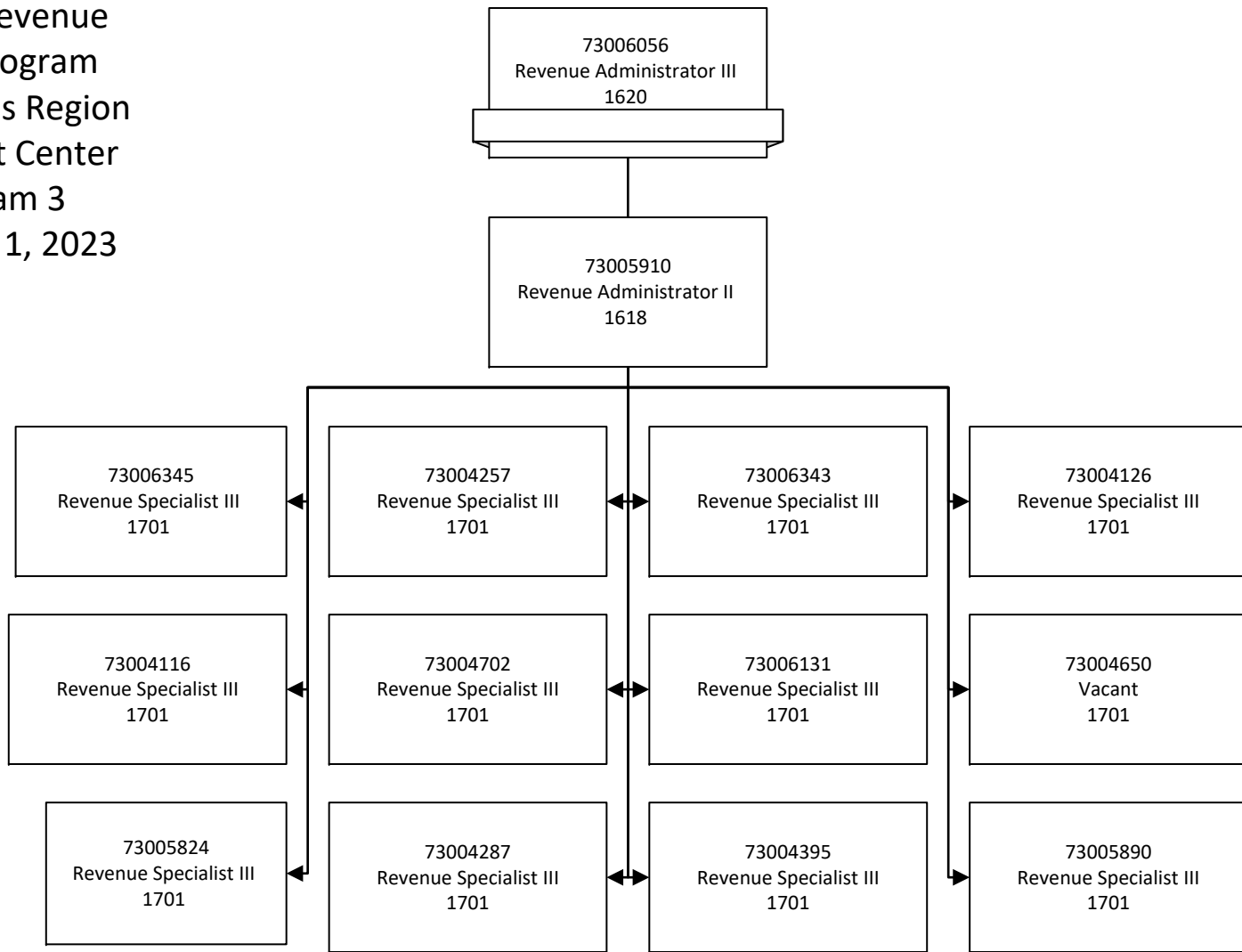
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center
Telephone Team 2
Current as of July 1, 2023

Position Number
Position Title
Class Code



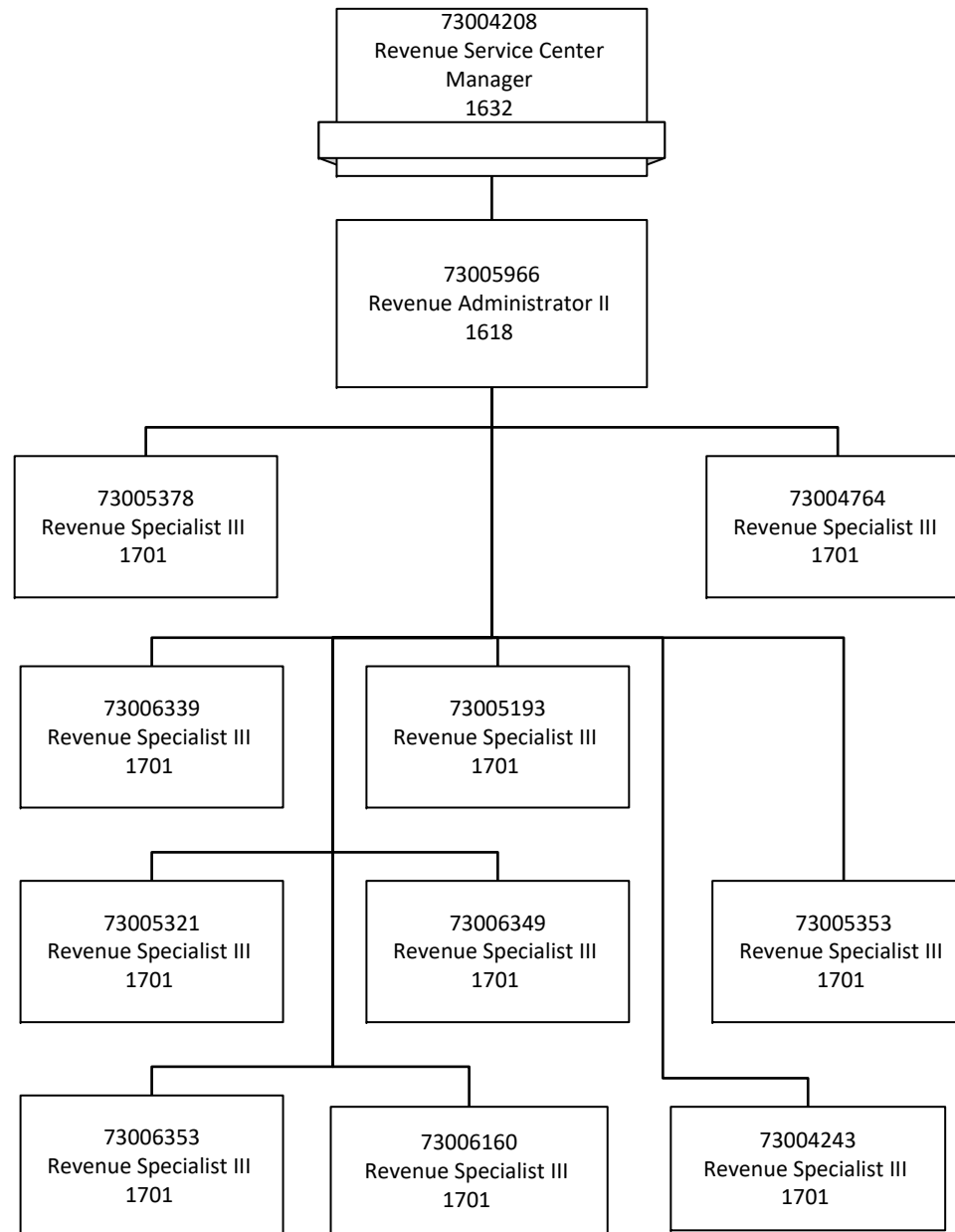
Department of Revenue
 Child Support Program
 Central Operations Region
 Customer Contact Center
 Telephone Team 3
 Current as of July 1, 2023

Position Number
Position Title
Class Code



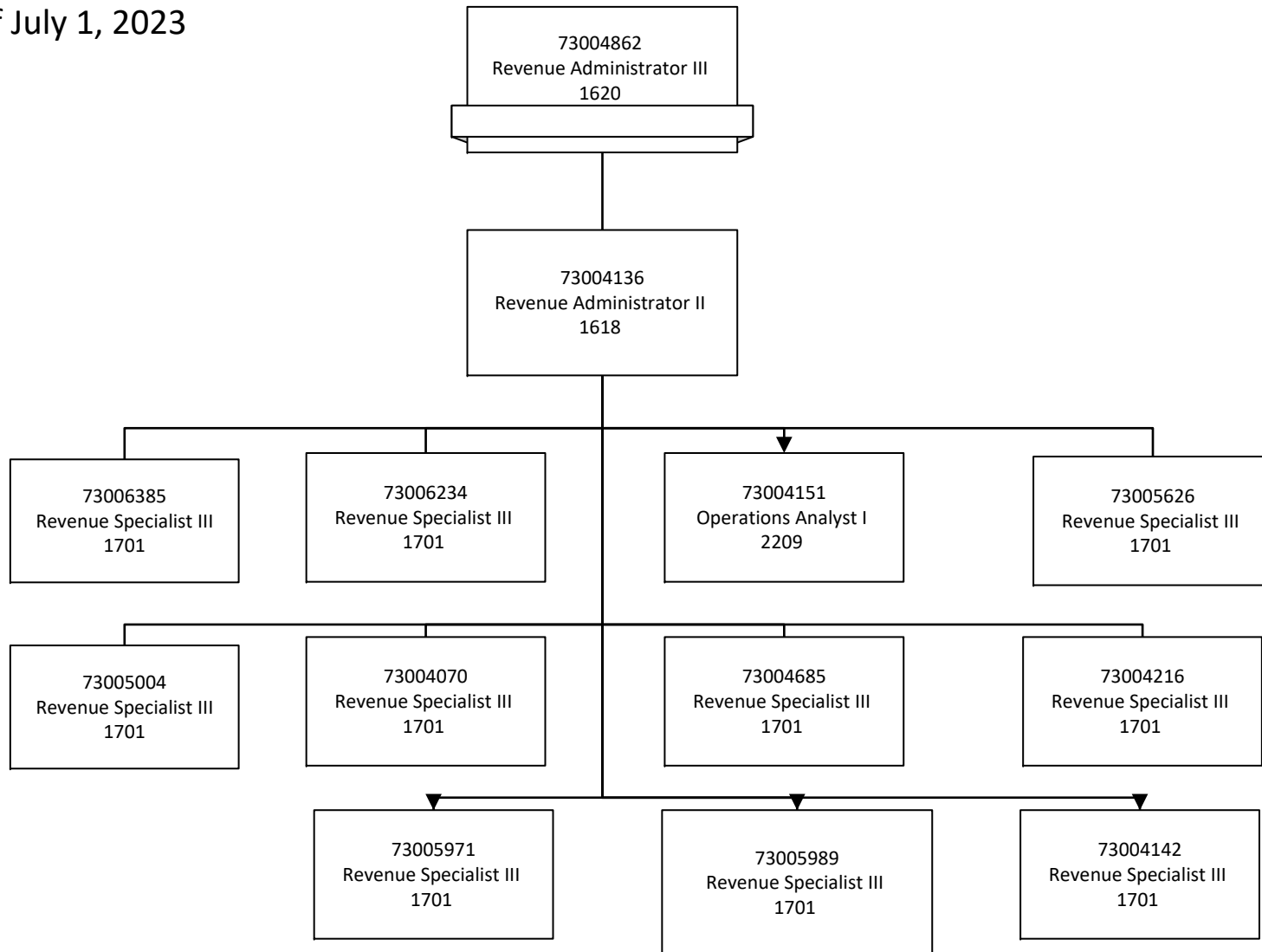
Department of Revenue
 Child Support Program
 Central Operations Region
 Customer Contact Center
 POE Team
 Current as of July 1, 2023

Position Number
Position Title
Class Code



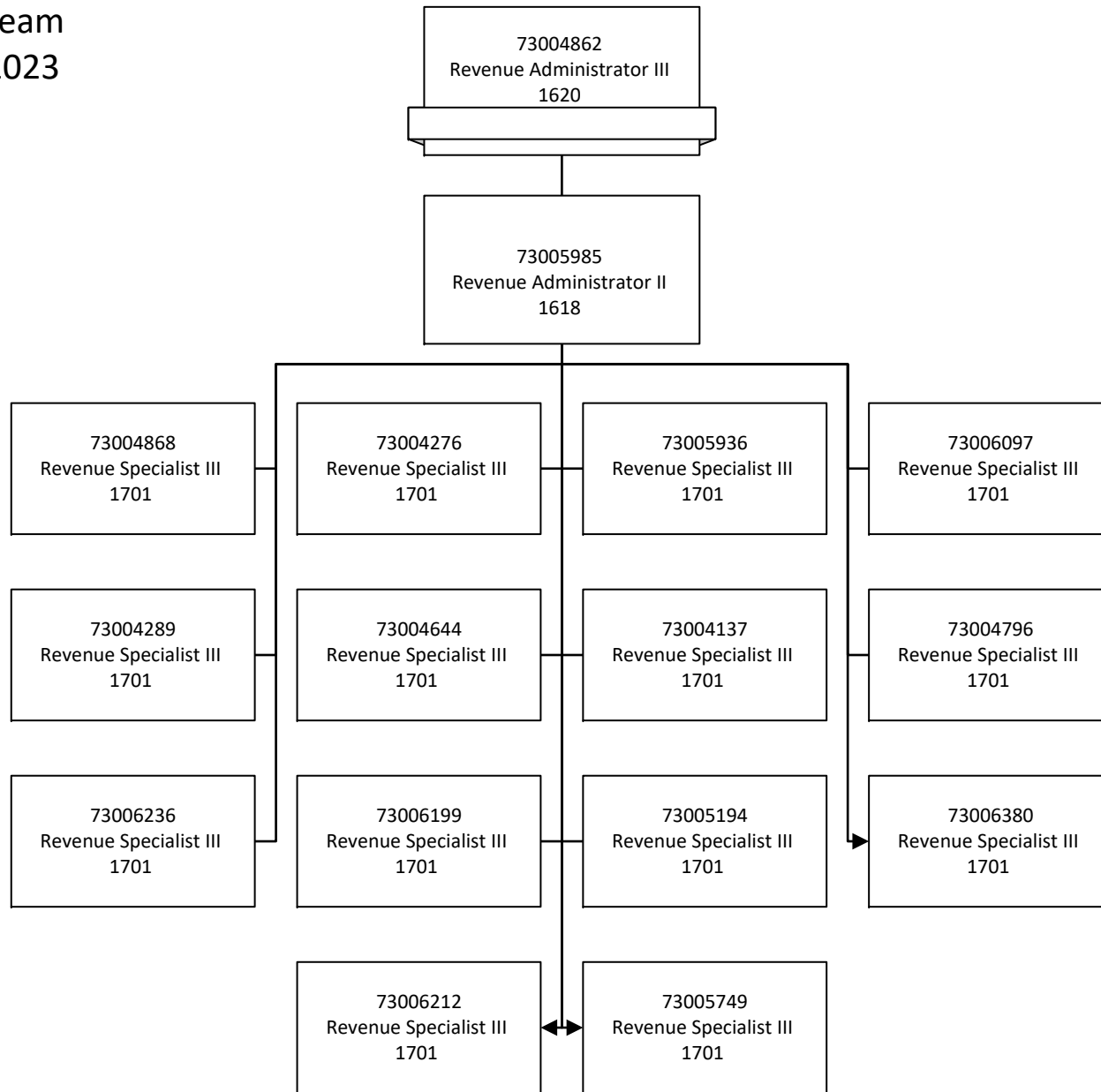
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center
Local Office/Webchat Team
Current as of July 1, 2023

Position Number
Position Title
Class Code



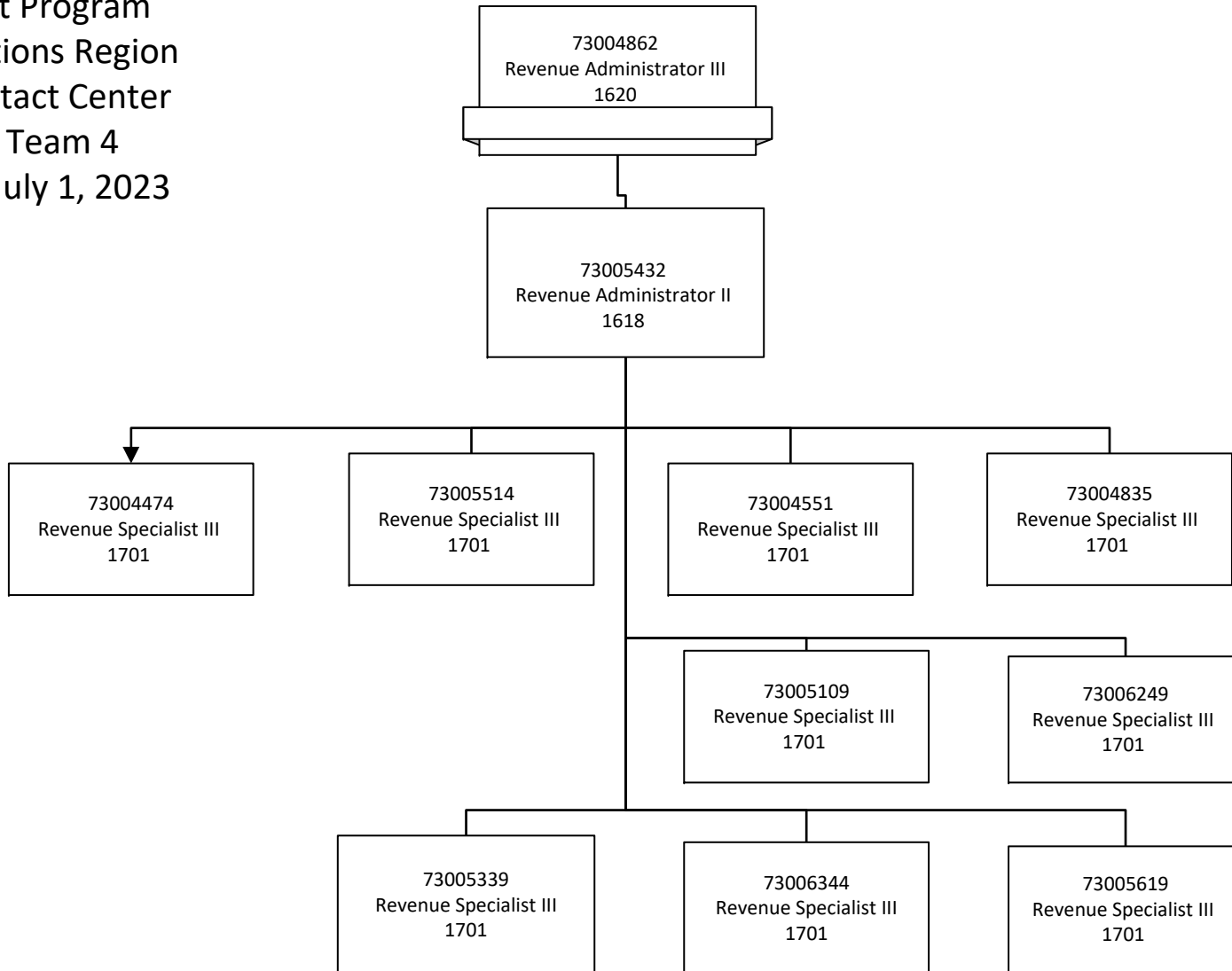
Department of Revenue
 Child Support Program
 Central Operations Region
 Customer Contact Center
 Bilingual Telephone Team
 Current as of July 1, 2023

Position Number
Position Title
Class Code

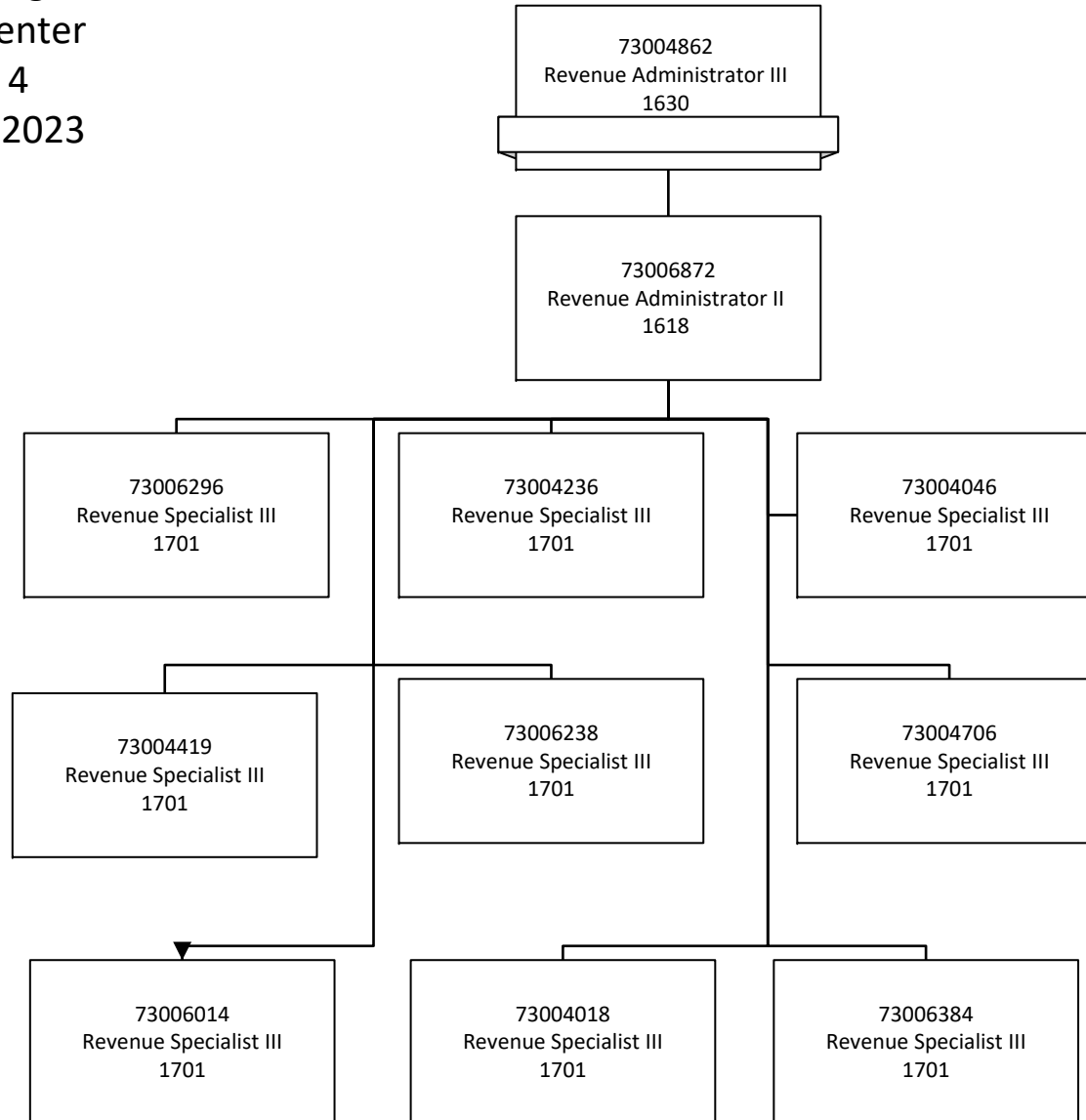


Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center
Telephone Team 4
Current as of July 1, 2023

Position Number
Position Title
Class Code

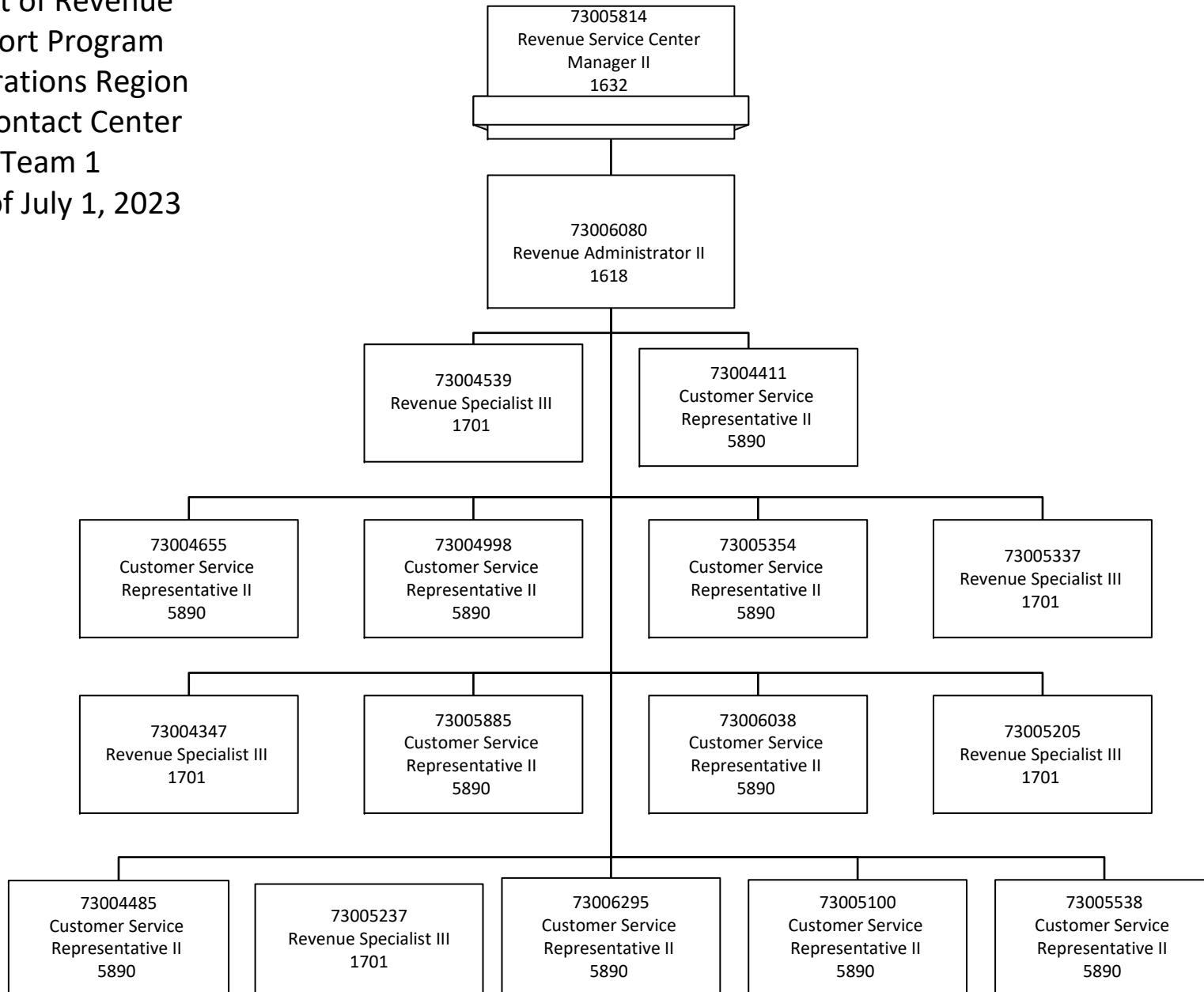


Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center
Telephone Team 4
Current as of July 1, 2023



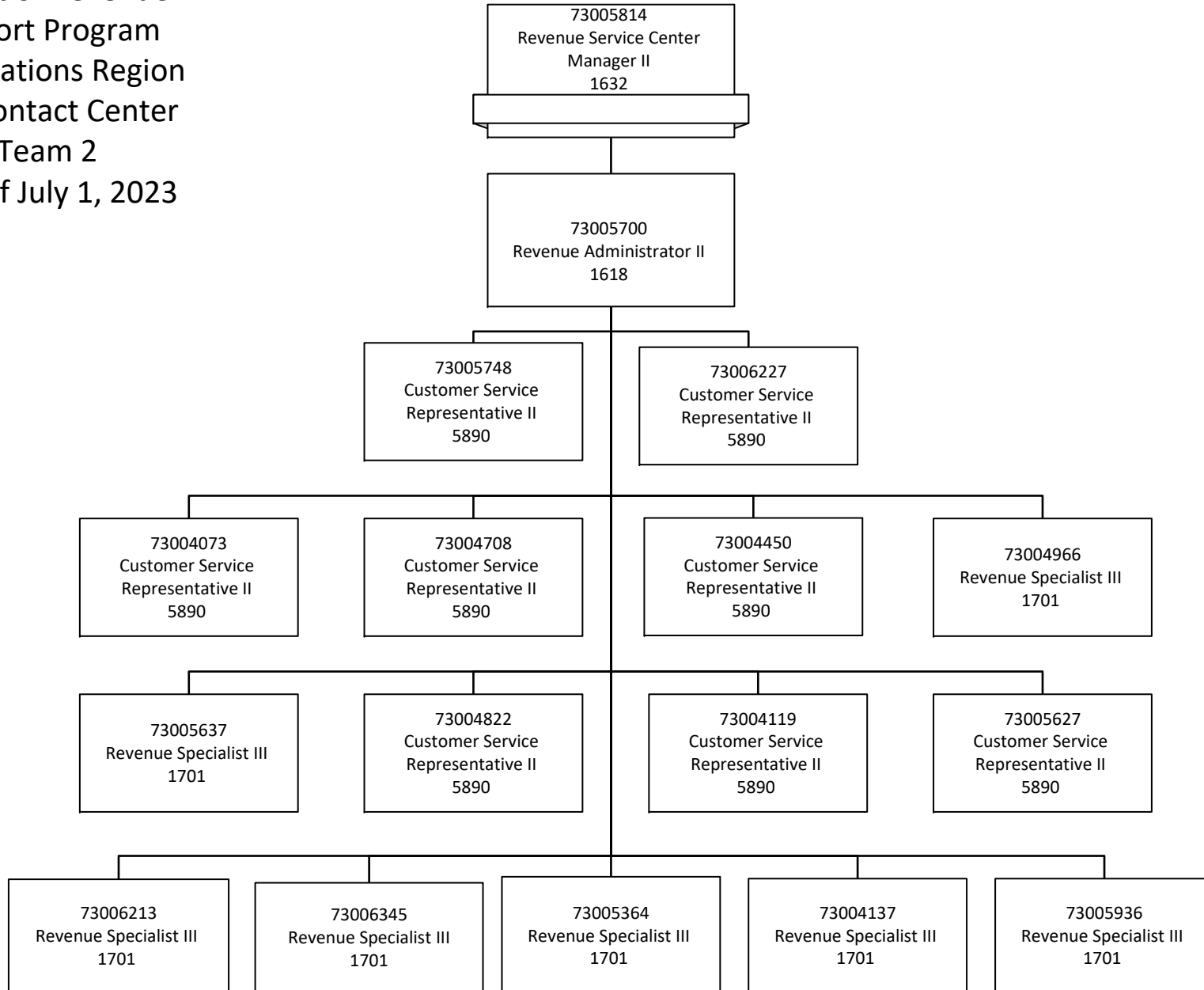
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 Customer Contact Center
 CSR II Team 1
 Current as of July 1, 2023

Position Number
Position Title
Class Code



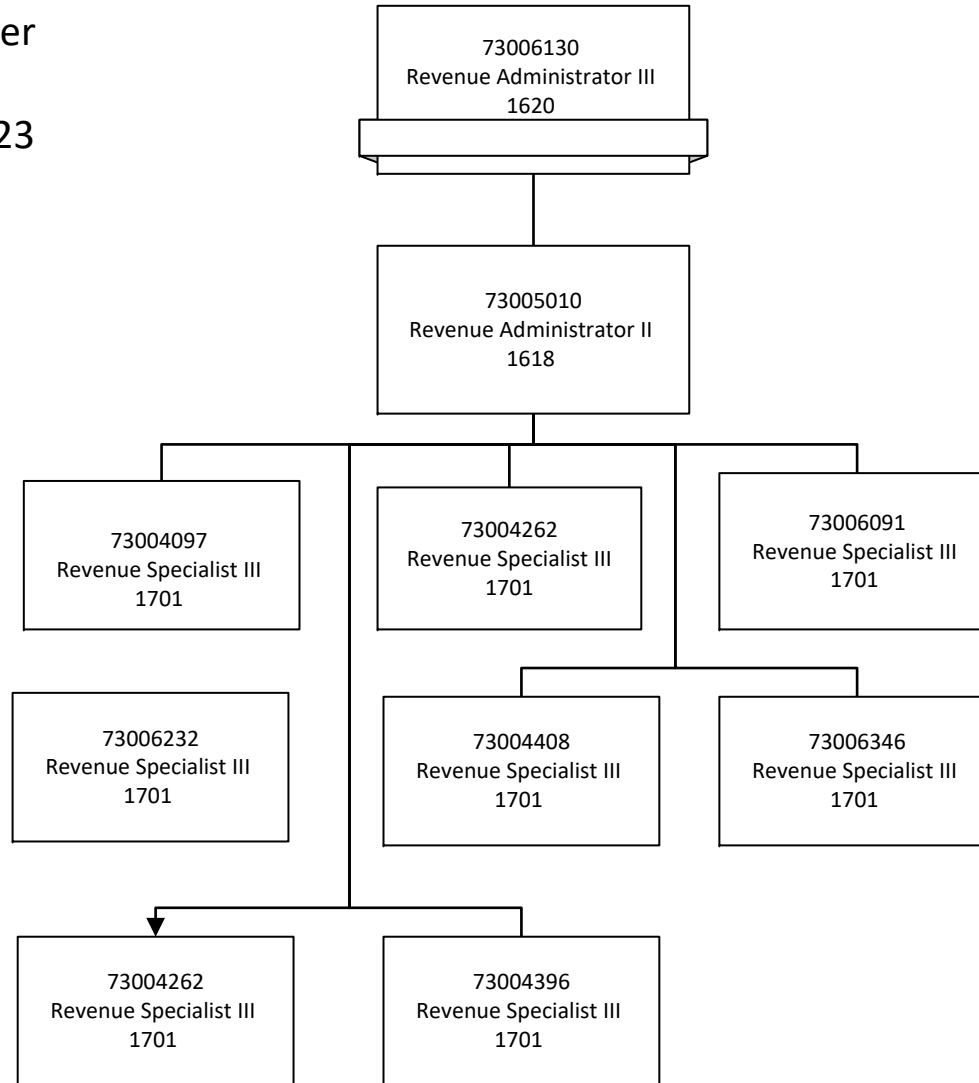
Department of Revenue
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 Central Operations Region
 Customer Contact Center
 CSR II Team 2
 Current as of July 1, 2023

Position Number
Position Title
Class Code



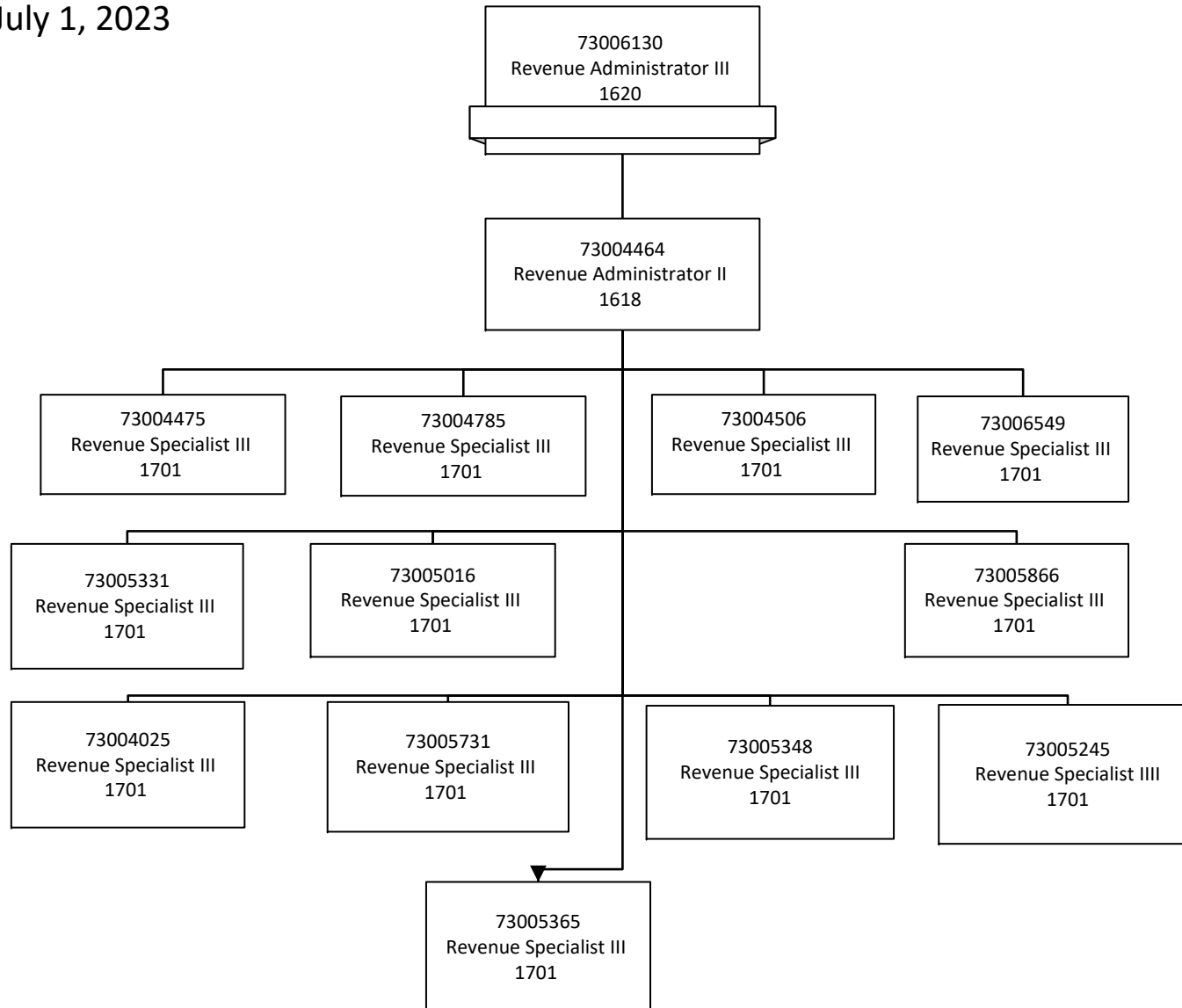
Department of Revenue
Child Support Program
Central Operations Region
Customer Contact Center
New Hire Team 1
Current as of July 1, 2023

Position Number
Position Title
Class Code



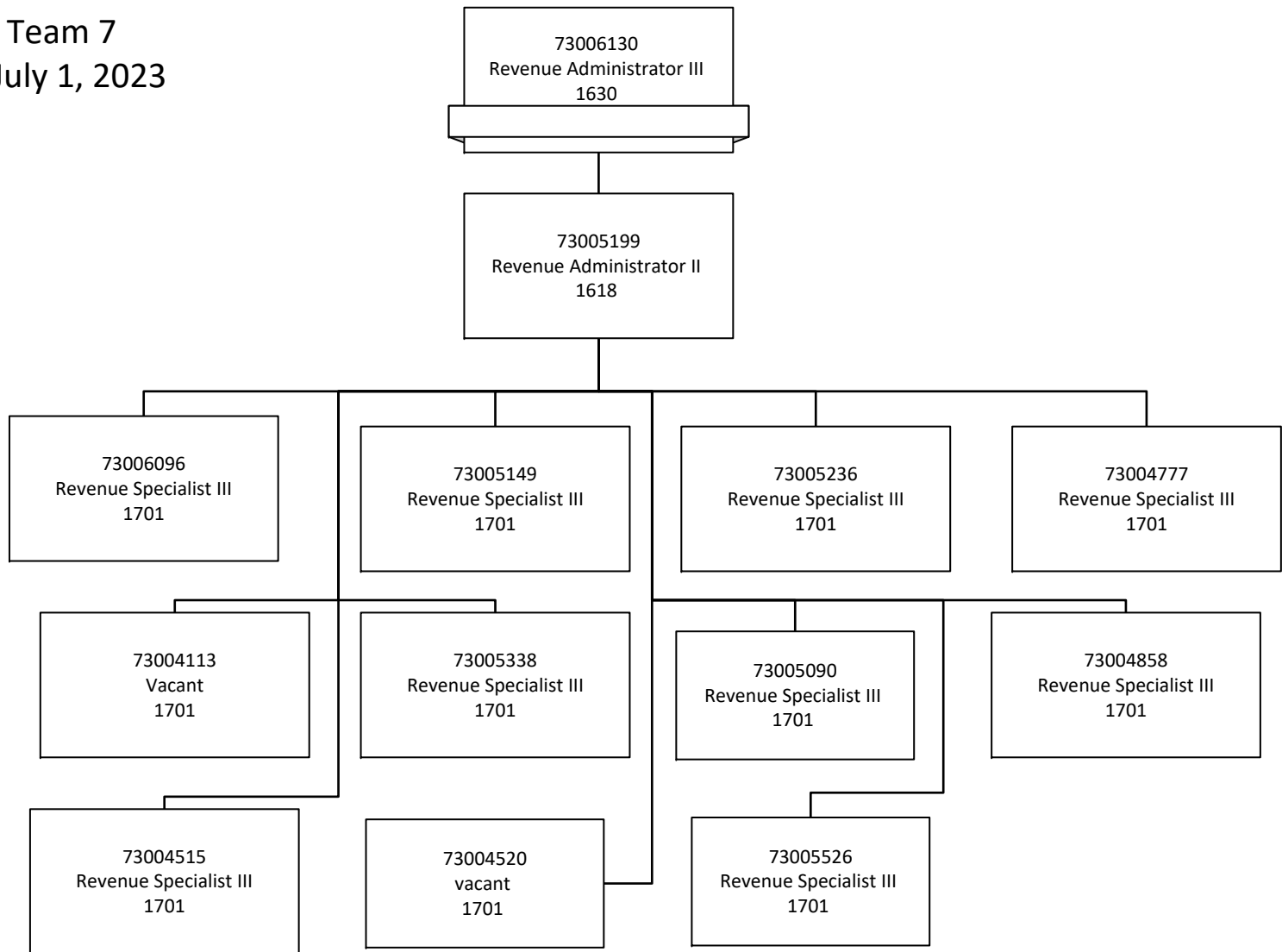
Department of Revenue
 Child Support Program
 Central Operations Region
 Customer Contact Center
 Telephone Team 6
 Current as of July 1, 2023

Position Number
Position Title
Class Code



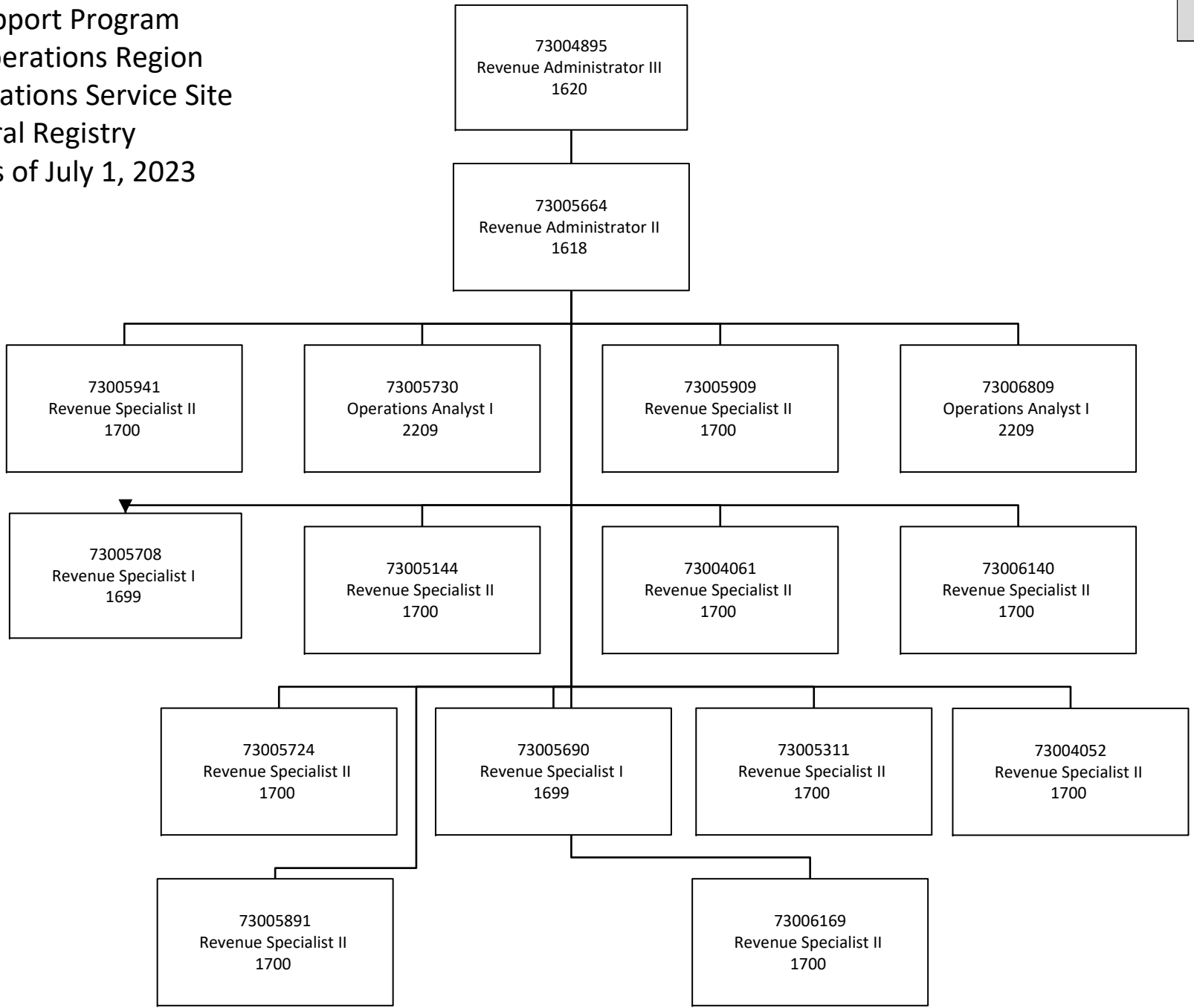
Department of Revenue
 Child Support Program
 Central Operations Region
 Customer Contact Center
 Telephone Team 7
 Current as of July 1, 2023

Position Number
Position Title
Class Code



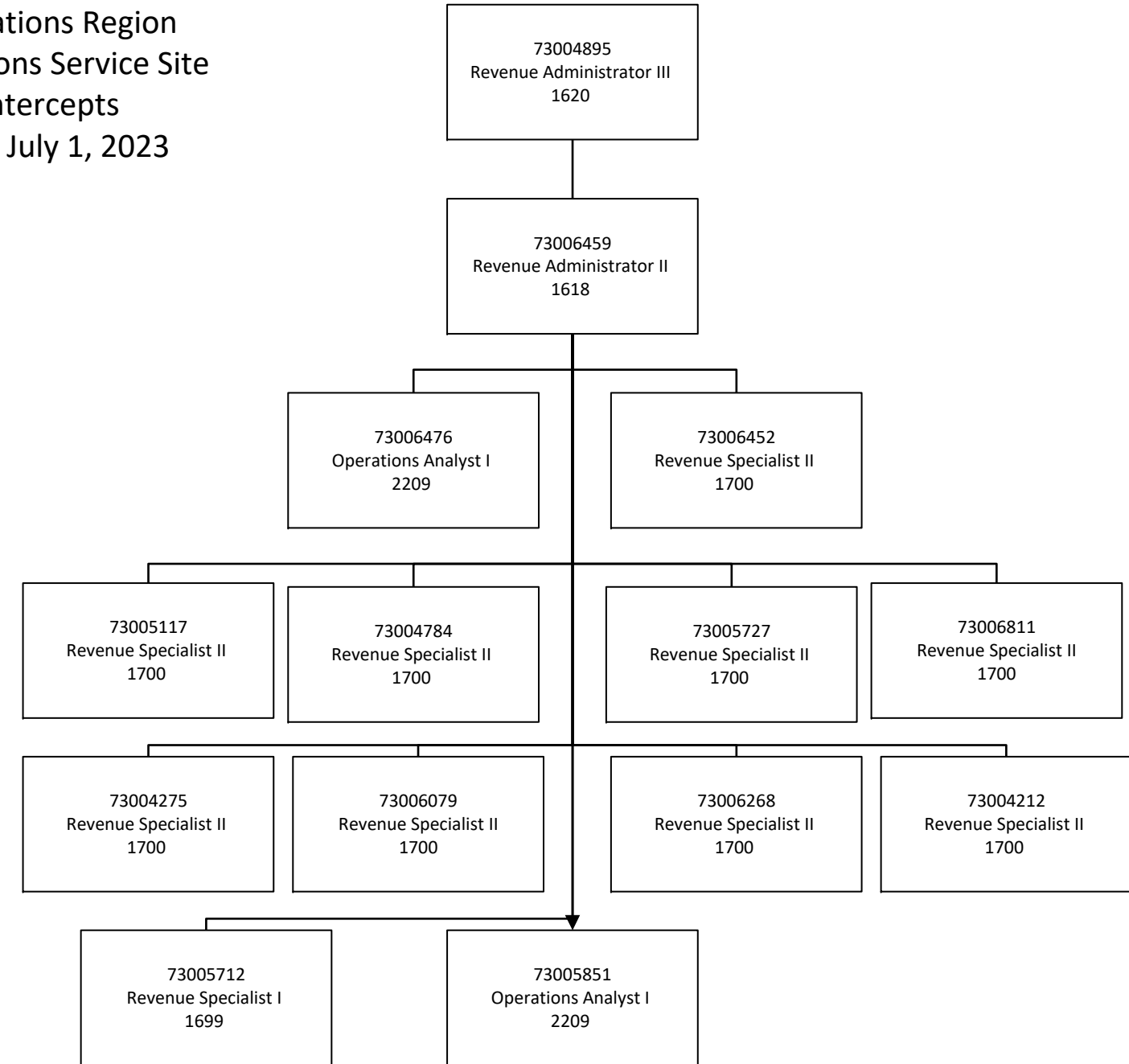
Department of Revenue
 Child Support Program
 Central Operations Region
 Central Operations Service Site
 Central Registry
 Current as of July 1, 2023

Position Number
Position Title
Class Code



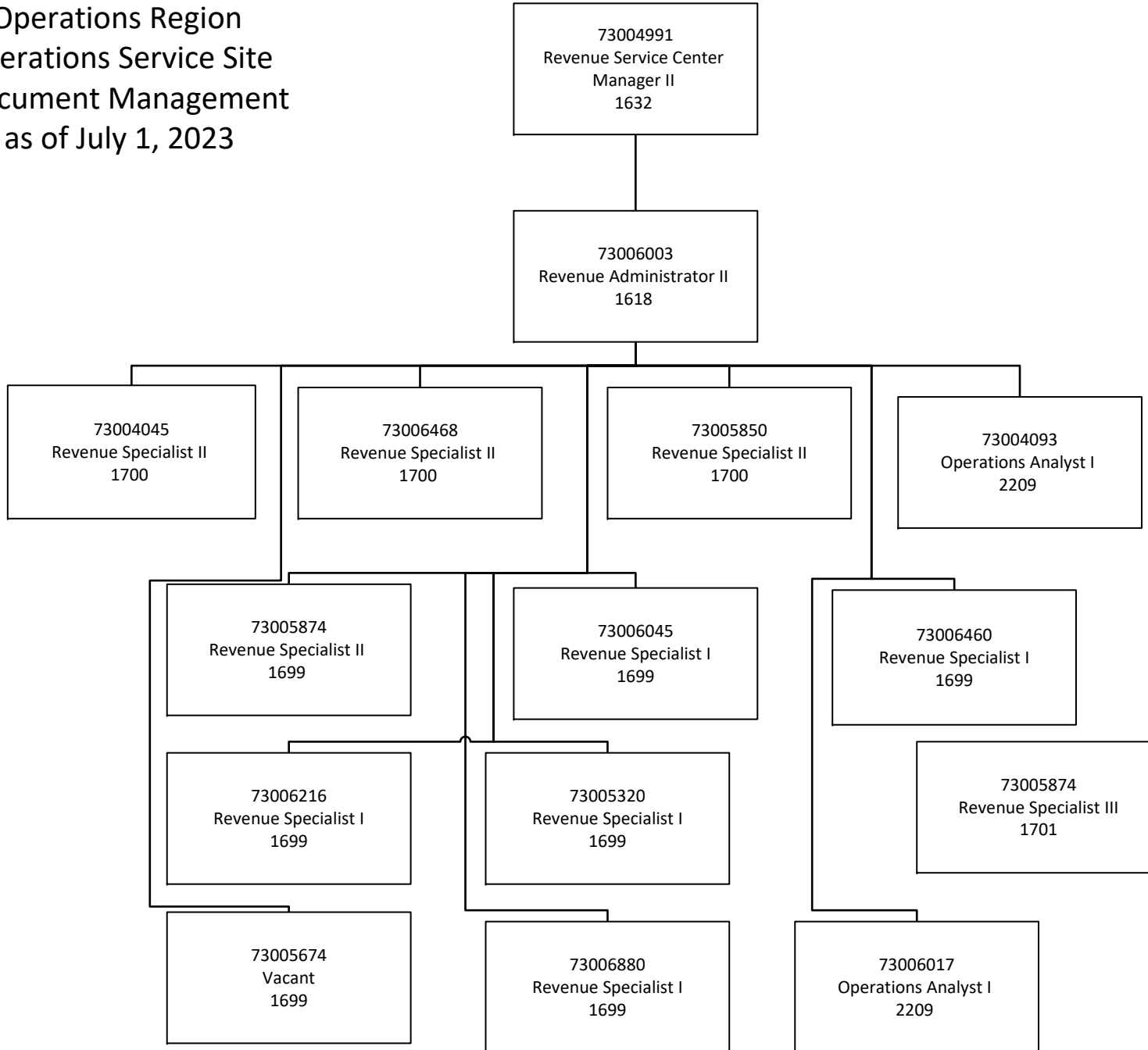
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 Central Operations Region
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 Current as of July 1, 2023

Position Number
Position Title
Class Code



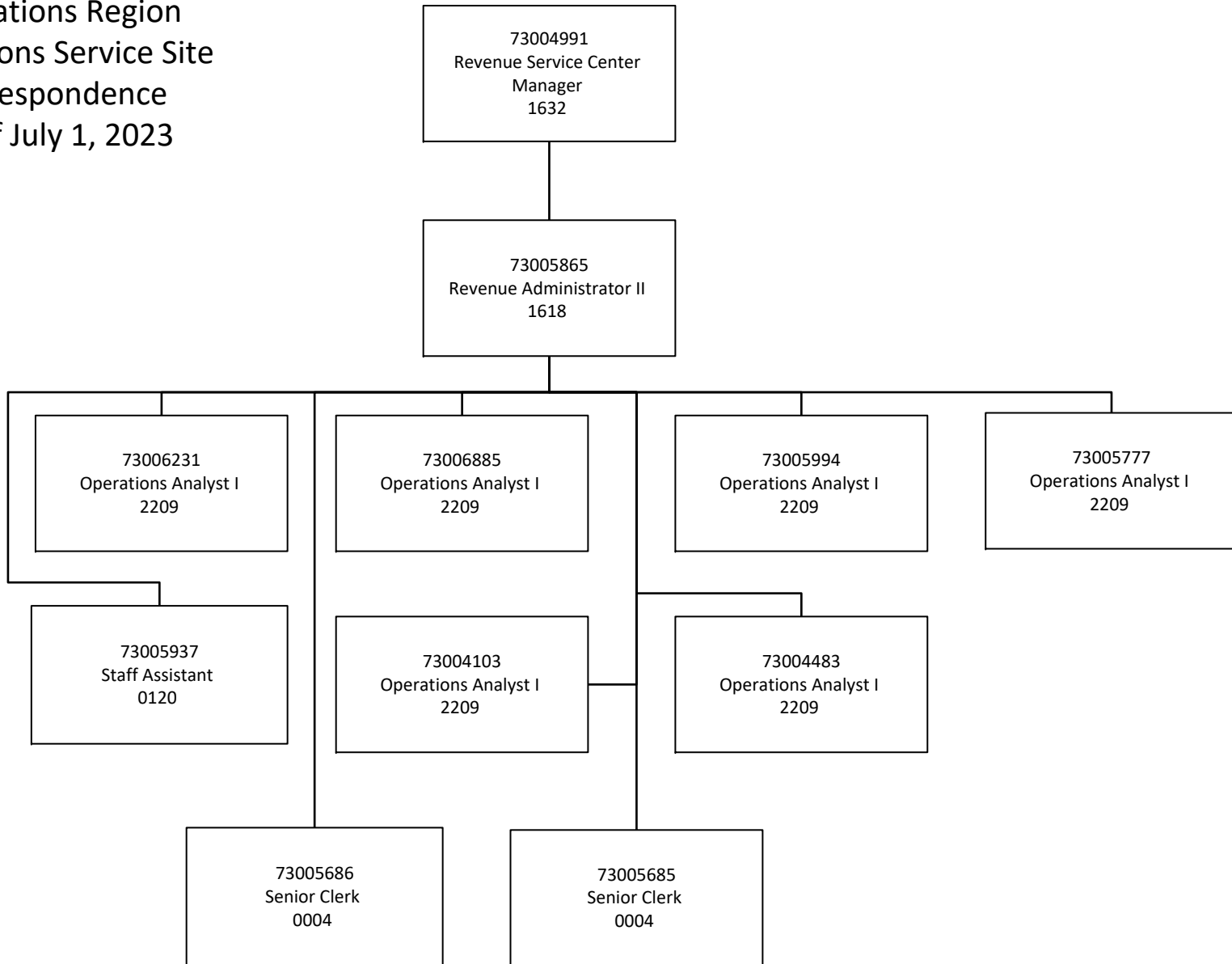
Department of Revenue
 Child Support Program
 Central Operations Region
 Central Operations Service Site
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 Current as of July 1, 2023

Position Number
Position Title
Class Code



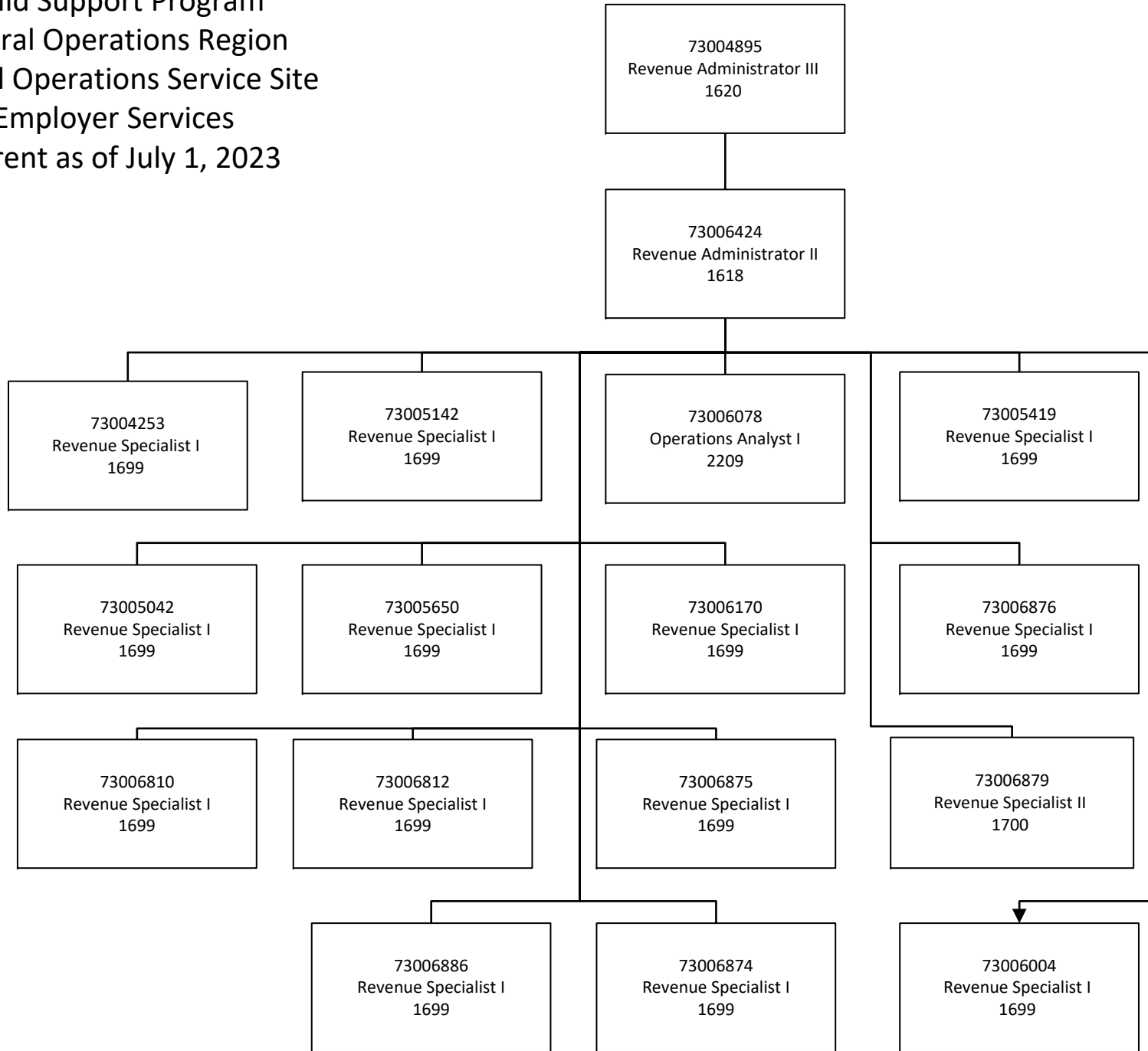
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 Central Operations Region
 Central Operations Service Site
 Central Correspondence
 Current as of July 1, 2023

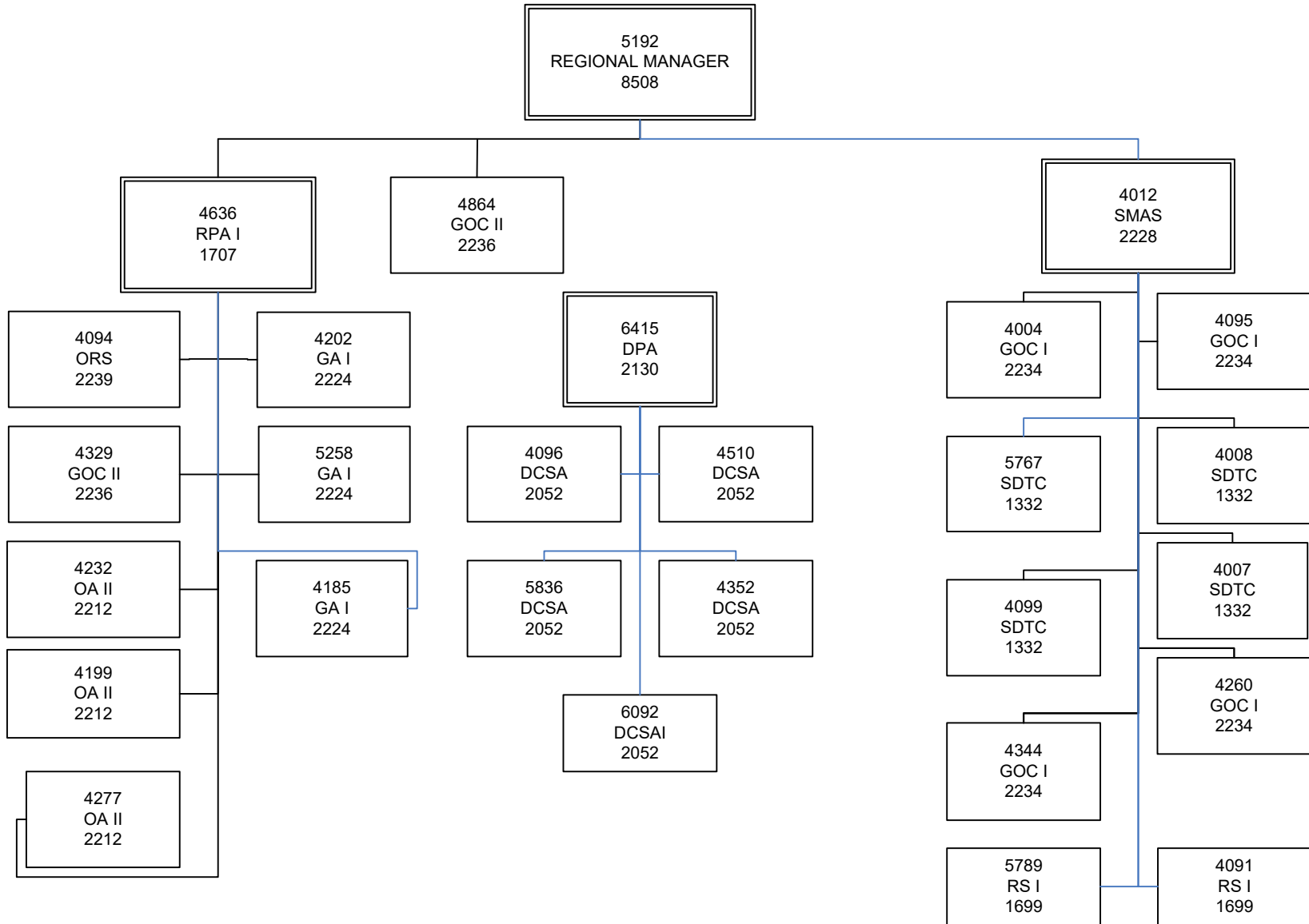
Position Number
Position Title
Class Code



Department of Revenue
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 Central Operations Region
 Central Operations Service Site
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 Current as of July 1, 2023

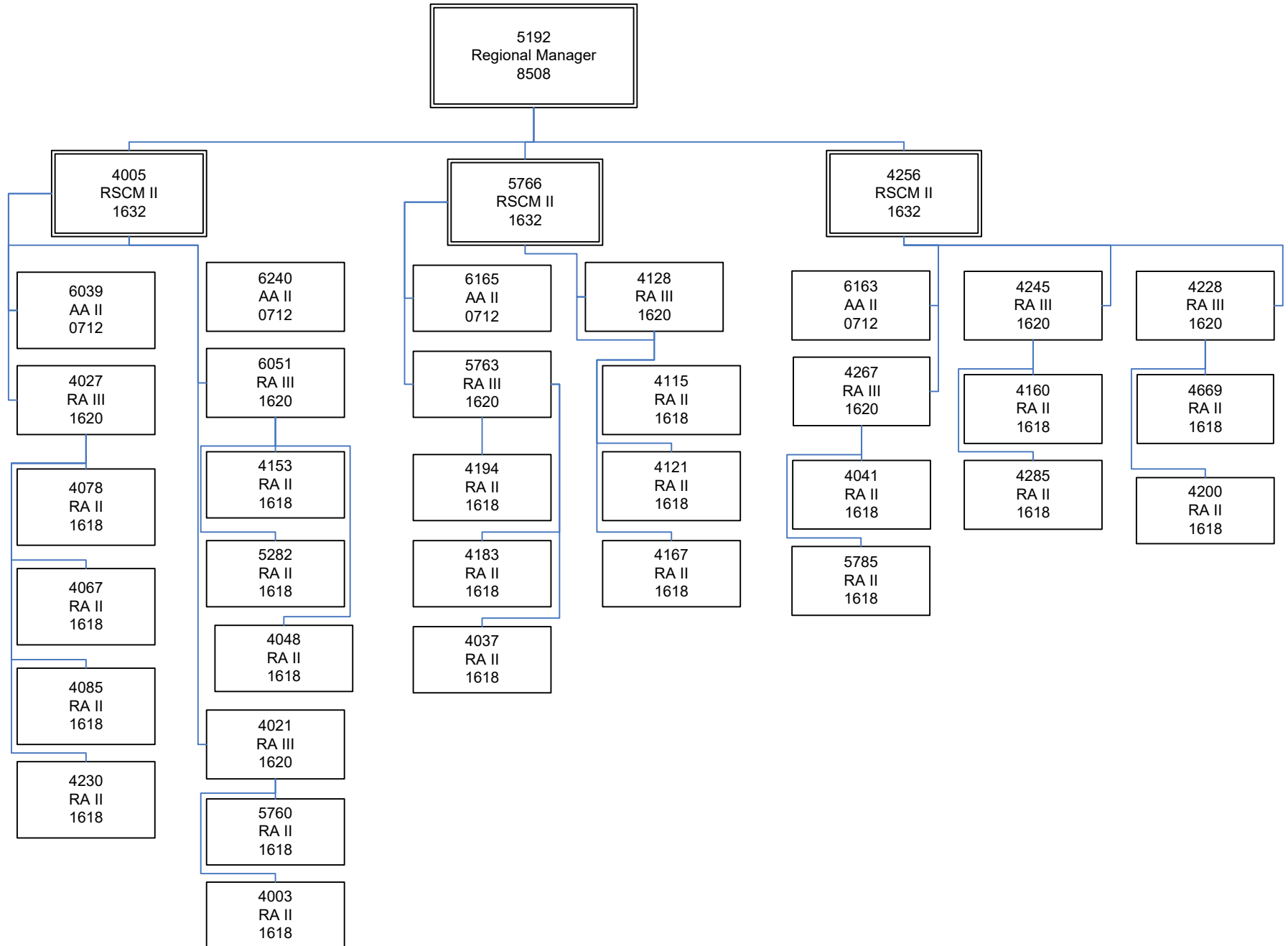
Position Number
Position Title
Class Code





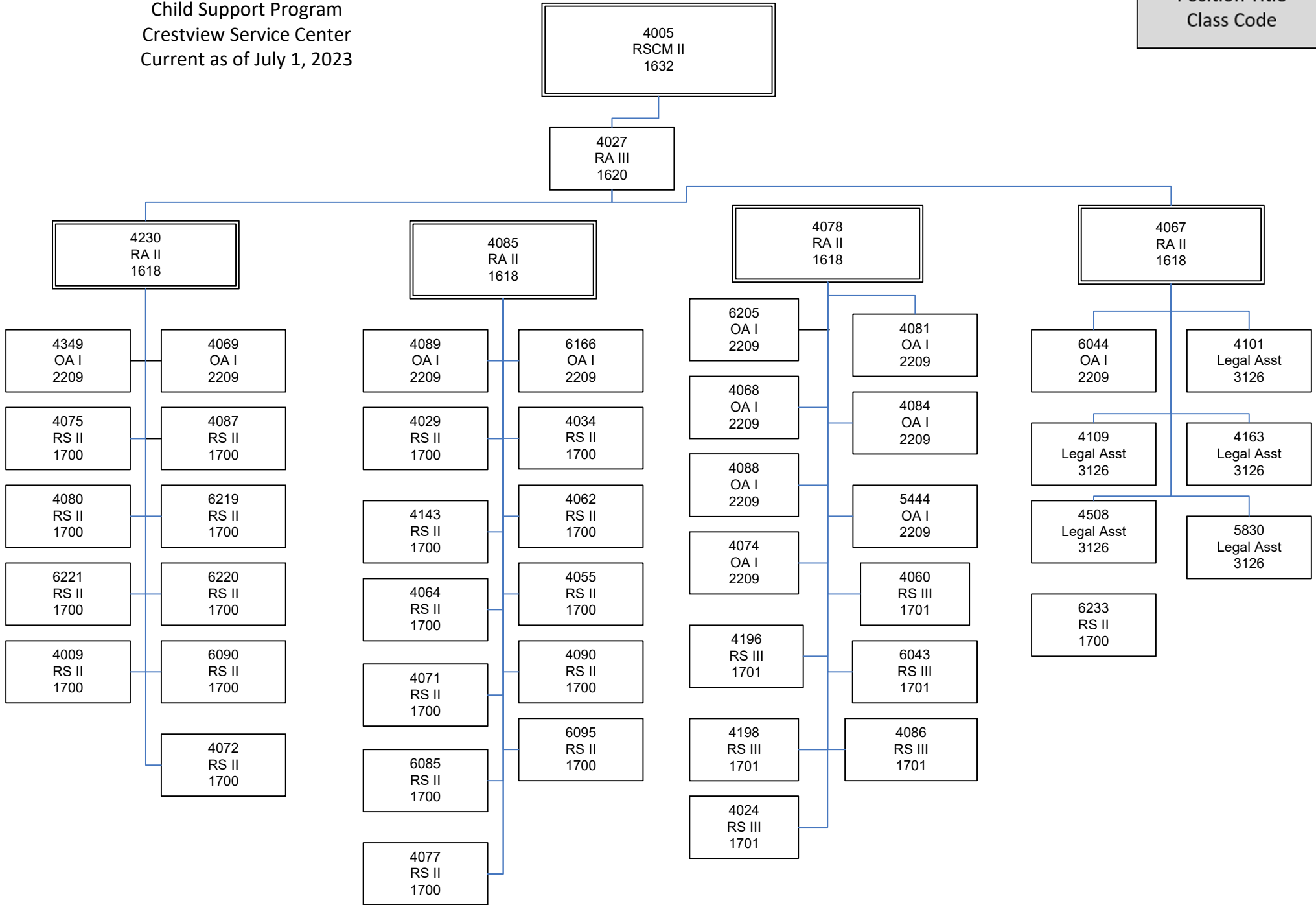
Department of Revenue
 Child Support Program
 Region 1 – Service Centers
 Current as of July 1, 2023

Position Number
 Position Title
 Class Code



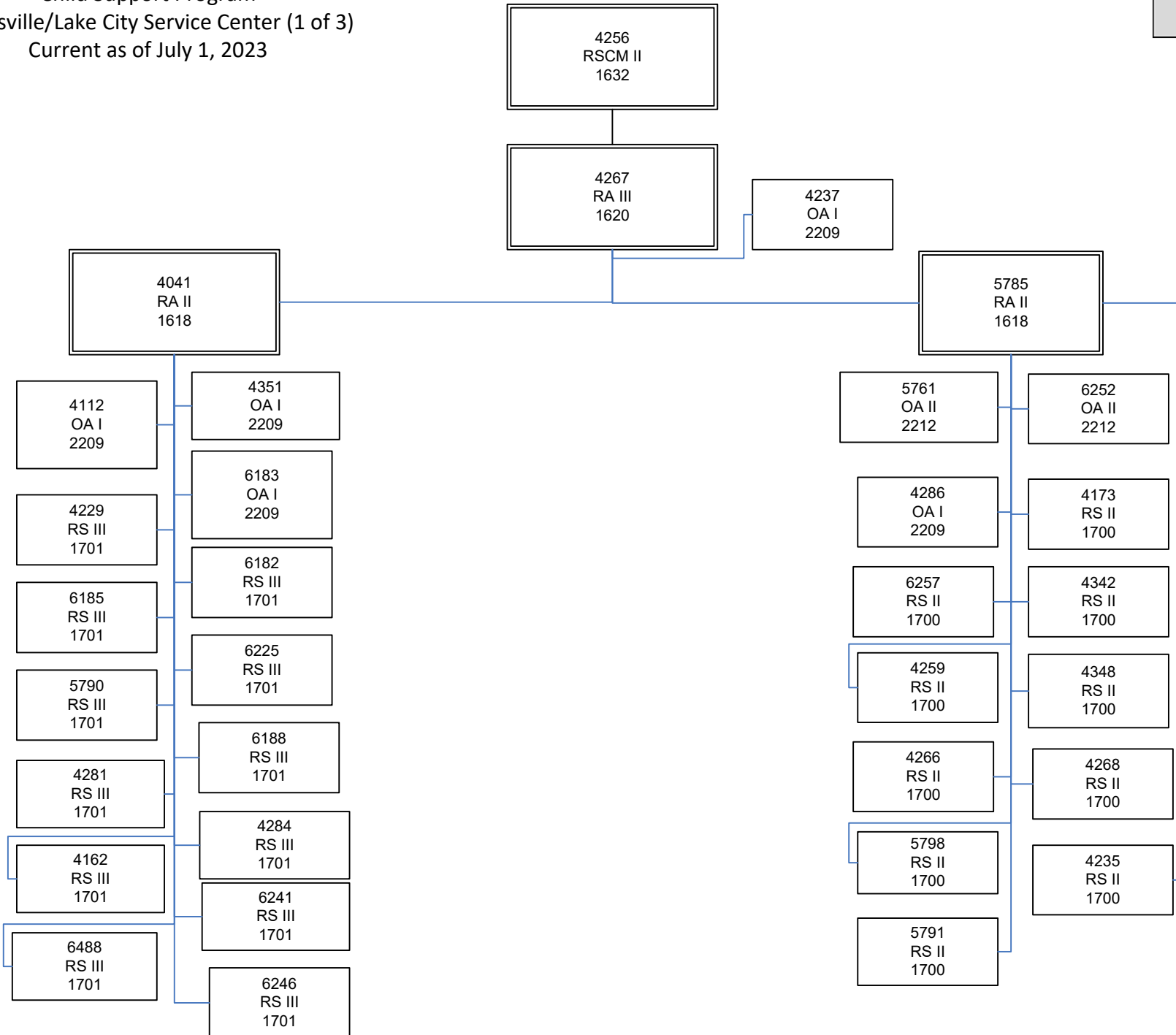
Department of Revenue
 Child Support Program
 Crestview Service Center
 Current as of July 1, 2023

Position Number
 Position Title
 Class Code



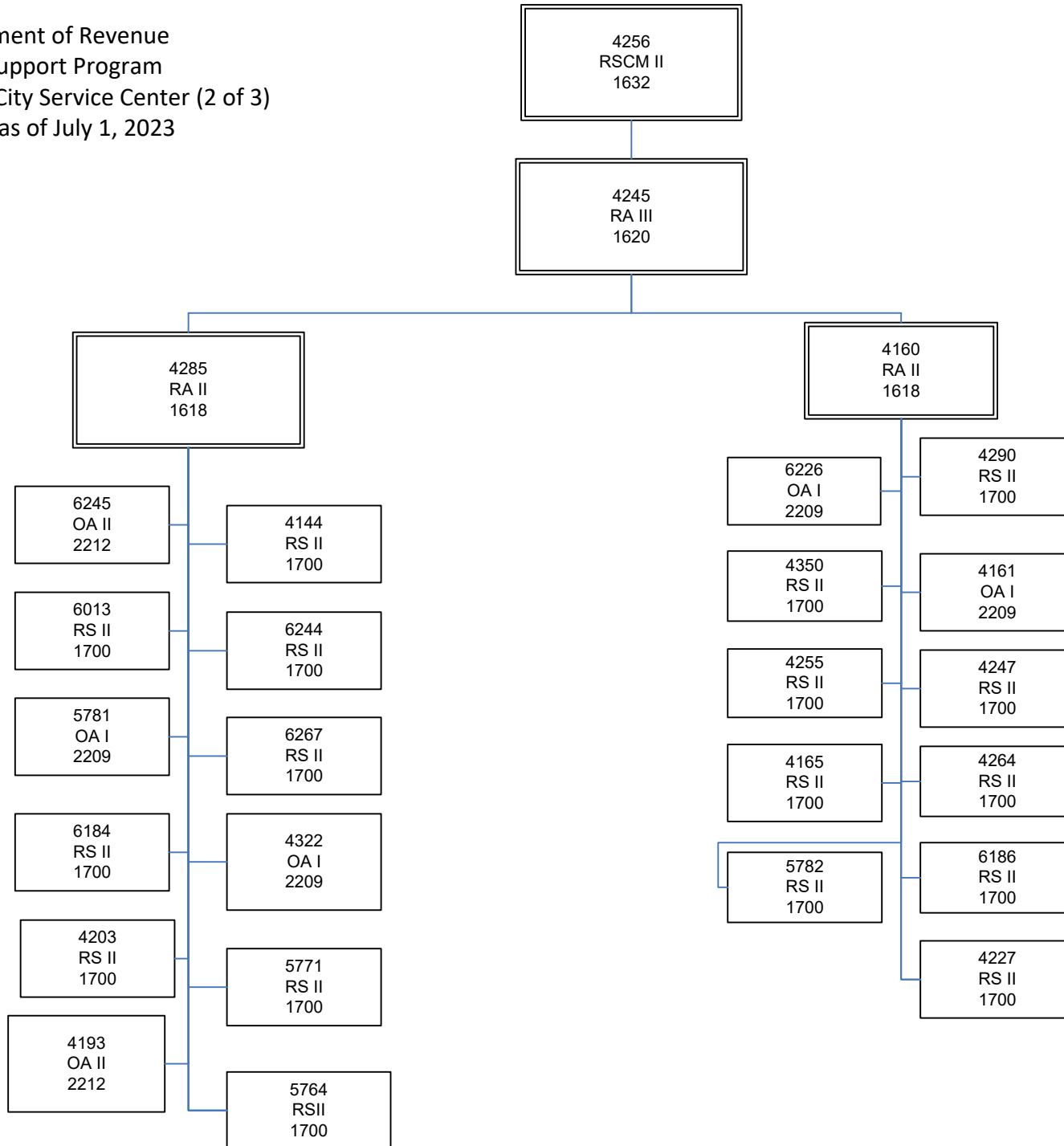
Department of Revenue
 Child Support Program
 Gainesville/Lake City Service Center (1 of 3)
 Current as of July 1, 2023

Position Number
 Position Title
 Class Code



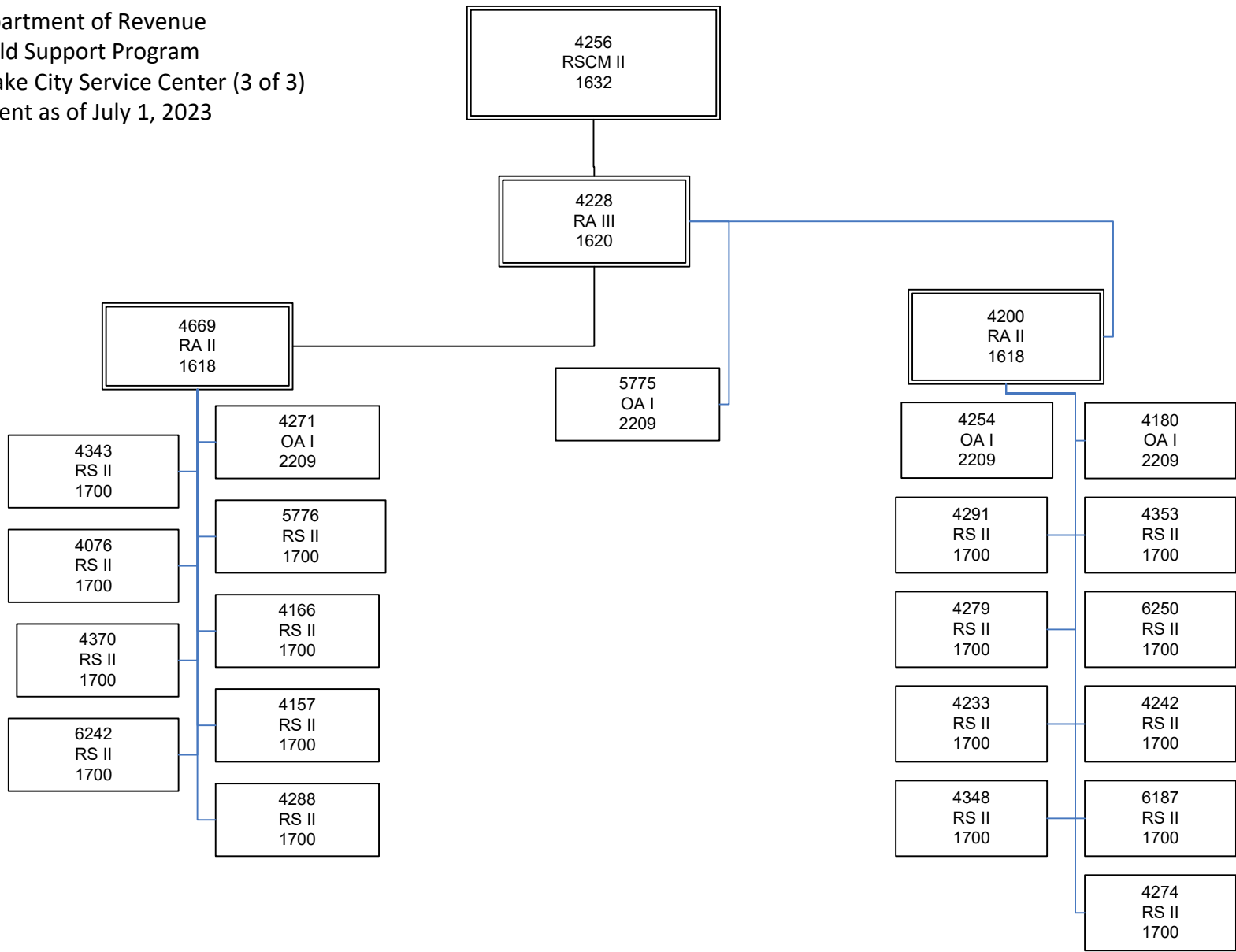
Department of Revenue
 Child Support Program
 Gainesville/Lake City Service Center (2 of 3)
 Current as of July 1, 2023

Position Number
Position Title
Class Code



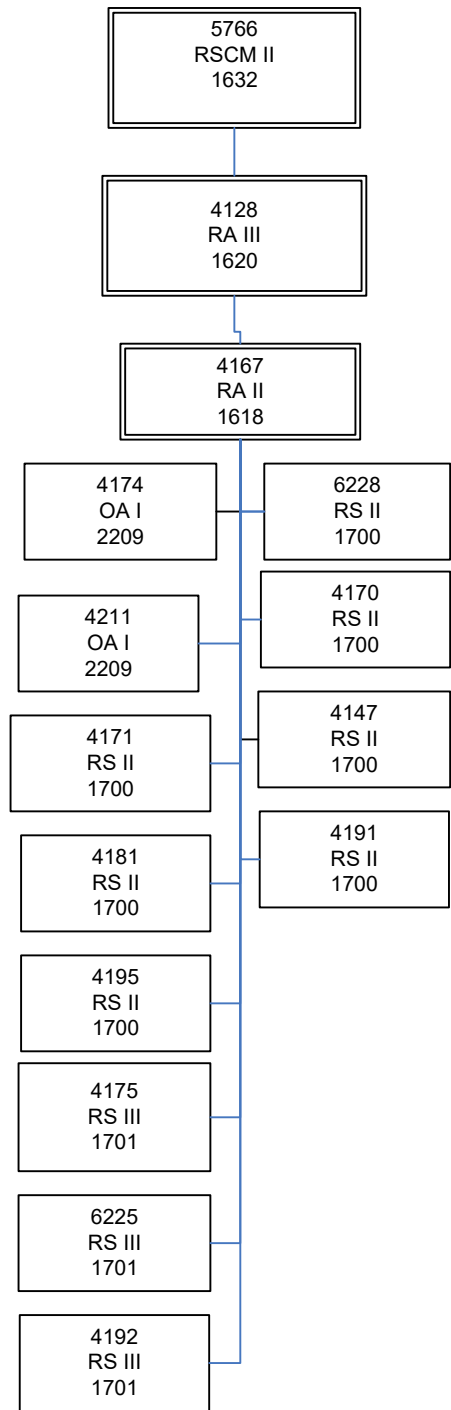
Department of Revenue
 Child Support Program
 Gainesville/Lake City Service Center (3 of 3)
 Current as of July 1, 2023

Position Number
 Position Title
 Class Code



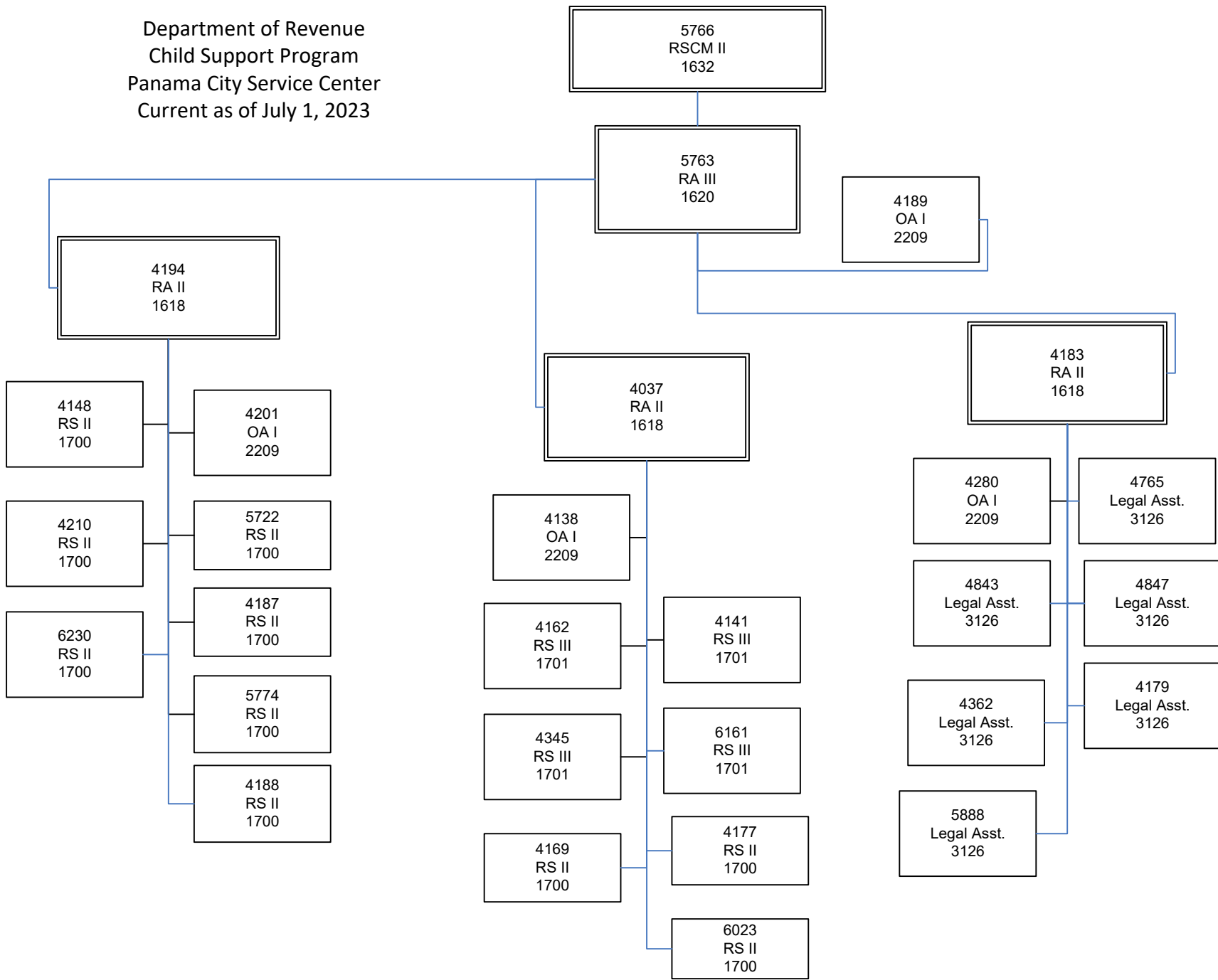
Department of Revenue
Child Support Program
Marianna Service Site
Current as of July 1, 2023

Position Number
Position Title
Class Code



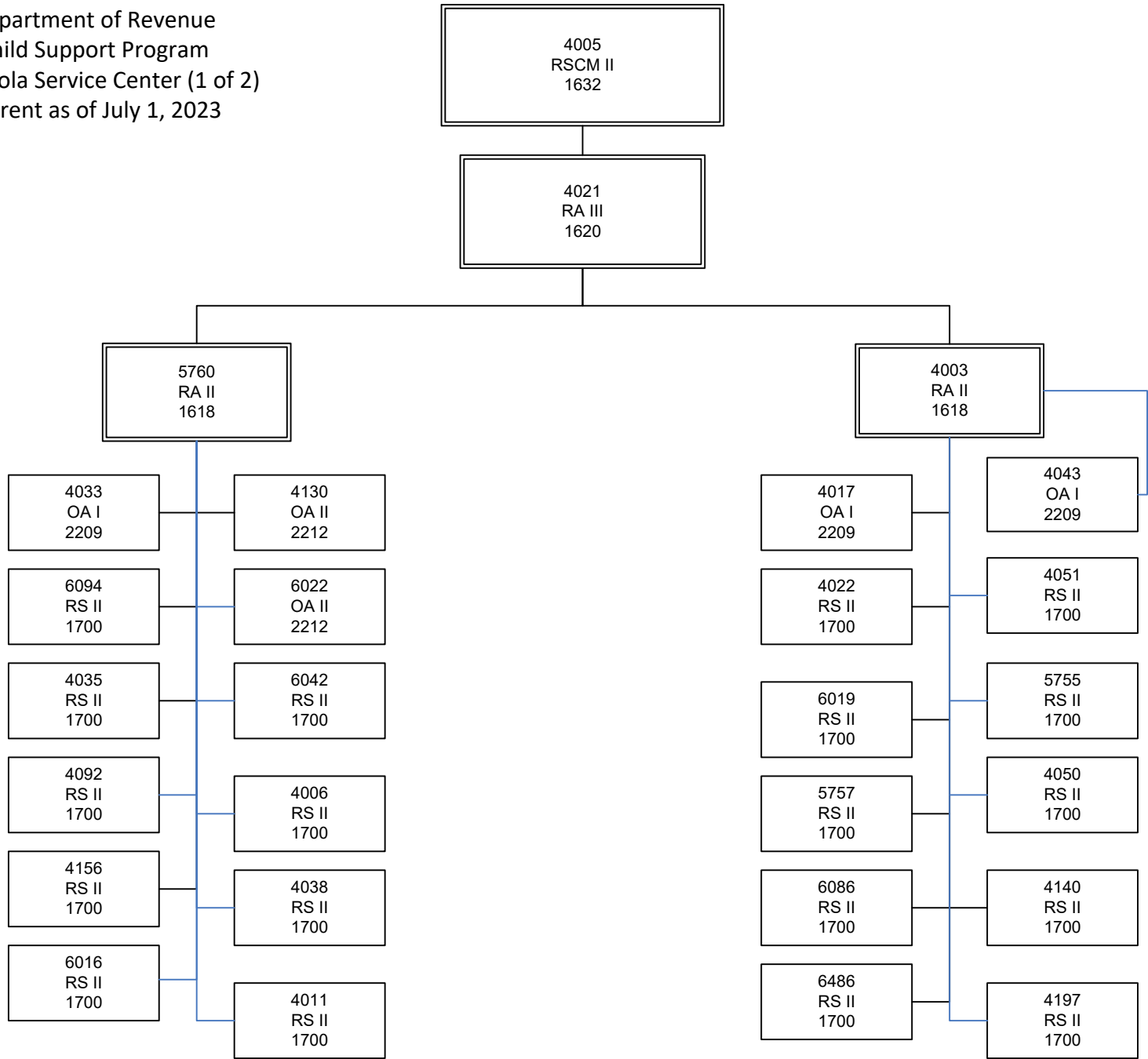
Department of Revenue
 Child Support Program
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 Current as of July 1, 2023

