



## **LEGISLATIVE BUDGET REQUEST**

Department of Revenue

Tallahassee, FL

October 15, 2024

Brandi Gunder, Deputy Director of Budget  
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 2025-26 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 Rebecca Evers, Director of Financial Management, at 850-717-7569, 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 2025-26**

In accordance with section 110.2035(7)(b), Florida Statutes, the Department of Revenue has developed the following plan to implement temporary special duties-general pay additives for Fiscal Year 2025-2026. Pay additives are a valuable management tool which allows the agency to recognize and compensate employees for identified duties without providing a permanent pay increase. The Department of Revenue is not requesting any additional rate or appropriations for these additives.

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

**Application of Temporary Special Duties - General Pay Additive**

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

- The employee has been assigned to perform additional duties of a higher-level position when that position is vacant for any reason other than absent coworker due to Family Medical Leave Act (FMLA) or military leave.
- The employee has been assigned to perform additional duties of a higher-level position whose incumbent has been temporarily assigned other duties.
- The employee meets 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), of the Department of Management Services Personnel Rules, 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 in effect beginning the first day of the added duties.

**DEPARTMENT OF REVENUE  
PLAN TO IMPLEMENT TEMPORARY SPECIAL DUTIES – GENERAL PAY ADDITIVES  
FISCAL YEAR 2025-26**

**Length of Time Additive Will Be in Effect**

The additive will be in effect for the length of time the position whose duties are being temporarily performed is vacant or until such time as management decides that the additional duties can be removed from the employee receiving the additive.

**Additive Amount**

Up to 15 percent of the employee's base rate of pay depending on the additional duties assigned (or the option to go to the minimum of the higher-level pay grade, if determined appropriate).

**Classes/Positions Affected**

Any Career Service classification could be affected by the provisions of this plan so it is not possible to predict exactly which positions may receive Temporary Special Duties – General Additive in Fiscal Year 2025-2026.

**No Collective Bargaining Agreements are Impacted currently.**

**LEGISLATIVE BUDGET REQUEST** .....

2025-26

DEPARTMENT LEVEL EXHIBITS AND  
SCHEDULES

STATE OF FLORIDA DEPARTMENT OF REVENUE

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## Schedule VII: Agency Litigation Inventory

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

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Kelly Behmke	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	13 Hub Lane, LLC v. Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	Taxpayer, a furniture retailer, is contesting a sales and use tax audit that assessed taxes due on unreported sales and unremitted taxes.		
<b>Amount of the Claim:</b>	\$570,850.70		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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		
<b>Status of the Case:</b>	This case was being held by DOR pending referral to DOAH or settlement. Case settled in March 2024.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Matthew Grant	<b>Phone Number:</b>	813-901-1197
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	123Stores, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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).		
<b>Amount of the Claim:</b>	\$2,125,917.60		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 212.02(19), 213.21(3)(a), F.S. Rules 12A-6.003, 12A-13.008, F.A.C.		
<b>Status of the Case:</b>	Department reviewing facts related to notice of tax assessment to foreign (NY) corporation. Not being referred for hearing so that settlement can be explored.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Matthew Grant	<b>Phone Number:</b>	813-901-1197
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	123Stores, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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).		
<b>Amount of the Claim:</b>	\$2,478,191.35		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 213.21(21), 213.67, F.S. Rules 12A-6.003, 12A-13.008, F.A.C.		
<b>Status of the Case:</b>	Department reviewing facts related to notice of underlying tax assessment to foreign (NY) corporation. Not being referred for hearing so that settlement can be explored.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Jacek Stramski	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	A+ Auto Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer is challenging a Sales and Use Tax audit. It asserts that the audit was not carried out according to law in that the only communication it claims to have received during the audit was a Demand to Appear letter and that it did not receive a Notice of Intent to Audit or the Notice of Proposed Assessment.		
<b>Amount of the Claim:</b>	\$2,331,652.32		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.13, F.S. s. 213.345, F.S.		
<b>Status of the Case:</b>	<u><del>The Office of the General Counsel is looking into this matter in order to come to an appropriate course of action. The taxpayer filed a late petition for a chapter 120 administrative proceeding in June of 2024. The petition was dismissed with prejudice as untimely. The taxpayer appealed the dismissal to the First District Court of Appeal on August 29, 2024.</del></u>		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	n/a		



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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Action Sales, LLC v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer challenges the Department’s Sales and Use Tax audit. Taxpayer operates a farm where it grows Agricultural Products for sale and landscaping services. Taxpayer objects to the Department’s use of Federal Income Tax returns to estimate Gross Sales and then employing an estimate for monthly average sales. Taxpayer raises several procedural objections related to the audit and protest phases of this matter.		
<b>Amount of the Claim:</b>	\$1,076,822.74		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.081, F.S. s. 212.11, F.S. s. 212.12, F.S.		
<b>Status of the Case:</b>	The Department is reviewing documentation submitted by the Taxpayer in anticipation of settlement.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	n/a		

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Advance Stores Company Incorporated v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$4,030,049.09 (tax and interest)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 220.42 and 220.44, F.S.; and IRC ss. 446 and 482;		
<b>Status of the Case:</b>	The case is not being referred for hearing at this time. The parties are currently exploring settlement.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Matthew Grant	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Alliance Aviation Group LLC v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer is engaged in aviation and challenges the Department’s Sales and Use Tax audit. The Petition asserts the Department is assessing an aircraft that never came into Florida, that the purchase was exempt as a sale for resale, that the Taxpayer qualifies for relief due to inadvertent registration, the aircraft was in Florida for repairs.		
<b>Amount of the Claim:</b>	\$505,338.01		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.05, F.S. s. 2112.06(1)(a), F.S. s. 212.07(1)(b), F.S. s. 212.07(9)(a), F.S. s. 212.08(7)(fff)2., F.S.		
<b>Status of the Case:</b>	The parties are not referring this to the Division so that settlement discussions can be undertaken.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	n/a		

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Alliance Data Systems Corporation v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	23-1662 and 23-1697		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$5,327,357.71 (tax and interest) and \$13,432,853.34 (tax and interest)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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.		
<b>Status of the Case:</b>	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 continue to conduct informal discovery.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Matthew Grant	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Ambar Motors, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer sells motor vehicles. It is challenging the Department’s Sale and Use Tax audit. The Petition asserts: the auditor failed to credit taxes remitted; the audit improperly pyramids taxes; and the Department misused the statutory basis to sample.		
<b>Amount of the Claim:</b>	\$1,524,102.08		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.012(12), F.S. s. 212.12(5)(b), F.S. s. 212.12(6)(b), F.S.		
<b>Status of the Case:</b>	The parties are engaged in settlement discussions and as such have not referred this matter to the Division for hearing.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	n/a		

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<b>Agency:</b>	Department of Revenue		
<b>Contact Person:</b>	Thomas Butscher	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	American Express Co. & Subsidiaries		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	Whether various revenue from fees should be sourced to Florida for purposes of Florida Corporate Income Tax. “Cost of Performance” versus “Market Sourcing.”		
<b>Amount of the Claim:</b>	\$4,231,519.00 Refund Claim		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 220.13 s. 220.15, F.S. Rule 12A-1.0155, F.A.C.		
<b>Status of the Case:</b>	The parties are not referring this for hearing in order to explore settlement negotiations.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	American Honda Motor Co., Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$1,402,827.23		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	212.06(3), 212.08, F.S. Rule 12A-1.051, F.A.C.		
<b>Status of the Case:</b>	Settled in July 2024.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	American Honda Motor Co., Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Circuit Court – 2 <sup>nd</sup> Cir. (Leon County)		
<b>Case Number:</b>	2022 CA 000222		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$1,937,307.00		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	220.03(1), 220.13, F.S. Rule 12C-1, F.A.C.		
<b>Status of the Case:</b>	Taxpayer voluntarily dismissed their Complaint in January 2024.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		



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Agency:	<b>Florida Department of Revenue</b>		
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.)	Aon Corporation & Subsidiaries v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	<p>The Taxpayer filed an amended year 2018 Florida CIT return, seeking a refund claim of Florida corporate income tax of \$456,671. This amount is based on an increase NOL, stemming from a previous filed year 2017 amended Florida CIT return that, in part, reported an increased NOL carryforward; and based on a reduction in the reported amount of expenses attributed to the taxpayer’s IRC s. 78 dividend gross up to zero from previous reported \$11,469,319. The amended 2017 Florida CIT return reported several changes, most relevant here is a change in the method of reporting a \$3,474,664,938 gain from the sale of certain assets. Taxpayer asserts this is non-business income and CIT should not be imposed. (The Department denied the taxpayer’s year 2017 amended Florida CIT Return and the matter is under formal protest.) . Taxpayer claims that its NOL carryover to year 2019 is \$115,997, 668.</p>		
Amount of the Claim:	\$456,671		
Specific Statutes or Laws (including GAA) Challenged:	<p>s. 220.03(1)(r), F.S.  s. 220.13(1)(b)2.b., F.S.  s. 220.15, F.S.</p>		
Status of the Case:	The Petition was filed in June 2024. As of this writing, the parties are beginning discussions on how to move forward.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is 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 2024*