Position Number
 Position Title
 Class Code



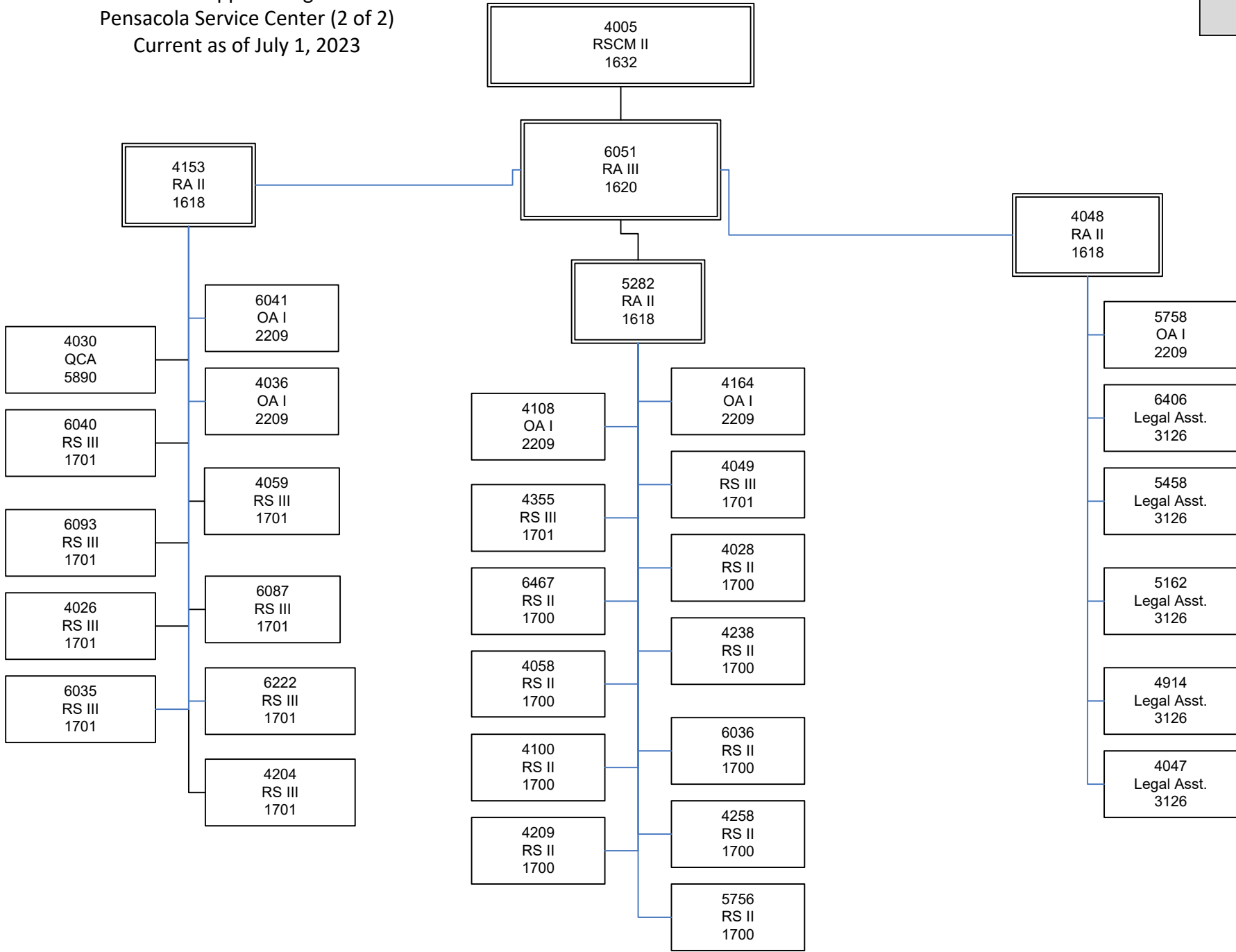
Department of Revenue
 Child Support Program
 Pensacola Service Center (1 of 2)
 Current as of July 1, 2023

Position Number
 Position Title
 Class Code



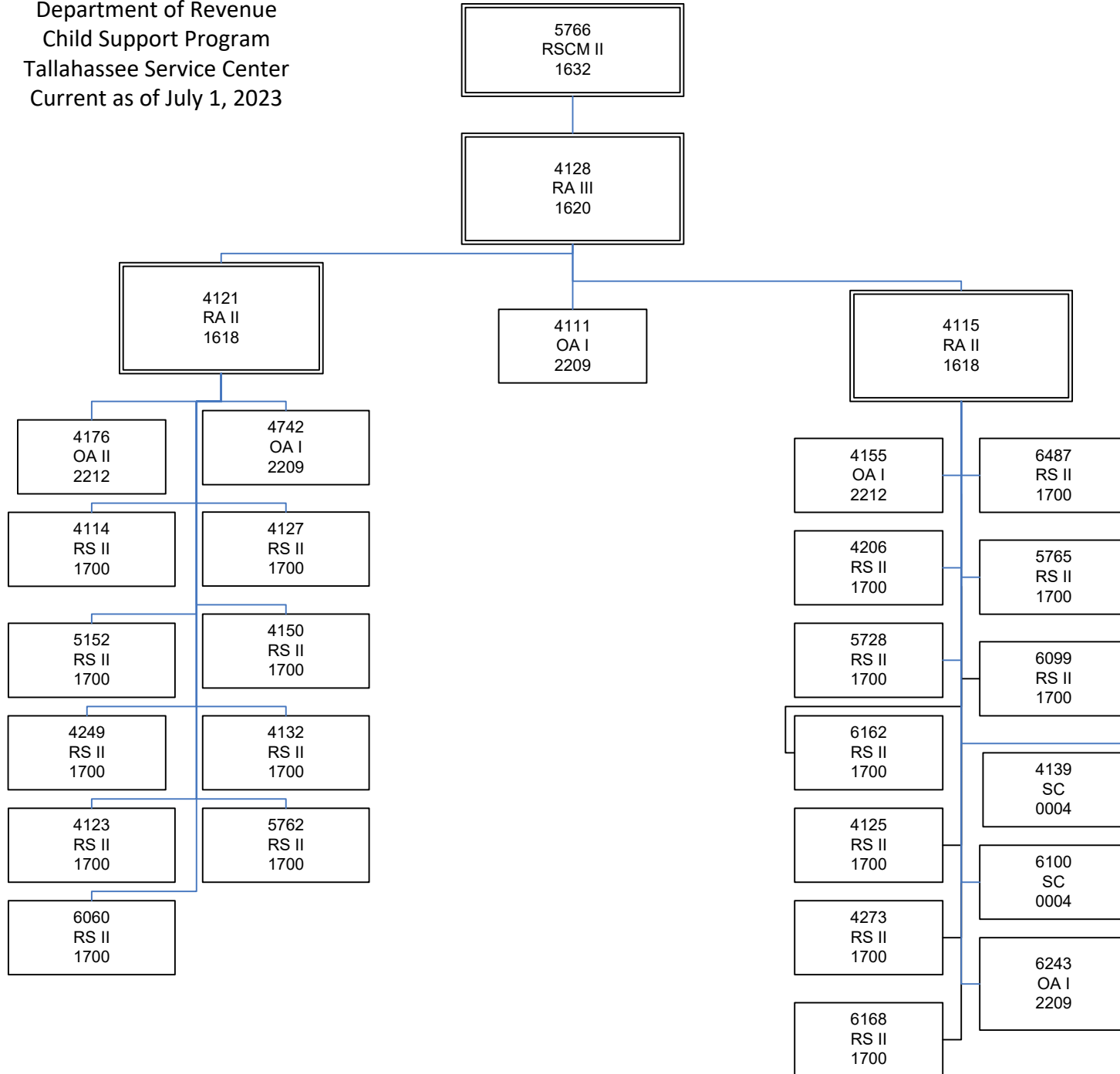
Department of Revenue
 Child Support Program
 Pensacola Service Center (2 of 2)
 Current as of July 1, 2023

Position Number
 Position Title
 Class Code



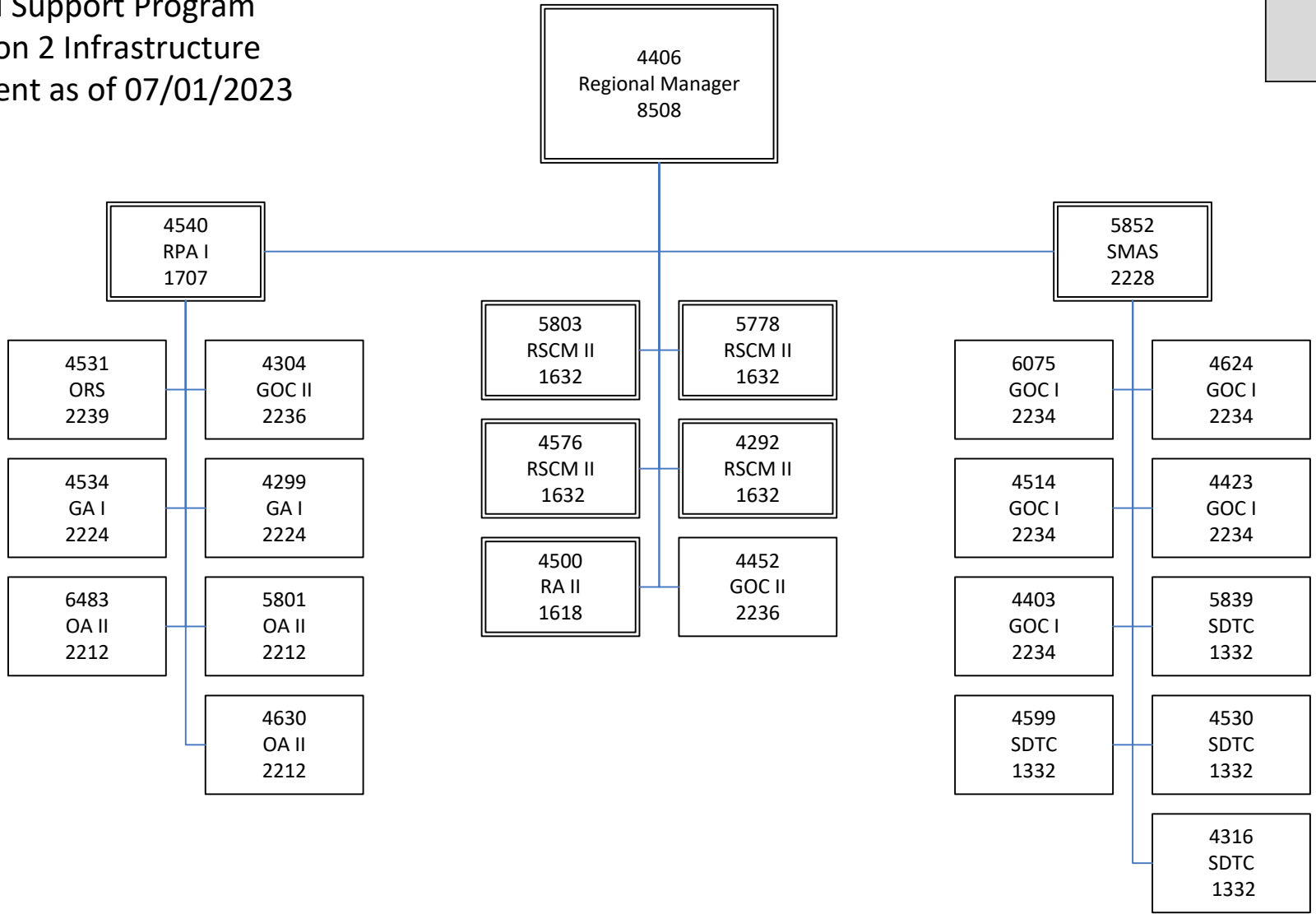
Department of Revenue
 Child Support Program
 Tallahassee Service Center
 Current as of July 1, 2023

Position Number
Position Title
Class Code



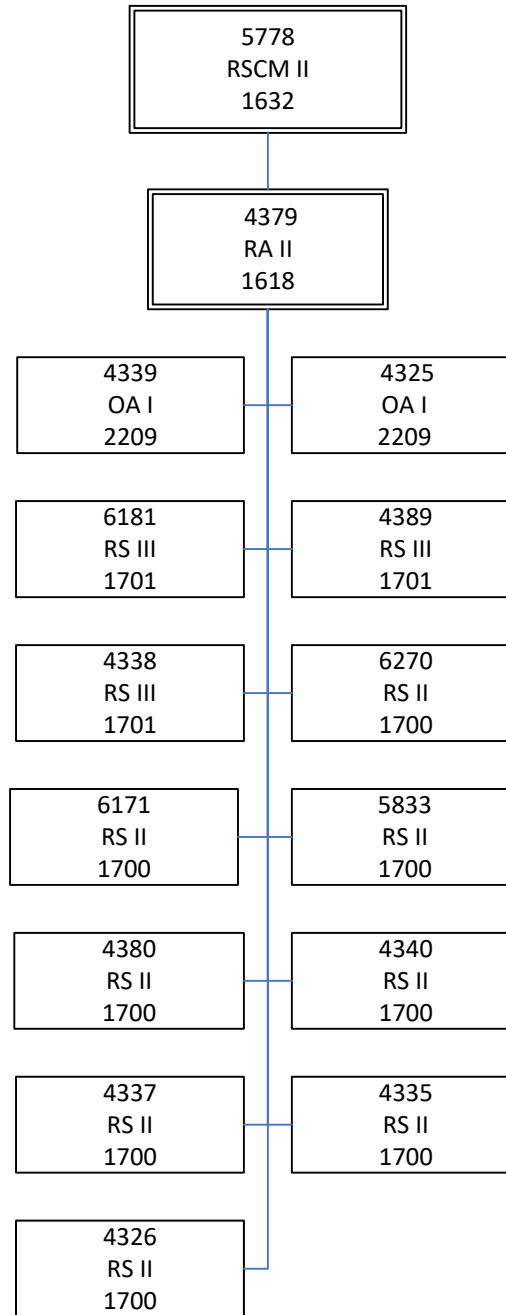
Department of Revenue
 Child Support Program
 Region 2 Infrastructure
 Current as of 07/01/2023

Position Number
Position Title
Class Code

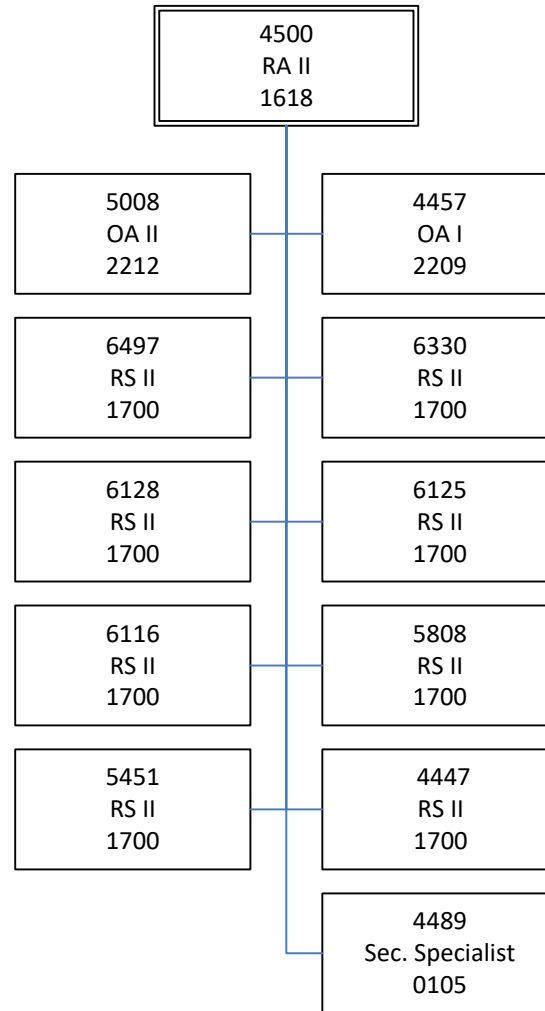


Department of Revenue
Child Support Program
Brooksville Service Site
Current as of 07/01/2023

Position Number
Position Title
Class Code



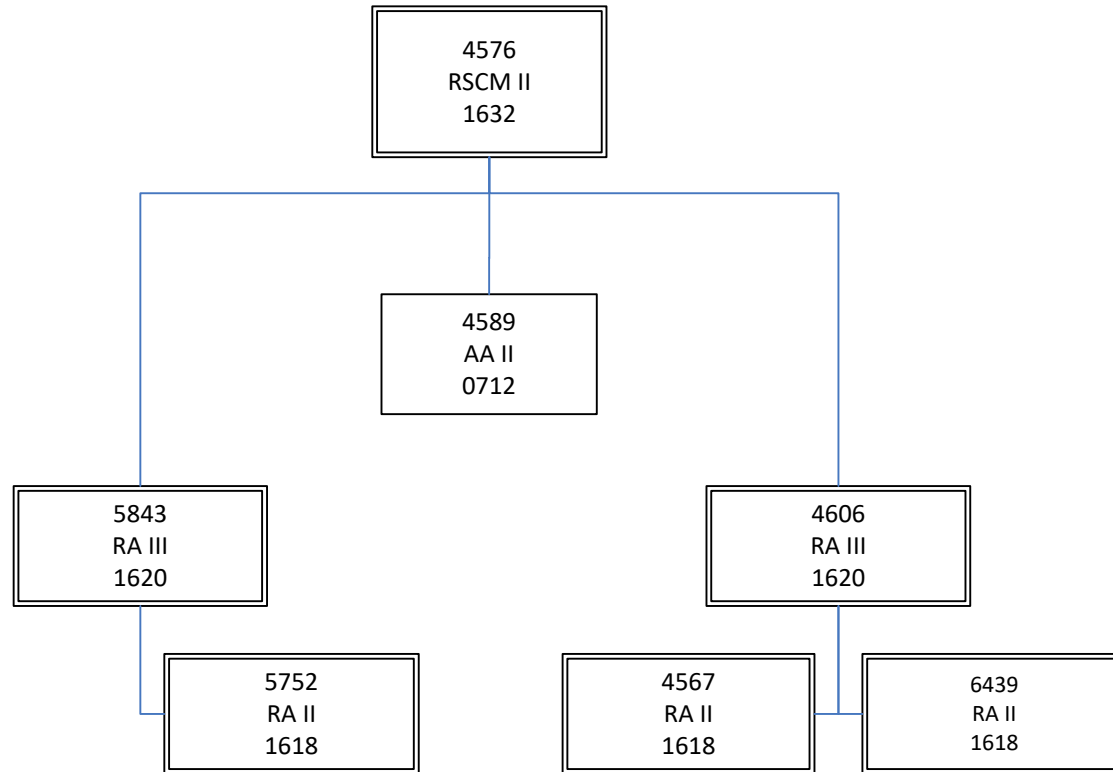
Department of Revenue
Child Support Program
Central Locate Unit
Current as of 07/01/2023



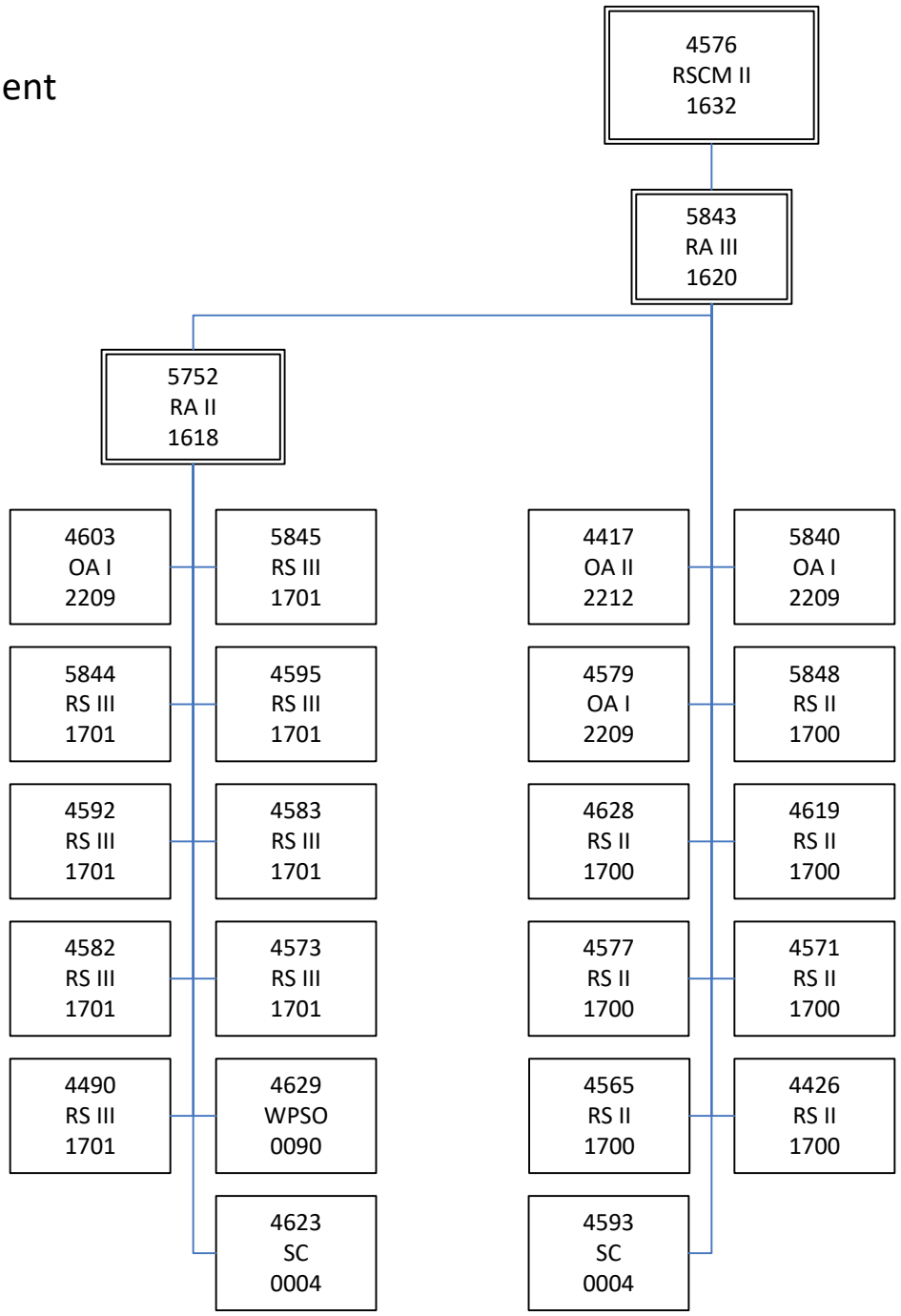
Position Number	Position Title	Class Code
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Department of Revenue
Child Support Program
Daytona Beach Service Center Management
Current as of 07/01/2023
Page 1 of 3

Position Number
Position Title
Class Code

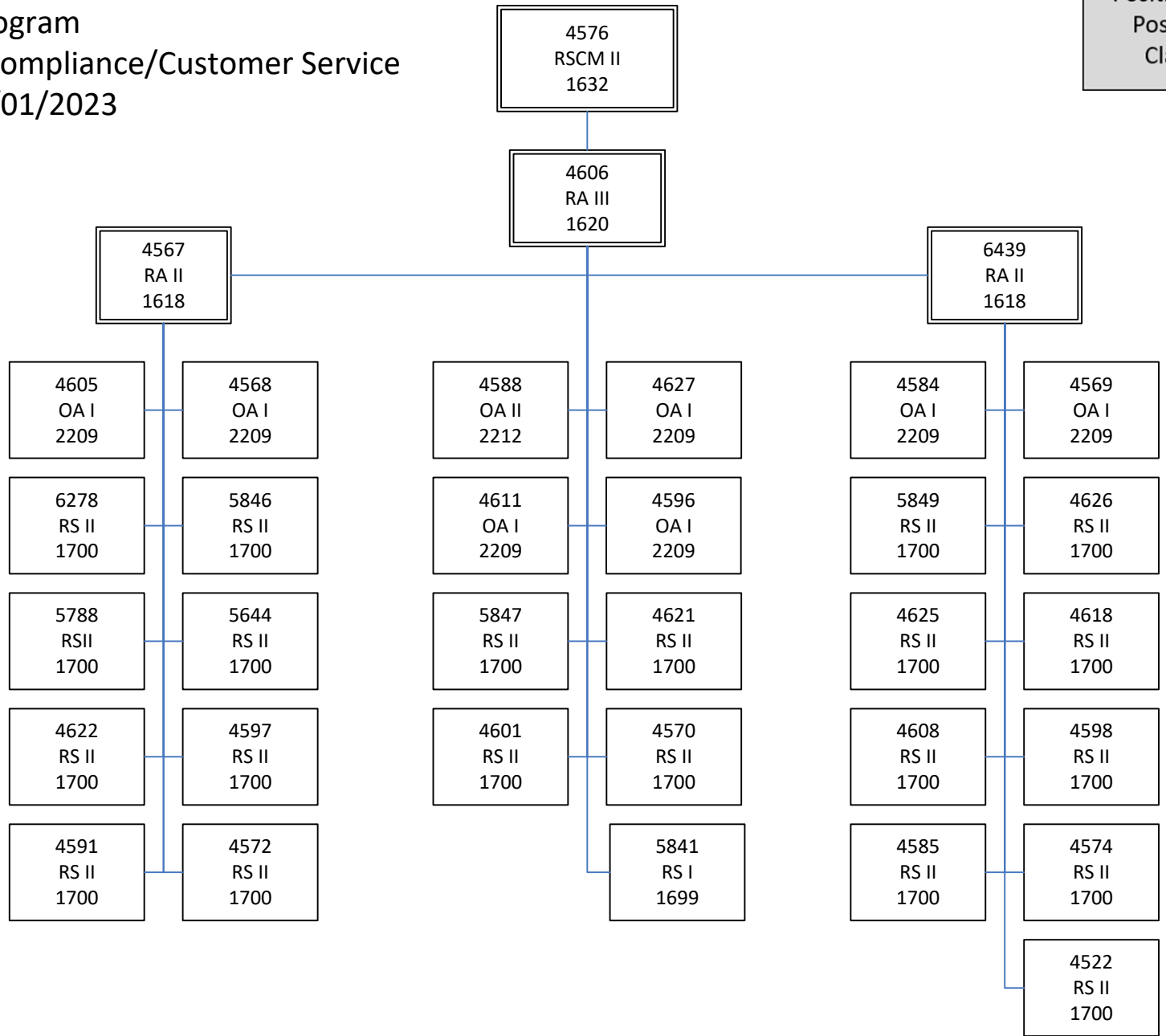


Position Number
Position Title
Class Code



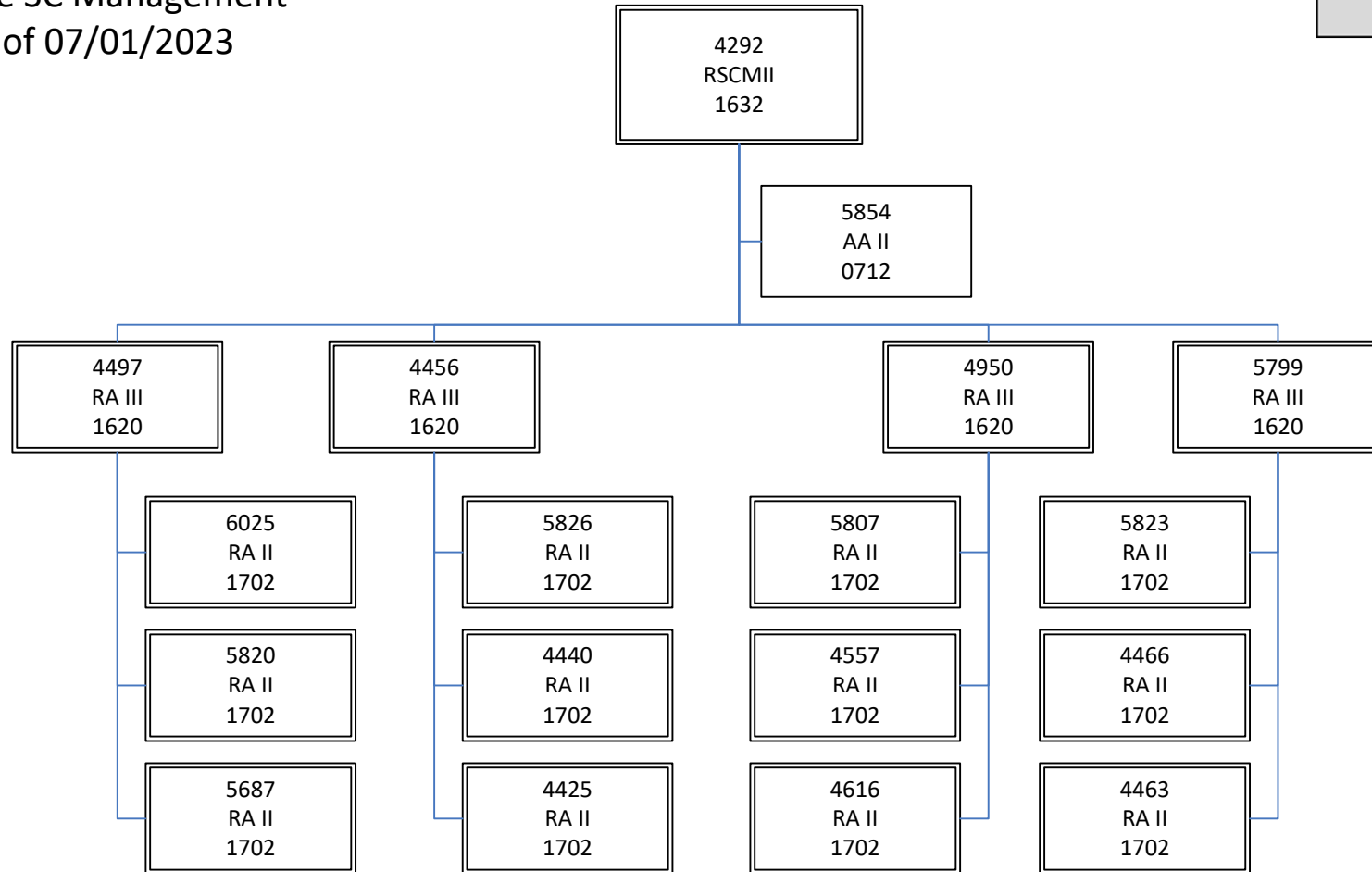
Department of Revenue
 Child Support Program
 Daytona Beach Compliance/Customer Service
 Current as of 07/01/2023
 Page 2 of 3

Position Number
Position Title
Class Code

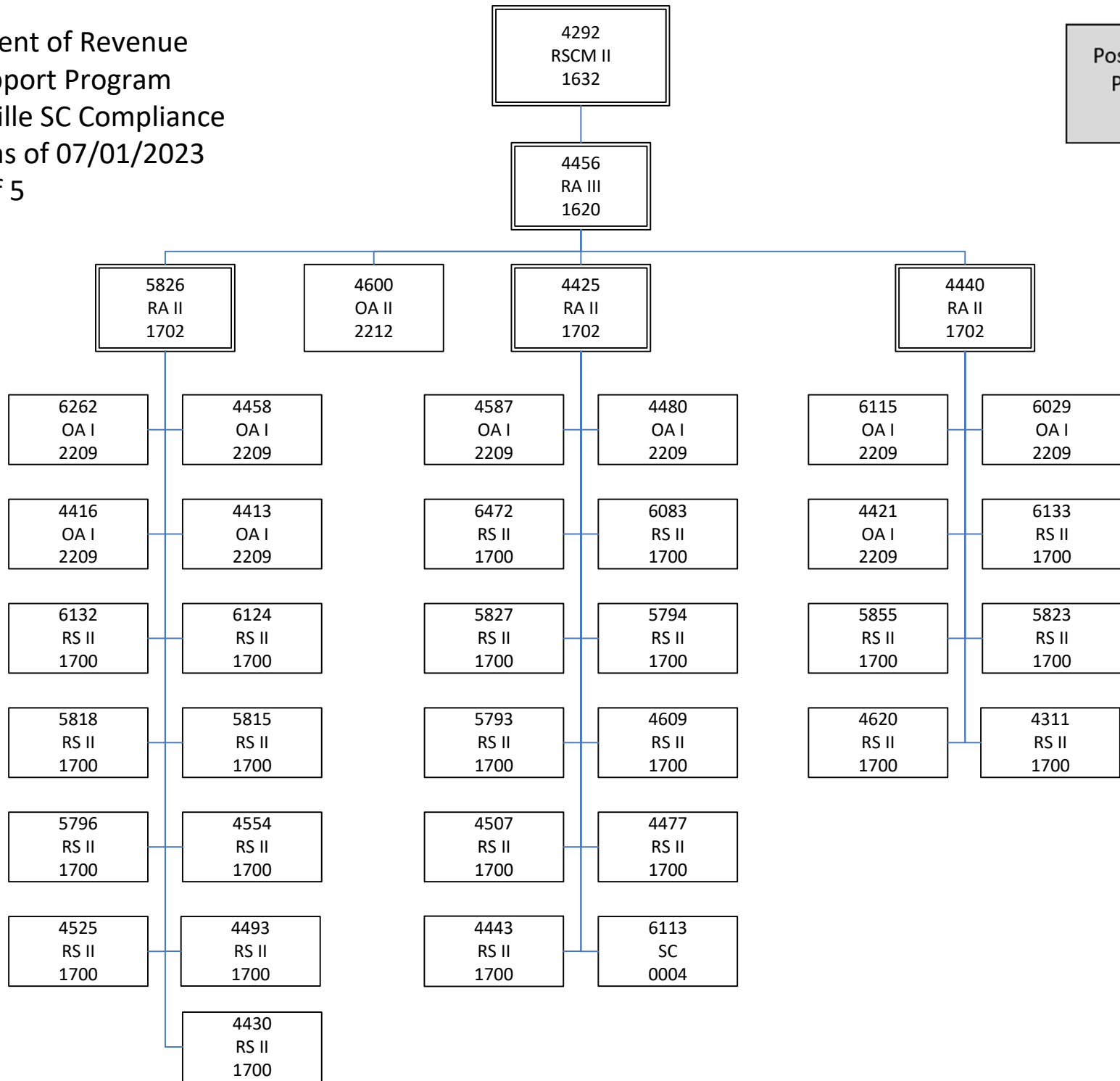


Department of Revenue
Child Support Program
Jacksonville SC Management
Current as of 07/01/2023
1 of 5

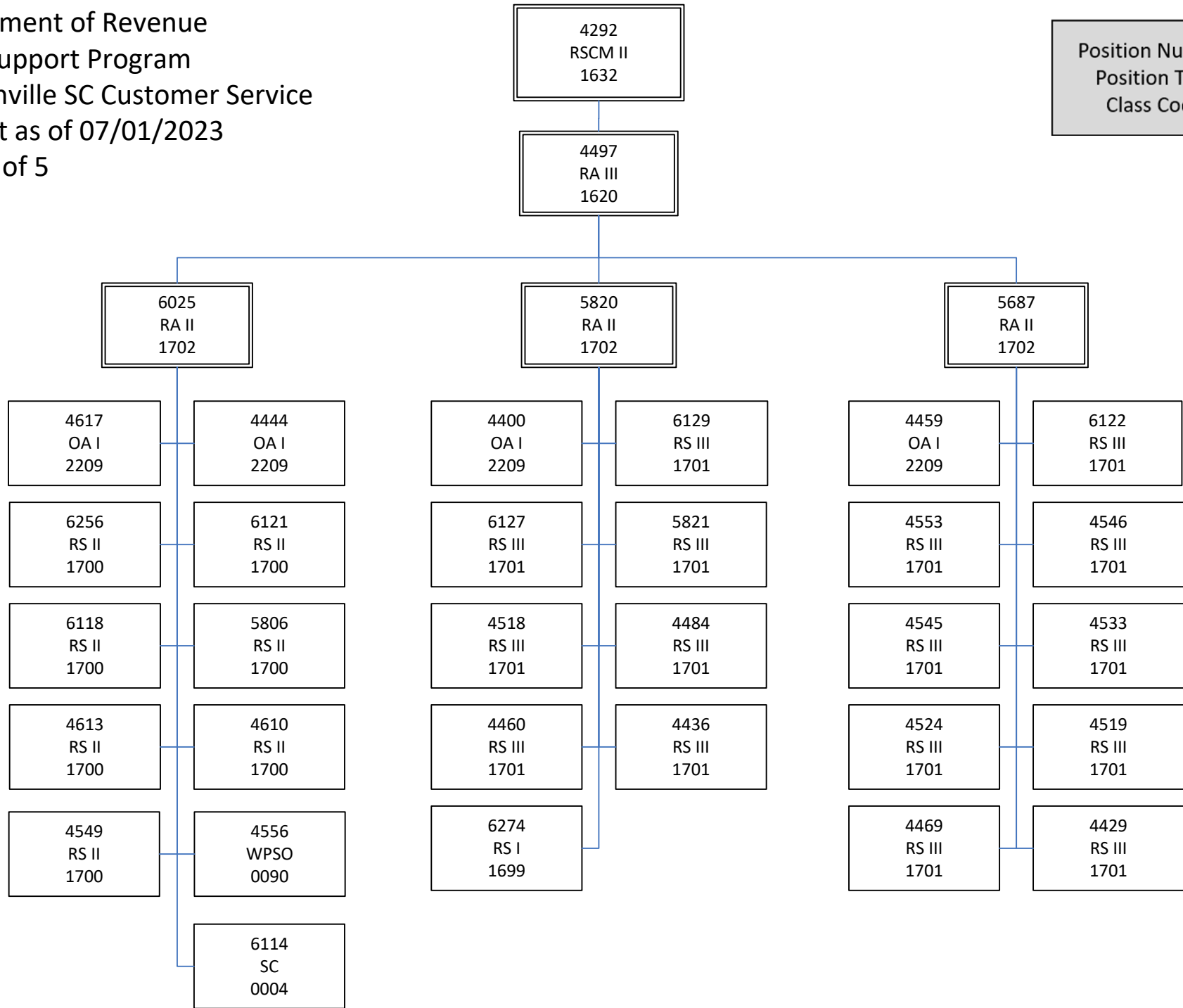
Position Number
Position Title
Class Code



Position Number
Position Title
Class Code

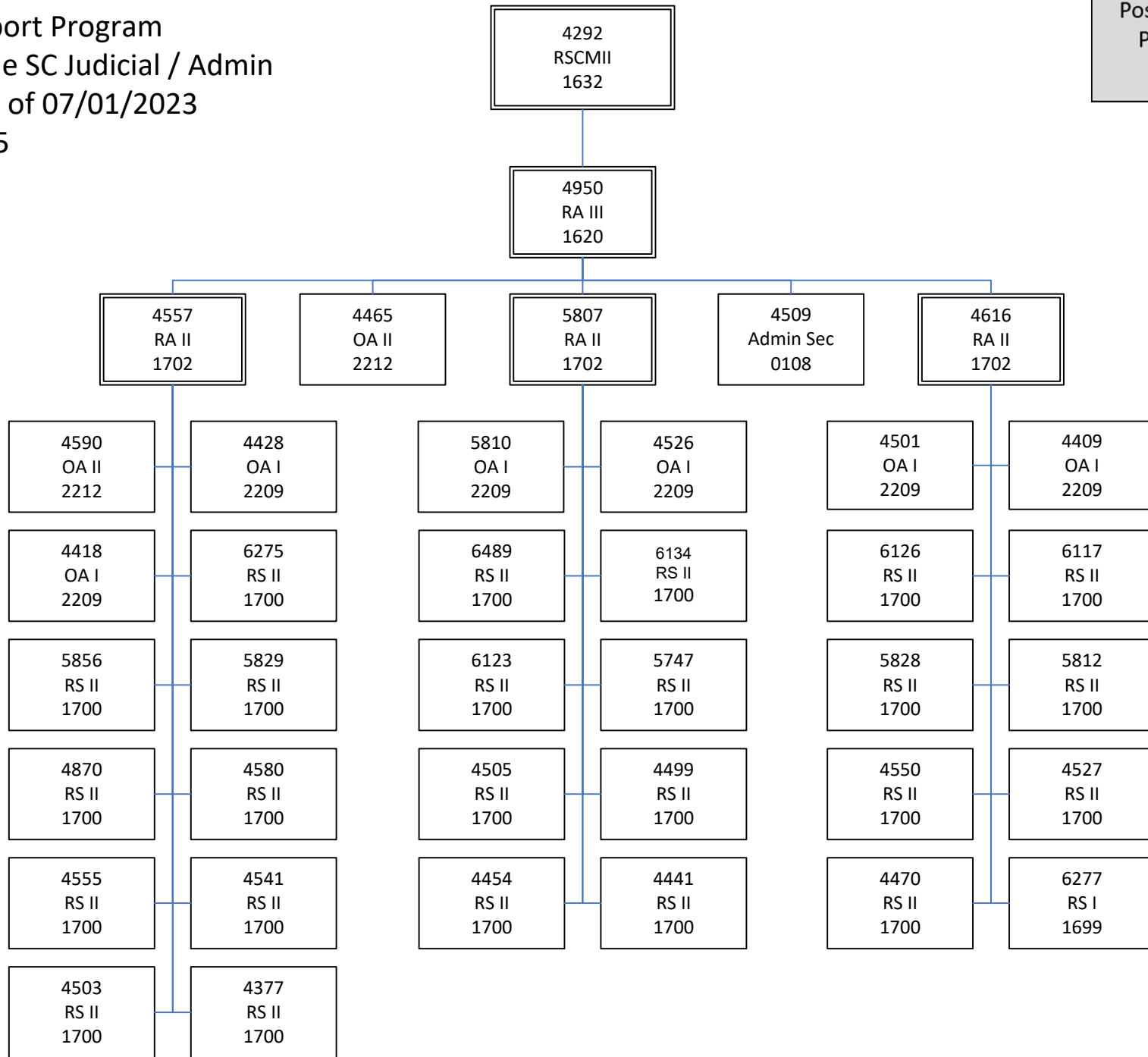


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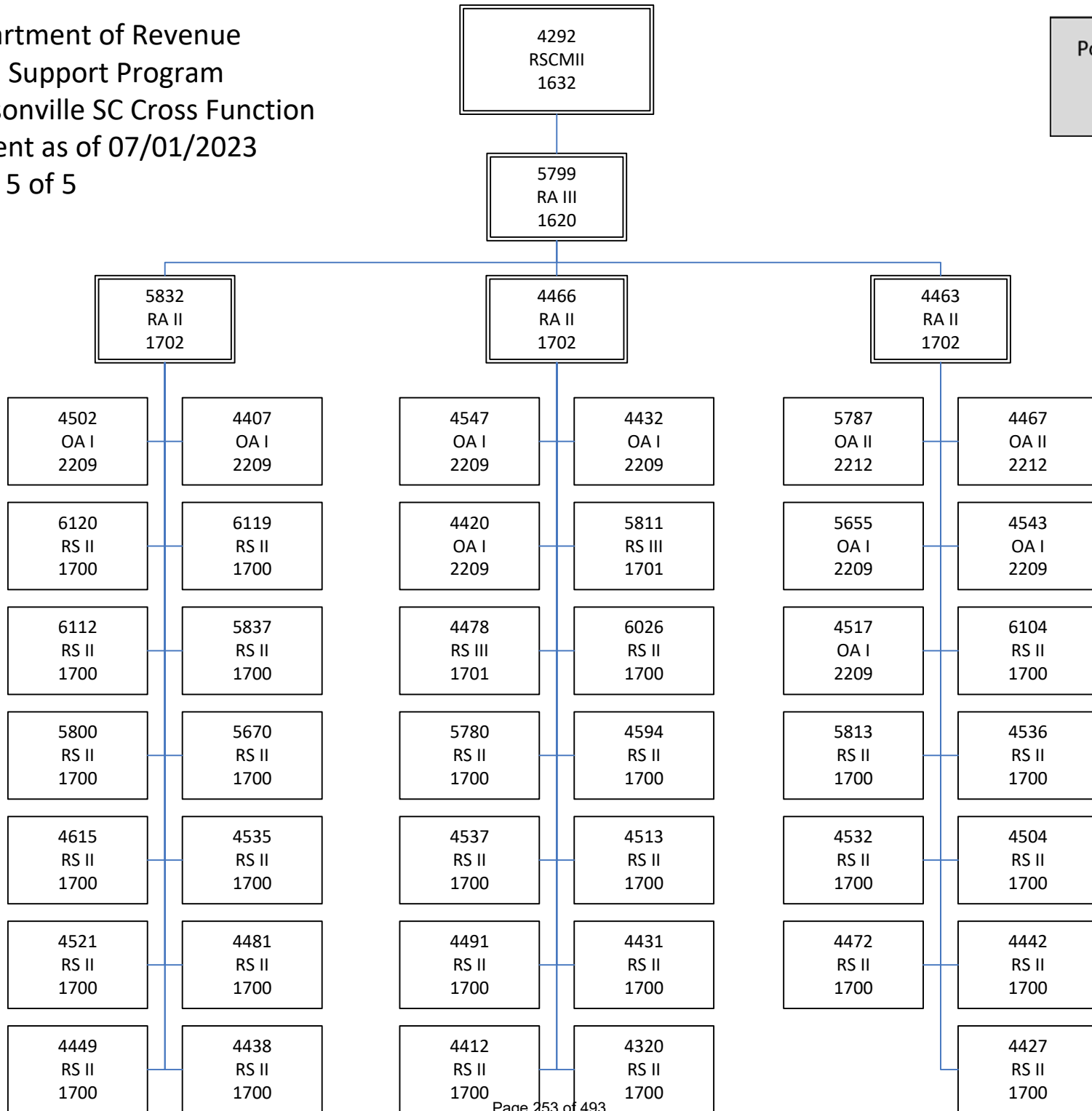
Department of Revenue
 Child Support Program
 Jacksonville SC Judicial / Admin
 Current as of 07/01/2023
 Page 4 of 5

Position Number
Position Title
Class Code



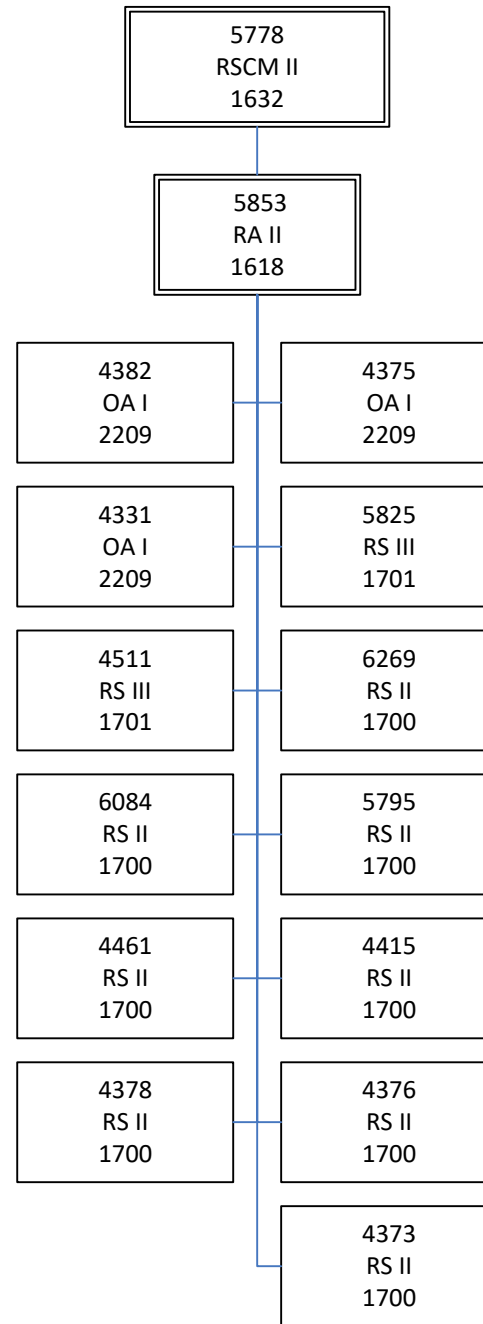
Department of Revenue
 Child Support Program
 Jacksonville SC Cross Function
 Current as of 07/01/2023
 Page 5 of 5

Position Number
Position Title
Class Code



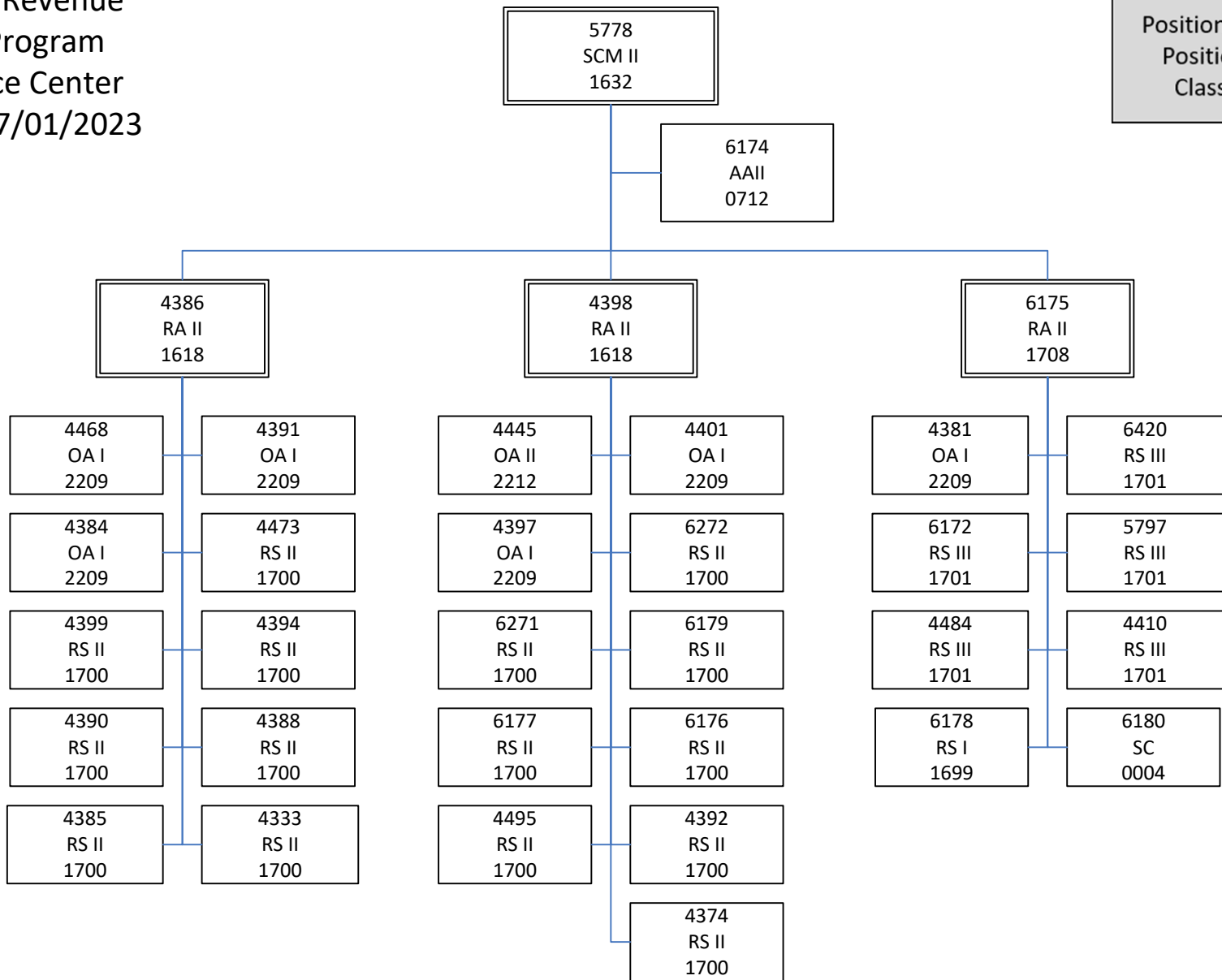
Department of Revenue
Child Support Program
Inverness Service Site
Current as of 07/01/2023

Position Number
Position Title
Class Code



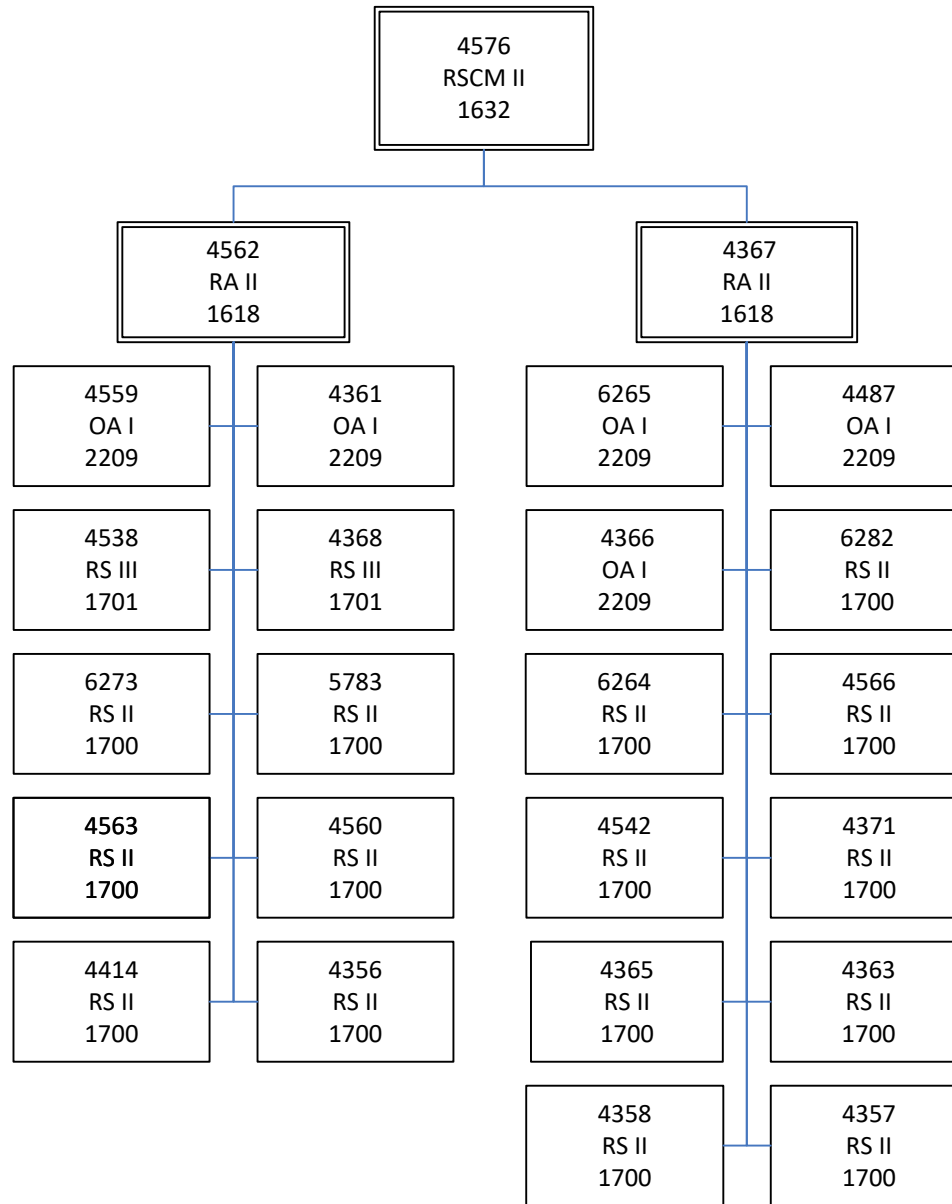
Department of Revenue
 Child Support Program
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 Current as of 07/01/2023

Position Number
Position Title
Class Code

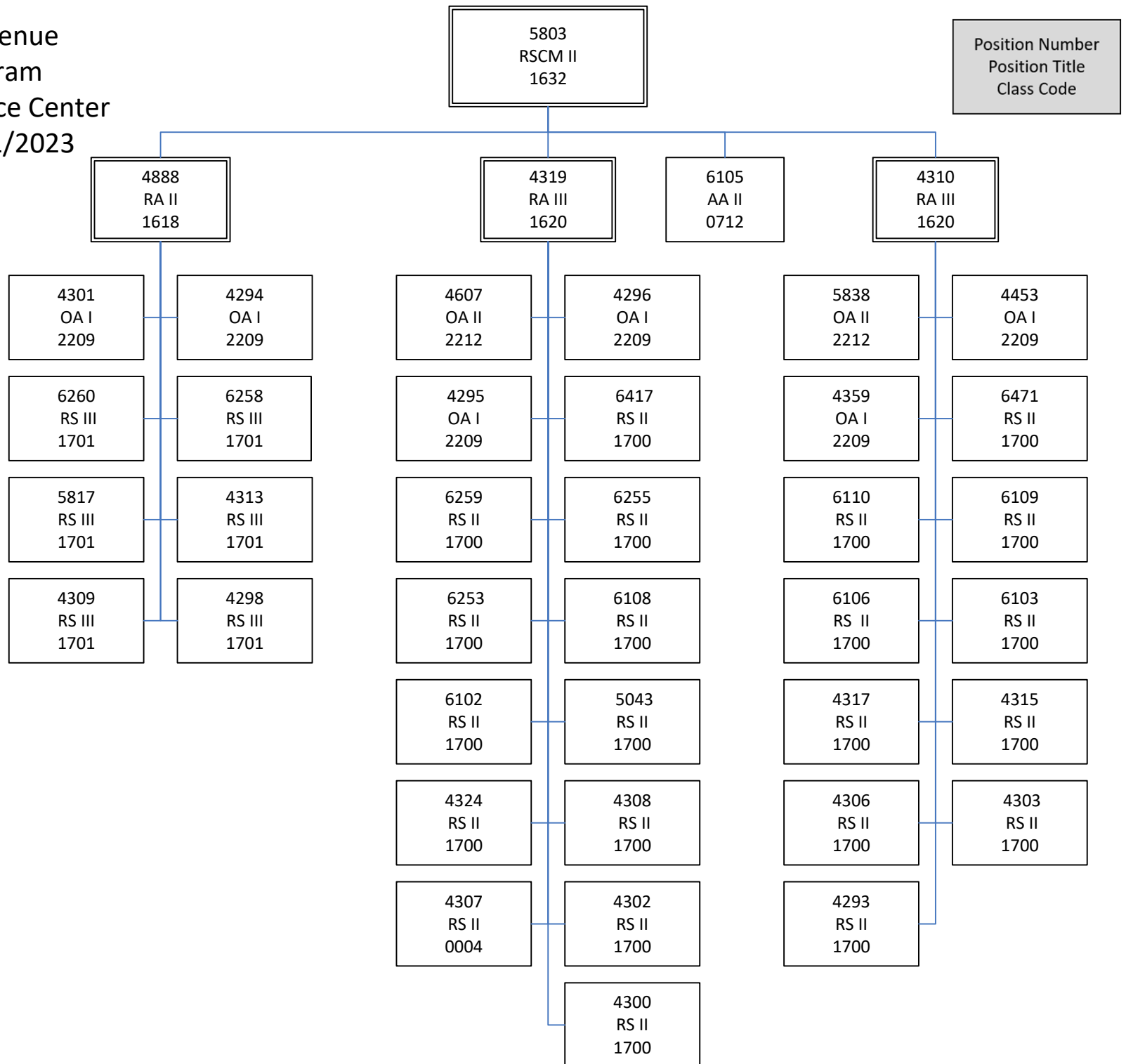


Department of Revenue
 Child Support Program
 Palatka Service Site
 Current as of 07/01/2023

Position Number
Position Title
Class Code



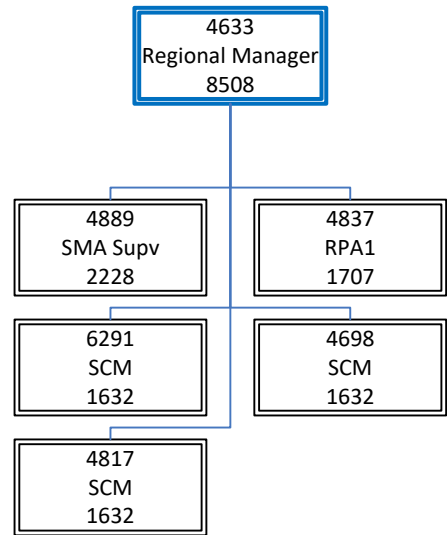
Department of Revenue
 Child Support Program
 Silver Springs Service Center
 Current as of 07/01/2023



Position Number
 Position Title
 Class Code

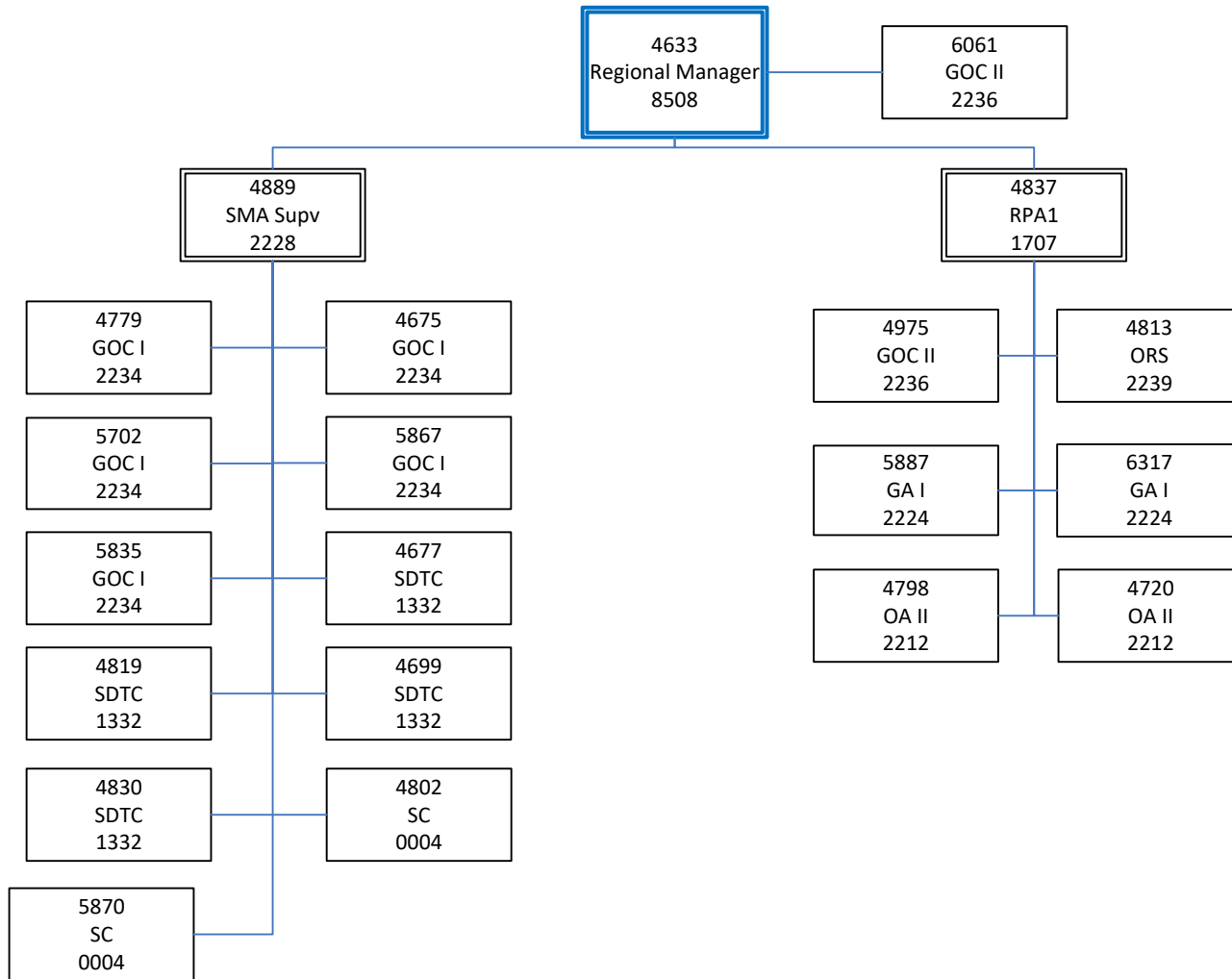
Department of Revenue
Child Support Program
Region 3 Management
Current as of July 01, 2023

Position Number
Position Title
Class Code



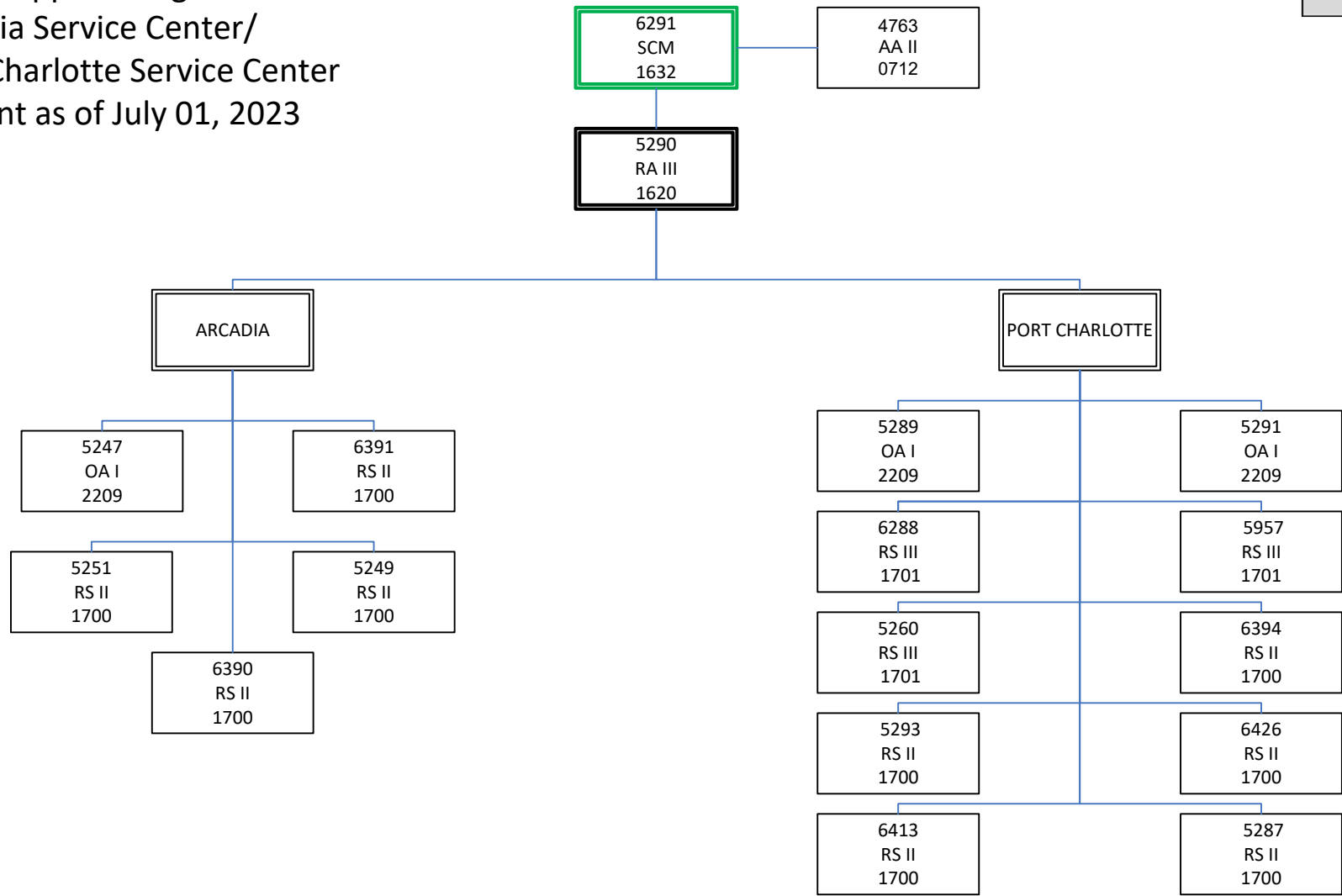
Department of Revenue
 Child Support Program
 Region 3 Administration
 Current as of July 01, 2023

Position Number
Position Title
Class Code



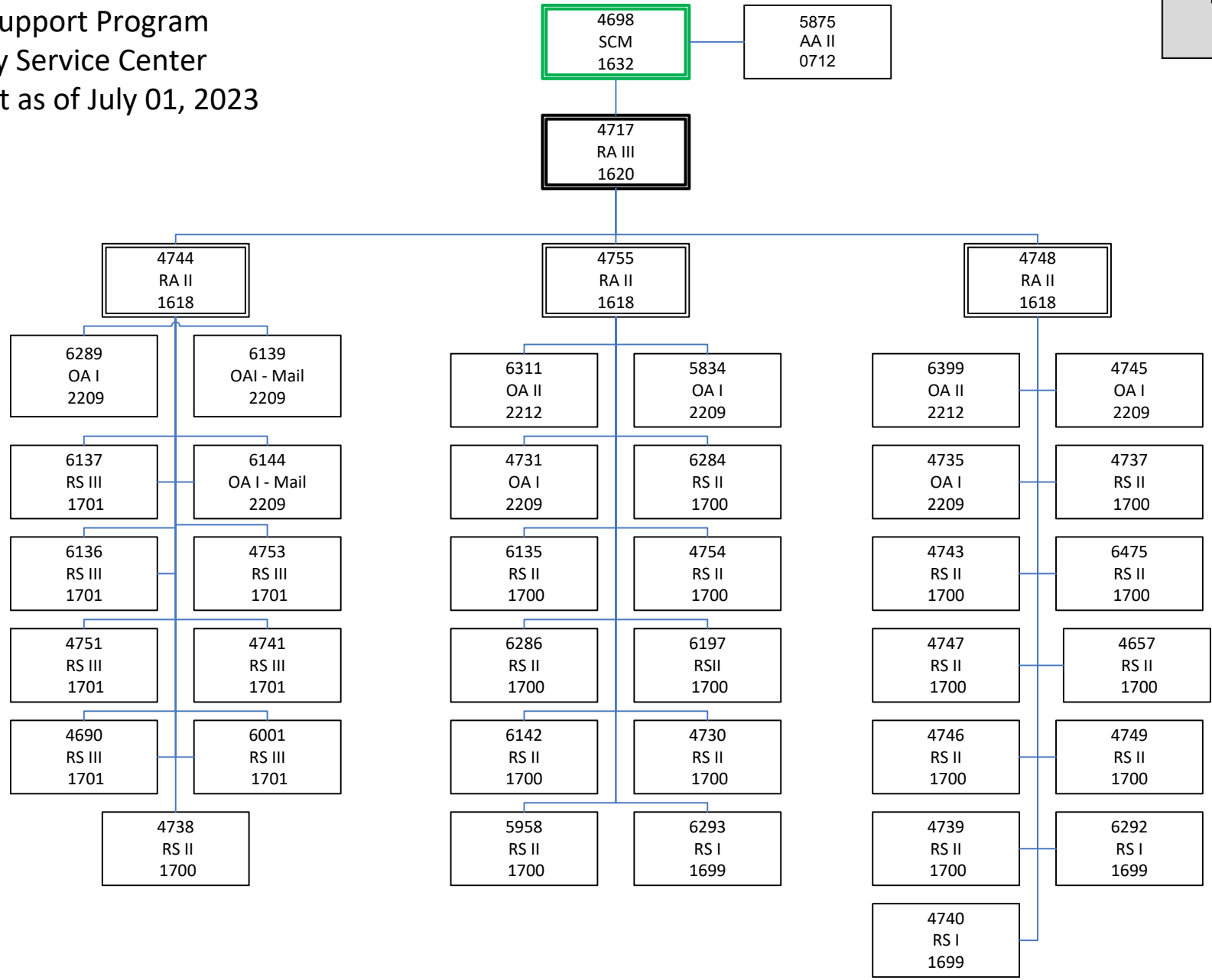
Department of Revenue
 Child Support Program
 Arcadia Service Center/
 Port Charlotte Service Center
 Current as of July 01, 2023

Position Number
Position Title
Class Code



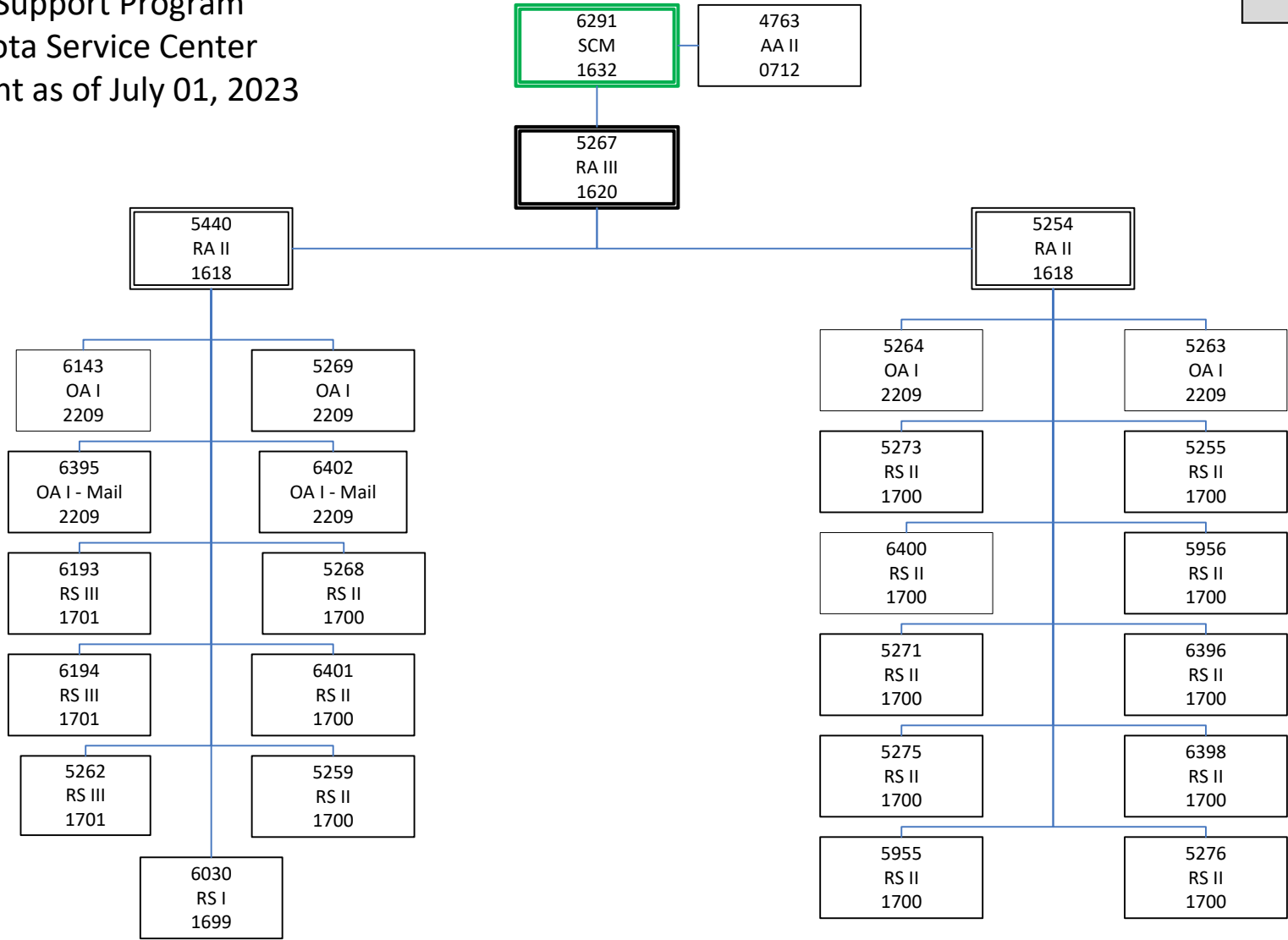
Department of Revenue
 Child Support Program
 Holiday Service Center
 Current as of July 01, 2023

Position Number
 Position Title
 Class Code



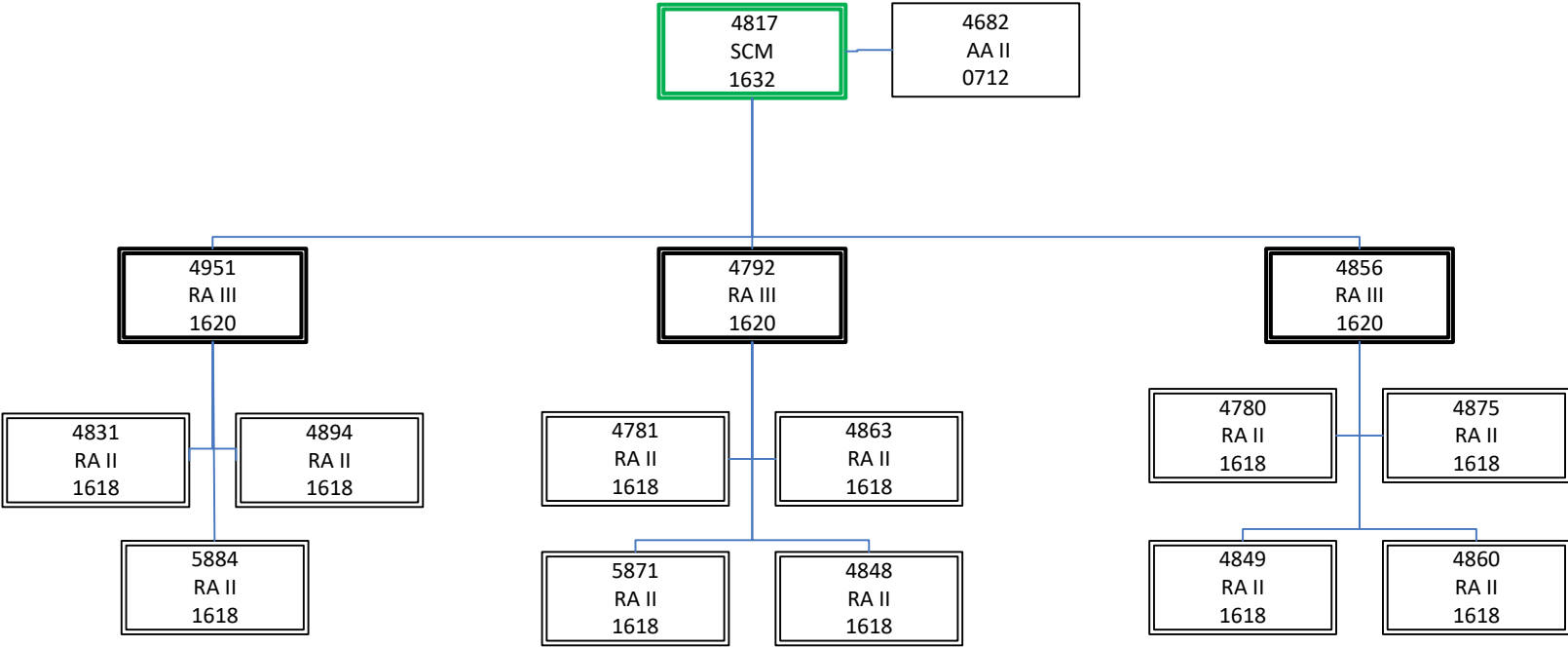
Department of Revenue
 Child Support Program
 Sarasota Service Center
 Current as of July 01, 2023

Position Number
Position Title
Class Code



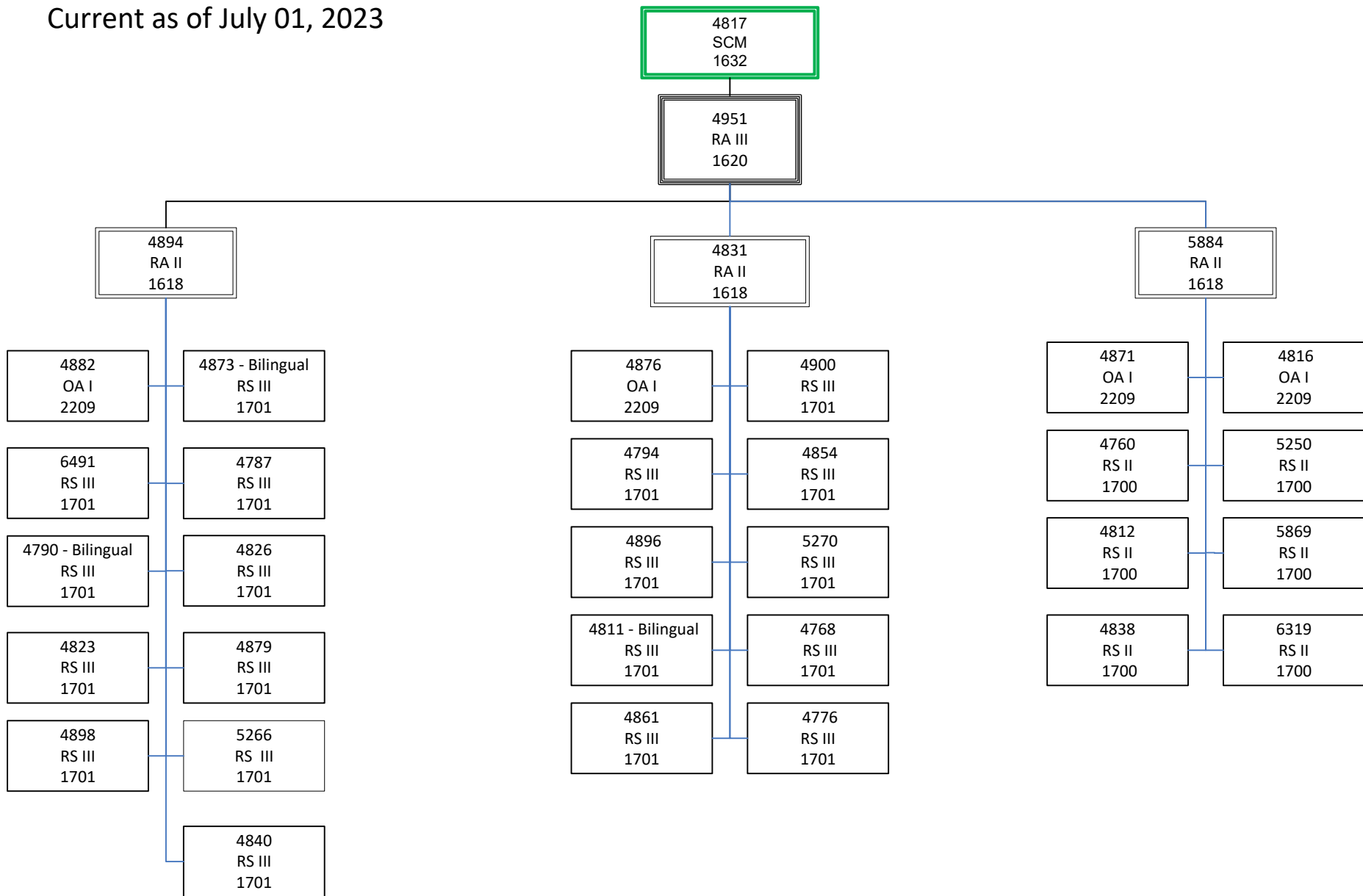
Department of Revenue
 Child Support Program
 Tampa Service Center-Management (1 of 4)
 Current as of July 01, 2023

Position Number
Position Title
Class Code



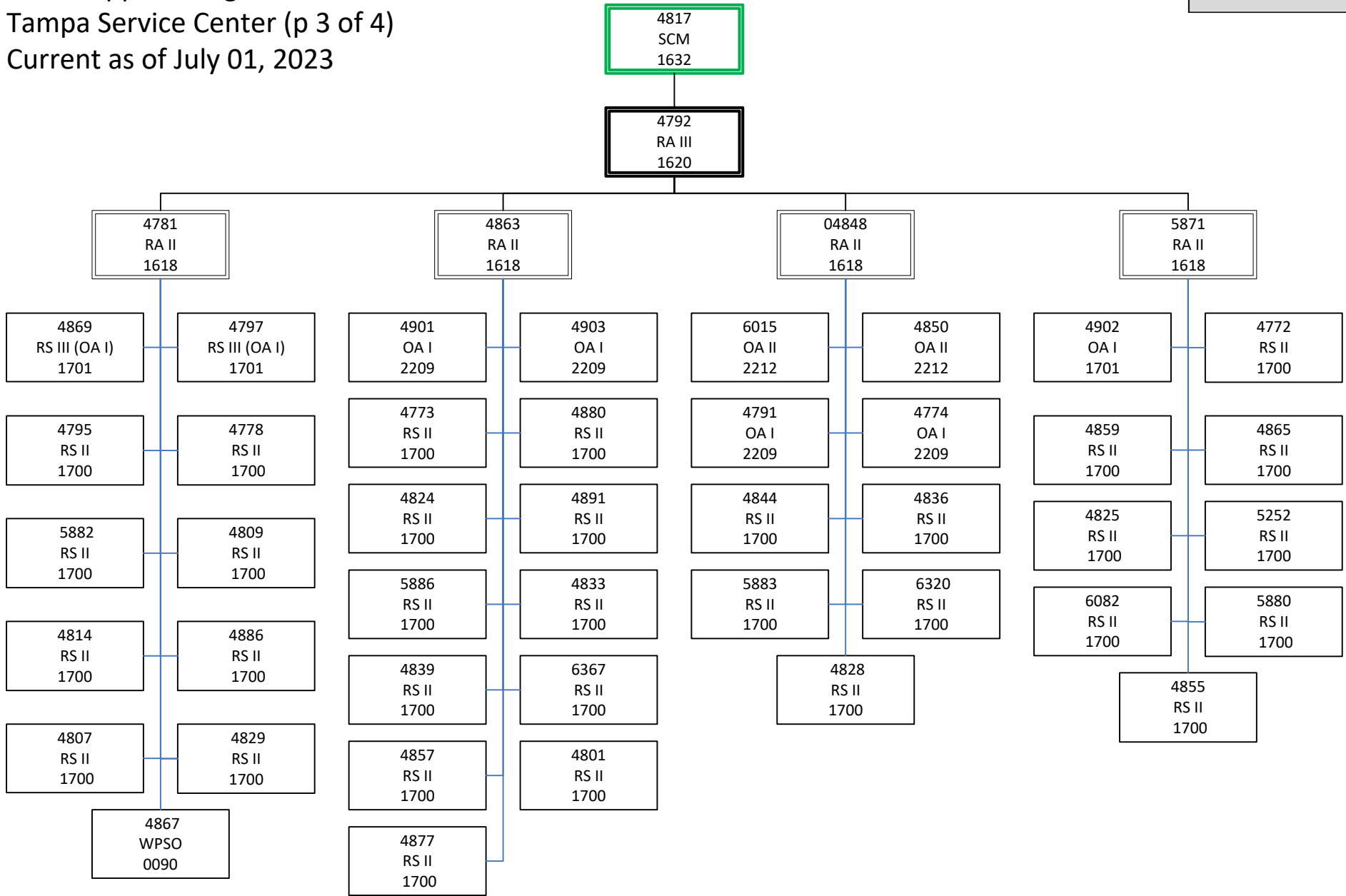
Department of Revenue
 Child Support Program
 Tampa Service Center (p2 of 4)
 Current as of July 01, 2023

Position Number
Position Title
Class Code



Department of Revenue
 Child Support Program
 Tampa Service Center (p 3 of 4)
 Current as of July 01, 2023

Position Number
Position Title
Class Code

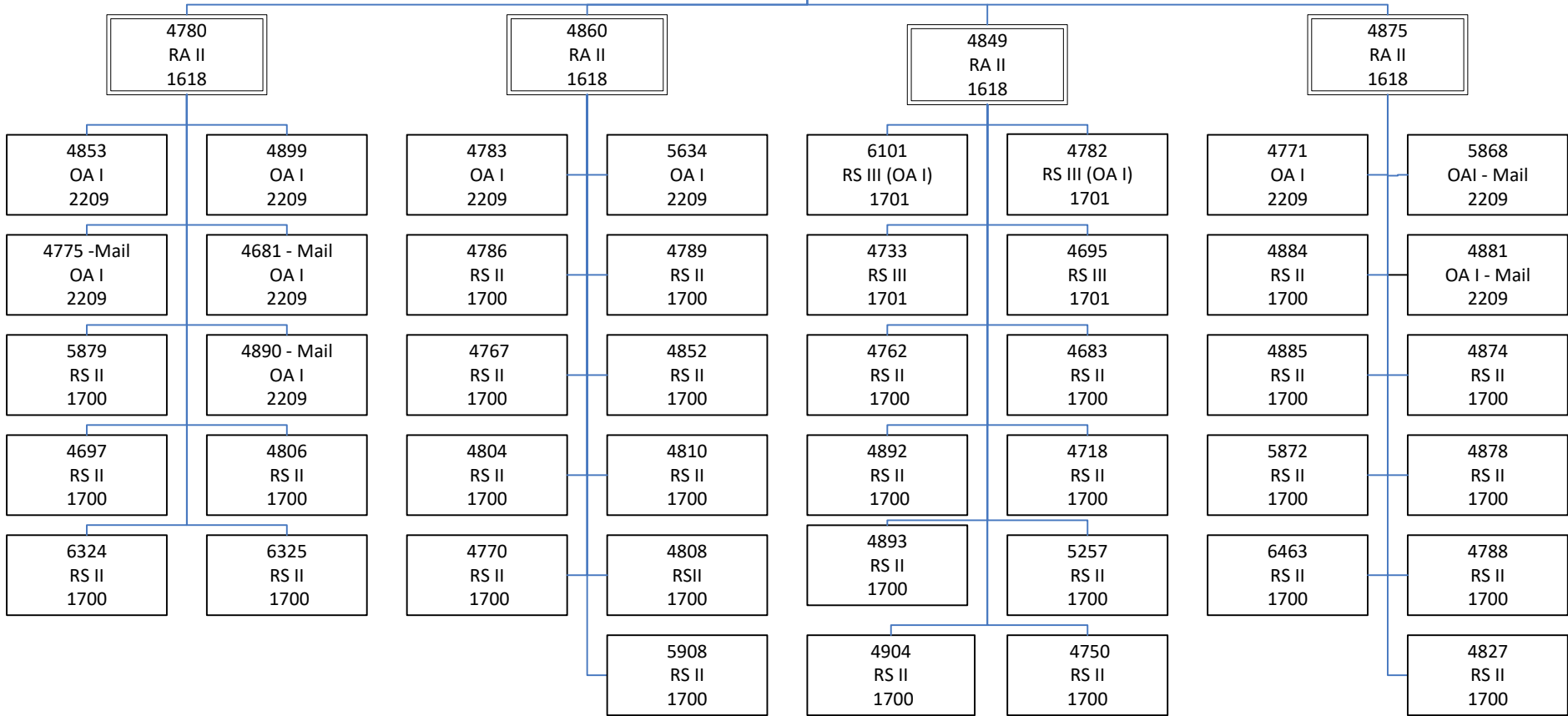


Department of Revenue
 Child Support Program
 Tampa Service Center (p4 of 4)
 Current as of July 01, 2023

Position Number
Position Title
Class Code

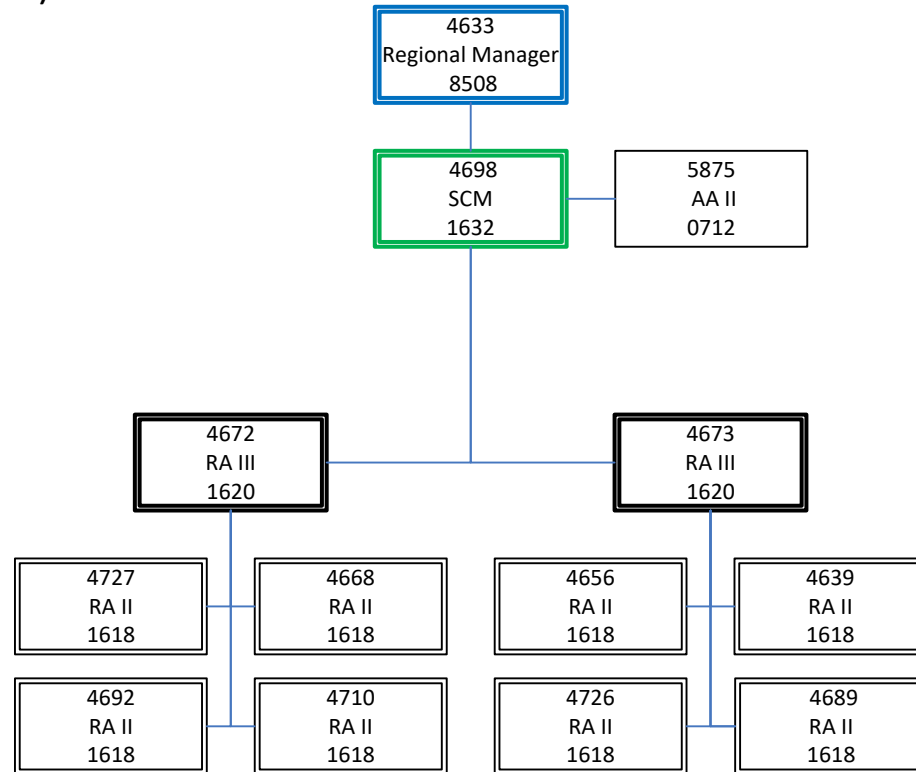
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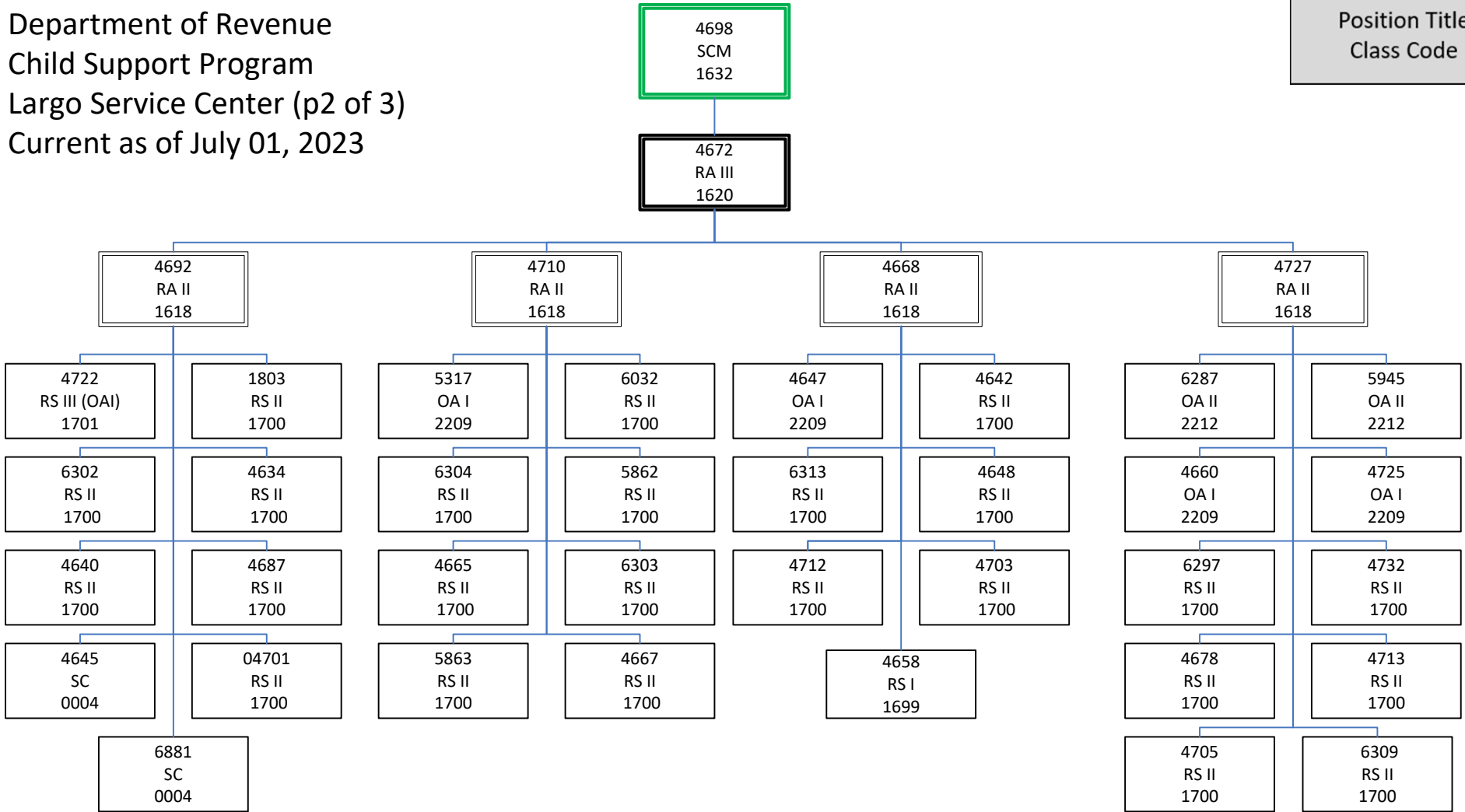
Department of Revenue
 Child Support Program
 Largo Service Center (p1 of 3)
 Current as of July 01, 2023

Position Number
Position Title
Class Code



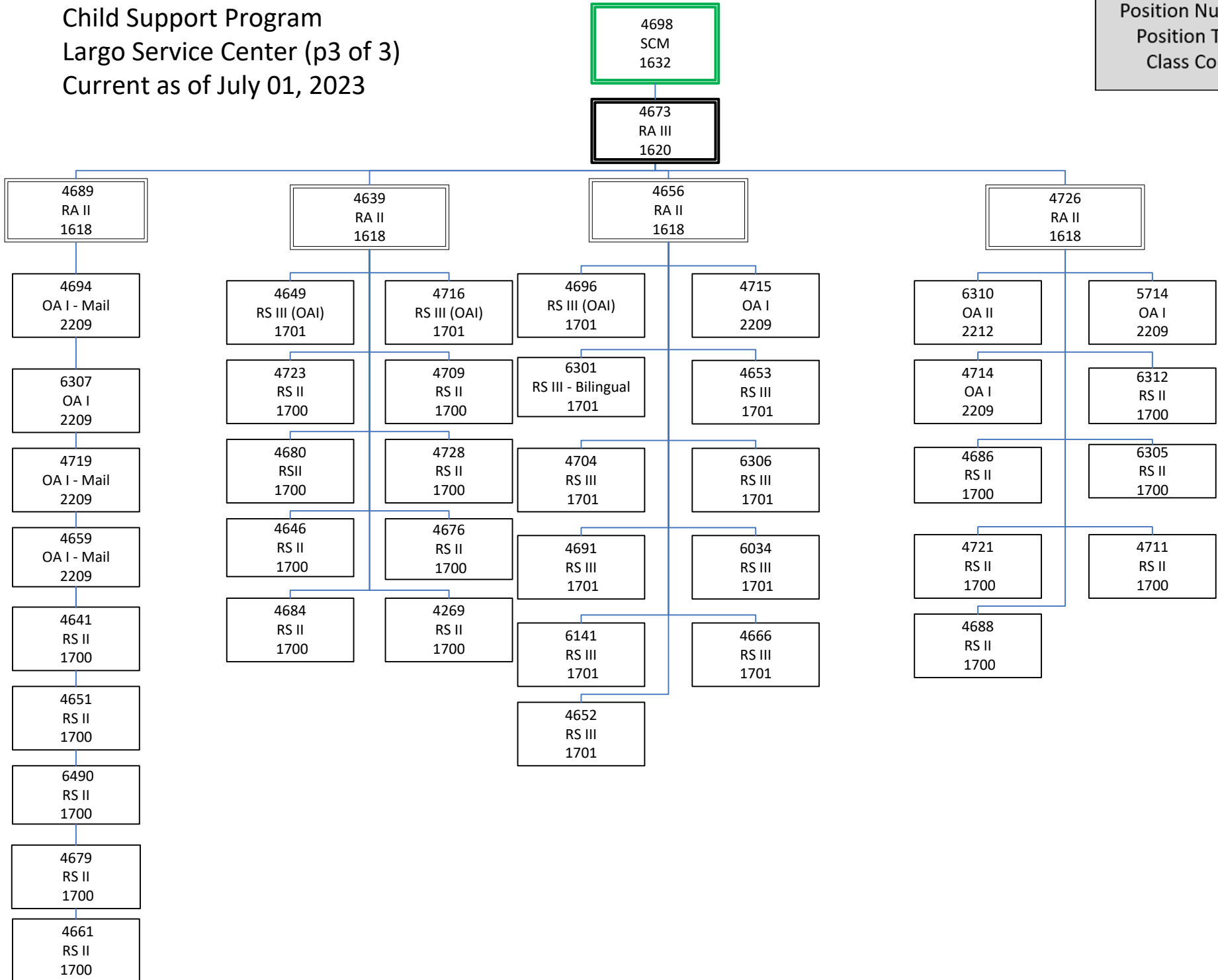
Department of Revenue
 Child Support Program
 Largo Service Center (p2 of 3)
 Current as of July 01, 2023

Position Number
 Position Title
 Class Code



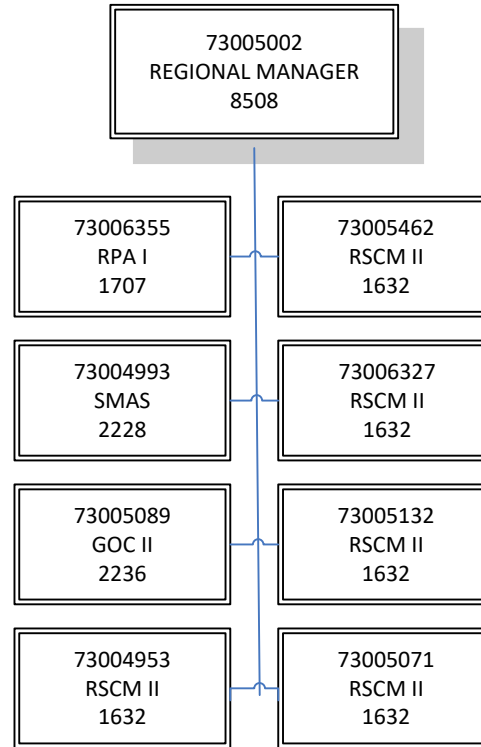
Department of Revenue
 Child Support Program
 Largo Service Center (p3 of 3)
 Current as of July 01, 2023

Position Number
Position Title
Class Code



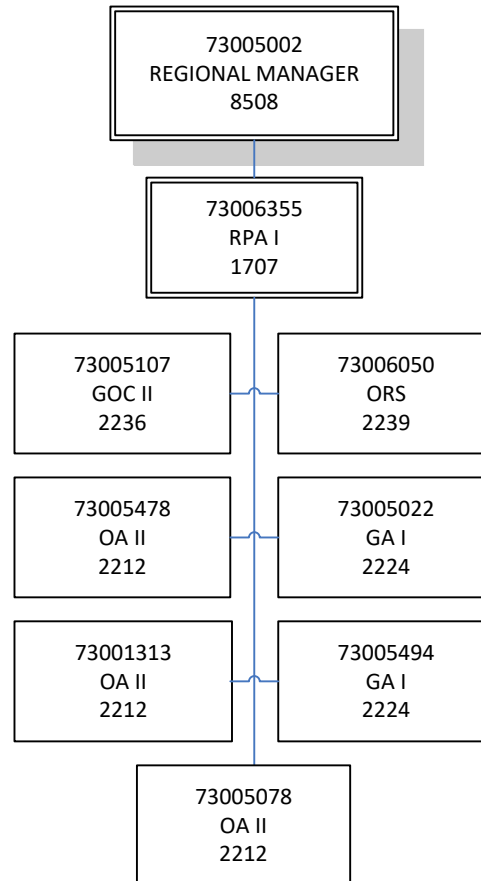
Position Number
Position Title
Class Code

Department of Revenue
Child Support Program
Region 4 – Administration
Current as of July 1, 2023



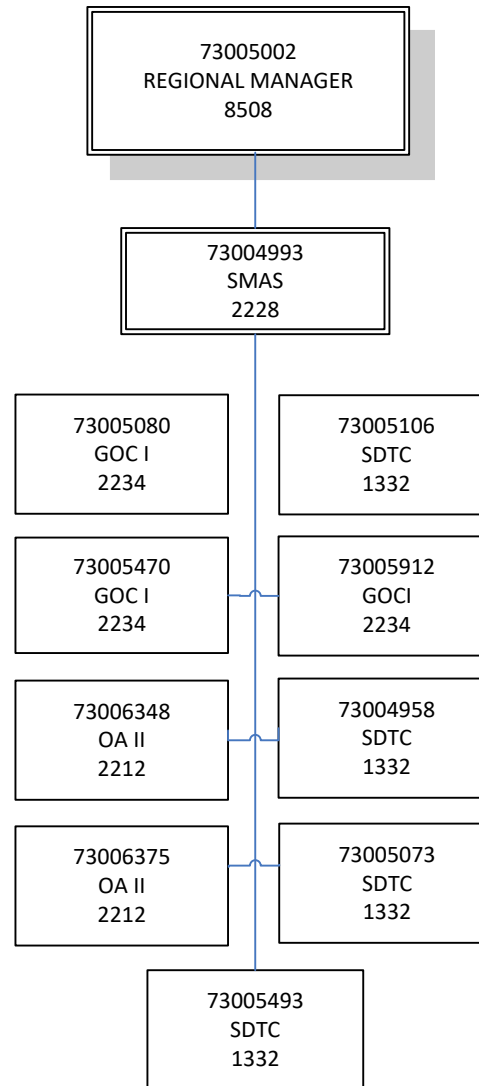
Position Number
Position Title
Class Code

Department of Revenue
Child Support Program
Region 4 – Administration
Current as of July 1, 2023

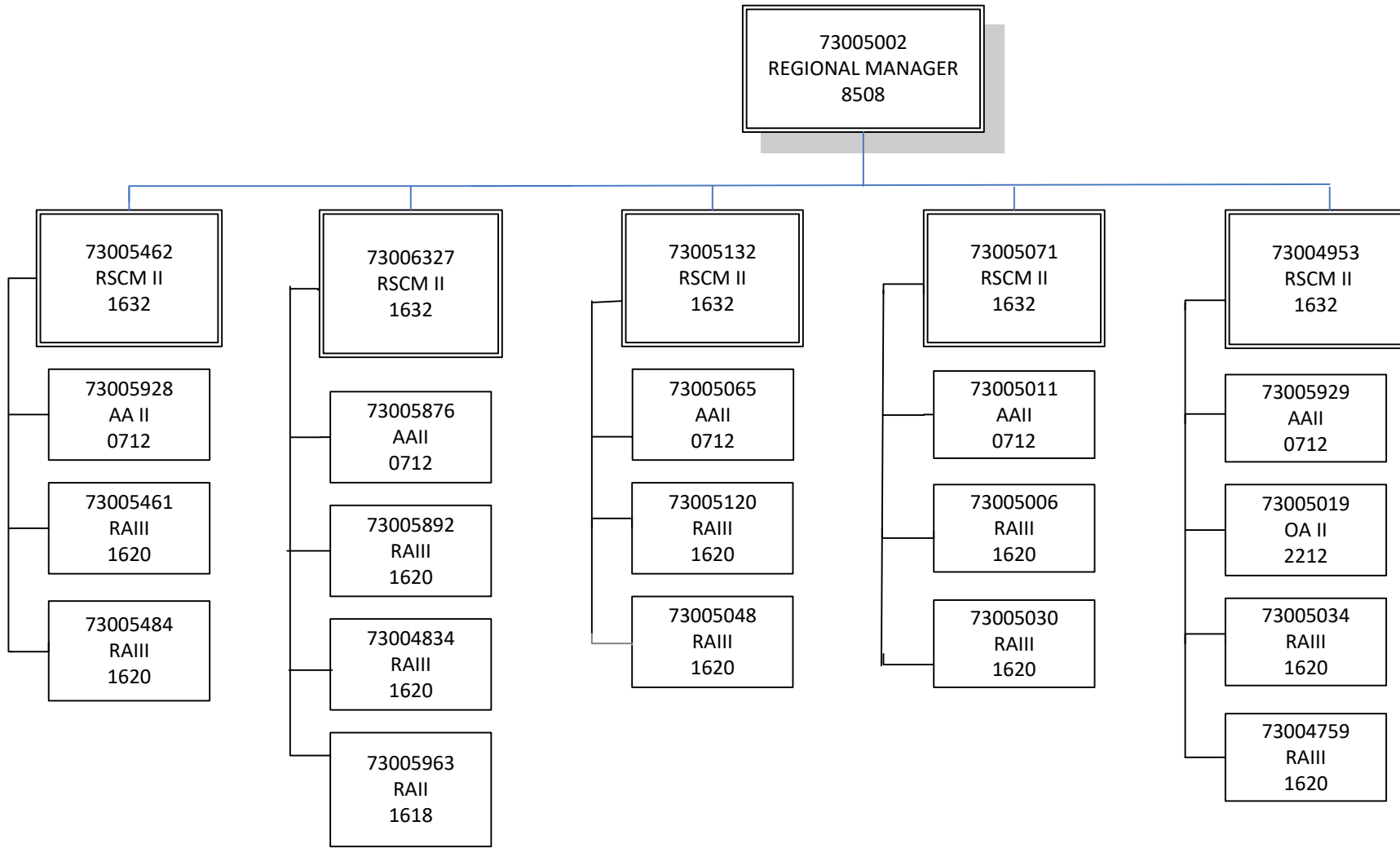


Position Number
Position Title
Class Code

Department of Revenue
Child Support Program
Region 4 – Administration
Current as of July 1, 2023

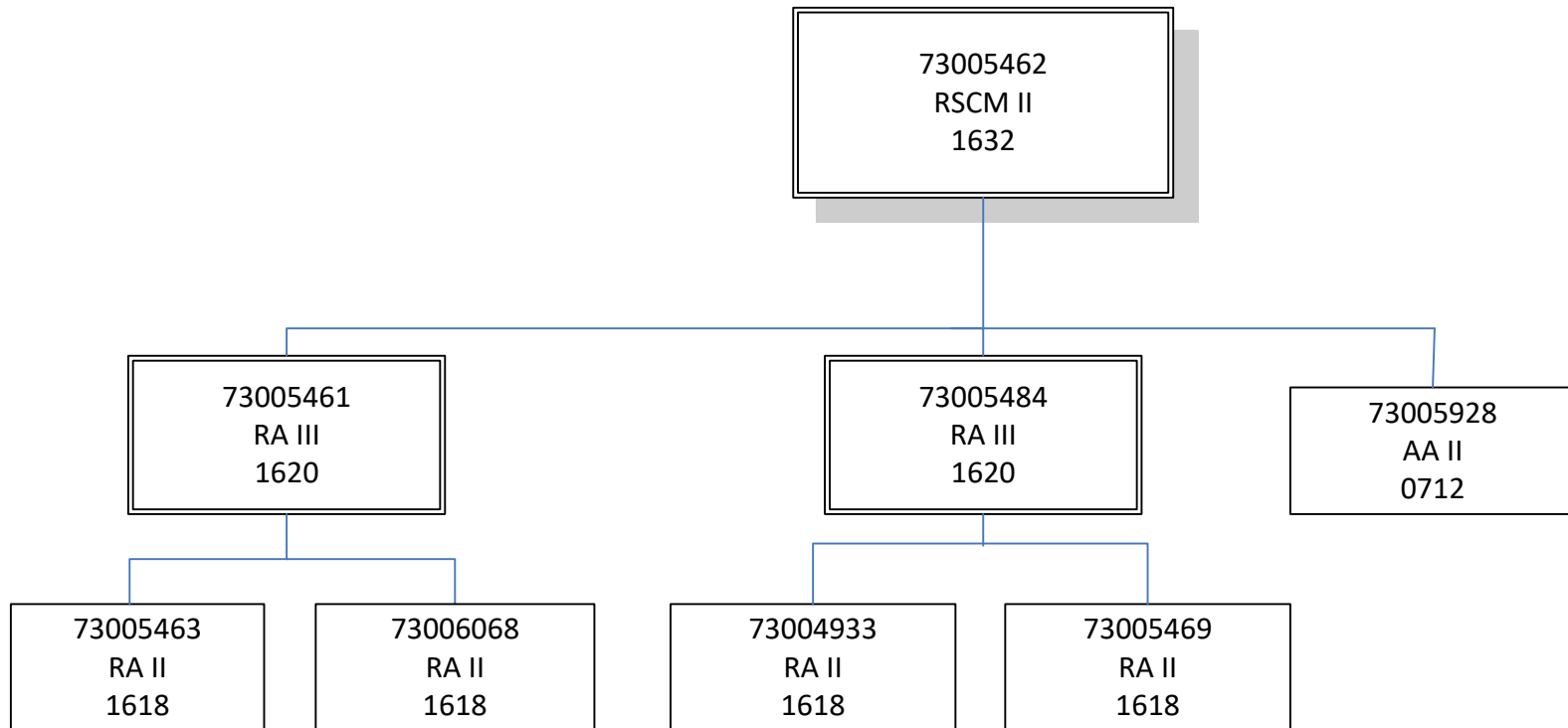


Department of Revenue
 Child Support Program
 Region 4 – Service Centers
 Current as of July 1, 2023



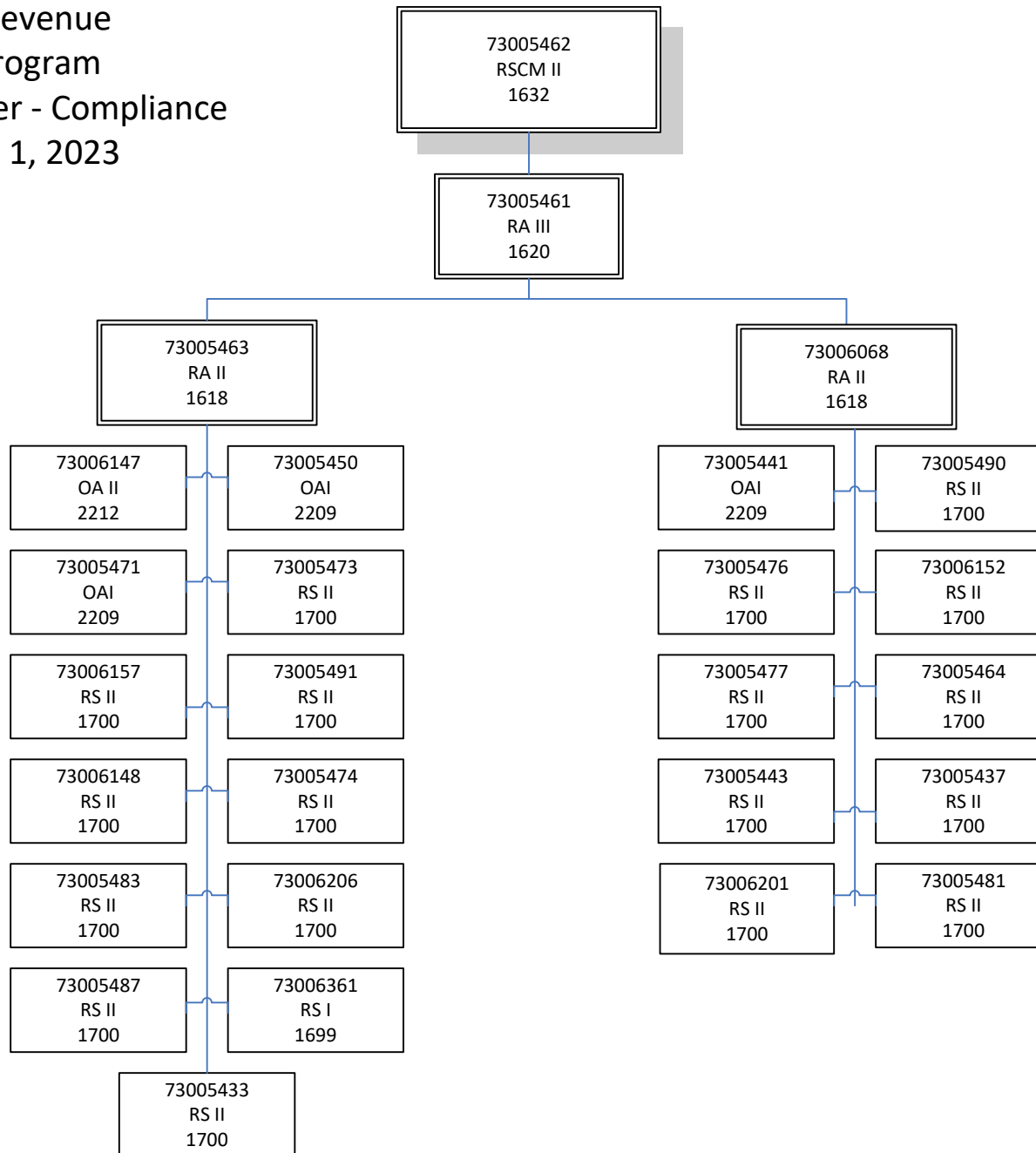
Position Number
Position Title
Class Code

Department of Revenue
Child Support Program
Fort Pierce Service Center - Management
Current as of July 1 , 2023



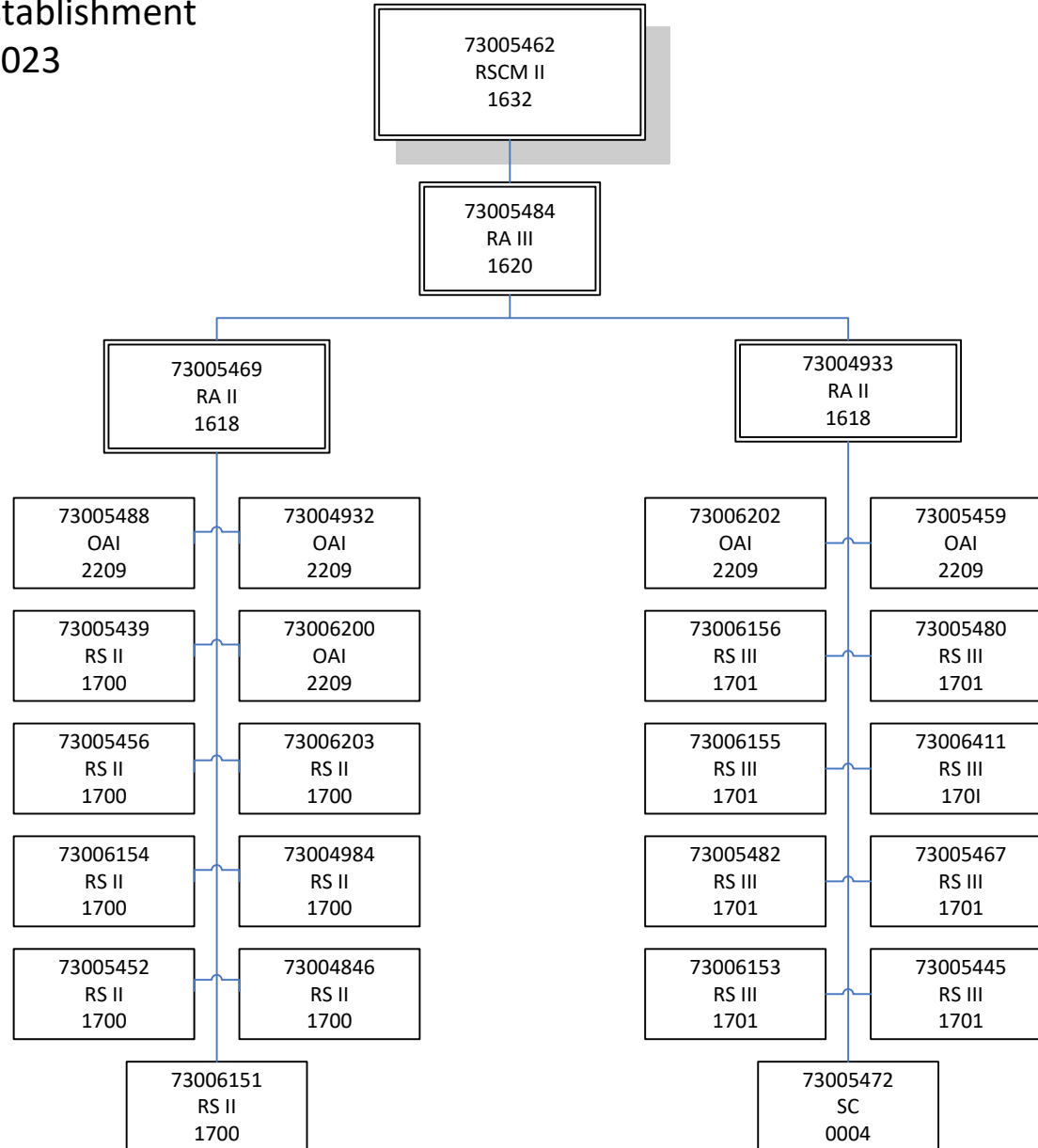
Position Number
Position Title
Class Code

Department of Revenue
Child Support Program
Fort Pierce Service Center - Compliance
Current as of July 1, 2023



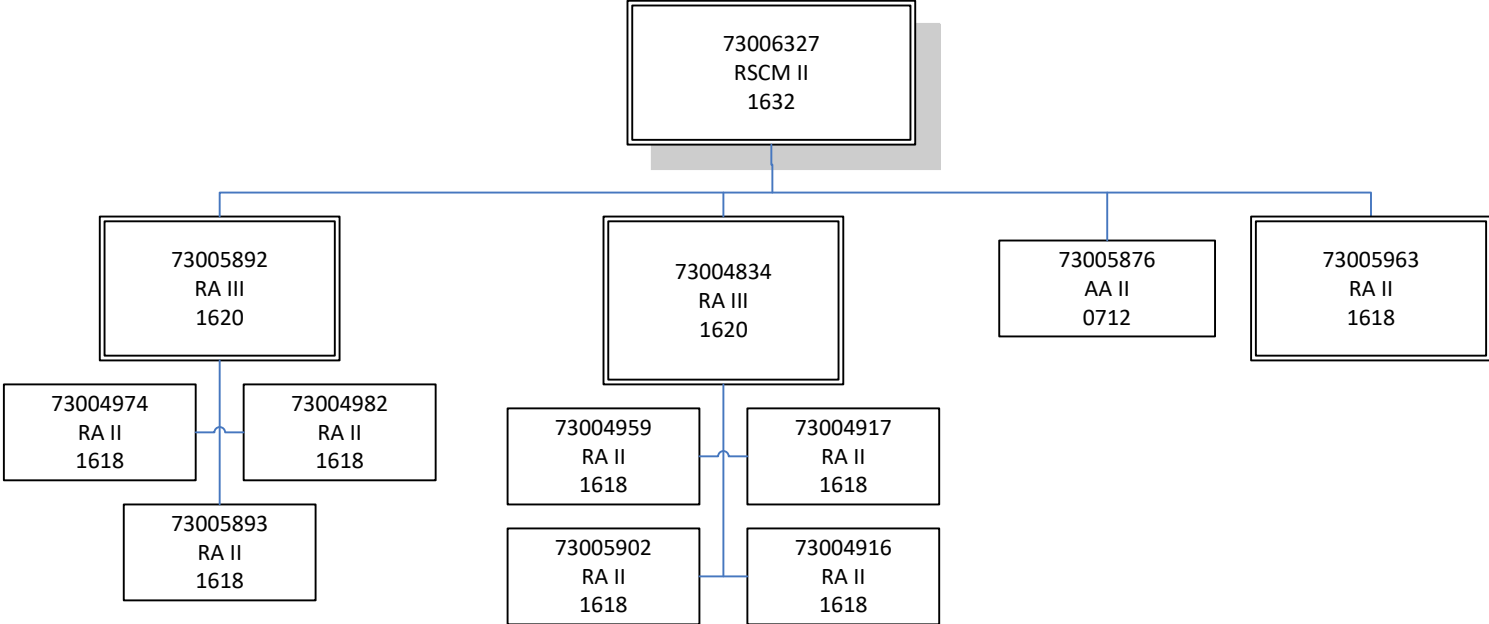
Position Number
Position Title
Class Code

Department of Revenue
 Child Support Program
 Fort Pierce Service Center - Establishment
 Current as of July 1, 2023



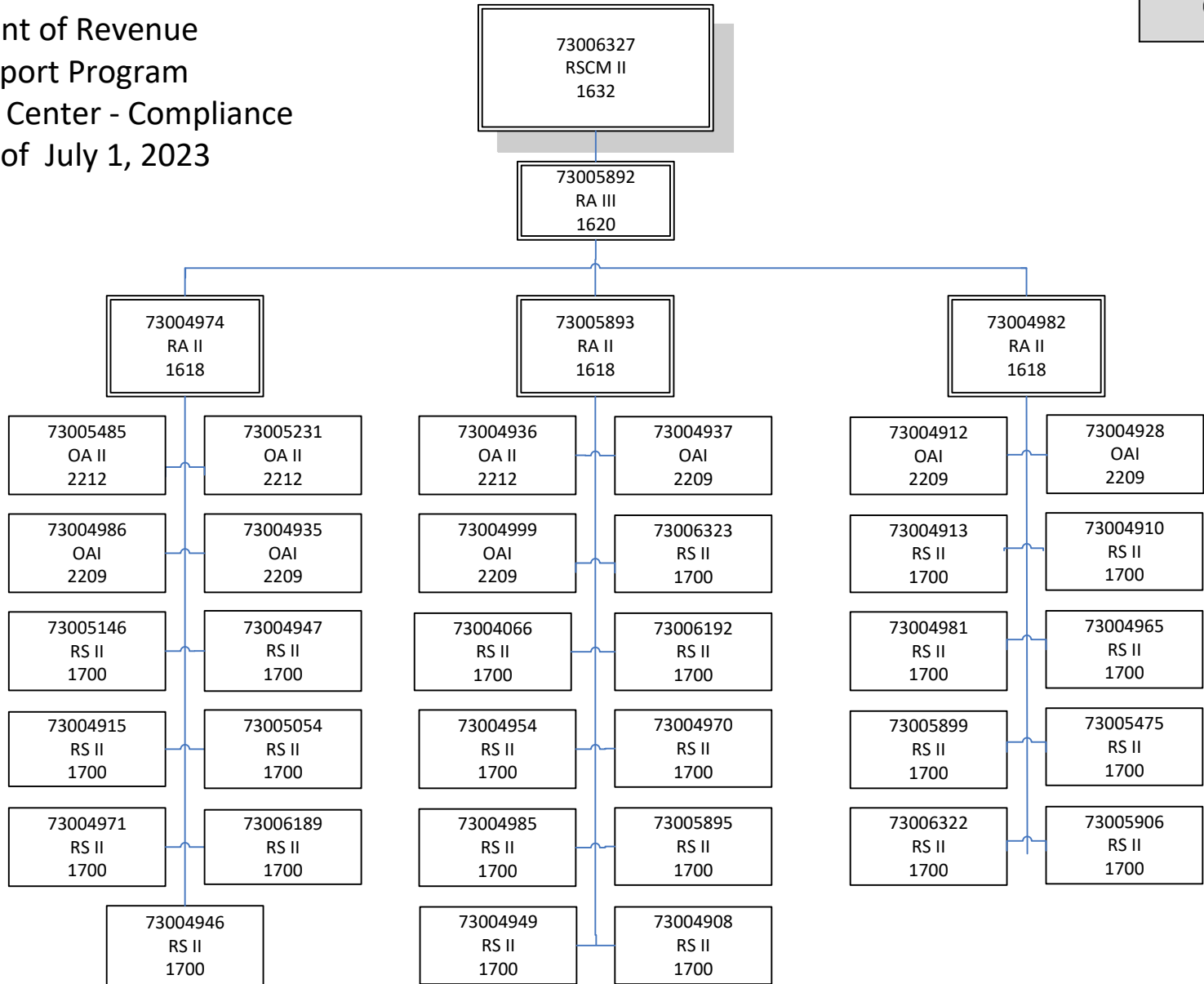
Position Number
Position Title
Class Code

Department of Revenue
 Child Support Program
 Lakeland / Sebring Service Center -
 Management
 Current as of July 1, 2023



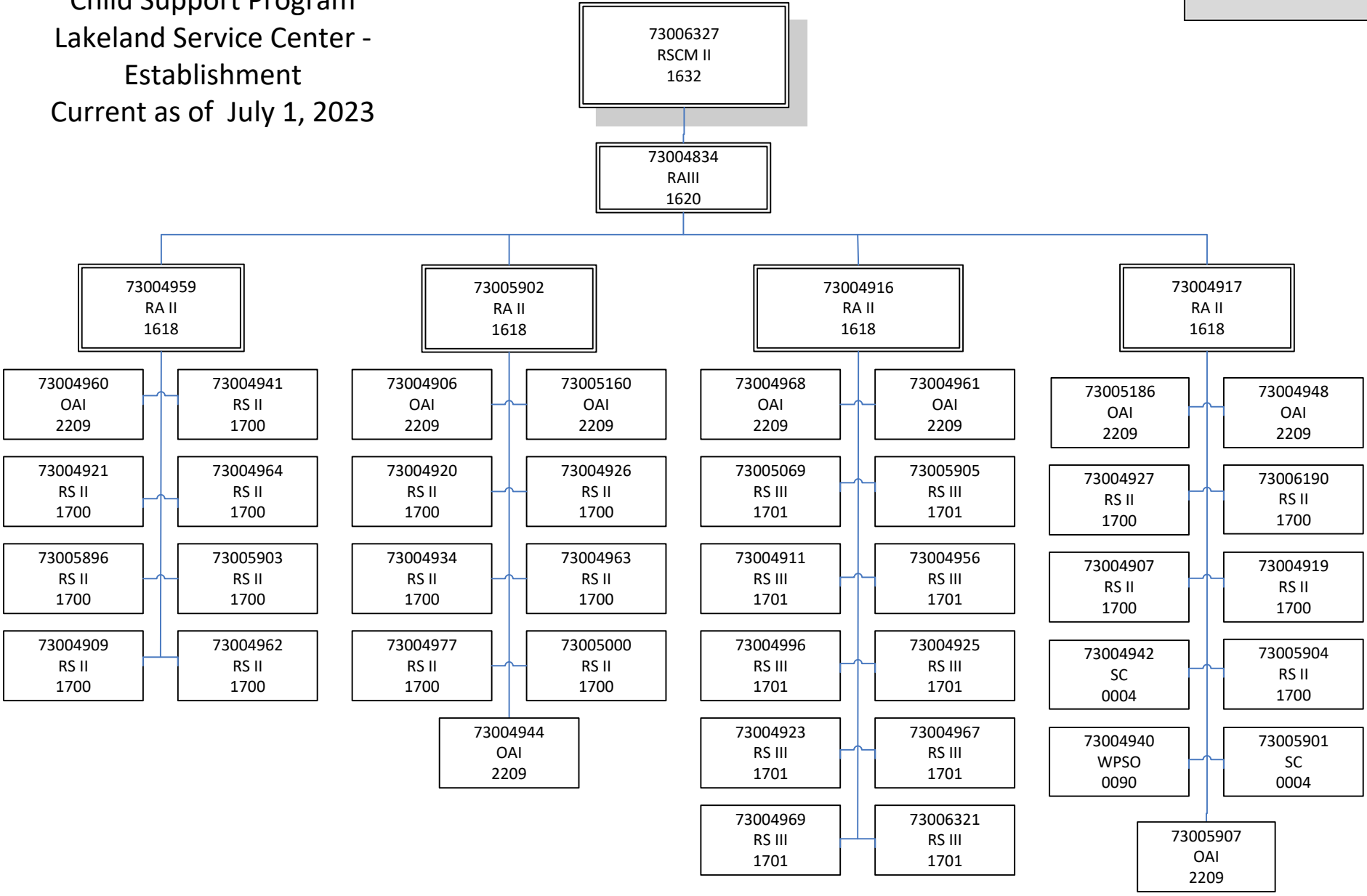
Position Number
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Class Code

Department of Revenue
 Child Support Program
 Lakeland Service Center - Compliance
 Current as of July 1, 2023



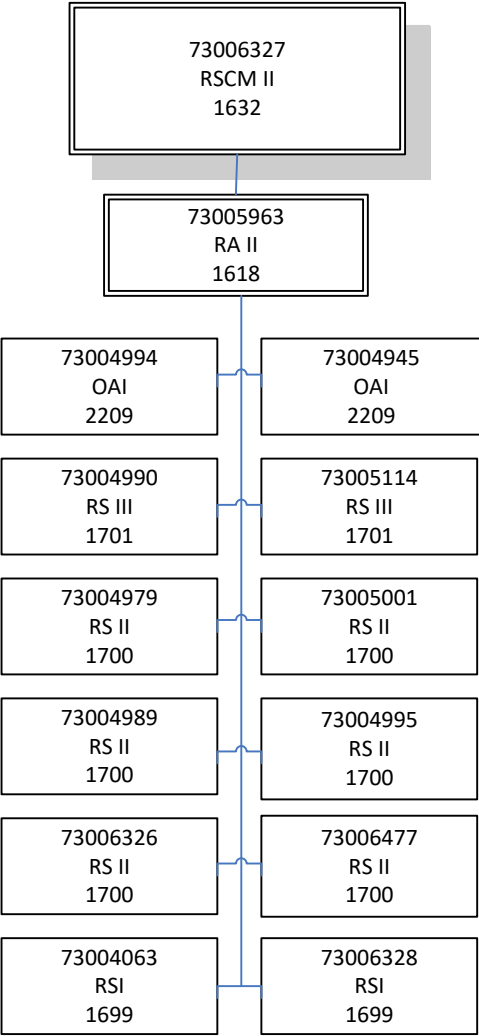
Department of Revenue
 Child Support Program
 Lakeland Service Center -
 Establishment
 Current as of July 1, 2023

Position Number
Position Title
Class Code



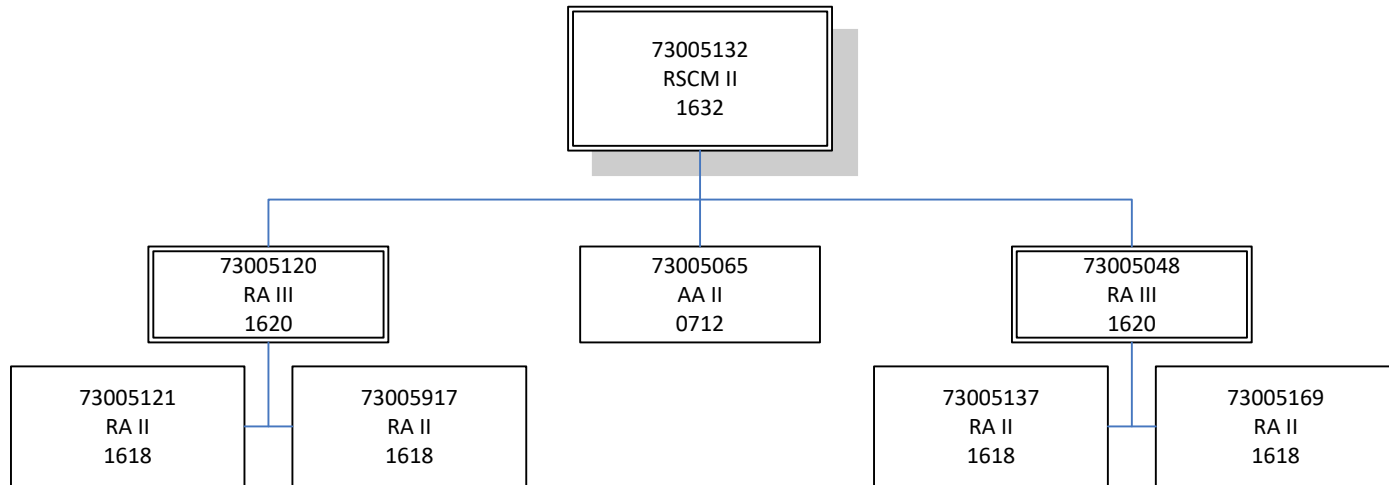
Position Number
Position Title
Class Code

Department of Revenue
 Child Support Program
 Sebring Service Center
 Current as of July 1, 2023



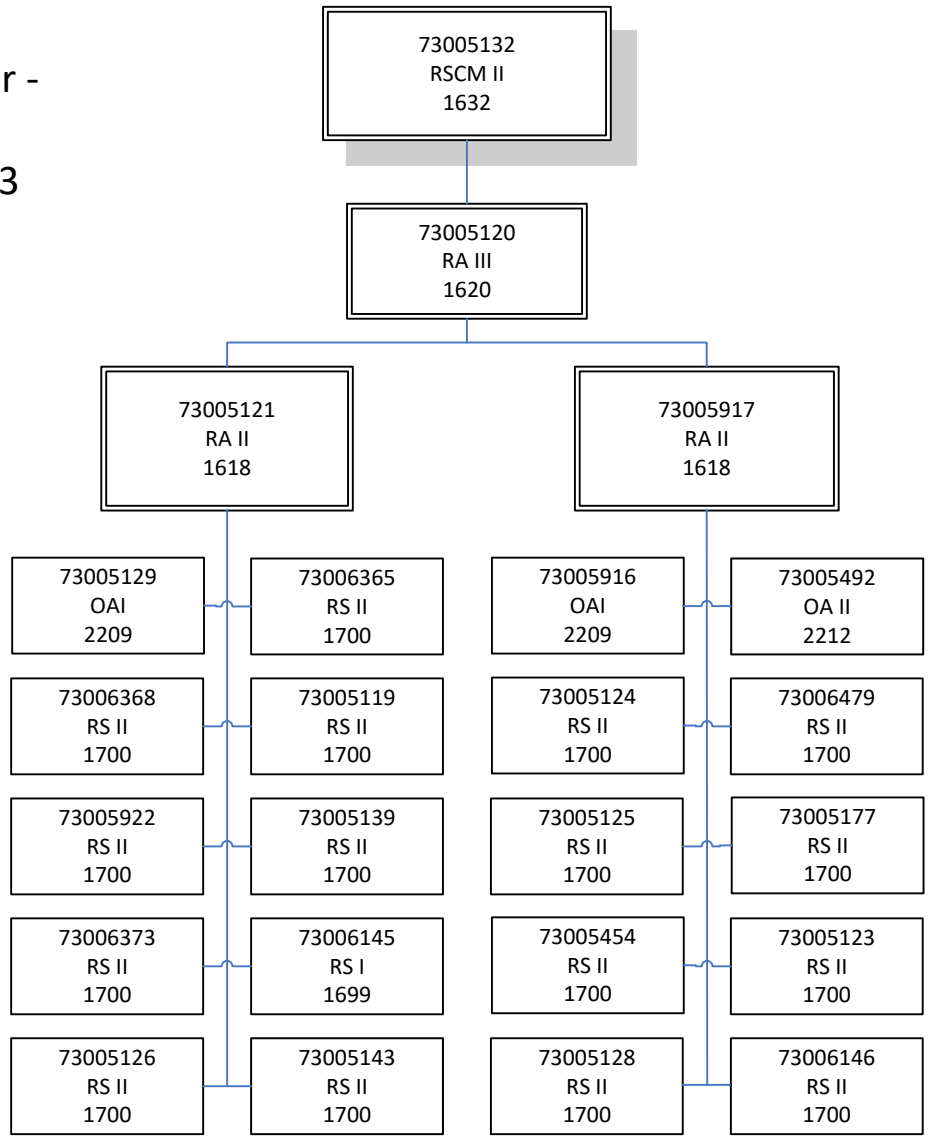
Position Number
Position Title
Class Code

Department of Revenue
Child Support Program
Melbourne Service Center - Administration
Current as of July 1, 2023

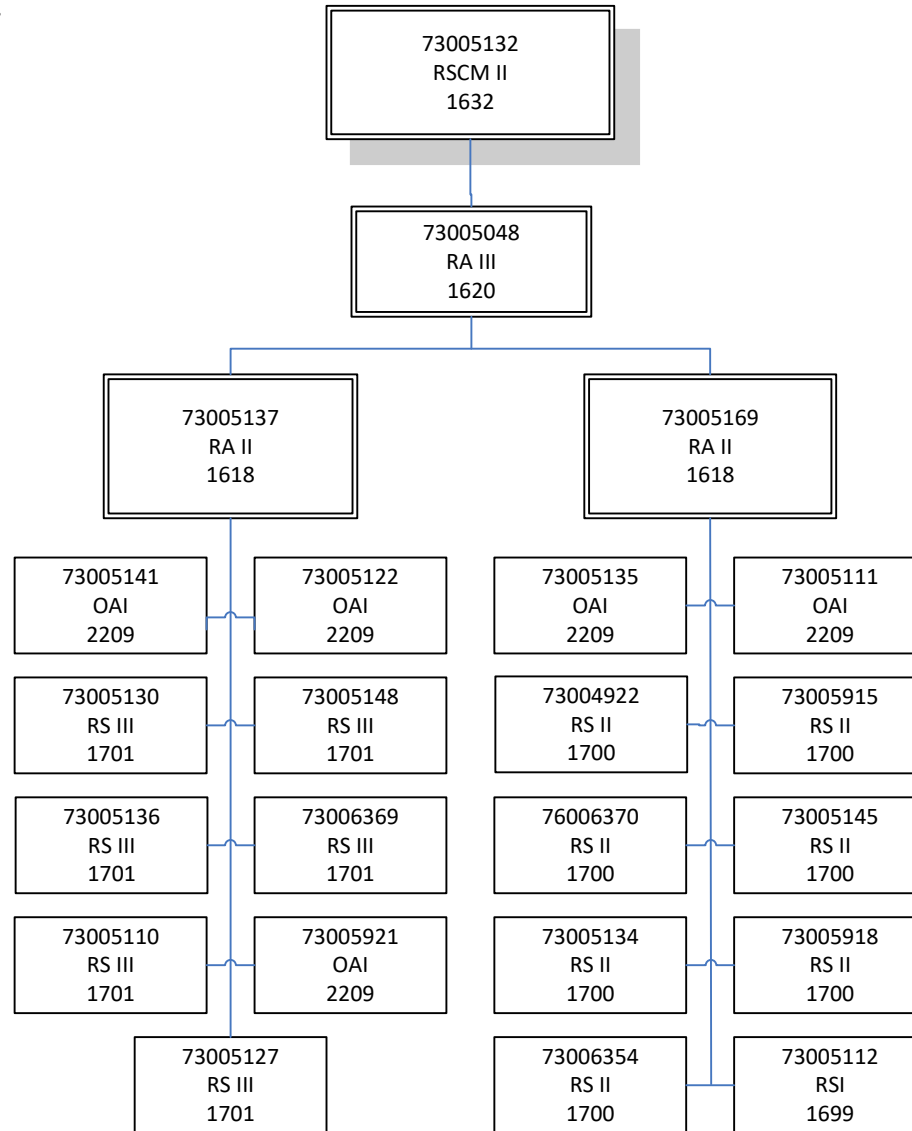


Department of Revenue
 Child Support Program
 Melbourne Service Center -
 Compliance
 Current as of July 1, 2023

Position Number
Position Title
Class Code

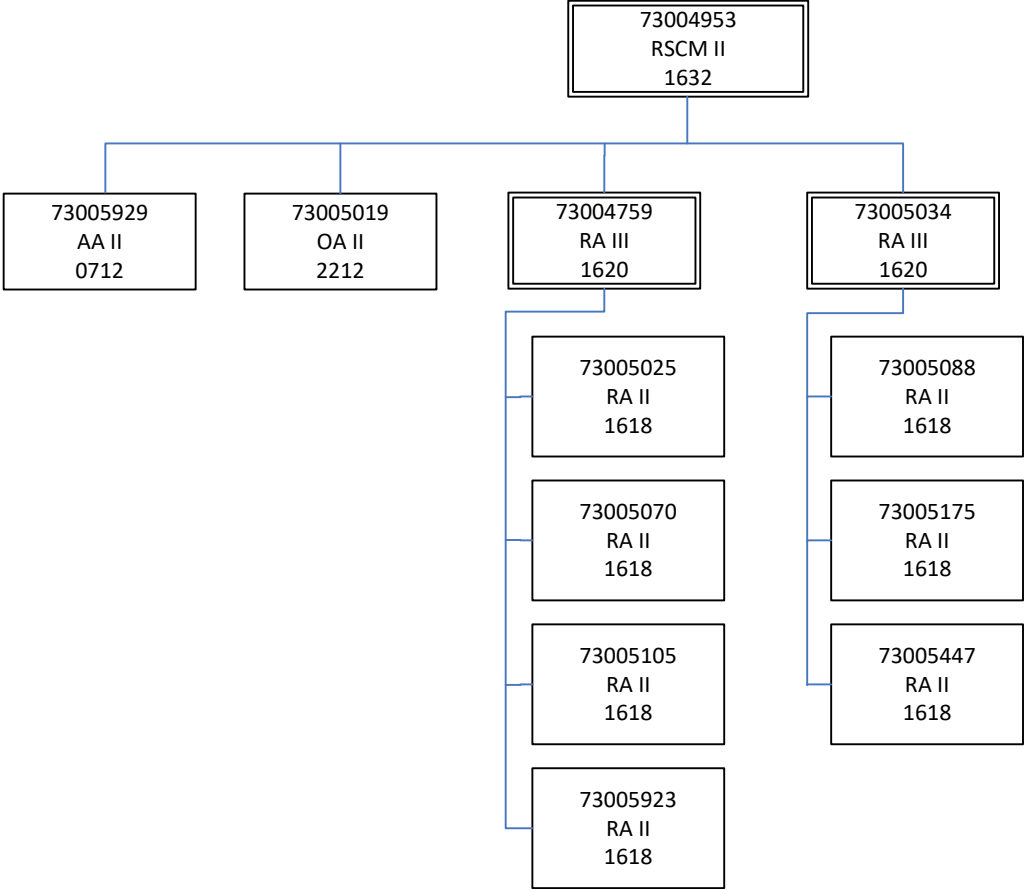


Department of Revenue
Child Support Program
Melbourne Service Center -
Compliance
Current as of July 1, 2023



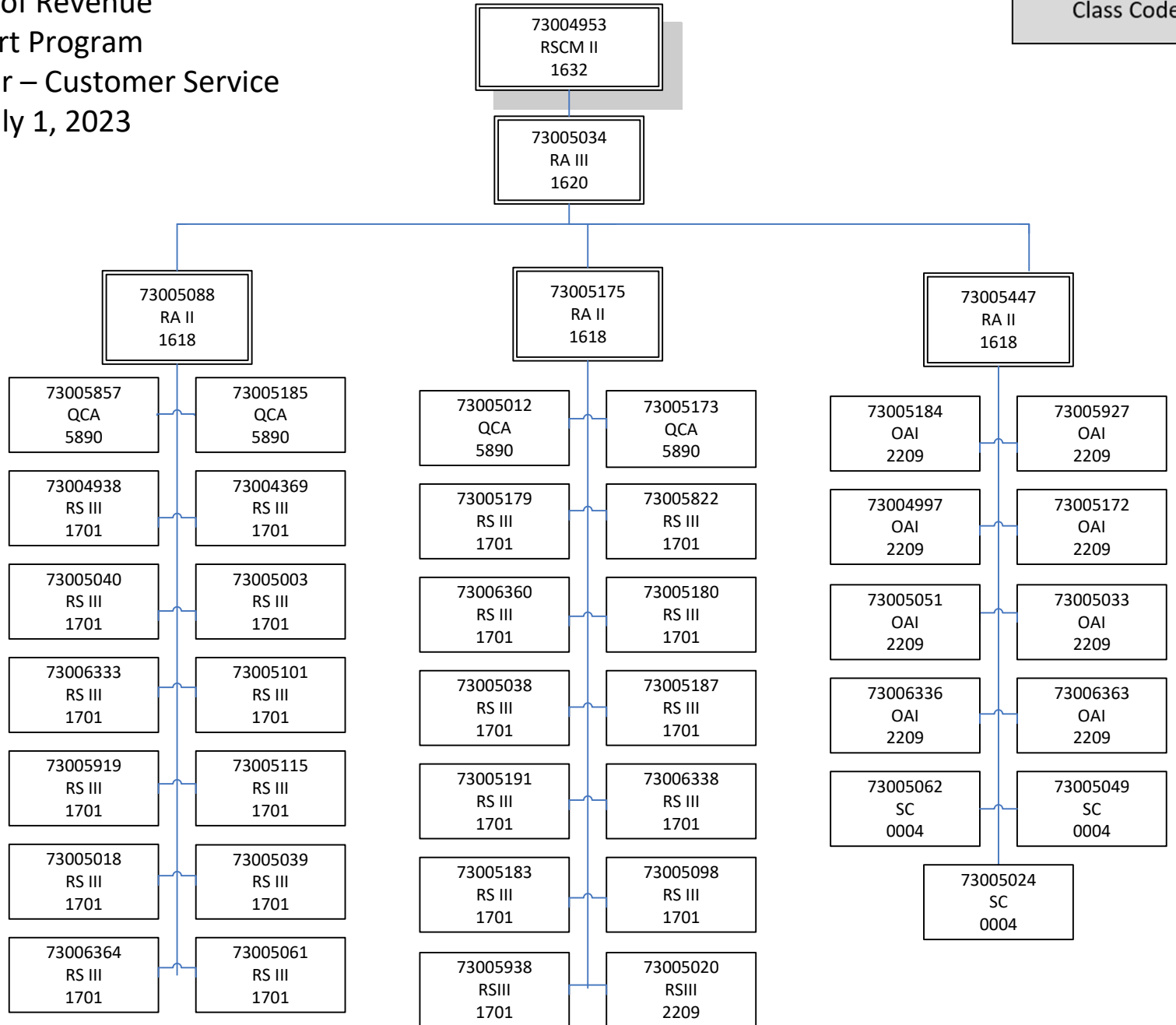
Position Number
Position Title
Class Code

Department of Revenue
 Child Support Program
 Orlando Service Center - Administration
 Current as of July 1, 2023



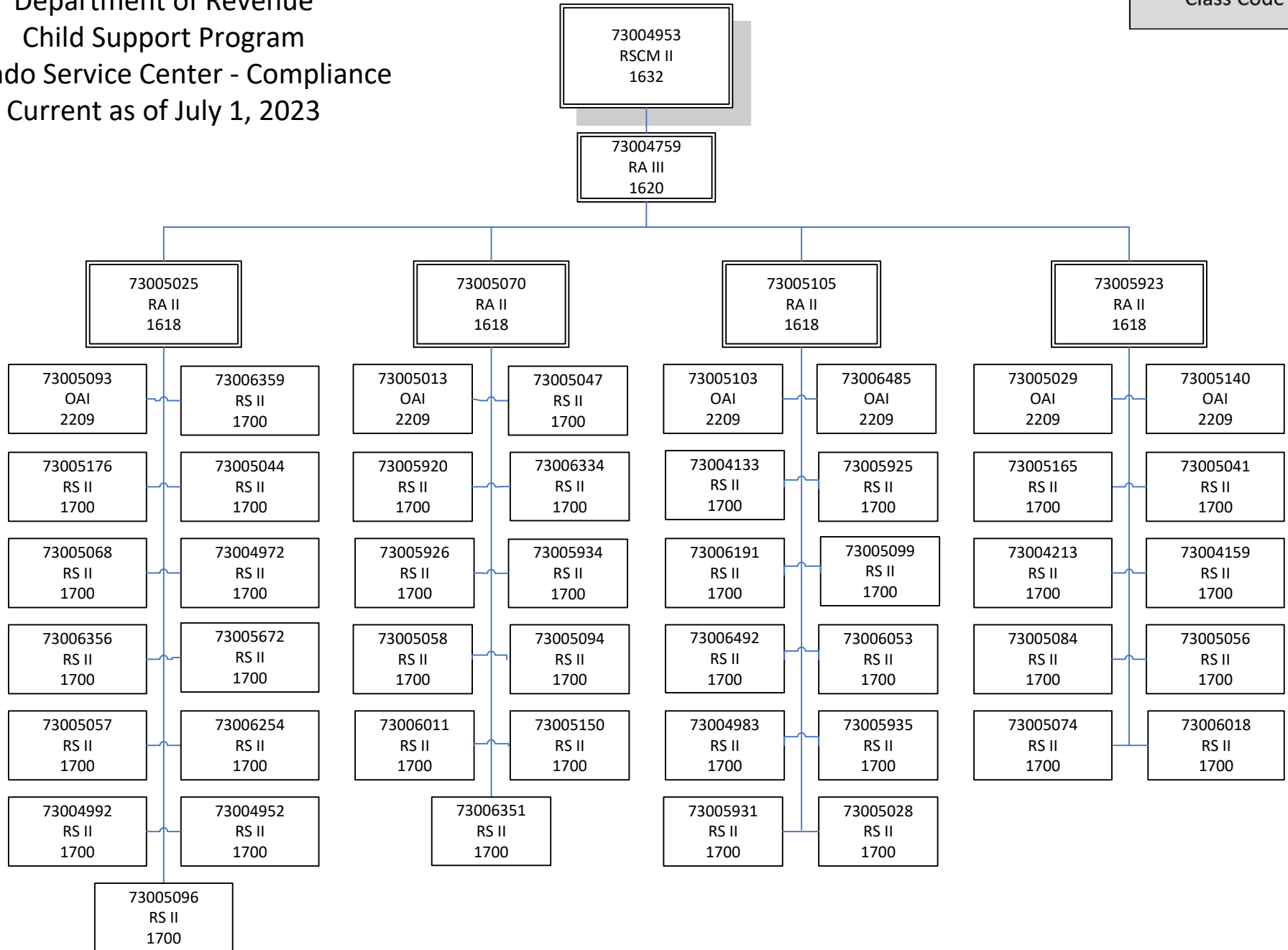
Department of Revenue
 Child Support Program
 Orlando Service Center – Customer Service
 Effective July 1, 2023

Position Number
 Position Title
 Class Code



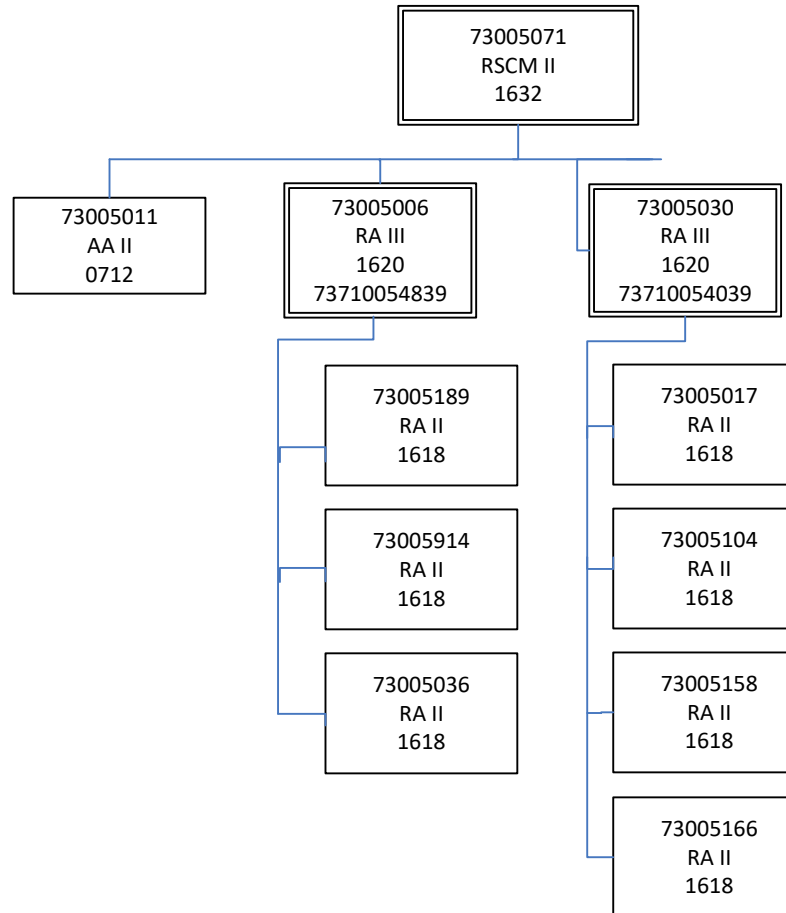
Position Number
Position Title
Class Code

Department of Revenue
Child Support Program
Orlando Service Center - Compliance
Current as of July 1, 2023



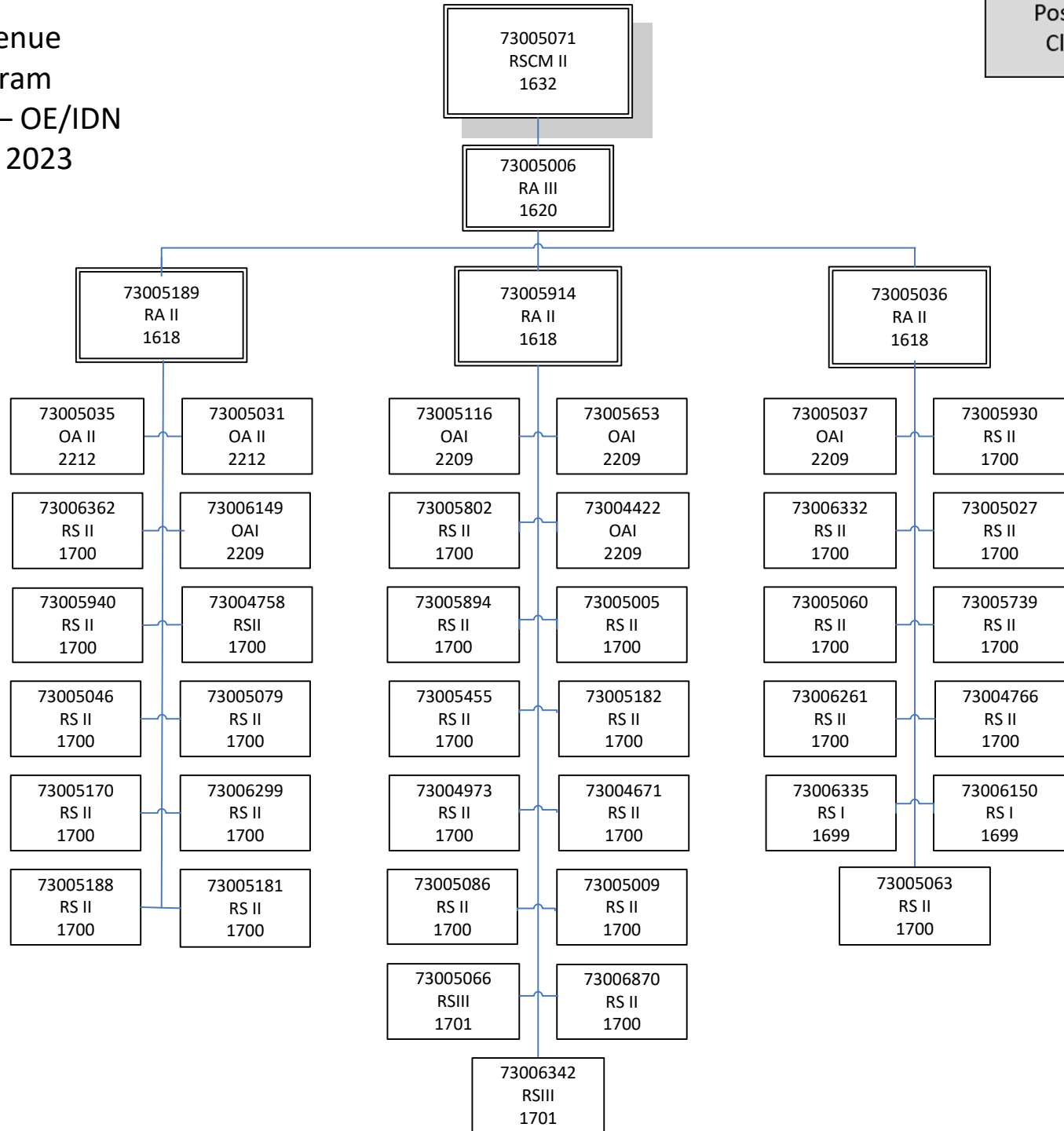
Position Number
Position Title
Class Code

Department of Revenue
Child Support Program
Orlando Service Center - Administration
Current as of July 1, 2023



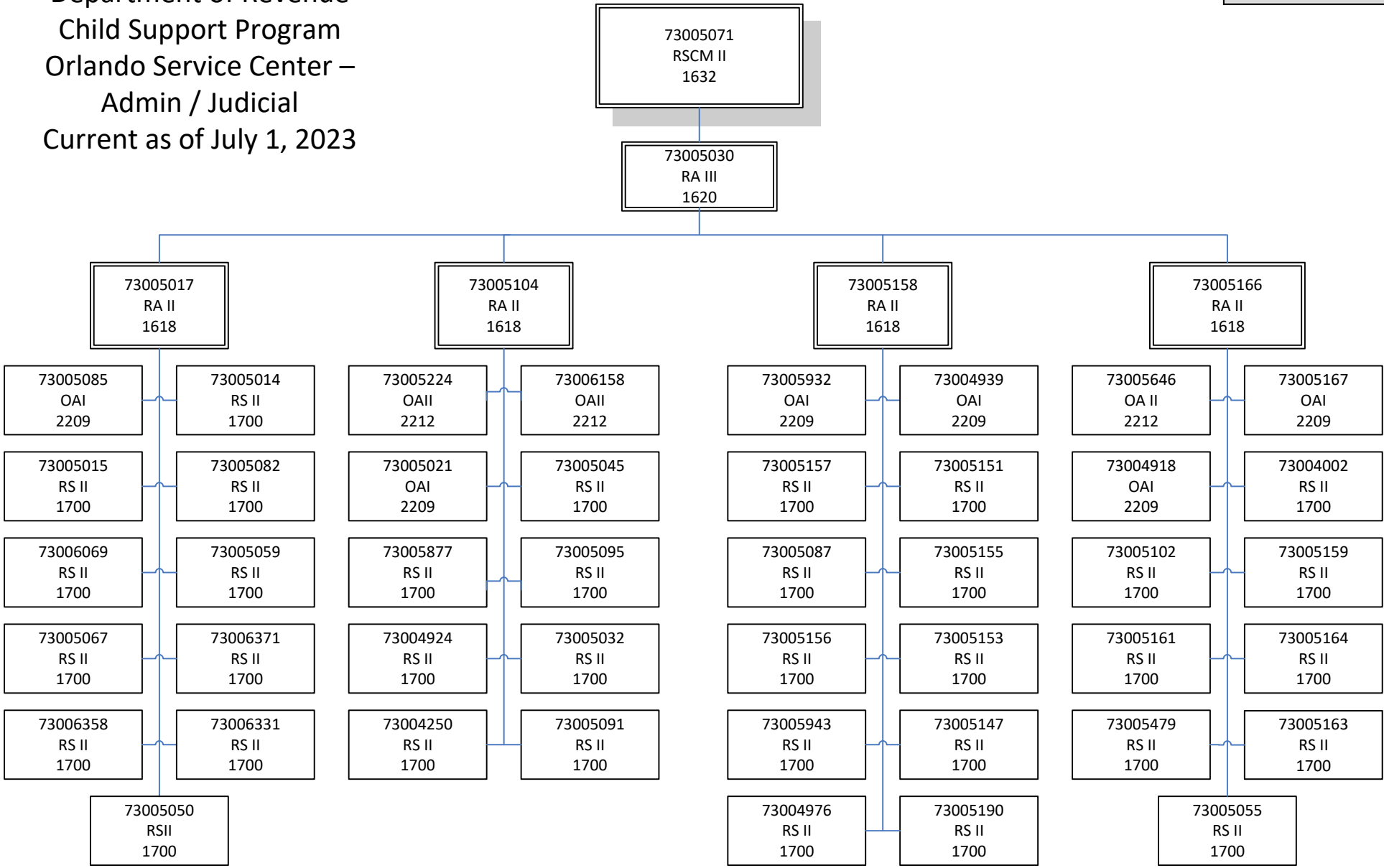
Department of Revenue
 Child Support Program
 Orlando Service Center – OE/IDN
 Current as of July 1, 2023

Position Number
Position Title
Class Code



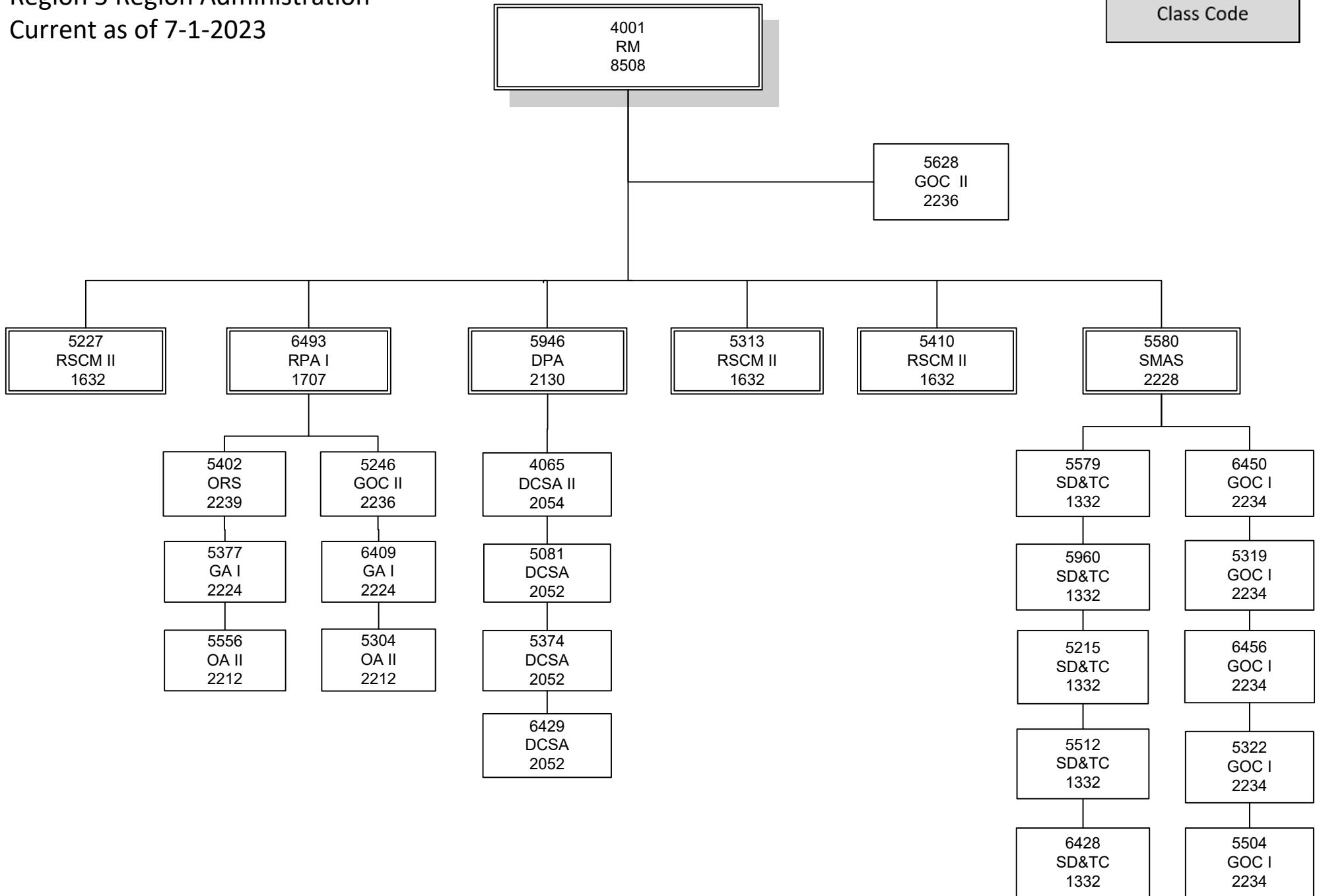
Position Number
Position Title
Class Code

Department of Revenue
Child Support Program
Orlando Service Center –
Admin / Judicial
Current as of July 1, 2023



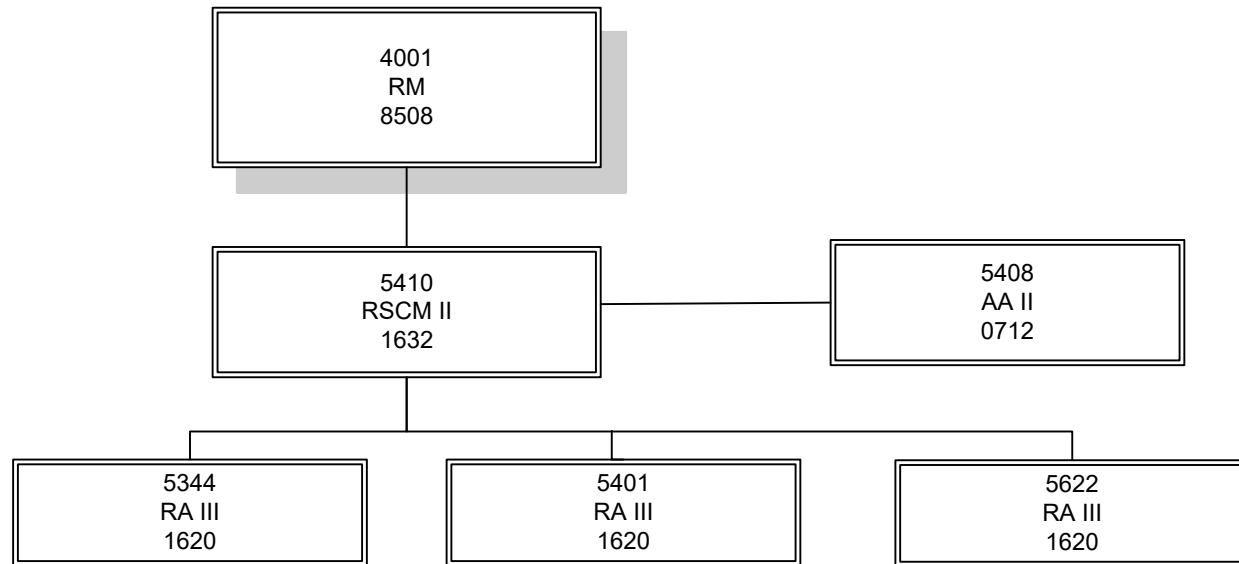
Department of Revenue
 Child Support Program
 Region 5 Region Administration
 Current as of 7-1-2023

Position Number
Position Title
Class Code



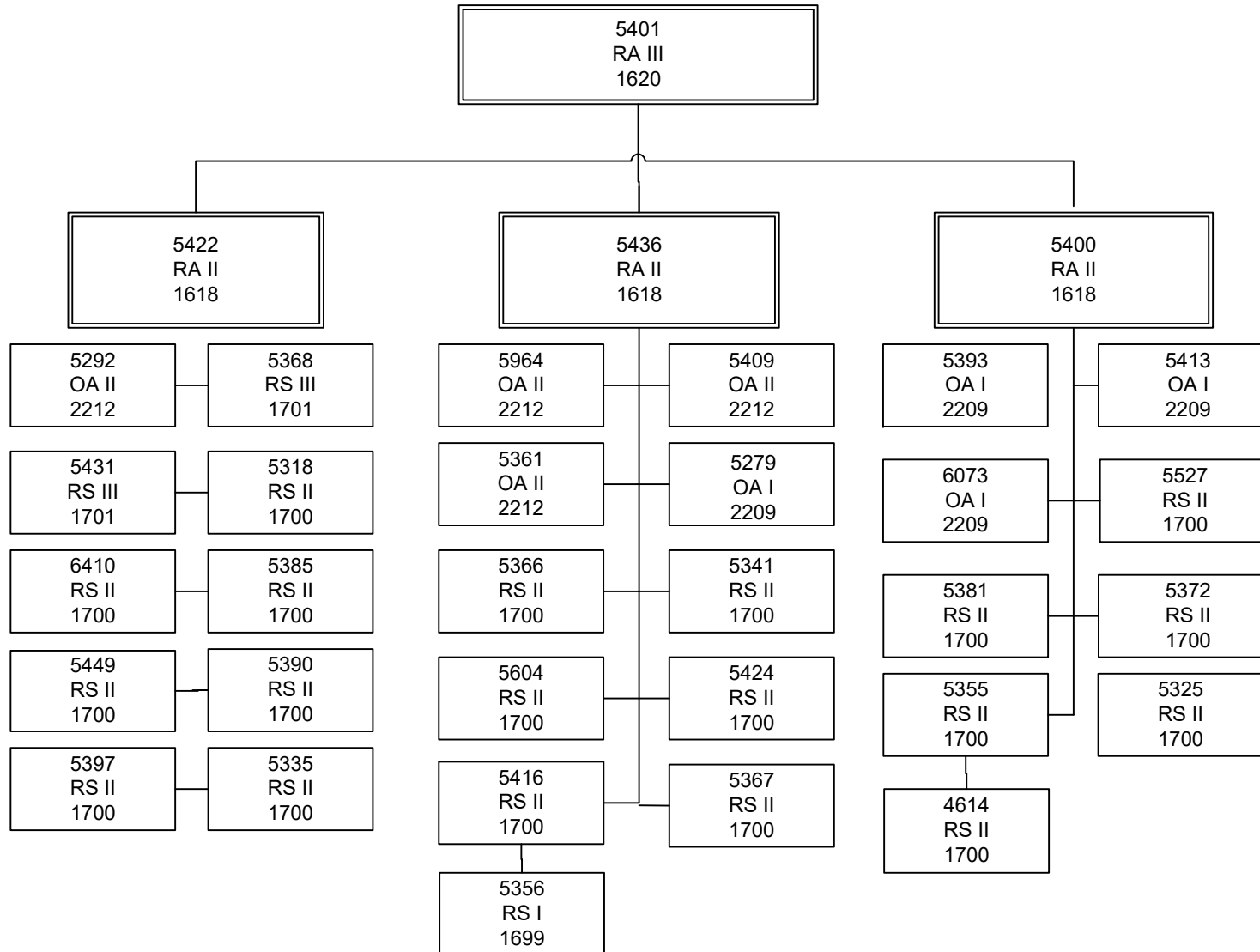
Department of Revenue
Child Support Program
West Palm Beach Service Center (1 of 4) – Service Center Administration
Current as of 7-1-2023

Position Number
Position Title
Class Code



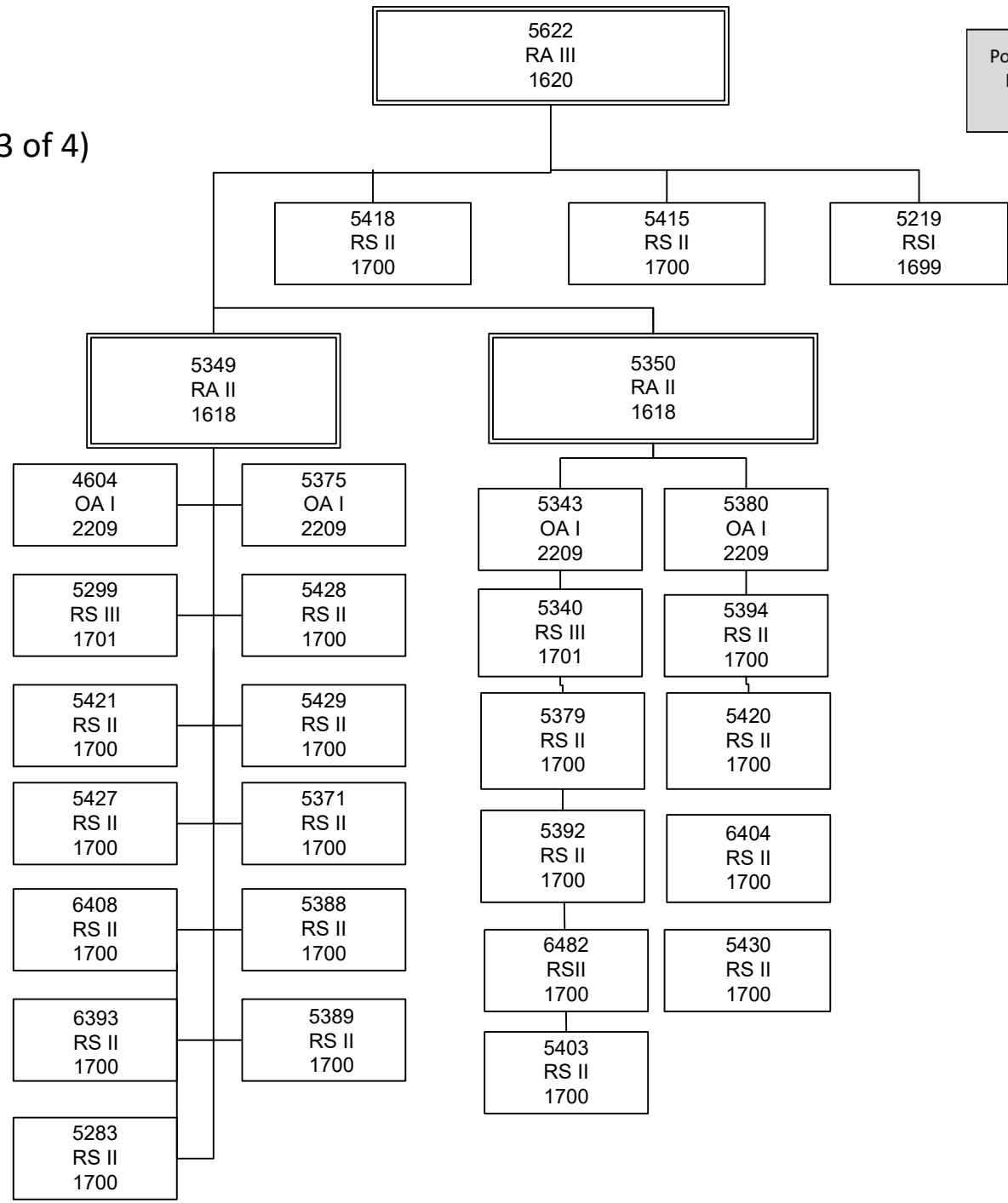
Department of Revenue
 Child Support Program
 West Palm Beach Service Center (2 of 4) – Establishment Process
 Current as of 7-1-2023

Position Number
Position Title
Class Code



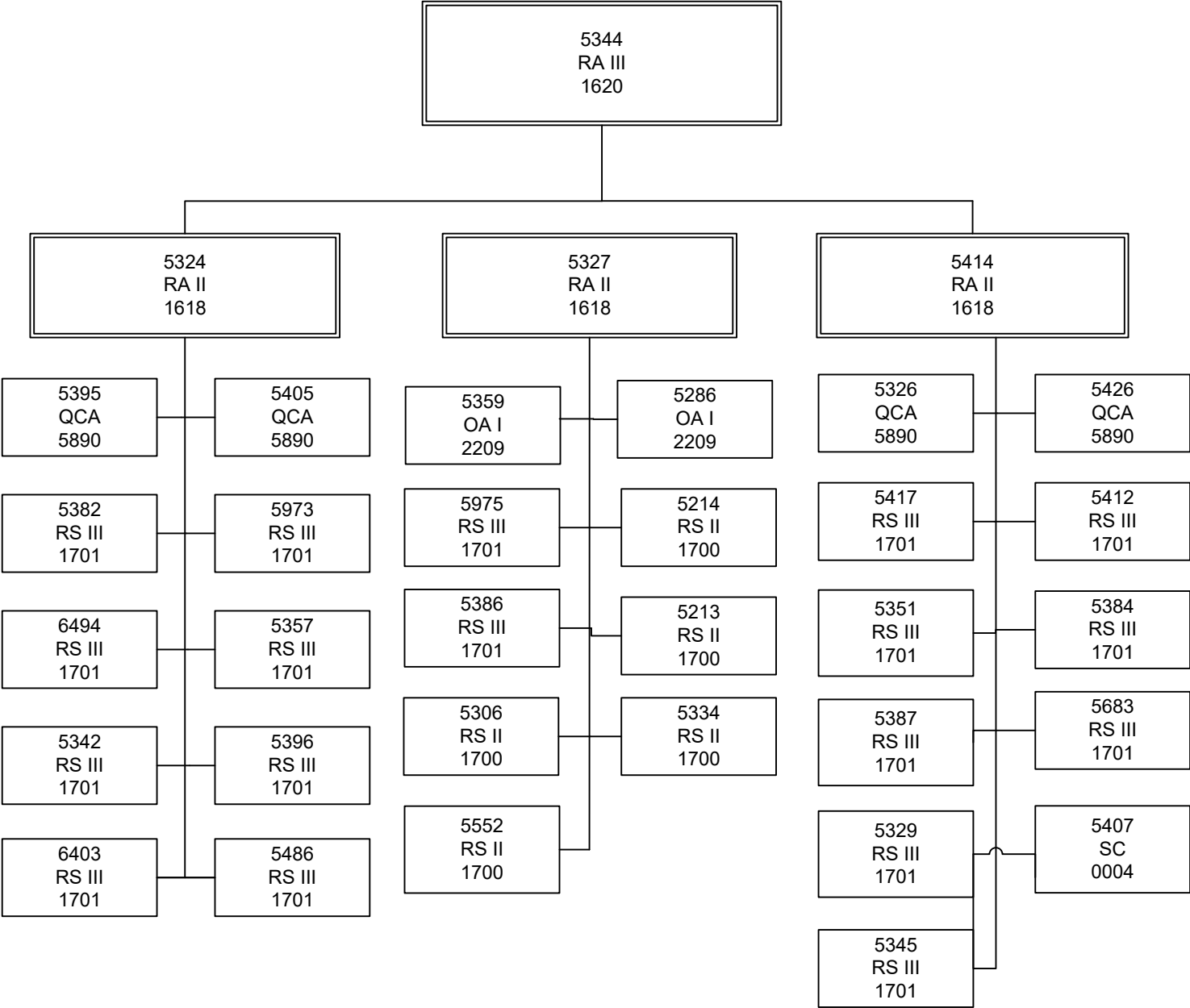
Department of Revenue
 Child Support Program
 West Palm Beach Service Center (3 of 4)
 Cross Operational Process
 Current as of 7-1-2023

Position Number
Position Title
Class Code



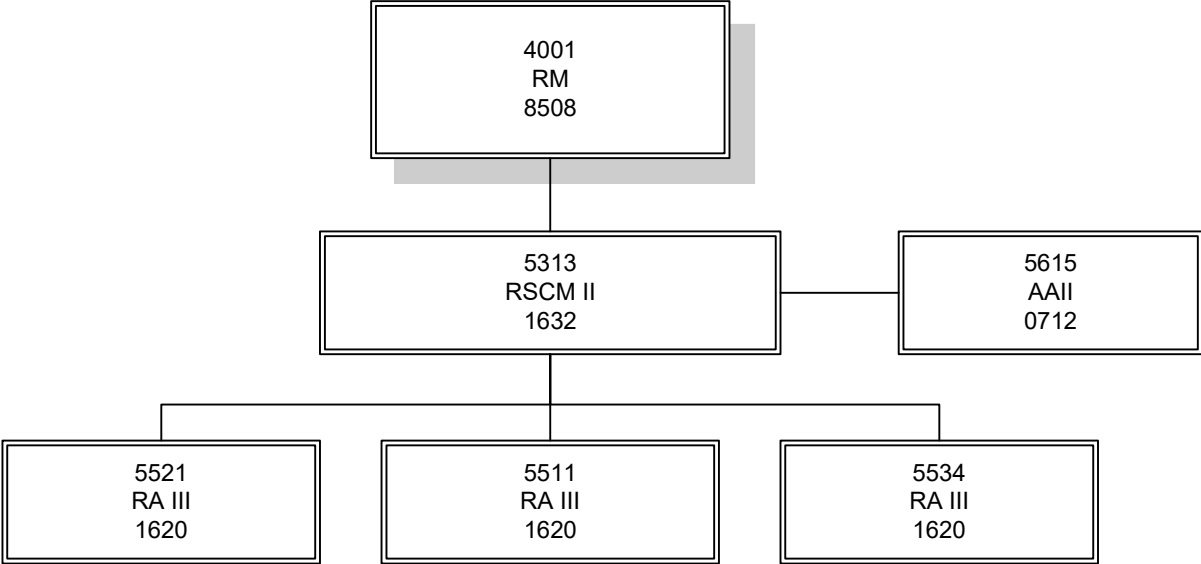
Department of Revenue
 Child Support Program
 West Palm Beach Service Center (4 of 4) – Compliance Process
 Current as of 8-1-2023

Position Number
Position Title
Class Code



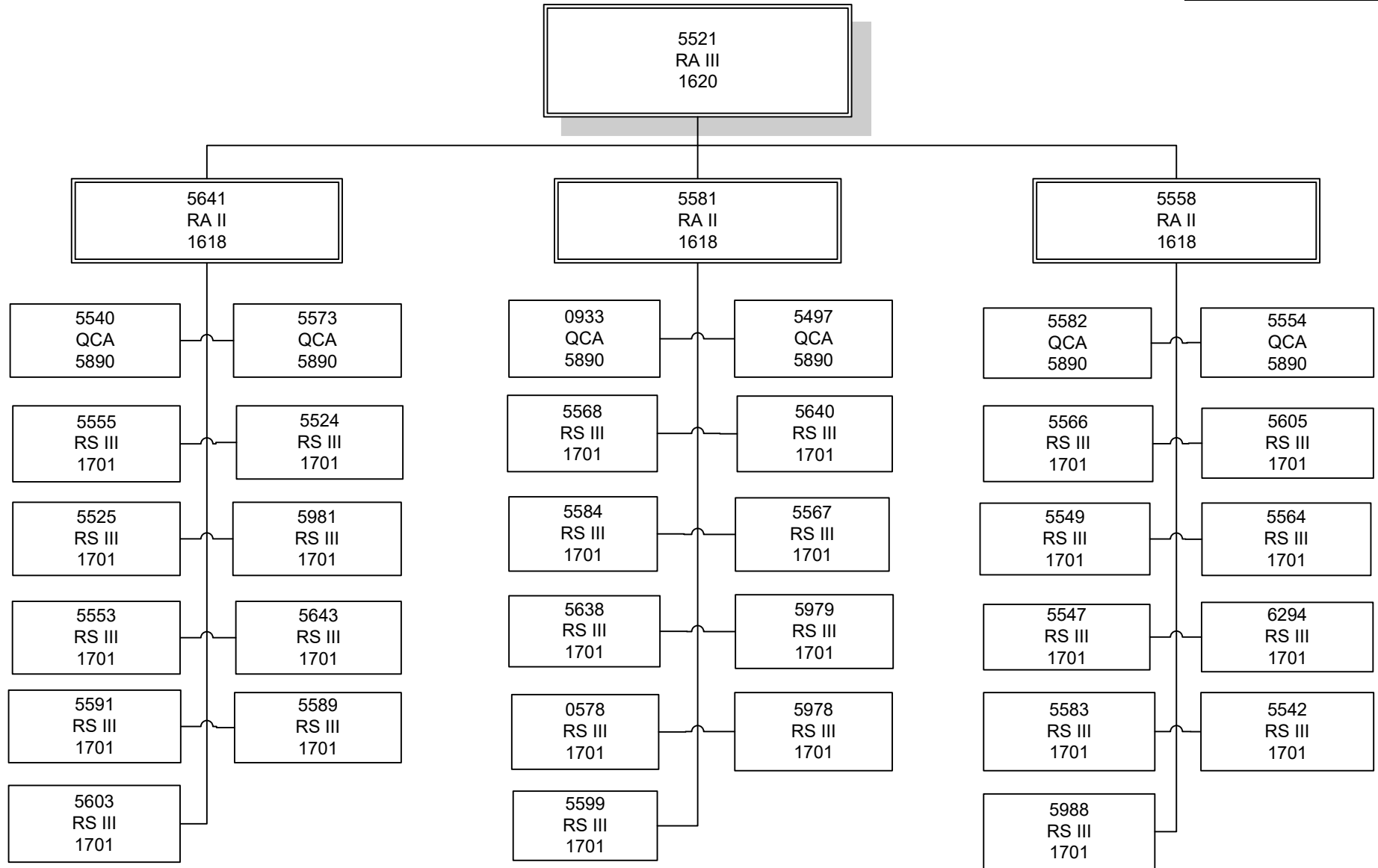
Department of Revenue
Child Support Program
Fort Lauderdale Service Center (1 of 4)
Current as of as of 7-1-2023

Position Number
Position Title
Class Code



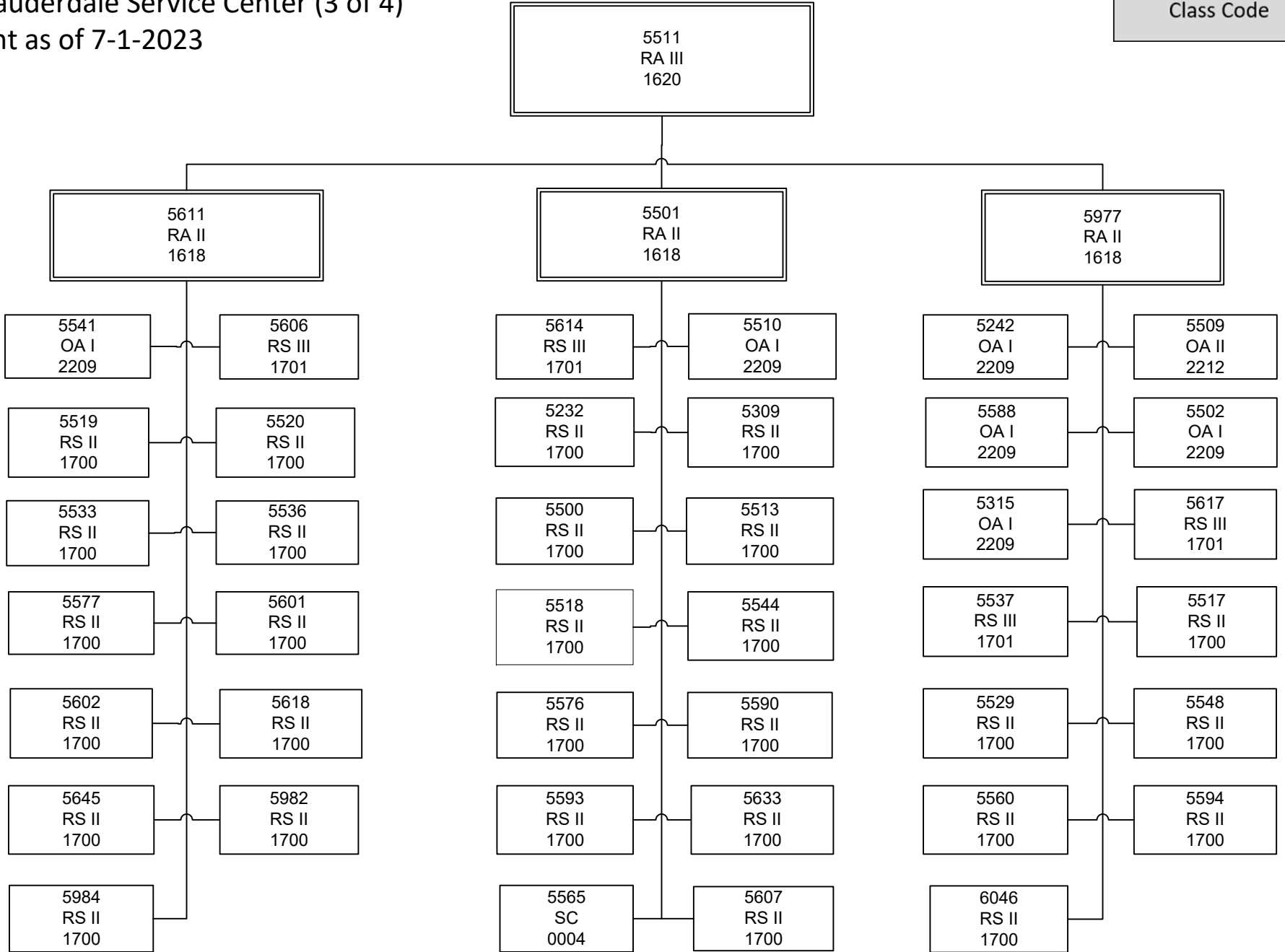
Department of Revenue
 Child Support Program
 Fort Lauderdale Service Center (2 of 4)
 Current as of 7-1-2023

Position Number
Position Title
Class Code



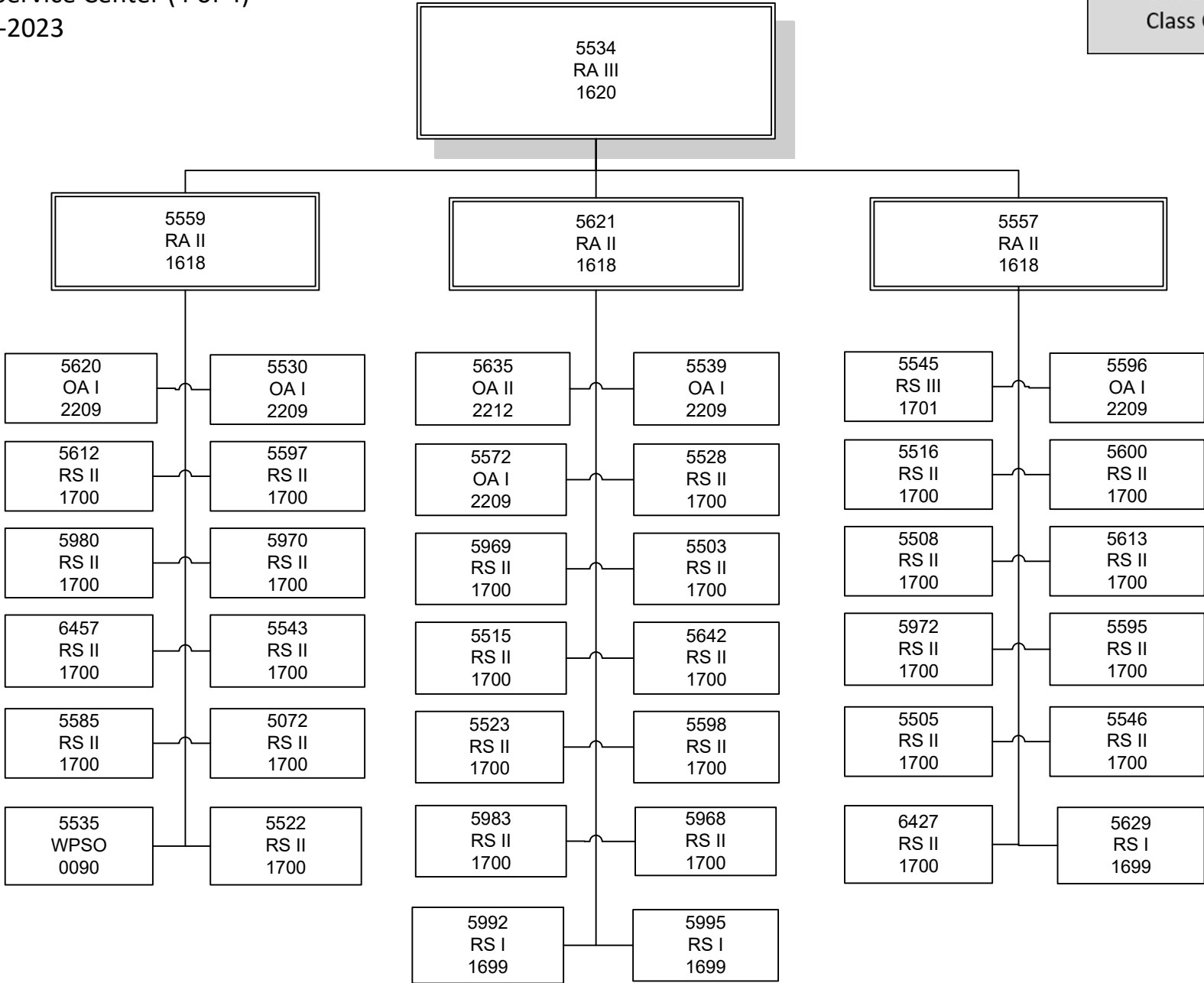
Department of Revenue
 Child Support Program
 Fort Lauderdale Service Center (3 of 4)
 Current as of 7-1-2023