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Pamela Slater	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Apple, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	2 <sup>nd</sup> Judicial Circuit (Leon County)		
<b>Case Number:</b>	2024 CA 001111		
<b>Summary of the Complaint:</b>	<p>1) Whether certain intercompany sales should be included in the denominator of the sales factor?                  2) Whether certain revenue should be sourced to Florida and therefore included in the sales factor numerator?</p> <p>The Taxpayer asserts that intercompany services revenues paid to Taxpayer by foreign related parties are not treated as revenue. The Taxpayer asserts that its income producing activity occurred outside of Florida based on cost of performance.</p>		
<b>Amount of the Claim:</b>	\$15,816,631.35		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 220.15(1), F.S. s. 220.15(5), F.S. Rule 12C-1.0155(1), F.A.C. Rule 12C-1.0155(2), F.A.C.		
<b>Status of the Case:</b>	The Department was served on July 18, 2024, and is preparing to respond appropriately.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	n/a
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*Office of Policy and Budget – July 2024*

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Jacek Stramski	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Apple, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Florida Department of Revenue		
<b>Case Number:</b>			
<b>Summary of the Complaint:</b>	Petitioner contests the taxability of the Apple Care + Theft and Loss product sold with iPhone products under chapter 212, Florida Statutes, which imposes the general state sales and use tax. The Petitioner contends that this product should be taxed at a significantly lower rate under the Florida insurance code’s tax in insurance premiums.		
<b>Amount of the Claim:</b>	\$1,953,309.84		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Ss. 212.0506(7); 624.604; 624.509(a)		
<b>Status of the Case:</b>	Assigned to a hearing officer.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Kelly Behmke	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Assurant, Inc. and Subsidiaries v. Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	Taxpayer is contesting a corporate income tax assessment which assessed the capital gain from the sale of intangible personal property as business income.		
<b>Amount of the Claim:</b>	\$4,602,073.77		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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)		
<b>Status of the Case:</b>	This case is being held by the Department pending referral to DOAH. Settlement is possible also.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Eric Peate	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Attractions-Lodging-Leisure, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer asserts that it is in the business of selling exempt “vacation packages” and that the Department improperly assessed Sales and Use Tax on its sales of admissions. The Taxpayer also contests the part of the assessment that focused on the provision of desks and kiosks in hotels and resorts where the Taxpayer conducts business.		
<b>Amount of the Claim:</b>	\$3,383,789.94		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.031, F.S. s. 212.04(1)(d), F.S>.		
<b>Status of the Case:</b>	The Taxpayer asked that the matter not be referred to the Division so that discussions about settlement might be had.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Kelly Behmke	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	AutoTrader.com, Inc. v. Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	Taxpayer is protesting a corporate income tax assessment, specifically the Department’s determination and adjustment to the Taxpayer’s sales factor numerator.		
<b>Amount of the Claim:</b>	\$1,743,929.80		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Section 220.15, F.S. Rule 12C-1.0155, F.A.C.		
<b>Status of the Case:</b>	Settled in December 2023.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Kelly Behmke	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	AutoTrader.com, Inc. v. Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	Taxpayer is protesting a corporate income tax assessment, specifically the Department’s determination and adjustment to the Taxpayer’s sales factor numerator.		
<b>Amount of the Claim:</b>	\$872,549.93		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Section 220.15, F.S. Rule 12C-1.0155, F.A.C.		
<b>Status of the Case:</b>	Settled in December 2023.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Kristian S. Oldham	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Bank of America, N.A. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Second Judicial Circuit Court in and for Leon County. First DCA.		
<b>Case Number:</b>	2021 CA 1288. 1D24-0153		
<b>Summary of the Complaint:</b>	Taxpayer contested a Refund Denial of Documentary Stamp and Intangibles Tax related to finance documents executed and delivered within the State of Florida.		
<b>Amount of the Claim:</b>	\$5,187,724.18		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Section 201.02, 201.09, and 199.145, F.S.		
<b>Status of the Case:</b>	Parties filed cross-motions for Summary Judgment. Hearing on motions pending. In December 2023, the Circuit Court held for Bank of America. The Department filed a timely Appeal. DOR filed its initial brief, Answer brief from Bank of America is forthcoming.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>			

## 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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	BBD Lifestyle, LLC v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$663,124.21		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	212.06(1), 212.06(14)(a), F.S. Rule 12A-1.051, F.A.C.		
<b>Status of the Case:</b>	The Department is reviewing additional information in anticipation of settlement.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Pamela Slater	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Bellsouth Telecommunications v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer is challenging the Department’s Notices of Refund Denial for corporate income tax for tax years 2009 and 2010. Taxpayer was audited by the IRS for tax years 2009 and 2010 which resulted in adjustments to Taxpayer’s federal taxable income. Taxpayer filed amended Florida corporate income tax returns that resulted in proposed refunds due for tax years 2009 and 2010. The Taxpayer asserts that the Department should apply the federal adjustments made on its amended returns and issue the resulting refunds.		
<b>Amount of the Claim:</b>	\$21,120,562.00 (refund)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 220.13(1)(e)1., F.S.		
<b>Status of the Case:</b>	The Department was served on June 27, 2024. The Department has requested and is awaiting additional supporting documentation related to the federal audit in order to respond appropriately.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Blue Cross & Blue Shield of Florida, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	<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>		
<b>Amount of the Claim:</b>	\$4,127,248.66 Refund Claim		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Section 624.509, F.S. and Rule 12B-8.001, F.A.C.		
<b>Status of the Case:</b>	The petition was filed in June 2024 and as of this writing, the parties are beginning to discuss how to move forward.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is 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 2024*

## 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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Blue Cross & Blue Shield of Florida, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	<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>		
<b>Amount of the Claim:</b>	\$4,926,418.95 Refund Claim		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Section 624.509, F.S. and Rule 12B-8.001, F.A.C.		
<b>Status of the Case:</b>	Case settled in February 2024.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is 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 2024*



## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Matthew Grant	<b>Phone Number:</b>	813-901-1197
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Breitburn Florida, LLC v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$899,922.25		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	212.08(7)(ff), 212.08(7)(xx)		
<b>Status of the Case:</b>	Settlement discussions are ongoing at Petitioner’s request.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Bullet Line, LLC v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$544,724.51		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	212.06(5)(a), 212.05(1), F.S. Rule 12A-1.039(1)(b), F.A.C.		
<b>Status of the Case:</b>	Case settled in March 2024.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Tom Butscher	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	C & W Mechanical, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	(1) Whether credits on taxpayer’s sales and use tax returns were improperly denied. (2) Whether Rule 12A-1.014(5)(b), F.A.C., is invalid for being without specific rulemaking authority.		
<b>Amount of the Claim:</b>	\$760,509.07		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 212.17(6), 212.18(2), 213.06(1), and 215.26, F.S. Rule 12A-1.014, F.A.C.		
<b>Status of the Case:</b>	Held in-house for settlement discussions.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	C.H. Robinson Company v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	Taxpayer contests the denial of a corporate income tax refund based upon royalties paid for the use of a trade name.		
<b>Amount of the Claim:</b>	\$852,372.19		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	220.15(1) and (5), 220.152 F.S. Rule 12C-1.0155, F.A.C.		
<b>Status of the Case:</b>	This matter settled in April 2024.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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:	<b>Department of Revenue</b>		
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 <sup>nd</sup> 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:	<p>This case has been consolidated with Capital One, N.A., Case# 22-CA-2073. A hearing took place on August 21, 2024, on DOR’s Motion for Partial Summary Judgment and on one of 2 Motions for Summary Judgment that was filed by the Plaintiffs. The Judge ruled to strike count III. of the Plaintiff’s Motion for Summary Judgment, as premature, on whether Plaintiffs operate as financial organizations in Florida. The Judge would like to hear more argument by the parties before ruling on the motions and discovery is ongoing.</p>		
Who is representing (of		Agency Counsel	

record) the state in this lawsuit? Check all that apply.	X	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