Position Number
Position Title
Class Code

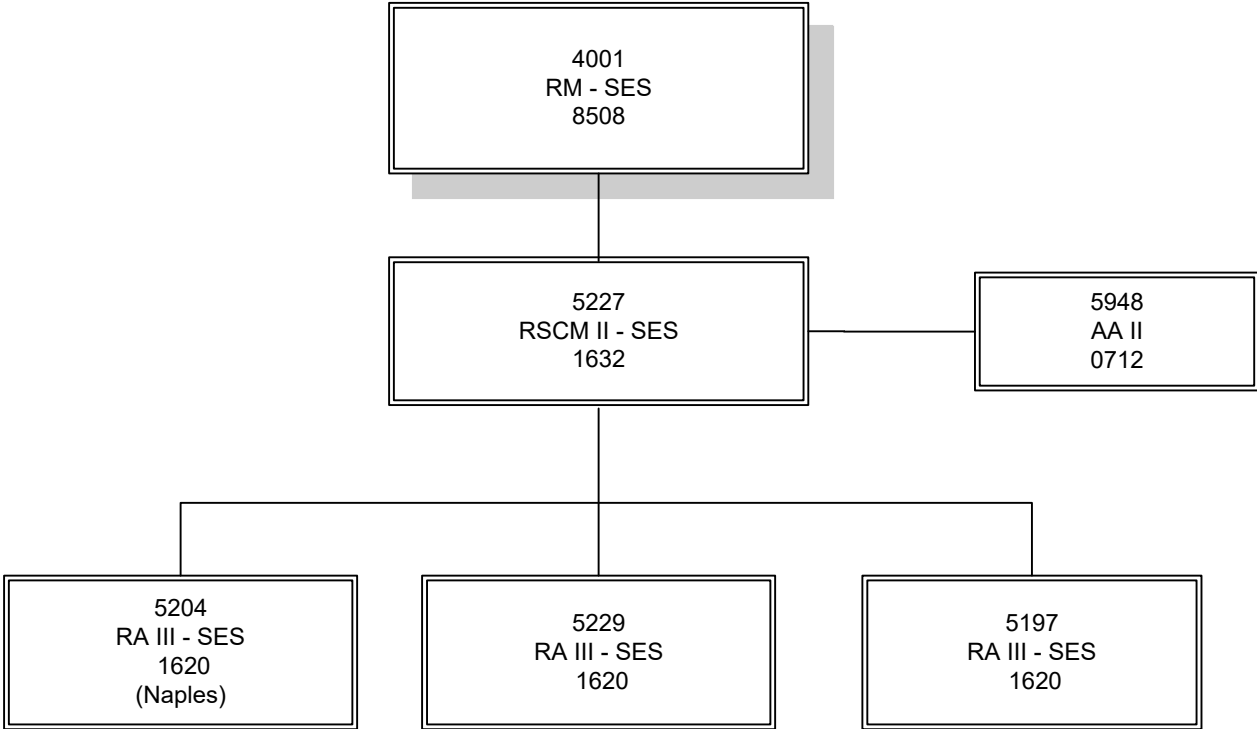


Department of Revenue
 Child Support Program
 Fort Lauderdale Service Center (4 of 4)
 Current as of 7-1-2023

Position Number
Position Title
Class Code

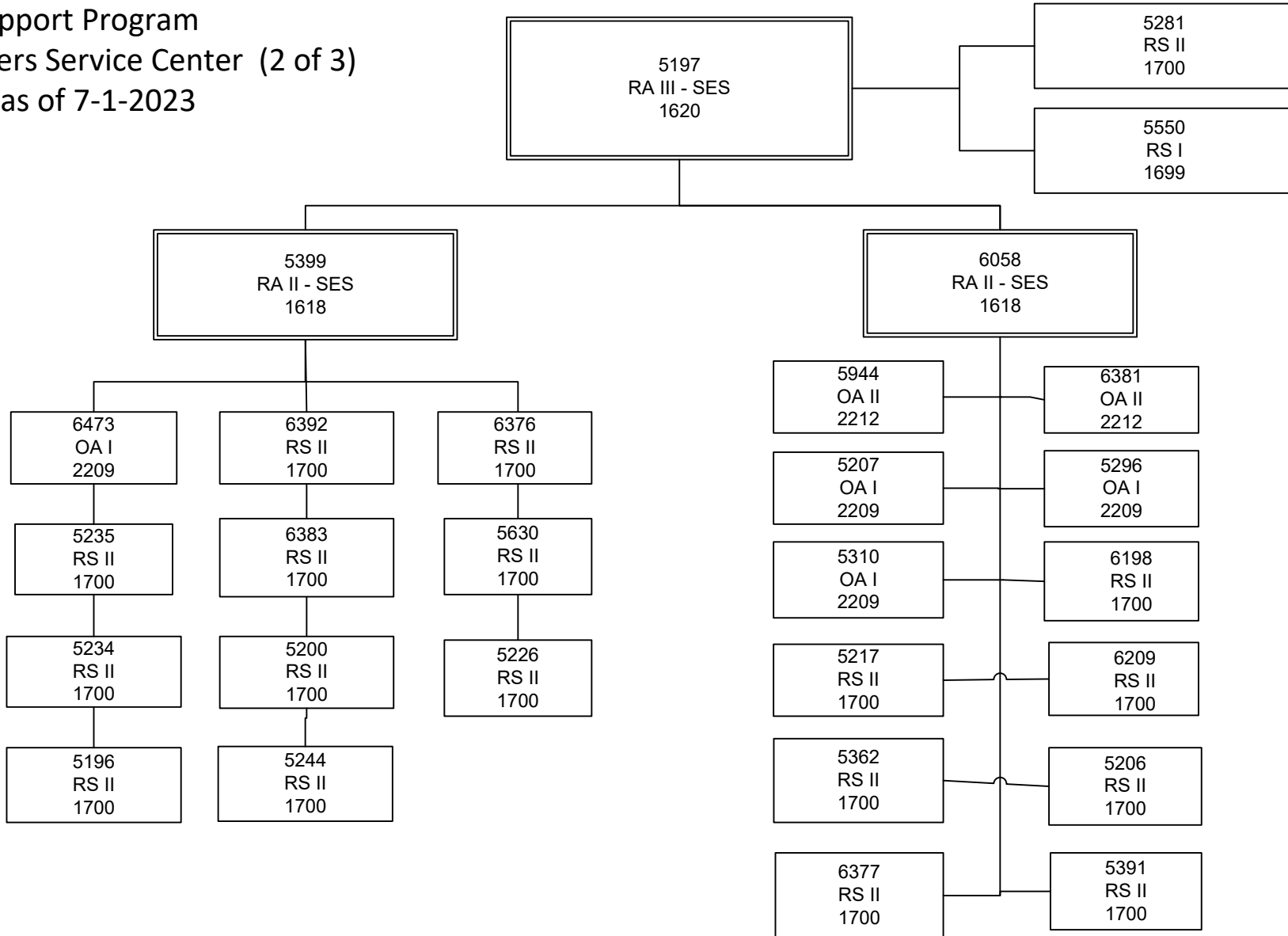


Position Number
Position Title
Class Code



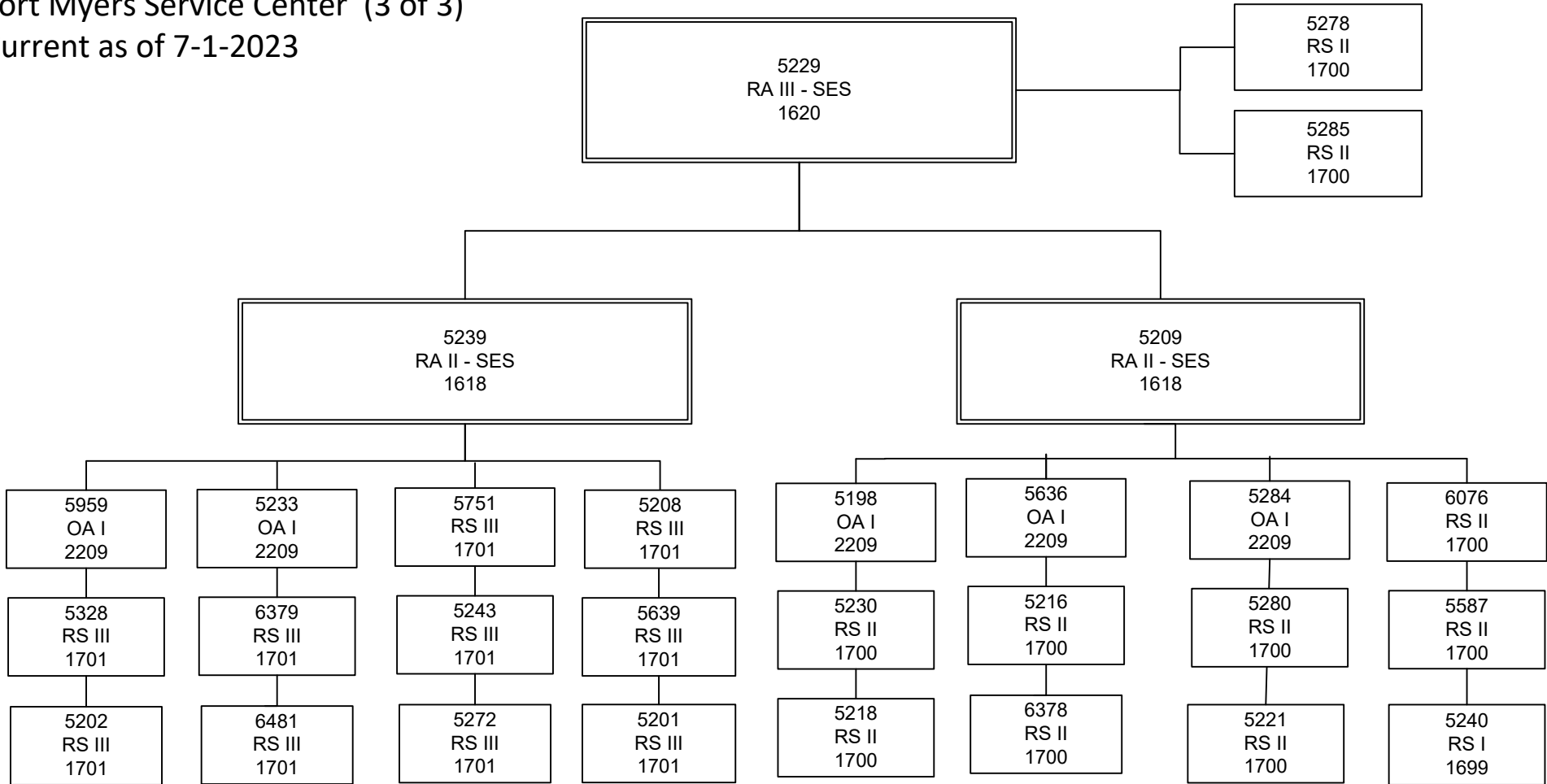
Department of Revenue
 Child Support Program
 Fort Myers Service Center (2 of 3)
 Current as of 7-1-2023

Position Number
 Position Title
 Class Code



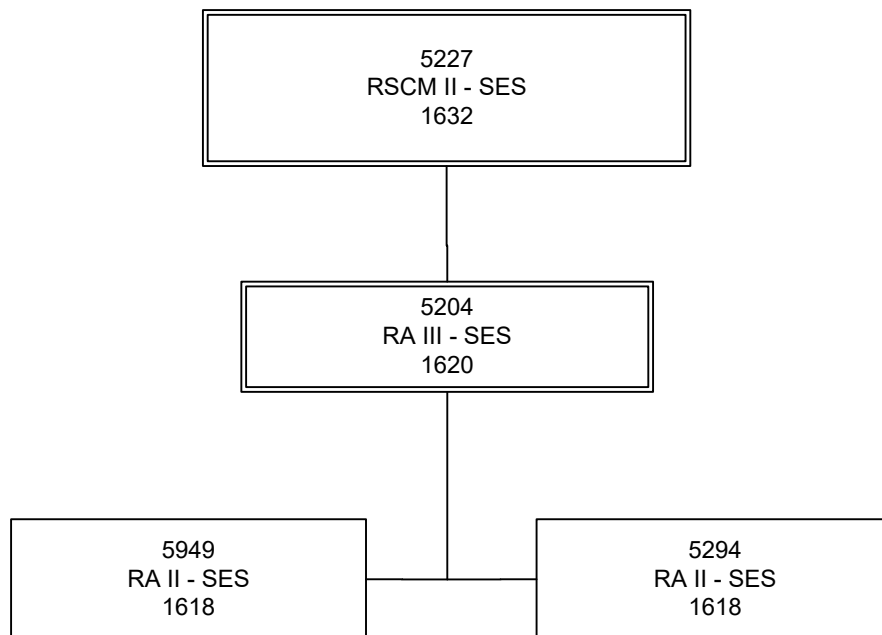
Department of Revenue
 Child Support Program
 Fort Myers Service Center (3 of 3)
 Current as of 7-1-2023

Position Number
Position Title
Class Code



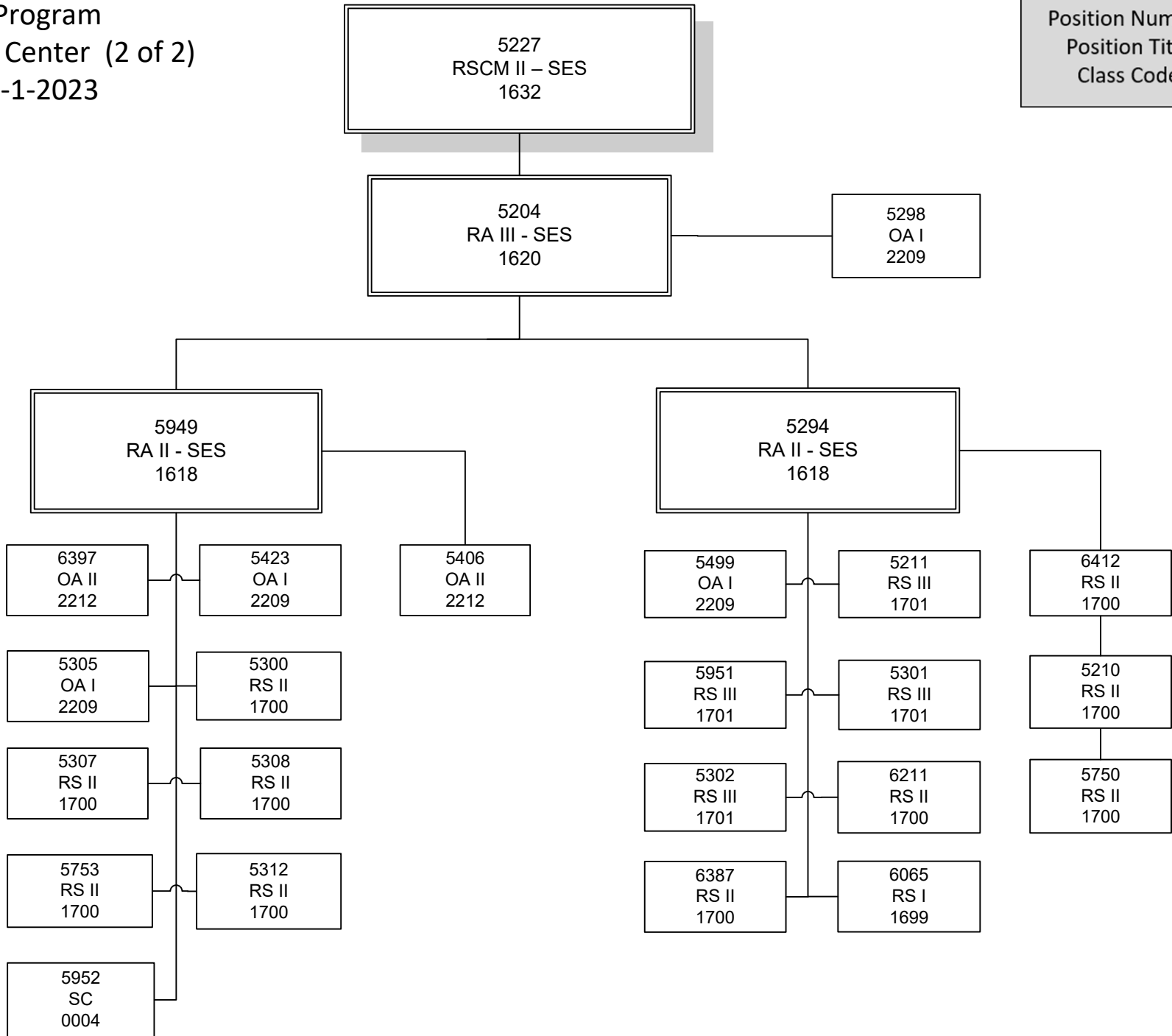
Department of Revenue
Child Support Program
Naples Service Center (1 of 2)
Current as of 7-1-2023

Position Number
Position Title
Class Code



Department of Revenue
 Child Support Program
 Naples Service Center (2 of 2)
 Current as of 7-1-2023

Position Number
Position Title
Class Code



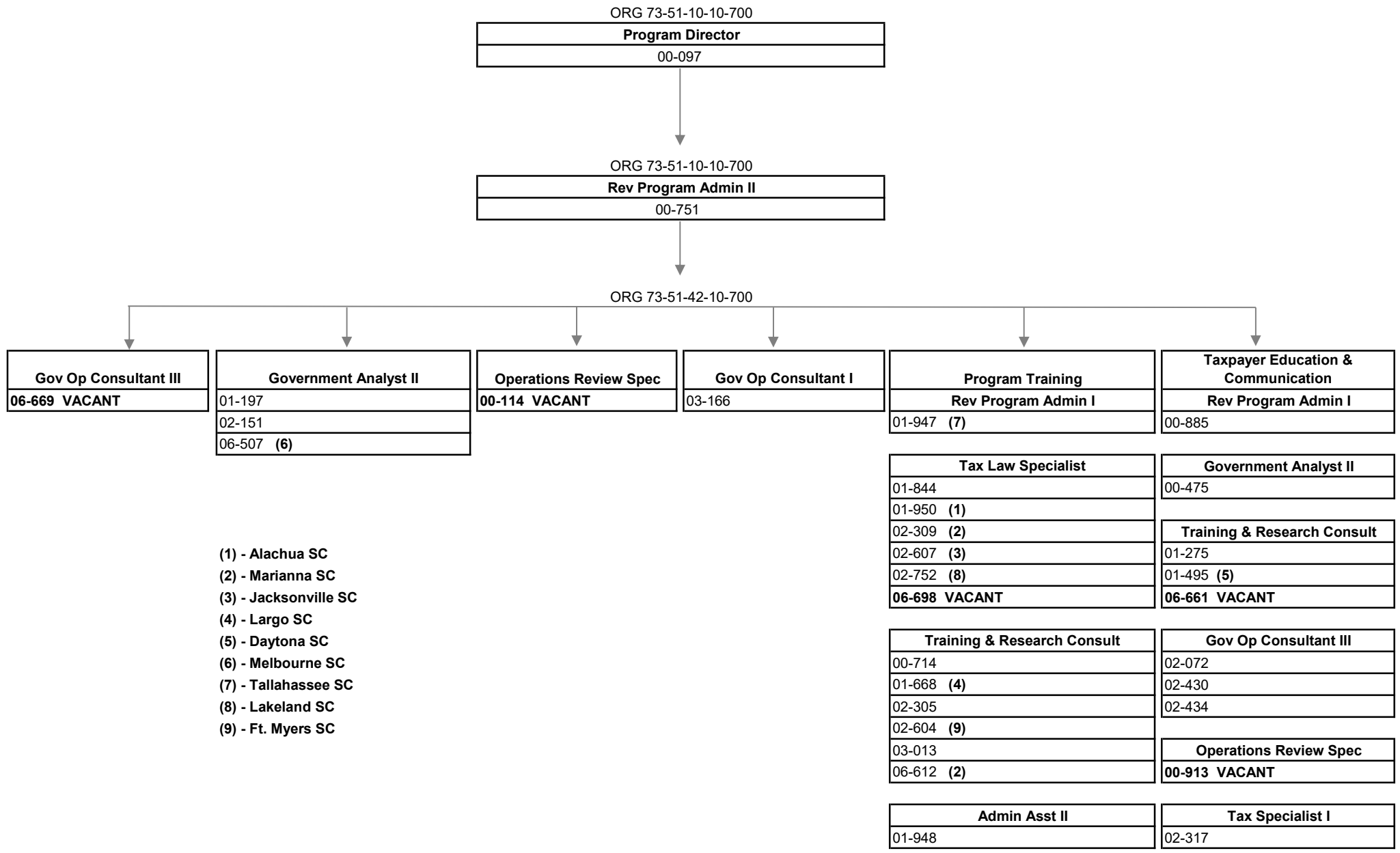
General Tax Administration - Program Office - July 1, 2023

Position Title
Position Number(s)

ORG 73-51-10-10-700

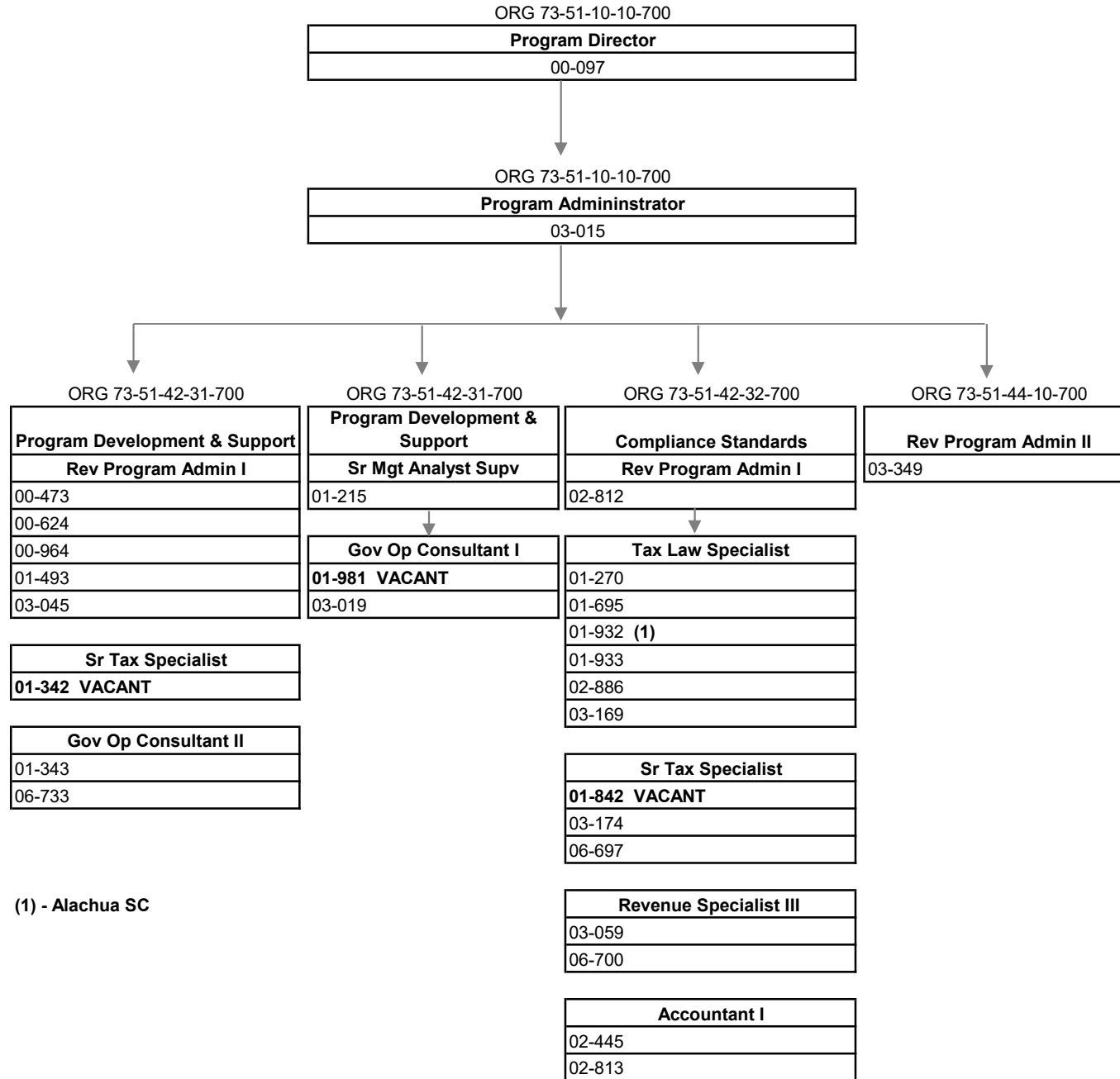
		GTA Program Director			
		Program Director			
		00-097			
		Director Support		Strategic Planning	
		Rev Program Admin I		Rev Program Admin I	
		00-439		00-149 VACANT	
				02-625	
		Internal Comms - GTA		Planning & Performance	
		External Comms - Public		Rev Program Admin I	
		Rev Program Admin II		02-048	
		00-751			
Legislative					
Program Administrator					
03-015					
Return & Rev Oversight		EC Oversight		Support Svcs Oversight	
Voluntary Compliance Ops		Enforced Compliance		Resource Mgt	
Program Administrator		Program Administrator		Process Manager	
00-856		00-142		00-985	
02-025		02-959			
Special Projects		Special Projects			
Sr Management Analyst II		Rev Program Admin I			
00-856		00-142			
02-025		02-959			
Account Creation & Mgt		Data Analyst		Internal Compliance	
Registration		Gov Analyst II		Rev Program Admin I	
Rev Program Admin II		06-837		02-760	
00-759		06-837		02-760	
OPS Administrative Assistant II					
998-844					
		Process Manager for Enforcement			
		00-609			
		Lead Development		Business Technology Office	
		Rev Program Admin II		Intra-Dept Proj Admin	
		00-934		00-376	
				00-248 VACANT	
				00-487	
Return/Rev Processing		Rev Program Admin I		Rev Program Admin II	
Deposits		00-630		00-934	
Rev Program Admin II		00-630		00-934	
00-786		01-397		00-376	
		Sr Mgmt Analyst II		Audit	
		01-397		Rev Program Admin II	
				01-218	
				02-914	
Return Reconciliation				Workforce Management	
Filing Compliance Det.				Rev Program Admin II	
Rev Program Admin II				00-358	
00-788				00-358	
				00-982	
				Employee Relations	
				Senior Mgt Analyst II	
				00-358	
				00-982	
				Hiring Coordinator	
				Sr Mgt Analyst Supv	
				00-982	
				Portfolio & Project Mgt	
				Rev Program Admin I	
				00-487	
				Investigations	
				Rev Program Admin II	
				02-463	
				Financial Management	
				Rev Program Admin II	
				01-111	
				01-334	
				01-390	
Refunds & Revenue Accounting		ECO			
Rev Program Admin II		Sr Revenue Administrator			
06-498		00-378			
Taxpayer Services		Collections			
Collections - In and Out		Rev Program Admin II			
Tax Info, Forms - VC/EC In		00-970			
Rev Program Admin II		00-970			
00-709		00-970			

General Tax Administration - Program Office - Communications - July 1, 2023



- (1) - Alachua SC
- (2) - Marianna SC
- (3) - Jacksonville SC
- (4) - Largo SC
- (5) - Daytona SC
- (6) - Melbourne SC
- (7) - Tallahassee SC
- (8) - Lakeland SC
- (9) - Ft. Myers SC

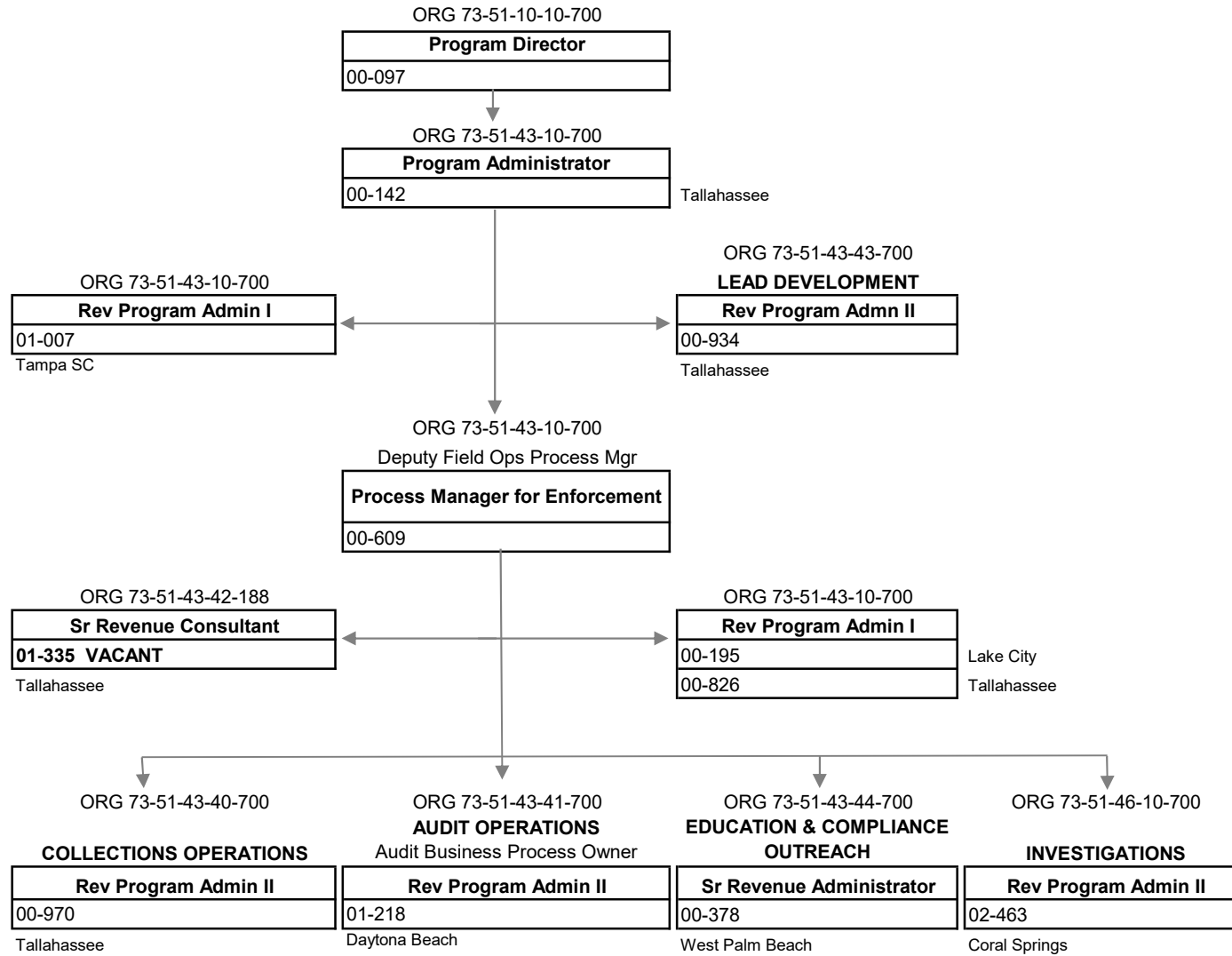
General Tax Administration - Program Office - Legislative - July 1, 2023



(1) - Alachua SC

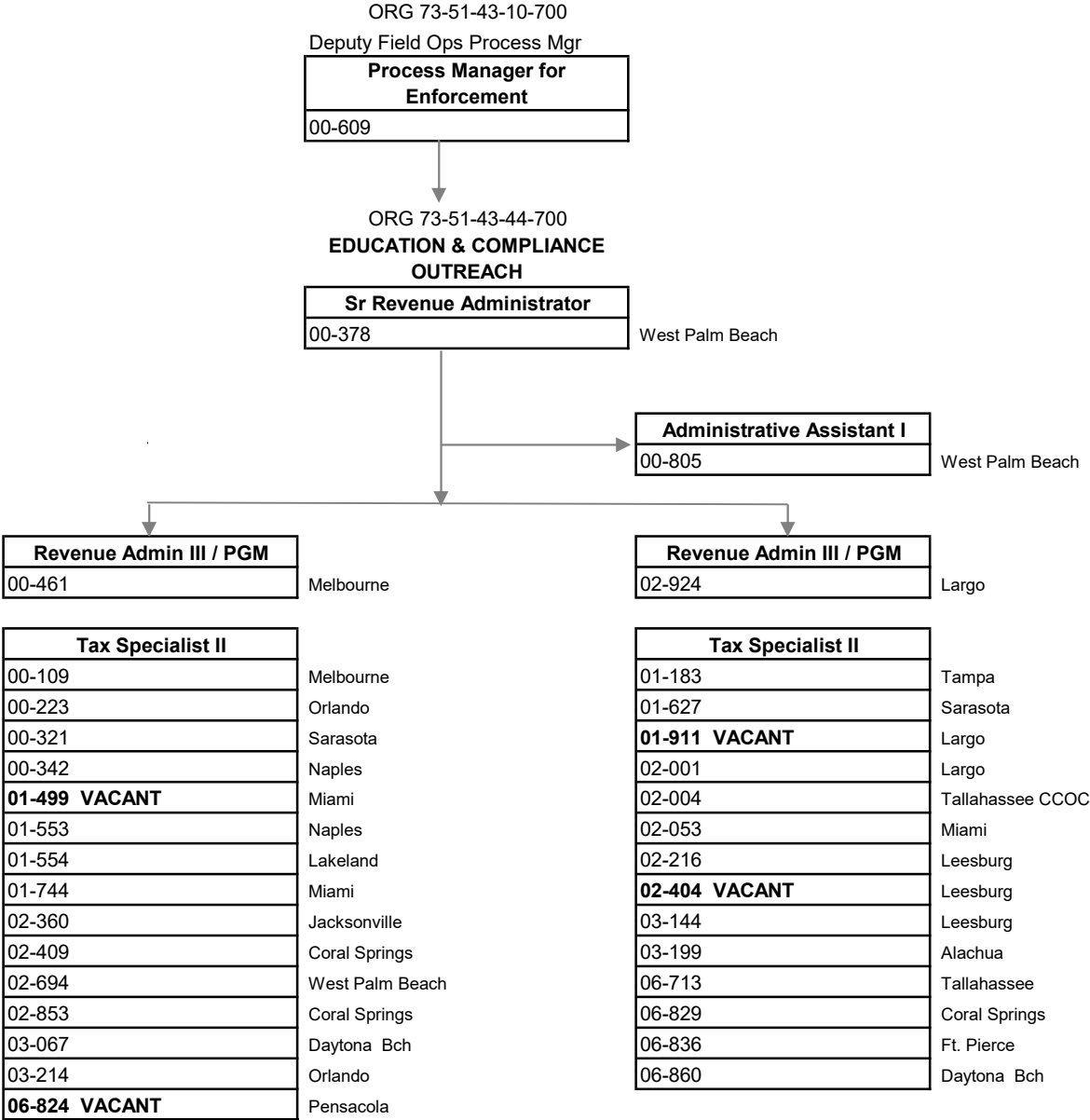
Position Title
Position Number(s)

Field Operations - July 1, 2023



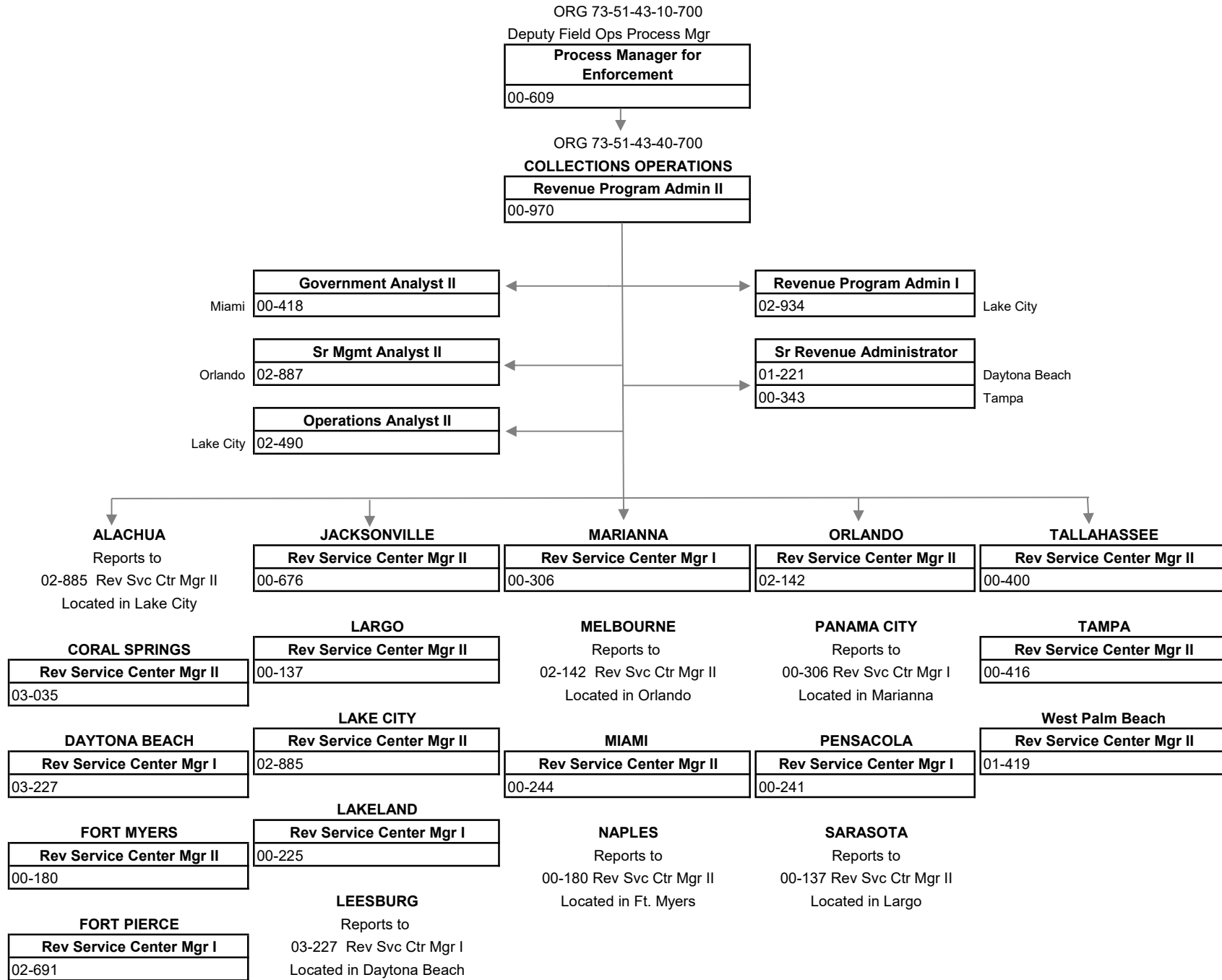
Position Title
Position Number(s)

Field Operations - Education & Compliance Outreach - July 1, 2023

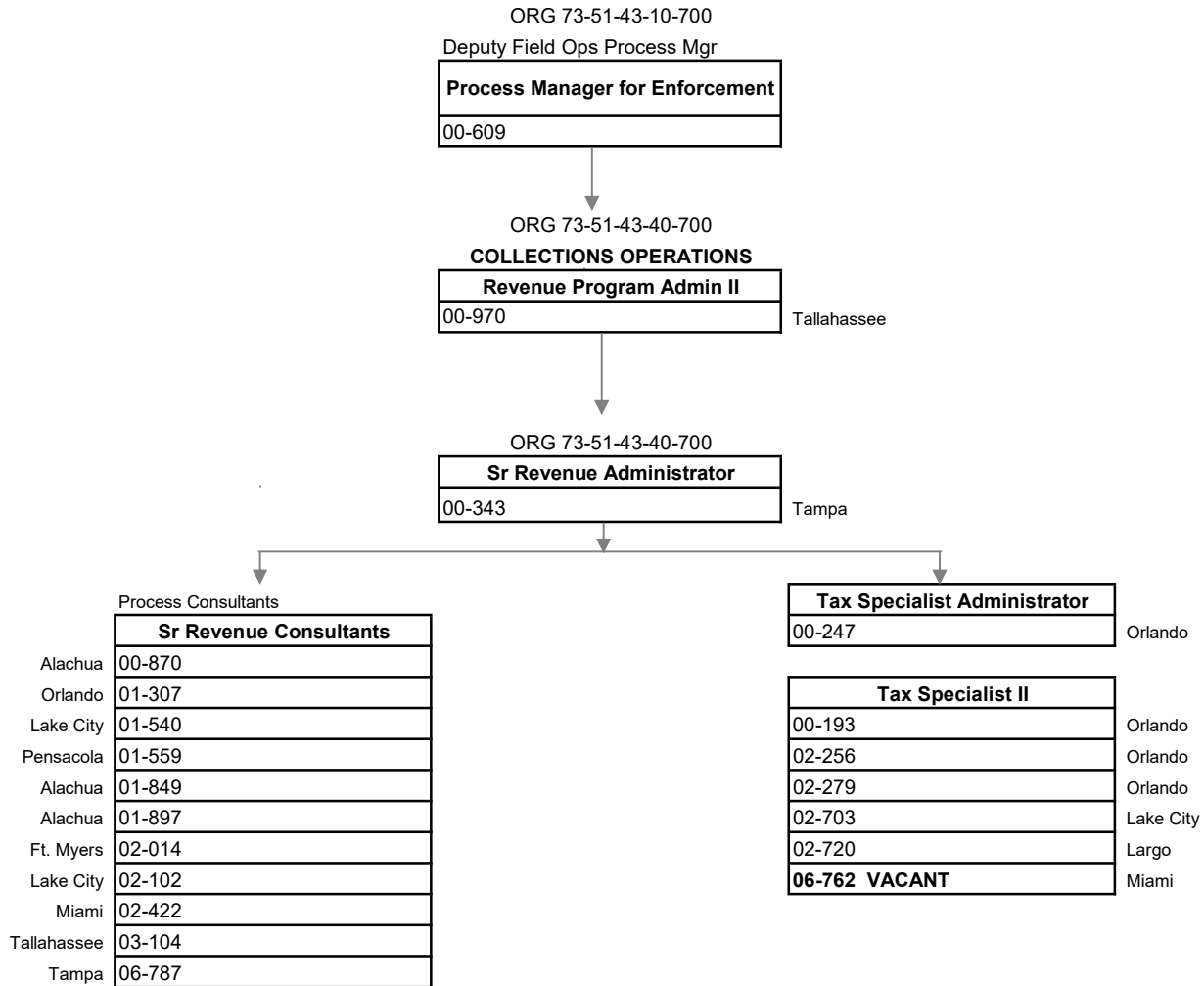


Field Operations - Collections Operations - July 1, 2023

Position Title
Position Number(s)

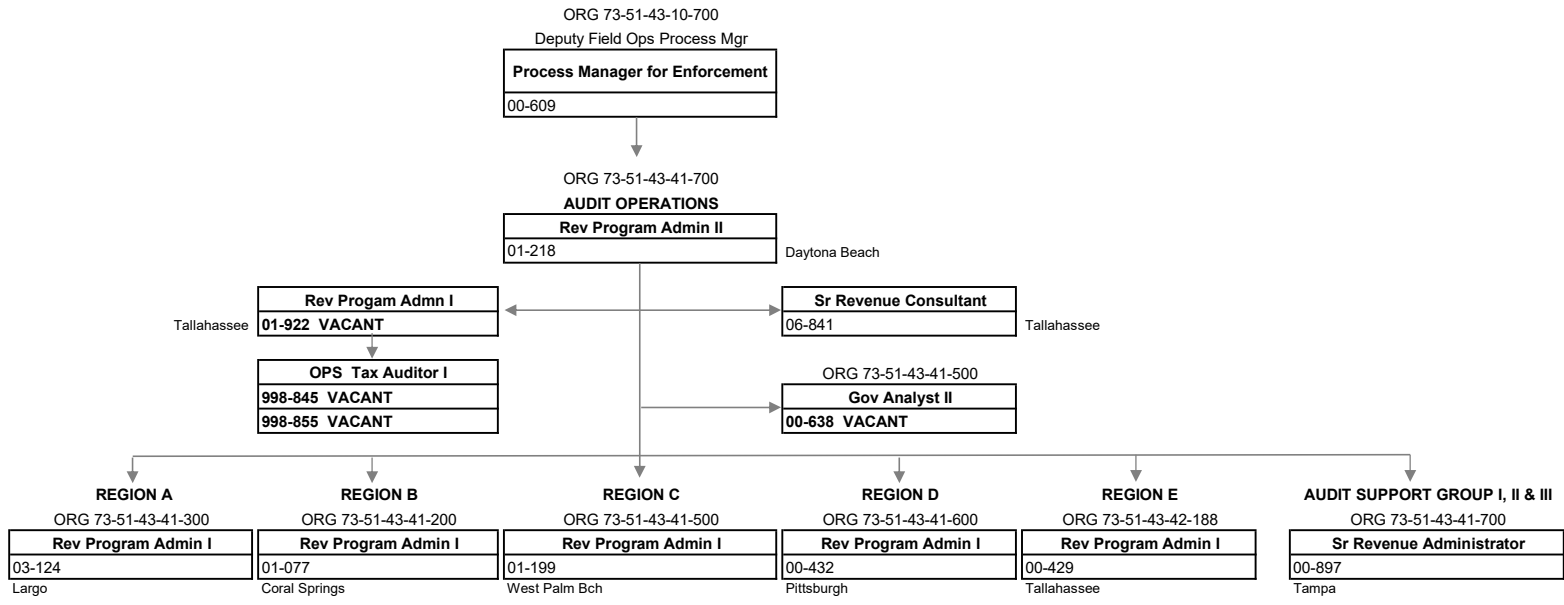


Field Operations - Collections Operations - Rec Mgt Training Team - July 1, 2023



Field Operations - Audit Operations - July 1, 2023

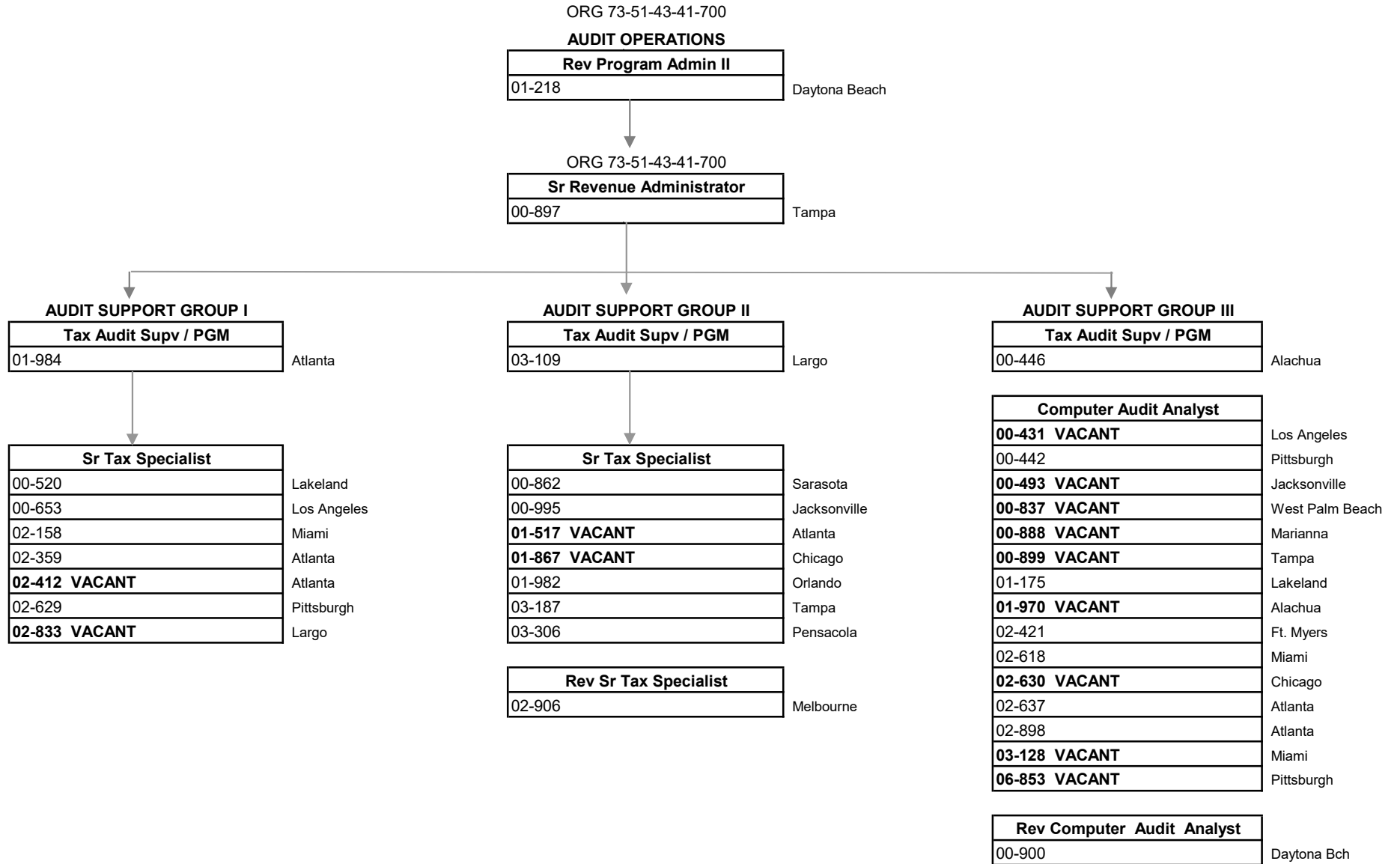
Position Title
Position Number(s)



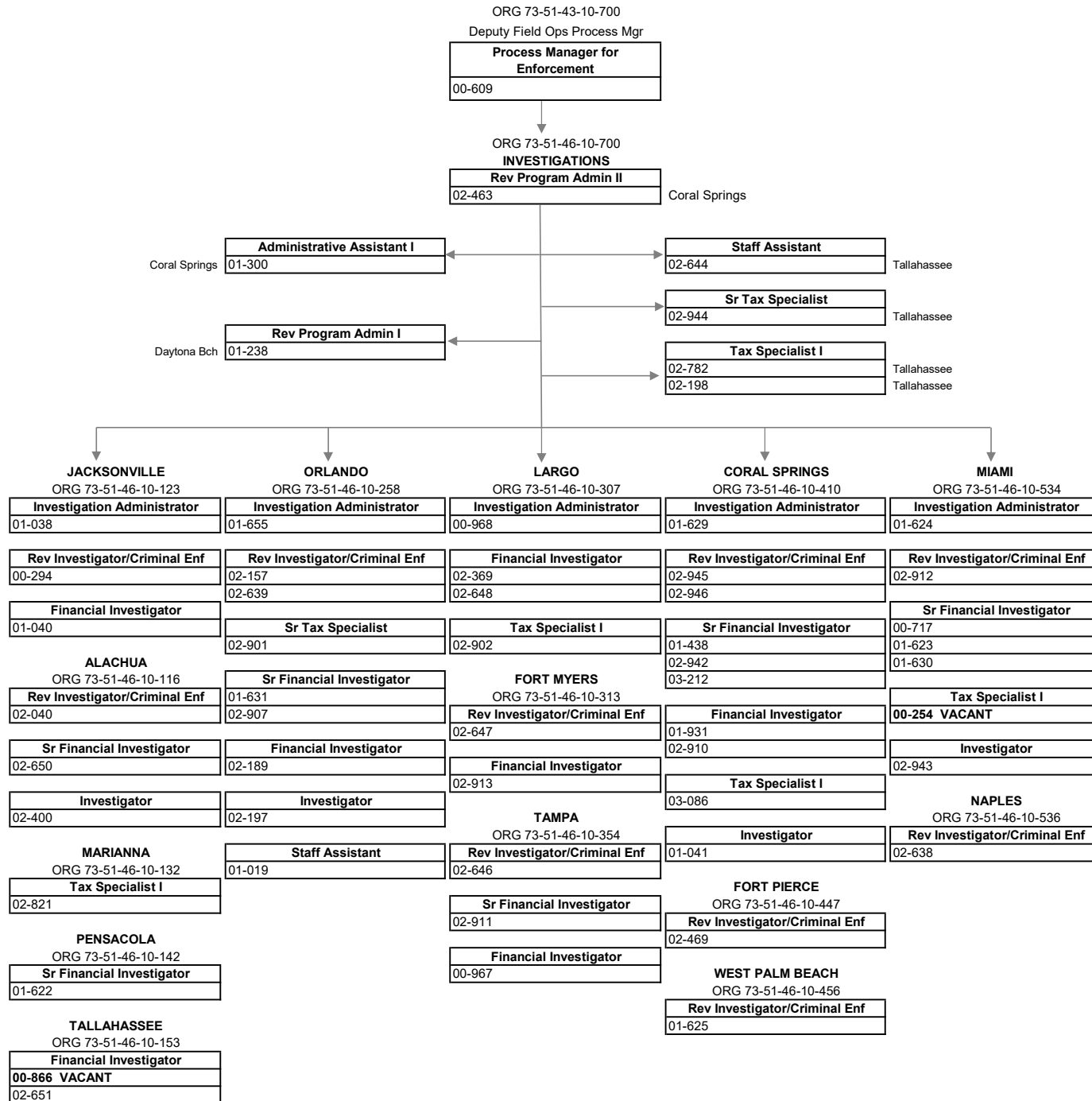
ALACHUA Service Center	DAYTONA BEACH Service Center	CORAL SPRINGS Service Center	ATLANTA Service Center	Tallahassee Central Audit Operations Compliance Jacksonville Lake City
LARGO Service Center	JACKSONVILLE Service Center	FORT PIERCE Service Center	CHICAGO Service Center	
MARIANNA Service Center	LAKELAND Service Center	FORT MYERS Service Center	LOS ANGELES Service Center	
PANAMA CITY Service Center	LEESBURG Service Center	MIAMI Service Center	PITTSBURGH Service Center	
PENSACOLA Service Center	MELBOURNE Service Center	NAPLES Service Center	Motor Fuel CIT Miami Atlanta Chicago	
SARASOTA Service Center	ORLANDO Service Center	WEST PALM BEACH Service Center		
TALLAHASSEE Service Center				
TAMPA Service Center				Audit Operations Limited Scope Pensacola Leesburg Jacksonville Daytona Bch Lake City Alachua
				Reemployment Tax Coral Springs West Palm Bch Miami Largo Tampa Lake City Orlando Ft. Myers Atlanta Melbourne Pensacola Leesburg Lakeland Daytona Bch Sarasota

Position Title
Position Number(s)

Audit Support Group I, II & III - July 1, 2023

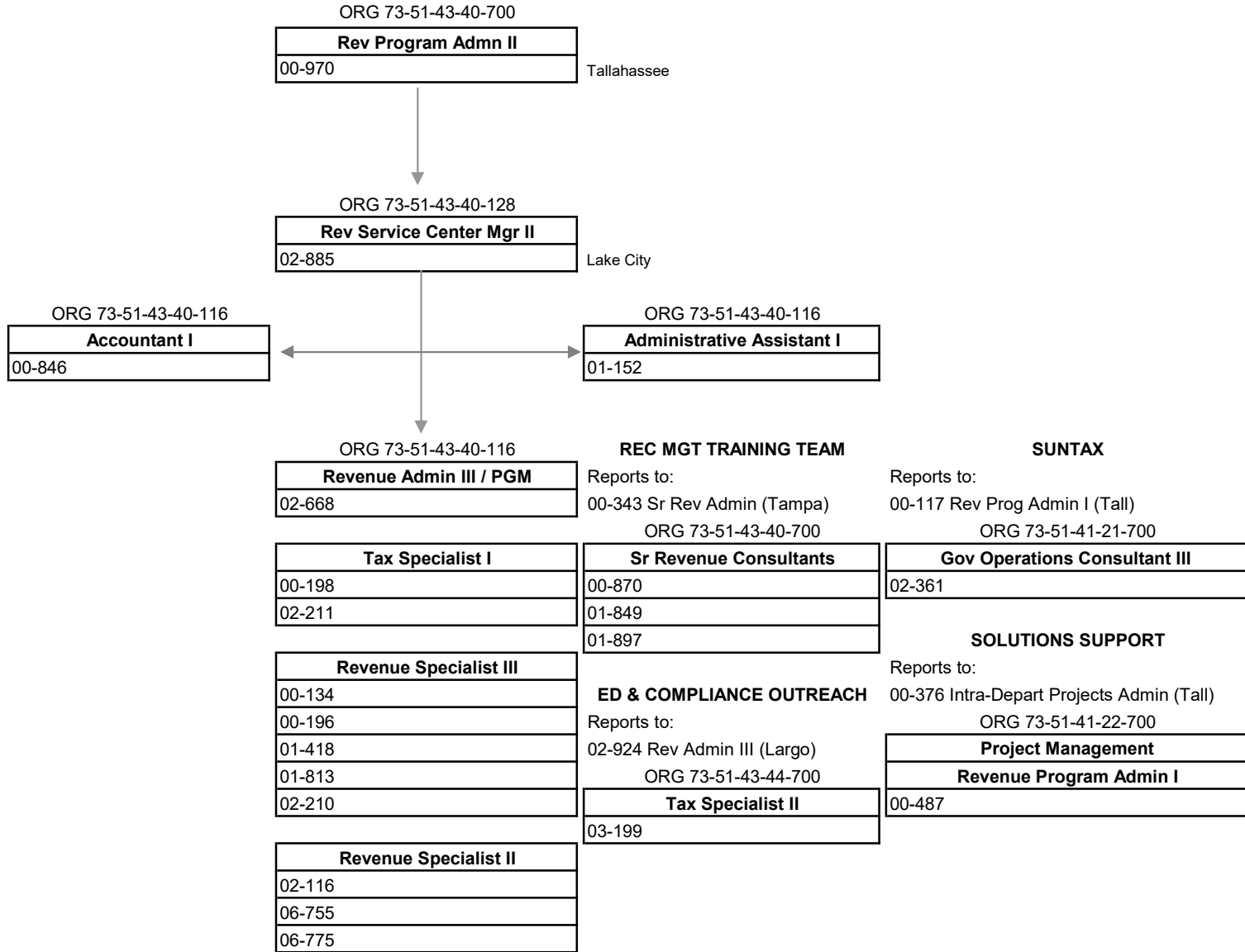


Criminal Investigations - July 1, 2023

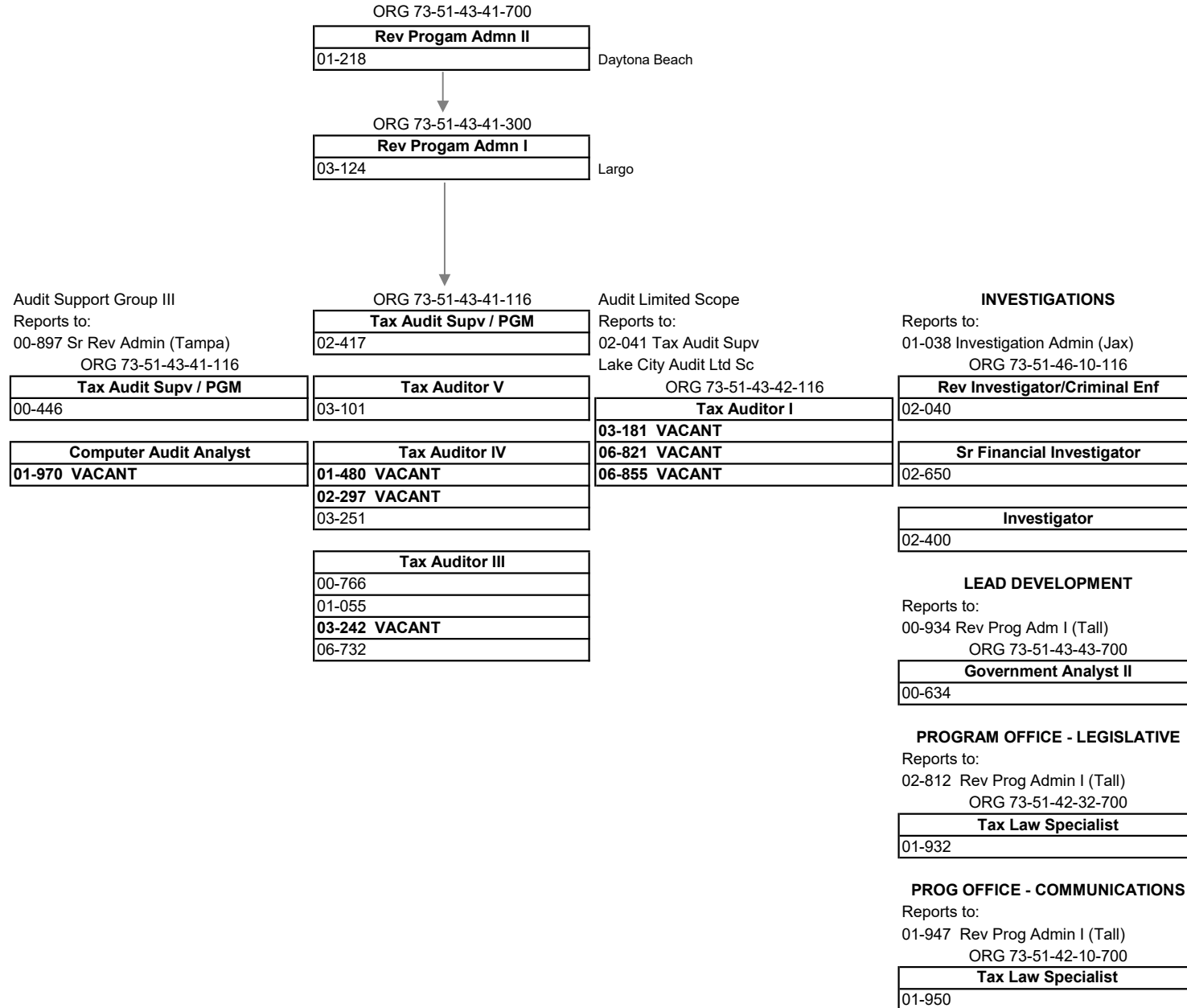


Position Title
Position Number(s)

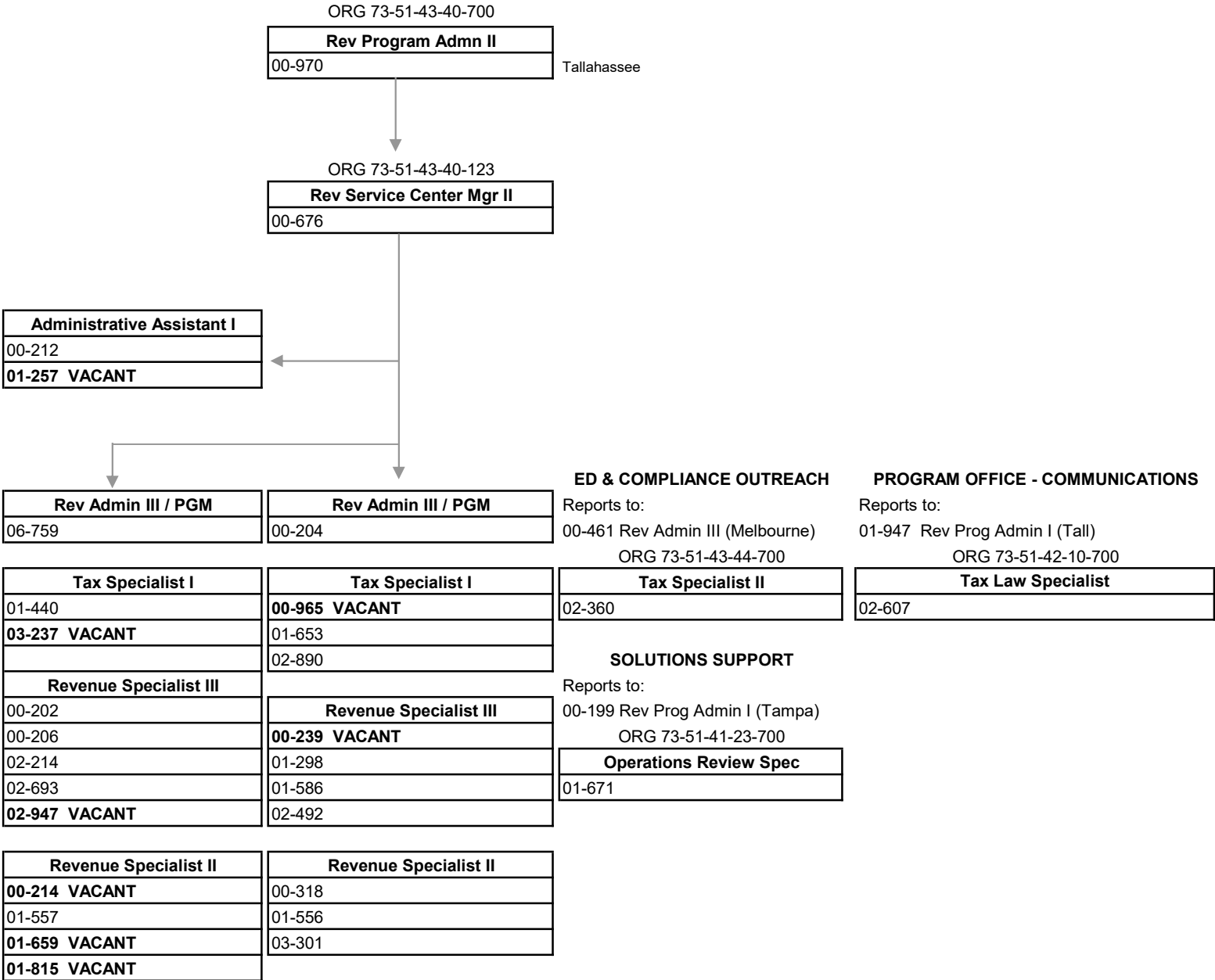
Alachua - Collections - July 1, 2023



Alachua - Audit - Investigations - July 1, 2023

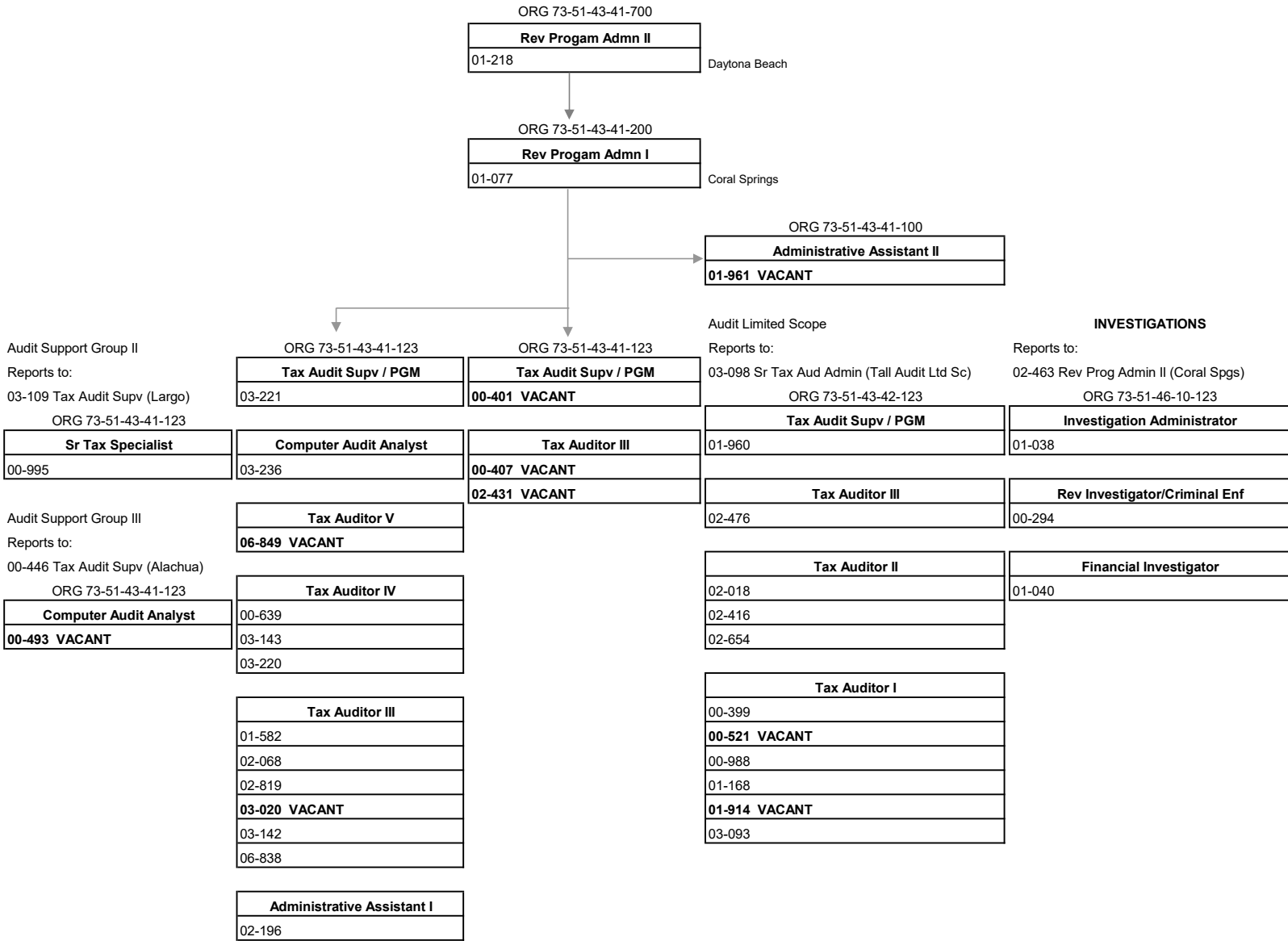


Jacksonville - Collections - July 1, 2023



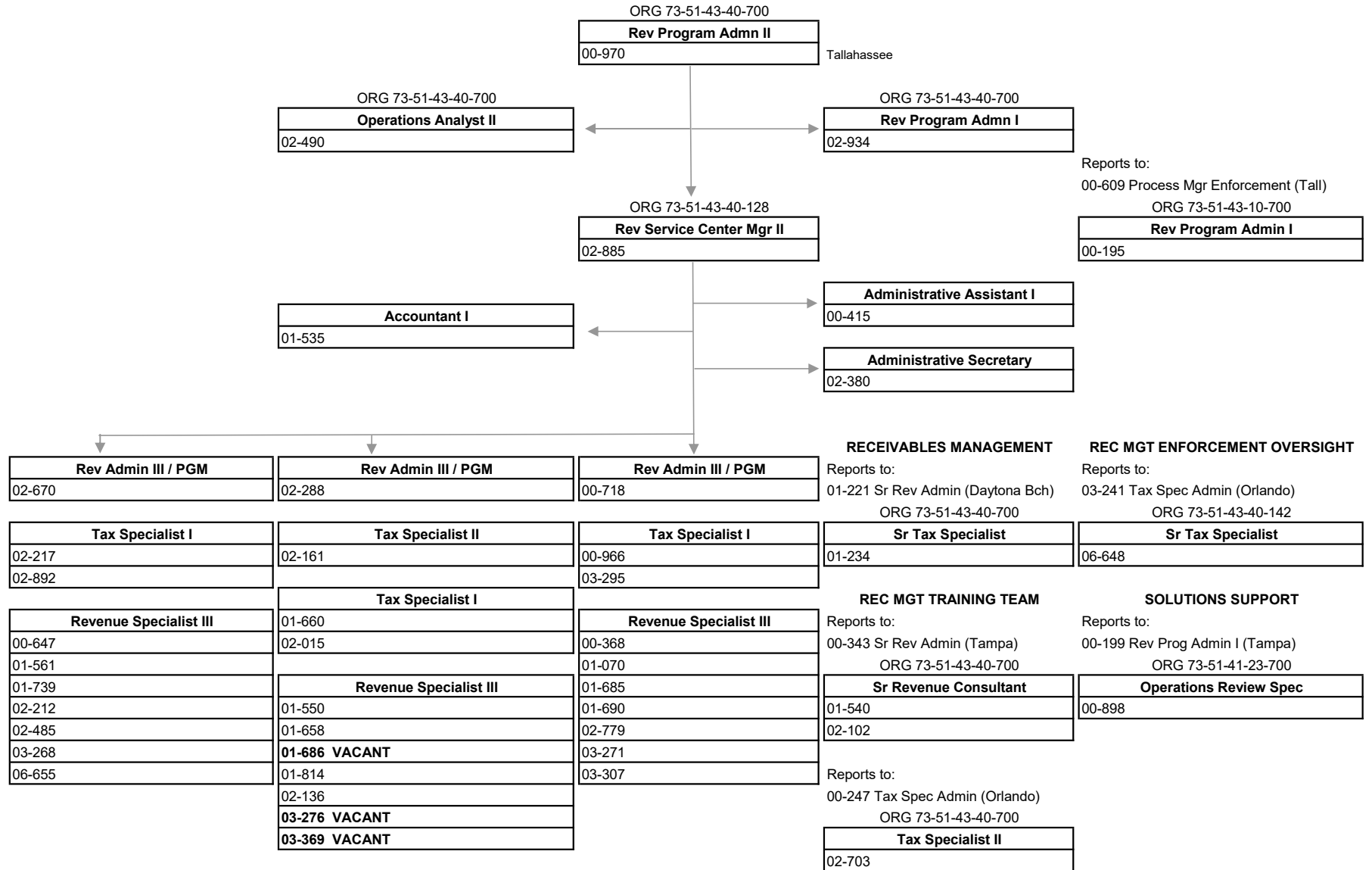
Position Title
Position Number(s)

Jacksonville - Audit - Investigations - July 1, 2023



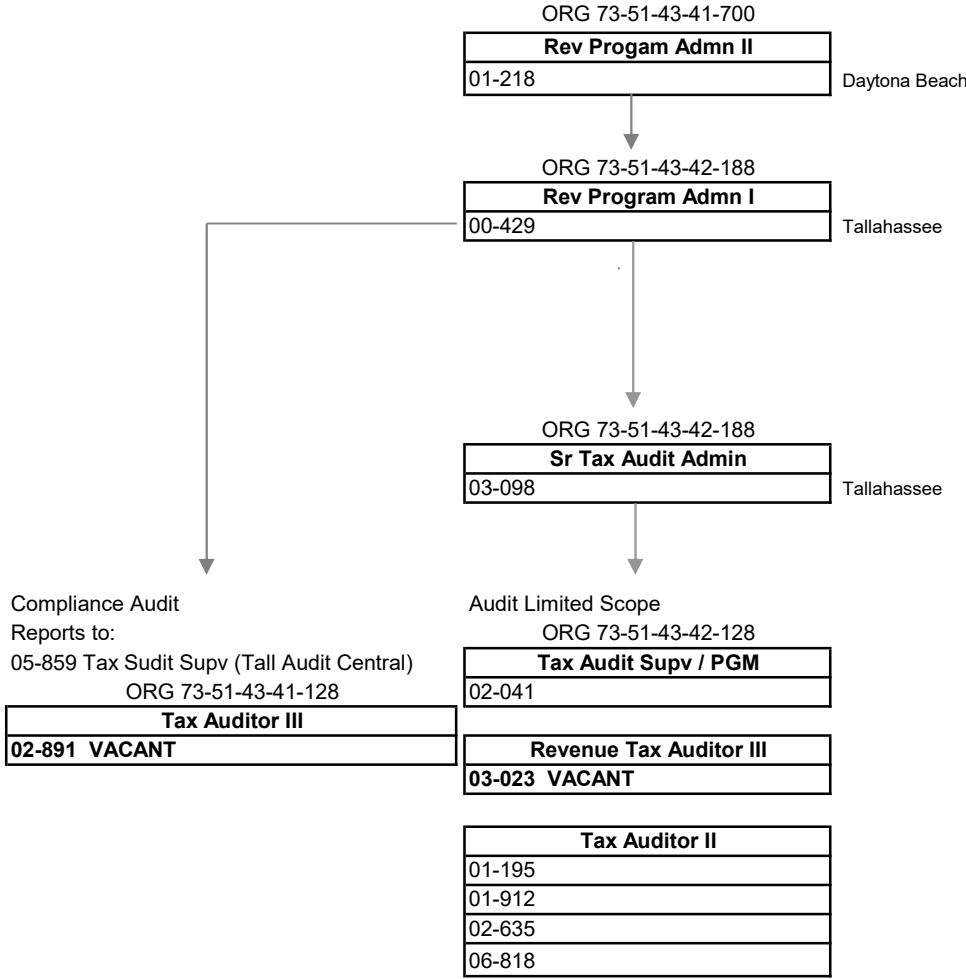
Position Title
Position Number(s)

Lake City - Collections - July 1, 2023

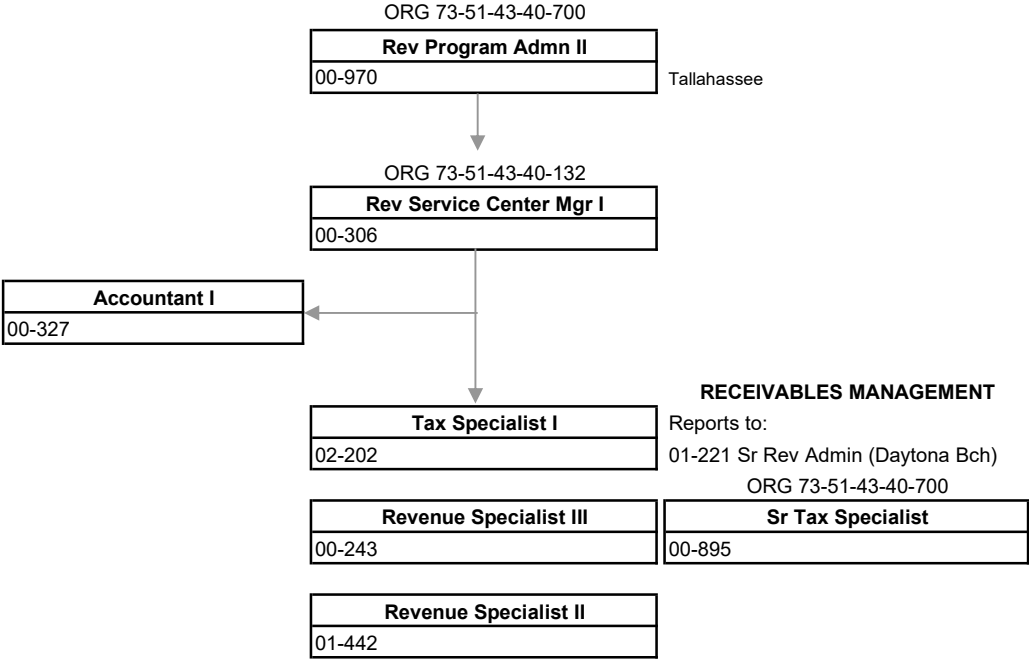


Position Title
Position Number(s)

Lake City - Audit - July 1, 2023



Marianna - Collections - July 1, 2023



Marianna - Audit - Investigations - July 1, 2023

ORG 73-51-43-41-700
Rev Progam Admn II
 01-218

Daytona Beach

ORG 73-51-43-41-300
Rev Progam Admn I
 03-124

Largo

Audit Support Group III
 Reports to:
 00-446 Tax Audit Supv (Alachua)
 ORG 73-51-43-41-132

Computer Audit Analyst
00-888 VACANT

Reports to:
 02-417 Tax Audit Supv (Alachua)
 ORG 73-51-43-41-132

Tax Auditor V
02-863

Tax Auditor IV
00-989 VACANT

Tax Auditor III
02-660 VACANT

INVESTIGATIONS

Reports to:
 01-038 Investigation Admin (Jax)
 ORG 73-51-46-10-132

Tax Specialist I
02-821

PROGRAM OFFICE - COMMUNICATIONS

Reports to:
 00-751 Rev Prog Admin II (Tall)
 ORG 73-51-42-10-700

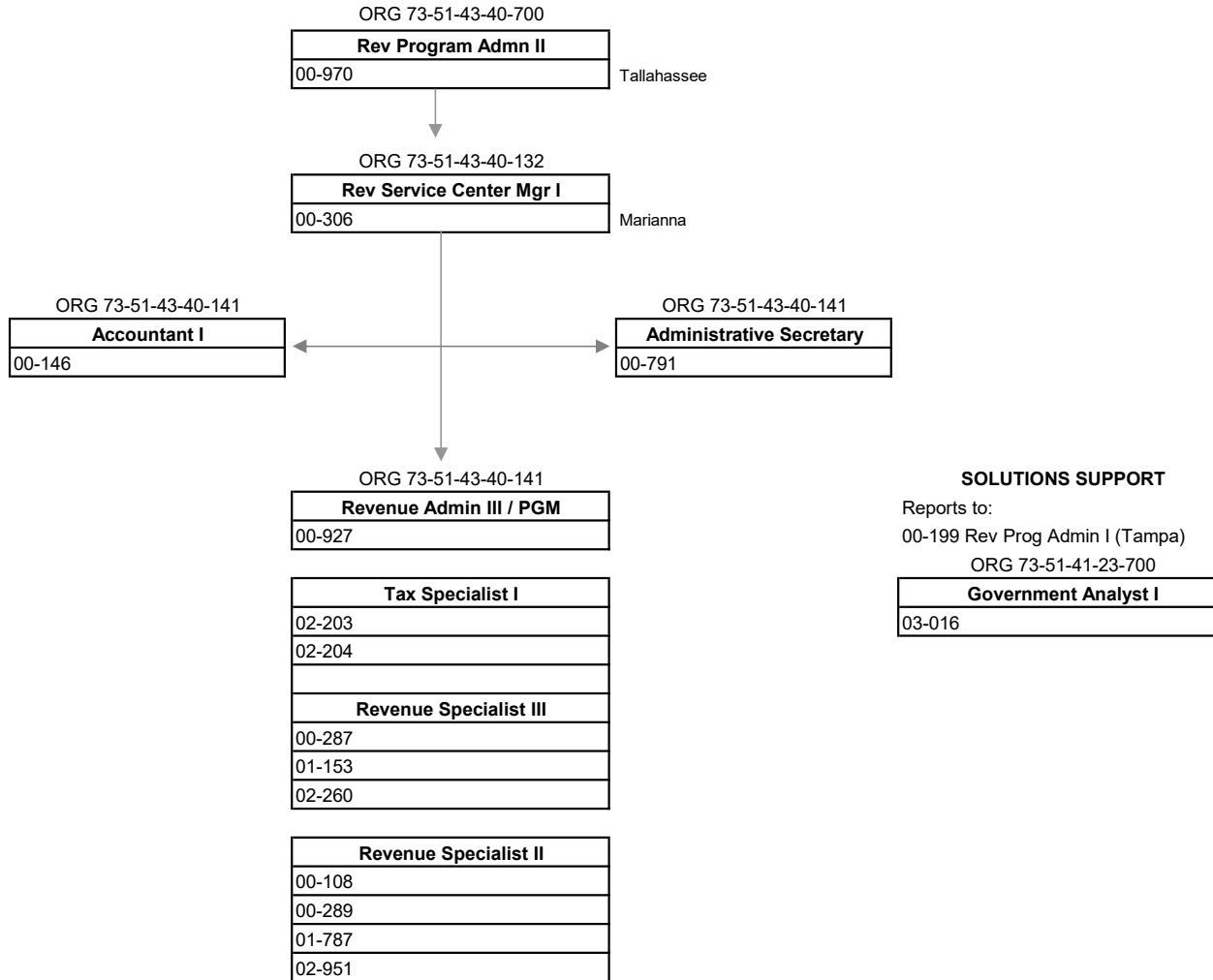
Rev Program Admin I
01-947
Tallahassee

Training & Research Consult
06-612

Tax Law Specialist
02-309

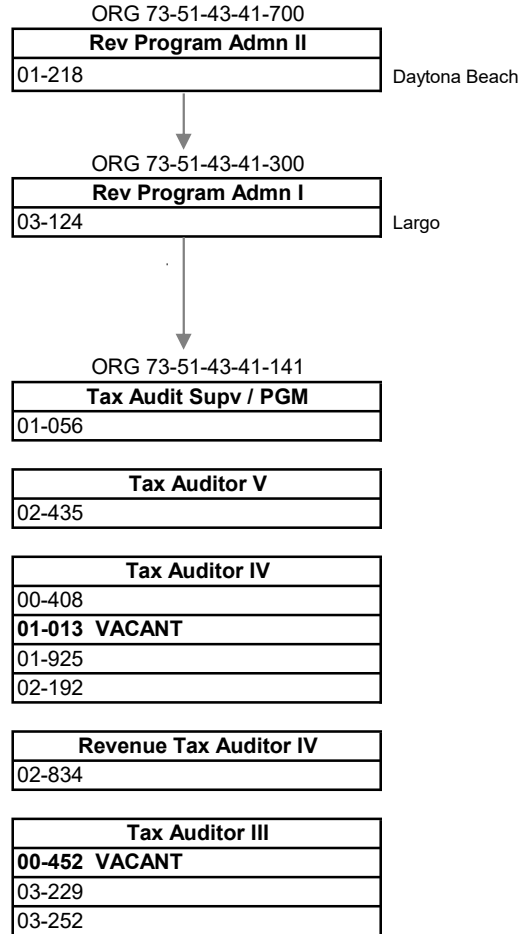
Position Title
Position Number(s)

Panama City - Collections - July 1, 2023



Position Title
Position Number(s)

Panama City - Audit - July 1, 2023

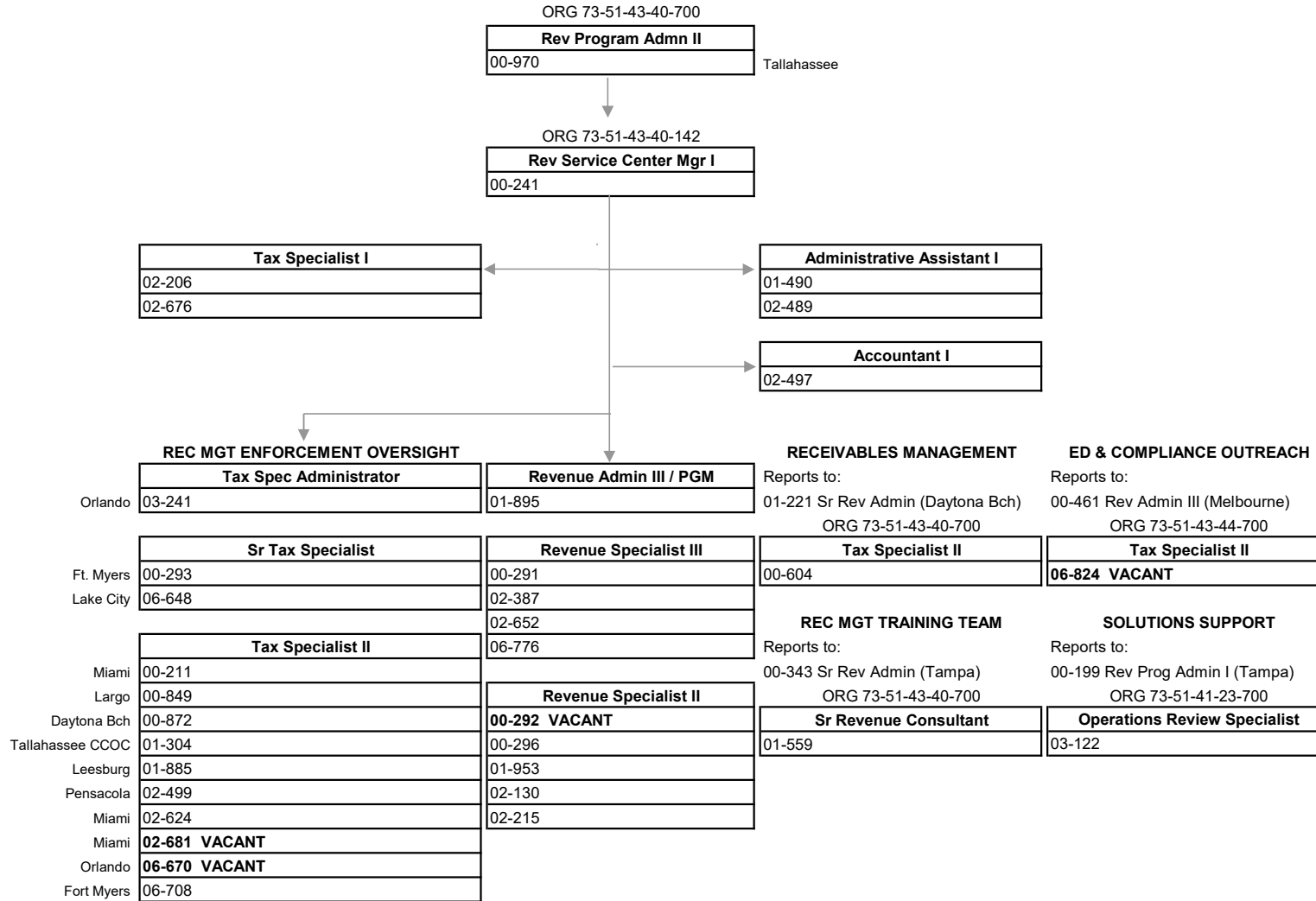


EXEC - WORKFORCE MGT
 Reports to:
 03-397 Human Resource Mgr (Tall)
 ORG 73-10-80-83-000

HR Specialist
00-303

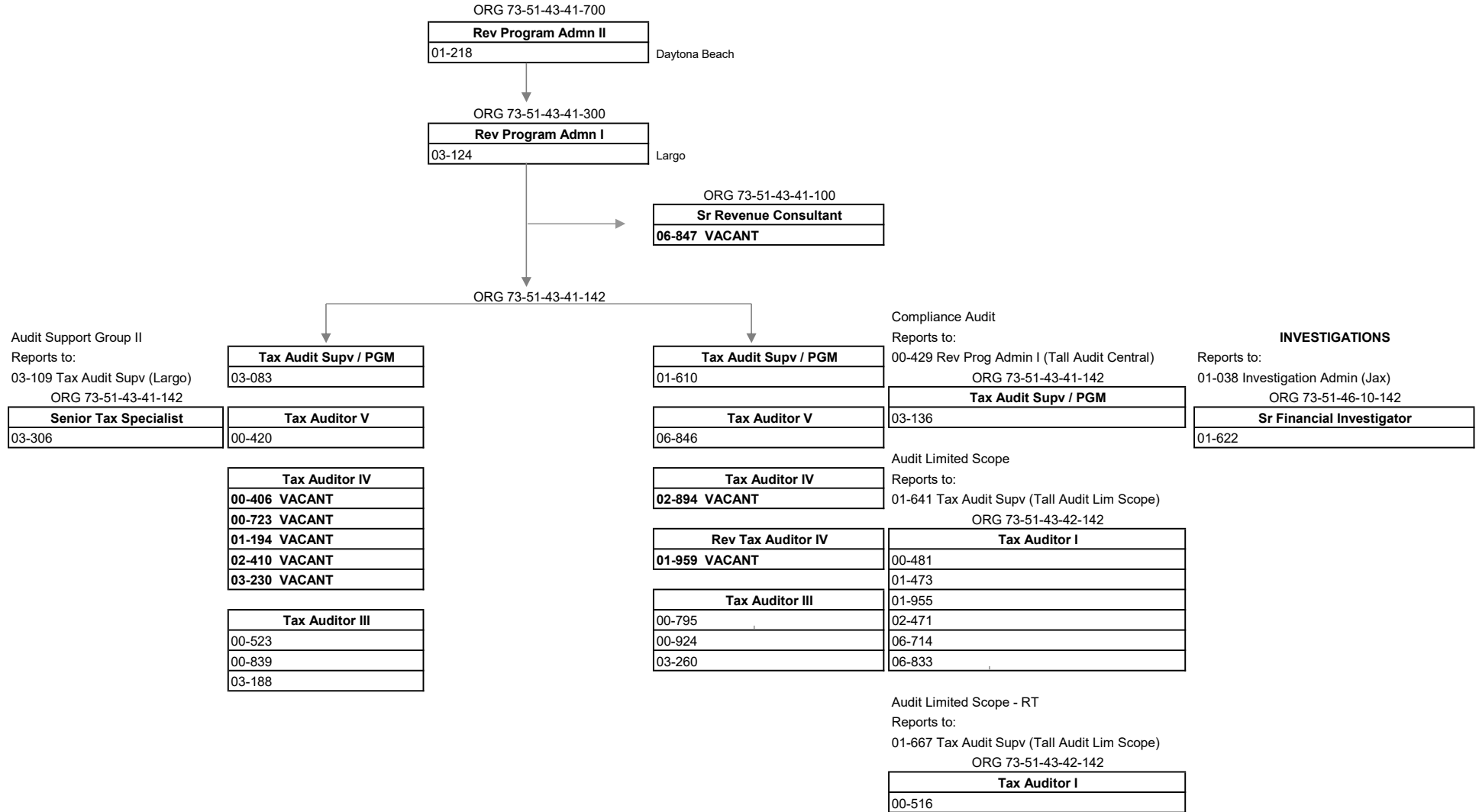
Position Title
Position Number(s)

Pensacola - Collections - July 1, 2023

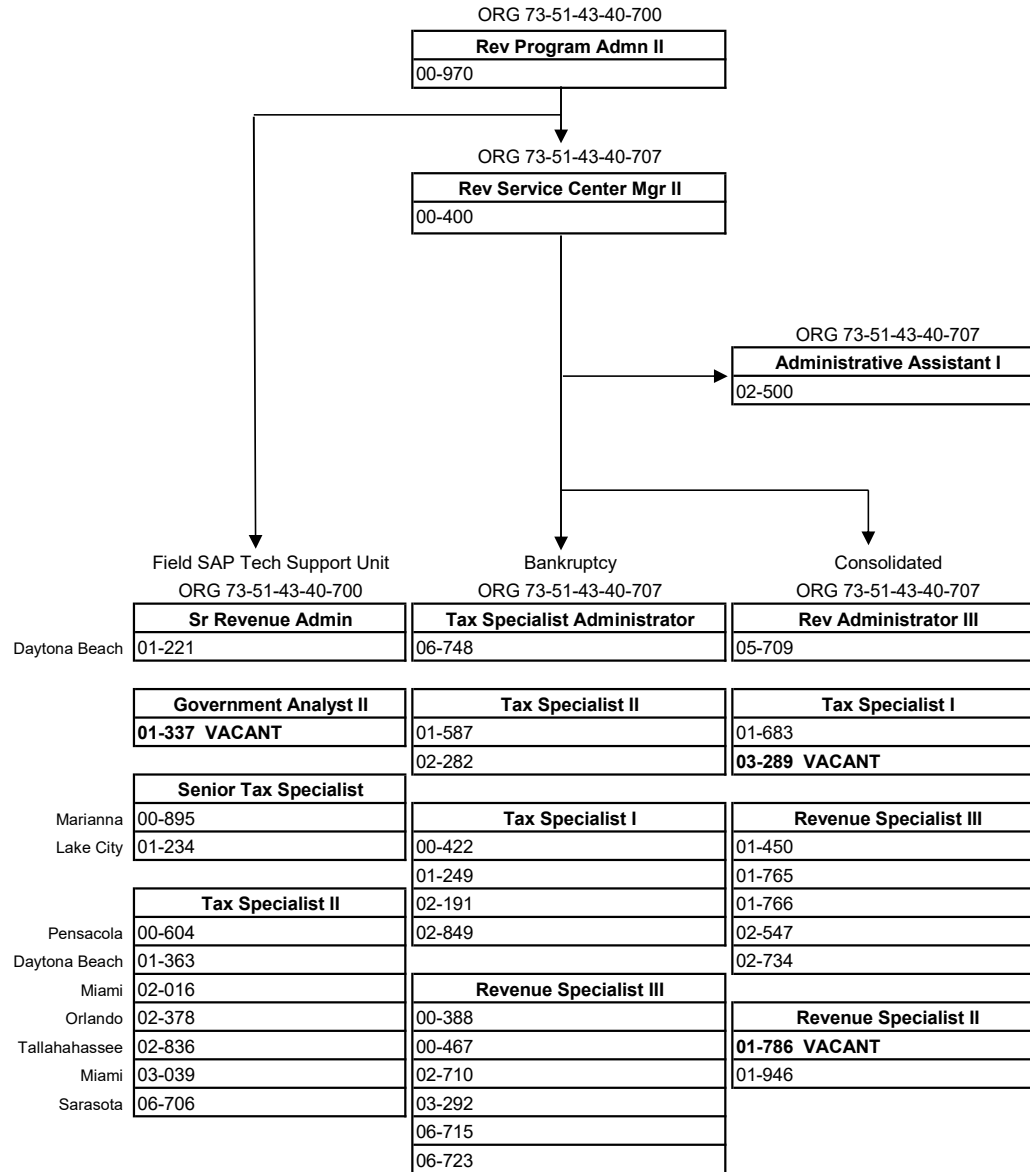


Position Title
Position Number(s)

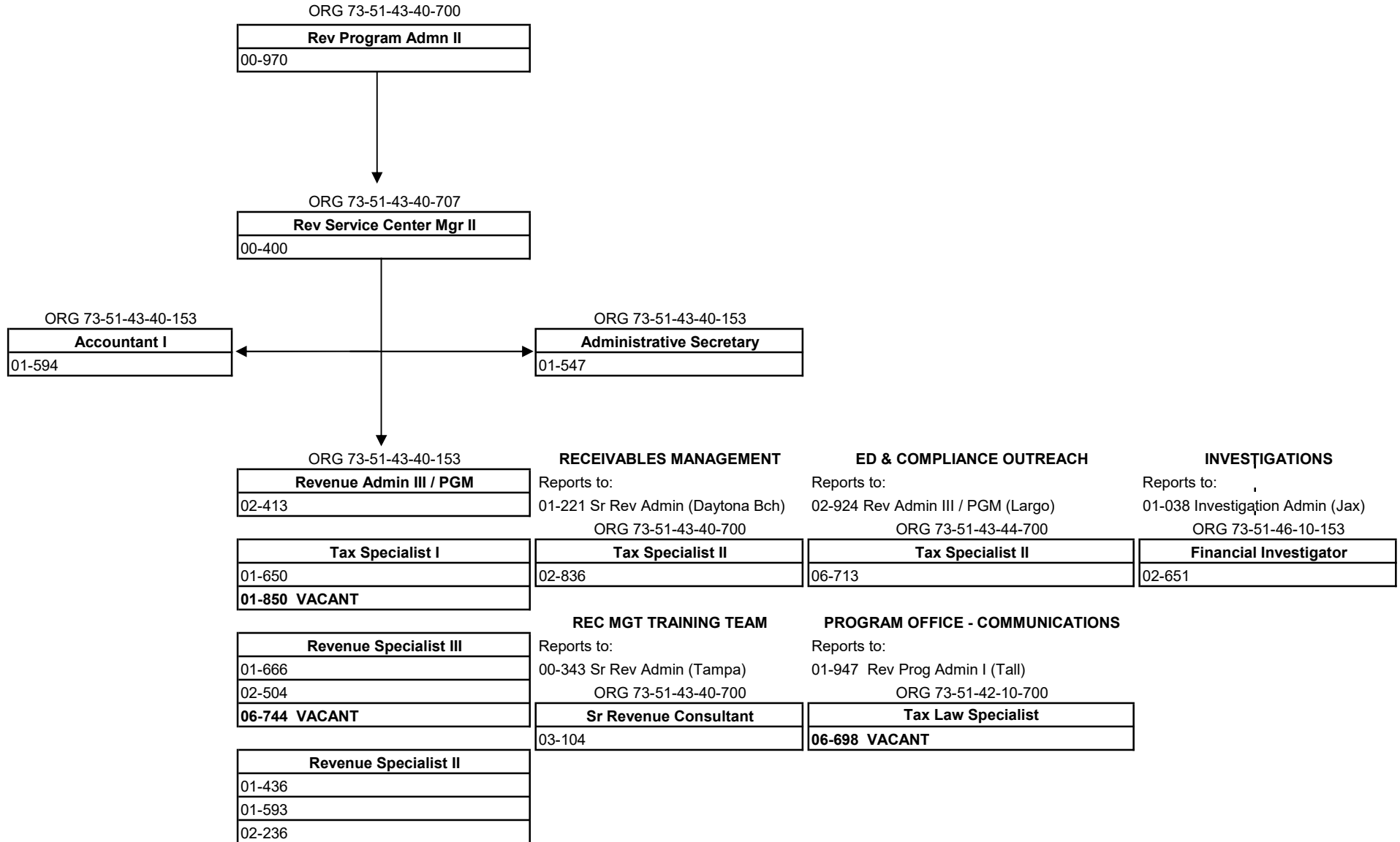
Pensacola Audit - Investigations - July 1, 2023



Tallahassee - Receivables Management - July 1, 2023

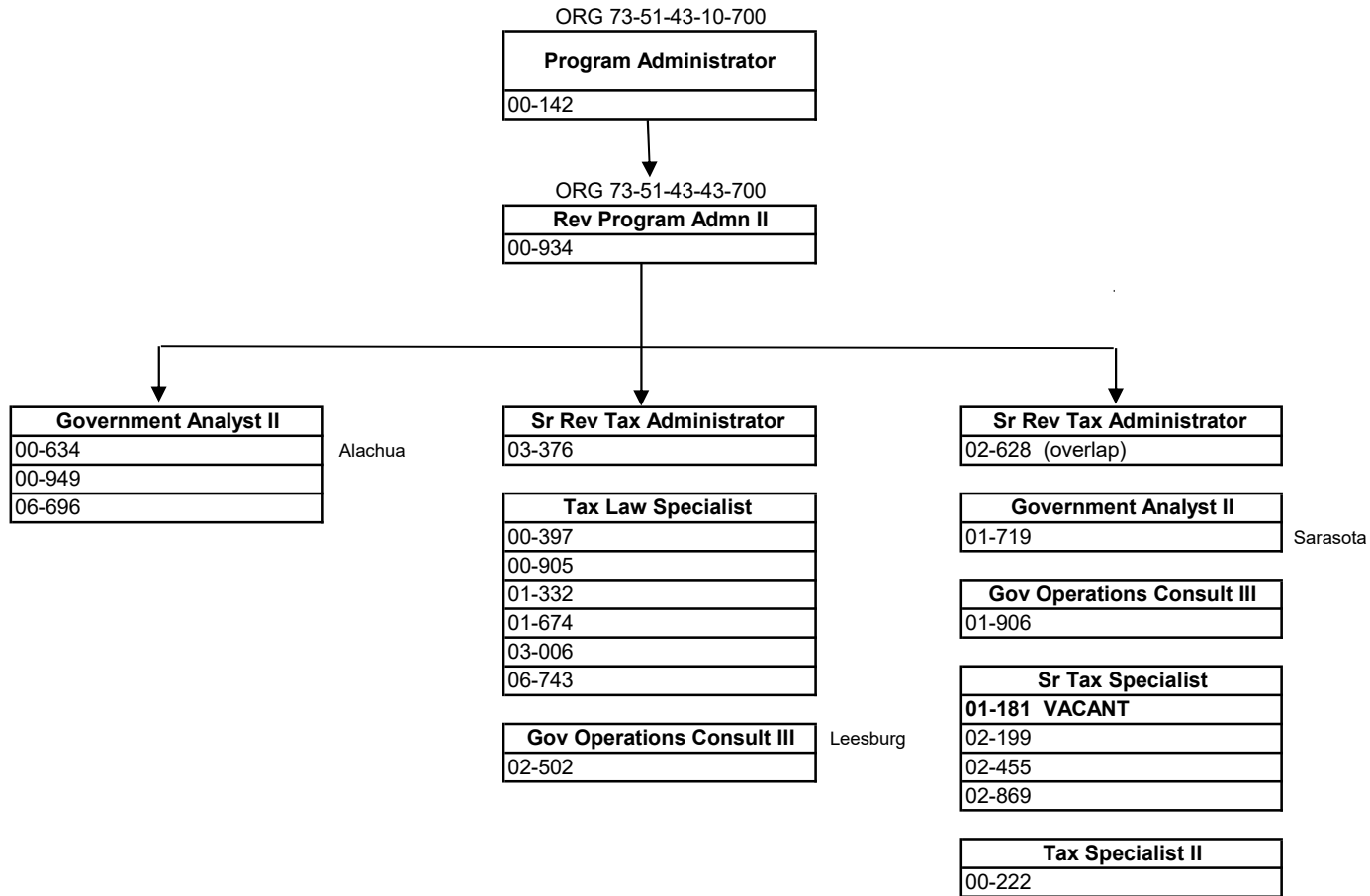


Tallahassee - Collections - Investigations - July 1, 2023

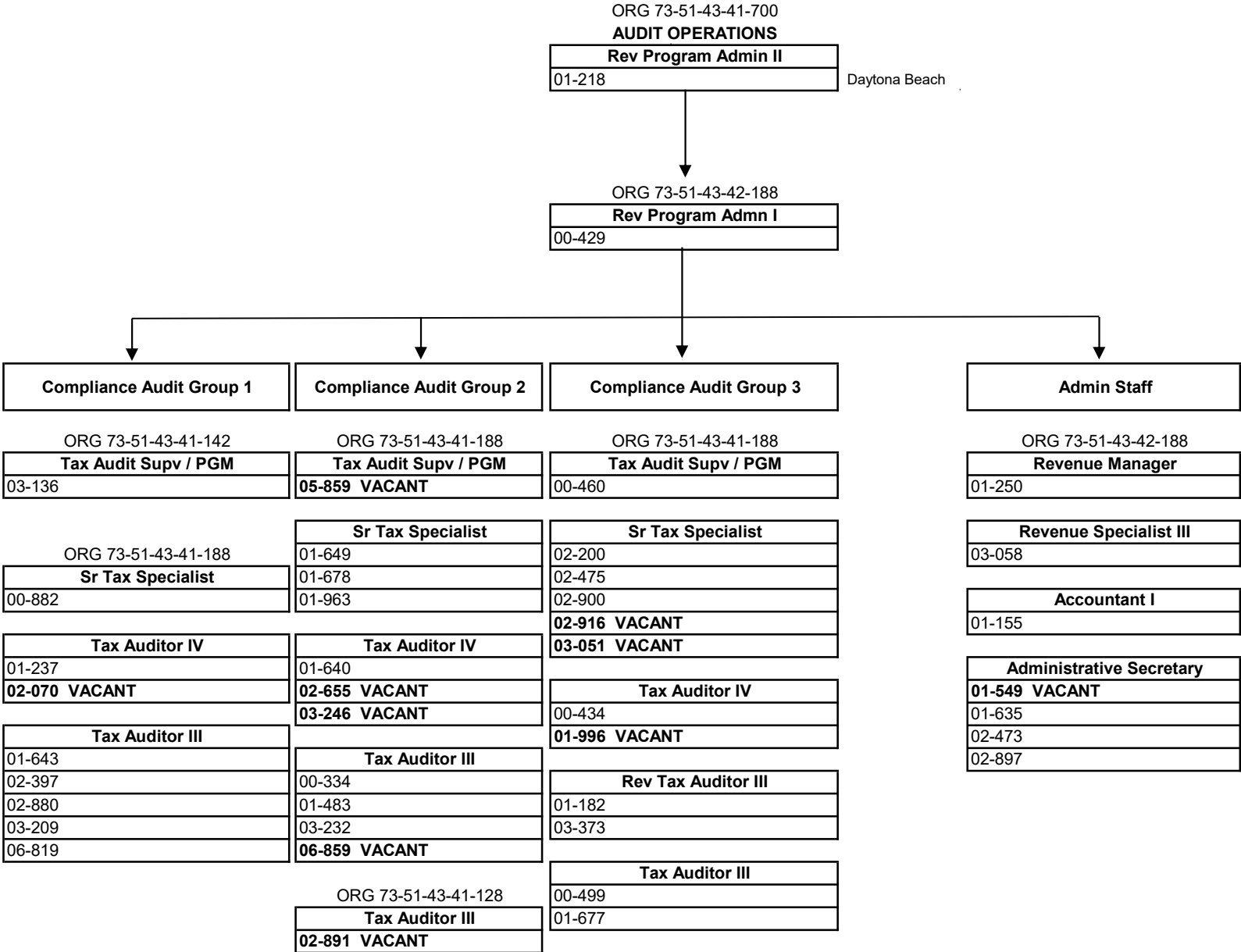


Position Title
Position Number(s)

Tallahassee - Lead Development - July 1, 2023

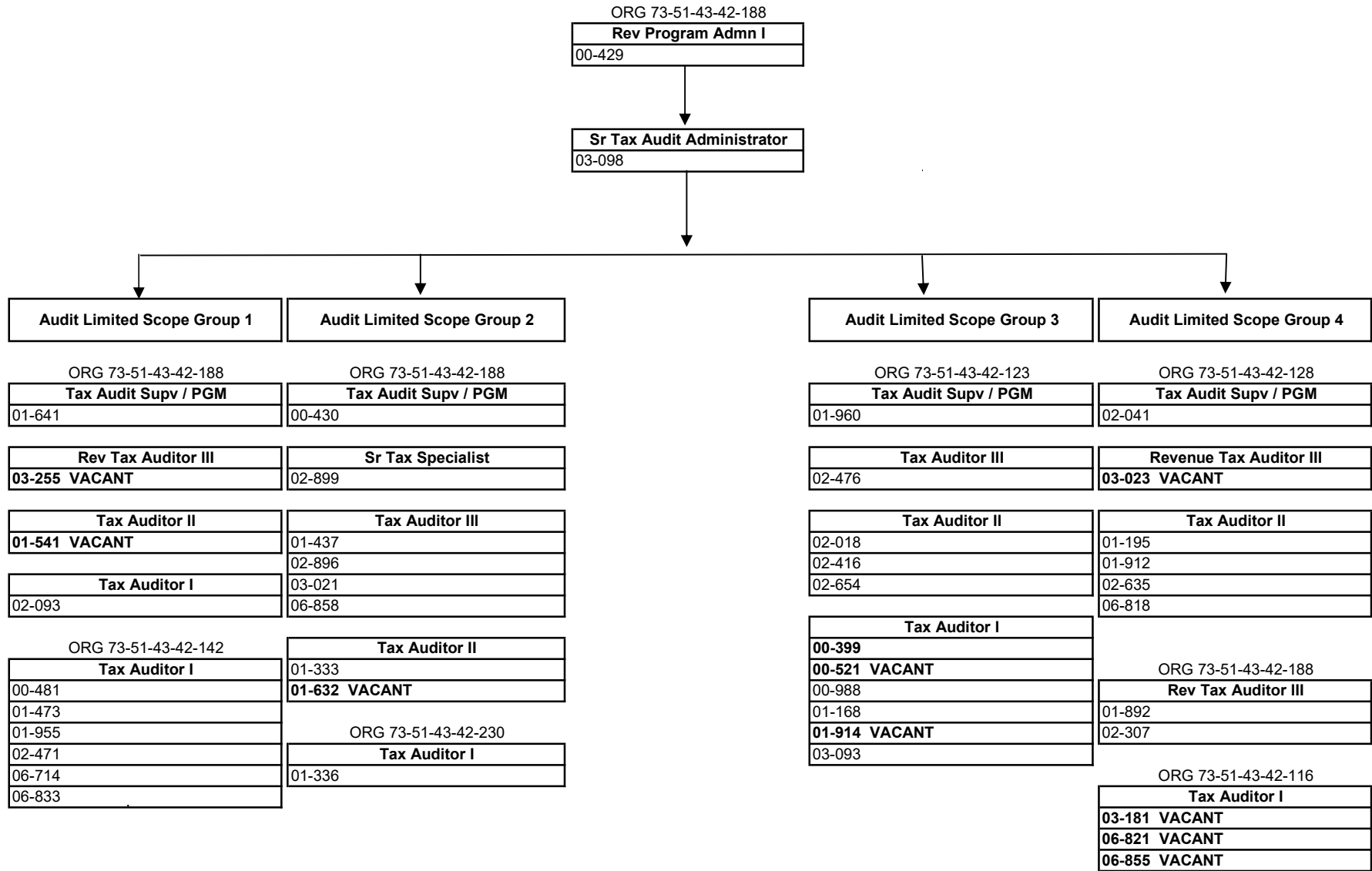


Tallahassee - Audit Operations Compliance - July 1, 2023



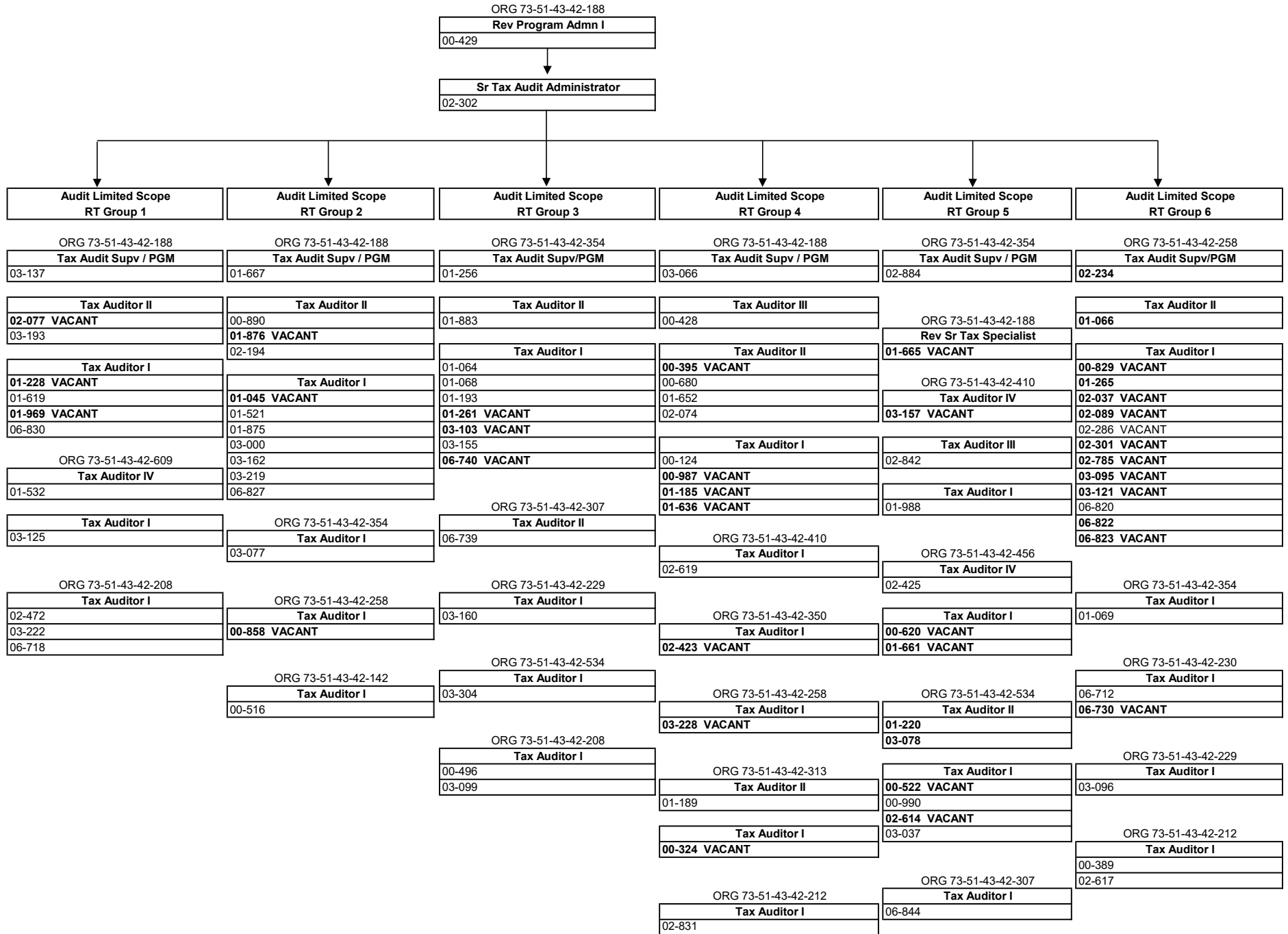
Tallahassee - Audit Operations Limited Scope - July 1, 2023

Position Title
Position Number(s)

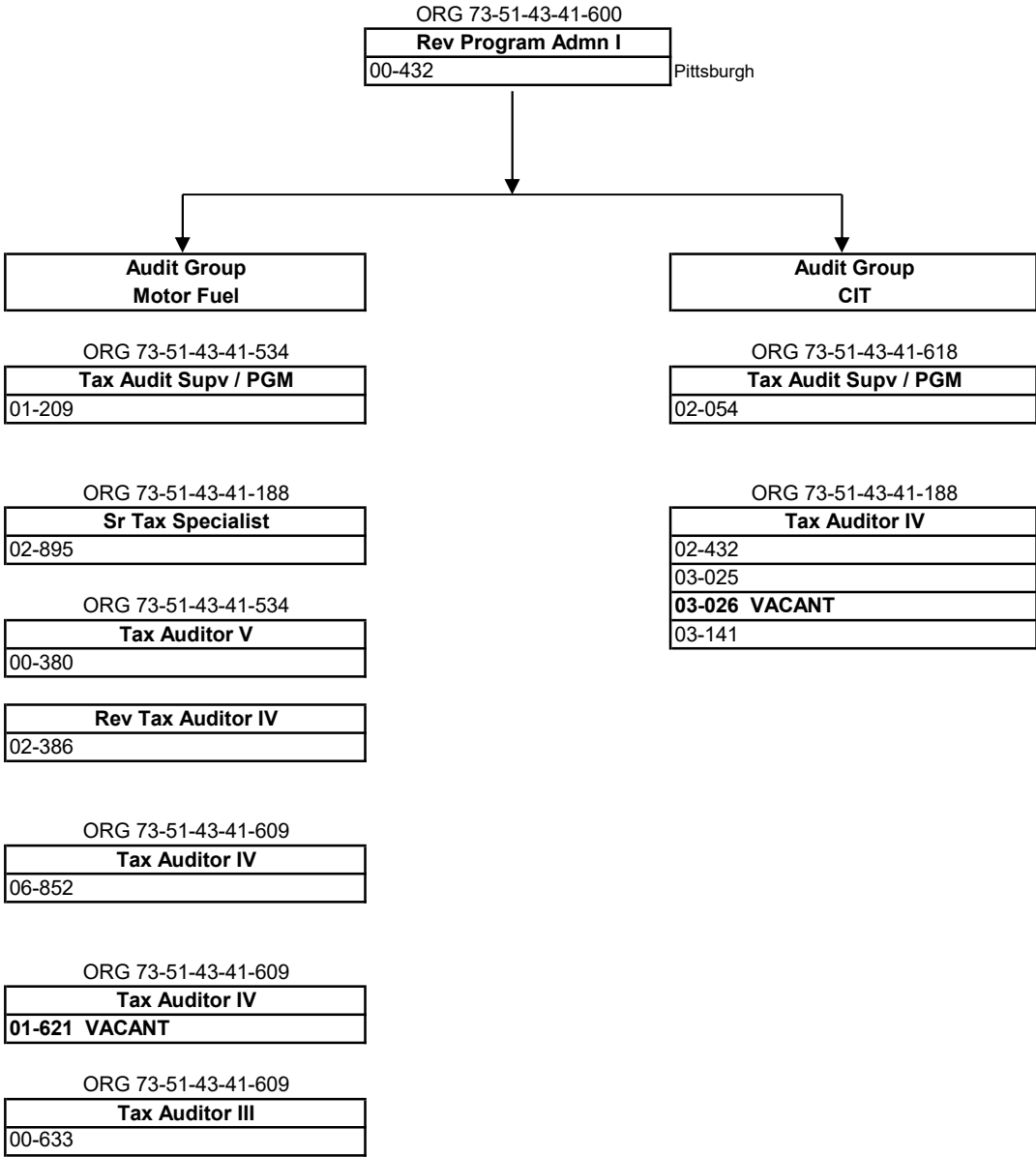


Position Title
Position Number(s)

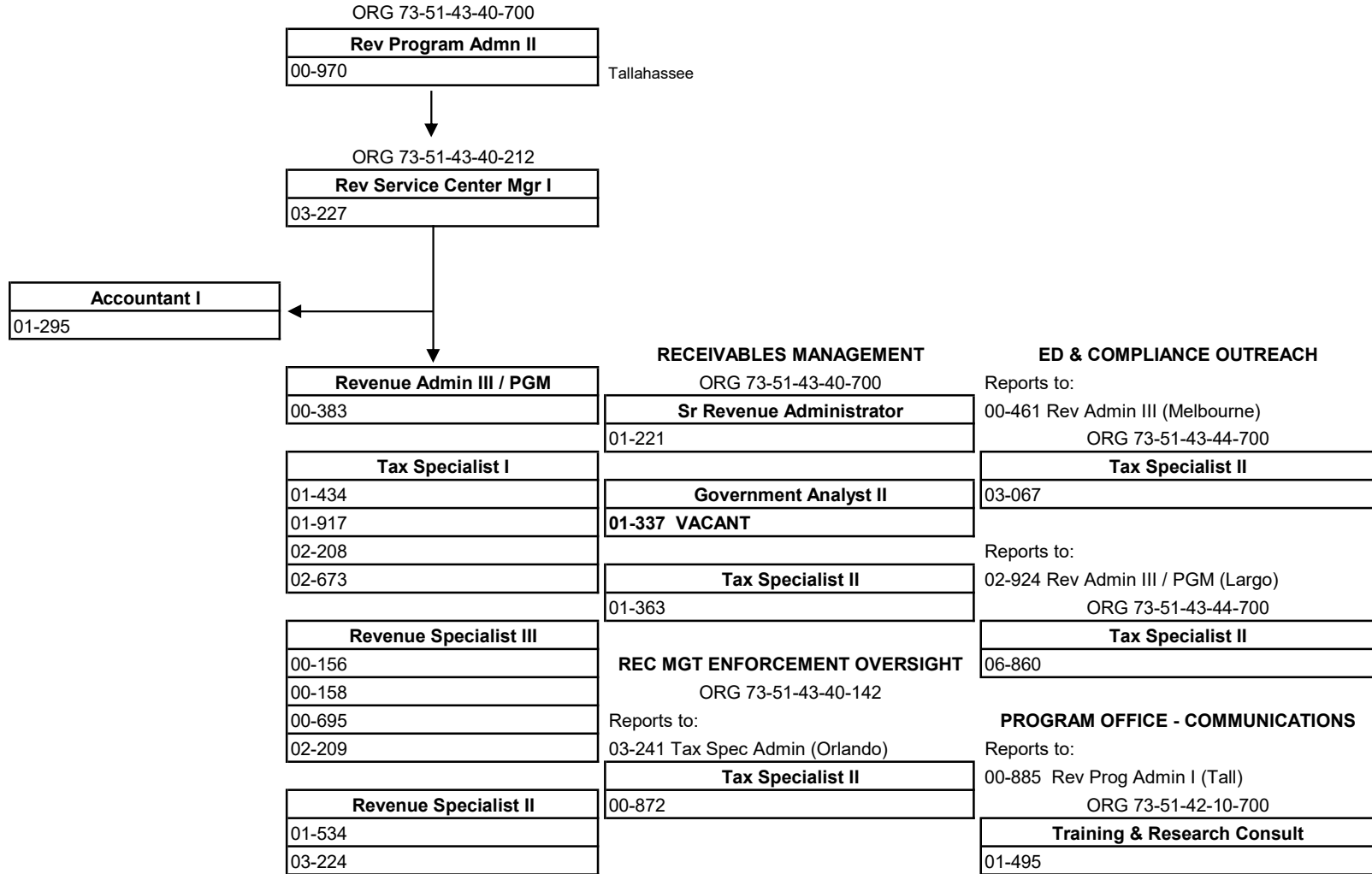
Tallahassee - Audit Operations Limited Scope - Reemployment Tax - July 1, 2023



Tallahassee - Audit Operations - Motor Fuel & CIT - July 1, 2023

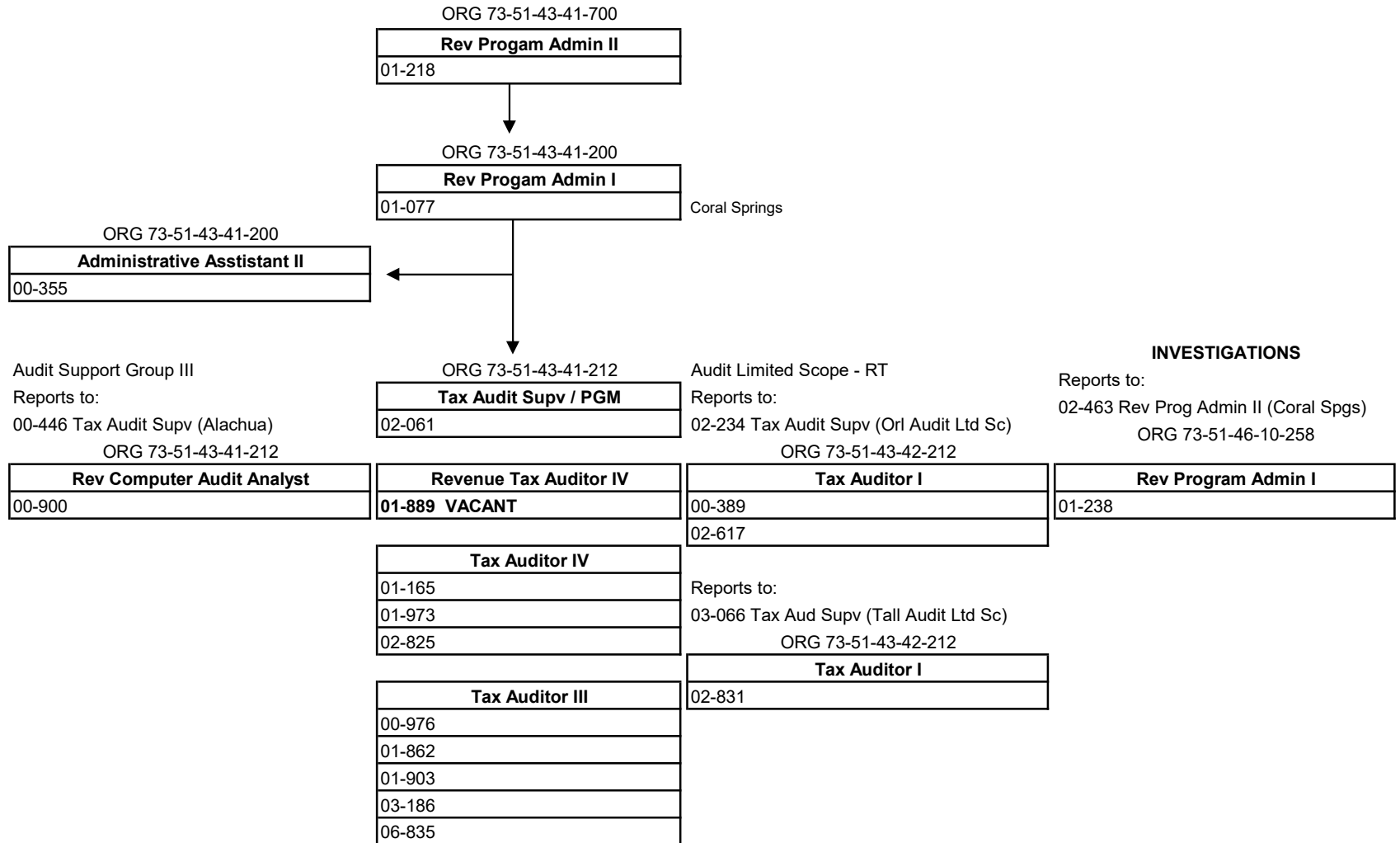


Daytona - Collections - July 1, 2023



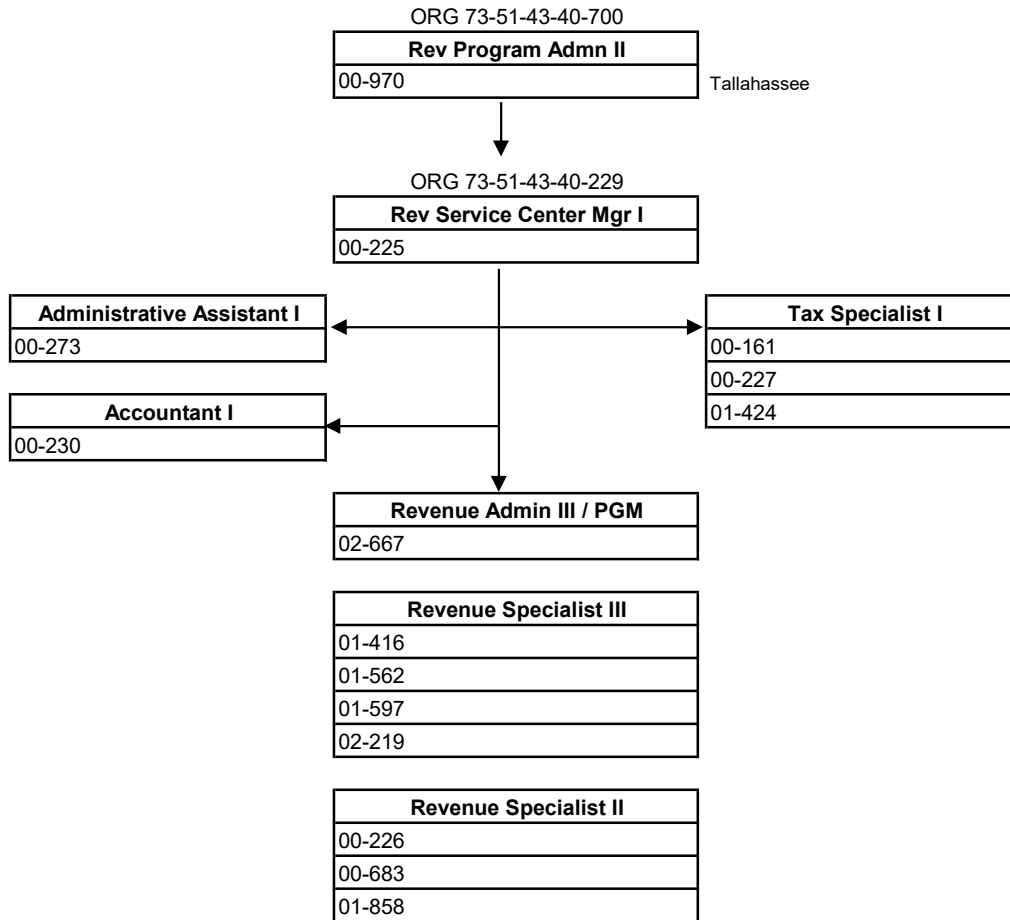
Position Title
Position Number(s)

Daytona - Audit - July 1, 2023



Position Title
Position Number(s)

Lakeland - Collections - July 1, 2023



ED & COMPLIANCE OUTREACH

Reports to:
00-461 Rev Admin III (Melbourne)
ORG 73-51-43-44-700

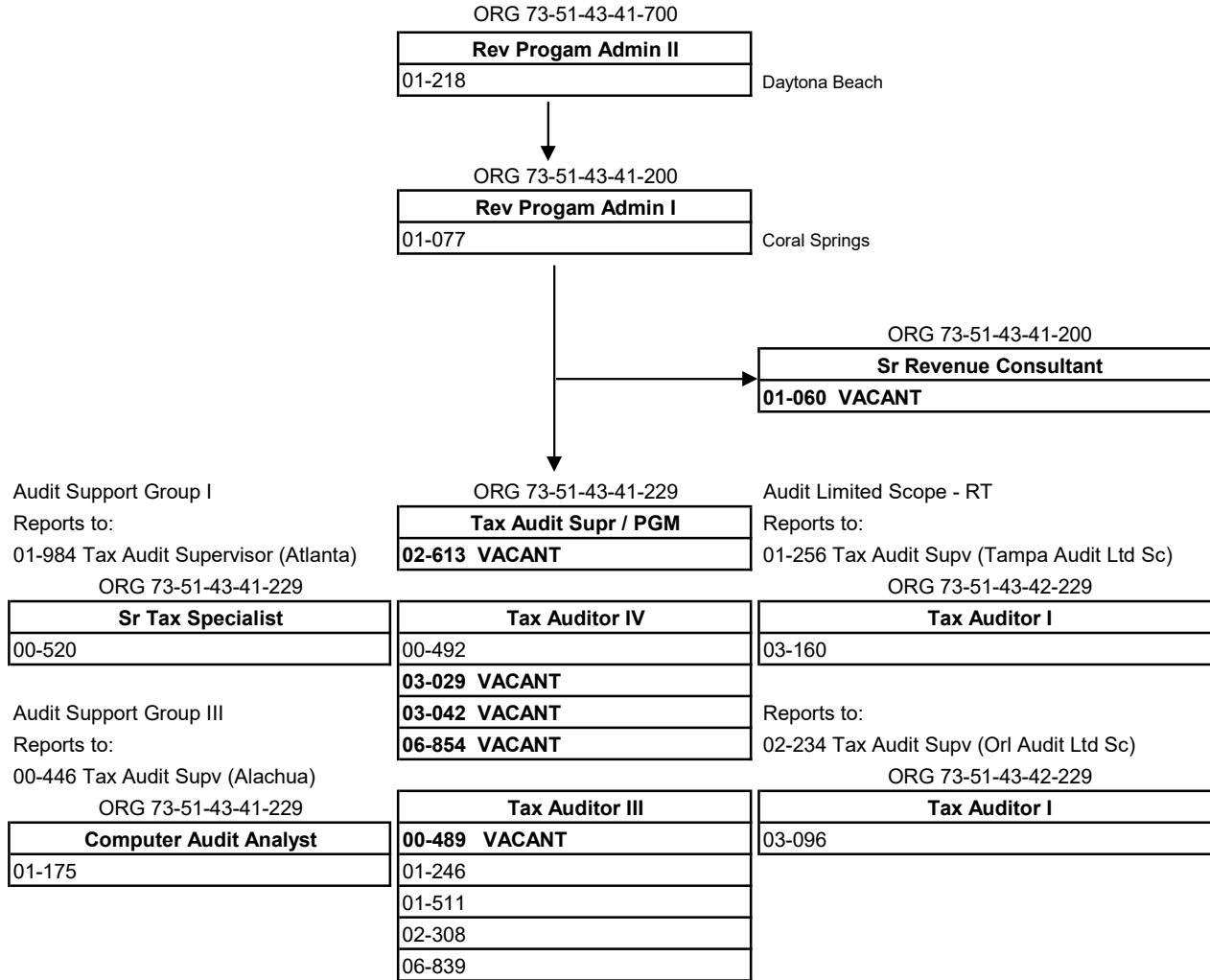
Tax Specialist II
01-554

PROGRAM OFFICE - COMMUNICATIONS

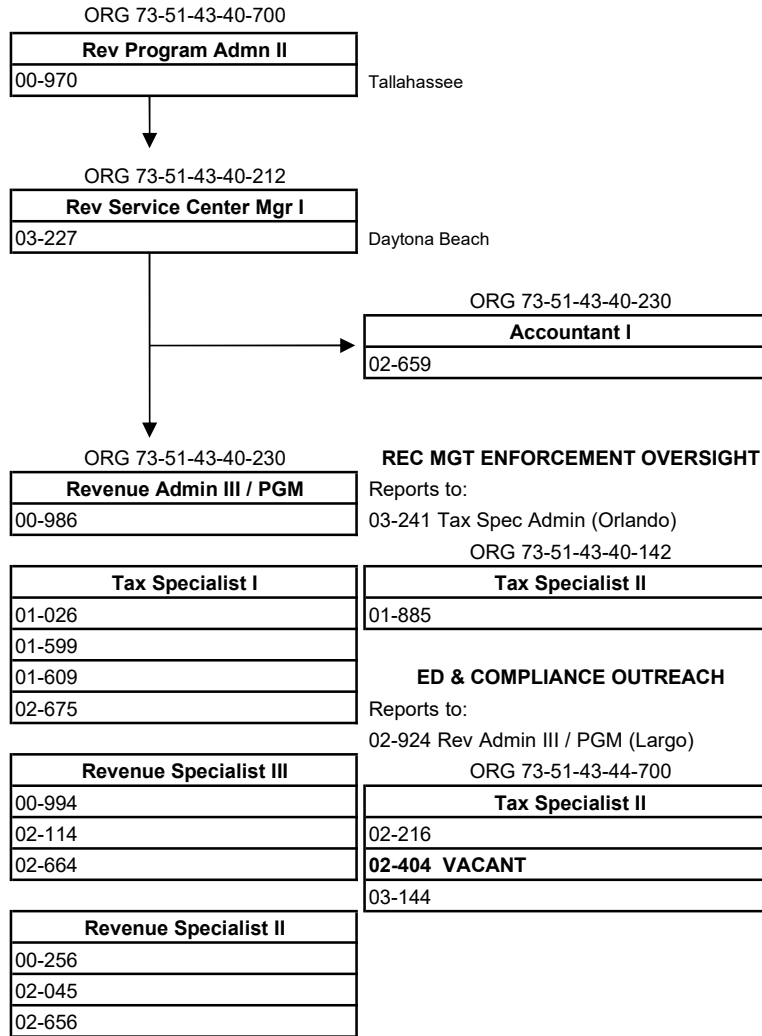
Reports to:
01-947 Rev Prog Admin I (Tall)
ORG 73-51-42-10-700

Tax Law Specialist
02-752

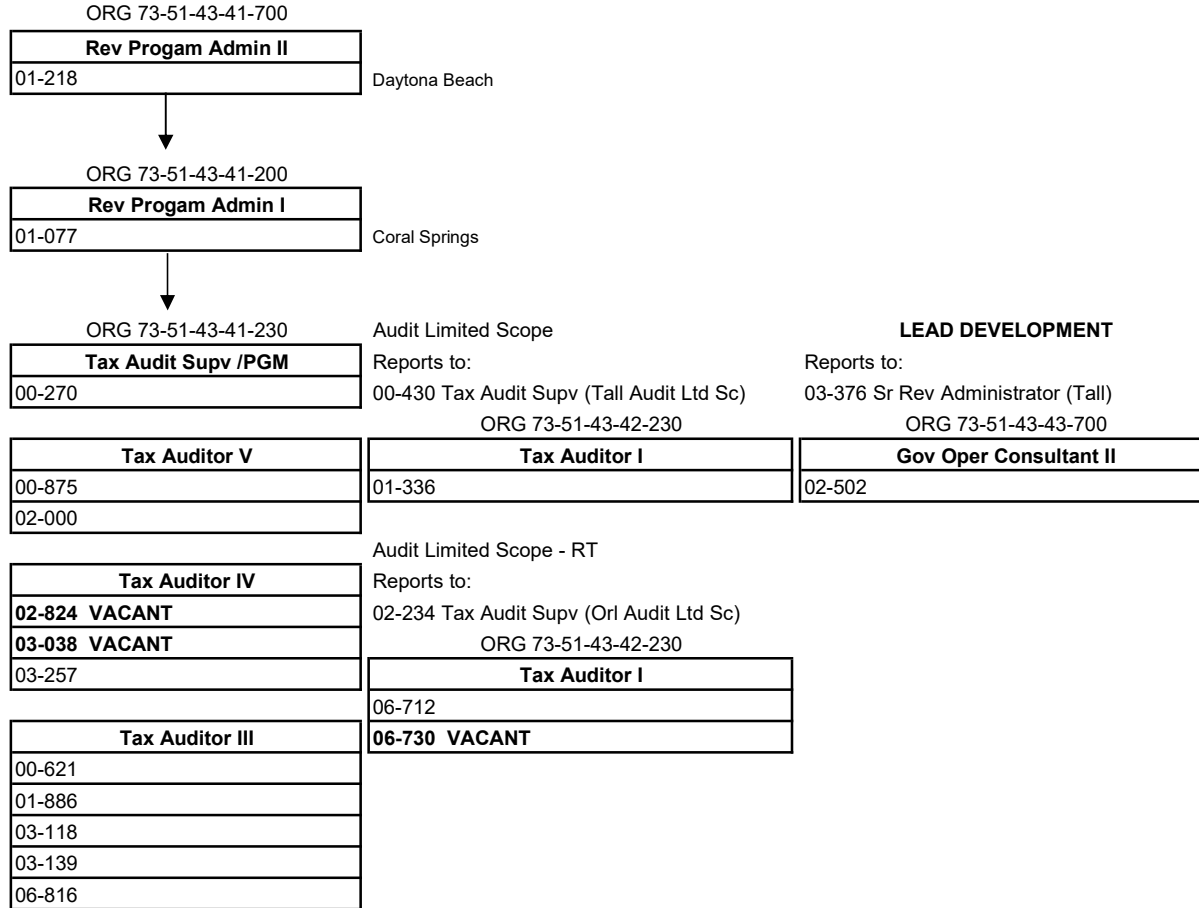
Lakeland - Audit - Investigations - July 1, 2023



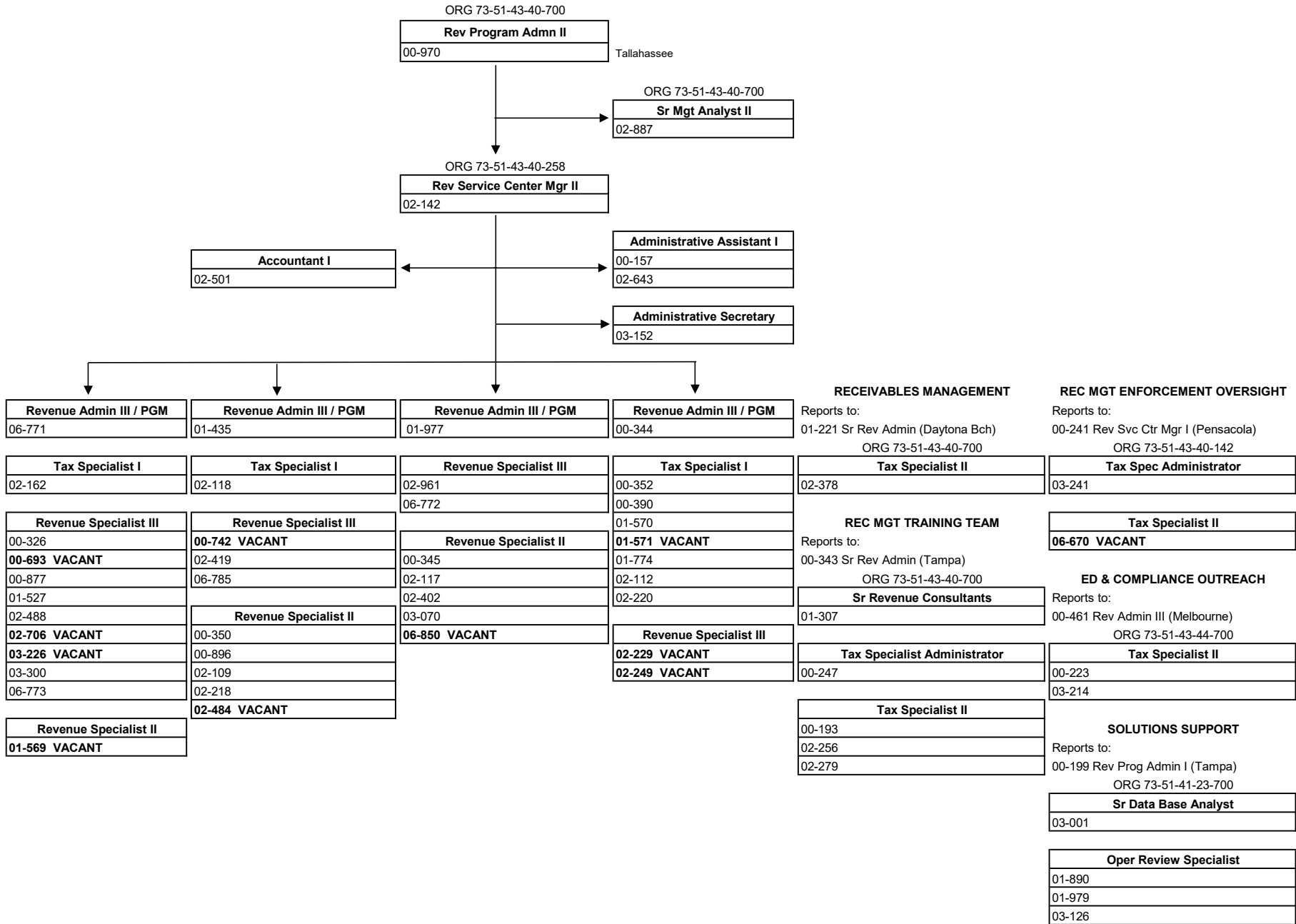
Leesburg - Collections - July 1, 2023



Leesburg - Audit - July 1, 2023

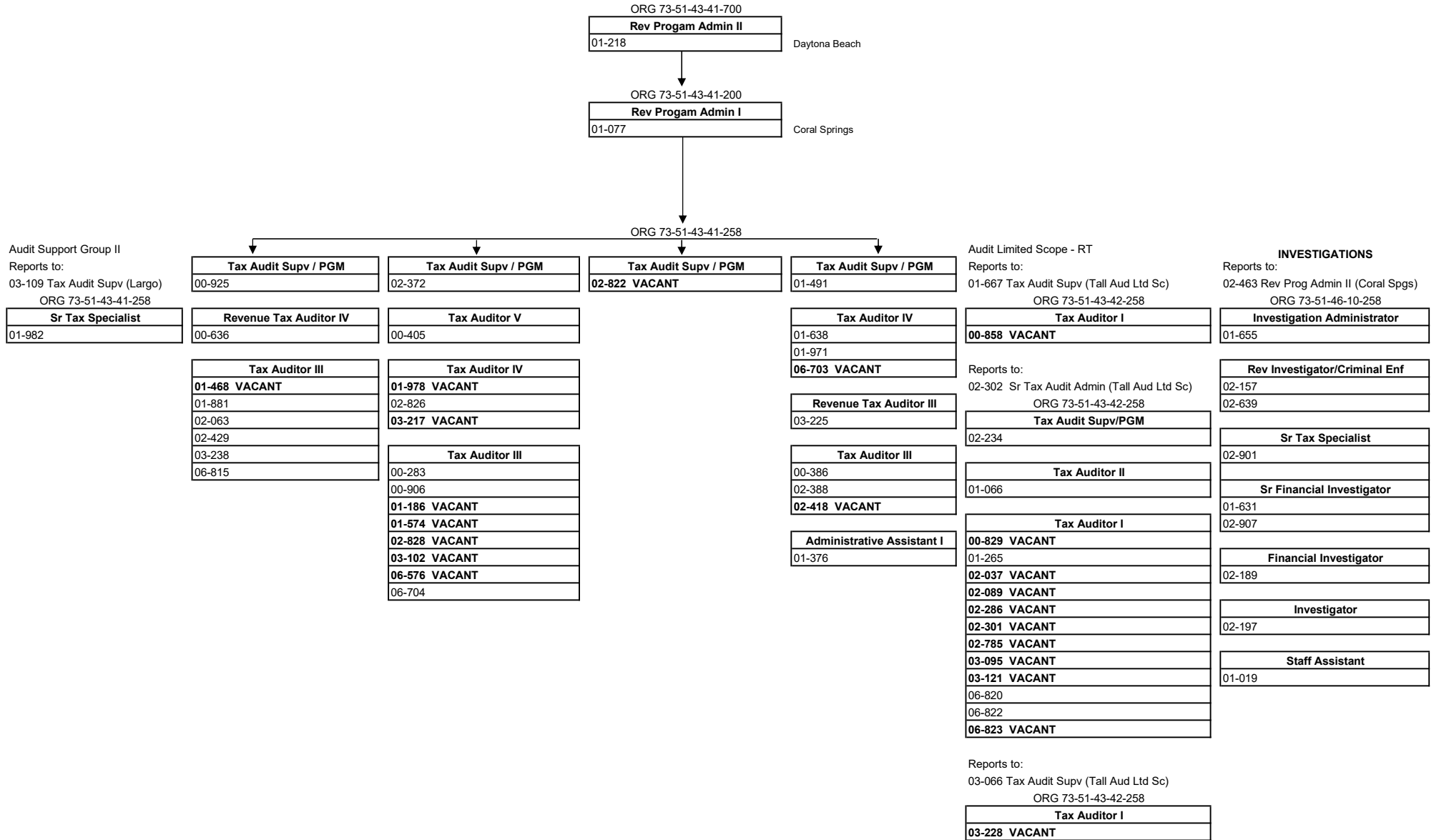


Orlando - Collections - July 1, 2023



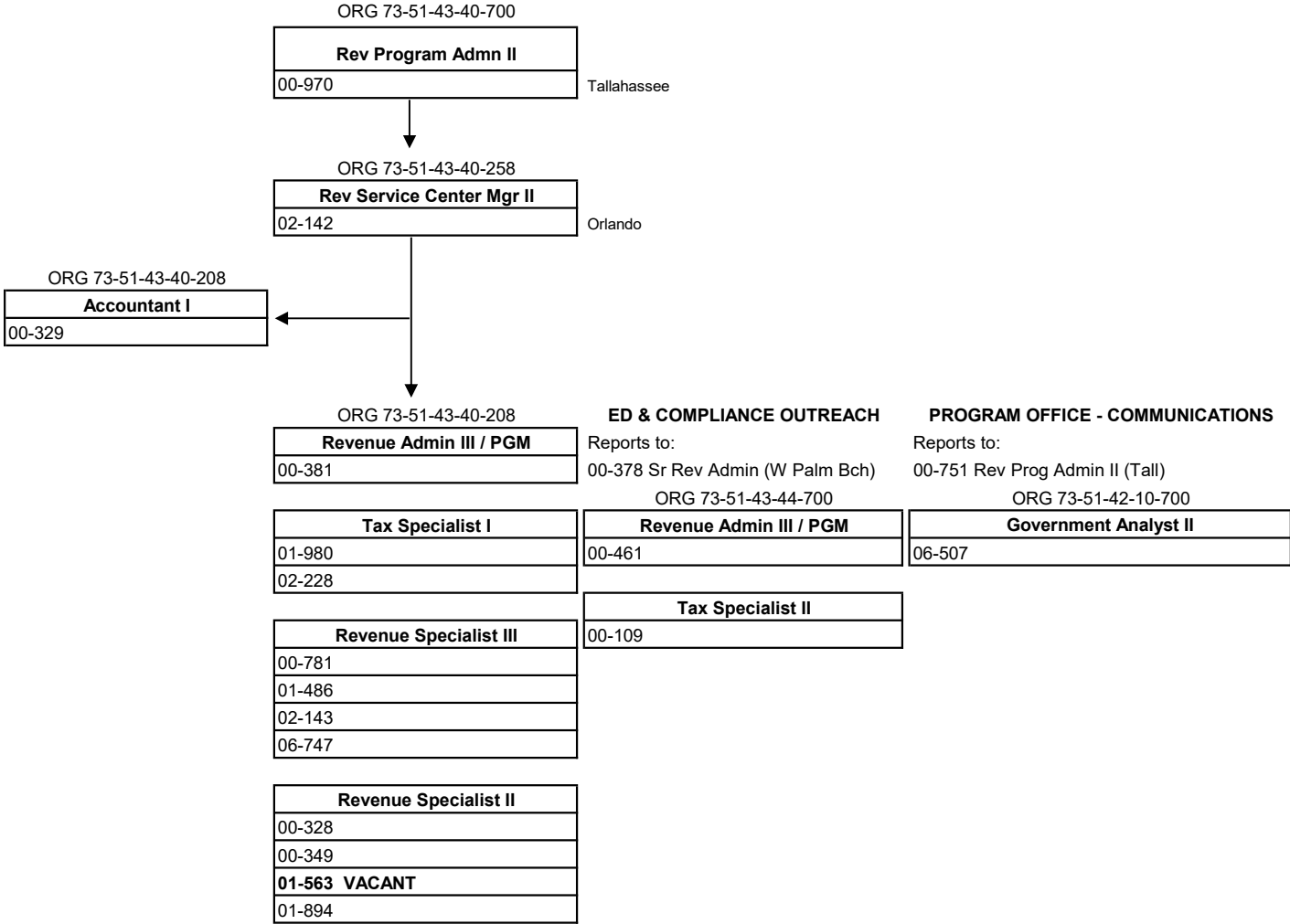
Position Title
Position Number(s)

Orlando - Audit - Investigations - July 1, 2023

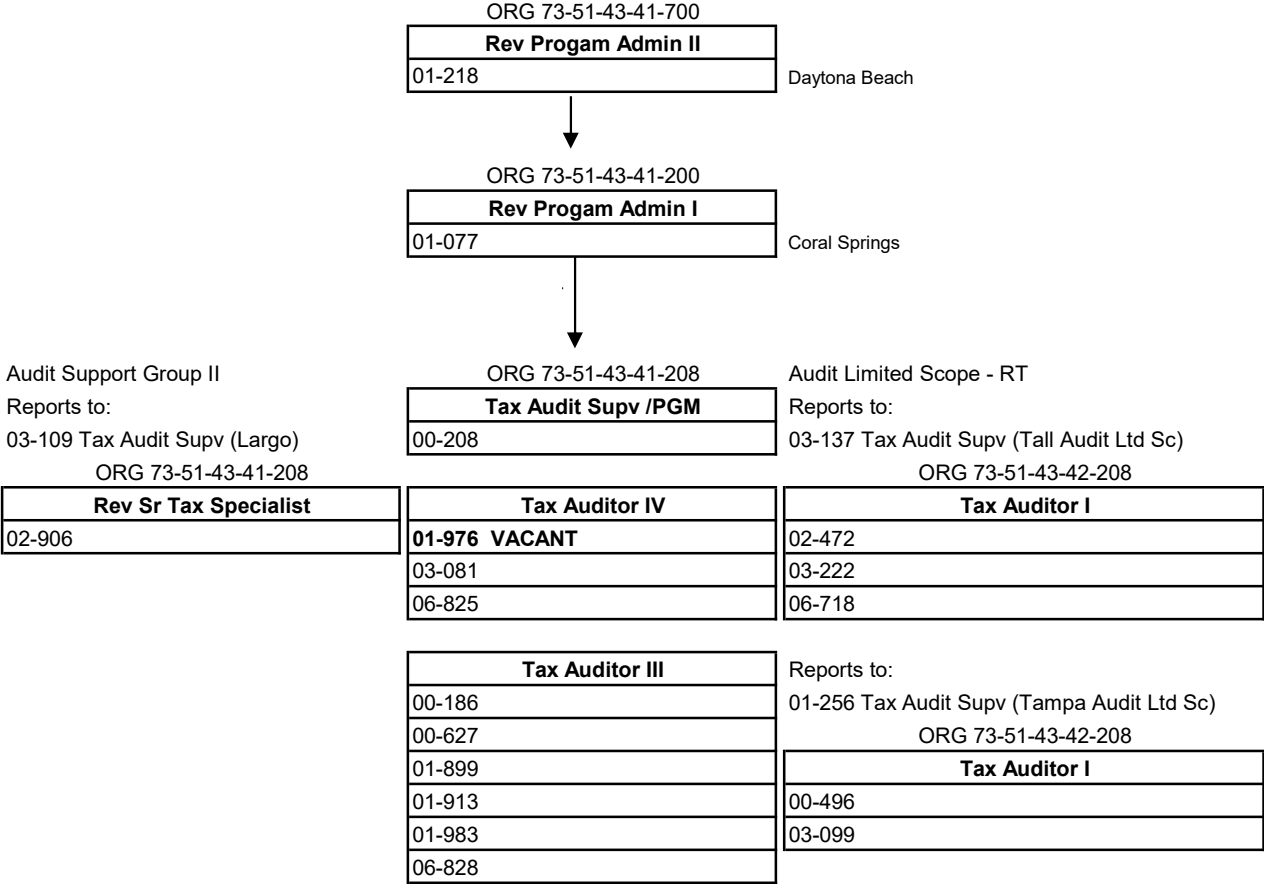


Position Title
Position Number(s)

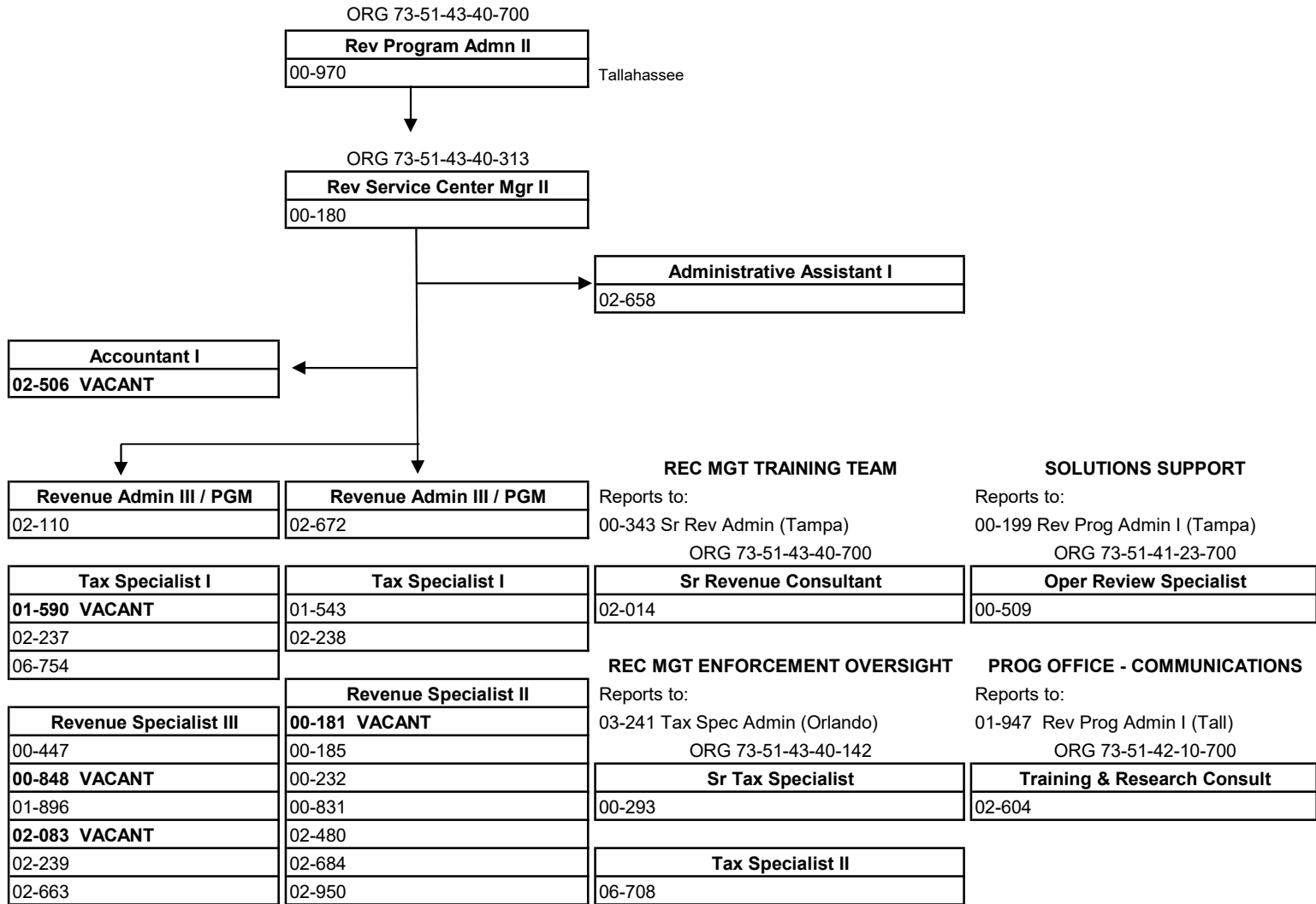
Melbourne - Collections - July 1, 2023



Melbourne - Audit - July 1, 2023

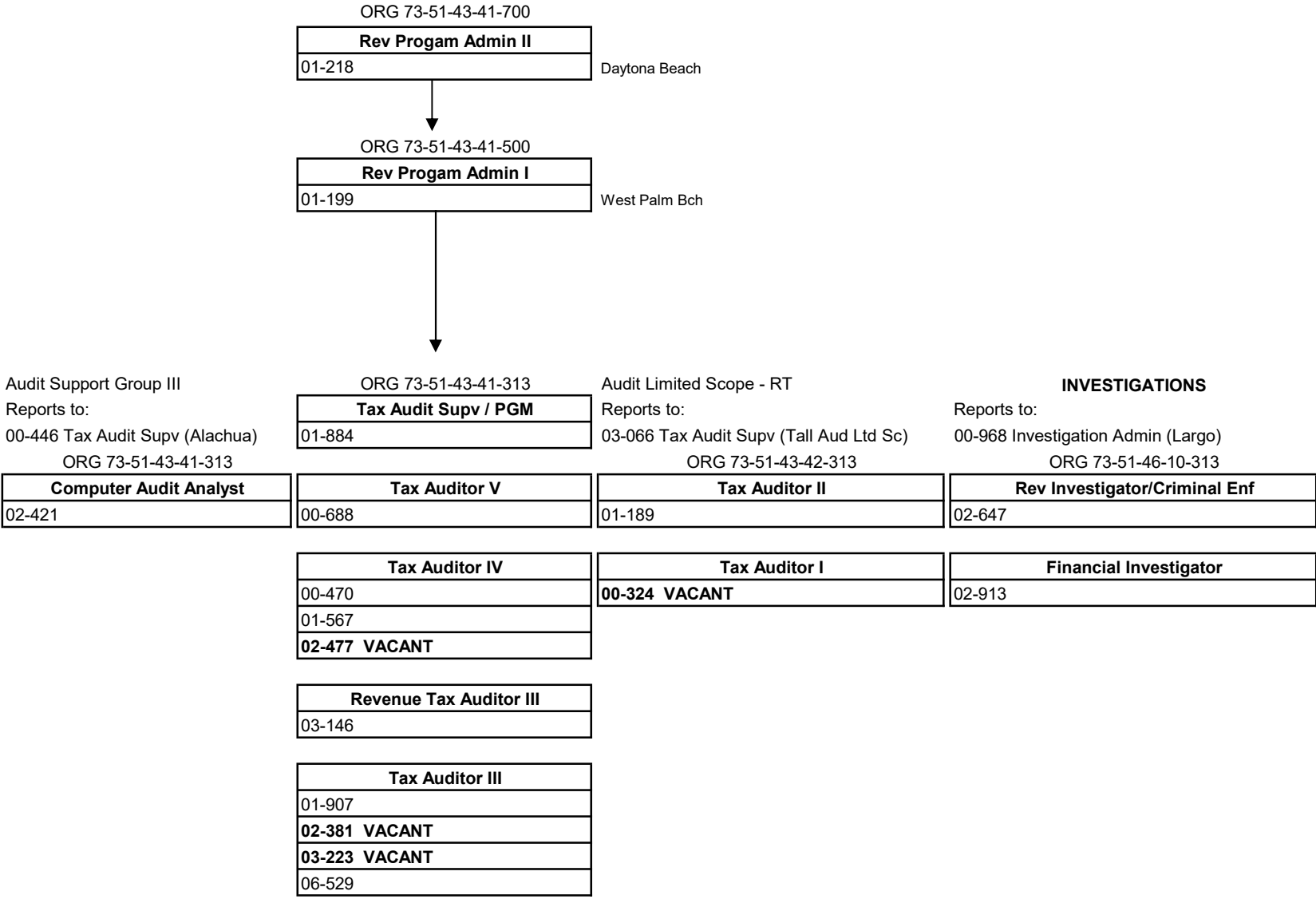


Fort Myers - Collections - July 1, 2023



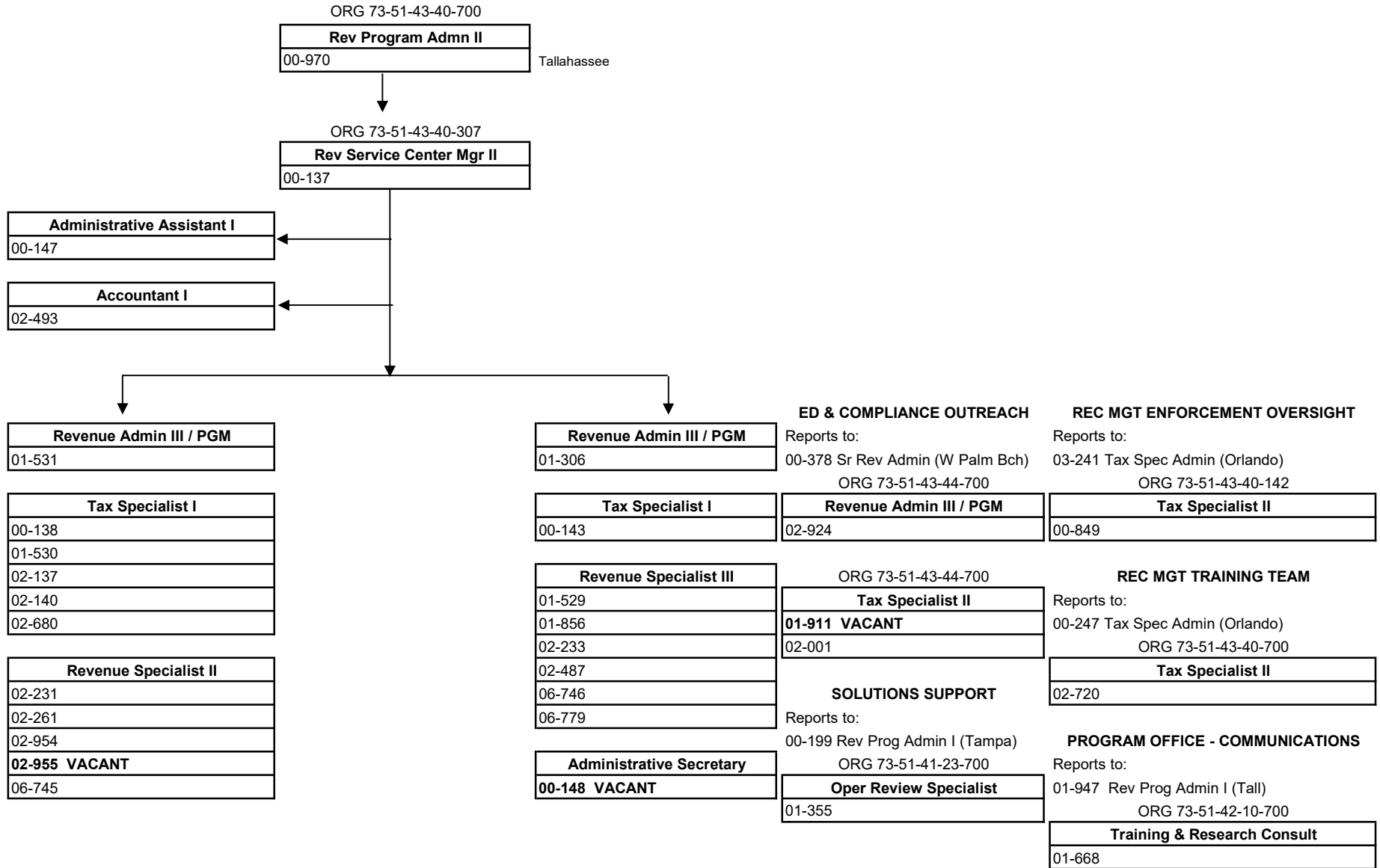
Position Title
Position Number(s)

Fort Myers - Audit - Investigations - July 1, 2023



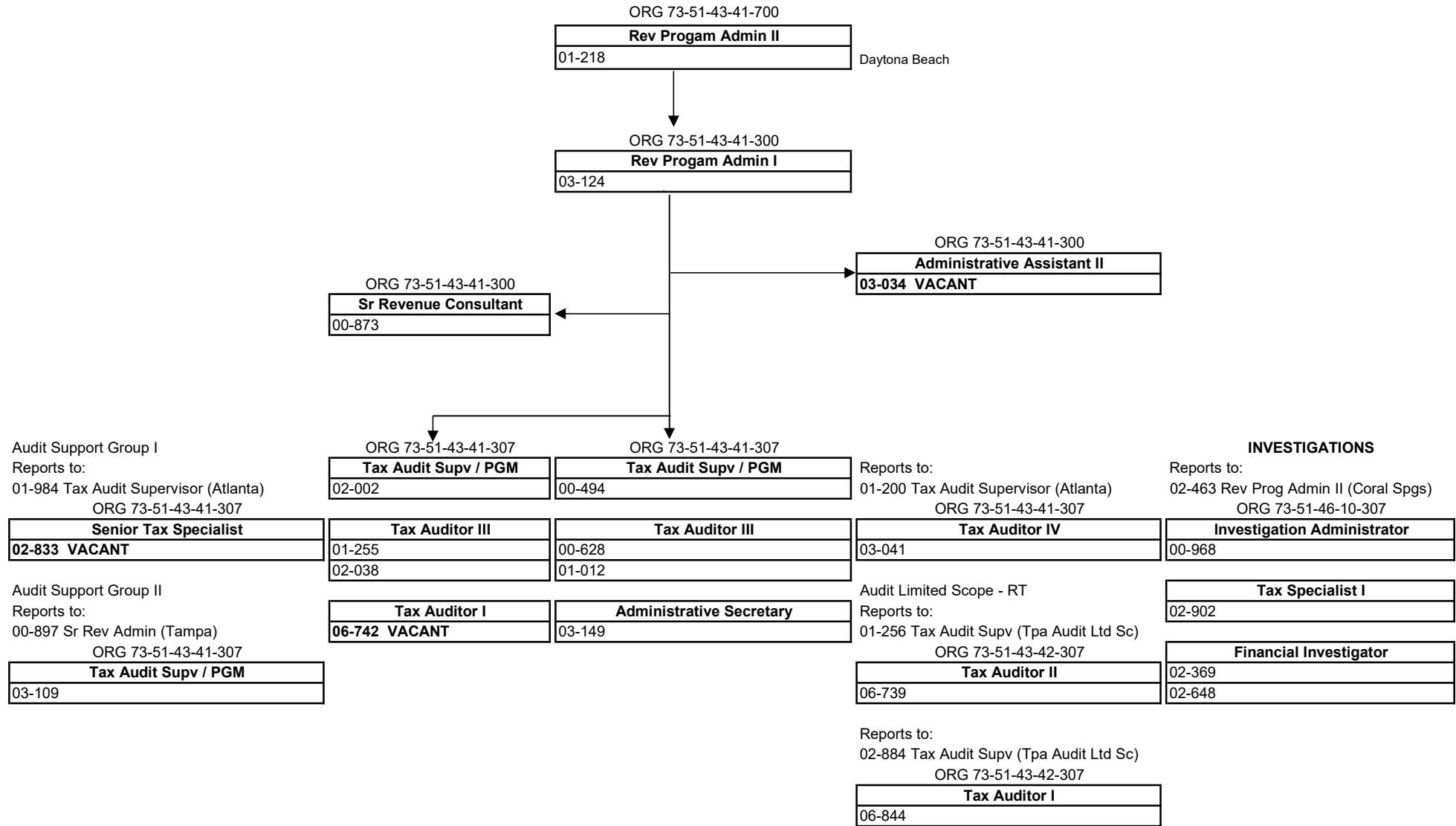
Position Title
Position Number(s)

Largo - Collections - July 1, 2023



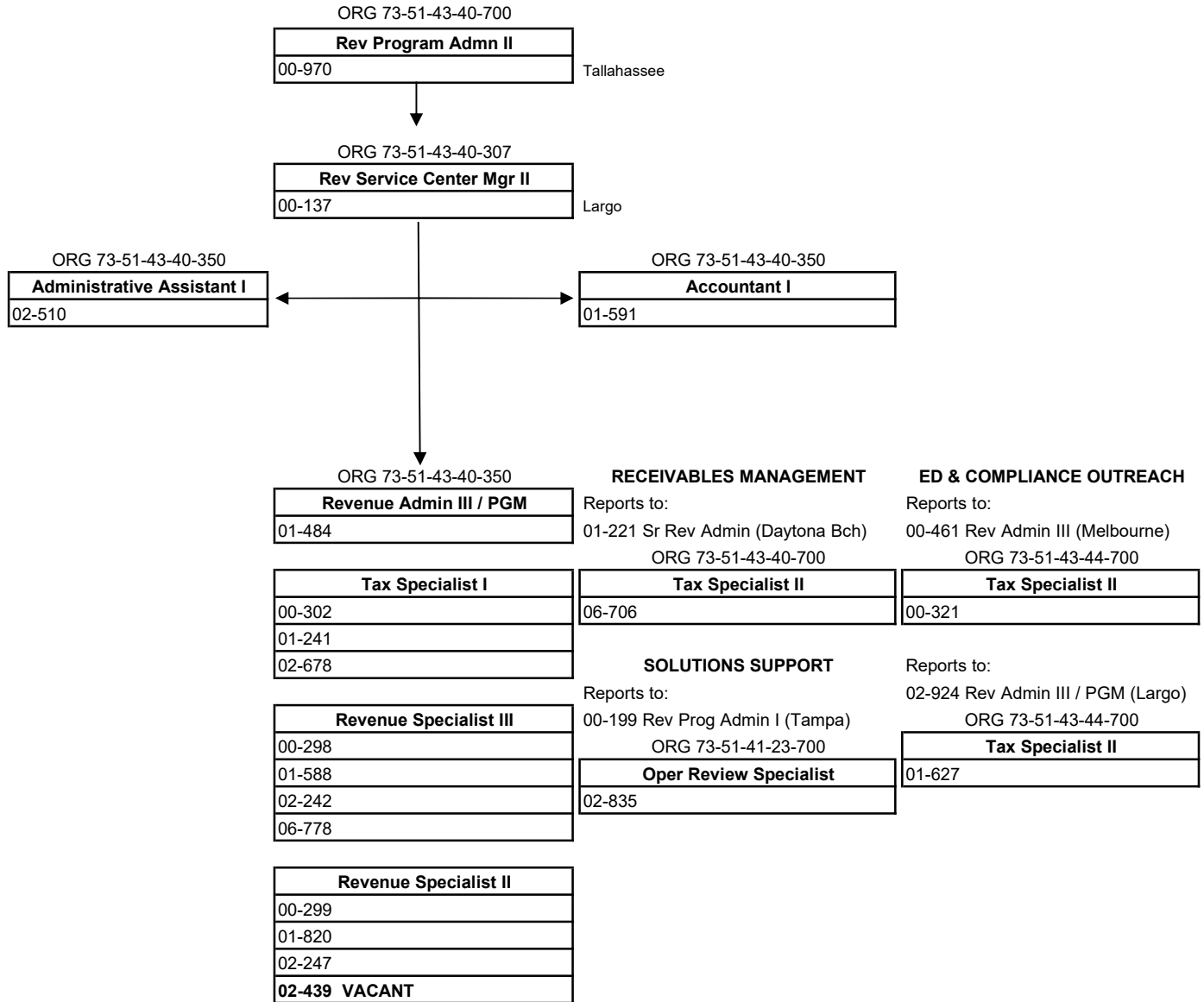
Position Title
Position Number(s)

Largo - Audit - Investigations - July 1, 2023



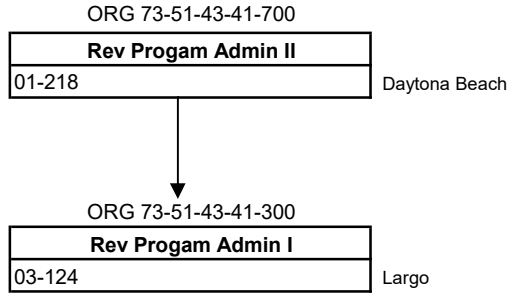
Position Title
Position Number(s)

Sarasota - Collections - July 1, 2023



Position Title
Position Number(s)

Sarasota - Audit - July 1, 2023



Audit Support Group II
 Reports to:
 03-109 Tax Audit Supv (Largo)
 ORG 73-51-43-41-350

Sr Tax Specialist
00-862

Reports to:
 02-002 Tax Audit Supv (Largo)
 ORG 73-51-43-41-350

Tax Auditor IV
01-415
06-857

Tax Auditor III
02-909 VACANT

Administrative Secretary
00-691

Reports to:
 00-494 Tax Audit Supv (Largo)
 ORG 73-51-43-41-350

Tax Auditor IV
02-377 VACANT
02-436
03-243 VACANT

Tax Auditor III
00-998 VACANT
03-195 VACANT

Audit Limited Scope - RT

Reports to:
 03-066 Tax Audit Supv (Tall Audit Ltd : Reports to:
 ORG 73-51-43-41-350

Tax Auditor I
02-423 VACANT

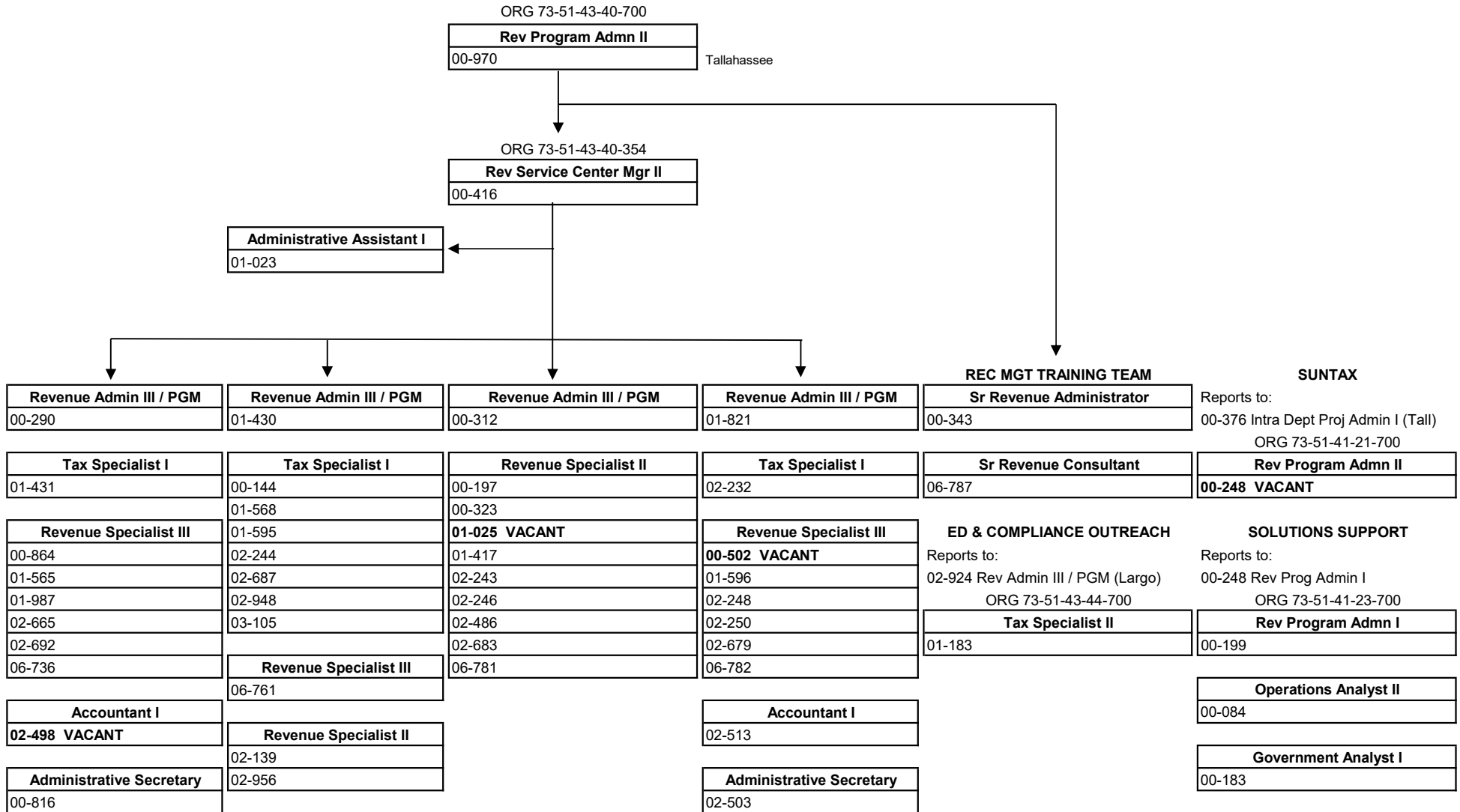
LEAD DEVELOPMENT

02-628 Sr Rev Administrator (Tall)
 ORG 73-51-43-43-700

Government Analyst II
01-719

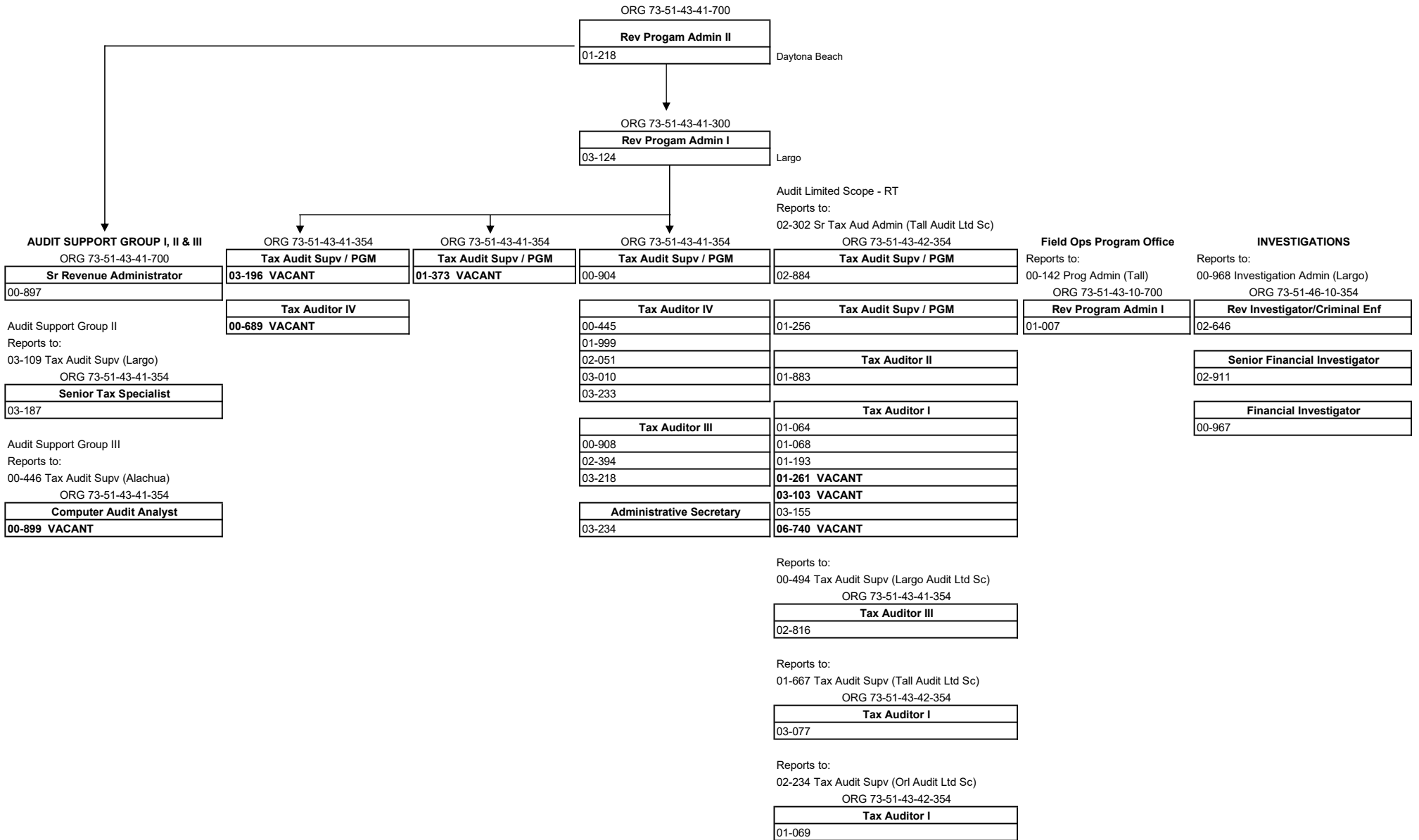
Position Title
Position Number(s)

Tampa - Collections - July 1, 2023

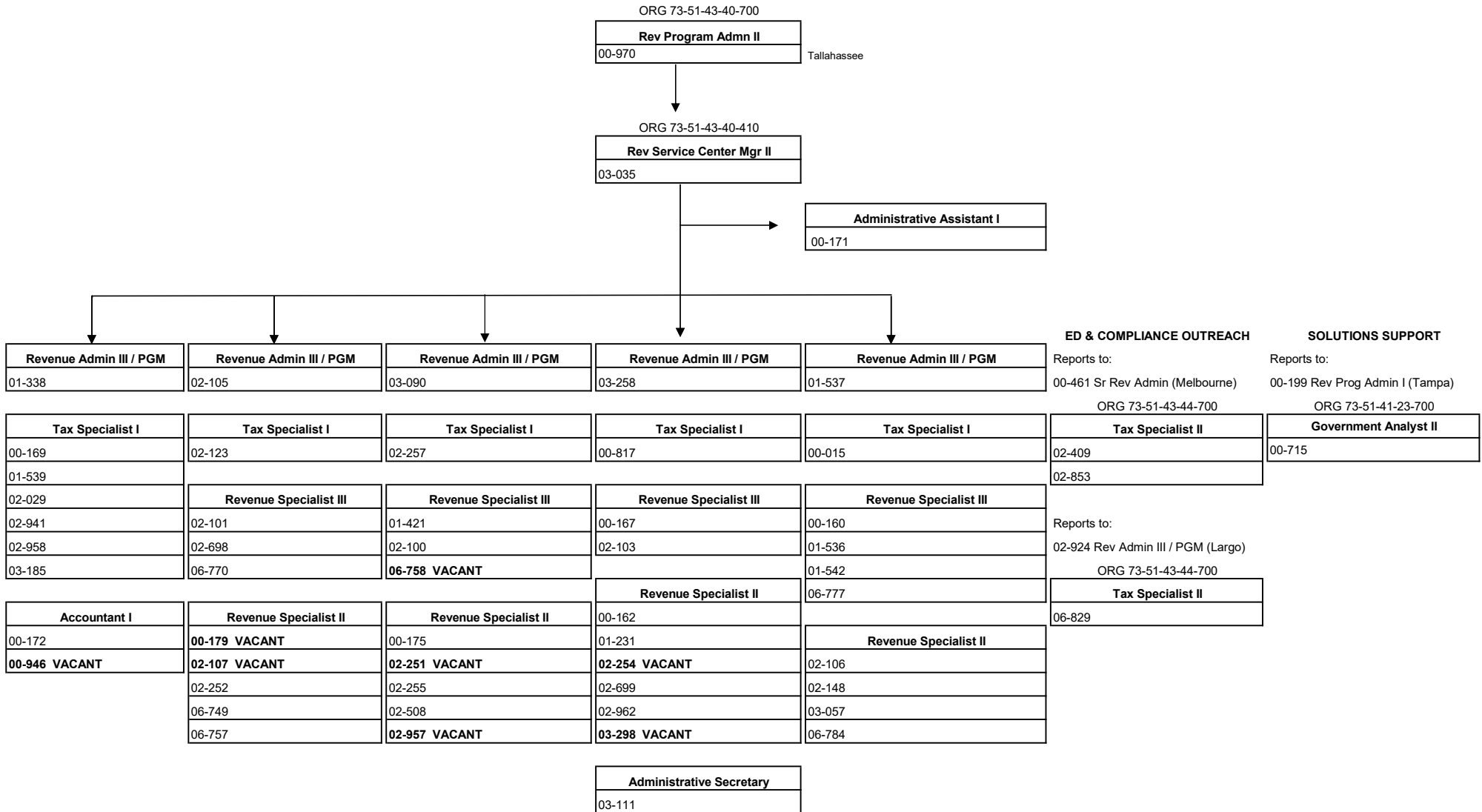


Position Title
Position Number(s)

Tampa - Audit - Investigations - July 1, 2023

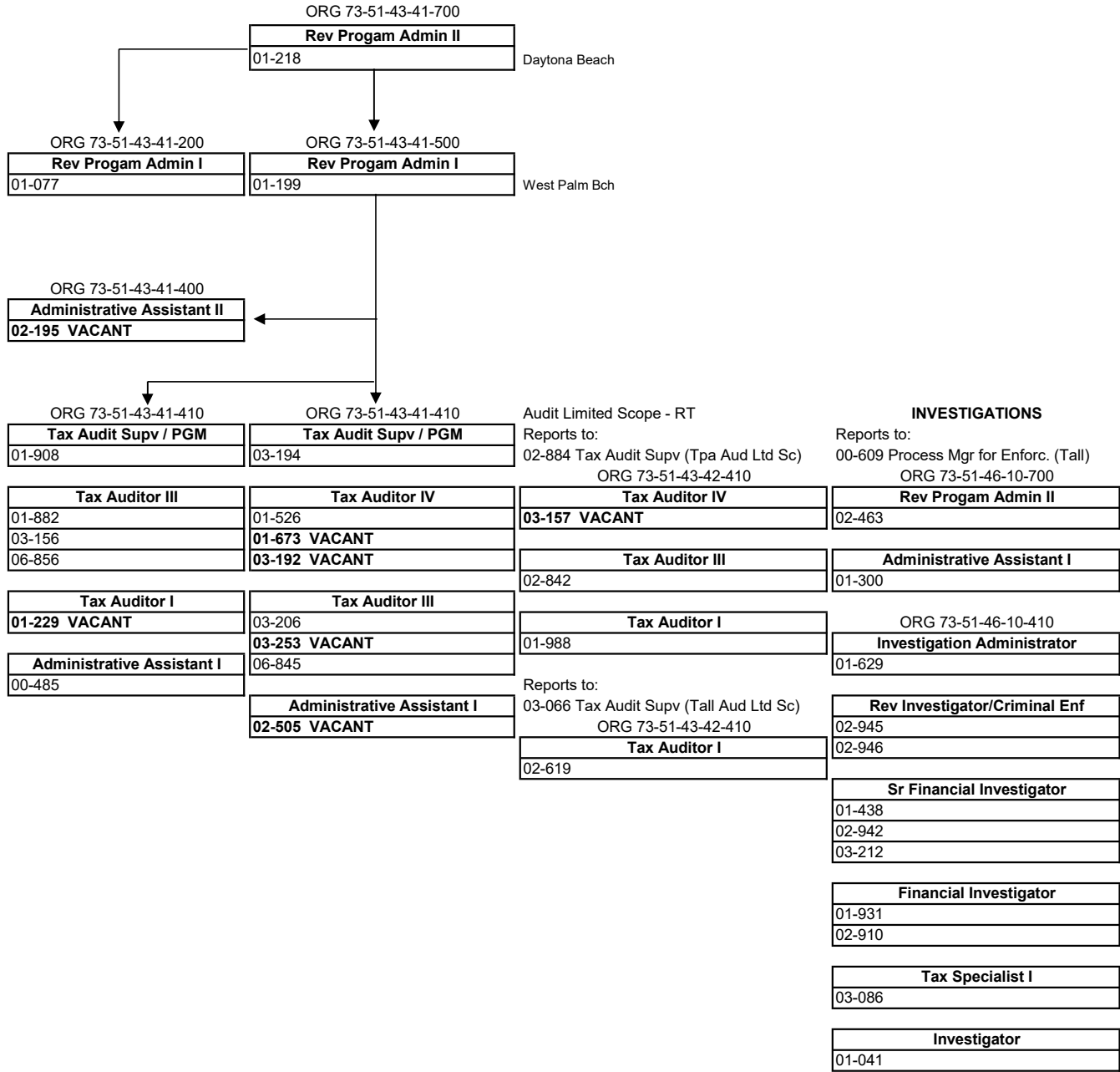


Coral Springs - Collections - July 1, 2023



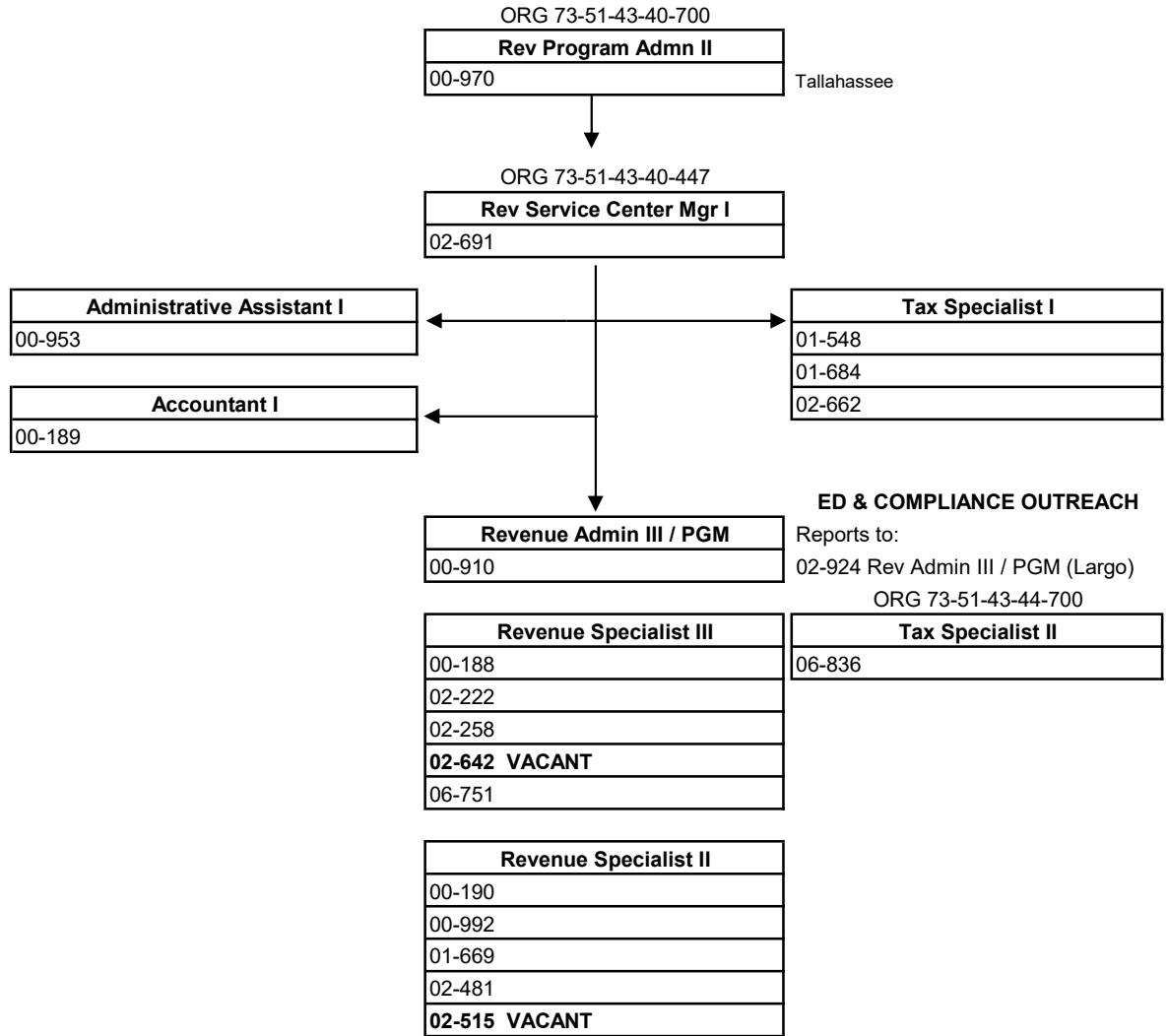
Position Title
Position Number(s)