*Office of Policy and Budget – July 2024*

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Capital One, N.A. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	2 <sup>nd</sup> Judicial Circuit (Leon)		
<b>Case Number:</b>	22-CA-2073		
<b>Summary of the Complaint:</b>	<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>		
<b>Amount of the Claim:</b>	\$3,569,463.34 (tax and interest)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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.		
<b>Status of the Case:</b>	This case has been consolidated with Capital One Bank (USA) N.A., Case# 22-CA-2070. A hearing took place on August 21, 2024, on DOR’s Motion for Partial Summary Judgment and on one of 2 Motions for Summary Judgment that was filed by the Plaintiffs. The Judge ruled to strike count III. of the Plaintiff’s Motion for Summary Judgment, as premature, on whether Plaintiffs operate as financial organizations in Florida. The Judge would like to hear more argument by the parties before ruling on the motions and discovery is ongoing..		
<b>Who is representing (of record) the state in this lawsuit? Check all that</b>	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	

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

*Office of Policy and Budget – July 2024*



## 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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Tom Butscher	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Cargill Incorporated & Subsidiaries v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	<p>(1) Whether various items were properly treated as “business income” for corporate income tax purposes.</p> <p>(2) Whether the audit’s method of estimating expenses for foreign-sourced income subtractions was correct.</p>		
<b>Amount of the Claim:</b>	\$1,611,834.45		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 220.03(1)(r) and (aa), and 220.13(1)(b)2., F.S. Rules 12C-1.002, 12C-1.003(4), and 12C-1.015(10), F.A.C.		
<b>Status of the Case:</b>	Held in-house for settlement discussions.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Nicole Santiago	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Catarsis, Inc. v. Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$557,271.07		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 213.21(3)(a), F.S. Rules 12A-13.006, 12A-13.005, F.A.C.		
<b>Status of the Case:</b>	This case settled in July 2024.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Kelly Behmke	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Cellular Touch Wireless, Inc. v. Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	Taxpayer is contesting a sales and use tax assessment issued by the Department to collect taxes on the sales of discounted cell phones.		
<b>Amount of the Claim:</b>	\$709,828.27		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Section 212.05; 212.0506, F.S. Rule 12A-1.091, F.A.C.		
<b>Status of the Case:</b>	This case settled in May 2024.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Jacek Stramski	<b>Phone Number:</b>	850.717.6778
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Central Shared Services, LLC v. Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	DOAH Case No. 22-2228		
<b>Summary of the Complaint:</b>	Claimant seeks a refund of sales and use tax allegedly collected and remitted on the sales of exempt medical products and devices.		
<b>Amount of the Claim:</b>	\$ 2,198,861.73		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 212.13; 213.55, Florida Statutes		
<b>Status of the Case:</b>	This case settled in October 2023.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>			

## 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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Tom Butscher	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Checkfree Services Corporation. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	2nd Judicial Circuit (Leon County)		
<b>Case Number:</b>	2024 CA 1026		
<b>Summary of the Complaint:</b>	Taxpayer primarily derives revenue from the facilitation of online bill payment services through payment processing networks. The Taxpayer asserts that the vast majority of the costs to perform its income producing activities were incurred outside of Florida.		
<b>Amount of the Claim:</b>	\$3,396,471.61		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 220.15, F.S. Rule 12C-1.0155, F.A.C.		
<b>Status of the Case:</b>	The Department was served on July 3, 2024. Discovery is on-going.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	n/a		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Kelly Behmke	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Chevron U.S.A., Inc. v. Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	Taxpayer is appealing a refund denial of 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.		
<b>Amount of the Claim:</b>	\$2,459,052.03		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Section 220.15 Rule 12C-1.0155		
<b>Status of the Case:</b>	This case is being held by DOR pending referral to DOAH or settlement.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Club Space Management, LLC v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	19-0176		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$1,189,732.78 (tax, penalty and interest)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 212.03, 212.05 and 212.12, F.S.		
<b>Status of the Case:</b>	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. Settlement negotiations being conducted.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Matthew Grant	<b>Phone Number:</b>	813-901-1197
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Coastal Supply Company of South Florida, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$854,835.27		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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.		
<b>Status of the Case:</b>	The Taxpayer and the Department are exploring settlement.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Commercial Truck Sales & Export, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$1,456,914.69		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	212.05, 212.06(1), 212.08, 212.12(5)(b), F.S. Rule 12A-1, F.A.C.		
<b>Status of the Case:</b>	The Taxpayer and the Department are exploring settlement possibilities.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Concrete Ready Mix & Pumping Service, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$604,146.56		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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.		
<b>Status of the Case:</b>	Taxpayers POA has requested that the case not be referred to DOAH, and to be given time to discuss settlement. Settlement negotiations ongoing.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Continental Glass Systems, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	14-1855		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$1,439,115.23 (tax and interest)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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.		
<b>Status of the Case:</b>	DOAH closed its files and relinquished jurisdiction to the Department. The Parties are considering settlement.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	CVS Pharmacy, Inc. & Affiliates v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	Various issues involving a corporate income tax audit and several corporate income tax refund denials. The issues include: 1. proper sourcing methodology for Pharmacy Benefit Manager; 2. whether to source intercompany receipts in the sales apportionment factor; 3. whether the seller privilege taxes should be included in the sales apportionment factor; 4. whether to apportion the gain from the sale of a partnership interest as business income or allocable nonbusiness income; 5. whether to addback the Texas business margin tax to federal taxable income for Florida purposes; and 6. the calculation of the Florida IRC s. 382 limitation for an acquired net operating loss.		
<b>Amount of the Claim:</b>	\$21,000,000 refund claim		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 220.13(1)(a)1.,(1)(b)1. and (1)(b)6., 220.131(4), 220.15, F.S. Rule 12C-1.013(13), 12C-1.013(15)(j), 12C-1.0511, 12C-1.0155, F.A.C.		
<b>Status of the Case:</b>	This case settled in May 2024.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Daikin Comfort Technologies Distribution, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer contests the Department’s Sales and Use Tax audit. Taxpayer objects to the Department’s use of Federal Income Tax returns to estimate Gross Sales and believes that this is “double taxation” as it asserts that it properly reported and remitted SUT to the Department.		
<b>Amount of the Claim:</b>	\$539,682.02		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.12, F.S.		
<b>Status of the Case:</b>	The Department is reviewing additional documentation in anticipation of settlement.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	n/a		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Deborah Wecselman Design, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$964,988.63		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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.		
<b>Status of the Case:</b>	The parties are exploring settlement possibilities.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Jacek Stramski	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Delta Air Lines, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	2 <sup>nd</sup> Judicial Circuit (Leon County)		
<b>Case Number:</b>	2023 CA 002871		
<b>Summary of the Complaint:</b>	Taxpayer contests the denial of its Refund claims for Sales and Use Tax. The Taxpayer asserts that it paid Sales and Use Tax in error on food products provided to travelers on its aircraft. The food products are initially prepared, packaged and kept cold for delivery to Taxpayer. Once airborne, the food products are heated and served to travelers. The Taxpayer argues that the food products are exempt grocery items because they are not ready for immediate consumption when purchased by the Taxpayer.		
<b>Amount of the Claim:</b>	\$1,560,416.19		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.05, F.S. s. 212.08(1), F.S.		
<b>Status of the Case:</b>	<u><del>Answer filed and discovery is just beginning. Action was voluntarily dismissed in August of 2024.</del></u>		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	n/a		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Pamela Slater	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	DHI Mortgage Company Ltd. v. Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$1,255,104.67 total refund claims		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 220.15(6), F.S. s. 220.62(1); F.S.		
<b>Status of the Case:</b>	The Taxpayer has notified that it has decided not to move forward with litigating this matter.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		



## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	DirecTV, LLC DirecTV South, LLC v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$1,975,719.83		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 212.02(16), 212.05, 212.06 and 212.12, F.S.		
<b>Status of the Case:</b>	Petitioner requested that the case be kept in house to try to resolve. The parties are in settlement negotiations.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Doral Tiles LLC v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer contests the Department’s Bank Levy (Garnishment) attempt. The basis of the Bank Levy is a Sales and Use Tax audit. The Taxpayer asserts Doubt as to Collectability and objects to the audit (which has become Final).		
<b>Amount of the Claim:</b>	\$1,215,362.83		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 213.67, F.S. ·		
<b>Status of the Case:</b>	The Department is reviewing an Amended Petition filed by Taxpayer.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	East Coast Flooring & Interiors, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer challenges the Department’s Sales and Use Tax Audit. The Taxpayer asserts that the Department improperly assessed resale transactions and was not given credit for taxes erroneously collected and remitted on real property improvements. The Taxpayer objects to what it contends are non-taxable expenses being assessed.		
<b>Amount of the Claim:</b>	\$511,010.19		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.02, F.S. s. 212.05, F.S. s. 212.06, F.S. s. 212.07, F.S.		
<b>Status of the Case:</b>	The parties are not referring this for hearing so that settlement can be explored.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Elavon, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$1,891,018.39 (tax and interest)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 220.02(1), 220.13(1)(b)6. and 220.15(5), F.S. Rule 12C-1.0155, F.A.C.		
<b>Status of the Case:</b>	Petitioner requested that the case be kept in house to try to resolve.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Julia Forrester	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Ely’s Automotive Inc. dba The Car Guys v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer challenges a Notice of Final Assessment that seeks to collect on Sales and Use Tax obligations for the December 2011 filing period. The Taxpayer contests the ability of the Department to pursue an obligation from 2011 when the Notice of Final Assessment was issued in 2017.		
<b>Amount of the Claim:</b>	\$545,266.52		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 72.011, F.S. s. 95.091, F.S. s. 213.345, F.S.		
<b>Status of the Case:</b>	The parties are in discussions regarding possible amicable resolution.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Epic Insurance Company v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	Refund claims of \$303,314.57 (year 2016); and \$671,539.00 (year 2017)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 220.15, Rule 12C-1.0155, F.A.C.		
<b>Status of the Case:</b>	The case settled in March 2023.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Tom Butscher	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Everen Capital Corporation v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	Whether the income from various charges should be sourced to Florida for purposes of Florida Corporate Income Tax. “Cost of Performance” versus “Market Sourcing.”		
<b>Amount of the Claim:</b>	\$2,495,990.00		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Section 220.15(5), F.S. Rule 12A-1.0155, F.A.C.		
<b>Status of the Case:</b>	Held in-house for settlement discussions.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Expo Convention Contractors, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$1,685,968.57 (tax, penalty and interest)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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.		
<b>Status of the Case:</b>	Petitioner requested that the case be kept in house to try to resolve.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		



## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Express Scripts, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$748,234.09		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	212.02(14), 212.08(17), and 212.21(2), F.S. Rule 12A-1, F.A.C.		
<b>Status of the Case:</b>	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.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Jacek Stramski	<b>Phone Number:</b>	850.717.6778
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Frontier Airlines, Inc. v. Department of Revenue		
<b>Court with Jurisdiction:</b>	2nd Cir. Ct. of Florida (Leon)		
<b>Case Number:</b>	2023 CA 1433		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$ 983,252.52 (net of assessment and refund)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Section 220.151, Fla. Stat.		
<b>Status of the Case:</b>	The Taxpayer voluntarily dismissed its case with prejudice. Case closed in October 2023.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>			

## 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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Matthew Grant	<b>Phone Number:</b>	813-901-1197
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Gerber Childrenswear LLC v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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).		
<b>Amount of the Claim:</b>	\$2,184,682.49		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 213.21(3)(a), 213.67, F.S. Rules 12A-6.003, 12A-13.008, F.A.C.		
<b>Status of the Case:</b>	Case settled in November 2023.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Matthew Grant	<b>Phone Number:</b>	813-901-1197
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Gerber Childrenswear LLC v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$2,555,629.18		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 213.21(3)(a), 213.67, F.S. Rules 12A-6.003, 12A-13.008, F.A.C.		
<b>Status of the Case:</b>	This case settled in November 2023.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Kristian S. Oldham	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Golden Triangle Properties Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	23-1663		
<b>Summary of the Complaint:</b>	The Department issued a Sales and Use Tax audit assessment against Golden Triangle Properties related to unsubstantiated exempt sales and unreported sales.		
<b>Amount of the Claim:</b>	\$1,061,949.34		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	212.05; 212.12; F.S.		
<b>Status of the Case:</b>	Petition Voluntarily Dismissed. Negotiated resolution reached in conjunction with related bankruptcy filing by corporation’s principal.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>			

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Pamela Slater	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Grainger Management, LLC v. Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$ 2,677,549.09		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 220.15(1),(5), F.A.C. Rule 12C-1.0155(2)(l), F.A.C.		
<b>Status of the Case:</b>	This case has been settled and closed.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Guidewell Mutual Holding Corp & Subs. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer contests the Department’s denial of a Corporate Income Tax refund application. The Taxpayer asserts that it is entitled to refunds because its amended Florida consolidated CIT returns properly reflect direct premiums written for insurance by its related entities who are part of the consolidated filing upon properties and risks in Florida for sales factor numerator purposes. The Department denied the refund application based on lack of submitted documentation.		
<b>Amount of the Claim:</b>	\$1,051,076.94		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 220.151, F.S.		
<b>Status of the Case:</b>	The petition was filed in June 2024 and as of this writing, the parties are just beginning to discuss how to move forward.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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 &amp; 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 settled this case in February 2024.	
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 2024*

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Matthew Grant	<b>Phone Number:</b>	813-901-1197
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Gulf Beach Weddings LLC v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$573,196.45		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	212.12(5)(b), 212.12(6)(b), 213.21(3)(a), F.S.; Rule 12-13.008, F.A.C.		
<b>Status of the Case:</b>	Settlement discussions ongoing.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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:	Pamela Slater	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	HCA Healthcare Inc and its Subsidiaries v. State of Florida, Department of Revenue		
Court with Jurisdiction:	2 <sup>nd</sup> Judicial Circuit (Leon County)		
Case Number:	2024 CA 278		
Summary of the Complaint:	<p>This is a Corporate Income Tax dispute. Issues include:</p> <ol style="list-style-type: none"> <li>1) Whether investment income was correctly reclassified as business income?</li> <li>2) Whether an adjustment made for tax exempt interest is correct?</li> <li>3) Whether were Federal Wage Credits applied correctly?</li> <li>4) Whether the exclusion of management fees and payments received from partnerships were properly disallowed from sales factor?</li> <li>5) Whether exclusion of certain “other income” that Taxpayer included in its apportionment was proper?</li> <li>6) Whether Taxpayer’s subsidiary should be classified as a financial organization, and its loans included in the denominator of the property factor?</li> <li>7) Whether Taxpayer is owed interest due to the denial of its refund requests?</li> <li>8) Whether refunds denials for tax years 2017, 2018, 2019 and 2020 were improperly offset for the automatic refund provided in s. 220.1105, F.S.?</li> </ol>		
Amount of the Claim:	\$13,706,929.57 (CIT audit); \$28,700,795.53 (CIT refund application)		
Specific Statutes or Laws (including GAA) Challenged:	<p>s. 220.02(5), F.S.  s. 220.03(1)(r), F.S.  s. 220.13(1)(a)2., F.S.  s. 220.13(1)(b)3., F.S.  s. 220.13(1)(b)4., F.S.  s. 220.15(1), F.S.  s. 220.15(3), F.S.  s. 220.15(3)(b) and (j), F.S.  s. 220.1105(4)(a)4., F.S.  s. 220.1105(4)(b), F.S.</p>		

Status of the Case:	The Department was served on June 18, 2024, and is preparing to respond appropriately.	
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 2024*

## 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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Home Oil Co. Inc. (Hobo Pantry Food Stores) v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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		
<b>Amount of the Claim:</b>	\$1,312,336.53		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Ch. 206, F.S.		
<b>Status of the Case:</b>	Taxpayer’s Petition was dismissed with leave to amend as insufficient. The Taxpayer failed to file an Amended Petition. The Order became Final and the litigation was closed in November 2023.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Nicole Santiago	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Homegoods Mania, LLC. v. Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$855,953.06		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 212.05, 212.054, 212.0596, 212.05965, F.S. Rules 12A-1.103, F.A.C.		
<b>Status of the Case:</b>	The Taxpayer requested that this not be referred to the Division so that an amicable resolution could be explored. Settlement negotiations are ongoing.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	LeChea Parson Underwood	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Hoppys Sports Marine and Sports Center, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	Taxpayer contests a Sales and Use Tax audit. Taxpayer operates a marine business selling and repairing boats and machinery. The Taxpayer primarily challenges disallowed exempt sales and the auditor’s treatment of consignment sales.		
<b>Amount of the Claim:</b>	\$725.699.00		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.05, F.S. s. 212.12, F.S. s. 212.13, F.S. s. 212.21, F.S.		
<b>Status of the Case:</b>	The parties are engaged in settlement discussions.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	n/a		