Coral Springs - Audit - Investigations - July 1, 2023



Position Title
Position Number(s)

Fort Pierce - Collections - July 1, 2023



Fort Pierce - Audit - Investigations - July 1, 2023

ORG 73-51-43-41-700
Rev Progam Admin II
01-218

Daytona Beach



ORG 73-51-43-41-500
Rev Progam Admin I
01-199

West Palm Bch



Reports to:

02-367 Tax Audit Supv (W Palm Bch)
ORG 73-51-43-41-447

Tax Auditor IV
02-097
03-108

Tax Auditor III
02-841 VACANT

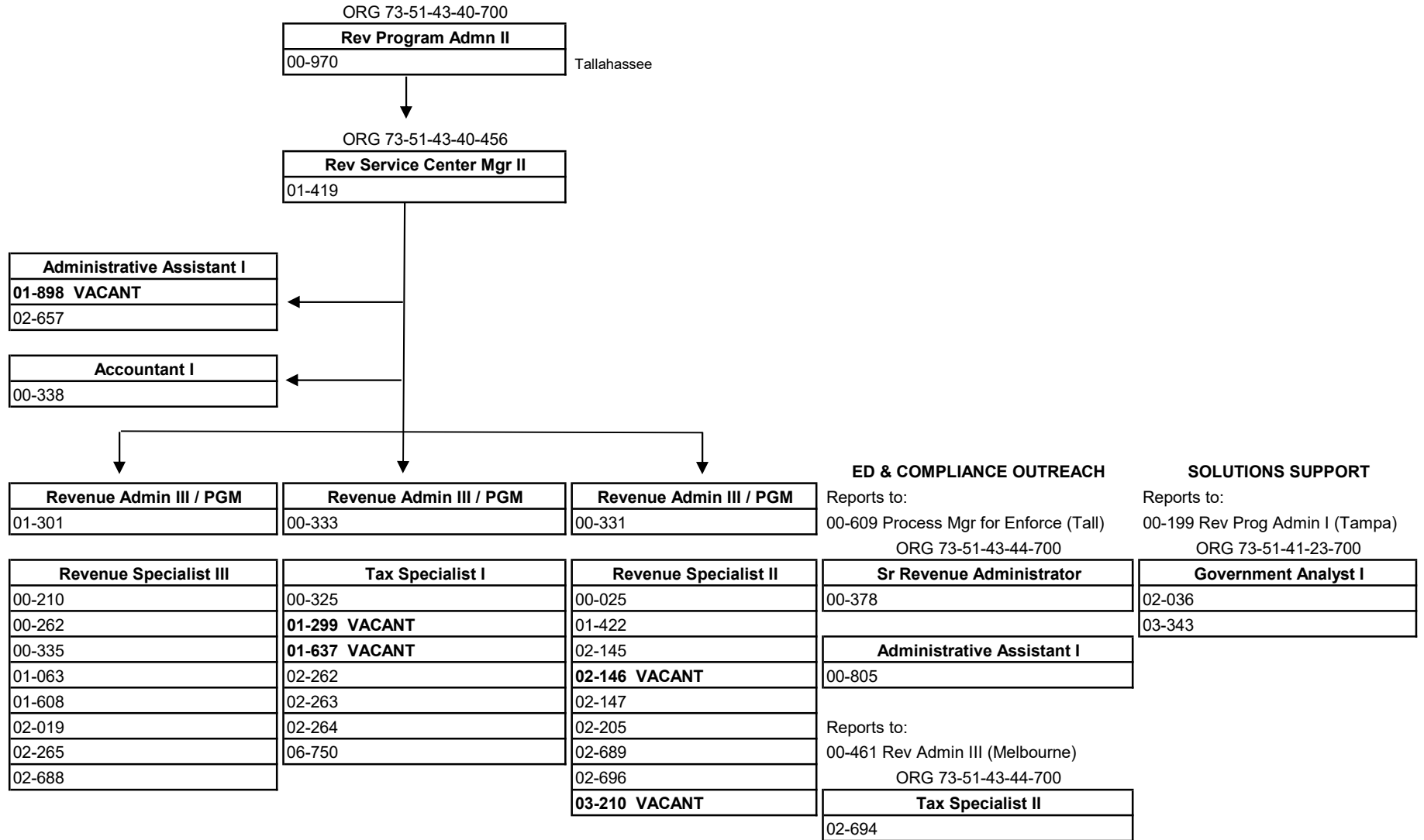
INVESTIGATIONS

Reports to:
01-629 Investigation Admin (Coral Sp)
ORG 73-51-46-10-447

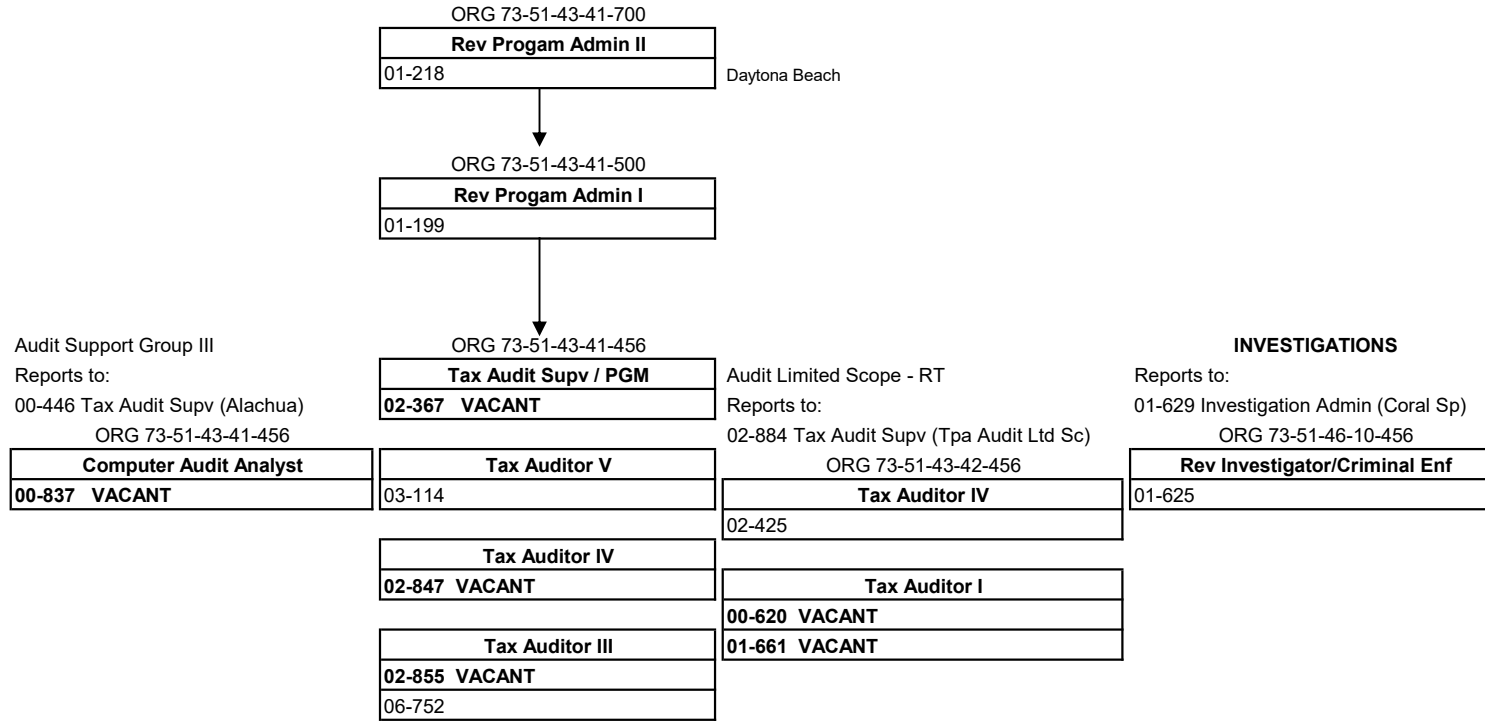
Rev Investigator/Criminal Enf
02-469

Position Title
Position Number(s)

West Palm Beach - Collections - July 1, 2023

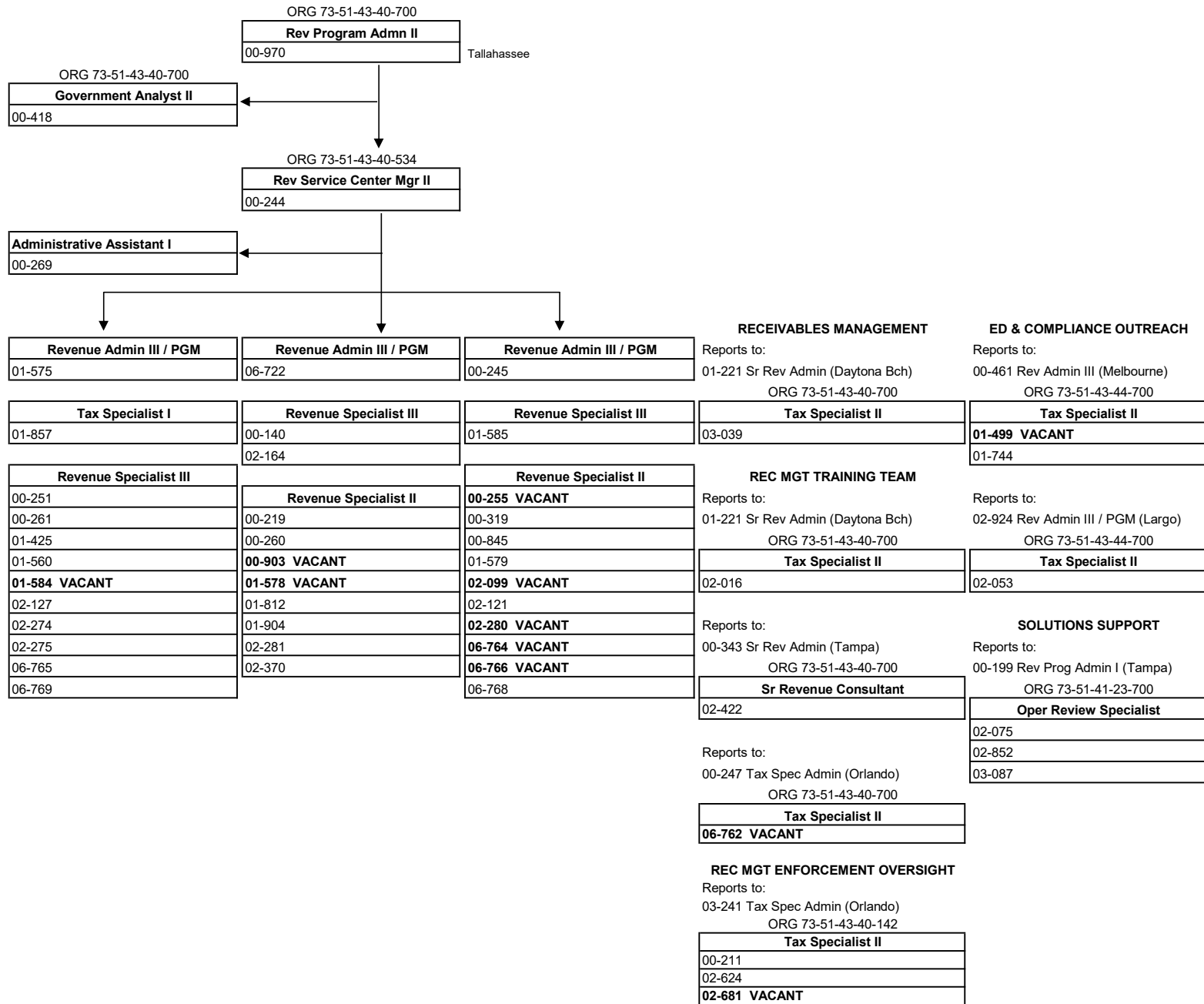


West Palm Beach - Audit - July 1, 2023

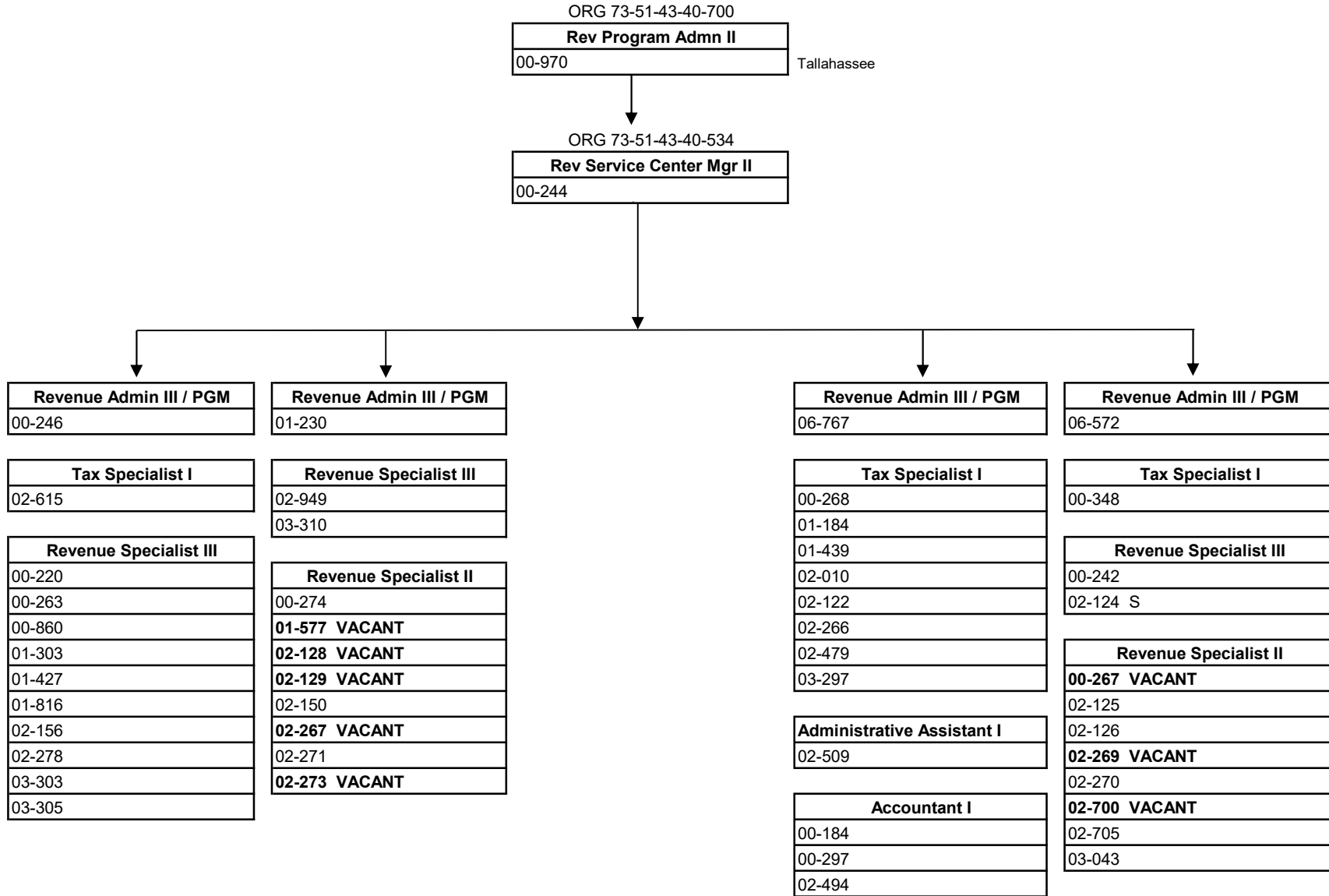


Position Title
Position Number(s)

Miami - Collections - Page 1 - July 1, 2023

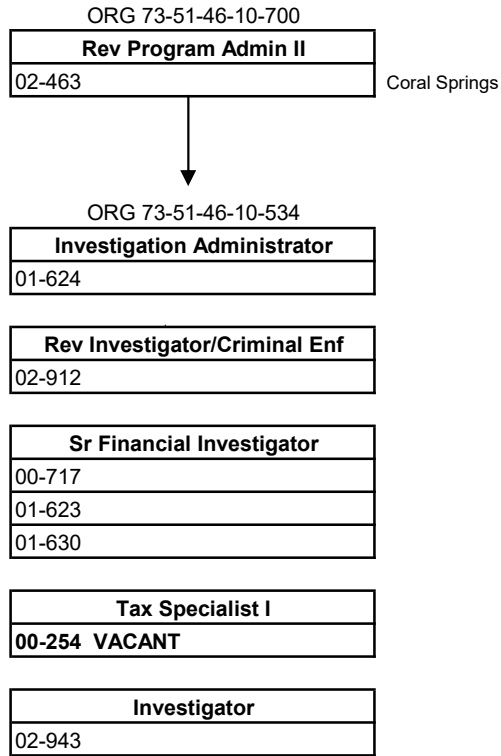


Miami - Collections - Page 2 - July 1, 2023



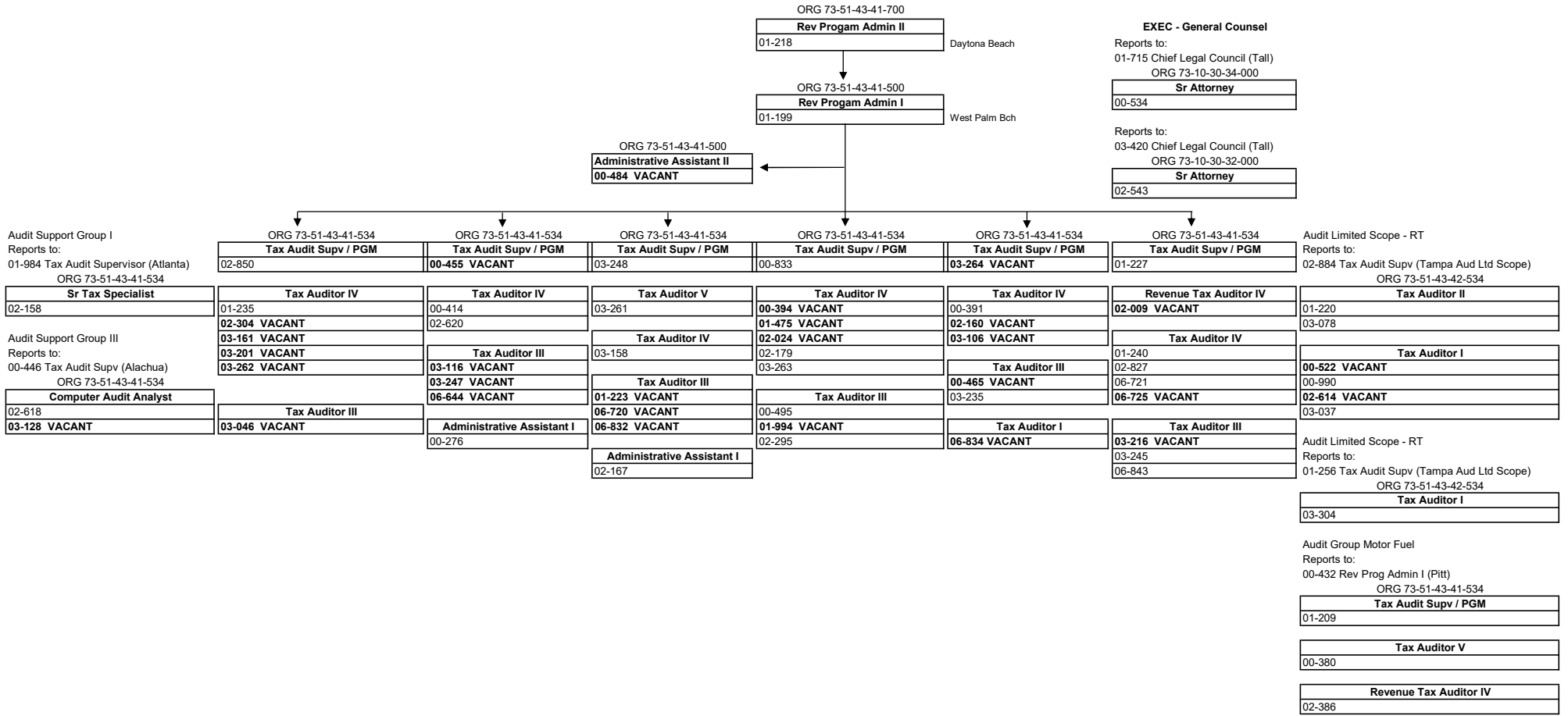
Position Title
Position Number(s)

Miami - Investigations - July 1, 2023



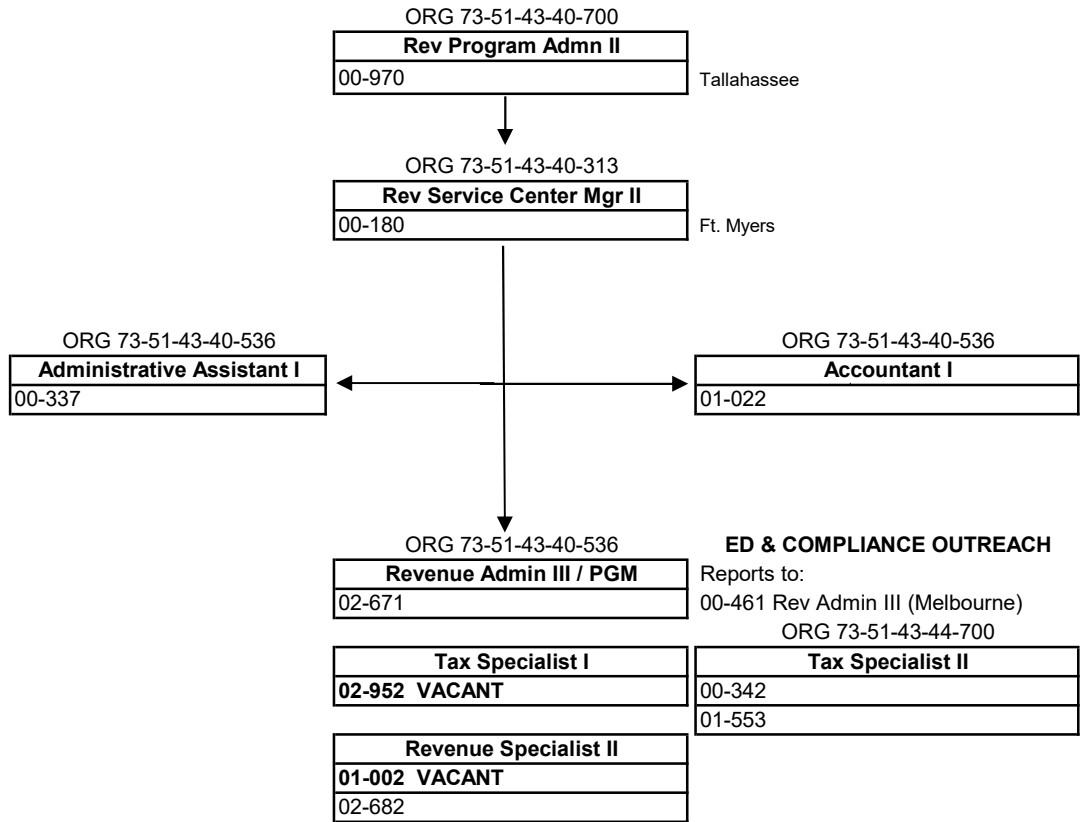
Position Title
Position Number(s)

Miami - Audit - July 1, 2023



Position Title
Position Number(s)

Naples - Collections - July 1, 2023



Naples - Audit - Investigations - July 1, 2023

ORG 73-51-43-41-700

Rev Progam Admin II
01-218

Daytona Beach



ORG 73-51-43-41-500

Rev Progam Admin I
01-199

West Palm Bch



INVESTIGATIONS

Reports to:
03-194 Tax Audit Supv (Coral Spgs)
ORG 73-51-43-41-536

Tax Auditor IV
06-727 VACANT

Reports to:
01-624 Investigation Admin (Miami)
ORG 73-51-46-10-536

Rev Investigator/Criminal Enf
02-638

Reports to:
01-908 Tax Audit Supv (Coral Spgs)
ORG 73-51-43-41-536

Tax Auditor IV
06-831

Tax Auditor III
03-076 VACANT

Reports to:
01-884 Tax Audit Supv (Ft Myers)
ORG 73-51-43-41-536

Tax Auditor V
01-441 VACANT

Atlanta Service Center - July 1, 2023

Position Title
Position Number(s)

EXEC - General Counsel
 Reports to:
 02-368 General Council (Tall)
 ORG 73-51-42-10-700

Executive Sr Attorney
02-749

Reports to:
 01-715 Chief Legal Council (Tall)
 ORG 73-10-30-34-000

Senior Attorney
03-360

Audit Support Group I
 Reports to:
 00-897 Sr Rev Admin (Tampa)
 ORG 73-51-43-41-609

Tax Audit Supv / PGM
01-984

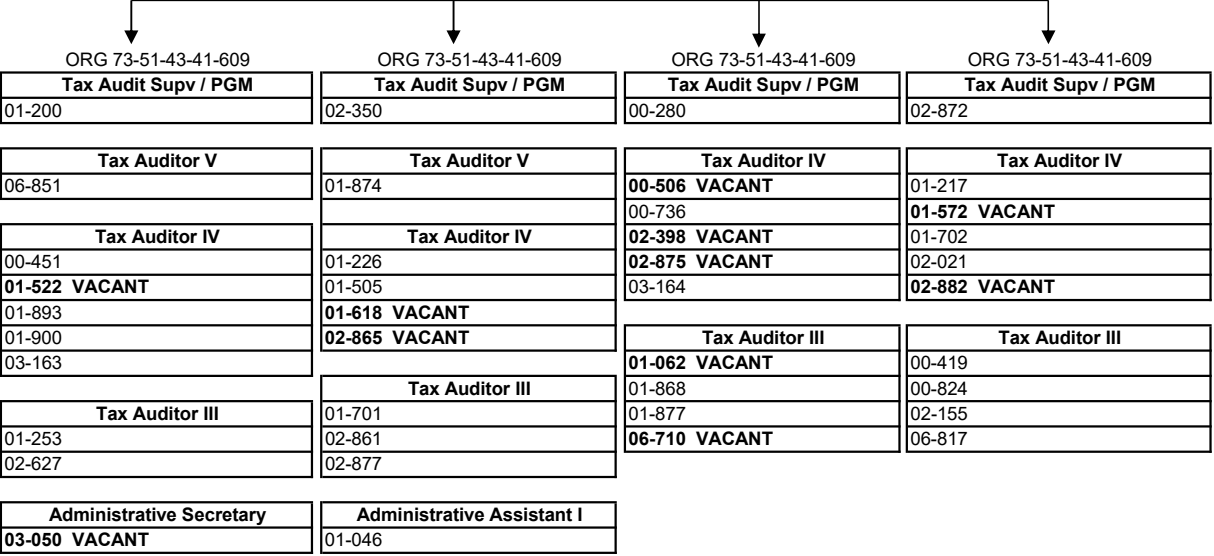
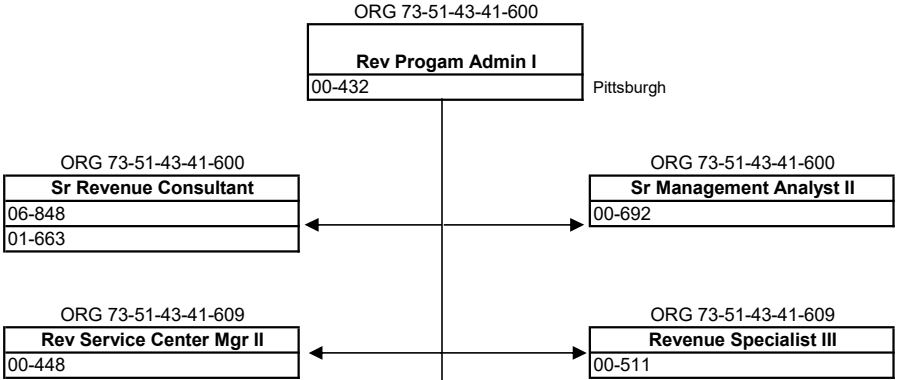
Sr Tax Specialist
02-359
02-412 VACANT

Audit Support Group II
 Reports to:
 03-109 Tax Audit Supv (Largo)
 ORG 73-51-43-41-609

Sr Tax Specialist
01-517 VACANT

Audit Support Group III
 Reports to:
 00-446 Tax Audit Supv (Alachua)
 ORG 73-51-43-41-609

Computer Audit Analyst
02-637
02-898



Audit Limited Scope - RT
 Reports to:
 03-137 Tax Audit Supv (Tall Aud Ltd Scope)
 ORG 73-51-43-42-609

Tax Auditor IV
01-532

Tax Auditor I
03-125

Audit Group Motor Fuel
 Reports to:
 01-209 Tax Audit Supv (Miami)
 ORG 73-51-43-41-609

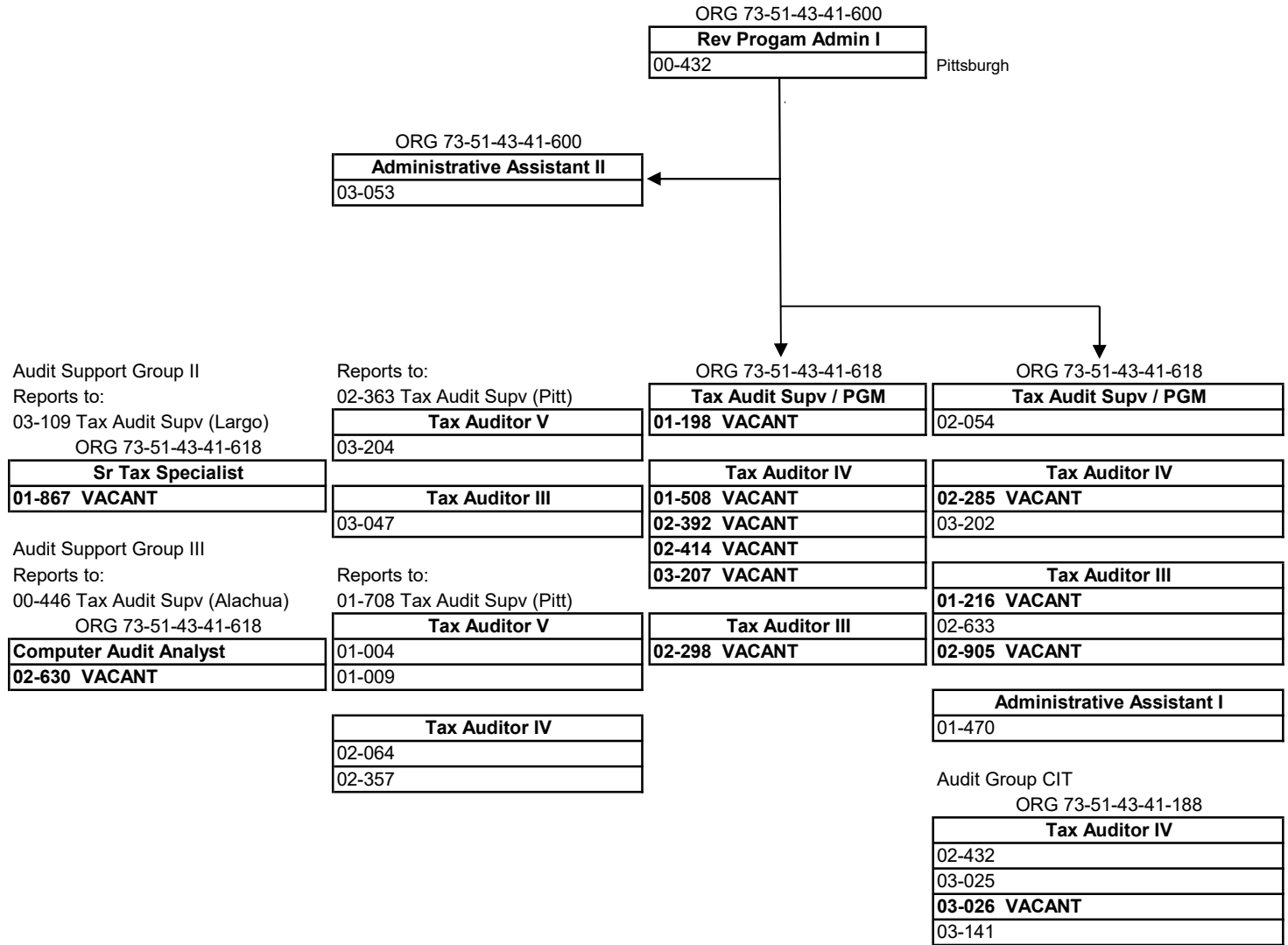
Tax Auditor V
06-852

Tax Auditor IV
01-621 VACANT

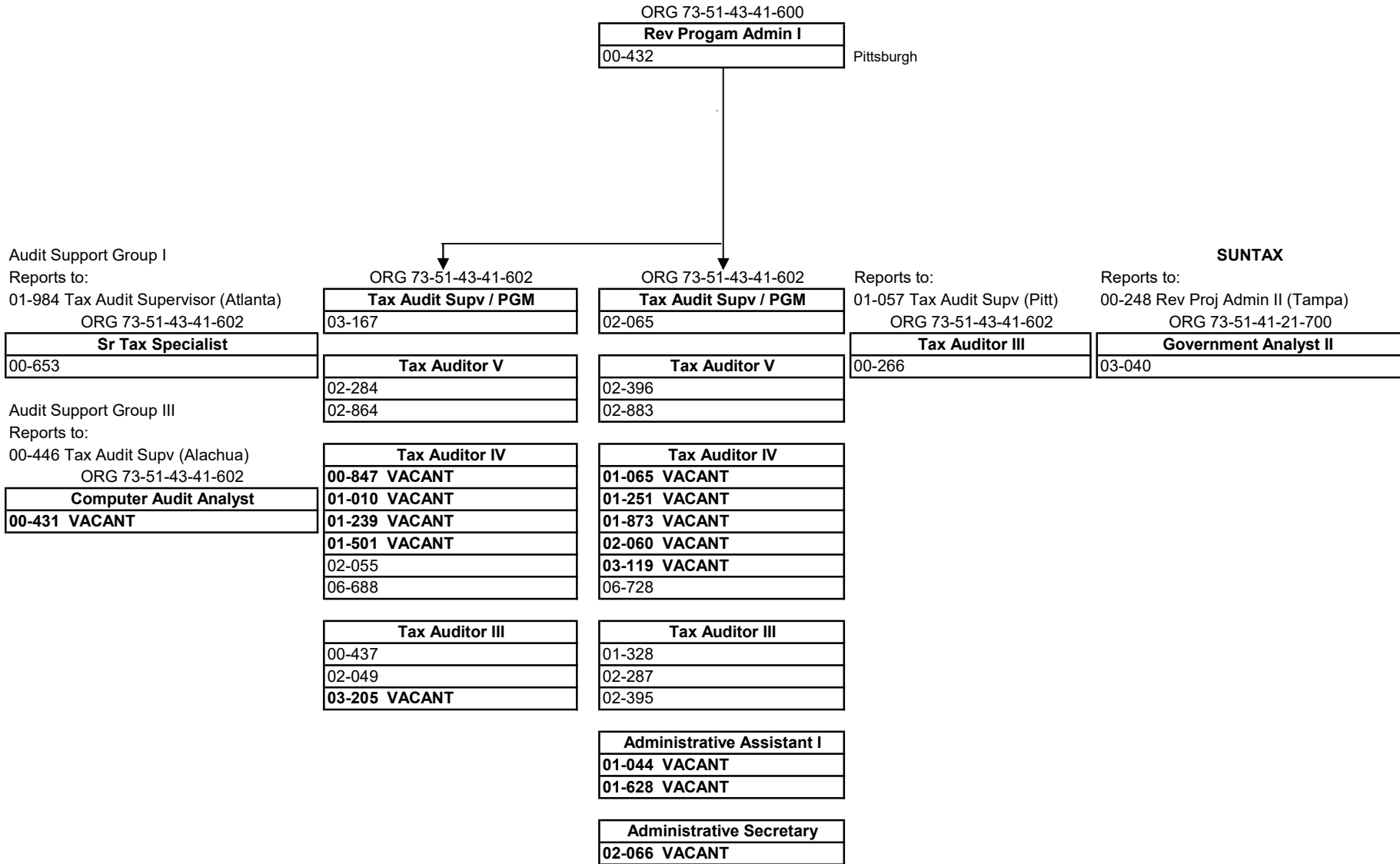
Tax Auditor III
00-633

Position Title
Position Number(s)

Chicago Service Center - July 1, 2023

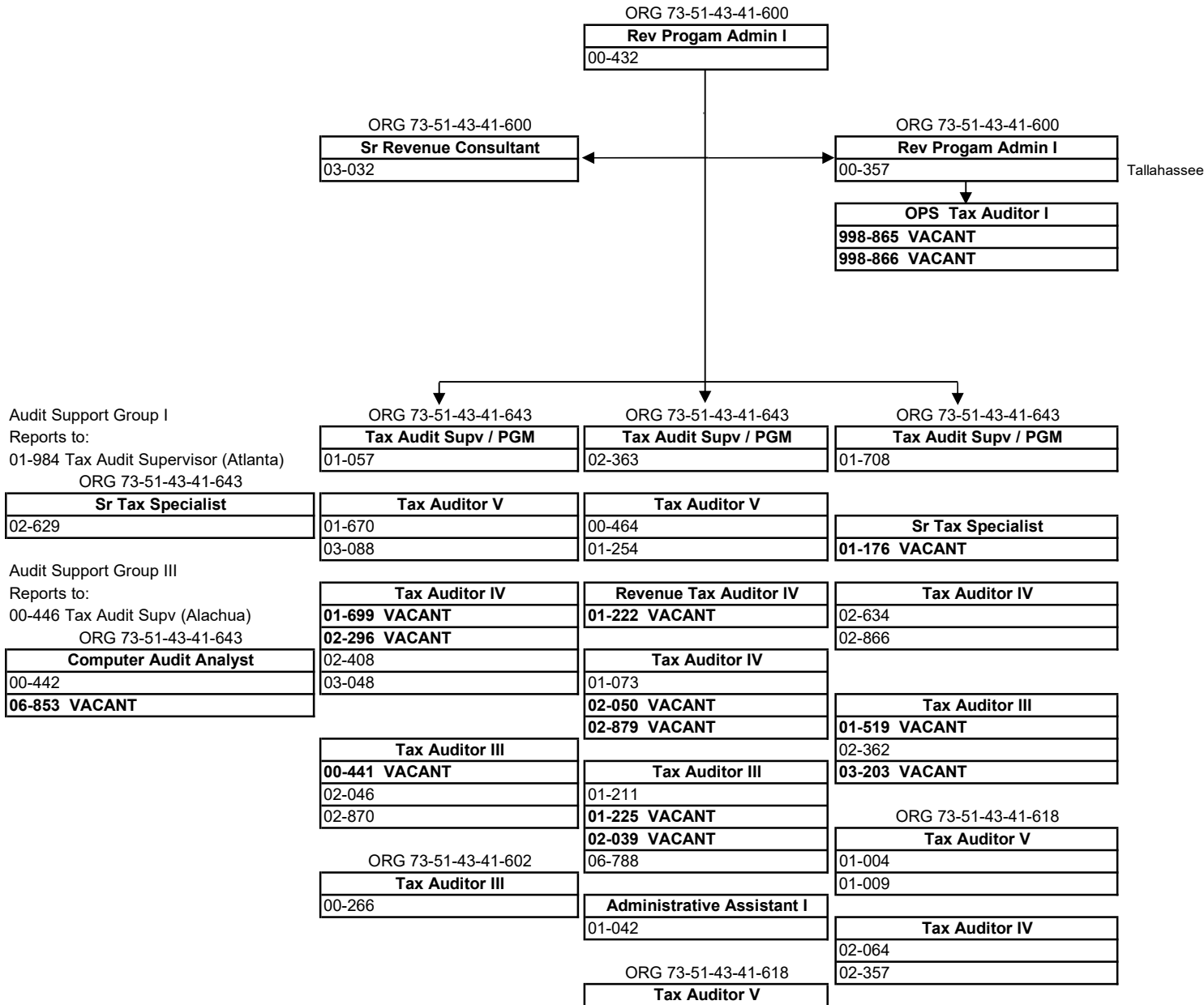


Los Angeles Service Center - July 1, 2023



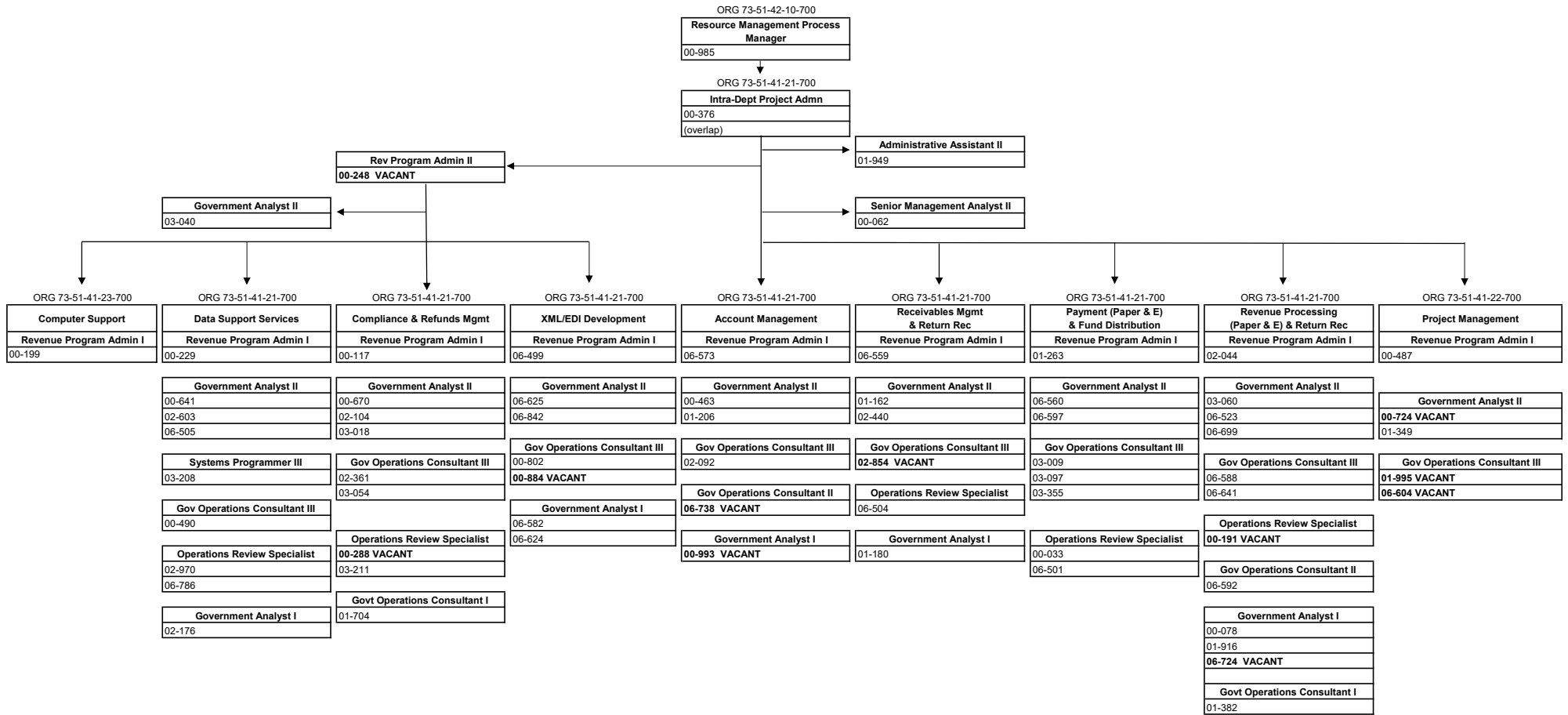
Position Title
Position Number(s)

Pittsburgh Service Center - July 1, 2023



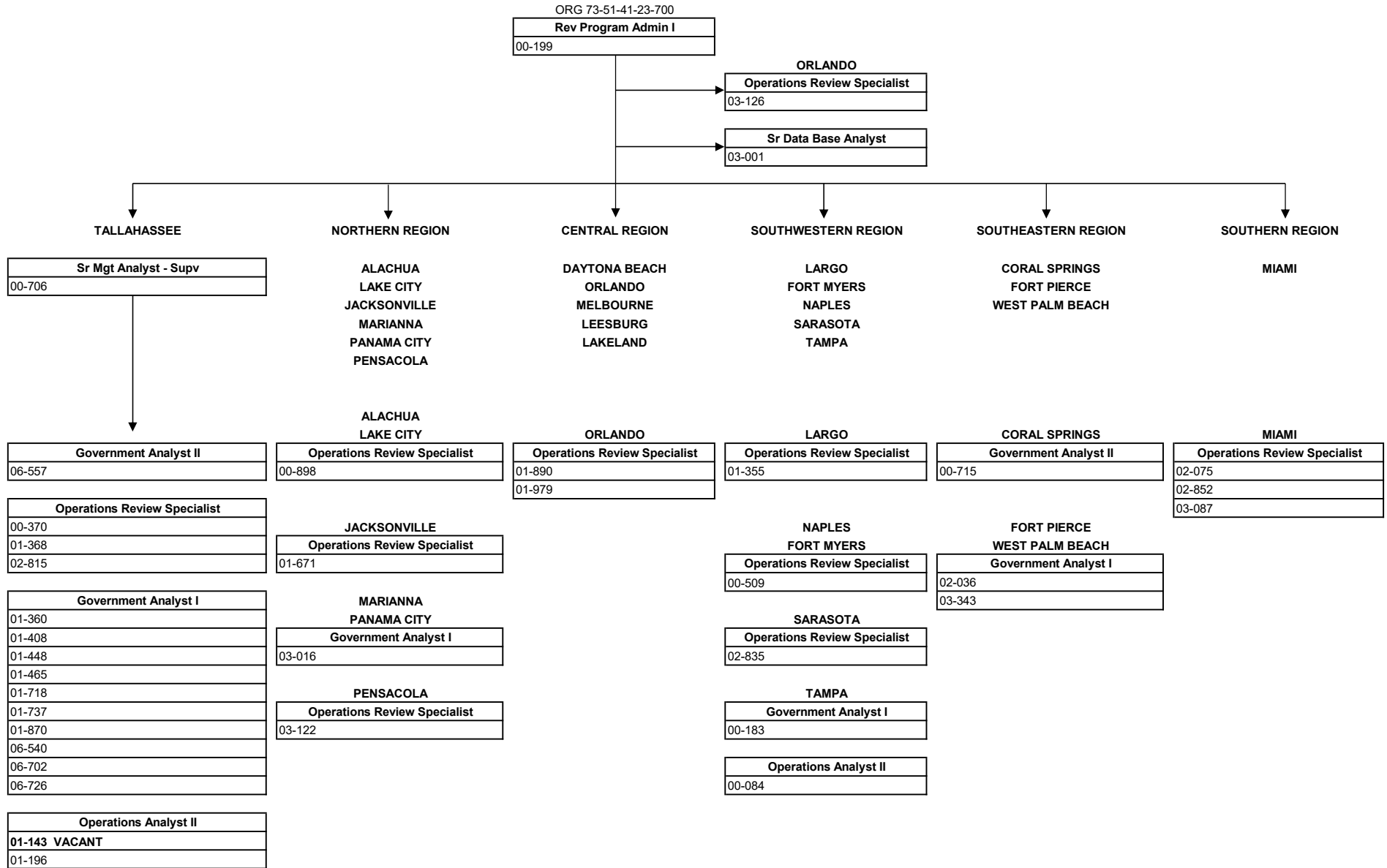
Position Title
Position Number(s)

Business Technology Office - July 1, 2023



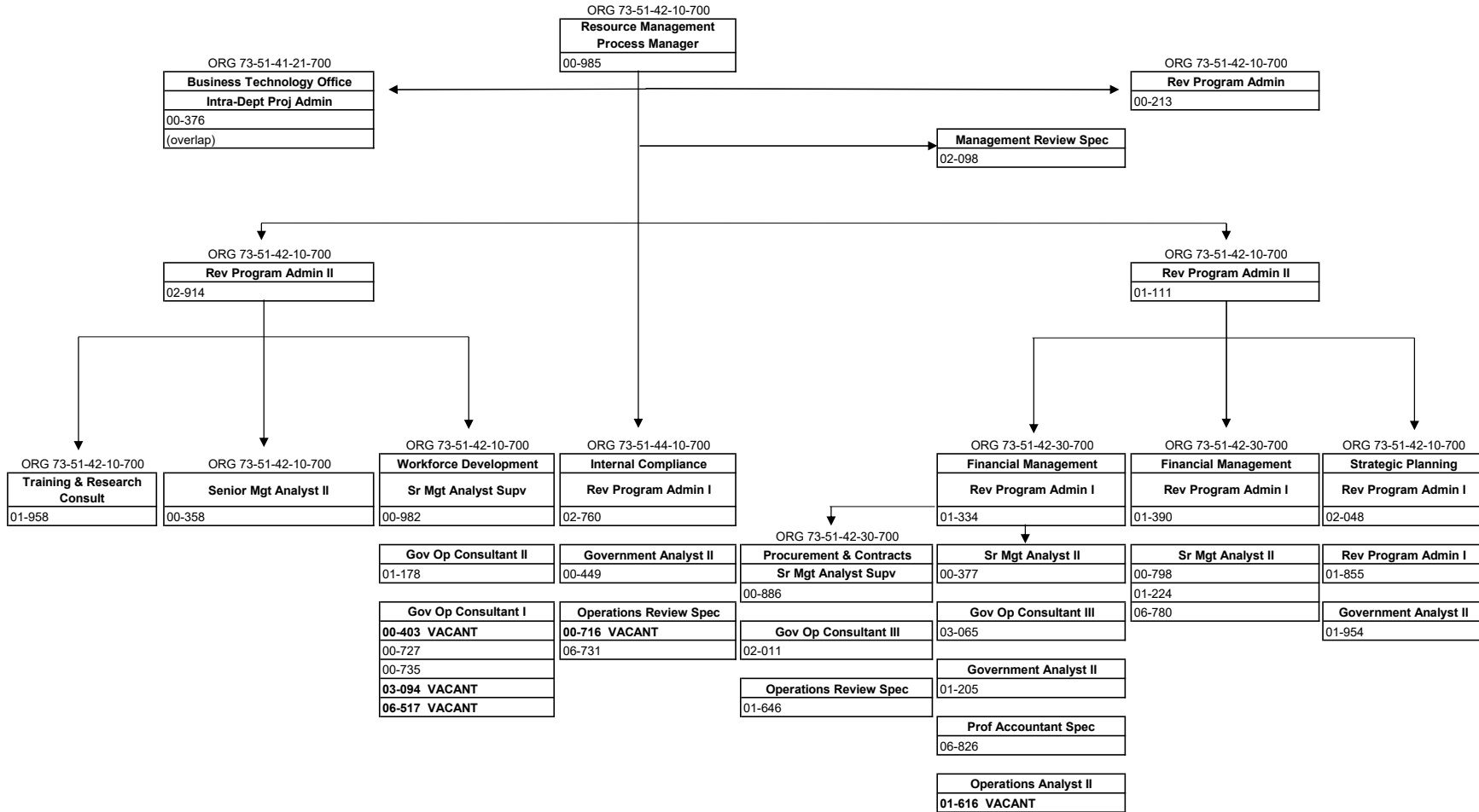
Position Title
Position Number(s)

Solution Support Personnel - July 1, 2023



RESOURCE MANAGEMENT PROCESS - July 1, 2023

Position Title
Position Number(s)

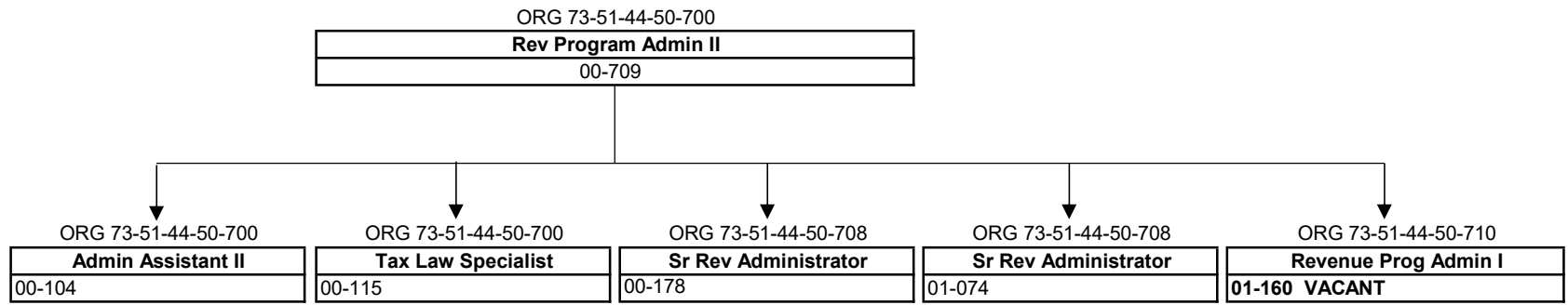


ISP - Print Services
 Reports to:
 01-860 Oper & Mgt Consult II
 ORG 73-51-42-10-700
Computer Prog Analyst II
 02-793

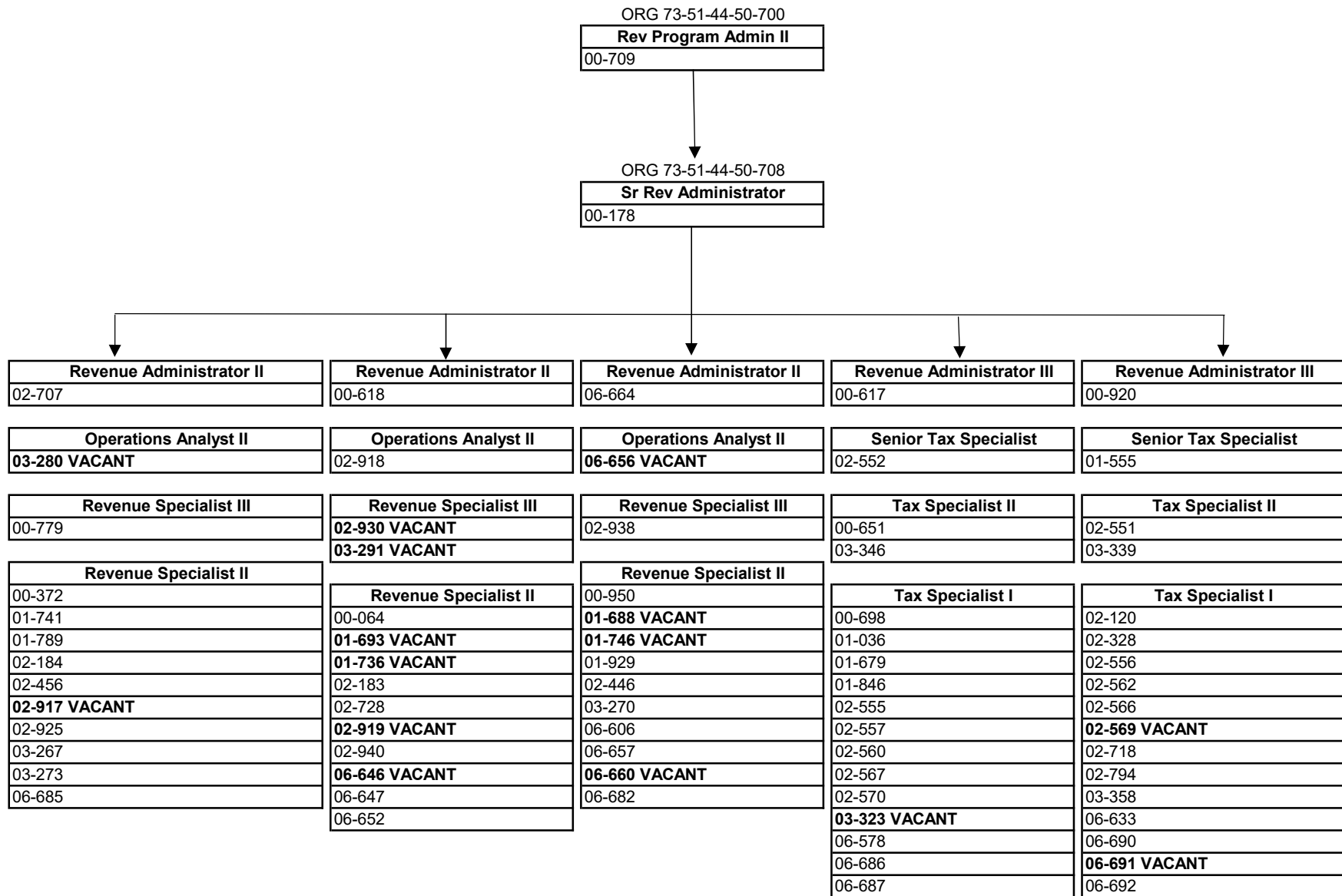
EXEC - General Counsel
 Reports to:
 02-368 General Council (Tall)
 ORG 73-51-42-10-700
Executive Sr Attorney
 02-749

Taxpayer Services Process - Program Office - July 1, 2023

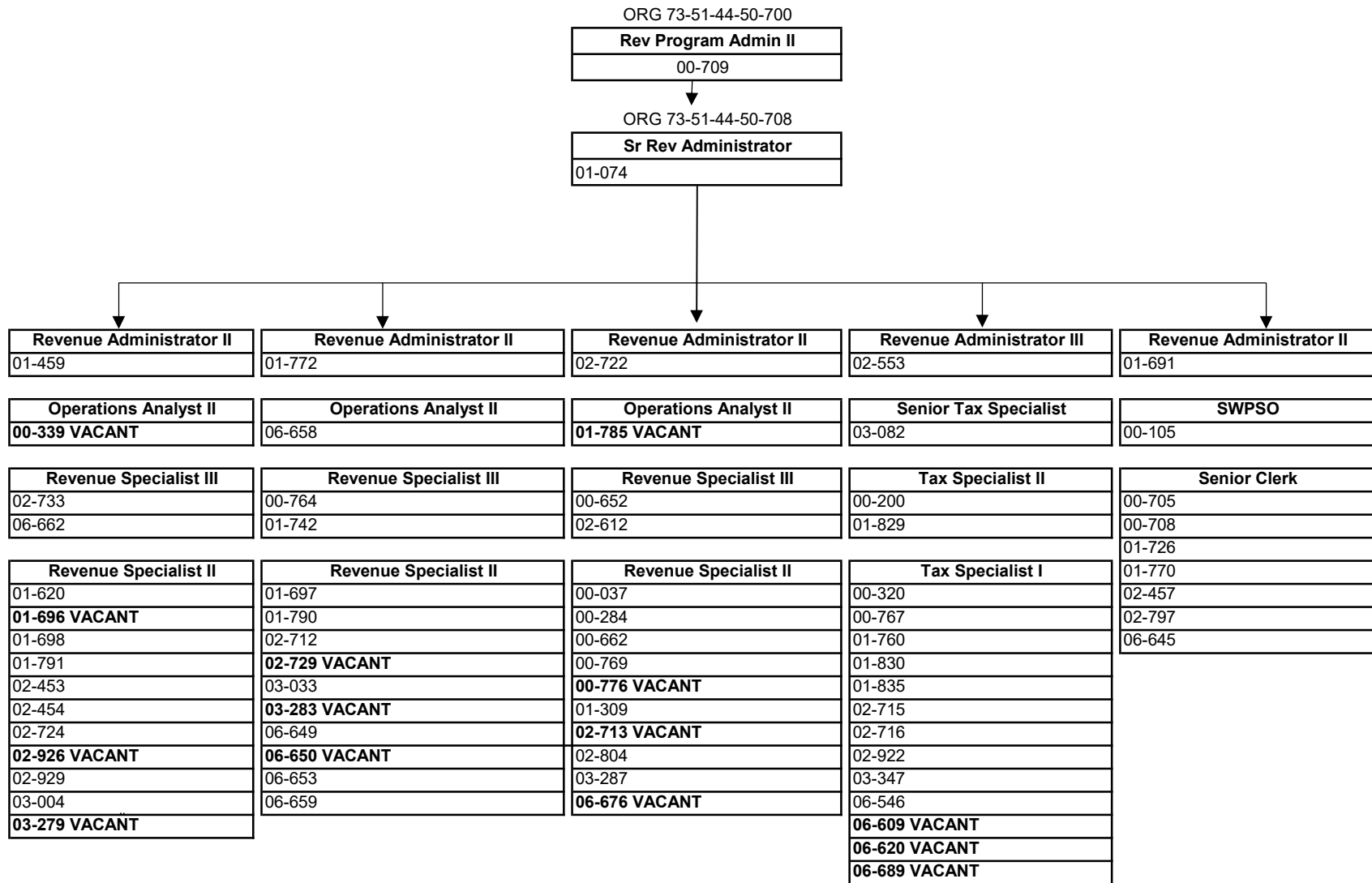
Position Title
Position Number(s)



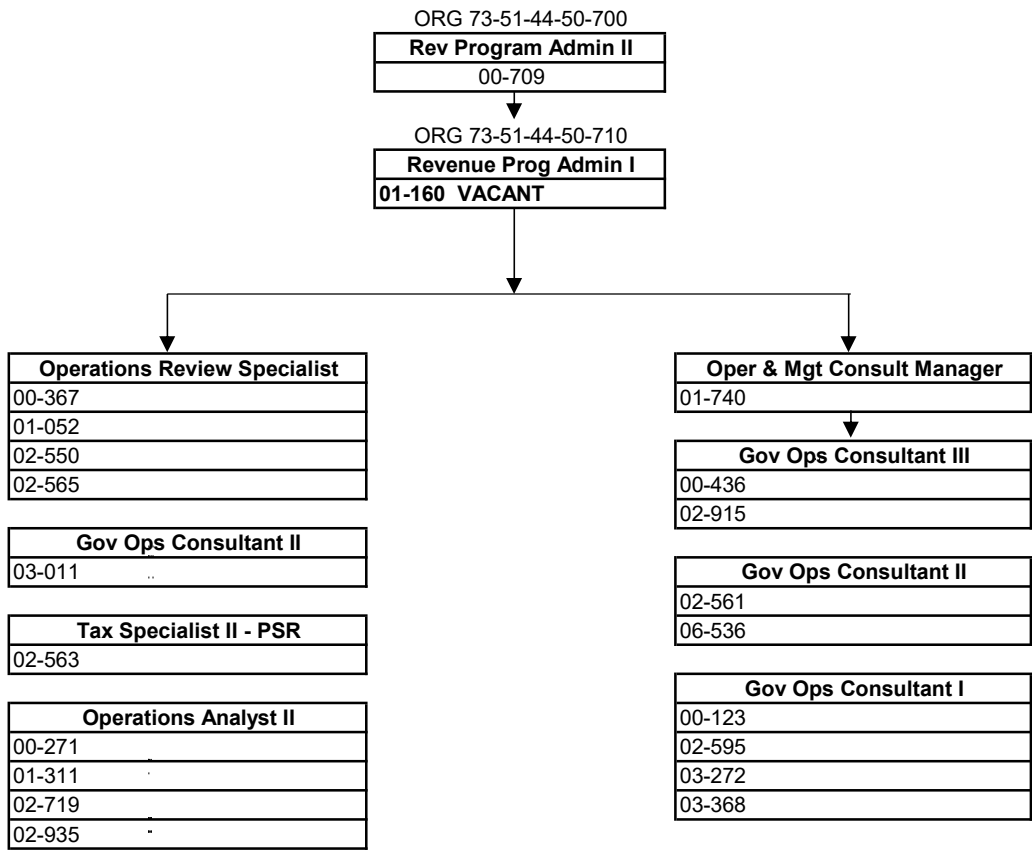
Taxpayer Services Process - July 1, 2023



Taxpayer Services Process - July 1, 2023

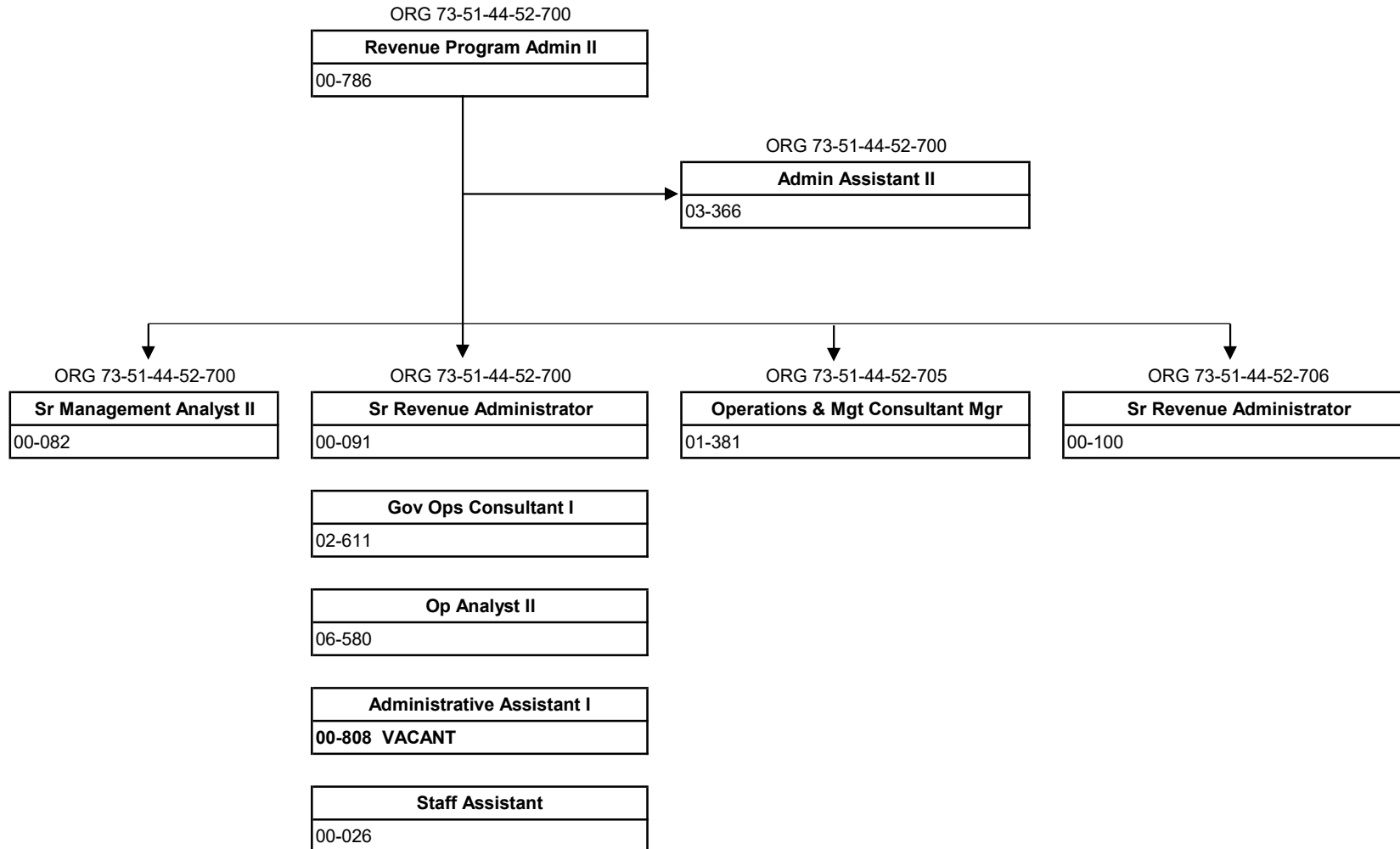


Taxpayer Services Process - July 1, 2023



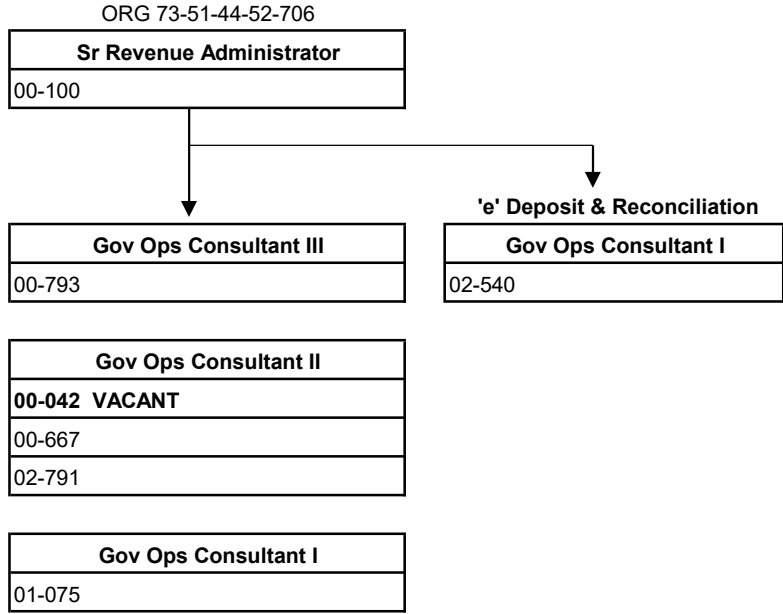
Position Title
Position Number(s)

Return & Revenue Processing Process Office - July 1, 2023



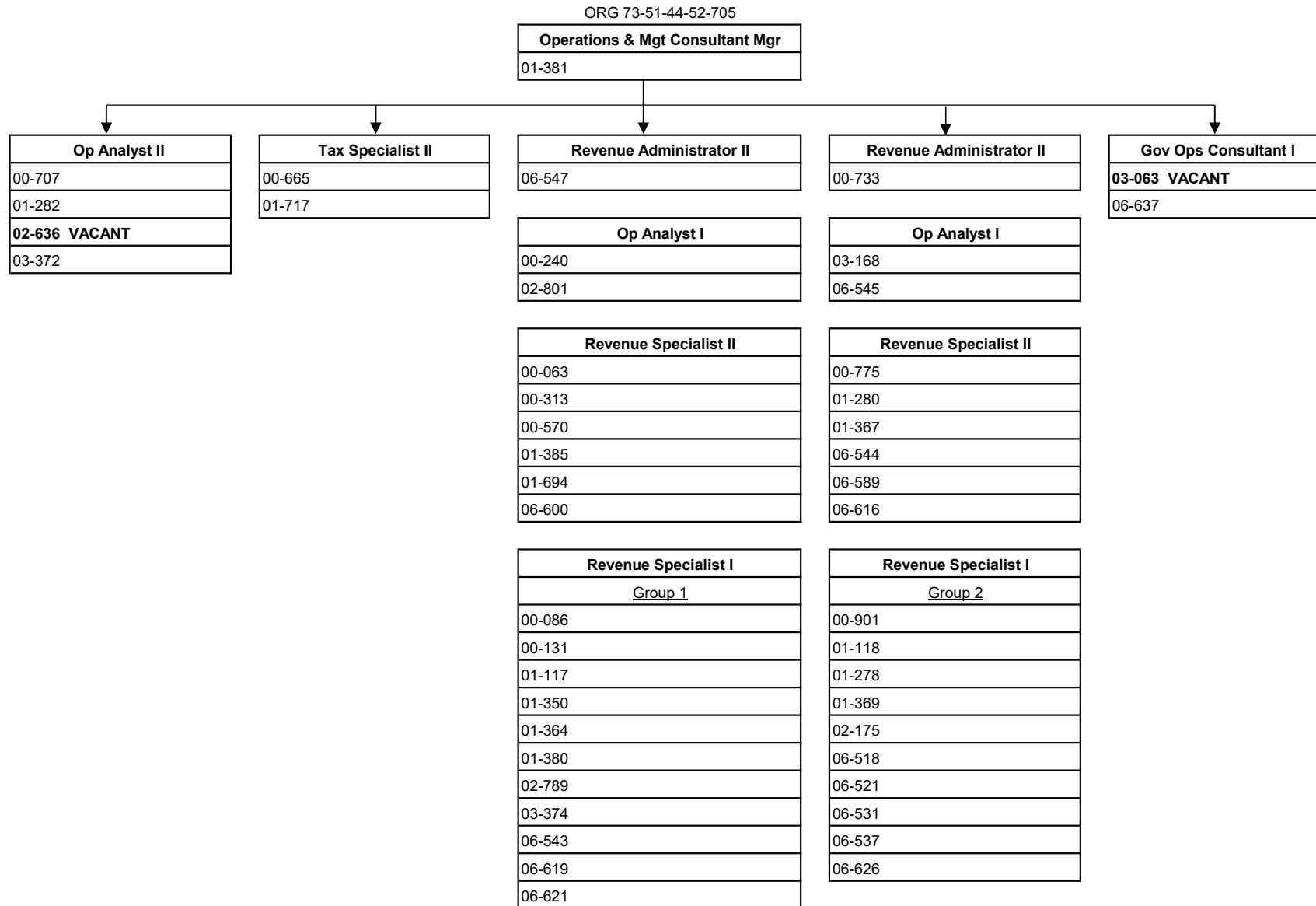
Return & Revenue Processing Information Processing Unit - July 1, 2023

Position Title
Position Number(s)



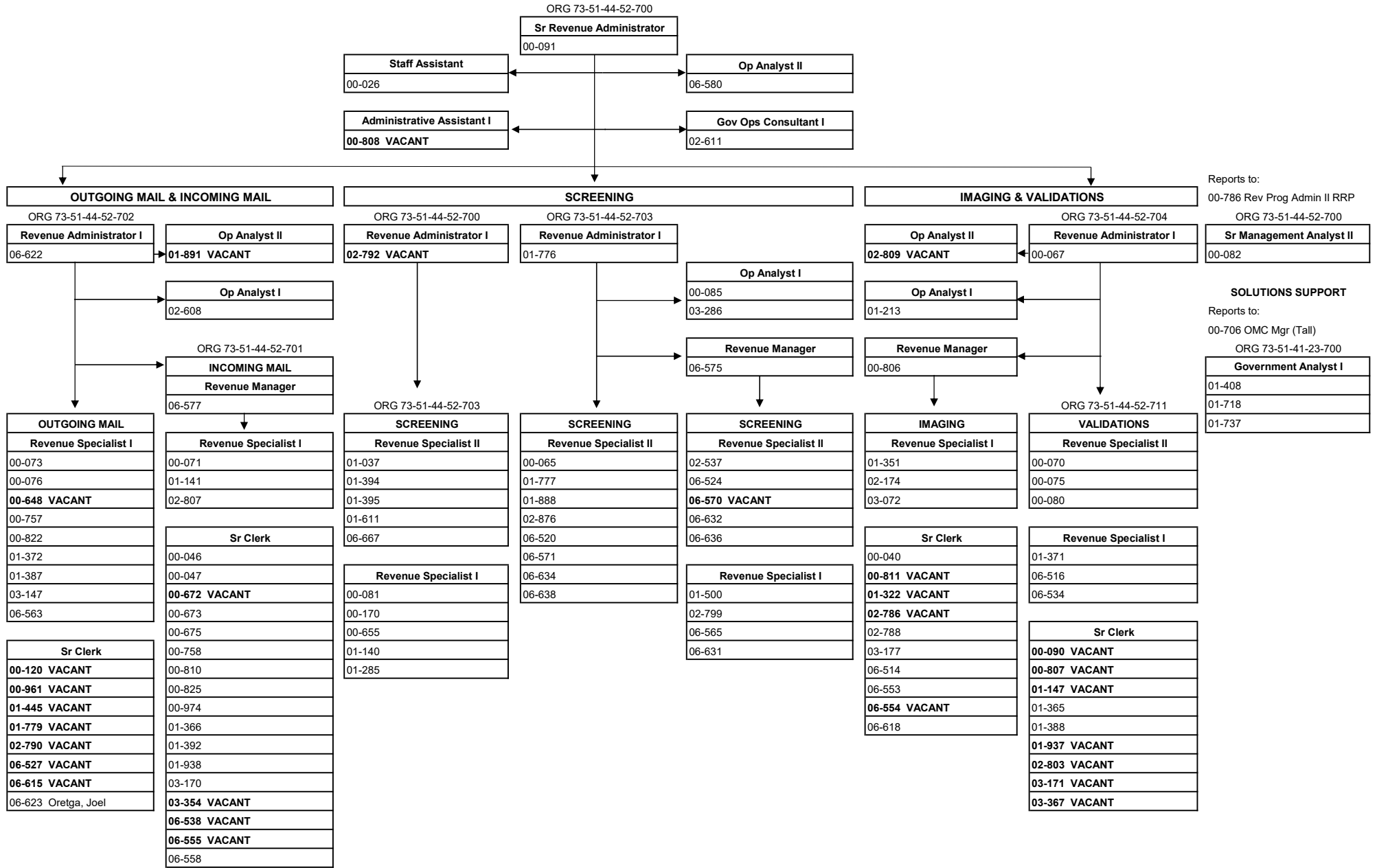
Position Title
Position Number(s)

Return & Revenue Processing - Data Management - July 1, 2023



Return & Revenue Processing - Building L - July 1, 2023

Position Title
Position Number(s)



Reports to:
00-786 Rev Prog Admin II RRP
ORG 73-51-44-52-700

Sr Management Analyst II

00-082

SOLUTIONS SUPPORT

Reports to:
00-706 OMC Mgr (Tall)
ORG 73-51-41-23-700

Government Analyst I

01-408

01-718

01-737

OUTGOING MAIL

Revenue Specialist I

00-073
00-076
00-648 VACANT
00-757
00-822
01-372
01-387
03-147
06-563

Sr Clerk

00-120 VACANT
00-961 VACANT
01-445 VACANT
01-779 VACANT
02-790 VACANT
06-527 VACANT
06-615 VACANT
06-623 Oretga, Joel

INCOMING MAIL

Revenue Specialist I

00-071
01-141
02-807

Sr Clerk

00-046
00-047
00-672 VACANT
00-675
00-758
00-810
00-825
00-974
01-366
01-392
01-938
03-170
03-354 VACANT
06-538 VACANT
06-555 VACANT
06-558

SCREENING

Revenue Specialist II

01-037
01-394
01-395
01-611
06-667

Revenue Specialist I

00-081
00-170
00-655
01-140
01-285

SCREENING

Revenue Specialist II

00-065
01-777
01-888
02-876
06-520
06-571
06-634
06-638

Revenue Specialist I

01-500
02-799
06-565
06-631

SCREENING

Revenue Specialist II

02-537
06-524
06-570 VACANT
06-632
06-636

Revenue Specialist I

01-500
02-799
06-565
06-631

IMAGING

Revenue Specialist I

01-351
02-174
03-072

Sr Clerk

00-040
00-811 VACANT
01-322 VACANT
02-786 VACANT
02-788
03-177
06-514
06-553
06-554 VACANT
06-618

VALIDATIONS

Revenue Specialist II

00-070
00-075
00-080

Revenue Specialist I

01-371
06-516
06-534

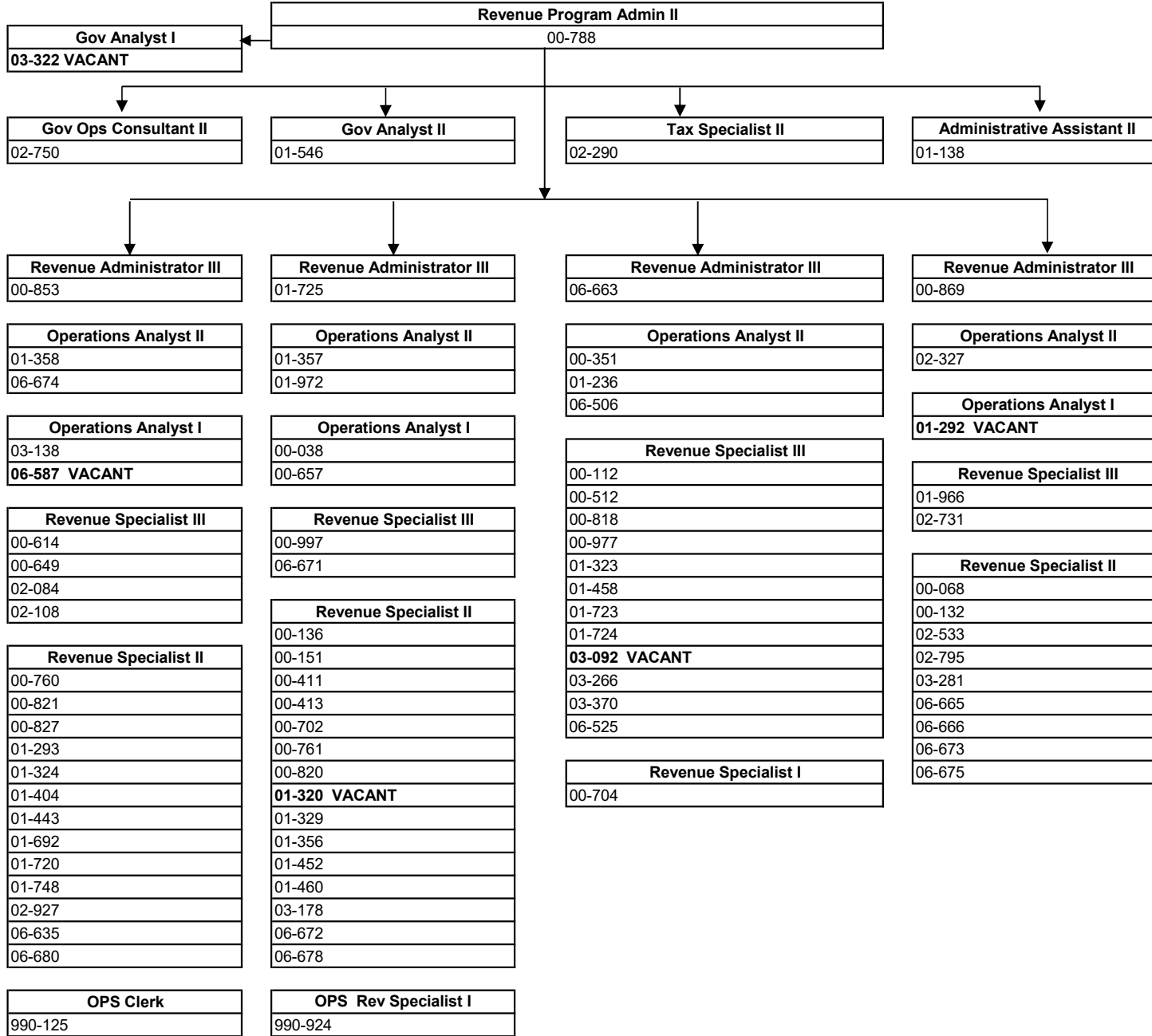
Sr Clerk

00-090 VACANT
00-807 VACANT
01-147 VACANT
01-365
01-388
01-937 VACANT
02-803 VACANT
03-171 VACANT
03-367 VACANT

Return Reconciliation - July 1, 2023

Position Title
Position Number(s)

ORG 73-51-44-53-700



Reports to Psn 06-741/
Zachary Hoskins in Information
Services

ORG 73-51-44-53-700

Gov Op Consultant II
02-783

ACCOUNT MANAGEMENT - July 1, 2023

Position Title
Position Number(s)

ORG 73-51-44-54-700
Rev Program Admin II
00-759

Tax Law Specialist
00-756

Gov Analyst II
02-858

CREATION & MAINTENANCE UNIT
--

SPECIALTY UNIT

Op Review Spec
02-873

Revenue Admin III
03-284

Revenue Admin III
00-141

Op Review Spec
06-552

PHONE UNIT
Tax Specialist I
00-282
00-663
01-120
01-310
01-393
02-535
02-730
06-541
06-566
06-593

Unit 3-Maintenance
Revenue Admin II
06-607

Tax Specialist II
01-818

Op Analyst II
06-581

Revenue Specialist II
00-126
00-690
00-838
00-926
00-971
01-139
01-444
01-466
01-918
06-567
06-590
06-601
06-668

Rev Specialist II (OPS)
991-119

Unit 1- Creation
Revenue Admin II
06-608

Tax Specialist II
01-642

Op Analyst II
02-539

Revenue Specialist II
00-304
00-424
00-468
02-717
03-024
03-075
03-189
03-200
06-542
06-550
06-561
06-585
06-586
06-591
06-595
06-605
06-629
06-683
06-701
06-729

Fiscal Assistant II
00-371

Unit 2- Rate
Revenue Admin II
06-756

Tax Specialist II
06-640

Tax Specialist I
01-768
03-012
06-610

Op Analyst II
06-603

Revenue Specialist III
00-098
00-936 VACANT
01-775
03-074
03-288
06-568
06-627

Local Government Unit
Tax Specialist II
00-194
03-182
Operations Analyst II
00-166
00-678
02-034
02-843
02-844
06-535

Unit 4- Doc Mgmt
Revenue Admin II
00-669

Tax Specialist II
06-630

Op Analyst II
01-934

Revenue Specialist III
00-106
00-659 VACANT
00-773
01-607
02-534
02-536
02-538

Revenue Specialist I
00-121

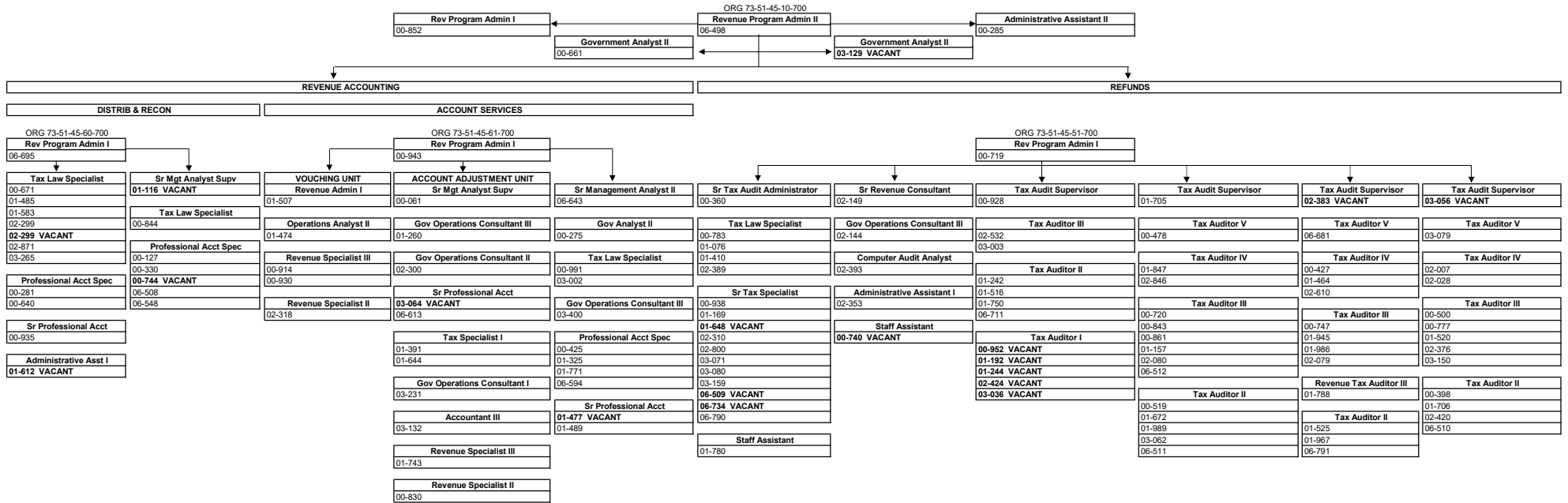
Rev Specialist I (OPS)
991-014

Records Management
Org 73-51-44-54-707
Revenue Specialist I
00-125
00-278 VACANT
01-716
02-178
03-172
06-533

Records Technician
00-079

Reports to Psn 00-955/ Lisa Hopkins in Information Services
 ORG 73-51-44-54-700
Government Analyst II
 06-598

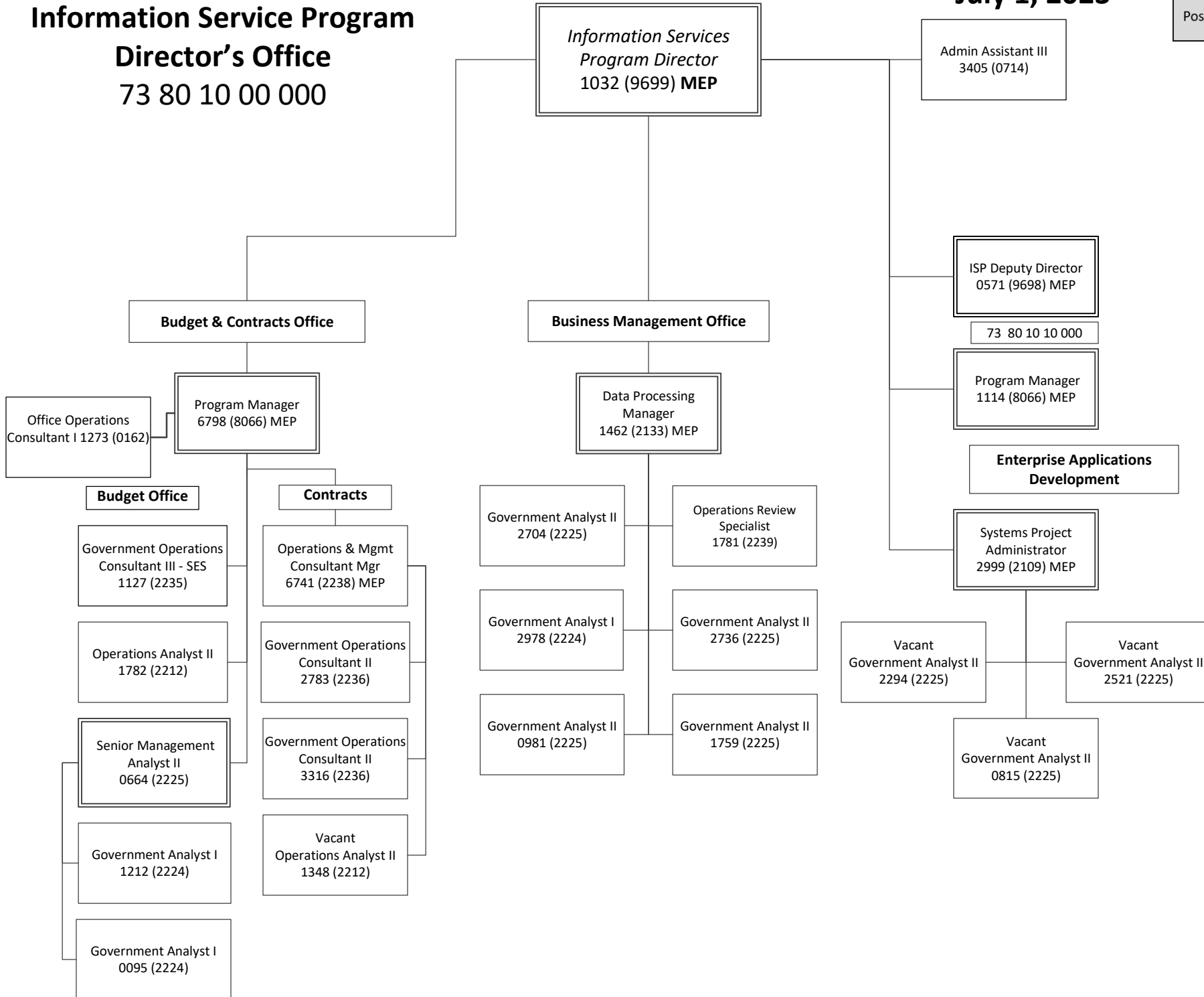
REFUNDS AND REVENUE ACCOUNTING - July 1, 2023



Information Service Program Director's Office 73 80 10 00 000

July 1, 2023

Class Title
Position Number (Class Code)

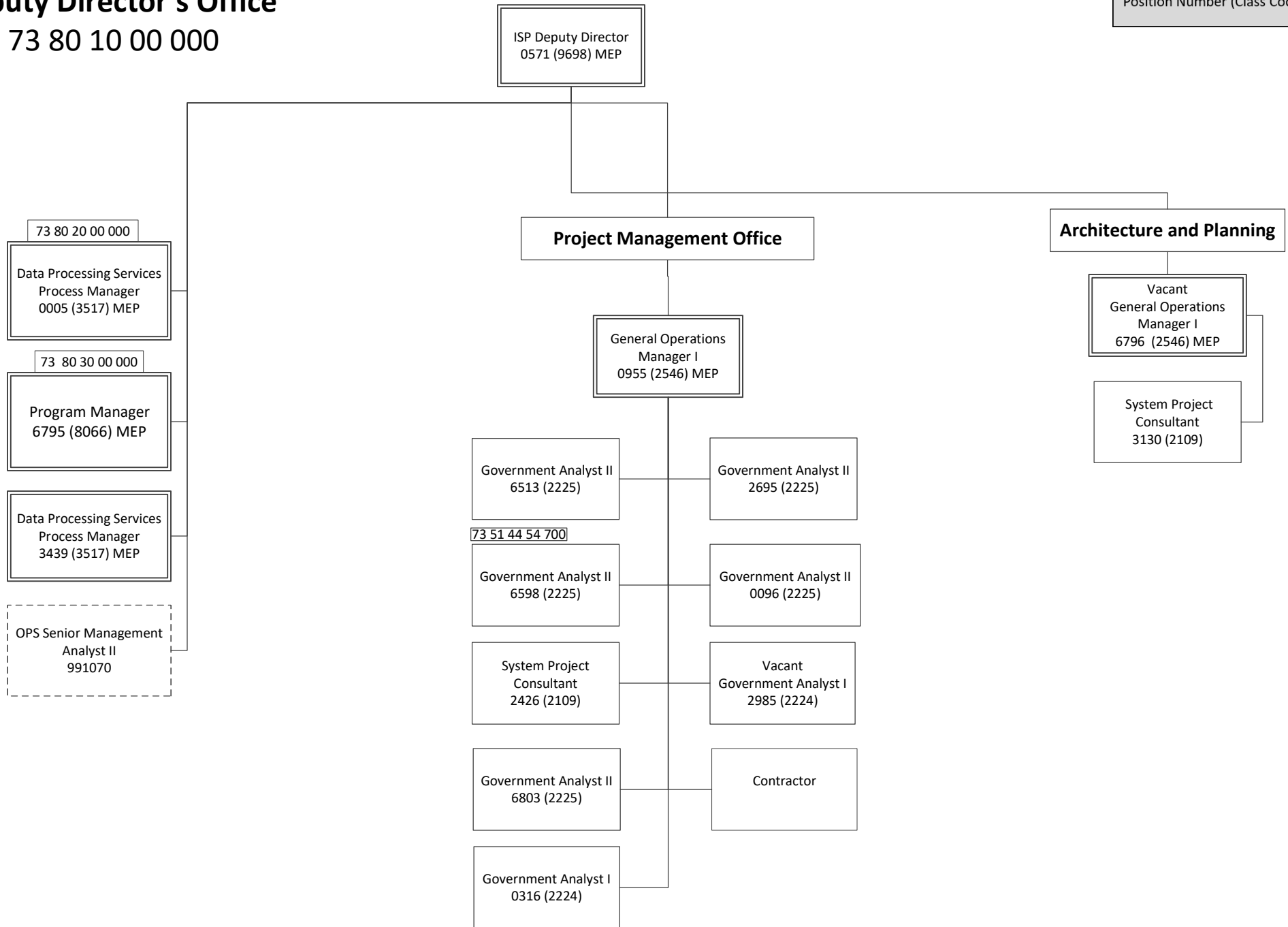


Deputy Director's Office

73 80 10 00 000

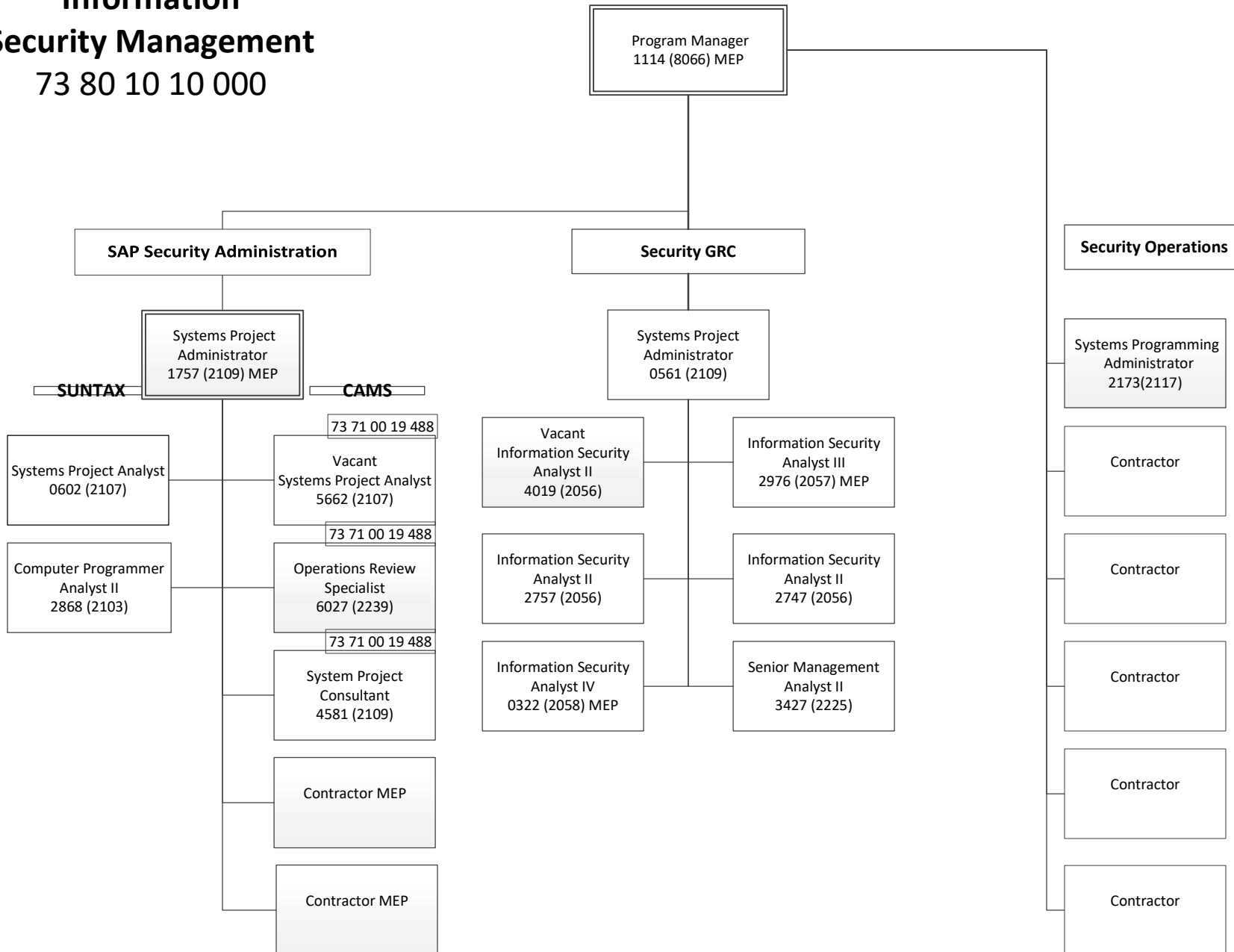
July 1, 2023

Class Title
Position Number (Class Code)



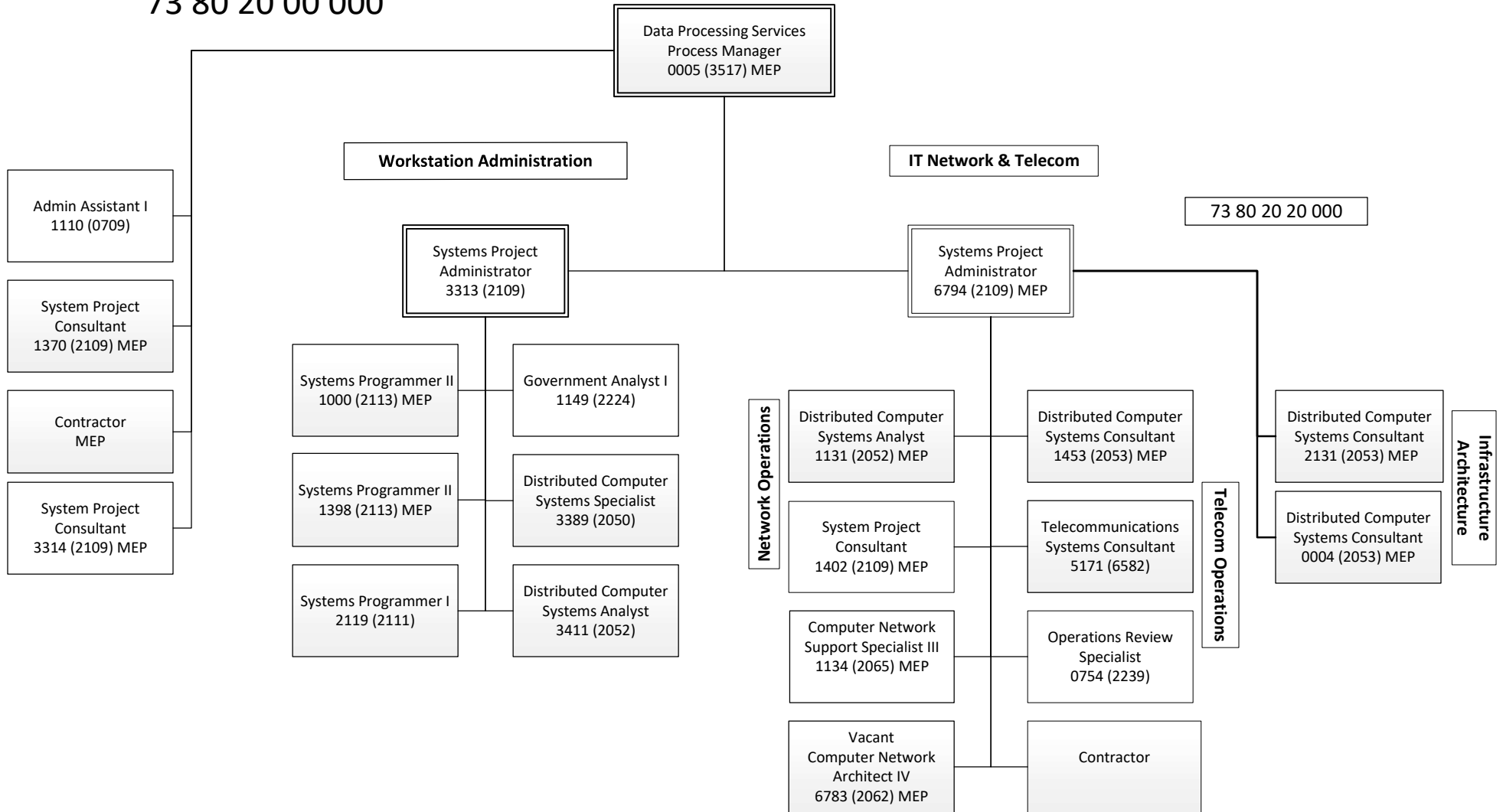
Information Security Management

73 80 10 10 000



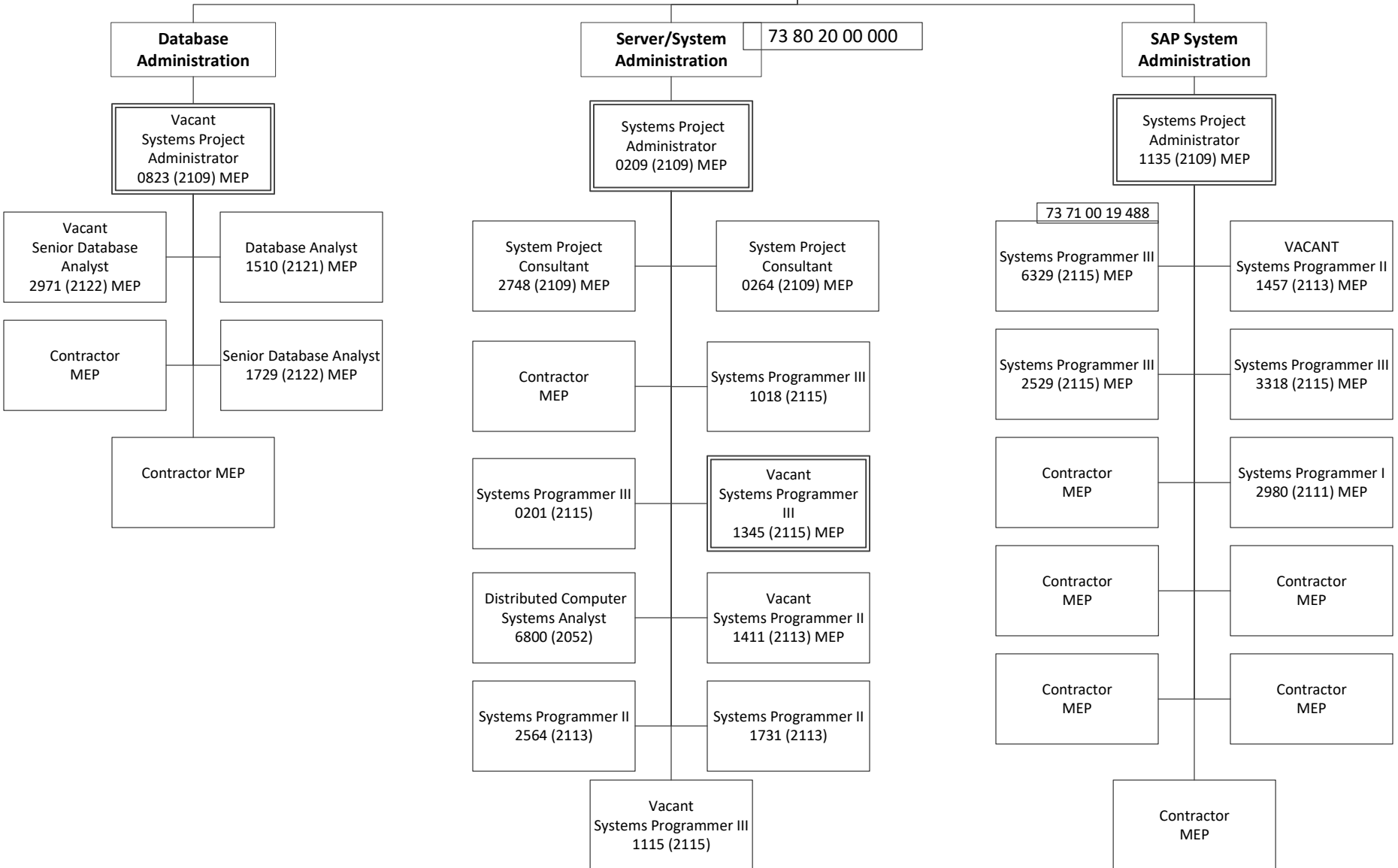
Service Maintenance Enterprise Services & Support

73 80 20 00 000



Service Maintenance IT Services 73 80 20 20 000

Data Processing Services
Process Manager
0005 (3517) MEP



Service Development Tax Administration 73 80 40 00 000

Data Processing Services
Process Manager
3439 (3517) MEP

Vacant
Administrative
Assistant II
1752 (0712)

GTA Non SAP Application Development Services

GTA SAP Application Development Services

Contractor

System Project
Consultant
6804 (2109) MEP

Vacant
OPS- Computer
Programmer Analyst II
991062

Systems Project
Administrator
1734 (2109) MEP

System Project
Consultant
3441 (2109) MEP

System Project
Consultant
6805 (2109)

Systems Project
Analyst
2623 (2107) MEP

Computer
Programmer Analyst II
2975 (2103) MEP

Systems Project
Analyst
2588 (2107)

Contractor
MEP

Computer
Programmer Analyst II
2739 (2103)

Contractor
MEP

Computer
Programmer Analyst I
2133 (2102)

Contractor

Contractor
MEP

Systems Project
Administrator
1400 (2109) MEP

System Project
Consultant
1028 (2109)

System Project
Consultant
0135 (2109)

Contractor

Systems Project Analyst
2708 (2107)

Contractor

Computer
Programmer Analyst II
1034 (2103)

Contractor

Vacant
Systems Project
Analyst
1732 (2107)

Contractor

Contractor

Contractor

Contractor
MEP

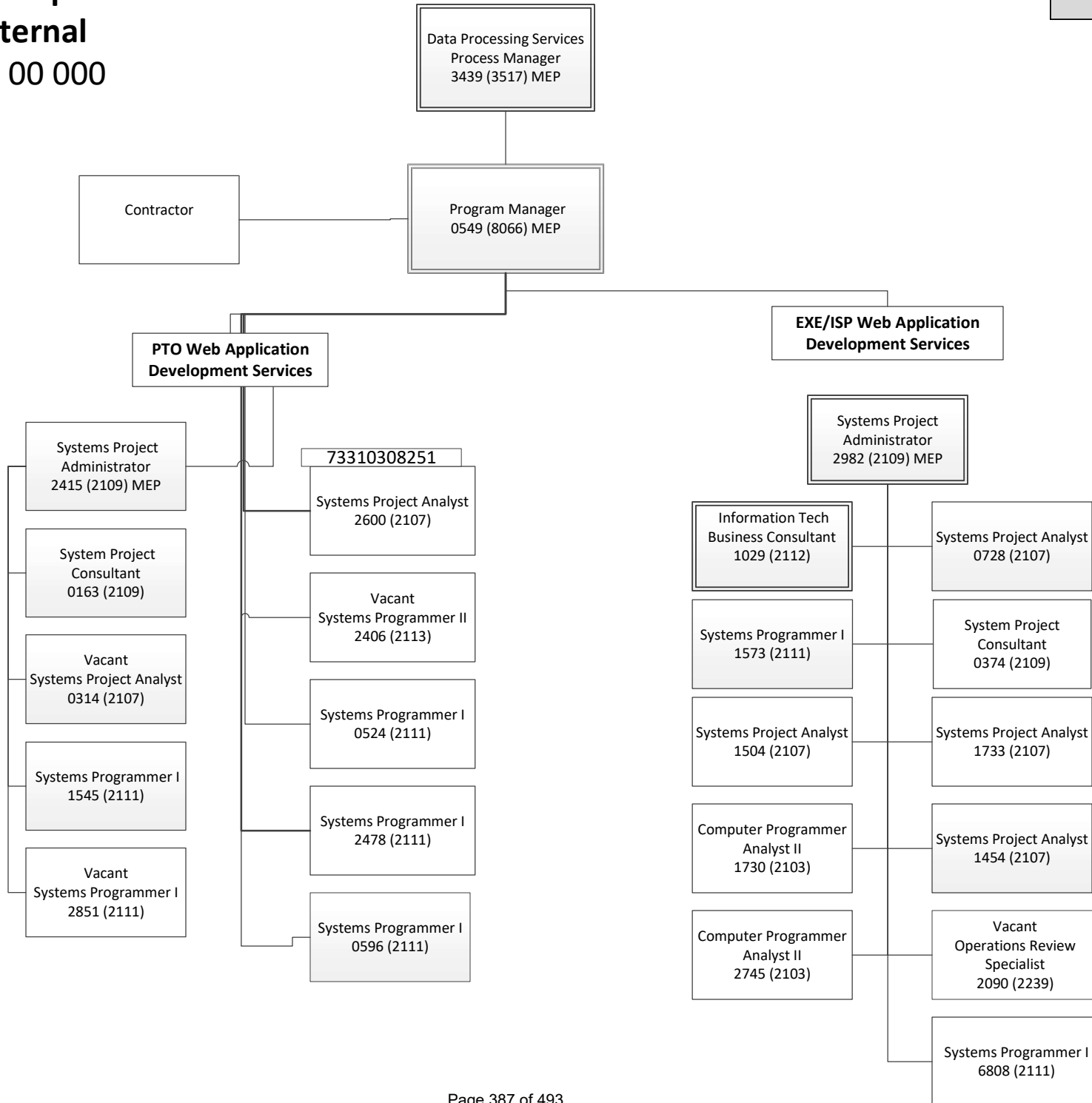
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July 1, 2023

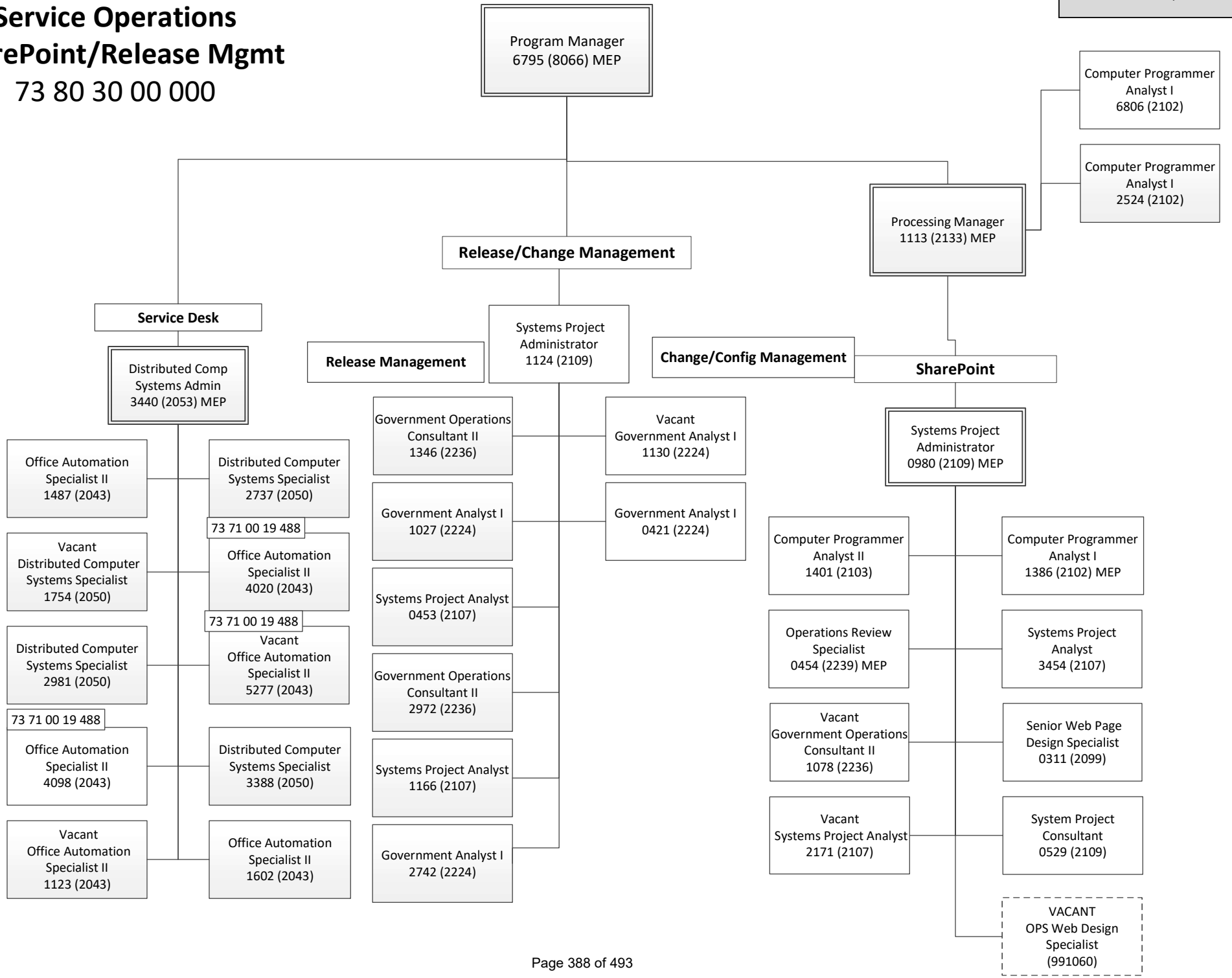
Class Title
 Position Number (Class Code)



Class Title
Position Number (Class Code)

Service Operations SharePoint/Release Mgmt

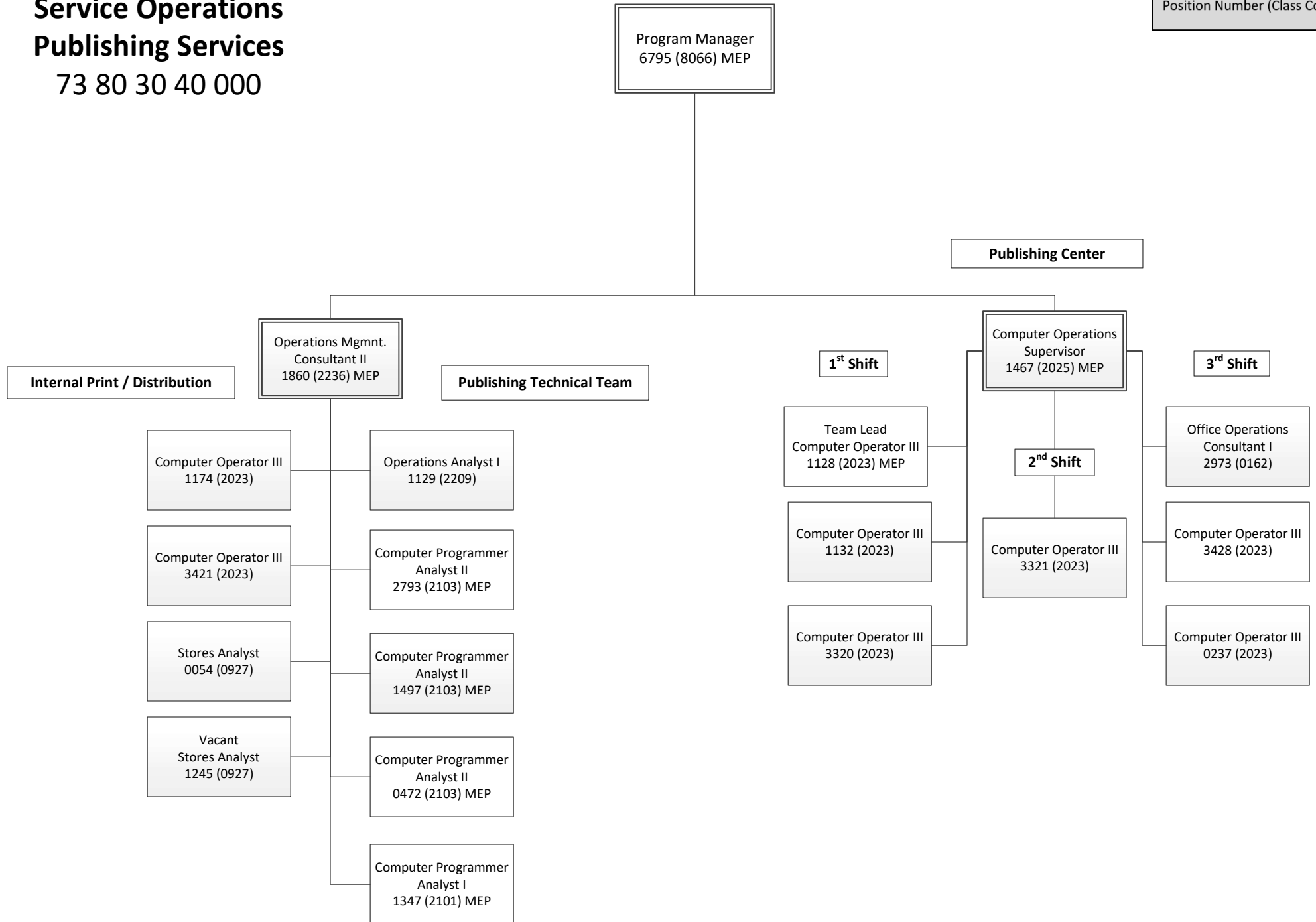
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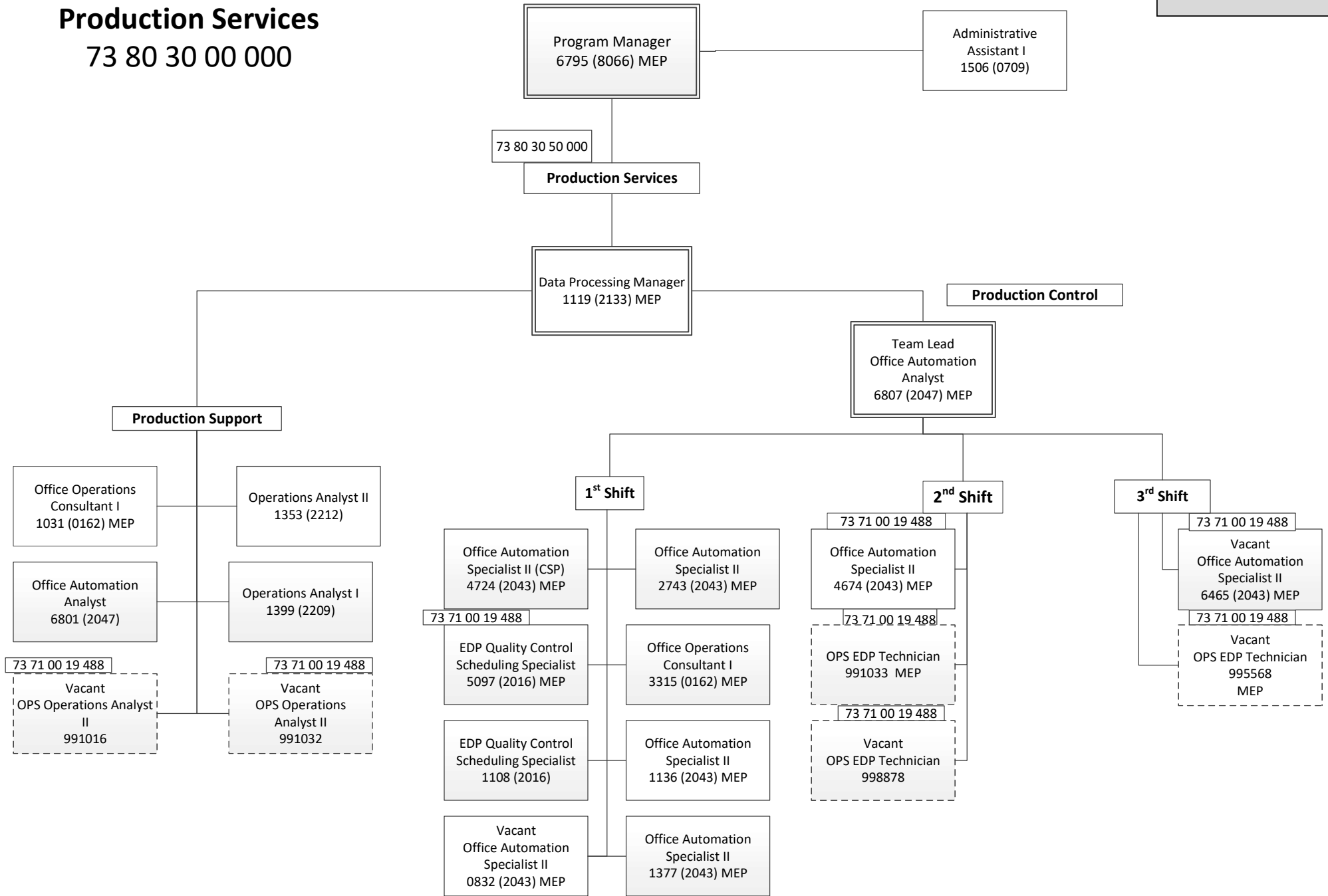
**Service Operations
Publishing Services**
73 80 30 40 000

July 1, 2023

Class Title
Position Number (Class Code)



Service Operations Production Services 73 80 30 00 000



SECTION III - PASS THROUGH ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8: ACT3350 ACT4200 ACT4370

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

*** NO ACTIVITIES FOUND ***

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

*** NO OPERATING CATEGORIES FOUND ***

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

*** NO ACTIVITIES FOUND ***

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

DEPARTMENT: 73	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	703,748,164	
TOTAL BUDGET FOR AGENCY (SECTIONS II + III):	703,748,183	
	-----	-----
DIFFERENCE:	19-	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

LEGISLATIVE BUDGET REQUEST



2024-25
BUDGET ENTITY LEVEL EXHIBITS AND
SCHEDULES
STATE OF FLORIDA DEPARTMENT OF REVENUE



SCHEDULE IV-B: CAMS TRANSITION TO SAP S/4

For Fiscal Year 2024-25



September 7, 2023

FLORIDA DEPARTMENT OF REVENUE



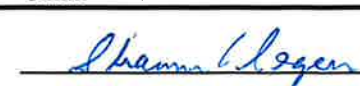


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I. Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Florida Department of Revenue	Schedule IV-B Submission Date: <u>9/15/2023</u>
Project Name: CAMS Transition to SAP S/4	Is this project included in the Agency's LRPP? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
FY 2024-25 LBR Issue Code: 36314C0	FY 2024-25 LBR Issue Title: Child Support Automated Management System (CAMS) Transition to SAP S/4
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): Clark Rogers, 850-717-7351, Clark.Rogers@floridarevenue.com	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.	
Agency Head: 	Date: <u>9/11/23</u>
Printed Name: Jim Zingale	
Agency Chief Information Officer (or equivalent): 	Date: <u>9/8/23</u>
Printed Name: Ann Harrell	
Budget Officer: 	Date: <u>9/8/23</u>
Printed Name: Shannon Segers	
Planning Officer: 	Date: <u>9/8/23</u>
Printed Name: Victoria Dehner	
Project Sponsor: 	Date: <u>9/8/2023</u>
Printed Name: Ann Coffin	
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	Ann Coffin, 850-617-8005, Ann.Coffin@floridarevenue.com
Cost Benefit Analysis:	Christopher Ellis, 850-617-8072, Chris.Ellis@floridarevenue.com
Risk Analysis:	Susan Bedenbaugh, 850-617-8222, Susan.Bedenbaugh@floridarevenue.com
Technology Planning:	Susan Bedenbaugh, 850-617-8222, Susan.Bedenbaugh@floridarevenue.com
Project Planning:	Susan Bedenbaugh, 850-617-8222, Susan.Bedenbaugh@floridarevenue.com

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

A. Background and Strategic Needs Assessment

The Department of Revenue (Department) performs the revenue collection and management responsibilities defined in section 20.21, Florida Statutes. The Department carries out these responsibilities through three operational programs, General Tax Administration, Property Tax Oversight and Child Support Program.

The Department’s vision statement 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 Department’s mission is:

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

One of the many ways the execution of the Department’s vision and mission brings value to Floridians is through the Child Support Program’s work with families and other state and federal partners to help children receive the support they need and deserve.

The Child Support Program works on behalf of close to one million children and collects and distributes more than \$1.5 billion annually in child support payments. The Program locates parents, establishes paternity and establishes, modifies, enforces child support orders and processes child support payments.

The federal government mandates that each state have a federally certified automated computer system supporting the Child Support Program. Florida’s certified child support computer system is the Child Support Automated Management System (CAMS). This system is highly automated and serves internal and external customers and suppliers of the Child Support Program using commercial off-the-shelf software technology. The second and final phase of CAMS was deployed statewide in January 2012.

As of writing, CAMS utilizes an SAP software platform and is currently built upon Oracle Version 19C databases. CAMS has three databases, one for the Financials (ECC), one for the Customer Relationship Management (CRM) and one for the Business Warehouse (BW) reporting component. The databases are currently migrating to the faster, more efficient SAP HANA database, which is expected to have continuous upgrades with new functionality as a modern SAP product.

The current SAP Business Suite 7 and SAP NetWeaver versions used in CAMS will not be able to fully utilize the benefits of the HANA database. Additionally, SAP is ending support for Business Suite 7 and SAP NetWeaver in 2027 with extended support available at a premium through 2030. SAP has announced no plans to support Business Suite 7 and SAP NetWeaver after 2030. Therefore, the Department is proposing to upgrade CAMS to SAP S/4HANA technology to ensure uninterrupted service to the state and families. Additionally, SAP S/4HANA has enhanced security features to mitigate potential risks, ensuring the Department stay compliant with industry regulations and security standards and will allow the Department to fully utilize the capabilities of the HANA database.

The benefits of S/4HANA include providing improved system performance. Since S/4HANA is built on the SAP HANA database, this provides faster data processing and real-time analytics that will enable the Child Support Program to gain deeper insights into their processes, trends and opportunities for improvement.

S/4HANA is designed to simplify the technical landscape by reducing the number of tables needed and eliminating redundancies. This can potentially help reduce the complexity of CAMS and make it easier to manage. S/4HANA also provides a modern and intuitive user interface, making it easier for staff to navigate the system and access the information they need according to their business roles.

It should also be noted that S/4HANA provides improved integration with other SAP products and third-party applications, making it easier to integrate with other systems and streamline business processes.

1. Business Need

The Child Support Automated Management System, CAMS, is highly automated and is used for all case and business partner processing. The following federally required functionality is performed by the system:

- Case Initiation
- Locate
- Establishment
- Case Management
- Compliance Enforcement
- Financial Management
- Reporting
- Security and Privacy
- Customer Service

2. Business Objectives

Federal law requires each state child support program have a federally certified automated computer system that has the capability to perform detailed federal requirements [42 USC 654a(a)]. Section 409.2557(1), F.S., designates the Department of Revenue as the state agency responsible for the administration of Florida's child support program.

The Department's business goals and objectives supported by this project include the following:

- Provide the latest technology architecture that supports dynamic process modification.
- Provide a system that leverages modern technologies.
- Provide a system that leverages technologies that are supported, maintained, and improved.
- Minimize impact to customers, users, and business partners

B. Baseline Analysis

CAMS currently runs on SAP software and the system has been maintained current through software upgrades and support pack implementations during the life of the system. The CAMS system maintained approximately 856,000 cases and processed over \$1.59 billion in child support payment in Federal Fiscal Year 21-22.

As new technology grows and pushes forward, older technologies reach their lifecycle end. SAP is ending support for Business Suite 7 and SAP NetWeaver running in 2027 with extended support available at a premium through 2030. SAP has announced no plans to support Business Suite 7 or NetWeaver after 2030. This creates a business need for the Department to migrate the current software to the S/4HANA software. With the HANA database migration project planned completion by the end of calendar year 2023, the Department is fully positioned to begin the S/4HANA migration.

S/4HANA is an ERP software solution from SAP that is built on the SAP HANA database platform. It is designed to provide real-time data processing and analytics capabilities, simplify business processes, and enhance the user experience. S/4HANA is a next-generation ERP system that is optimized for modern finance, helping businesses to increase efficiency, improve decision-making, and adapt to changing trends. It also has enhanced security features to mitigate potential risks, ensuring organizations stay compliant with industry regulations and security standards.

The Program plans to use a brownfield approach, migrating the existing CAMS functionality into the new version of SAP. This means the upgrade project will not change the activities, forms, business rules, or workflows of the Child Support Program's business processes, how the Program interacts with customers, or how other state and federal agencies and partners interface with CAMS. S/4HANA provides a new user interface, which will change team member navigation. However, it is expected that this new user interface will make it easier for staff to navigate the system and access the information. Other than user interface, the project will be a technical upgrade only to migrate CAMS to S/4HANA.

Once this upgrade is complete, Department will be positioned within existing resources to continue to improve business processes, workflows and activities by having a modern and supported technology platform.

1. Current Business Process(es)

CAMS is highly automated and serves internal and external customers and suppliers of the Child Support Program using SAP, a commercial off-the-shelf software technology. Development of Phase I began in late 2003 and was deployed statewide April 2006. Development of Phase II began in December 2008 and was deployed statewide in January 2012.

CAMS achieved federal certification on August 15, 2013, meaning the system met all federal automated system requirements.

CAMS includes three databases to house information, including one for Financials (ECC), one for the Customer Relationship Management (CRM) and one for the Business Warehouse (BW) reporting component.

Although many updates happen in real-time in CRM and are applied immediately to CRM tables, each one of these changes that affect ECC requires a successful Middleware transaction to occur for ECC to receive the information from CRM. Also, BW requires a batch period to receive the updates between CRM and ECC, so that they become available for reporting.

CAMS allows for customers to interact with the Program through a web self-service portal.

Below are the number of users as of September 1, 2023, that actively interact with the CAMS databases as well as the web self-service customers:

- Unique CAMS user count 2,527
 - BW 1,923
 - CRM 2,507
 - ECC 2,225
- Web self-service 258,566

2. Assumptions and Constraints

From a fundamental perspective, the most important aspect of upgrading the current CAMS technology to S/4HANA is an understanding that the mission critical functions of the Child Support Program cannot be interrupted. Risk avoidance is a critical requirement for the successful migration to S/4HANA.

i. Assumptions

- The Department 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 comparable to similar projects recently undertaken by other Florida state agencies.
- The Department will provide executive support, leadership, and stakeholder involvement needed to support the project.
- CAMS will continue to receive applicable federal funding through the Federal Office of Child Support Services.
- Operational continuity is mandatory; there can be no break in meeting the mission of the Program.
- CAMS is and will continue to be a federally certified system.

ii. Constraints

- Project activities, schedules, and milestones depend on the availability of appropriated funds.
- State and federal law changes, administrative rule changes, and Program procedure 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.
- Official SAP Support for the current CAMS technology will end 12/31/2027, which will require the system to be migrated to S/4HANA to maintain modern security protection, industry and regulatory compliance, and continued system updates.

C. Proposed Business Process Requirements

The business process requirements are the high-level processes used by the Department to service citizens as it performs its mission.

1. Proposed Business Process Requirements

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

Processes	Description
Case and Order Establishment	The Case and Order Establishment process opens new child support cases, collects and validates critical case information, establishes paternity, and establishes and modifies support orders.
Payment Processing and Fund Distribution	The Payment Processing and Fund Distribution process receives and disburses support payments and makes it easy for parents to pay and receive child support timely and accurately.
Compliance	The Compliance process monitors compliance with support orders and works with parents to help them comply with all ordered provisions. Actions to help encourage compliance include income withholding, license suspension, liens, payment agreements and other remedies.
Customer Service	The Customer Service process makes it easy for customers to access timely and accurate information and promotes Program awareness.

Exhibit II-1: Child Support Operational Business Processes

2. Business Solution Alternatives

SAP is ending support for Business Suite 7 and SAP NetWeaver in 2027 with extended support available at a premium through 2030. SAP has announced no plans to support Business Suite 7 or SAP NetWeaver after 2030.

The alternatives available to include the following:

- Allow CAMS to be maintained in unsupported SAP Business Suite 7 and SAP NetWeaver technology at an increased cost in support and maintenance. CAMS will not receive further SAP technology upgrades or new features after December 2027.
- Modernize CAMS by migrating to S/4 (S/4HANA and BW/4HANA) maintaining CAMS’s existing customizations and adopting custom code and data to the new SAP S/4HANA features. This positions CAMS to maintain modern security protection, industry and regulatory compliance, and continued SAP technology updates.
- Replace CAMS with a new non-SAP based system.

The Department considered four operating models including, one which is fully on-premises using commercial off-the-shelf hardware at the state data center, another model which uses server hardware managed and maintained by a professional services company but located on-premises (hybrid-cloud), as well as two models using FedRAMP-compliant public cloud offerings.

3. Rationale for Selection

The following criteria were taken into consideration:

- Preserving previous system investments by state and federal government
- Overall risks of implementation alternatives and operating solutions
- Disruption of operational processing
- Cost and time of alternatives and operating solutions

The Department finds that modernizing CAMS by migrating to SAP S/4 is the only alternative that preserves the over \$300 million investment made by the state and federal governments to develop and implement the system. It

also recognizes that when SAP was originally selected as the platform for CAMS that the commercial off-the-shelf software would be continuously upgraded to make improvements to meet market demand for new functionality and security. The Department has been able to complete all previous upgrades from SAP to CAMS within existing budget and resources.

The Department is proposing the hybrid-cloud solution as it is the operating solution due to having the lowest cost and least risk and offers the greatest flexibility to convert to another solution at a future time.

4. Recommended Business Solution

Federal law requires each state child support program have a federally certified automated computer system that has the capability to perform detailed federal requirements [42 USC 654a(a)]. Section 409.2557(1), F.S., designates the Department of Revenue as the state agency responsible for the administration of Florida's child support program. The recommended business solution is to upgrade CAMS to S/4HANA using a hybrid-cloud operating model to allow the Department to receive continued SAP support and leverage modernized tools and functionalities in the newer technology.

The solution is recommended for the following reasons:

- Reduces implementation risk
- Reduces integration complexity
- Lowest cost
- Ability to leverage SAP tools and assistance
- Maximum flexibility at the end of the project

D. Functional and Technical Requirements

The high-level functional and technical system capabilities available in the S/4HANA product include:

Functional Requirements

- Compatibility for migrating the existing SAP modules (ECC, CRM, and BW).
- Data migration tools and support.
- Robust backup and disaster recovery mechanisms.
- Product documentation and training materials.
- Flexibility to allow future customization to meet CAMS-specific business needs and processes.
- Support existing streamlined and automated business processes.
- Governance, risk, and compliance capabilities.
- Allow for future data compression and archiving solution.
- Allow for future advanced reporting and analytics capabilities, including predictive analytics and real-time reporting, with improved visualization and dashboarding features.
- Support existing document management process.
- Product support and maintenance services.
- Scalability and flexibility to support future growth and innovation.

Technical Requirements

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

The selected system must:

- Be compatible with different deployment models, including on-premises, cloud, and hybrid.
- Provide ABAP custom code migration capability.
- Provide testing and validation tools for custom code migration, including regression testing and performance testing.
- Provide tools for custom code maintenance, enhancements, and optimization.

- Provide clear guidelines and best practices for custom code migration and conversion, including identification and removal of obsolete code.
- Provide seamless integration with other technologies and systems used in CAMS including third-party tools, applications, user interfaces, web services, and file interfaces.
- Provide a mechanism to simplify data migration.
- Provide robust system security and data protection mechanisms to ensure confidentiality and integrity, including the latest encryption, authentication, and access control mechanisms.

III. Success Criteria

The successful S/4HANA upgrade will be determined by the success criteria listed below:

SUCCESS CRITERIA TABLE				
#	Description of Criteria	How will the Criteria be measured/assessed?	Who benefits?	Realization Date (MM/YY)
1	Appropriate end user access and response times.	Measure helpdesk requests concerning end user access and response times for critical transactions.	The Department and Program customers	07/27
2	Timely daily disbursement file generation to SDU.	The ECC collection file is transmitted to SDU by 6:00 a.m.	The Department and Program customers	07/27
3	Timely weekly Determine Next Appropriate Action (B010) batch program.	The Determine Next Appropriate Action batch is completed as scheduled each Saturday.	The Department and Program customers	07/27
4	Timely daily Compliance Remedy Selection batch file processing.	The Compliance Remedy Selection is started by 5:45 a.m. and completed by 7:00 a.m. to release CAMS to the End Users.	The Department and Program customers	07/27
5	User's ability to navigate new user interface.	Measure requests from users with questions related to the user interface.	The Department and Program customers	07/27

Exhibit III-1: Success Criteria Table

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

This section describes and compares the costs and the expected benefits for the SAP S/4 upgrade to CAMS project. The Cost Benefit Analysis (CBA) forms presented in this section identify:

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

A. Benefits Realization Table

The required table below provides limited tangible benefits since this project is a technical upgrade of the current CAMS SAP Business Suite 7 and SAP NetWeaver technology to S/4HANA. The project does not change any functional processing for the business processes; therefore, benefits associated with this project are intangible in nature. The intangible benefits gained by implementing this project are outlined below.

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	Federal participation	Florida	Drawdown of federal funds	Florida receives 66% of the cost of state matched expenditures.	July 1, 2024
2	Avoidance of extended maintenance costs	Florida	By upgrading to S/4HANA, Florida avoids paying a premium on support for SAP Business Suite 7 and SAP NetWeaver	The announced premium is 2% for January 2028 through December 2030	January 1, 2028

Exhibit IV-1: Benefits Realization Table

Intangible Benefits

- CAMS will be positioned to leverage SAP continuous software upgrades and new functionality, resulting in CAMS not becoming obsolete and having to be fully replaced in future years.
- The over \$300 million investment made by the state and federal governments implementing a commercial-off-the-shelf ERP solution over the last 15 years continues to bring value.

B. Cost Benefit Analysis (CBA)

CBAForm1, Net Tangible Benefits displays the change in operating costs as well as the identified tangible benefits. Although operating costs in the out years (beginning with FY 28-29) exceed current operating costs by 29%, this course is recommended as the impact of operating without support beginning in 2031 could well exceed the additional cost planned. For the CBA forms, the highest end of the cost range is used, so actual costs may be less than the amounts recorded here. At that, the anticipated General Revenue cost to be positioned to leverage future SAP upgrades and preserve the state and federal investment is anticipated to be under \$3 million annually. The benefit of the federal financial participation is also shown.

CBAForm2A displays the anticipated \$97.6 million dollar implementation cost. As above, costs recorded are at the highest end of any ranges. The anticipated costs are primarily derived from three sources: 1) estimates produced using in-house experience combined with published costs and rates; 2) a rough order of magnitude estimate for software licenses prepared by SAP Public Services; and 3) a rough order of magnitude estimate for deliverable based services to implement three aspects of the transition the Department cannot implement in-house with existing resources (functionality mapping, data migration and custom code analysis) prepared by a representative from SAP America. This last component was inflated 50% for ancillary costs, project management and QA associated with using an implementation vendor. This factor is shown on the staff augmentation line. IV&V is estimated at 2% of annual project costs.

CBAForm2B displays proposed project funding sources. In FY 2024-25, the Program has identified \$12 million of federal performance incentives that can be invested in this project. The balance is 34% General Revenue and 66% federal financial participation. FY 2025-26 and FY 2026-27 are both shown funded by 34% General Revenue and 66% federal financial participation, but the program is hopeful that it can realize additional performance incentives or other trust fund cash to mitigate the General Revenue need. Currently the estimated General Revenue need is \$29.0 million for the entire project.

CBAForm3 displays standard investment statistics. This project does not have a straightforward return on investment. The benefits of the project are: 1) the avoidance of extended maintenance costs once regular support for the SAP Business Suite 7 and NetWeaver ends; 2) the avoidance of the untenable position of having no maintenance from SAP once extended support for the SAP Business Suite 7 and NetWeaver ends; 3) the preservation of the over \$300 million investment made by the state and federal governments. Except for the first, these benefits are hard to quantify, but failing to realize them would obviously be more costly than the project.

V. Schedule IV-B Major Project Risk Assessment

An in-depth risk assessment for the project was performed using the risk assessment tool provided as part of the Information Technology Guidelines and Forms on the Florida Fiscal Portal. The tool involves answering 89 questions about the project being considered, divided into eight assessment categories. The results of the assessment in Appendix B are summarized in the following sections.

A. Risk Assessment Summary

The overall risk assessment of the project is rated as “High” based on the risk assessment tool. This rating reflects assessment ratings of “High” in one of the eight assessment areas, “Medium” in six, and “Low” in one of the eight assessment areas. The Fiscal Area, specifically project cost of greater than \$10 million, is the question that results in the overall risk assessment rating of “High”.

As would be expected at this early stage, the project carries some risk with project organization and project management. It is expected that risks will diminish as more detailed project planning and management activities are completed. The Department received funding for SFY 2023-24 for project planning support.

Exhibit V-1 is a graphical representation of the results computed by the risk assessment tool.

When answering the questions in the risk assessment tool, it was assumed that the current mature project management and governance structure in place for managing CAMS would remain in place for the S/4 upgrade.

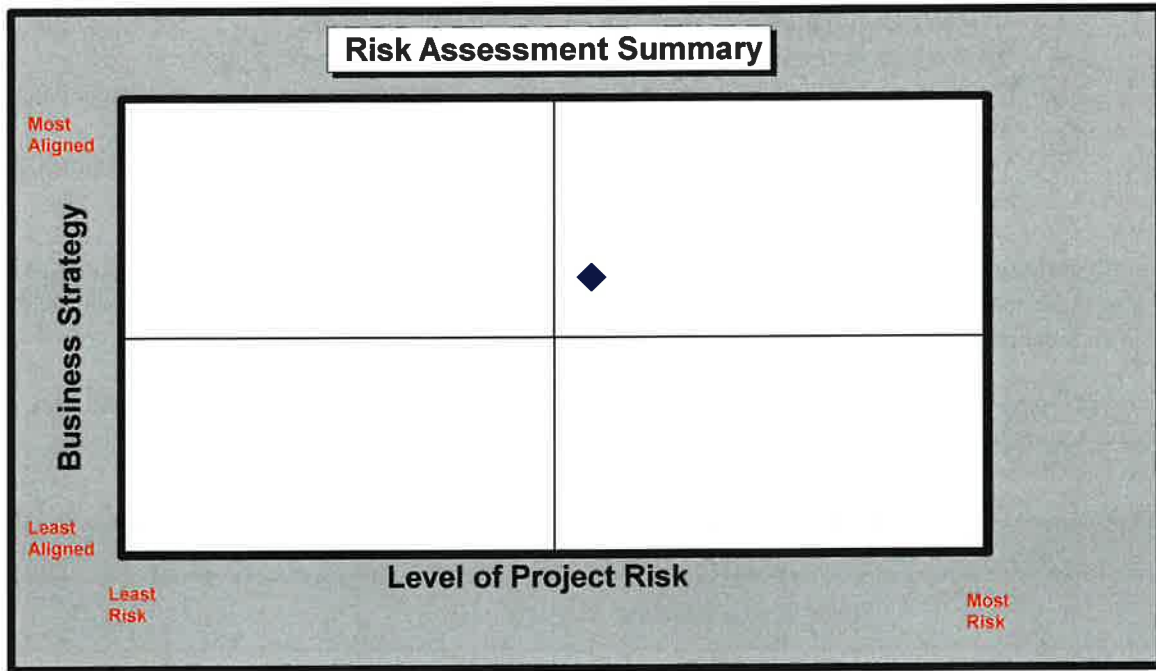


Exhibit V-1: Project Risk Assessment Summary

As noted above, the Fiscal Area, specifically project cost of greater than \$10 million, is the question that results in the overall risk assessment rating of “High”. The project costs are not expected to reduce below \$10 million.

For the areas with a risk assessment of “medium” and impacting current placement of the project in the Risk Assessment Quadrant in Exhibit V-1: Project Risk Assessment Summary focusing on project objectives, organization, and management will be addressed in SFY 2023-24 and the first half of SFY 2024-25. These include:

- Strategic Risk
 - a. The project charter will be signed by the program director.
 - b. All the project requirements, assumptions, constraints and priorities will be defined.
- Communication Risk
 - a. The communication plan will be approved.
 - b. The communication plan will promote proactive use of feedback.
 - c. All or nearly all key messages will be documented in the Communication Plan.
 - d. Desired message outcomes and success measures will be documented in the Communication Plan.
- Fiscal Risk
 - a. All project expenditures will be identified and documented in the Spending Plan.
 - b. Stakeholders will review and approve the proposed procurement strategy.
 - c. All selection criteria and expected outcomes will be defined and documented.
- Project Organization Risk
 - a. The project organization and governance structure will be defined and documented.
 - b. A project staffing plan will identify and document all staff roles and responsibilities.
- Project Management Risk
 - a. All requirements and specifications will be defined and documented.
 - b. All design specifications will be defined and traceable to specific business rules and requirements.

SCHEDULE IV-B: CAMS TRANSITION TO SAP S/4

- c. All project deliverables and acceptance criteria will be documented.
- d. The Work Breakdown Structure will be defined to the work package level.
- e. The project schedule will be approved and specify all project tasks, go/no-go decision points, milestones and resources.
- f. A risk management plan will be approved, and all known project risks and mitigation strategies will be identified.

The overall project risk level will decrease from “High” when many of the above items are addressed. Additionally, addressing these items will shift the current placement of the project in the risk quadrant (Exhibit V-1: Project Risk Assessment Summary) to show a more accurate alignment with the Business Strategy.

Exhibit V-2: Project Risk Assessment Summary Table illustrates the risk assessment areas that were evaluated, and the breakdown of the risk exposure assessed in each area. As indicated above, the overall project risk should diminish once the several risk areas are further mitigated.

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

Exhibit V-2: Project Risk Assessment Summary Table

The Department’s plan to continually identify, assess, and mitigate risk throughout the life of the project is discussed in Section VII, Project Management Planning.

VI. Schedule IV-B Technology Planning

A. Current Information Technology Environment

1. Current System

The CAMS system uses a combination of SAP Business Suite 7, NetWeaver and HANA and third-party application products working together as one entity.

a. Description of Current System

- 1) Current number of users and user types in the CAMS system:
 - Unique CAMS user count 2,527 as of September 1, 2023
 - BW 1,923
 - CRM 2,507
 - ECC 2,225
 - Web self-service 258,566

- 2) Number of transactions in the 3 main components of the production system: CRM (customer relationship management), ECC (financial processing), BW (business warehouse)

Data Collection period – May 2023

Legend:
Batch
Online
Concurrent

CAMS CRM PRODUCTION - CRM PRD

Task Type Name	Number of Dialog Steps	Requested Data (KB)	Number of Logical Database Changes	Number of Logical Database Calls	No. of Physical Database Read Accesses	Number of Modified Database Records	# Records Read from Single Record Buffer
BACKGROUND	2,736,431	11,803,244,078	459,365,701	21,093,038,646	6,576,089,363	459,365,701	2,590,292,233
HTTP	43,421,756	11,131,744,291	78,163,376	93,981,665,690	8,513,740,988	78,163,376	1,836,305,893
RFC	60,847,265	40,148,612,960	439,983,904	13,448,939,329	5,010,545,424	439,983,904	944,216,365

- Online data – approximately 11.1 TB
- Batch data approximately 11.8 TB
- RFC data transferred – approximately 40.1 TB
- Total data transferred near 68.7 TB
- Total dialog steps - 172 million
- Total number of active users per month approximately – 94 K

Other task types include eServices data transfer, middleware and database.

SCHEDULE IV-B: CAMS TRANSITION TO SAP S/4

CAMS ECC PRODUCTION - ECC PRD:

Task Type Name	Number of Dialog Steps	Requested Data (KB)	Number of Logical Database Changes	Number of Logical Database Calls	No. of Physical Database Read Accesses	Number of Modified Database Records	# Records Read from Single Record Buffer
BACKGROUND	979,348	7,510,602,555	65,079,151	3,330,451,695	2,666,092,418	65,079,151	37,960,204
DIALOG	3,336,106	644,433,682	5,262,052	1,320,691,204	615,823,377	5,262,052	19,141,973
RFC	14,096,549	6,959,418,887	121,239,058	2,728,398,117	1,228,777,614	121,239,058	171,585,304

- Online data – approximately 6.4 TB
- Batch data approximately 7.5 TB
- RFC data transferred – approximately 6.9 TB
- Total data transferred near 15.4 TB
- Total dialog steps – 21.5 million
- Total number of active users per month approximately – 1671

CAMS BUSINESS INTELLIGENCE PRODUCTION - BW PRD:

Task Type Name	Number of Dialog Steps	Requested Data (KB)	Number of Logical Database Changes	Number of Logical Database Calls	No. of Physical Database Read Accesses	Number of Modified Database Records	# Records Read from Single Record Buffer
BACKGROUND	1,037,075	8,600,491,747	231,669,455	6,182,819,846	3,231,063,641	231,669,455	22,189,165
DIALOG	107,636	409,417,164	128,586	10,535,590	2,848,515	128,586	967,792
RFC	1,114,221	392,455,297	92,969,493	320,871,673	129,332,554	92,969,493	12,855,727

- Online data – approximately 0.41 TB
- Batch data approximately 8.6 TB
- RFC data transferred – approximately 0.39 TB
- Total data transferred near 9.5 TB
- Total dialog steps – 5.4 million
- Total number of active users per month approximately – 954

** The smallest unit of work in an SAP system is called a dialog step. Every time a user is navigating through a menu, is printing a document or searches in the database, the tasks are processed by one or more dialog steps.*

- 3) Requirements for public access, security, privacy, and confidentiality:
The CAMS Security Program continuously adapts to support changes in the business. The changes are integrated through typical Security Life Cycle processes that identify new security risks or requirements. Thus, any security process that identifies a new risk, requirement, security breach, or exposure could result in adjustments to the existing system security program.

The Department’s Information Security Governance is the management framework which drives and controls the five stages of the framework. The stages are as follows:

- a. Risk Analysis – Interpret the current information security status. This includes requirements analysis and an understanding of relevant external policies and standards. The Risk Analysis stage may or may not result in the creation or modification of policies and standards.

SCHEDULE IV-B: CAMS TRANSITION TO SAP S/4

- b. Policies and Standards – Develop systemwide policies and standards concerning information security. Once a policy and/or standard is created it needs to be promptly implemented.
- c. Implementation – Implement the policies and standards and create over-all awareness with the system users and administrators. Implemented policies and/or standards require management and administration procedures.
- d. Management/Administration – Support the system with information security tasks, advice, and other services. The management and administration procedures should have audits/assessments conducted against them.
- e. Assess/Audit – Develop and perform security audit processes and services. Audits and assessments often lead to the discovery of risk which requires a risk analysis.

4) Hardware characteristics for the 3 main components of the CAMS system, CRM, BW and ECC

	Description	CRM	BW	ECC
Hardware Characteristics				
<i>Hosts</i>	Suse Linux Virtual Machines	2 node VM	2 node VM	2 node VM
<i>Servers</i>	HPE Superdome Flex Enterprise Server	HP SD Flex	HP SD Flex	HP SD Flex
<i>Database</i>	HPE Superdome Flex HANA Appliance	HP SDx HANA	HP SDx HANA	HP SDx HANA
<i>Network Devices</i>	HPE Ethernet 10/25GB 2-port Adapter	10/25GB 2-port	10/25GB 2-port	10/25GB 2-port
<i>Storage (in Gigs)</i>	Hitachi and HPE SAN	98589	99410	26178
<i>Archival Equipment</i>	N/A	N/A	N/A	N/A

5) Software characteristics for the 3 main components of the CAMS system, CRM, BW and ECC

Software Characteristics	Description	CRM	BW	ECC
<i>GUI</i>	SAP HANA Cockpit, Browser/Mobile App, SAPGUI	Yes	Yes	Yes
<i>Procedural Language</i>	ABAP Managed Database Procedures (AMDP)	Yes	Yes	Yes
<i>Object-Oriented Language</i>	ABAP, Java, Node.js, Python	Yes	Yes	Yes
<i>Operating System</i>	Suse Linux Enterprise Server, Windows 2019, Windows 2016	Yes	Yes	Yes
<i>Embedded Program</i>	C/C++, .Net, Node.JS, Java and Python	Yes	Yes	Yes
<i>Batch Program</i>	ABAP	Yes	Yes	Yes

6) Existing system or process documentation

Internal and external interfaces:

187 Unique Inbound/Outbound Files

- Inbound = 136
- Outbound = 51

SAP S/4HANA upgrade project is consistent with the agency’s software and hardware platforms.

The solution is scalable and able to meet the departments long term systems requirements.

b. Current System Resource Requirements

1. Hardware and software requirements.

Hardware and Software Requirements	Description	CRM	BW	ECC

SCHEDULE IV-B: CAMS TRANSITION TO SAP S/4

CPU	Intel Xeon-Platinum 8360H (3.0Ghz/24Core) Processor	3.0Ghz/24Core	3.0Ghz/24Core	3.0Ghz/24Core
CPU (HANA Appliance)	Intel Xeon-Platinum 8380HL (2.9Ghz/28Core) Processor	2.9Ghz/28Core	2.9Ghz/28Core	2.9Ghz/28Core
Memory (in Gigs)	HPE Quad Rank DDR4 Memory	21000	25300	5700

2. Cost/availability of maintenance or service for existing system hardware or software: For CAMS, the Child Support Program currently budgets \$346,873 annually for hardware maintenance and \$2,153,091 annually for software maintenance.
3. Staffing requirements: the CAMS system is supported by the Child Support Program Enterprise System Support Team that provides functional and development support. The Information Services Program provides services for central printing, batch job management and monitoring, service desk, network availability, security, Basis and Windows support. These teams include state staff and staff augmentation contractors. The Northwest Regional Data Center hosts the physical CAMS systems and provides services for connectivity, storage area network, backups, operating systems and disaster recovery.
4. Summary of the cost to operate the existing system (detailed costs will be entered in the Cost-Benefit Analysis Worksheets): The current annual cost to operate CAMS is \$28.3 million. This includes hardware, software, salaries and benefits, contractors, and data center costs.

c. Current System Performance

1. The system has the ability to meet current and projected workload requirements.
2. Users and technical staff are satisfied with the system.
3. No capacity or reliability problems have been experienced or are anticipated.

2. Information Technology Standards

Department and State Standards

The CAMS system is federally certified by the Federal Office of Child Support Services. System security is paramount, actions to be compliant with NIST and PII standards and Rules 60GG-2 and 60GG-3, F.A.C., State of Florida Cybersecurity Standards and Data Center Operations will continue to be taken.

B. Current Hardware and/or Software Inventory

CAMS current SAP environment consists of a total of 112 windows hosts and 10 HANA appliances spanning across Sandbox, Development, Quality Assurance, Pre-Production, Production and Disaster Recovery instances. The software running on each server is shown in column M.



CAMS Landscape
Server list-v2.xlsx

C. Proposed Technical Solution

1. Technical Solution Alternatives

SAP is ending support for Business Suite 7 and SAP NetWeaver in 2027 with extended support available at a premium through 2030. SAP has announced no plans to support Business Suite 7 or SAP NetWeaver after 2030.

The alternatives available to include the following:

- Allow CAMS to be maintained in unsupported SAP Business Suite 7 and SAP NetWeaver technology at an increased cost in support and maintenance. CAMS will not receive further SAP technology upgrades or new features after December 2027.

- Modernize CAMS by migrating to S/4 (S/4HANA and BW/4HANA) maintaining CAMS's existing customizations and adopting custom code and data to the new SAP S/4HANA features. This positions CAMS to maintain modern security protection, industry and regulatory compliance, and continued SAP technology updates.
- Replace CAMS with a new non-SAP based system.

The Department considered four operating models including, one which is fully on-premises using commercial off-the-shelf hardware at the state data center, another model which uses server hardware managed and maintained by a professional services company but located on-premises (hybrid-cloud), as well as two models using FedRAMP-compliant public cloud offerings.

2. Rationale for Selection

The following criteria were taken into consideration:

- Preserving previous system investments by state and federal government
- Overall risks of implementation alternatives and operating solutions
- Disruption of operational processing
- Cost and time of alternatives and operating solutions

The Department finds that modernizing CAMS by migrating to SAP S/4 is the only alternative that preserves the over \$300 million investment made by the state and federal governments to develop and implement the system. It also recognizes that when SAP was originally selected as the platform for CAMS that the commercial off-the-shelf software would be continuously upgraded to make improvements to meet market demand for new functionality and security. The Department has been able to complete all previous upgrades from SAP to CAMS within existing budget and resources.

The Department is proposing the hybrid-cloud solution as it is the operating solution based on project timeline, conversion complexity, data migration, lowest cost, least risk and offers the greatest flexibility to convert to another solution at a future time. Additionally, the hybrid-cloud avoids the requirement of the cloud model for a new installation of the system before the conversion.

3. Recommended Technical Solution

The recommended technical solution is to upgrade CAMS to S/4HANA using a hybrid-cloud operating model to allow the Department to receive continued SAP support and leverage modernized tools and functionalities in the newer technology.

The solution is recommended for the following reasons:

- Reduces implementation risk
- Reduces integration complexity
- Lowest cost
- Ability to leverage SAP tools and assistance
- Maximum flexibility at the end of the project

D. Proposed Solution Description

1. Summary Description of Proposed System

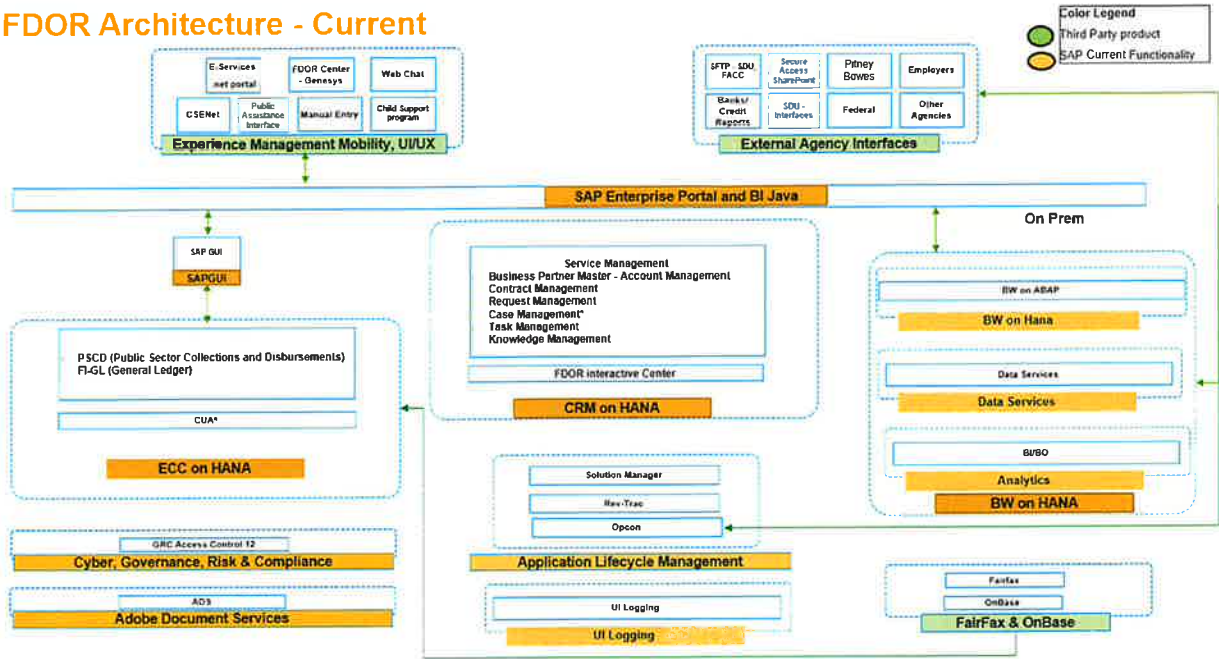
- a. System type: Enterprise Resource Planning (ERP)
- b. Connectivity requirements: no change
- c. Requirements for security, privacy, confidentiality, and public access to comply with applicable federal/state laws, including sections 282.601-282.606, F.S.: no change
- d. Development and procurement approach: following standard development and procurement processes
- e. Internal and external interfaces: no change

- f. Maturity and life expectancy of the technology: SAP S/4HANA was launched in February 2015 with introduction of cloud and on-premises editions. The latest version was made available in 2022. Both cloud and on-premises editions consist of updated and new features including finance, sales, and product lifecycle management. Currently SAP releases upgrades to its on-premises SAP S/4HANA edition once a year and twice a year for SAP S/4HANA Cloud edition with no end of product lifecycle dates. SAP has committed to support SAP S/4HANA through 2040.
- g. Other system(s) proposed solutions integrate with CAMS via on-premises solution or SAP BTP Services.
- h. Required data center services to be provided by the state data center or other service provider: The Northwest Regional Data Center will house the hardware and provide power.
- i. Anticipated software requirements: Any identified coding and configuration of software will be provided by Department resources.
Anticipated ongoing operating costs: Anticipated ongoing operating costs have been identified and are reflected in the Cost Benefit Analysis.

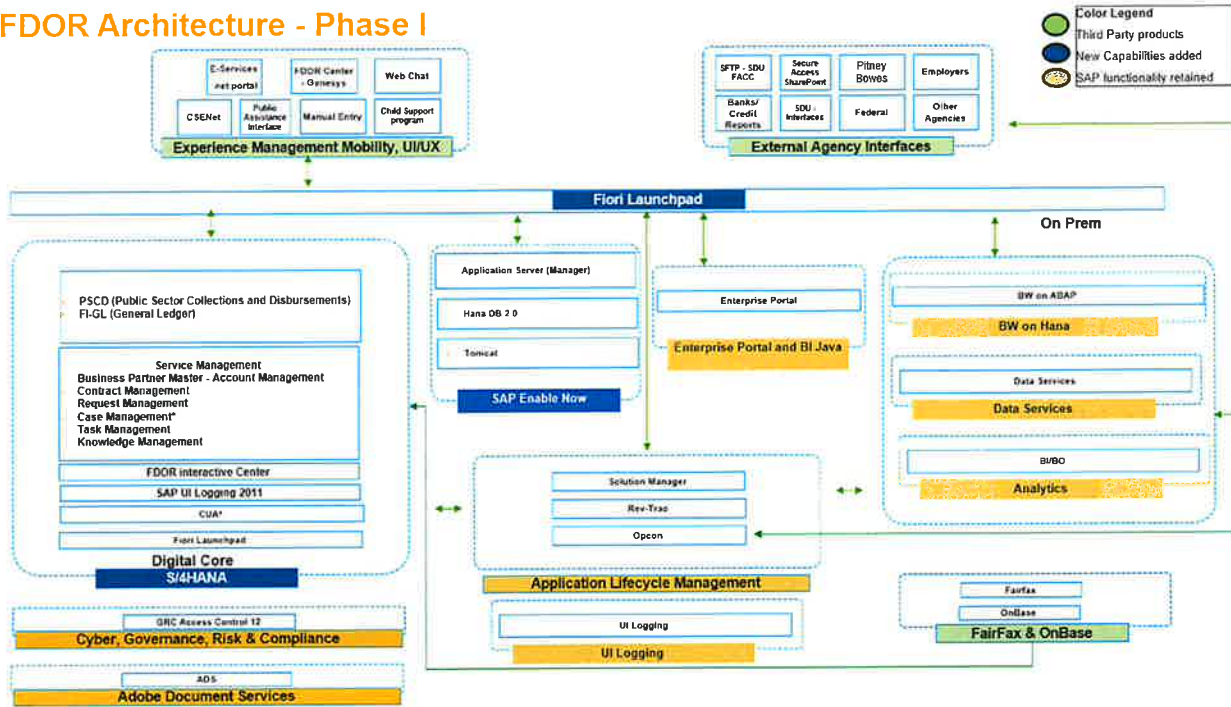
The Department plans to approach the project as follows:

- 1. Preparation:
 - a. Data optimization
 - b. Access control and roles normalization
 - c. Data Volume management
- 2. System Conversion:
 - a. Migrate ECC to S/4HANA and Move CRM to S/4HANA
 - b. Introduce SAP Fiori for improved user experience
 - c. Custom code adoption
 - d. SAP GRC upgrade
 - e. SAP UI Logging upgrade
- 3. Upgrade
 - a. Upgrade BW to BW/4HANA
 - b. Introduce BTP services to modernize Document management, workflow management and application development
 - c. Maximize self-service analytics by adopting SAC (SAP Analytics Cloud) and BW/4HANA
- 4. Anticipated technical platform and hardware requirements

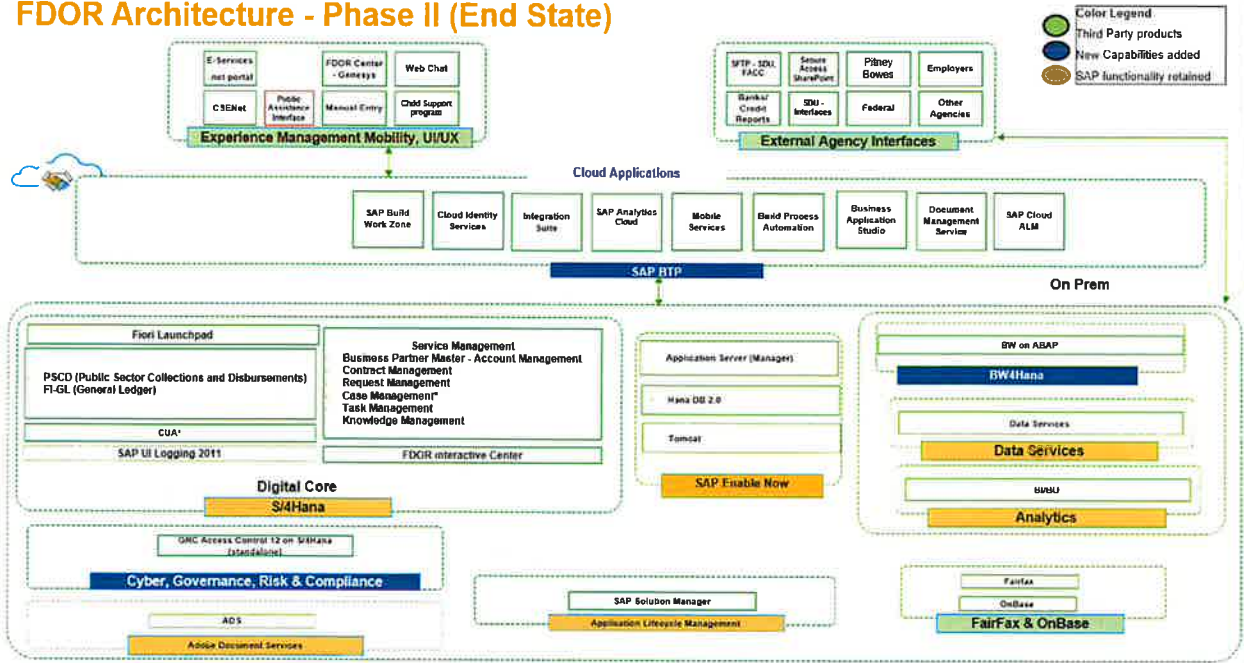
FDOR Architecture - Current



FDOR Architecture - Phase I



FDOR Architecture - Phase II (End State)



2. Resource and Summary Level Funding Requirements for Proposed Solution (if known)

The proposed solution is anticipated to cost \$97.6 million to implement. Of that amount, \$12 million is requested using federal performance incentives, \$29.1 million is non-recurring General Revenue and \$56.5 million is federal financial participation.

Beginning in FY 2027-28, the annual cost of operating CAMS is anticipated to be \$8.2 million greater than the current cost. With federal financial participation, the General Revenue portion of that cost is \$2.8 million. For that investment, the state will have CAMS on a platform that that SAP has committed to support through 2040.

E. Capacity Planning

(historical and current trends versus projected requirements)

Storage Growth

Exhibit VI-1: CAMS Database Storage and Growth Rate highlights the database storage usage and the annual growth rate. Growth rates for database storage are expected to continue at these rates to support ongoing Child Support processing.

Database Name	Type	Database Size (Terabytes)	Used in %	Annual growth rate
CRM	HANA DB	5.91	38	15.68%
BW	HANA DB	6.65	22.9	10.82%
ECC	HANA DB	5.91	19.7	28.6%

Exhibit VI-1: CAMS Database Storage and Growth Rate

VII. Schedule IV-B Project Management Planning

Federal law requires each state child support program have a federally certified automated computer system that has the capability to perform detailed federal requirements [42 USC 654a(a)]. Section 409.2557(1), F.S., designates the Department of Revenue as the state agency responsible for the administration of Florida's child support program.

As noted in the Project Risk Assessment, the Department received funding for SFY 2023-24 for project planning support and will use this funding to develop a project schedule that specifies project tasks, go/no go decision points, milestones and resources. Checkpoints will require Program Director sign-off before commencing the next activity.

The Department spent extensive time conducting a thorough assessment of the CAMS environment and project planning for the S/4 upgrade. These activities included working with SAP at length on landscape optimization, system and functional readiness checks, custom objects analysis, deployment strategies and project planning for the S/4 upgrade to CAMS. The Department is providing SAP's proposed approaches to the upgrade and timeframes that can be expected based on their detailed understanding of the outcome of the CAMS assessment checks and their experience with other customers upgrading to S/4.

A. Project Scope

Planning, preparing, and executing the migration of the CAMS from SAP Business Suite 7 and SAP NetWeaver to SAP S/4HANA and BW/4HANA will involve transferring the custom code, data, and functionality of CAMS to the new SAP S/4 system.

1. Purpose

The Department is proposing to migrate CAMS to SAP S/4HANA due to SAP Business Suite 7 and SAP NetWeaver versions used in CAMS not being supported by SAP in 2027 and to ensure uninterrupted service to the state and families. Additionally, SAP S/4HANA has enhanced security features to mitigate potential risks, ensuring the Department stay compliant with industry regulations and security standards and will allow the Department to fully utilize the capabilities of the HANA database.

B. Project Approach

1. High-level Project Approach

The Department intends to follow SAP recommendations to pursue a phased implementation for the CAMS Upgrade to S/4.

1. Preparation includes all necessary actions required in the current CAMS system to prepare for the initial system conversion to S/4.
2. System Conversion includes establishing the S/4HANA digital core by moving the architecture to a modern platform.
3. Upgrade includes leveraging multiple features of the SAP BTP to modernize the CAMS integration, workflow management, document management, and application development.

For more details on the proposed Phased Approach, please refer to the plan below:

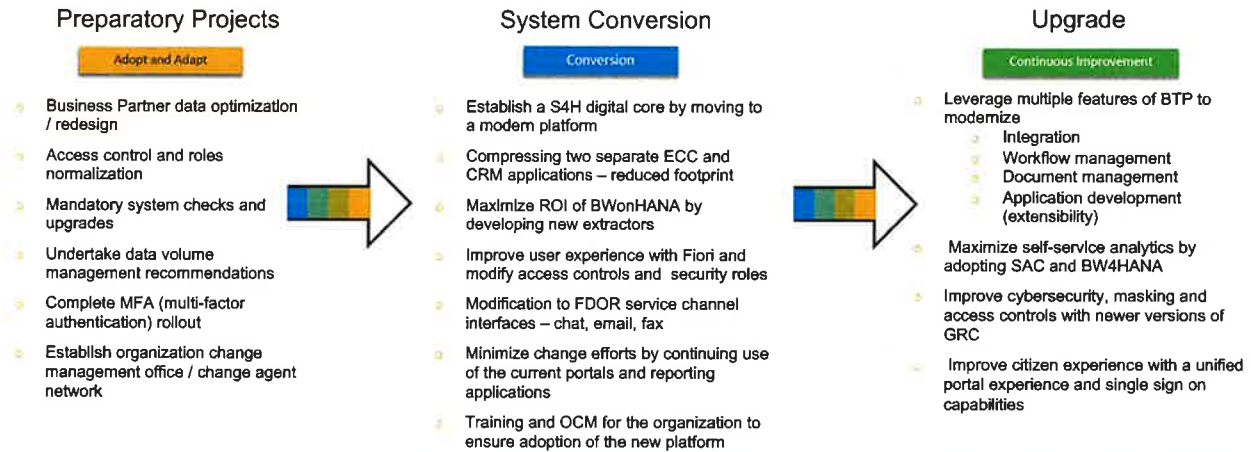


Exhibit VII-1: High-Level Project Approach

2. Approach to System Conversion

The approach to System Conversion is broken into several smaller steps.

1. Preparatory Phase includes master data cleansing and normalization. This will require data volume management. The Department will perform mandatory system upgrades (support packs and versions) to prepare for the S/4 system conversion of CAMS.
2. Prepare Phase includes all necessary prerequisites and preparation (team staffing, hardware procurement, milestone plans, etc.) and a full CRM process analysis. This phase includes identifying custom code objects in CAMS CRM system and preparing CAMS Sandbox for conversion
3. Explore Phase includes conversion of the Sandbox from NetWeaver to S/4. This will include assuring that the custom code is adjusted to be compliant with the newly integrated HANA DB and S/4 systems. CRM move will include Remediation and the BW extractors will be built. This phase includes time for initial testing, issue resolution, and Fit Gap analysis.
4. Realize Phase includes all necessary system conversions to Development environment, system build, unit testing and issue resolution, system conversions to Quality and Pre-prod environments, user acceptance testing, creating a dry run of the system for production and creating a cutover plan for production.
5. Deploy Phase includes the final system conversion of the Production environment to S/4HANA, including the conversion of CRM and all post-conversion activities.
6. Run Phase is the maintenance phase and will include all needed support for operations, system monitoring, and optimization.

The figure below represents the high-level project schedule for system conversion.

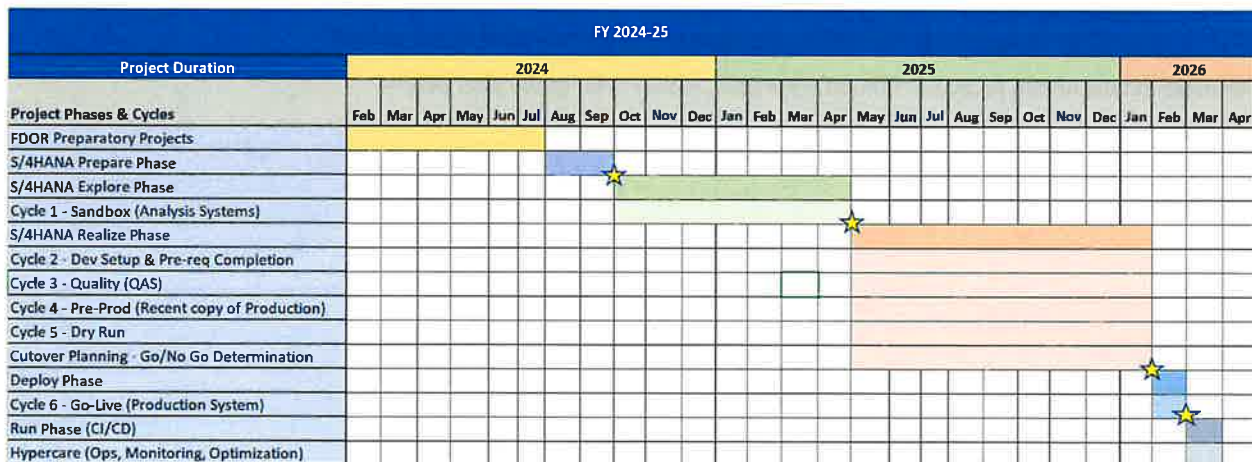


Exhibit VII-2: High-Level System Conversion Schedule

3. Project Organization

The Department Project Management Team will be headed by the Department Project Director.

The Project Director will be supported by other experienced Department staff proficient in areas of Budget, Project Management, Technical and Functional Management, and Communications throughout the project.

The team has implemented projects of greater scope. SAP software upgrades are a routine part of system maintenance. The Program has Maintenance Plans and associated Project Management standard processes and plans already established. These same processes will be used for this project. The Program Management Planning Team (PROMPT) is comprised of seasoned Program leadership who will be instrumental in the project. The Program Director will approve the plans.

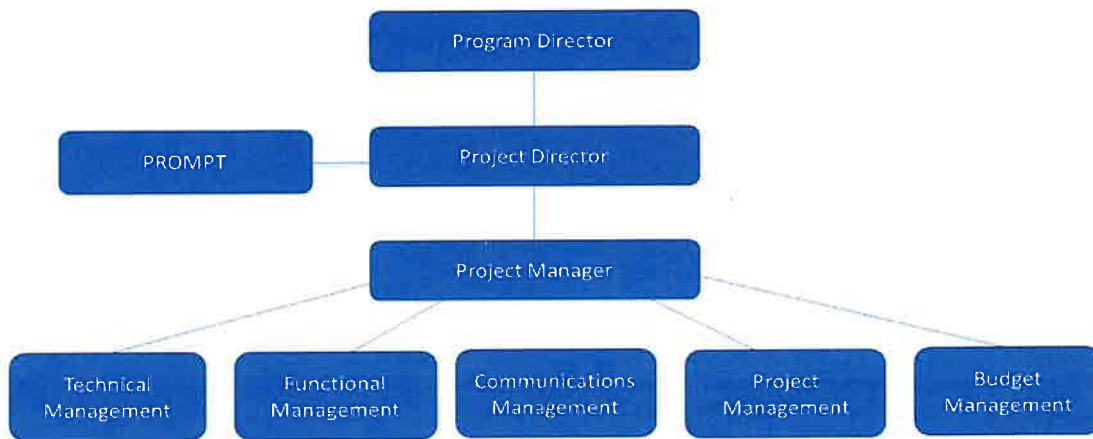


Exhibit VII-3: Project Organization

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

Role Name	Description
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 • Controls project budget
Project Director	<ul style="list-style-type: none"> • Has overall responsibility for the successful development and implementation of the project • Liaison for resources

Role Name	Description
Project Manager	<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 Oversees the Project Management Office for the project Coordinates project resources, budgets and contract management Coordinates with the Project Director for resources Reports to the Project Director
Project Management	<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 Prepare formal project reports and presentations
Technical Management	<ul style="list-style-type: none"> Responsible for technical resources and associated work Manages the project schedule technical tasks
Functional Management	<ul style="list-style-type: none"> Responsible for functional resources and associated work Manages the project schedule functional tasks
Budget Management	<ul style="list-style-type: none"> Implements, monitors, and, if necessary, and adjusts project budget Provides budget related input into project scope and contract change decision making process
Communications Management	<ul style="list-style-type: none"> Responsible for project communications

Exhibit VII-4: Project Organization Members - Roles & Descriptions

4. Quality Assurance Plan

The project will follow existing CAMS maintenance plans and processes to ensure standards are followed.

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

Exhibit VII-5: 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 CAMS maintenance processes
- F. Program 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.

5. 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 CAMS maintenance 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 that were rated medium and should be mitigated early in the project.

6. Implementation Approach

As noted previously, the Department spent extensive time with SAP to conduct readiness checks and project planning for the S/4 upgrade to CAMS. The Department plans to approach implementation using the SAP Activate Methodology. The S/4 upgrade to CAMS will occur in two sets of 6 cycles each for both CRM and ECC environments. This plan will target the conversion of the CAMS Sandbox, Development, Quality, Pre-prod, and Production systems. Both cycle sets are captured below:

ECC System Conversion:

SAP S/4HANA ECC System Conversion

- Legend
- CEP – SID of current production environment
 - SBX – SID of TEP copy (you can choose anything you want as SID)
 - CED – SID of current DEV system
 - TEX – SID of TEU copy (you can choose anything you want as SID)
 - CEQ – SID of current QA system
 - TEY – SID of TET copy (you can choose anything you want as SID)
 - CEP – Current preproduction system environment
 - PREy – Copy of PREx
 - SBX1 – SID of TEP copy (you can choose anything you want as SID)

Conversion Cycles					
Cycle 1	Cycle 2	Cycle 3	Cycle 4	Cycle 5	Cycle 6
<p>PRD to S/4HANA "Sandbox"</p> <p><u>Steps</u></p> <ul style="list-style-type: none"> a) Homogeneous system copy of CEP to SBX b) Conversion of SBX to targeted end-state <p><u>Purpose</u></p> <ul style="list-style-type: none"> Test software installation, HANA migration, S/4HANA data model conversion with a production copy Configure, Test S/4HANA Create a conversion cookbook Execute multiple technical iterations to become familiar with the process of converting the production system (if required) 	<p>DEV to S/4HANA DEV</p> <p><u>Steps</u></p> <ul style="list-style-type: none"> a) Homogeneous system copy of CED to TEX b) Conversion of TEX to targeted end-state <p><u>Purpose</u></p> <ul style="list-style-type: none"> Build temporary production support development environment (TEX) Convert to SAP S/4HANA development environment (TEU) Configure, Test S/4HANA Refine cookbook Custom code migration 	<p>QA to S/4HANA QA</p> <p><u>Steps</u></p> <ul style="list-style-type: none"> a) Homogeneous system copy of CEQ to TEY b) Conversion of TEY to targeted end-state <p><u>Purpose</u></p> <ul style="list-style-type: none"> Build temporary production support quality assurance environment (TEY) Convert to SAP S/4HANA QA environment (TET) Enhance cookbook Testing environment: <ul style="list-style-type: none"> Integration Functional regression Operational readiness User acceptance 	<p>PRE to S/4HANA "PRE"</p> <p><u>Steps</u></p> <ul style="list-style-type: none"> a) Homogeneous system copy of old CEX to new PREy b) Conversion of PREy to targeted end-state <p><u>Purpose</u></p> <ul style="list-style-type: none"> Build temporary production support PREy environment Convert to SAP S/4HANA PRE environment (PREx) Mock cutover Optimize/Verify E2E business downtime Finalize cookbook Finalize cutover plan Testing environment: <ul style="list-style-type: none"> Infrastructure testing Post-cutover operational performance testing 	<p>PRD to S/4HANA "Sandbox"</p> <p><u>Steps</u></p> <ul style="list-style-type: none"> a) Homogeneous system copy of CEP to SBX1 b) Conversion of SBX1 to targeted end-state <p><u>Purpose</u></p> <ul style="list-style-type: none"> Final dress rehearsal Validate E2E business downtime Validate final cookbook Validate cutover plan 	<p>PRD Conversion</p> <p><u>Steps</u></p> <ul style="list-style-type: none"> Conversion of CEP to targeted end-state <p><u>Purpose</u></p> <ul style="list-style-type: none"> Establish new S/4HANA production environment <p><u>Note</u></p> <ul style="list-style-type: none"> Execute end-to-end (E2E) business downtime precisely as defined within the cutover plan Execute technical steps precisely as defined in the cookbook

Exhibit VII-6: SAP S/4HANA ECC System Conversion

CRM Move:

Conversion Cycles					
Cycle 1	Cycle 2	Cycle 3	Cycle 4	Cycle 5	Cycle 6
<p>S/4HANA "Sandbox" build</p> <p><u>Source</u></p> <p>CRM SBX → S/4HANA SBX</p> <p><u>Steps</u></p> <ol style="list-style-type: none"> Import of customizing and workbench requests from SAP CRM system Resolving transport request errors Custom code remediation Data extraction from source Data upload in S/4HANA SBX Functional unit testing <p><u>Purpose</u></p> <ol style="list-style-type: none"> Check and test the methodologies used for CRM Move as well as migration build work 	<p>DEV to S/4HANA DEV</p> <p><u>Source / Target</u></p> <p>CRM DEV → S/4HANA DEV</p> <p><u>Steps</u></p> <ol style="list-style-type: none"> Move transport requests from S/4HANA SBX to S/4HANA DEV Limited data extraction and upload <p><u>Purpose</u></p> <ol style="list-style-type: none"> Move CRM functionality into development system Configure, test S/4HANA system further. Allow customer to have a first hand look into the converted system. 	<p>QA to S/4HANA QA</p> <p><u>Source / Target</u></p> <p>CRM QA → S/4HANA QA</p> <p><u>Steps</u></p> <ol style="list-style-type: none"> Move transport requests from S/4HANA DEV to S/4HANA QA Full data extraction and upload <p><u>Purpose</u></p> <ol style="list-style-type: none"> Validate solution end to end in the new environment (QA) via SIT and UAT cycles. Performance testing 	<p>PRE to S/4HANA "PRE"</p> <p><u>Source / Target</u></p> <p>CRM PRE-PRD → S/4HANA PRE-PRD</p> <p><u>Steps</u></p> <ol style="list-style-type: none"> Move transport requests from S/4HANA QA to S/4HANA PRE – PRD system Full data extraction and upload <p><u>Purpose</u></p> <ol style="list-style-type: none"> Prepare for actual production build Mock cutover Optimize/Verify E2E business downtime Validate cutover plan 	<p>PRD to S/4HANA "Dress Rehearsal"</p> <p><u>Source / Target</u></p> <p>S/4HANA Pre-PRD (Transports) → SBX1 CRM PRD (Data) → SBX1</p> <p><u>Steps</u></p> <ol style="list-style-type: none"> Move transport requests from S/4HANA PRE-PRD to development system Full data extraction and upload <p><u>Purpose</u></p> <ol style="list-style-type: none"> Final dress rehearsal Validate E2E business downtime Finalize cutover plan 	<p>PRD Conversion</p> <p><u>Source / Target</u></p> <p>S/4HANA PRE-PRD (Transports) → S/4HANA PRD CRM PRD (Data) → S/4HANA PRD</p> <p><u>Steps</u></p> <ol style="list-style-type: none"> Move transport requests from S/4HANA PRE-PRD to new production system. Full data extraction and upload

Exhibit VII-7: SAP S/4HANA CRM Move

The implementation for System Conversion (identified in the diagrams below) is expected to take approximately 75 weeks including actions to prepare CAMS for migration. The implementation plan may be affected during testing for cycles 3, 4, and 5 depending on severity of defects that occur. The cycles for CRM and ECC are expected to run parallel to each other.