## Schedule VII: Agency Litigation Inventory

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Agency:	<b>Florida Department of Revenue</b>		
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.)	Humana, Inc.& Subsidiaries v. Florida Department of Revenue		
Court with Jurisdiction:	2nd Judicial Circuit (Leon County)		
Case Number:	2024 CA 1232(audit); 2024 CA 1233(refund)		
Summary of the Complaint:	<p>The Taxpayer has filed two complaints. The first complaint contests an audit assessment made by the Department and the second complaint relates to a Notice of Refund Denial issued by the Department for tax years 2016 and 2017.</p> <p><b>Audit Complaint</b></p> <ol style="list-style-type: none"> <li>1) Whether the capital gain recognized by Taxpayer from the payment of a merger termination fee should be included in the sales factor numerator for apportionment purposes?</li> <li>2) Whether the receipts from Taxpayer’s subsidiary should be included in the sales factor numerator for apportionment purposes?</li> <li>3) Whether the Department is permitted to recapture a portion of the 2018 automatic tax refund received pursuant to s.220.1105, F.S. when Taxpayer files an amended return using a reduced tax rate?</li> </ol> <p><b>Refund Denial Complaint</b></p> <ol style="list-style-type: none"> <li>1) Whether Taxpayer’s classification of capital gain received from the receipt of a merger termination fee should be classified as either business income or nonbusiness income?</li> <li>2) Whether Taxpayer’s sourcing of receipts from its PBM services based on cost of performance is proper?</li> <li>3) Whether the Department is permitted to recapture a portion of the 2018 automatic tax refund received pursuant to s.220.1105, F.S. when Taxpayer files an amended return using a reduced tax rate?</li> </ol> <p>In addition to the above issues, the refund case contests Involves the Department’s refusal to make adjustments to its scholarship contribution tax credit for tax years 2016 and 2017.</p>		
Amount of the Claim:	\$1,577,385.02 (audit 2024 CA 12320); \$13,418,986.00 (refund 2024 CA 1233)		



Specific Statutes or Laws (including GAA) Challenged:	s. 220.13(1)(a)2., F.S. s. 220.15(5), F.S. s. 220.16, F.S. Rule 12C-1.0155, F.A.C.	
Status of the Case:	The Department was served with both Complaints on August 1, 2024, and is preparing to respond accordingly.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	X	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	

*Office of Policy and Budget – July 2024*

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Matthew Grant	<b>Phone Number:</b>	813-901-1197
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Imagine Communications Corp. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	None assigned.		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$1,220,783.00		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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.		
<b>Status of the Case:</b>	As of June 2023, the Department received additional documents and presentation from Petitioner for Department’s review; settlement discussions ongoing.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Kristian S. Oldham	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Indian River Biodiesel LLC v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$1,081,118.59		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Section 206.8741, F.S.; Rule 12B-5.140, F.A.C.		
<b>Status of the Case:</b>	Pending at Agency; Ongoing negotiations between the parties.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>			

## 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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Jacek Stramski	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	JetBlue Airways Corporation v. Department of Revenue		
<b>Court with Jurisdiction:</b>	2 <sup>nd</sup> Judicial Circuit (Leon County)		
<b>Case Number:</b>	2024 CA 001177		
<b>Summary of the Complaint:</b>	The Taxpayer contests a Corporate Income Tax audit. The issue is 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.		
<b>Amount of the Claim:</b>	\$631,632.11		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Section 220.151(2)(c), F.S. Rule 12C-1.0151, F.A.C.		
<b>Status of the Case:</b>	The Department was served with the Complaint just prior to this writing. <del>An Answer will be drafted and filed.</del> <u>The Department filed a motion to dismiss in August of 2024, which is set for hearing at the beginning of November.</u>		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Johnson Controls Security Solutions, LLC. (JCSS) v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	Taxpayer contests a Sales and Use Tax assessment made on their security services business. Main issue concerns failure to timely provide requested documentation.		
<b>Amount of the Claim:</b>	\$12,271,968.84		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	212.05 and 213.13, F.S. Rule 12A-1, F.A.C.		
<b>Status of the Case:</b>	Taxpayer’s POA’s provided additional records. The parties are working to resolve this matter.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Keys Deck & Dock Supplies, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$758,867.17		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	212.055 and 212.21, F.S. Rule 12A-1.039, F.A.C.		
<b>Status of the Case:</b>	The case is not being referred to the Division for hearing so that the patties can discuss settlement.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Eric Peate	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Latino Americana & More Corp. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	Taxpayer challenges a Notice of Intent to Levy which was based largely on a Sales and Use Tax audit. The Taxpayer asserts it was not offered a clear point of entry to contest the Notice of Intent to Levy. Additionally, it contests (among other things) the timing of the underlying audit assessment’s commencement and use of third-party records.		
<b>Amount of the Claim:</b>	\$705,513.62		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.05, F.S. s. 212.12, F.S. s. 212.13(5), F.S. s. 213.21(3)(a), F.S.		
<b>Status of the Case:</b>	The matter is being held in house to continue to review the situation.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	n/a		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	L&D Beauty Nail Supply, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$664,957.69		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	212.05 and 213.21(3)(a), F.S. Rule 12A-1.0015, and 12A-1.039(1), F.A.C.		
<b>Status of the Case:</b>	Taxpayer’s POA has requested that the case not be referred to DOAH, and the Department is reviewing additional records in an attempt to settle the case.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		



## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Eric Peate	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Loomis Armored US LLC v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer asserts that it has documents and records that can demonstrate that the error ratio used in the Department’s Sales and Use Tax audit should be lower. The Taxpayer provides both taxable sales and exempt sales.		
<b>Amount of the Claim:</b>	\$649,653.38		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.08, F.S. s. 212.12, F.S.		
<b>Status of the Case:</b>	The parties are discussing and exploring settlement.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	n/a		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Lukfuel, LLC. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$644,248.64		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	212.06(5)(a), 212.12, F.S. Rule 12A-1.0641(6)(b), F.A.C.		
<b>Status of the Case:</b>	The parties are discussing settlement.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Magic Burgers, LLC v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$940,914.50 (tax, penalty and interest)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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.		
<b>Status of the Case:</b>	Petitioner requested that the case be kept in house to try to resolve. The parties are in settlement discussions.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Kelly Behmke	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Marc Julien Homes, LLC v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	The Taxpayer is contesting a sales and use tax assessment for purchases of tangible personal property and imported goods.		
<b>Amount of the Claim:</b>	\$664,706.94		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Section 212.12, F.S. Rule 12A-1.051, F.A.C.		
<b>Status of the Case:</b>	This case is being held by DOR pending referral to DOAH or settlement.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Merrill Lynch Pierce Fenner & Smith, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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 <sup>nd</sup> sampling and audit methodology that was employed in that 2 <sup>nd</sup> sampling. Petitioner is also asking to waive penalties based on reasonable cause.		
<b>Amount of the Claim:</b>	\$4,180,272.50 (tax, penalty and interest)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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.		
<b>Status of the Case:</b>	Petitioner requested that the case be kept in house to try to resolve. The parties settled this case in August 2024.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Matthew Grant	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Miami British Corp. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	11 <sup>th</sup> Judicial Circuit (Miami-Dade County)		
<b>Case Number:</b>	23-21674-CA		
<b>Summary of the Complaint:</b>	The Taxpayer’s Complaint asserts that it sells automotive parts through “e-marketplace platforms such as Amazon, Pay Pal and E-Bay.” The Taxpayer asserts that proper credit was not given to Sales and Use Tax collected and remitted by the platforms and that the Department applied incorrect tax rates to out-of-state sales. Further, it objects to the Department’s position that there are inconsistencies between the Taxpayer’s Federal Income Tax returns, its financial statements, and its state sales tax returns.		
<b>Amount of the Claim:</b>	\$510,247.58		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.12, F.S. s. 212.08, F.S. s. 212.031, F.S.		
<b>Status of the Case:</b>	Discovery is underway. An Agreed Order staying the case for 120 days was issued on July 25, 2024. At the conclusion of the 120 days, counsel shall file a joint case management report and the Court will issue a pretrial order setting the case for trial.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Pamela Slater	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Microsoft Corporation v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	2nd Judicial Circuit (Leon County)		
<b>Case Number:</b>	2024 CA 000213		
<b>Summary of the Complaint:</b>	(1) Whether the income Taxpayer derives from its numerous products and services qualify to be sourced using a cost of performance methodology? (2) Taxpayer argues that the Department made “other adjustments,” including adjustments to its net operating loss carryover (NOLCO) and Florida payroll factor.		
<b>Amount of the Claim:</b>	\$8,066,624.52		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 220.02, F.S. s. 220.15(5), F.S. s. 220.152, F.S.		
<b>Status of the Case:</b>	On July 8, 2024, the Circuit Court issued an Agreed Order Staying the Case so that the parties can continue to work towards achieving a global resolution of all the issues.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	n/a		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	LeChea Parson Underwood	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	New Cingular Wireless PCS, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer contests the denial of its refund application for Sales and Use Tax. The Taxpayer asserts it paid Sales and Use Tax on the purchases of handsets that were then later “sold” to the public. The sales price involved payment for wireless service but no charge for the handset. The Taxpayer asserts that it paid SUT in error upfront because their purchase was for re-sale and exempt from SUT. The Taxpayer also seeks a refund of SUT paid to a vendor for what it now characterizes as “real property improvements.” SUT is paid by real property contractors on their purchases, not by the end consumer.		
<b>Amount of the Claim:</b>	\$12,916,355.79		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.02, F.S. s. 212.05, F.S. Rule 12A-1.051, F.A.C.		
<b>Status of the Case:</b>	This is one of three separate cases with this Taxpayer. One case is at DOAH: 24-002560. The other two including this one are not being referred at this time pending the outcome of the DOAH case.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	n/a		





## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	LeChea Parson Underwood	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	New Cingular Wireless PCS, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer contests the denial of its refund application for Sales and Use Tax. The Taxpayer asserts it paid Sales and Use Tax on the purchases of handsets that were then later “sold” to the public. The sales price involved payment for wireless service but no charge for the handset. The Taxpayer asserts that it paid SUT in error upfront because their purchase was for re-sale and exempt from SUT. The Taxpayer also seeks a refund of SUT paid to a vendor for what it now characterizes as “real property improvements.” SUT is paid by real property contractors on their purchases, not by the end consumer.		
<b>Amount of the Claim:</b>	\$5,036,982.59		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.02, F.S. s. 212.05, F.S. Rule 12A-1.051, F.A.C.		
<b>Status of the Case:</b>	This is one of three separate cases with this Taxpayer. One case is at DOAH: 24-002560. The other two including this one are not being referred at this time pending the outcome of the DOAH case.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	n/a		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	LeChea Parson Underwood	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	New Cingular Wireless PCS, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	24-002560		
<b>Summary of the Complaint:</b>	<p>The Taxpayer contests the denial of its refund application for Sales and Use Tax. Issue: The Taxpayer is a provider of wireless communication equipment and sells wireless devices and contracts for wireless service. It contests the denial of its refund application for Sales and Use Tax. The refund deals with Sales and Use Tax paid on handheld devices that were returned under the Taxpayer’s “turn-in” program. Taxpayer asserts that the “turn-in” transactions should be subject to a refund of Sales and Use Tax because the transactions were “returns” of merchandise and the finance agreement created an assignment of rights entitling Taxpayer to the refund.</p>		
<b>Amount of the Claim:</b>	\$2,870,108.32		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.02, F.S. s. 212.17, F.S. Rule 12A-1.074, F.A.C.		
<b>Status of the Case:</b>	This is one of three separate cases with this Taxpayer. This case is at DOAH: 24-002560. Hearing is set for November 2024. The other two are not being referred at this time pending the outcome of this DOAH case.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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 2024*

## 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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Nike Retail Services, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	24-002563		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$1,938,621.81 (tax, penalty and interest)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 212.05, 212.07, 212.08, 212.12 and 212.18, F.S.		
<b>Status of the Case:</b>	The Petitioner had requested that the case be kept in house to try to resolve. After attempting to resolve, the Petition was referred to DOAH for hearing. A hearing is set for September 18, 2024. Discovery is ongoing.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Nordstrom, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$920,084.57 (tax and interest)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Section 212.17, F.S. Rule 12A-1.012, F.A.C.		
<b>Status of the Case:</b>	Petitioner requested that the case be kept in house to try to resolve.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	North Orlando Holdings, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer contests the Department’s Sales and Use Tax audit. The Petition asserts that the Department ignored its documents, information and records and improperly overestimated the assessment. The petition also objects to the audit disallowing exempt sales.		
<b>Amount of the Claim:</b>	\$2,744,470.48		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.02, F.S. s. 212.05, F.S. s. 212.12, F.S.		
<b>Status of the Case:</b>	The case is not being referred for hearing so that the parties can discuss settlement. The Department is reviewing additional records.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	LeChea Parson Underwood	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Ocala Golf Cart Supercenter, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer challenges the Department’s Sales and Use Tax audit. The Taxpayer operates a golf cart business and objects to the Department’s use of Federal income tax returns to estimate gross sales and failure to remove non-taxable sources of reported income. Additionally, it contests the assessment involving purchase of inventory.		
<b>Amount of the Claim:</b>	\$527,691.45		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.05, F.S. s. 212.12, F.S.		
<b>Status of the Case:</b>	The parties are engaged in settlement discussions.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	n/a		



## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	OptumRx Administrative Services, LLC v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$683,909.07 (tax and interest)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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.		
<b>Status of the Case:</b>	Petitioner requested that the case be kept in house to try to resolve.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Jacek Stramski	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Oracle America, Inc. v. Department of Revenue		
<b>Court with Jurisdiction:</b>	1 <sup>st</sup> District Court of Appeal (DOAH)		
<b>Case Number:</b>	1D2023-0987 (DOAH Case 22-1053)		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$739,145.49		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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.		
<b>Status of the Case:</b>	The Taxpayer appealed the outcome of the DOAH case. All briefs have been filed at the DCA. A request for Oral Argument was denied. The parties are waiting on a decision.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Kristian Oldham	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Orlando SMSA Limited Partnership v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$2,665,514.13		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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.		
<b>Status of the Case:</b>	This case is being held with DOR pending referral to DOAH or settlement.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Matthew Grant	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Orlando SMSA Limited Partnership v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer filed two (2) petitions contesting two (2) refund applications it made for Sales and Use Tax. The Petitions assert: that erroneously paid Sales Tax on its purchases of wireless handheld devices because those were purchased for resale; the denial of refunds on what the Taxpayer categorizes as professional services is in error; the Department's denial of a refund related to what the Taxpayer categorizes as real property improvements is in error; and that the denied refund regarding discretionary surtax on what the Taxpayer categorizes as purchases of more than \$5,000 was in error.		
<b>Amount of the Claim:</b>	\$4,130,584.16 (total for both Ch. 120 petitions) (refunds)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.02(14)(c), F.S. s. 212.05, F.S. s. 212.054(2)(b)(1), F.S. s. 215.26(1), F.S.		
<b>Status of the Case:</b>	As of this writing, the parties are discussing whether to refer the case(s) to the Division for hearing or to explore possible settlement.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	n/a		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Matthew Grant	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Palm Beach Car & Truck Brokers, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer sells motor vehicles. It contests the Department’s Sales and Use Tax audit. The Petition asserts: the Department failed to meet its burden when it assessed untaxed sales; and the Department erred when it estimated the assessment even though it asserts it provided records.		
<b>Amount of the Claim:</b>	\$605,013.26		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.12(5)(b), F.S. s. 212.12(6)(b), F.S.		
<b>Status of the Case:</b>	The parties are exploring possibly amicably resolving this case.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	n/a		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Kelly Behmke	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Pavimento, Inc. v. Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	Taxpayer is contesting a sales and use tax audit which assessed taxes on fabrication costs incurred on real property improvement contracts and fixed assets.		
<b>Amount of the Claim:</b>	\$596,876.51		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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		
<b>Status of the Case:</b>	This case is being held by DOR pending referral to DOAH or settlement.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	PB Express Catering, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer contests a Sales and Use Tax audit. The Taxpayer asserts that the Department incorrectly utilized data on Federal 1099k statements by not recognizing non-taxable gratuities or other nontaxable charges. The Taxpayer also objects to the Department’s consideration of its request for relief under “Doubt as to Collectibility.”		
<b>Amount of the Claim:</b>	\$710,275.57		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.12 s. 213.21		
<b>Status of the Case:</b>	The Taxpayer has asked that this case not be referred for a hearing at this time so that discussions with the Department can be had.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Matthew Grant	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	PBG Hotel, LLC v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>			
<b>Case Number:</b>			
<b>Summary of the Complaint:</b>			
<b>Amount of the Claim:</b>	\$		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>			
<b>Status of the Case:</b>			
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Matthew Grant	<b>Phone Number:</b>	813-901-1197
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Prestigious Enterprises LLC v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	None assigned.		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$1,461,024.63		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 212.031(1)(a), 212.12(5)(b), F.S. Rules 12A-1.0371, 12A-1.070(4)(b), F.A.C.		
<b>Status of the Case:</b>	Settlement discussions with Petitioner requested before petition is referred to DOAH.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Tom Butscher	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Public ATM, LLC v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	Whether the Florida Department of Revenue violated Florida and U.S. Constitutional law by not treating its sales as sales for export.		
<b>Amount of the Claim:</b>	\$1,989,032.15		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Section 212.06(5)(a)1., F.S. Rule 12A-1.0015, F.A.C.		
<b>Status of the Case:</b>	Held in-house for settlement discussions.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Publix Super Markets, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$1,774,065.20 (3 separate refund requests, only 1 qualifies for LBR).		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	212.05(1)(a), 212.21(2), 212.02(14), F.S. Rule 12A-1.040(2)(f), 12A-1.006, F.A.C.		
<b>Status of the Case:</b>	The parties are in settlement negotiations. The Department is reviewing additional documentation provided.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Kelly Behmke	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Rheem Manufacturing Company v. Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$908,335.52		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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)		
<b>Status of the Case:</b>	This case is being held by DOR pending referral to DOAH or settlement.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Kelly Behmke	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Rockwell Automation Technologies, Inc. v. Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	Taxpayer is contesting a corporate income tax assessment on income earned from the licensing of trademarks and patents for use in Florida.		
<b>Amount of the Claim:</b>	\$616,223.24		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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)		
<b>Status of the Case:</b>	This case is being held by DOR pending referral to DOAH or settlement.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Rubio Auto Sales Corp. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$678,295.86		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	212.05(1), 212.06(1), 212.12, F.S. Rule 12A-1.007, F.A.C.		
<b>Status of the Case:</b>	The parties are exploring settlement.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Safe Harbor Insurance Company v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	2 <sup>nd</sup> Judicial Circuit (Leon)		
<b>Case Number:</b>	2022-CA-197		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$153,934.21 Year 2018 refund claim; and \$145,409.89 Year 2019 refund claim		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Section 624.509(5), F.S. Rule 12B-8.001, F.A.C.		
<b>Status of the Case:</b>	The Judge granted the Department’s Motion for Summary Judgment on 6/13/23. The Plaintiff filed a motion for rehearing which was denied. The Plaintiff did not appeal. Case is closed.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Sallie Mae Bank v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$3,719,662.93 (tax and interest)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 220.02(1), 220.15(3), 220.15(5)(c), and 220.15(6), F.S. Rule 12C-1.0155, F.A.C.		
<b>Status of the Case:</b>	Petitioner requested that the case be kept in house to try to resolve.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		



## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Scaffold Shrinkwrap Company, LLC. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$1,327,462.40		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	212.21(2), 212.07(1)(b), F.S. Rule 12A-1.071, 12A-1.091(13), F.A.C.		
<b>Status of the Case:</b>	The parties are discussing settlement.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Kristian S. Oldham	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	SEI Fuels Inc. v. Department of Revenue		
<b>Court with Jurisdiction:</b>	First District Court of Appeals		
<b>Case Number:</b>	1D22-3284		
<b>Summary of the Complaint:</b>	Taxpayer disputes the Department’s refund denial of motor fuel taxes they allege were paid in error to their supplier.		
<b>Amount of the Claim:</b>	\$3,301,457.60 (refund)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Section 206.13, F.S.		
<b>Status of the Case:</b>	Writ of Mandamus filed by the Taxpayer after winning at DCA. Complain seeking Writ of Mandamus was dismissed by Circuit Court. Notice of Appeal filed by Petitioner.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>			

## 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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Shoe Mountain, LLC v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer is a shoe and clothing retailer. It contests a Sales and Use Tax audit. The Petition: asserts the audit commenced too early; the auditor used unverified general ledger deposits; detail information was not provided during audit or the informal protest process; and, asserts the Taxpayer has significant exempt and nontaxable sales that would affect the Assessment.		
<b>Amount of the Claim:</b>	\$756,464.81		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.05, F.S. s. 212.12(11), F.S. s. 213.13(5), F.S.		
<b>Status of the Case:</b>	The parties are not referring this case to the Division so that settlement discussions can be had.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	n/a		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Shoplinks Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	Taxpayer contests the assessment of sales and use tax against its vehicle repair business. Main issues concern insufficient records and doubt as to collectability.		
<b>Amount of the Claim:</b>	\$687,102.81		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	212.054, 212.12, 213.35, F.S. Rule 12A-1, F.A.C.		
<b>Status of the Case:</b>	The parties are discussing possible settlement.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Matthew Grant	<b>Phone Number:</b>	813-901-1197
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Space Exploration Technologies Corp. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$4,887,133.71 (total for 2 Ch. 120 Petitions) (refunds)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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.		
<b>Status of the Case:</b>	Ongoing settlement discussions with Petitioner. On April 25, 2024, the Petitioner filed a second Ch. 120 Petition for a subsequent refund application on the same issue.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	St. Johns Ship Building Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	FL First District Court of Appeal		
<b>Case Number:</b>	1D23-0751		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$1,350,785.38		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	212.21, 212.05, 212.08, F.S. Rule 12A-1, F.A.C.		
<b>Status of the Case:</b>	The Department dismissed the Petition with prejudice for being untimely filed. Taxpayer has appealed. Case settled in December 2023. Case Closed.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Eric Peate	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	St. Augustine Historical Tours, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$3,614,564.15		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	ss 212.02, 212.04, 212.08		
<b>Status of the Case:</b>	Settled in April 2024. Case Closed		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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 <sup>st</sup> 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"> <li>Plaintiff claims a Refund of \$2,009,226 tax portion of the corporate income tax assessment that Plaintiff previously paid to</li> </ul>		



	<p>stop the running of interest;</p> <ul style="list-style-type: none"> <li>• 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</li> <li>• 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.</li> <li>• 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.</li> </ul>						
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 <sup>st</sup> District Court of Appeal on September 14, 2021. On January 17, 2024, the DCA held for the DOR. Case closed.						
Who is representing (of record) the state in this lawsuit? Check all that apply.	<table border="1"> <tr> <td data-bbox="505 1690 576 1753"></td> <td data-bbox="576 1690 1456 1753">Agency Counsel</td> </tr> <tr> <td data-bbox="505 1753 576 1816">X</td> <td data-bbox="576 1753 1456 1816">Office of the Attorney General or Division of Risk Management</td> </tr> <tr> <td data-bbox="505 1816 576 1869"></td> <td data-bbox="576 1816 1456 1869">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 2024*

## 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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Nicole Santiago	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Steven Trover v. Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$1,729,338.86		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 213.29, 95.091(3)(a), F.S.		
<b>Status of the Case:</b>	The Taxpayer requested that this not be referred to the Division so that an amicable resolution could be explored. Settlement negotiations are ongoing.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Sun Life Assurance Company of Canada v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Department of Revenue		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	<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>		
<b>Amount of the Claim:</b>	Notice of Final Assessment of \$818,939.37 (tax); and previous Notice of Proposed Assessment of \$608,559.56 (tax, penalty and interest)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 624.07, 624.509 and 624.0591, F.S. Rule 12B-8.001 and 12B-8.016, F.A.C.		
<b>Status of the Case:</b>	The case settled in April 2024. Case Closed.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is 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 2024*

## 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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Sunoco, Inc. (R&M) v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$892,052.40		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	206.59, 206.993, F.S. Rule 12A-1, F.A.C.		
<b>Status of the Case:</b>	The parties are engaging in settlement discussions.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Sunoco, LLC v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	Taxpayer contests a fuel tax assessment, alleging additional documentation supports a reduction due to exempt sales and reasonable explanation of temporary losses.		
<b>Amount of the Claim:</b>	\$911,185.51		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	206.59, 206.993, F.S. Rule 12A-1, F.A.C.		
<b>Status of the Case:</b>	The parties are exploring possible settlement.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Eric Peate	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Teaghlach Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Florida Department of Revenue		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$1,570,834.72 Refund Sought.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Rule 12C-1.016(1), F.A.C.; Section 220.16(2)(c), F.S.		
<b>Status of the Case:</b>	Settlement discussions are on-going.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>			



## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	LeChea Parson-Underwood	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	The Pep Boys – Manny Moe and Jack Inc. v. Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$2,723,594.59		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	212.05 and 212.07, FS 12A-1.038, FAC		
<b>Status of the Case:</b>	Pending at Agency; Ongoing negotiations between the parties.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	LeChea Parson-Underwood	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	The Rod Room LLC v. Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$551,481.36		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	212.07, FS		
<b>Status of the Case:</b>	Pending at Agency; Ongoing negotiations between the parties.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Matthew Grant	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Tire Service Plus Co. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer, who operates an auto repair business, contests a Sales and Use Tax audit. Its Petition asserts: it did not receive the Department’s Notice of Decision causing it to respond late; the Department failed to recognize exempt and non-taxable sales; and the Department duplicated tax assessments.		
<b>Amount of the Claim:</b>	\$897,305.45		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.05, F.S. s. 212.12(11), F.S.		
<b>Status of the Case:</b>	The parties are exploring possible amicable resolution of this case.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Nicole Santiago	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	T-Mobile Resources, LLC. v. Department of Revenue		
<b>Court with Jurisdiction:</b>	Second Judicial Circuit Court (Leon County)		
<b>Case Number:</b>	2021-CA-00026		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$5,790,358.53		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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.		
<b>Status of the Case:</b>	Trial held and the Court ruled for the Taxpayer. Case closed in April 2024.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Tribune Publishing Company v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	<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 3<sup>rd</sup> 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>		
<b>Amount of the Claim:</b>	\$2,333,747.00 (Year ended 12/30/18)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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.		
<b>Status of the Case:</b>	Petitioner requested that the case be kept in house to try to resolve. The parties are in settlement discussions.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is 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 2024*