The implementation timeline is presented below:

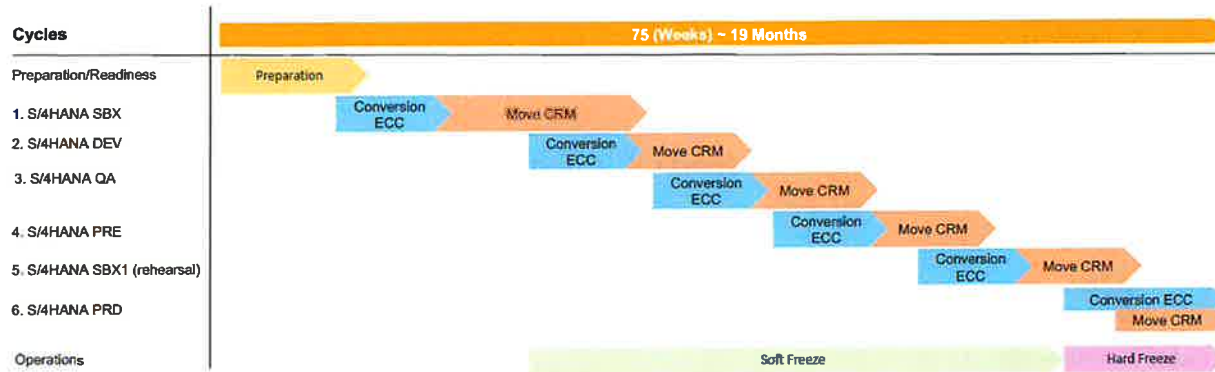


Exhibit VII-8: Iterative Conversion Cycles

SAP Recommended Strategy for System Conversion

The Intended Strategy for Phase 1

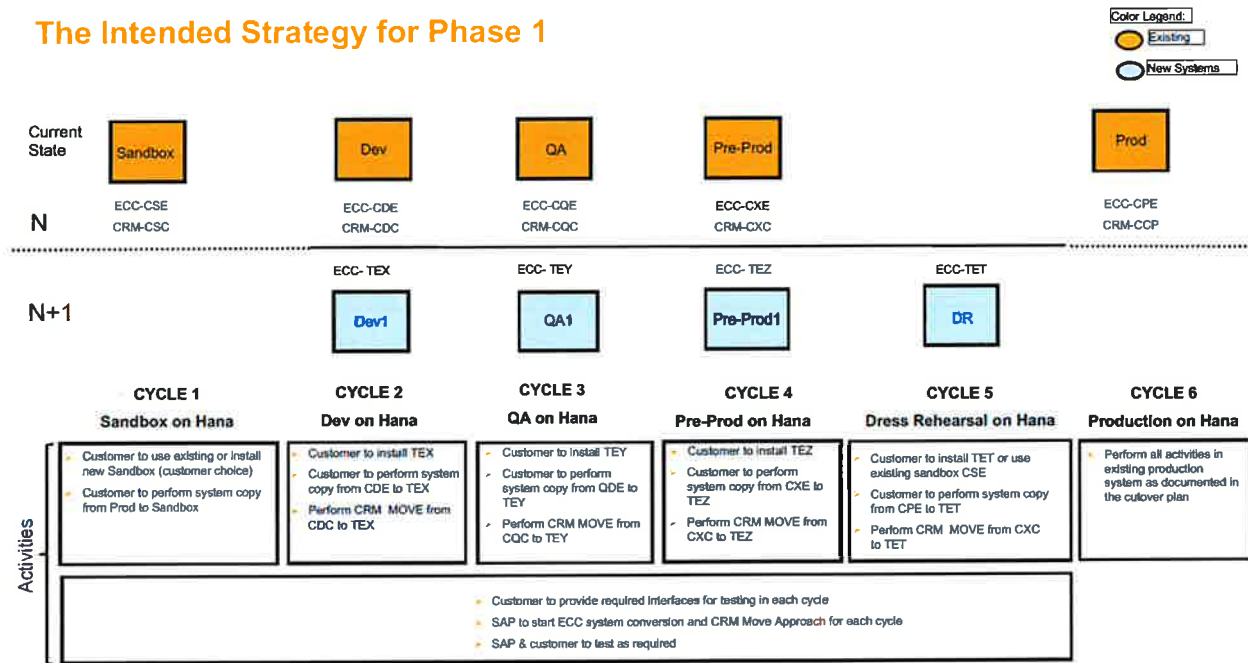


Exhibit VII-9: Strategy for System Conversion

VIII. Appendices

A. Cost Benefit Analysis Tool

The following embedded document represents Appendix A - Cost Benefit Analysis FY 2024-25 for S/4 Upgrade to CAMS.



Appendix A - CBA
FY24-25 - CAMS S4 L











B. Risk Assessment Tool

The following embedded document represents Appendix B - Project Risk Assessment FY 2024-25 for S/4 Upgrade to CAMS.



CAMS Transition to
SAP S 4 Risk Assessn

C. Referenced Quotes

 Amazon - Direct Connect Estimate[2].	 Amazon-Managed Services Estimate.ms	 Amazon-Quote-FL Dept of Revenue Co	 HPE GreenLake - AMS PPT Florida Dej	 NWRDC-Estimate_3 578_from_Northwes
 HPE-Managed Services Estimate.pp	 HPE-Quote-NQ0570 6739-02.pdf	 Microsoft-Azure-RO M_FL CAMS_Overall	 NWRDC-Estimate_3 579_from_Northwes	 Xiting-2023-07-17 - XAMS Quote - Floric

CBAForm 1 - Net Tangible Benefits

Agency	Revenue	Project	CAMS Upgrade to S/4
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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 2024-25			FY 2025-26			FY 2026-27			FY 2027-28			FY 2028-29		
	(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	\$22,541,559	\$0	\$22,541,559	\$22,541,559	\$0	\$22,541,559	\$22,541,559	\$0	\$22,541,559	\$22,541,559	\$0	\$22,541,559	\$22,541,559	\$0	\$22,541,559
A.b Total Staff	172.00	0.00	172.00	172.00	0.00	172.00	172.00	0.00	172.00	172.00	0.00	172.00	172.00	0.00	172.00
A-1.a. State FTEs (Salaries & Benefits)	\$8,739,627	\$0	\$8,739,627	\$8,739,627	\$0	\$8,739,627	\$8,739,627	\$0	\$8,739,627	\$8,739,627	\$0	\$8,739,627	\$8,739,627	\$0	\$8,739,627
A-1.b. State FTEs (#)	94.00	0.00	94.00	94.00	0.00	94.00	94.00	0.00	94.00	94.00	0.00	94.00	94.00	0.00	94.00
A-2.a. OPS Staff (Salaries)	\$321,567	\$0	\$321,567	\$321,567	\$0	\$321,567	\$321,567	\$0	\$321,567	\$321,567	\$0	\$321,567	\$321,567	\$0	\$321,567
A-2.b. OPS (#)	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00
A-3.a. Staff Augmentation (Contract Cost)	\$13,480,365	\$0	\$13,480,365	\$13,480,365	\$0	\$13,480,365	\$13,480,365	\$0	\$13,480,365	\$13,480,365	\$0	\$13,480,365	\$13,480,365	\$0	\$13,480,365
A-3.b. Staff Augmentation (# of Contractors)	72.00	0.00	72.00	72.00	0.00	72.00	72.00	0.00	72.00	72.00	0.00	72.00	72.00	0.00	72.00
B. Application Maintenance Costs	\$3,974,362	\$0	\$3,974,362	\$3,974,362	\$0	\$3,974,362	\$3,974,362	\$0	\$3,974,362	\$3,995,893	\$6,417,355	\$10,413,248	\$4,017,424	\$6,395,824	\$10,413,248
B-1. Managed Services (Staffing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$557,487	\$557,487	\$0	\$557,487	\$557,487
B-2. Hardware	\$1,821,271	\$0	\$1,821,271	\$1,821,271	\$0	\$1,821,271	\$1,821,271	\$0	\$1,821,271	\$1,821,271	\$0	\$1,821,271	\$1,821,271	\$0	\$1,821,271
B-3. Software	\$2,153,091	\$0	\$2,153,091	\$2,153,091	\$0	\$2,153,091	\$2,153,091	\$0	\$2,153,091	\$2,174,622	\$5,859,868	\$8,034,490	\$2,196,152	\$5,838,337	\$8,034,490
B-4. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. Data Center Provider Costs	\$1,594,708	\$0	\$1,594,708	\$1,594,708	\$0	\$1,594,708	\$1,594,708	\$0	\$1,594,708	\$1,594,708	\$1,817,094	\$3,411,802	\$1,594,708	\$1,817,094	\$3,411,802
C-1. Managed Services (Staffing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-2. Infrastructure	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-3. Network / Hosting Services	\$1,489,716	\$0	\$1,489,716	\$1,489,716	\$0	\$1,489,716	\$1,489,716	\$0	\$1,489,716	\$1,489,716	\$1,817,094	\$3,306,810	\$1,489,716	\$1,817,094	\$3,306,810
C-4. Disaster Recovery	\$104,992	\$0	\$104,992	\$104,992	\$0	\$104,992	\$104,992	\$0	\$104,992	\$104,992	\$0	\$104,992	\$104,992	\$0	\$104,992
C-5. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D. Plant & Facility Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E. Other Costs	\$210,000	\$0	\$210,000	\$210,000	\$0	\$210,000	\$210,000	\$0	\$210,000	\$210,000	\$0	\$210,000	\$210,000	\$0	\$210,000
E-1. Training	\$150,000	\$0	\$150,000	\$150,000	\$0	\$150,000	\$150,000	\$0	\$150,000	\$150,000	\$0	\$150,000	\$150,000	\$0	\$150,000
E-2. Travel	\$60,000	\$0	\$60,000	\$60,000	\$0	\$60,000	\$60,000	\$0	\$60,000	\$60,000	\$0	\$60,000	\$60,000	\$0	\$60,000
E-3. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total of Recurring Operational Costs	\$28,320,629	\$0	\$28,320,629	\$28,320,629	\$0	\$28,320,629	\$28,320,629	\$0	\$28,320,629	\$28,342,160	\$8,234,449	\$36,576,609	\$28,363,691	\$8,212,918	\$36,576,609
F. Additional Tangible Benefits:		\$22,231,854			\$23,934,812			\$9,039,967			\$5,434,736			\$5,420,526	
F-1. Federal Participation	\$18,691,615	\$22,231,854	\$40,923,469	\$18,691,615	\$23,934,812	\$42,626,427	\$18,691,615	\$9,039,967	\$27,731,582	\$18,705,826	\$5,434,736	\$24,140,562	\$18,720,036	\$5,420,526	\$24,140,562
F-2. Specify		\$0			\$0			\$0			\$0			\$0	
F-3. Specify		\$0			\$0			\$0			\$0			\$0	
Total Net Tangible Benefits:		\$22,231,854			\$23,934,812			\$9,039,967			(\$2,799,713)			(\$2,792,392)	

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 50%
Placeholder	<input type="checkbox"/>	Confidence Level

1.289557456

	A	B	C	D	E	F	G	H	I	J	K	L	M	T
1	Revenue			CAMS Upgrade to S/4										
2	<i>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.</i>													
3				\$ -	\$ 45,684,627			\$ 36,264,866			\$ 13,696,919		\$ 95,646,412	
4	Item Description <i>(remove guidelines and annotate entries here)</i>	Project Cost Element	Appropriation Category	Current & Previous Years Project-Related Cost	YR 1 #	YR 1 LBR	YR 1 Base Budget	YR 2 #	YR 2 LBR	YR 2 Base Budget	YR 3 #	YR 3 LBR	YR 3 Base Budget	TOTAL
5	Costs for all state employees working on the project.	FTE	S&B	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
6	Costs for all OPS employees working on the project.	OPS	OPS	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
7	Staffing costs for personnel using Time & Expense.	Staff Augmentation	Contracted Services	\$ -	0.00	\$ 5,498,862	\$ -	0.00	\$ 8,548,449	\$ -	0.00	\$ 1,025,800	\$ -	\$ 15,073,111
8	Project management personnel and related deliverables.	Project Management	Contracted Services	\$ -	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	\$ -	\$ -	\$ -
10	Staffing costs for all professional services not included in other categories.	Consultants/Contractors	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	2A	\$ -	\$ -	\$ -
11	Separate requirements analysis and feasibility study procurements.	Project Planning/Analysis	Contracted Services	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
12	Hardware purchases not included in data center services.	Hardware	OCO	\$ -		\$ 3,170,413	\$ -		\$ -	\$ -		\$ -	\$ -	\$ 3,170,413
13	Commercial software purchases and licensing costs.	Commercial Software	Contracted Services	\$ -		\$ 23,531,048	\$ -		\$ 8,244,938	\$ -		\$ 8,244,938	\$ -	\$ 40,020,924
14	Professional services with fixed-price costs (i.e. software development, installation, project documentation)	Project Deliverables	Contracted Services	\$ -		\$ 10,997,723	\$ -		\$ 17,096,898	\$ -		\$ 2,051,600	\$ -	\$ 30,146,221
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	\$ -		\$ 2,314,038	\$ -		\$ 2,202,038	\$ -		\$ 2,202,038	\$ -	\$ 6,718,114
17	Other contracted services not included in other categories.	Other Services	Contracted Services	\$ -		\$ 172,543	\$ -		\$ 172,543	\$ -		\$ 172,543	\$ -	\$ 517,629
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	\$ 45,684,627	\$ -	0.00	\$ 36,264,866	\$ -	0.00	\$ 13,696,919	\$ -	\$ 95,646,412

CBAForm 2 - Project Cost Analysis

Agency	Revenue	Project	CAMS Upgrade to S/4
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PROJECT COST SUMMARY	PROJECT COST SUMMARY (from CBAForm 2A)					TOTAL
	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	
TOTAL PROJECT COSTS (*)	\$45,684,627	\$36,264,866	\$13,696,919	\$0	\$0	\$95,646,412
CUMULATIVE PROJECT COSTS <small>(includes Current & Previous Years' Project-Related Costs)</small>	\$45,684,627	\$81,949,493	\$95,646,412	\$95,646,412	\$95,646,412	
Total Costs are carried forward to CBAForm3 Project Investment Summary worksheet.						

PROJECT FUNDING SOURCES	PROJECT FUNDING SOURCES - CBAForm 2B					TOTAL
	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	
General Revenue	\$11,452,773	\$12,330,054	\$4,656,952	\$0	\$0	\$28,439,779
Trust Fund	\$12,000,000	\$0	\$0	\$0	\$0	\$12,000,000
Federal Match <input type="checkbox"/>	\$22,231,854	\$23,934,812	\$9,039,967	\$0	\$0	\$55,206,633
Grants <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Other <input type="checkbox"/> Specify	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INVESTMENT	\$45,684,627	\$36,264,866	\$13,696,919	\$0	\$0	\$95,646,412
CUMULATIVE INVESTMENT	\$45,684,627	\$81,949,493	\$95,646,412	\$95,646,412	\$95,646,412	

Characterization of Project Cost Estimate - CBAForm 2C		
Choose Type	Estimate Confidence	Enter % (+/-)
Detailed/Rigorous	Confidence Level	
Order of Magnitude	Confidence Level	50%
Placeholder	Confidence Level	

CBAForm 3 - Project Investment Summary

Agency	Revenue	Project	CAMS Upgrade to S/4
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COST BENEFIT ANALYSIS – CBAForm 3A						
	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	TOTAL FOR ALL YEARS
Project Cost	\$45,684,627	\$36,264,866	\$13,696,919	\$0	\$0	\$95,646,412
Net Tangible Benefits	\$22,231,854	\$23,934,812	\$9,039,967	(\$2,799,713)	(\$2,792,392)	\$49,614,528
Return on Investment	(\$23,452,773)	(\$12,330,054)	(\$4,656,952)	(\$2,799,713)	(\$2,792,392)	(\$46,031,884)
Year to Year Change in Program Staffing	0	0	0	0	0	

RETURN ON INVESTMENT ANALYSIS – CBAForm 3B		
Payback Period (years)	NO PAYBACK	Payback Period is the time required to recover the investment costs of the project.
Breakeven Fiscal Year	NO PAYBACK	Fiscal Year during which the project's investment costs are recovered.
Net Present Value (NPV)	(\$43,416,641)	NPV is the present-day value of the project's benefits less costs over the project's lifecycle.
Internal Rate of Return (IRR)	NO IRR	IRR is the project's rate of return.

Investment Interest Earning Yield – CBAForm 3C					
Fiscal Year	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Cost of Capital	2.90%	3.10%	3.30%	3.40%	3.50%

	B	C	D	E	F	G	H	
3	Project		CAMS Transition to SAP S/4					
4	Agency		Department of Revenue					
5	Agency		Department of Revenue					
6	FY 2024-25 LBR Issue Code:			FY 2024-25 LBR Issue Title:				
7	Issue Code 36314C0			Child Support Automated Management System (CAMS) Transition to SAP S/4				
8	Risk Assessment Contact Info (Name, Phone #, and E-mail Address):							
9	Susan Bedenbaugh; 850-617-8222, Susan.Bedenbaugh@floridarevenue.com							
10	Executive Sponsor		Ann Coffin					
11	Project Manager		Susan Bedenbaugh					
12	Prepared By		Department of Revenue			9/1/2023		
14	Risk Assessment Summary							
15	Risk Assessment Summary							
16	Business Strategy	Level of Project Risk						
17								Most Aligned
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28	Least Aligned							
29								
30	Least Risk							
31								
32								
32		Most Risk						
34	Project Risk Area Breakdown							
35	Risk Assessment Areas						Risk Exposure	
36	Strategic Assessment						MEDIUM	
37	Technology Exposure Assessment						MEDIUM	
38	Organizational Change Management Assessment						LOW	
39	Communication Assessment						MEDIUM	
40	Fiscal Assessment						HIGH	
41	Project Organization Assessment						MEDIUM	
42	Project Management Assessment						MEDIUM	
43	Project Complexity Assessment						MEDIUM	
44	Project Complexity Assessment						MEDIUM	
45	Project Complexity Assessment						MEDIUM	
46	Project Complexity Assessment						MEDIUM	
47	Project Complexity Assessment						MEDIUM	
48	Project Complexity Assessment						MEDIUM	
49	Project Complexity Assessment						MEDIUM	
50	Project Complexity Assessment						MEDIUM	
51	Project Complexity Assessment						MEDIUM	
52	Project Complexity Assessment						MEDIUM	

	B	C	D	E	F	G	H
53	<i>Overall Project Risk</i>						HIGH

	B	C	D	E
1	Agency: Department of Revenue		Project: CAMS Transition to SAP S/4	
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	Documented with sign-off by stakeholders
9			Informal agreement by stakeholders	
10			Documented with sign-off by stakeholders	
11	1.03	Are the project sponsor, senior management, and other executive stakeholders actively involved in meetings for the review and success of the project?	Not or rarely involved	Most regularly attend executive steering committee meetings
12			Most regularly attend executive steering committee meetings	
13			Project charter signed by executive sponsor and executive team actively engaged in steering committee meetings	
14	1.04	Has the agency documented its vision for how changes to the proposed technology will improve its business processes?	Vision is not documented	Vision is 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	41% to 80% -- Some defined and documented
18			41% to 80% -- Some defined and documented	
19			81% to 100% -- All or nearly all defined and documented	
20	1.06	Are all needed changes in law, rule, or policy identified and documented?	No changes needed	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	Some
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	Minimal or no external use or visibility
29			Moderate external use or visibility	
30			Extensive external use or visibility	
31	1.09	What is the internal (e.g. state agency) visibility of the proposed system or project?	Multiple agency or state enterprise visibility	Use or visibility at division and/or bureau level only
32			Single agency-wide use or visibility	
33			Use or visibility at division and/or bureau level only	
34	1.10	Is this a multi-year project?	Greater than 5 years	Between 3 and 5 years
35			Between 3 and 5 years	
36			Between 1 and 3 years	
37			1 year or less	

	B	C	D	E
1	Agency: Department of Revenue		Project: CAMS Transition to SAP S/4	
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 for implementation and operations
11			External technical resources will be needed through implementation only	
12			Internal resources have sufficient knowledge for implementation and operations	
13	2.03	Have all relevant technical alternatives/ solution options been researched, documented and considered?	No technology alternatives researched	All or nearly all alternatives documented and considered
14			Some alternatives documented and considered	
15			All or nearly all alternatives documented and considered	
16	2.04	Does the proposed technical solution comply with all relevant agency, statewide, or industry technology standards?	No relevant standards have been identified or incorporated into proposed technology	Proposed technology solution is fully compliant with all relevant agency, statewide, or industry standards
17			Some relevant standards have been incorporated into the proposed technology	
18			Proposed technology solution is fully compliant with all relevant agency, statewide, or industry standards	
19	2.05	Does the proposed technical solution require significant change to the agency's existing technology infrastructure?	Minor or no infrastructure change required	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: Department of Revenue		Project: CAMS Transition to SAP S/4	
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	81% to 100% -- All or nearly all processes 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	Less than 1% 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)	Minor or no changes
22			Moderate changes	
23			Minor or no changes	
24	3.08	What is the expected change impact on other state or local government agencies as a result of implementing the project?	Extensive change or new way of providing/receiving services or information	Minor or no changes
25			Moderate changes	
26			Minor or no changes	
27	3.09	Has the agency successfully completed a project with similar organizational change requirements?	No experience/Not recently (>5 Years)	Recently completed project with similar change requirements
28			Recently completed project with fewer change requirements	
29			Recently completed project with similar change requirements	
30			Recently completed project with greater change requirements	

	B	C	D	E
1	Agency: Agency Name		Project: Project Name	
3	Section 4 -- Communication Area			
4	#	Criteria	Value Options	Answer
5	4.01	Has a documented Communication Plan been approved for this project?	Yes	No
6			No	
7	4.02	Does the project Communication Plan promote the collection and use of feedback from management, project team, and business stakeholders (including end users)?	Negligible or no feedback in Plan	Routine feedback in Plan
8			Routine feedback in Plan	
9			Proactive use of feedback in Plan	
10	4.03	Have all required communication channels been identified and documented in the Communication Plan?	Yes	Yes
11			No	
12	4.04	Are all affected stakeholders included in the Communication Plan?	Yes	Yes
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	Yes
21			No	

	B	C	D	E
1	Agency: Department of Revenue		Project: CAMS Transition to SAP S/4	
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	81% to 100% – All or nearly all 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	Greater than \$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	No
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	Requested and received
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	All or nearly all project benefits have been identified and 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	No payback
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)	Firm Fixed Price (FFP)
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	Just-in-time purchasing of hardware and software is documented in the project schedule
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	Contract manager assigned is not the procurement manager or the project manager
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	Some selection criteria and outcomes have been defined and documented
54			Some selection criteria and outcomes have been defined and documented	
55			All or nearly all selection criteria and expected outcomes have been defined and documented	
56	5.17	Does the procurement strategy use a multi-stage evaluation process to progressively narrow the field of prospective vendors to the single, best qualified candidate?	Procurement strategy has not been developed	Multi-stage evaluation not planned/used for procurement
57			Multi-stage evaluation not planned/used for procurement	
58			Multi-stage evaluation and proof of concept or prototype planned/used to select best qualified vendor	
59	5.18	For projects with total cost exceeding \$10 million, did/will the procurement strategy require a proof of concept or prototype as part of the bid response?	Procurement strategy has not been developed	No, bid response did/will not require proof of concept or prototype
60			No, bid response did/will not require proof of concept or prototype	
61			Yes, bid response did/will include proof of concept or prototype	
62			Not applicable	

	B	C	D	E
1	Agency: Department of Revenue		Project: CAMS Transition to SAP S/4	
3	Section 6 – Project Organization Area			
4	#	Criteria	Values	Answer
5	6.01	Is the project organization and governance structure clearly defined and documented within an approved project plan?	Yes	No
6			No	
7	6.02	Have all roles and responsibilities for the executive steering committee been clearly identified?	None or few have been defined and documented	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	Yes, experienced project manager dedicated full-time, 100% 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	Yes, business, functional or technical experts dedicated full-time, 100% 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: Department of Revenue		Project: CAMS Transition to SAP S/4	
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	0% to 40% -- None or few have been defined and documented
15			41 to 80% -- Some have been defined and documented	
16			81% to 100% -- All or nearly all have been defined and documented	
17	7.05	Have all design specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	0% to 40% -- None or few have been defined and documented
18			41 to 80% -- Some have been defined and documented	
19			81% to 100% -- All or nearly all have been defined and documented	
20	7.06	Are all requirements and design specifications traceable to specific business rules?	0% to 40% -- None or few are traceable	0% to 40% -- None or few are traceable
21			41 to 80% -- Some are traceable	
22			81% to 100% -- All or nearly all requirements and specifications are traceable	
23	7.07	Have all project deliverables/services and acceptance criteria been clearly defined and documented?	None or few have been defined and documented	None or few have been defined and documented
24			Some deliverables and acceptance criteria have been defined and documented	
25			All or nearly all deliverables and acceptance criteria have been defined and documented	
26	7.08	Is written approval required from executive sponsor, business stakeholders, and project manager for review and sign-off of major project deliverables?	No sign-off required	Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables.
27			Only project manager signs-off	
28			Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables	
29	7.09	Has the Work Breakdown Structure (WBS) been defined to the work package level for all project activities?	0% to 40% -- None or few have been defined to the work package level	0% to 40% -- None or few have been defined to the work package level
30			41 to 80% -- Some have been defined to the work package level	
31			81% to 100% -- All or nearly all have been defined to the work package level	
32	7.10	Has a documented project schedule been approved for the entire project lifecycle?	Yes	No
33			No	
34	7.11	Does the project schedule specify all project tasks, go/no-go decision points (checkpoints), critical milestones, and resources?	Yes	No
35			No	
36	7.12	Are formal project status reporting processes documented and in place to manage and control this project?	No or informal processes are used for status reporting	Project team and executive steering committee use formal status reporting processes
37			Project team uses formal processes	
38			Project team and executive steering committee use formal status reporting processes	
39	7.13	Are all necessary planning and reporting templates, e.g., work plans, status reports, issues and risk management, available?	No templates are available	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	No
43			No	
44	7.15	Have all known project risks and corresponding mitigation strategies been identified?	None or few have been defined and documented	None or few have been defined and documented
45			Some have been defined and documented	
46			All known risks and mitigation strategies have been defined	
47	7.16	Are standard change request, review and approval processes documented and in place for this project?	Yes	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: Department of Revenue		Project: CAMS Transition to SAP S/4	
2				
3	Section 8 – Project Complexity Area			
4	#	Criteria	Values	Answer
5	8.01	How complex is the proposed solution compared to the current agency systems?	Unknown at this time	Similar complexity
6			More complex	
7			Similar complexity	
8			Less complex	
9	8.02	Are the business users or end users dispersed across multiple cities, counties, districts, or regions?	Single location	More than 3 sites
10			3 sites or fewer	
11			More than 3 sites	
12	8.03	Are the project team members dispersed across multiple cities, counties, districts, or regions?	Single location	Single location
13			3 sites or fewer	
14			More than 3 sites	
15	8.04	How many external contracting or consulting organizations will this project require?	No external organizations	1 to 3 external organizations
16			1 to 3 external organizations	
17			More than 3 external organizations	
18	8.05	What is the expected project team size?	Greater than 15	Greater than 15
19			9 to 15	
20			5 to 8	
21			Less than 5	
22	8.06	How many external entities (e.g., other agencies, community service providers, or local government entities) will be impacted by this project or system?	More than 4	1
23			2 to 4	
24			1	
25			None	
26	8.07	What is the impact of the project on state operations?	Business process change in single division or bureau	Business process change in single division or bureau
27			Agency-wide business process change	
28			Statewide or multiple agency business process change	
29	8.08	Has the agency successfully completed a similarly-sized project when acting as Systems Integrator?	Yes	Yes
30			No	
31	8.09	What type of project is this?	Infrastructure upgrade	Implementation requiring software development or purchasing commercial off the shelf (COTS) software
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 IV-B FOR SUNTAX DATABASE
MIGRATION-SQL SERVER TO SAP SUITE ON HANA
For Fiscal Year 2024-25**



September 15, 2023

**STATE OF FLORIDA
DEPARTMENT OF REVENUE**

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SCHEDULE IV-B FOR SUNTAX DATABASE MIGRATION-SQL SERVER TO SAP SUITE ON HANA

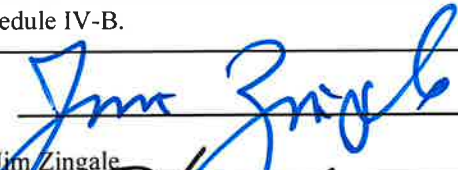

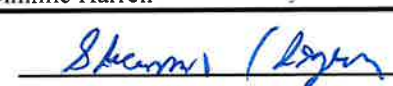


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I. Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Department of Revenue	Schedule IV-B Submission Date: September 15, 2023
Project Name: SUNTAX Database Conversion from SQL Server to SAP Suite on HANA	Is this project included in the Agency's LRPP? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
FY 2024-25 LBR Issue Code: 36321C0	FY 2024-25 LBR Issue Title: SUNTAX MIGRATION TO HANA
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address):	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.	
Agency Head: 	Date: 9/15/23
Printed Name: Jim Zingale	
Agency Chief Information Officer (or equivalent): 	Date: 9/14/23
Printed Name: Jimmie Harrell	
Budget Officer: 	Date: 9/14/23
Printed Name: Shannon Segers	
Planning Officer: 	Date: 9/14/23
Printed Name: Victoria Dehner	
Project Sponsor: 	Date: 9/19/2023
Printed Name: Maria Johnson	
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	David Potter, 813-734-2021, David.Potter@floridarevenue.com
Cost Benefit Analysis:	Lisa Morgan, 850-717-7132, Lisa.Morgan@floridarevenue.com
Risk Analysis:	David Potter, 813-734-2021, David.Potter@floridarevenue.com
Technology Planning:	
Project Planning:	David Potter, 813-734-2021, David.Potter@floridarevenue.com

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

A. Background and Strategic Needs Assessment

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

The Department'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 Department'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 General Tax Administration Program (Program) is to collect and distribute state revenue accurately and efficiently. The Program administers over 30 taxes and fees, including sales and use, motor fuel, corporate income, communications services, and reemployment taxes. The Program is responsible for registering taxpayers, processing tax returns and payments, and distributing revenue to state and local governments. It provides taxpayer assistance and conducts tax collections, tax audits, dispute resolution, and investigations to ensure taxpayers follow the law.

During Fiscal Year 21-22, the Program collected over \$62 billion in taxes and fees and processed approximately \$6.6 billion in receipts for other state agencies. The Program distributed more than \$62 billion to state funds and local jurisdictions including Florida's counties, cities, and school districts. Given Florida's annual budget of approximately \$117 billion, the Department represents a significant conduit of the state's annual revenue.

In 1998, the Program embarked on a more than decade-long project to integrate more than 30 independent tax administration mainframe databases into one enterprise platform, and to continually fine-tune its performance. The System for Unified Tax Administration (SUNTAX) promotes a comprehensive view of the taxpayer – one entity, with all its tax obligations, locations, filings, billings, and audits, in one place. This improved the way the taxpayer deals with the Department by eliminating the need to interact with a different agent to resolve each tax issue.

The value, as well as cost and risk, of deploying a commercial off-the-shelf software product like SAP is its continuous upgrades with new functionality. Given that SAP will be adapting new functionality only for systems using the Suite on HANA database, customers with other database products may not be able to take full advantage of new functionality and products.

1. Business Need

SUNTAX utilizes highly customized SAP commercial off-the-shelf, enterprise resource platform software solutions. Since 2009 the primary financials system has operated on the Enterprise Resource Platform Central Component (ECC) solution. It is currently built on three SQL Server databases, one for the financials (ECC), one for the Customer Relationship Management (CRM), and one for the Business Warehouse reporting component (BW). The largest of the three SQL Server databases, supporting ECC, is currently six terabytes in size.

SUNTAX is highly automated and used for various business processes:

- Accounts Management
- Return and Revenue Processing
- Refunds and Distribution Compliance Determination

- Receivables Management
- Taxpayer Aid and Assistance
- Case Management

SAP now offers a database product, Suite on HANA, which is a high-performance, in-memory database that speeds data-driven, real-time decisions and actions. SAP has notified its customers that it is developing its new software versions to be compatible only with the Suite on HANA database product. By 2029, the ECC non-HANA databases will be at end of life and succeeded by S/4 HANA.

To maintain a highly functioning SUNTAX system that leverages the latest technologies and the investment made by the state during the past 20+ years, the Department will embark on a project to migrate the SUNTAX systems from SQL Server databases to a Suite on HANA database.

In May 2023, SUNTAX SAP Infrastructure for all environments (Sandbox, Development, Quality, and Production) was migrated from on-premises physical hardware to the virtual servers in the Microsoft Azure Gov Cloud as the preliminary step to support the SUNTAX systems migration to HANA databases. This migration included the upgrade of Windows operating system to Windows Server 2019 and database to SQL Server Enterprise 2019.

2. Business Objectives

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

- Reduce/maintain time required for batch processing.
- Provide the latest technology architecture that supports dynamic process modification.
- Provide a system that leverages modern technologies that are supported, maintained, and improved.
- Minimize impact to Customers, users, and business partners.

B. Baseline Analysis

SAP software upgrades and support pack implementations have kept the SUNTAX system current throughout the life of the system. The security and confidentiality of sensitive information retained by the Department is of the utmost importance to the state of Florida. Security and data protection risks are monitored.

A comprehensive assessment of the SAP environment was performed by the Department and SAP to determine system size and readiness for the Suite on HANA database. During a joint workshop in November 2019, an SAP HANA Readiness check for the ECC and BW systems was conducted. *Business Scenario Recommendation* (BSR) and Transformation Navigator were some of the HANA preparation tools used.

Risk avoidance is critical for the Department's tax collection, enforcement, processing, and distribution functions. During FY 21-22, the Program, through the SUNTAX system:

- created more than 368,000 new accounts and maintained more than 1.8 million tax accounts for over 1.3 million taxpayers
- performed the annual calculation of the reemployment tax rate for over 680,000 Florida employers based on benefits charged and wages paid
- received and processed over 10.5 million documents representing nearly \$70 billion
- reviewed and reconciled over 9.0 million returns
- issued approximately 312,000 refunds totaling \$719 million, completed 650 reconciliations, and initiated over 43,000 distributions to state funds and local jurisdictions totaling nearly \$62 billion
- pursued and resolved 681,000 collection cases worth more than \$745 million
- performed over 10,000 audits resulting in tax, penalty, and interest assessments of more than \$458 million
- conducted 1,000 criminal investigations, discovered \$23 million in tax evaded, and recovered \$12.8 million in restitution

1. Current Business Process(es)

SUNTAX is highly automated and serves internal and external users, taxpayers, and stakeholders of the General Tax Administration Program, using SAP, a commercial off-the-shelf software technology. Design and development

began in late 1998 with the initial deployment in 2001, which integrated corporate income tax. Sales and use tax with solid waste fees and surcharge followed in early 2003. The final installment was not an existing tax and fee integration, but rather the initial development and implementation of the prepaid wireless E911 fee in 2014.

The system was implemented using Oracle database and later upgraded to SQL Server database. This project will not change any functional processing for the business processes. This is a technical database implementation only.

2. Assumptions and Constraints

From a fundamental perspective, the most important aspect of the database migration is an understanding that the mission-critical functions of the General Tax Administration Program cannot be interrupted.

ASSUMPTIONS

- The Department has skilled resources, including contracted staff, 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 Department will provide executive support, leadership, and stakeholder involvement needed to support the project.
- SUNTAX is, and will remain, the Department’s system of record for tax and fee administration.

CONSTRAINTS

- Project activities, schedules, and milestones depend on the availability of appropriated funds.
- State and federal law changes, administrative rule changes, and Program procedure 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 the 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 Department must continue to keep pace with technology and tools that provide improved business functionality and protection of sensitive data.

Processes	Description
Account Management	Account Management ensures the registration and maintenance of taxpayer and employer accounts. Its two processes are: Account Creation and Account Updates.
Return and Revenue Processing	Return and Revenue Processing reconciles and deposits remittances in a timely and accurate manner, receives electronic representations of tax-related documents, converts paper documents to electronic media, and verifies the accuracy and intent of return data.
Refunds and Distribution	Refunds and Distribution accurately and timely records tax payments and account adjustments, distributes tax revenues, and refunds overpayments of tax.
Enforced Compliance	Enforced Compliance identifies areas of non-compliance in tax reporting and payment, establishes corrective actions, improves taxpayer education, and promotes voluntary compliance by all taxpayers. The five processes are: Audit, Criminal Investigation, Desk Audit, Education and Compliance Outreach, and Lead Development.

Processes	Description
Receivables Management	Receivables Management minimizes lost revenue to the State by thoroughly identifying and pursuing past due liabilities, administering appropriate collection efforts and enforcement tools necessary to increase compliance, changing taxpayer behavior and ensuring consistent collection and enforcement.
Taxpayer Aid and Assistance	Taxpayer Aid and Assistance provides information and assistance to taxpayers to increase their understanding of tax law obligations. Assistance is provided to tax filers, taxpayers, or taxpayer representatives by responding to an inquiry over the telephone, face-to-face, or in writing.

Exhibit 1: High-Level Business Processes

2. Business Solution Alternatives

Initial research focused on gathering data about the databases available to support the SAP software. However, given SAP’s stated business plan to develop its new software versions to be compatible only with the Suite on HANA database product, the Suite on HANA database solution was the focus.

3. Rationale for Selection

The following criteria were taken into consideration:

- Overall risk of implementing the solution
- Disruption of operational processing
- Cost and time to conduct the migration

4. Recommended Business Solution

The recommended business solution is to upgrade SUNTAX to the SAP Suite on HANA database, to allow the Department to receive continued SAP support and leverage modernized tools and functionalities in the newer technology.

The solution is recommended for the following reasons:

- Reduces implementation risk
- Reduces integration complexity
- Ability to leverage SAP tools and assistance
- Lowest Cost
- Maximum flexibility at the end of the project

D. Functional and Technical Requirements

The primary high-level functional and technical system requirements for the SUNTAX database to support the Department’s business objectives include:

Functional Requirements

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

- The database must 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 Department; they are what must be supported, from a technical perspective, to meet the Department's technical environment needs. As with the functional requirements, many technical requirements are common across the solution.

The selected system must:

- Provide reporting capabilities with limited need of indexes, aggregates, and tuning.
- Provide for in-memory calculations.
- Provide for in-memory staging and transformations.
- Reduce the need to run database statistics and to create/modify indexes.
- Make the data modeling easier due to no materialized layers.
- Reduce data volume by enabling compression.
- Provide better performance with faster data loading and reporting capabilities.
- Provide seamless integration with other SAP systems.
- Use defined data standards.
- Support the latest encryption standards.

III. Success Criteria

The SUNTAX Suite on HANA migration will be assessed using the criteria listed below.

SUCCESS CRITERIA TABLE				
#	Description of Criteria	How will the Criteria be measured/assessed?	Who benefits?	Realization Date (MM/YYYY)
1	Compare size of new database with existing database; gain understanding of new database footprint.	Compare current production SUNTAX SQL Server 2019 database with Suite on HANA database SQL	The Department: storage is reduced	06/2025 migration results will be available.
2	Improved or maintain system performance for transaction response time (Business Partner search, financial transaction search, activities search, case search)	Compare search speeds in the non-production SUNTAX Suite on HANA database to current SUNTAX SQL Server production database search speeds.	The Department and customers	06/2025 migration results will be available.
3	Improved or maintain system performance for batch run time	Batch job run times in the SUNTAX Suite on HANA non-production environment compared to current SUNTAX SQL Server production run times.	The Department: processing time is reduced	06/2025 migration results will be available.
4	The database is implemented in the SUNTAX environment	The production databases are operational, data is displayed, jobs can be run.	The Department: expertise is gained, and the solution is implemented	06/2025 migration results will be available.

Exhibit III: Project Success Criteria Table

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

A. Benefits Realization Table

The required table, below, does not enumerate tangible benefits as this project is a technical upgrade of the current SUNTAX SAP Business Suite 7 and SAP NetWeaver technology to Suite on HANA database. The project does not change any functional processing for the business processes; therefore, benefits associated with this project are intangible in nature. The intangible benefits gained by implementing this project are outlined below.

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)
	Improved Performance	Business (GTA), ISP	User experience, faster batch completion times	User feedback and tracking SLA	06/25

Exhibit III: Benefits Realization Table

Intangible Benefits

Suite on HANA Database Migration

- SUNTAX will be positioned to leverage SAP continuous software upgrades and new functionality, resulting in SUNTAX not becoming obsolete and having to be fully replaced in future years.
- The investment made by the state implementing a commercial-off-the-shelf ERP solution over the last 20+ years continues to bring value.
- The Suite on HANA database utilizes compressed storage thereby reducing storage space and time required to prepare backup copies.
- The Suite on HANA database sets the stage for increased database performance including improvements in transaction times and batch run times due to the data being organized in columns and stored in memory.
- Risks associated with SUNTAX reliance on SAP and SQL Server’s continued business relationship are avoided.

B. Cost Benefit Analysis (CBA)

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

Cost Benefit Analysis	
Form	Description of Data Captured
CBA Form 1 - Net Tangible Benefits	<p>Agency Program Cost Elements: The expected costs for year one will require maintaining existing hardware and procuring cloud services, staffing to support project and infrastructure costs. This will require an estimated increase budget of \$3,616,610 for the first year. Requiring a total of approximately \$6,002,573.</p> <p>Years 2 will allow for retirement of virtual hardware housed at Microsoft Azure Gov Cloud data center with an estimated reduction of \$465,197 and an increase of \$51,023 due to SAP software annual maintenance cost. Total reduction is estimated at \$414,174.</p> <p>Year 3 will have an increase of \$31,493 due to increase in SAP software annual maintenance cost.</p> <p>Tangible Benefits: The estimated net tangible benefit once the project is fully implemented is an increase by \$2,458,917.</p>
CBA Form 2 - Project Cost Analysis	<p>Baseline Project Budget: The total estimated investment for this project is \$15,660,389.</p> <p>Project Funding Sources: Identifies the planned sources of project funds, e.g., General Revenue, Trust Fund, Grants.</p> <p>Characterization of Project Cost Estimate.</p>
CBA Form 3 - Project Investment Summary	<p>Investment Summary Calculations: Summarizes total project costs and net tangible benefits and automatically calculates:</p> <ul style="list-style-type: none"> • Return on Investment is estimated at • Payback Period is estimated at • Breakeven Fiscal Year will be. • Net Present Value is estimated at • Internal Rate of Return is estimated at

Project costs are displayed on CBAForm 2A and increased operational (maintenance) costs are displayed on CBAForm1A in Appendix A.

Migration period costs are based on cost estimates received from our Cloud and software vendors.

The migration to Suite on HANA costs is estimated using the following:

- 1) A nonbinding quote from Carahsoft for SAP software and maintenance attached.
- 2) Estimated Cloud costs provided by Azure.
- 3) Estimated cost for increasing express route bandwidth.

Additional and adjusted Cloud and software costs are project costs through full migration and then become operational costs.

V. Schedule IV-B Major Project Risk Assessment

An in-depth risk assessment for the project was performed using the risk assessment tool provided as part of the Information Technology Guidelines and Forms on the Florida Fiscal Portal. The tool involves answering 89 questions about the project being considered, divided into eight assessment categories. The results of the assessment in Appendix B are summarized in the following sections.

A. Risk Assessment Summary

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

As would be expected at this early stage, the project carries some risk. It is expected that overall project risk will diminish as more detailed project planning and management activities are completed

Exhibit IV on the following page is a graphical representation of the results computed by the risk assessment tool.

When answering the questions in the risk assessment tool, it was assumed that the current mature project management and governance structure in place for managing the System for Unified Tax Administration (SUNTAX) would remain in place for the s database migration projects.

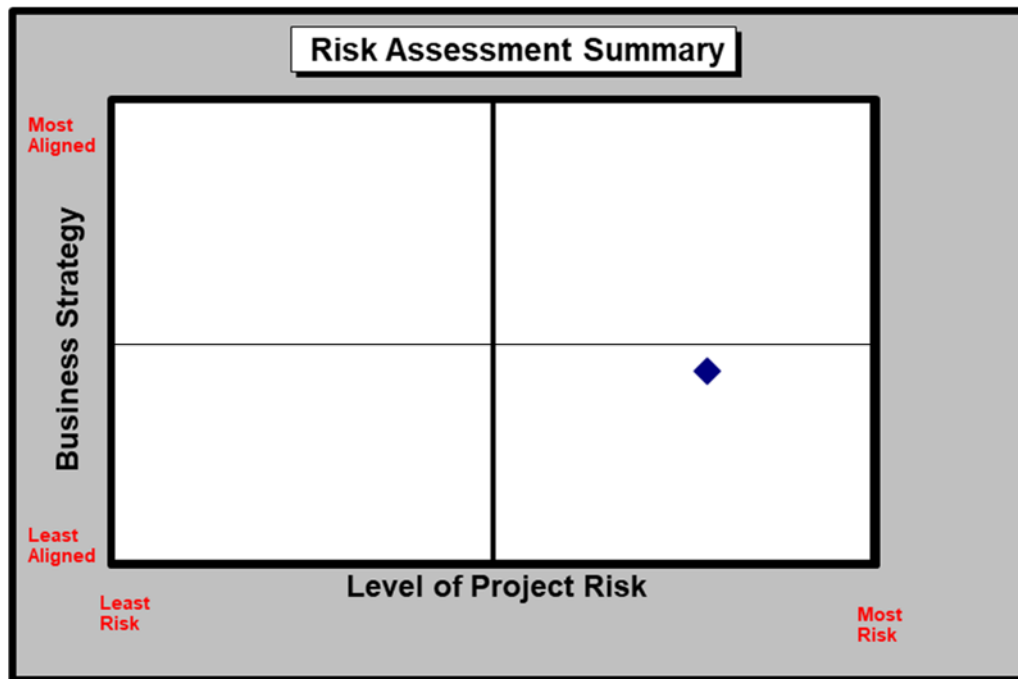


Exhibit IV: Project Risk Assessment Summary

Specific items of the Risk Assessment and Business Strategy alignment that contributed to the current risk assessment level of “High” overall, and for the current placement of the project in the Most Risk quadrant in Exhibit IV: Project Risk Assessment Summary, will be addressed within the first half year of the project. These include:

- Strategic Risk

- a. The project objectives will be clearly documented and signed off by the stakeholders
 - b. The vision for how changes will improve the business processes will be completely documented
 - c. All the project requirements, assumptions, constraints, and priorities will be defined and documented
 - d.
- Communication Risk
 - a. The Communication Plan will be approved
 - b. The Communication Plan will promote the routine use of feedback (at a minimum)
 - c. All affected stakeholders will be included in the Communication Plan
 - d. All key messages will be documented in the Communication Plan
 - e. Desired message outcomes and success measures will be documented in the Communication Plan
 - f. The Communication Plan will identify and assign needed staff
 - Fiscal Risk
 - a. A Spending Plan will be documented and approved for the project lifecycle
 - b. All project expenditures will be identified and documented in the Spending Plan
 - c. The cost estimates for the project will be accurate within +/- 10%
 - d. All tangible benefits will be identified and validated
 - e. The procurement strategy will be reviewed and approved
 - f. A contract manager will be assigned to the project
 - g. Selection criteria and outcomes will be clearly identified
 - Project Organization Risk
 - a. The project organization and governance structure will be defined and documented
 - b. A project staffing plan will identify and document all staff roles and responsibilities
 - c. The change review and control committee will include representation from all stakeholders
 - Project Management Risk
 - a. All requirements and specifications will be defined and documented
 - b. All design specifications will be defined and traceable to specific business rules and requirements
 - c. All project deliverables and acceptance criteria will be identified
 - d. The Work Breakdown Structure will be defined to the work package level
 - e. The project schedule will be approved for the entire project lifecycle, and will specify all project tasks, go/no-go decision points, milestones, and resources
 - f. Formal project status reporting will be in place that includes executive steering committee
 - g. All known project risks and mitigation strategies will be identified

The overall project risk level will decrease from “High” when many of the above items are addressed. Additionally, addressing these items will shift the current placement of the project in the risk quadrant to show a more accurate alignment with the Business Strategy not currently represented due to limitations associated with the risk assessment tool.

Exhibit V: Project Risk Assessment Summary Table illustrates the risk assessment areas that were evaluated, and the breakdown of the risk exposure assessed in each area. As indicated above, the overall project risk should diminish significantly by the conclusion of the non-production SUNTAX environment migration.

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

Exhibit V: Project Risk Assessment Summary Table

The Department’s plan to continually identify, assess, and mitigate risk throughout the life of the project is discussed in Section VII, Project Management Planning.

VI. Schedule IV-B Technology Planning

A. Current Information Technology Environment

1. Current System

The database is a component of the General Tax Administration Management System.

a) Description of Current System

- 1) Number of users by type in the SUNTAX system:

User Type	Count
Business Suite Professional	1,476
Business Suite Limited Professional	695
SAP.Com Category 1 User	137
eServices (Web Self-Service Customers)	Over 400,000

- 2) Number of transactions in the three main components of the production system: ECC (ERP Central Component), CRM (Customer Relationship Management), BW (Business Warehouse):

Data Collection Period: April 2023

SUNTAX ECC PRODUCTION (ECC PRD)

Task Type Name	Number of Dialog Steps	Number of Sequential Reads	Number of Direct Reads	Number of Logical Database Changes
BACKGROUND	655,241	8,197,650,158	7,628,000,135	412,792,984
DIALOG	28,376,614	3,582,662,099	2,558,332,824	68,048,614
HTTP	231,009	967,291	1,065,897	32,513
RFC	59,511,676	1,712,371,735	3,067,094,856	57,527,853

Number of Logical Database Calls	Number of Physical Database Read Accesses	Number of Modified Database Records	Number of Records Read from Single Record Buffer
16,238,443,277	11,450,713,410	412,792,984	447,916,672
6,209,043,537	2,586,150,979	68,048,614	351,849,401
2,065,701	438,938	32,513	475,733
4,836,994,444	1,679,138,067	57,527,853	1,214,824,754

SCHEDULE IV-B FOR SUNTAX DATABASE MIGRATION-SQL SERVER TO SAP SUITE ON HANA

- Online data - approximately 2.5 TB
- Batch data - approximately 7.6 TB
- RFC data transferred - approximately 3 TB
- Total data transferred - near 72 TB
- Total dialog steps - 90 million

Other task types include eServices data transfer, middleware, and database.

SUNTAX CRM PRODUCTION (CRM PRD)

Task Type Name	Number of Dialog Steps	Number of Sequential Reads	Number of Direct Reads	Number of Logical Database Changes
BACKGROUND	218,480	288,559,604	249,684,171	168,048,892
DIALOG	941,024	237,591,971	250,472,714	2,307,901
HTTP	31,149	694,283	290,506	17,178
RFC	21,092,650	1,159,370,375	1,890,905,679	23,383,275

Number of Logical Database Calls	Number of Physical Database Read Accesses	Number of Modified Database Records	Number of Records Read from Single Record Buffer
706,292,667	553,847,328	168,048,892	37,856,286
490,372,586	323,600,038	2,307,901	42,687,601
1,001,967	610,981	17,178	137,050
3,073,659,329	2,150,560,097	23,383,275	318,774,778

- Total data transferred - near 11.2 TB
- Total dialog steps - 22.2 million

SUNTAX BUSINESS INTELLIGENCE PRODUCTION (BI PRD)

Task Type Name	Number of Dialog Steps	Number of Sequential Reads	Number of Direct Reads	Number of Logical Database Changes
BACKGROUND	1,044,739	863,153,757	4,346,354,764	224,414,281

SCHEDULE IV-B FOR SUNTAX DATABASE MIGRATION-SQL SERVER TO SAP SUITE ON HANA

DIALOG	11,058	1,008,586	27,610,566	25,705
HTTP	398	23,720	13,470	536
RFC	544,011	116,973,965	403,441,494	38,592,936

Number of Logical Database Calls	Number of Physical Database Read Accesses	Number of Modified Database Records	Number of Records Read from Single Record Buffer
5,433,922,802	3,676,199,537	224,414,281	20,229,040
28,644,857	1,955,022	25,705	25,480,866
37,726	18,388	536	2,549
559,008,395	331,622,226	38,592,936	91,560,753

- Total data transferred - near 15.2 TB
- Total dialog steps - 1.6 million

Tasks Type	Task Description
BACKGROUND	Task that is started by a user or by another screen program
DIALOG	Task that is started by some scheduled job or event where no user is present
HTTP	Task that is started by a web service call or event
RFC	Task that is started by an RFC (remote function call) from another SAP system

Note: The smallest unit of work in an SAP system is called a dialog step. Every time a user is navigating through a menu, is printing a document or searches in the database, the tasks are processed by one or more dialog steps

3) Requirements for public access, security, privacy, and confidentiality:

The SUNTAX Security Program continuously adapts to support changes in the business. The changes are integrated through typical Security Life Cycle processes that identify new security risks or requirements. Thus, any security process that identifies a new risk, requirement, security breach, or exposure could result in adjustments to the existing system security program.

The Department’s Information Security Governance is the management framework which drives and controls the five stages of the framework. The stages are as follows:

- Risk Analysis - Interpret the current information security status. This includes requirements analysis and an understanding of relevant external policies and standards. The Risk Analysis stage may or may not result in the creation or modification of policies and standards.
- Policies and Standards - Develop systemwide policies and standards concerning information security. Once a policy and/or standard is created it needs to be promptly implemented.
- Implementation - Implement the policies and standards and create over-all awareness with the system users and administrators. Implemented policies and/or standards require management and

SCHEDULE IV-B FOR SUNTAX DATABASE MIGRATION-SQL SERVER TO SAP SUITE ON HANA

- administration procedures.
 - d. Management/Administration - Support the system with information security tasks, advice, and other services. The management and administration procedures should have audits/assessments conducted against them.
 - e. Assess/Audit - Develop and perform security audit processes and services. Audits and assessments often lead to the discovery of risk which requires a risk analysis.
- 4) Hardware characteristics for the three main components of the SUNTAX system, ECC (ERP Central Component), CRM (Customer Relationship Management), BI (Business Intelligence)

Hardware Characteristics	Description	ECC	CRM	BI
Hosts	Microsoft Azure Gov cloud	AZGGTAECCPRD & AZGGTAECCPAPI	AZGGTACRMPRD	AZGGTABWPRD
Servers	Microsoft Azure VMs	64 CPU/ 512 GB RAM	32 CPU/ 256 GB RAM	32 CPU/ 256 GB RAM
Network Devices	HPE Ethernet 10/25GB 2-port Adapter	10/25GB 2-port	10/25GB 2-port	10/25GB 2-port
Storage (in Gigabytes)	Azure Premium Disks	20000	8000	12000
Archival Equipment	N/A	N/A	N/A	N/A

- 5) Software characteristics for the three main components of the SUNTAX system, ECC, CRM and BW

Software Characteristics	Description	SAP ECC	SAP CRM	SAP BI
GUI	SAPGUI, HTML, Native Mobile Apps	All	All	All
Procedural Language	ABAP	All	All	All
Object-Oriented Language	ABAP, Java	All	ABAP	ABAP, Java
Operating System	Windows Server 2012 R2	All	All	All
Embedded Programming	C# (.NET), Java	All	N/A	All

SCHEDULE IV-B FOR SUNTAX DATABASE MIGRATION-SQL SERVER TO SAP SUITE ON HANA

Batch Program	ABAP	All	All	All
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- 6) Existing system or process documentation

File Type	Count
<i>Inbound File</i>	88
<i>Outbound Files</i>	121

b) Current System Resource Requirements

- 1) Hardware and software requirements:

Hardware and Software Requirements	Description	ECC	CRM	BI
CPU	Microsoft Azure VMs	2.5 GHz/16 Core 2CPU	2.6 GHz/16 Core 1CPU	2.6 GHz/16 Core 1CPU
Memory (in Gigabytes)	HPE Quad Rank DDR4 Memory	512	256	256

- 2) Cost/availability of maintenance or service for existing system hardware or software: For SUNTAX, the General Tax Administration (GTA) and Information Services Program (ISP) program currently pays \$639,814 annually for hardware maintenance and \$1,448,940.92 annually for software maintenance.
- 3) Staffing requirements: the SUNTAX system is supported by the GTA Business Technology Office (BTO) that provides functional support. The Information Services Program provides services for central printing, batch job management and monitoring, service desk, network availability, security, software development, SAP Basis, and Windows technical support. These teams include State staff and staff augmentation contractors. The Microsoft Azure Gov Cloud Data Center hosts the SUNTAX systems and provides services for connectivity, storage area network, backups, and operating systems.
- 4) Summary of the cost to operate the existing system (detailed costs will be entered in the Cost-Benefit Analysis Worksheets).

c) Current System Performance

- 1) The system can meet current and projected workload requirements.
- 2) Users and technical staff are satisfied with the system.
- 3) The current database works with the SAP software however occasional database disconnects have been experienced during batch processing.
- 4) No capacity or reliability problems have been experienced or are anticipated.

2. Information Technology Standards

3. Department and State Standards

System security is paramount, DOR will continue to ensure compliance with IRS-1075, NIST and PII standards and compliance with Rule.60GG-2.001 - Florida Cybersecurity Standards and Rule 60GG-4.001- Cloud Computing Standards. The project and database migration will continue to adhere to these standards.

B. Current Hardware and/or Software Inventory

1. Hardware Inventory

SUNTAX current SAP environment consists of a total of 30 windows hosts spanning across Sandbox, Development, Quality, Production, and Disaster Recovery instances



Suntax Target
Azure Inventory v1.0

2. Software maintenance costs

For the migration to the SAP Suite on HANA database, the Department will purchase additional runtime database licenses for the project.

C. Proposed Technical Solution

1. Technical Solution Alternatives

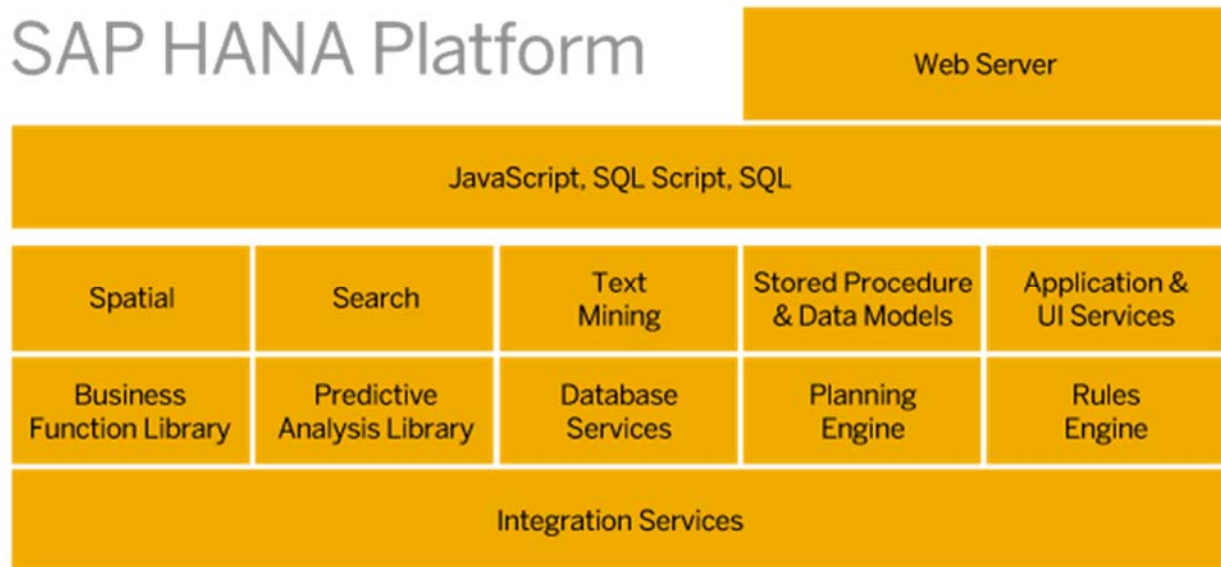
SAP is ending support for Business Suite 7 and SAP NetWeaver in 2027 with extended support available at a premium through 2030. SAP has announced no plans to support Business Suite 7 or SAP NetWeaver after 2030

The alternatives available to include the following:

- Allow SUNTAX to be maintained in unsupported SAP Business Suite 7 and SAP NetWeaver technology at an increased cost in support and maintenance. SUNTAX will not receive further SAP technology upgrades or new features after December 2027.
- Modernize SUNTAX by migrating to Suite on HANA maintaining SUNTAX existing customizations and adopting custom code and data to the new Suite on HANA features. This positions SUNTAX to maintain modern security protection, industry and regulatory compliance, and continued SAP technology updates.
- Replace SUNTAX with a new non-SAP based system.

The SUNTAX system uses SQL Server 2019 (15.00.4261) for database management today. In the past when SAP was first installed, the SUNTAX system used Oracle database management. Later, the SUNTAX system switched from Oracle to SQL Server to order to reduce operating cost. The migration from Oracle to SQL Server database management required some modifications to the SUNTAX system.

SAP has since entered the database management software market with a new product called SAP Suite on HANA Platform. Suite on HANA uses in-memory, column-oriented, OLTP (online transaction processing) and OLAP (online analytical processing relational database technology with the ability to host application servers. This combination of OLTP) and OLAP) allows both transaction and analytics data processing workload to run in a single database.



2. Rationale for Selection

The SUNTAX system is compatible with the SAP Suite on HANA platform. This database is developed by SAP and therefore fully supports SAP solutions including those in SUNTAX portfolio i.e., ECC, BW, CRM. This will also make SAP a single point of support rather than working with different vendors for application and database. In the past any database related support, teams at FDOR must work with Microsoft while application-level support was provided by SAP. This reduces the overhead as application and database are supported by SAP. The following criteria were taken into consideration:

- Preserving previous system investments by state and federal government
- Overall risks of implementation alternatives and operating solutions
- Disruption of operational processing
- Cost and time of alternatives and operating solutions

The Department finds that modernizing SUNTAX by migrating to Suite on HANA is the only alternative that preserves the millions of dollars investment made by the state government to develop and implement the system. It also recognizes that when SAP was originally selected as the platform for SUNTAX that the commercial off-the-shelf software would be continuously upgraded to make improvements to meet market demand for new functionality and security. The Department has been able to complete all previous SUNTAX upgrades within existing budget and resources.

The Department is proposing the upgrade of current cloud solution as it is the operating solution based on project timeline, conversion complexity, data migration, lowest cost, and least risk.

3. Recommended Technical Solution

The Department has selected to migrate SUNTAX MS-SQL database to the SAP Suite on HANA database. The technical advantages of using this solution are:

- Use of current and future vendor-supported technology software and platforms
- Data security and data privacy protection
- Ongoing vendor maintenance of the solution
- Improve the stability and availability of the system
- Reduced implementation risk

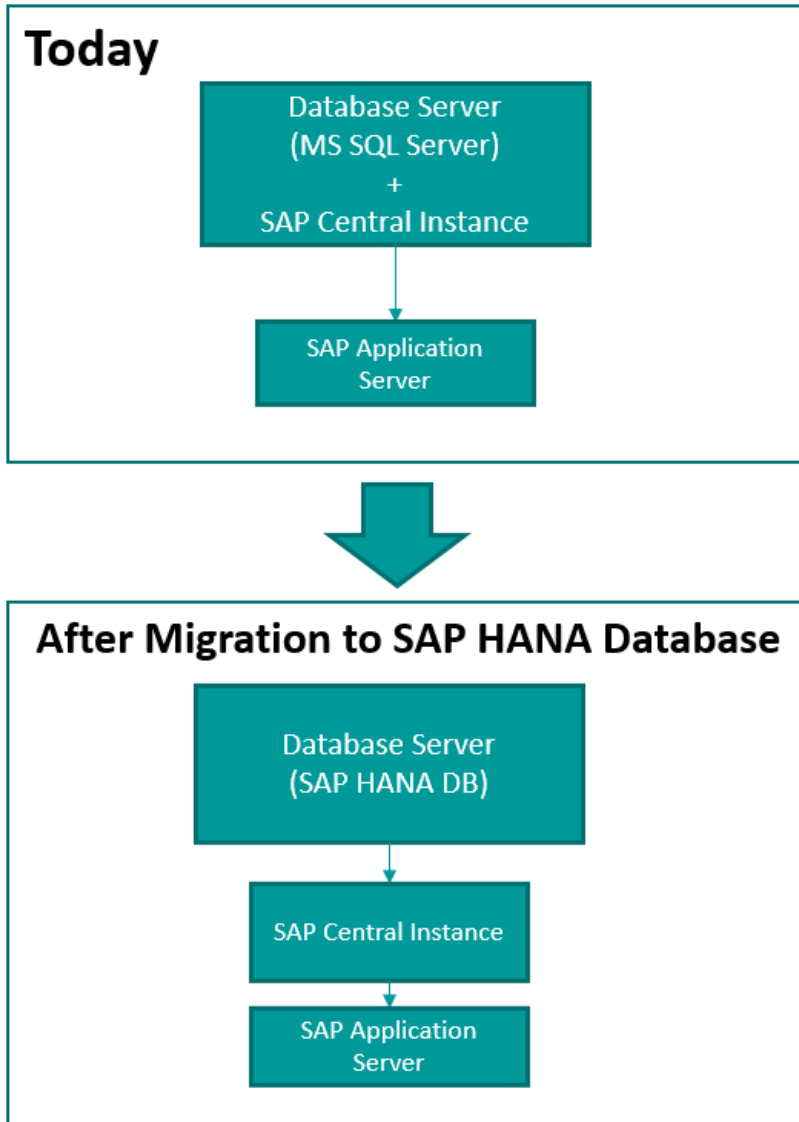
D. Proposed Solution Description

1. Summary Description of Proposed System

- a. System type: Database
- b. Connectivity requirements: No change
- c. Requirements for security, privacy, confidentiality, and public access to comply with applicable federal/state laws, including sections 282.601-282.606, F.S.: No change
- d. Development and procurement approach: Following standard development and procurement processes
- e. Internal and external interfaces: No change
- f. Maturity and life expectancy of the technology: After several years of development at SAP, a prerelease version of SAP Suite on HANA platform was given to selected customers in October 2010. SAP released the first official version, SAP Suite on HANA 1.0, on June 18, 2011. SAP Suite on HANA 2.0 was released in 2017, with a variety of updated and new features.
- g. Other system(s) proposed solutions must integrate with SUNTAX.

2. Resources and summary level funding requirements for proposed solution (if known)

- a. Anticipated technical platform and hardware requirements:



- b. Required data center services to be provided by the Microsoft Azure Gov Cloud data center.
- c. Anticipated software requirements: Agency will procure Suite on HANA runtime database licenses for the migration. The Suite on HANA database licenses will replace the current SQL Server database licenses after go-live. Any identified coding and configuration of software will be provided by Department resources. The database migration is anticipated to require minimal coding and configuration.
- d. Anticipated staffing requirements: The Department will conduct the work with existing and new staff/contractors onboarded for the Suite on HANA project.
- e. Anticipated ongoing operating costs: The full implementation will have ongoing operating costs. Those operating costs that have been identified are reflected in the Cost Benefit Analysis.

E. Capacity Planning

Storage Growth

SCHEDULE IV-B FOR SUNTAX DATABASE MIGRATION-SQL SERVER TO SAP SUITE ON HANA

Exhibit VVI: SUNTAX Database Storage and Growth Rate highlights the database storage usage and the annual growth rate. Growth rates for database storage are expected to continue at these rates to support ongoing tax administration processing.

Database Name	Type	Database Size (Terabytes)	Annual Growth Rate
<i>ECC</i>	SQL Server	5.84	14.6%
<i>CRM</i>	SQL Server	2.75	12.8%
<i>BI</i>	SQL Server	2.5	10.5%

Exhibit VVI: SUNTAX Database Storage and Growth Rate

VII. Schedule IV-B Project Management Planning

A. Project Scope

Project Name: This project is referred to as SUNTAX Database Migration – SQL Server to SAP Suite on HANA project.

1. Purpose

To maintain a highly functioning SUNTAX system that leverages the latest technologies and the investment made by the state in this system during the past 20+ years, the Department proposes a database migration from SQL Server to the Suite on HANA database. The Department will perform a non-production migration as best-practice to gain an understanding of the level and magnitude of work effort required to migrate the SUNTAX data in the production environments from the SQL Server database to the Suite on HANA database.

A production clone of the ECC and CRM environments will be used to convert data to the Suite on HANA database platform and the Department will then perform transactions and simulated batch processing in the non-production environment so performance can be evaluated prior to the production migration to the Suite on HANA database.

2. Objectives

Objectives include:

- Compare size of new database with existing database and gain understanding of new database footprint.
- Reduce/maintain time required for batch processing.
- Provide the latest technology architecture that supports dynamic process modification.
- Provide a system that leverages modern technologies that are supported, maintained, and improved.
- Migration of the SUNTAX systems to the Suite on HANA database.
- Leverage one environment for transaction and reporting when supported

B. Project Phasing Plan

1. Project Phases

The Department intends to conduct a migration of the Suite on HANA database using a production clone of the ECC, BW and CRM components. The database migration will be conducted July 1, 2024, through June 30, 2025. System preparation for the migration will start in March 2024.

Migration to the Suite on HANA database is anticipated to be a one-year implementation project.

The overall project will include:

- Environment Preparation
- Management of the hardware and software procurement process
- Procure and install virtual hardware in Azure Gov cloud
- Apply connection and security protocols
- Deploy Suite on HANA database in each environment of SUNTAX: Development, QA, Production
- Migrate non-production environment
- Conduct Functional, user, batch, performance testing
-
- Setup Disaster Recovery environment

2. 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 Program Director sign-off before commencing the next activity.

SCHEDULE IV-B FOR SUNTAX DATABASE MIGRATION-SQL SERVER TO SAP SUITE ON HANA

Milestone
Legislative Approval
Project Kick-Off
Support Request Business Blueprint
Installation and setup of Hardware and Software
Database Deployment in a non-production environment
Functional/Transaction Testing
Batch Job Testing
Performance Testing
Production Database Migration
Project Close-out

Exhibit VII: Project Milestones

C. 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 Microsoft Azure Gov Cloud Data Center and the other hardware vendor. The plan calls for the migration to start on July 1, 2024, and complete by June 30th, 2025.

The figure below represents the high-level project schedule for the Suite on HANA migration phase of the project:

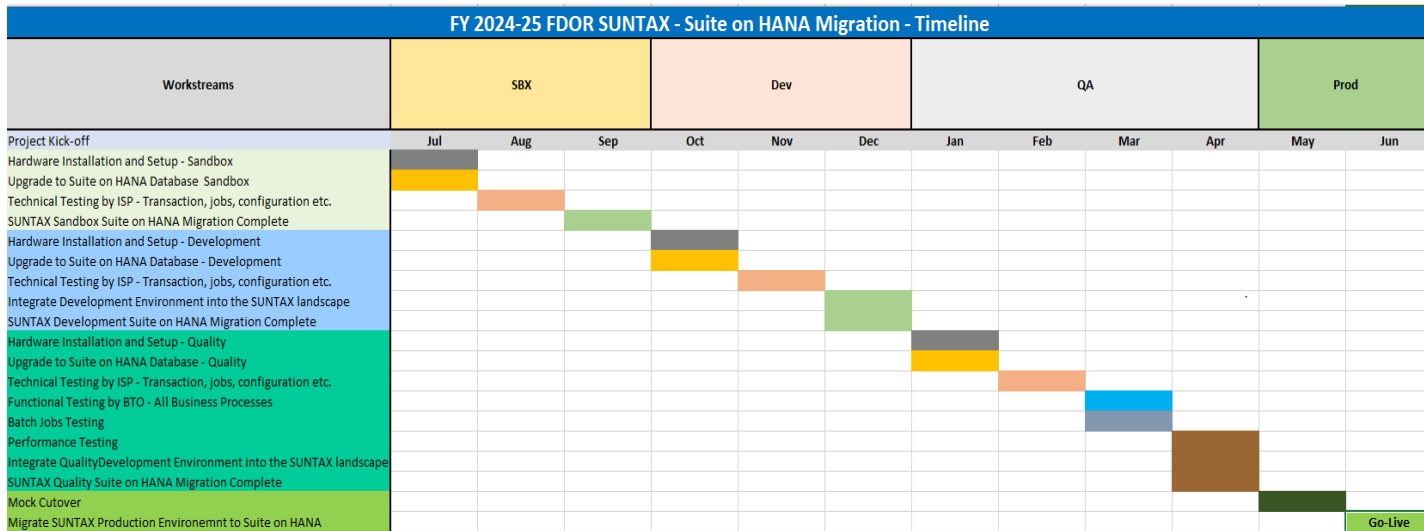


Exhibit VIII: High-Level Project Schedule for the SUNTAX Suite on HANA migration

D. Project Organization

The Department Project Management Team will be headed by a Department Project Director.

The Project Director will be supported by other experienced Department staff proficient in areas of Budget, Project Management, Technical and Functional Management, and Communications throughout the project.

This project is a system maintenance effort involving a technical change in the system database. The team has implemented many projects of similar scope. Hardware replacement along with database upgrades and software upgrades are a routine part of system maintenance. The GTA standard large project management processes and templates are already established. These same processes will be used for this project. The Program Director will approve the plans.

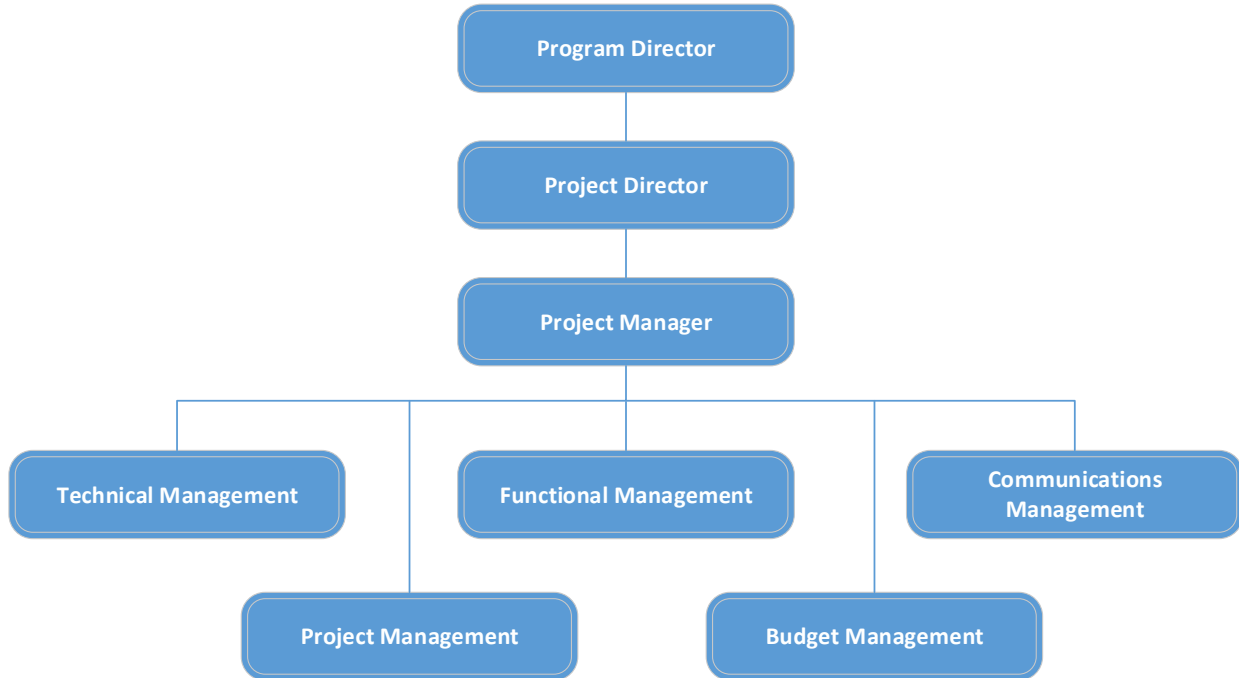


Exhibit IX: Proposed Project Organization

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

Role Name	Description
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	<ul style="list-style-type: none"> • Has overall responsibility for the successful development and implementation of the project • Liaison for resources

Role Name	Description
Project Manager	<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 Oversees the Project Management Office for the project Coordinates project resources, budgets, and contract management Coordinates with the Project Director for resources Reports to the Project Director
Project Management	<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 Prepare formal project reports and presentations
Technical Management	<ul style="list-style-type: none"> Responsible for technical resources and associated work Manages the project schedule technical tasks
Functional Management	<ul style="list-style-type: none"> Responsible for functional resources and associated work Manages the project schedule functional tasks
Budget Management	<ul style="list-style-type: none"> Controls project budget Provides budget related input into project scope and contract change decision making process
Communications Management	<ul style="list-style-type: none"> Responsible for project communications

Exhibit X: Project Organization Members - Roles & Descriptions

E. Quality Assurance Plan

The project will follow existing SUNTAX maintenance plans and processes to ensure standards are followed.

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

Exhibit XI: 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 SUNTAX 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. 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 GTA 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 migration that were rated High and should be mitigated early in the project.

G. Implementation Plan

An implementation plan will be developed to migrate SUNTAX SQL Server to Suite on HANA. The migration is not a change to the production system, this is a technical database change and will not result in any organizational change management.

VIII. Appendices

A. Cost Benefit Analysis Tool

The following embedded document represents Appendix A - Cost Benefit Analysis FY 2024-25 for SUNTAX Database Migration: SQL Server Database to SAP Suite on HANA Database.



CBA-Suntax-HANA-
Migration-Cost-Ben

B. Risk Assessment Tool

The following embedded document represents Appendix B - Project Risk Assessment FY 2024-25 for SUNTAX Database Migration: SQL Server Database to SAP Suite on HANA Database.



Risk Assessment
Tool-Suite On HANA

CBAForm 1 - Net Tangible Benefits

Agency	Florida Department of Revenue	Project	SUNTAX Suite on HANA Migration
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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 2024-25			FY 2025-26			FY 2026-27			FY 2027-28			FY 2028-29		
	(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	\$781,240	\$781,240	\$781,240	\$0	\$781,240	\$781,240	\$0	\$781,240	\$0	\$0	\$0	\$0	\$0	\$0
A.b Total Staff	0.00	4.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1.a. State FTEs (Salaries & Benefits)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A-1.b. State FTEs (#)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-2.a. OPS Staff (Salaries)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A-2.b. OPS (#)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-3.a. Staff Augmentation (Contract Cost)	\$0	\$781,240	\$781,240	\$781,240	\$0	\$781,240	\$781,240	\$0	\$781,240	\$0	\$0	\$0	\$0	\$0	\$0
A-3.b. Staff Augmentation (# of Contractors)	0.00	4.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Application Maintenance Costs	\$1,546,149	\$448,890	\$1,995,038	\$1,995,038	\$51,023	\$2,046,061	\$2,046,061	\$31,943	\$2,078,005	\$0	\$0	\$0	\$0	\$0	\$0
B-1. Managed Services (Staffing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-2. Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-3. Software	\$1,546,149	\$448,890	\$1,995,038	\$1,995,038	\$51,023	\$2,046,061	\$2,046,061	\$31,943	\$2,078,005	\$0	\$0	\$0	\$0	\$0	\$0
B-4. Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. Data Center Provider Costs	\$839,814	\$1,611,018	\$2,450,832	\$2,450,832	-\$465,197	\$1,985,635	\$1,985,635	\$0	\$1,985,635	\$0	\$0	\$0	\$0	\$0	\$0
C-1. Managed Services (Staffing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-2. Infrastructure	\$558,839	\$1,199,717	\$1,758,556	\$1,758,556	-\$358,839	\$1,399,717	\$1,399,717	\$0	\$1,399,717	\$0	\$0	\$0	\$0	\$0	\$0
C-3. Network / Hosting Services	\$174,617	\$150,000	\$324,617	\$324,617	\$0	\$324,617	\$324,617	\$0	\$324,617	\$0	\$0	\$0	\$0	\$0	\$0
C-4. Disaster Recovery	\$106,358	\$261,301	\$367,659	\$367,659	-\$106,358	\$261,301	\$261,301	\$0	\$261,301	\$0	\$0	\$0	\$0	\$0	\$0
C-5. Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D. Plant & Facility Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E. Other Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$2,385,963	\$2,841,148	\$5,227,110	\$5,227,110	-\$414,174	\$4,812,936	\$4,812,936	\$31,943	\$4,844,880	\$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	(\$2,841,148)			\$414,174			(\$31,943)			\$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	

Florida Department of Revenue

SUNTAX Suite on HANA Migration

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.**

CBAForm 2A Baseline Project Budget

Item Description <i>(remove guidelines and annotate entries here)</i>	Project Cost Element	Appropriation Category	Current & Previous Years Project-Related Cost	FY2024-25		FY2025-26			FY2026-27			FY2027-28			FY2028-29			TOTAL	
				\$ 775,463		\$ -			\$ -			\$ -			\$ -			\$ 775,463	
				YR 1 #	YR 1 LBR	YR 1 Base Budget	YR 2 #	YR 2 LBR	YR 2 Base Budget	YR 3 #	YR 3 LBR	YR 3 Base Budget	YR 4 #	YR 4 LBR	YR 4 Base Budget	YR 5 #	YR 5 LBR	YR 5 Base Budget	TOTAL
Costs for all state employees working on the project.	FTE	S&B	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
Costs for all OPS employees working on the project.	OPS	OPS	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
Staffing costs for personnel using Time & Expense.	Staff Augmentation	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
Project management personnel and related deliverables.	Project Management	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
Project oversight to include Independent Verification & Validation (IV&V) personnel and related deliverables.	Project Oversight	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
Staffing costs for all professional services not included in other categories.	Consultants/Contractors	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
Separate requirements analysis and feasibility study procurements.	Project Planning/Analysis	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hardware purchases not included in data center services.	Hardware	OCO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commercial software purchases and licensing costs.	Commercial Software	Contracted Services	\$ -	0.00	\$ 775,463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 775,463
Professional services with fixed-price costs (i.e. software development, installation, project documentation)	Project Deliverables	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All first-time training costs associated with the project.	Training	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Include the quote received from the data center provider for project equipment and services. Only include one-time project costs in this row. Recurring, project-related data center costs are included in CBA Form 1A	Data Center Services - One Time Costs	Data Center Category	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other contracted services not included in other categories.	Other Services	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Include costs for non-state data center equipment required by the project and the proposed solution (insert additional rows as needed for detail)	Equipment	Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Include costs associated with leasing space for project personnel.	Leased Space	Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other project expenses not included in other categories.	Other Expenses	Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total			\$ -	0.00	\$ 775,463	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ 775,463

CBAForm 2 - Project Cost Analysis

Agency <u>Florida Department of Revenue</u>	Project <u>SUNTAX Suite on HANA Migration</u>
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<i>PROJECT COST SUMMARY</i>	<i>PROJECT COST SUMMARY (from CBAForm 2A)</i>					TOTAL
	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	
TOTAL PROJECT COSTS (*)	\$775,463	\$0	\$0	\$0	\$0	\$775,463
CUMULATIVE PROJECT COSTS <small>(includes Current & Previous Years' Project-Related Costs)</small>	\$775,463	\$775,463	\$775,463	\$775,463	\$775,463	
Total Costs are carried forward to CBAForm3 Project Investment Summary worksheet.						

<i>PROJECT FUNDING SOURCES</i>	<i>PROJECT FUNDING SOURCES - CBAForm 2B</i>					TOTAL
	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	
General Revenue	\$5,227,110	\$4,812,936	\$4,844,880	\$0	\$0	\$14,884,926
Trust Fund	\$775,463	\$0	\$0	\$0	\$0	\$775,463
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	\$6,002,573	\$4,812,936	\$4,844,880	\$0	\$0	\$15,660,389
CUMULATIVE INVESTMENT	\$6,002,573	\$10,815,509	\$15,660,389	\$15,660,389	\$15,660,389	

<i>Characterization of Project Cost Estimate - CBAForm 2C</i>		
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>VTAX Suite on HANA Migra</u>
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COST BENEFIT ANALYSIS -- CBAForm 3A						
	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	TOTAL FOR ALL YEARS
Project Cost	\$775,463	\$0	\$0	\$0	\$0	\$775,463
Net Tangible Benefits	(\$2,841,148)	\$414,174	(\$31,943)	\$0	\$0	(\$2,458,917)
Return on Investment	(\$3,616,611)	\$414,174	(\$31,943)	\$0	\$0	(\$3,234,380)
Year to Year Change in Program Staffing	4	0	0	0	0	

RETURN ON INVESTMENT ANALYSIS -- CBAForm 3B		
Payback Period (years)	NO PAYBACK	Payback Period is the time required to recover the investment costs of the project.
Breakeven Fiscal Year	NO PAYBACK	Fiscal Year during which the project's investment costs are recovered.
Net Present Value (NPV)	(\$3,179,318)	NPV is the present-day value of the project's benefits less costs over the project's lifecycle.
Internal Rate of Return (IRR)	NO IRR	IRR is the project's rate of return.

Investment Interest Earning Yield -- CBAForm 3C					
Fiscal Year	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Cost of Capital	1.94%	2.07%	3.18%	4.32%	4.85%

	B	C	D	E	F	G	H						
3	Project		<i>Suite on HANA Database Migration</i>										
4													
5	Agency		<i>Florida Department of Revenue</i>										
6	FY 2023-24 LBR Issue Code:			FY 2023-24 LBR Issue Title:									
7	<i>Issue Code</i>			<i>Issue Title</i>									
8	Risk Assessment Contact Info (Name, Phone #, and E-mail Address):												
9	<i>David Potter, 850-717-7053, David.Potter@floridarevenue.com</i>												
10	Executive Sponsor		<i>Maria Johnson/Jimmy Harrell</i>										
11	Project Manager		<i>Krishna Mukhirala</i>										
12	Prepared By		<i>Deanna Martin/David Potter</i>			<i>4/17/2023</i>							
14	Risk Assessment Summary												
15	<div style="display: flex; align-items: center; justify-content: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-weight: bold; margin-right: 10px;">Business Strategy</div> <table border="1" style="border-collapse: collapse; width: 100%; height: 100%;"> <tr> <td style="width: 50%; height: 50%;"></td> <td style="width: 50%; height: 50%;"></td> </tr> <tr> <td style="width: 50%; height: 50%;"></td> <td style="width: 50%; height: 50%; text-align: center; vertical-align: middle;">◆</td> </tr> </table> </div>										◆		
								◆					
17								Most Aligned					
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													
28	Least Aligned												
29													
30	Level of Project Risk												
31	Least Risk					Most Risk							
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													MEDIUM
41													Organizational Change Management Assessment
42													HIGH
43													Communication Assessment
44													HIGH
45													Fiscal Assessment
46							HIGH						
47							Project Organization Assessment						
48							MEDIUM						
49							Project Management Assessment						
50							HIGH						
51							Project Complexity Assessment						
52													
53	Overall Project Risk						HIGH						

	B	C	D	E
1	Agency: Florida Department of Revenue		Project: Suite on HANA Database Migration	
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 partially documented
15			Vision is partially documented	
16			Vision is completely documented	
17	1.05	Have all project business/program area requirements, assumptions, constraints, and priorities been defined and documented?	0% to 40% -- Few or none defined and documented	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	Minimal or no 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	Single agency-wide use or 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	1 year or less
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: Suite on HANA Database Migration	
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: Suite on HANA Database Migration	
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)	Minor or no changes
22			Moderate changes	
23			Minor or no changes	
24	3.08	What is the expected change impact on other state or local government agencies as a result of implementing the project?	Extensive change or new way of providing/receiving services or information	Minor or no changes
25			Moderate changes	
26			Minor or no changes	
27	3.09	Has the agency successfully completed a project with similar organizational change requirements?	No experience/Not recently (>5 Years)	Recently completed project with greater 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: Department of Revenue		Project: Suite on HANA Database Migration	
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	Negligible or no 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	Plan does not include key messages
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	Plan does not include desired messages outcomes and success measures
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: Suite on HANA Database Migration	
3	Section 5 -- Fiscal Area			
4	#	Criteria	Values	Answer
5	5.01	Has a documented Spending Plan been approved for the entire project lifecycle?	Yes	No
6			No	
7	5.02	Have all project expenditures been identified in the Spending Plan?	0% to 40% -- None or few defined and documented	41% to 80% -- Some defined and documented
8			41% to 80% -- Some defined and documented	
9			81% to 100% -- All or nearly all defined and documented	
10	5.03	What is the estimated total cost of this project over its entire lifecycle?	Unknown	Between \$500K and \$1,999,999
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	Some 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	No payback
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	Procurement strategy has not been identified and documented
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: Suite on HANA Database Migration	
3	Section 6 -- Project Organization Area			
4	#	Criteria	Values	Answer
5	6.01	Is the project organization and governance structure clearly defined and documented within an approved project plan?	Yes	No
6			No	
7	6.02	Have all roles and responsibilities for the executive steering committee been clearly identified?	None or few have been defined and documented	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	3 or more
14			2	
15			1	
16	6.05	Has a project staffing plan specifying the number of required resources (including project team, program staff, and contractors) and their corresponding roles, responsibilities and needed skill levels been developed?	Needed staff and skills have not been identified	Some or most staff roles and responsibilities and needed skills have been identified
17			Some or most staff roles and responsibilities and needed skills have been identified	
18			Staffing plan identifying all staff roles, responsibilities, and skill levels have been documented	
19	6.06	Is an experienced project manager dedicated fulltime to the project?	No experienced project manager assigned	No, project manager assigned more than half-time, but less than full-time to project
20			No, project manager is assigned 50% or less to project	
21			No, project manager assigned more than half-time, but less than full-time to project	
22			Yes, experienced project manager dedicated full-time, 100% to project	
23	6.07	Are qualified project management team members dedicated full-time to the project	None	No, business, functional or technical experts dedicated more than half-time but less than full-time to project
24			No, business, functional or technical experts dedicated 50% or less to project	
25			No, business, functional or technical experts dedicated more than half-time but less than full-time to project	
26			Yes, business, functional or technical experts dedicated full-time, 100% to project	
27	6.08	Does the agency have the necessary knowledge, skills, and abilities to staff the project team with in-house resources?	Few or no staff from in-house resources	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	No board has been established
37			No, only IT staff are on change review and control board	
38			No, all stakeholders are not represented on the board	
39			Yes, all stakeholders are represented by functional manager	

	B	C	D	E	
1	Agency: Florida Department of Revenue		Project: Suite on HANA Database Migration		
3	Section 7 -- Project Management Area				
4	#	Criteria	Values	Answer	
5	7.01	Does the project management team use a standard commercially available project management methodology to plan, implement, and control the project?	No	Yes	
6			Project Management team will use the methodology selected by the systems integrator		
7			Yes		
8	7.02	For how many projects has the agency successfully used the selected project management methodology?	None	More than 3	
9			1-3		
10			More than 3		
11	7.03	How many members of the project team are proficient in the use of the selected project management methodology?	None	Some	
12			Some		
13			All or nearly all		
14	7.04	Have all requirements specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	41 to 80% -- Some have been defined and documented	
15					41 to 80% -- Some have been defined and documented
16					81% to 100% -- All or nearly all have been defined and documented
17	7.05	Have all design specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	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 uses formal 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: Suite on HANA Database Migration	
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	Unknown at this time
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	3 sites or fewer
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	3 sites or fewer
13			3 sites or fewer	
14			More than 3 sites	
15	8.04	How many external contracting or consulting organizations will this project require?	No external organizations	1 to 3 external organizations
16			1 to 3 external organizations	
17			More than 3 external organizations	
18	8.05	What is the expected project team size?	Greater than 15	Greater than 15
19			9 to 15	
20			5 to 8	
21			Less than 5	
22	8.06	How many external entities (e.g., other agencies, community service providers, or local government entities) will be impacted by this project or system?	More than 4	More than 4
23			2 to 4	
24			1	
25			None	
26	8.07	What is the impact of the project on state operations?	Business process change in single division or bureau	Business process change in single division or bureau
27			Agency-wide business process change	
28			Statewide or multiple agency business process change	
29	8.08	Has the agency successfully completed a similarly-sized project when acting as Systems Integrator?	Yes	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	Similar 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	Similar 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: 2024 - 25

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
AG 2023-014 Finding 1	6/30/2023	Property Tax Oversight (PTO)	As similarly noted in our report No. 2020-003, the Department did not adequately ensure for a certain property stratum that sales ration study samples were representative of the population.	The Department will modify procedures for post roll analysis to include performing an additional review of a stratum COD (sales only) when the just value comparison report has sales that fall below the	
AG 2023-014 Finding 2	6/30/2023	PTO	Department appraisal records did not always reasonably support property values.	The Department implemented the following best practices and improvements beginning with the 2023 tax roll. At the beginning of each in-depth study, internal trainings will be held for appraisers on the importance of documenting all differences or findings. These differences should be documented in both the notes and the observed	
AG 2023-014 Finding 3	6/30/2023	PTO	Department records did not evidence that the 2019 assessment roll review results were timely published and the Department published the 2020 assessment roll review results subsequent to audit inquiry and approximately 7 months late.	In 2021, the Department created additional procedures to ensure the timely creation and posting of this report. Two processes now provide quality assurance that the report is created and posted timely. In 2021 and 2022, both of these reports were	
AG 2023-014 Finding 4	6/30/2023	Information Services Program (ISP)	Department information technology access privilege controls for the Property Tax Oversight (PTO) Oracle application and Department network need enhancement.	ISP will work on a solution to ensure system-generated network access control records are retained in accordance with General Records Schedule. In addition, ISP will coordinate with PTO to establish a procedure to perform periodic reviews of access privileges for the PTO	

AG 2023-014 Finding 5	6/30/2023	ISP	Security controls related to user authentication for the PTO Oracle database and Department network need improvement to ensure the confidentiality, integrity, and availability of Department data and IT authentication.	The Department will improve certain security controls related to PTO Oracle database and network user authentication.	
Auditor General (AG) 2023-174 Finding 2022-002	6/30/2022	Office of Financial Management (OFM)	Department of Revenue incorrectly recorded a portion of the fiscal year-end net receivables and related unearned revenue, unavailable revenue, and other revenue for sales and use taxes and fees and did not reverse the prior year unavailable revenue closing balance for sales and use taxes and fee.	OFM revised year-end procedures. Validation of revised procedures is occurring by using them for FYE 2023 year-end closing.	
AG 2023-174 Finding 2022-023	6/30/2022	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 CAMS data and related information technology (IT) resources.	The appropriate security controls began being implemented but due to the number of personnel required to have these and the shortage of IT personnel, full implementation has not been reached but will be reached by September 2023.	
AG 2023-174 Finding 2022-046	6/30/2022	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 CAMS data and related information technology (IT) resources.	The appropriate security controls began being implemented but due to the number of personnel required to have these and the shortage of IT personnel, full implementation has not been reached but will be reached by September 2023.	
Office of Inspector General (OIG) 21-10379 Finding 1	6/30/2023	ISP	Certain authentication and access controls need enhancements for AD, SUNTAX, and CAMS.	ISP is researching available options.	
OIG 21-10379 Finding 2	6/30/2023	General Tax Administration (GTA) and ISP	Controls for periodic access review need improvement for AD and SUNTAX.	ISP will implement a procedure to perform a periodic review of user access rights associated with AD. GTA updated the <i>Semi-Annual SUNTAX Security Access Review Procedures</i> and incorporated new required elements into their quarterly	
OIG 21-10379 Finding 3	6/30/2023	ISP	The Department's audit and logging capabilities need improvement.	ISP will ensure appropriate configuration settings for audit and logging capabilities.	

OIG 22-10060 Finding 1	6/30/2023	ISP	Improvements were needed in information technology asset management controls.	ISP will implement appropriate improvements for asset management.	
OIG 22-10060 Finding 2	6/30/2023	ISP	ISP's Change Management Process needed improvement.	ISP will implement appropriate improvements and review Change Management Process and Procedures.	

Office of Policy and Budget - July 2022

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Revenue					
Agency Budget Officer/OPB Analyst Name: Olivia McCaffery/Laura Dukas					
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	Program or Service (Budget Entity Codes)				
Action	73010100	73210000	73310000	73410000	73710100

1. GENERAL					
1.1	Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, 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
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
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
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
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
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 57 of the LBR Instructions?	Y	Y	Y	Y
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y	Y	Y	Y
3. EXHIBIT B (EXBR, EXB)					
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	Y	Y	Y
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

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Action					Program or Service (Budget Entity Codes)				
					73010100				
					73210000				
					73310000				
					73410000				
					73710100				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")				Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.								
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.								
TIP	Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.								
4. EXHIBIT D (EADR, EXD)									
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 60 of the LBR Instructions?				Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?				Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.								
5. EXHIBIT D-1 (ED1R, EXD1)									
5.1	Are all object of expenditures positive amounts? (This is a manual check.)				Y	Y	Y	Y	Y
AUDITS:									
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")				Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)				Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)				Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.								
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.								
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.								

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
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TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?				
	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)				
	Y	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 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 67 through 70 of the LBR Instructions?				
	Y	Y	Y	Y	Y
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?				
	Y	Y	Y	Y	Y
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.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 95 of the LBR Instructions.)				
	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?				
	Y	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?				
	Y	Y	Y	Y	Y
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-003?				
	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)				
	N	N	N	N	N
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?				
	Y	Y	Y	Y	Y

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Action	Program or Service (Budget Entity Codes)					
	73010100	73210000	73310000	73410000	73710100	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	Y
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y	Y	Y	Y	Y
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	N/A
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)	N	N	N	N	N
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 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. 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.					

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

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 63 through 70 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				

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

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y	Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	N/A	N/A
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes including the Schedule ID and applicable legislation?	N/A	N/A	N/A	N/A	N/A
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y

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

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Action					Program or Service (Budget Entity Codes)
					73010100 73210000 73310000 73410000 73710100
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
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
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
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
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
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 121 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 156 of the LBR Instructions.)	Y	Y	Y	Y
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	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
13. SCHEDULE VIIIB-1 (EADR, S8B1)					

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	Program or Service (Budget Entity Codes)				
Action	73010100	73210000	73310000	73410000	73710100
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 VIII-B-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)					
14.1	Do the reductions comply with the instructions provided on pages 100 through 103 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 VIII-C (EADR, S8C) (NO LONGER REQUIRED)					
16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 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
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?				
	Y	Y	Y	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)				
	Y	Y	Y	Y	Y
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")				
	Y	Y	Y	Y	Y
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")				
	Y	Y	Y	Y	Y
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)				
	Y	Y	Y	Y	Y
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")				
	Y	Y	Y	Y	Y

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Revenue					
Agency Budget Officer/OPB Analyst Name: Olivia McCaffery/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
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 53 through 109 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 129 and 130 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	Y	N/A
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A	N/A
AUDITS - GENERAL INFORMATION					
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 157) for a list of audits and their descriptions.					
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	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
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y
18.5	Are the appropriate counties identified in the narrative?	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
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