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Tyson Prepared Foods, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	Petitioner manufactures and markets frozen and refrigerated food products. Petitioner solicited orders from customers located in Florida. Petitioner claims that all products were delivered to Florida customers from outside the state using common carriers and that its related entity, Tyson Sales and Distribution, Inc., who delivers Petitioner’s products to Florida customers, is a common carrier. The Petitioner claims that its business in Florida is protected from taxation in Florida by Public Law 86-272, and that protection by this law does not depend on a delivery of tangible personal property by a common carrier.		
<b>Amount of the Claim:</b>	\$702,620.60 (tax and interest)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	15 U.S.C. ss. 381-384 (Public Law 86-272); section 220.02(1), 220.15, 220.151, F.S.; and Rule 12C-1.011(1), F.A.C.		
<b>Status of the Case:</b>	Petitioner requested that the case be kept in house to try to resolve.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	n/a		

## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Matthew Grant	<b>Phone Number:</b>	813-901-1197
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	U.S. Xpress Leasing, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$7,029,752.89		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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.		
<b>Status of the Case:</b>	The case settled in January 2024. Case Closed.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		



## Schedule VII: Agency Litigation Inventory

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<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Matthew Grant	<b>Phone Number:</b>	813-901-1197
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Unbeatablesale.com, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings (DOAH)		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$999.279.00		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 212.06(1)(a), 212.13(2), 212.05965(3) 212.12(5)(b), F.S. Rules 12A-6.003, F.A.C.		
<b>Status of the Case:</b>	Pending referral to DOAH.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Isabel Nogues	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Universal Property and Casualty Insurance Company v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	2 <sup>nd</sup> Judicial Circuit (Leon County)		
<b>Case Number:</b>	2020-CA-1899		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$113,735.19 The issue is significant		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Sections 624.509, F.S. Rule 12B-8.001, F.A.C.		
<b>Status of the Case:</b>	The Court ruled in favor of the Department’s Motion for Partial Summary Judgment in December 2023. The parties settled this case in May 2024.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	J. Clifton Cox	<b>Phone Number:</b>	(850) 414-3780
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Verizon Communications Inc. & Affiliates v. State of Florida Department of Revenue, An Agency of The State of Florida		
<b>Court with Jurisdiction:</b>	First District Court of Appeal		
<b>Case Number:</b>	1D22-2094 and 1D22-2096		
<b>Summary of the Complaint:</b>	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?		
<b>Amount of the Claim:</b>	\$1,304,901.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Section 382, IRC Sections 220.02(3), 220.03, 220.13, 220.23, 220.809, F.S. Rule 12C-1.013, F.A.C.		
<b>Status of the Case:</b>	The DCA maintained the split decision from the trial court. Subsequently, the Florida Supreme Court has denied Verizon's petition to review this case.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Kristian S. Oldham	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Genius Kids LLC. v. Florida Department of Revenue Children’s World Inc. V. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	24-1403; 24-1404 (Consolidated)		
<b>Summary of the Complaint:</b>	The Department denied the Petitioner’s DR-5 Applications for Consumer’s Certificates of Exemption as “state tax-supported schools, colleges, or universities.” Petitioners are child-care facilities who provide Voluntary Prekindergarten Program services pursuant to a contract with the Early Learning Coalition(s).		
<b>Amount of the Claim:</b>	Unknown; Full SUT exemption could cost State hundreds of millions.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	212.08(7)(o), Fla. Stat.		
<b>Status of the Case:</b>	Scheduled for final hearing at DOAH on September 13, 2024.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>			

## 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.*

<b>Agency:</b>	<b>Florida Department of Revenue</b>		
<b>Contact Person:</b>	Matthew Grant	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Wal-Mart Stores East LP v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Division of Administrative Hearings		
<b>Case Number:</b>	n/a		
<b>Summary of the Complaint:</b>	The Taxpayer contests the denial of its Sales and Use Tax refund. Its Petition asserts: that its retail stores contain separate establishments (e.g., bakery, deli, paint mixing lab, printing lab, etc) that use electricity to operate specialized machinery and equipment to manufacture and process tangible personal property for sale. Therefore, it is entitled to a refund of Sales and Use Tax paid on electricity.		
<b>Amount of the Claim:</b>	\$1,874,219.83 (refund)		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	s. 212.08(7)(ff), F.S.		
<b>Status of the Case:</b>	The parties are discussing the legal and factual questions presented and what path this case will take (either referral to the Division for hearing or possible settlement)		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	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.*

<b>Agency:</b>	<b>Department of Revenue</b>		
<b>Contact Person:</b>	Liam Lyon	<b>Phone Number:</b>	850-617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	West Boca Medical Center, Inc. v. Florida Department of Revenue		
<b>Court with Jurisdiction:</b>	Florida Second Circuit (Leon)		
<b>Case Number:</b>	2023 CA 0232		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	\$506,859.39 (2 separate refund claims) *Issue that could affect other Taxpayers.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	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.		
<b>Status of the Case:</b>	Both parties filed a Motion for Summary Judgment and a hearing set for September 23, 2024.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

*Office of Policy and Budget – July 2024*

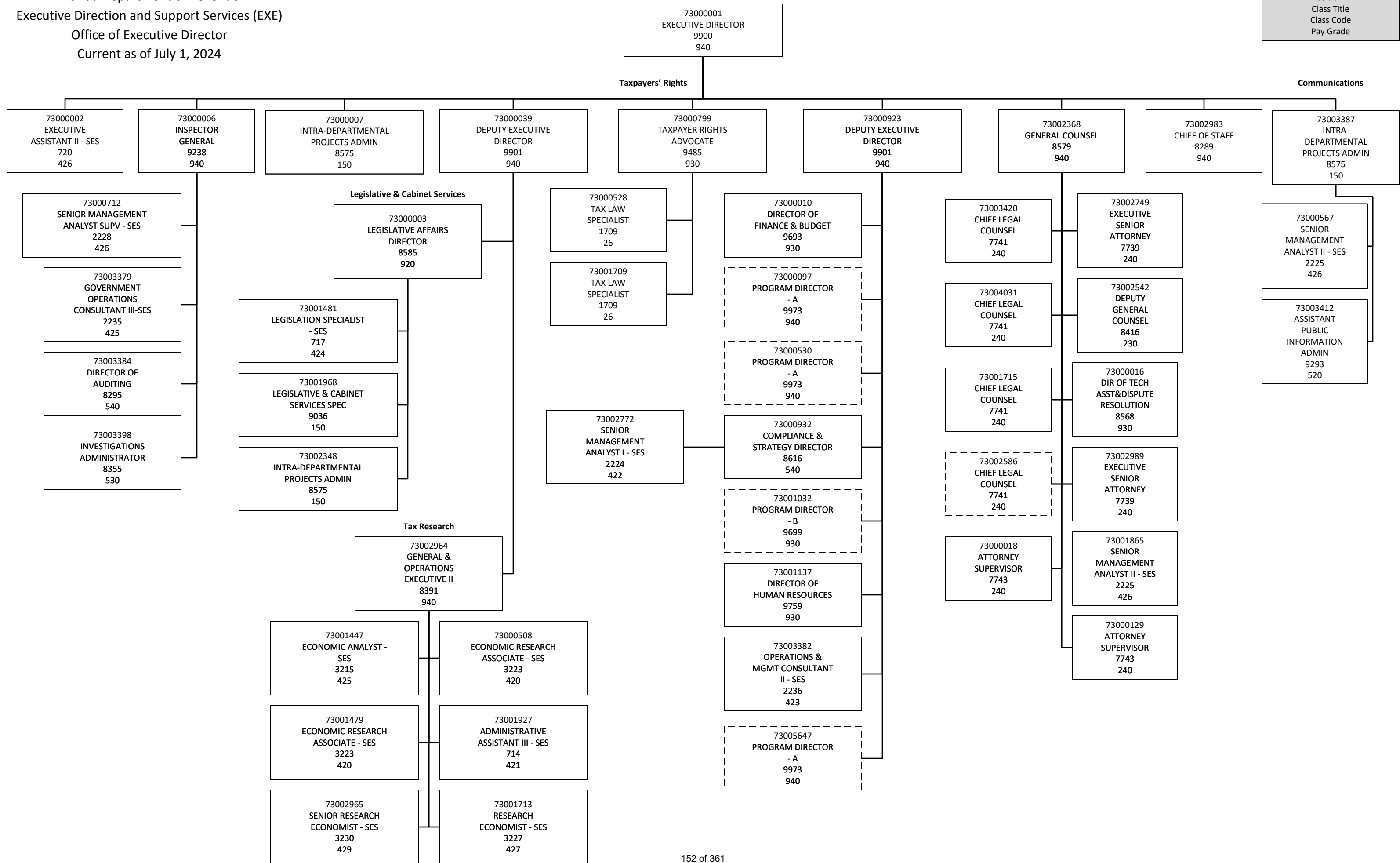
## Schedule VII: Agency Litigation Inventory

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

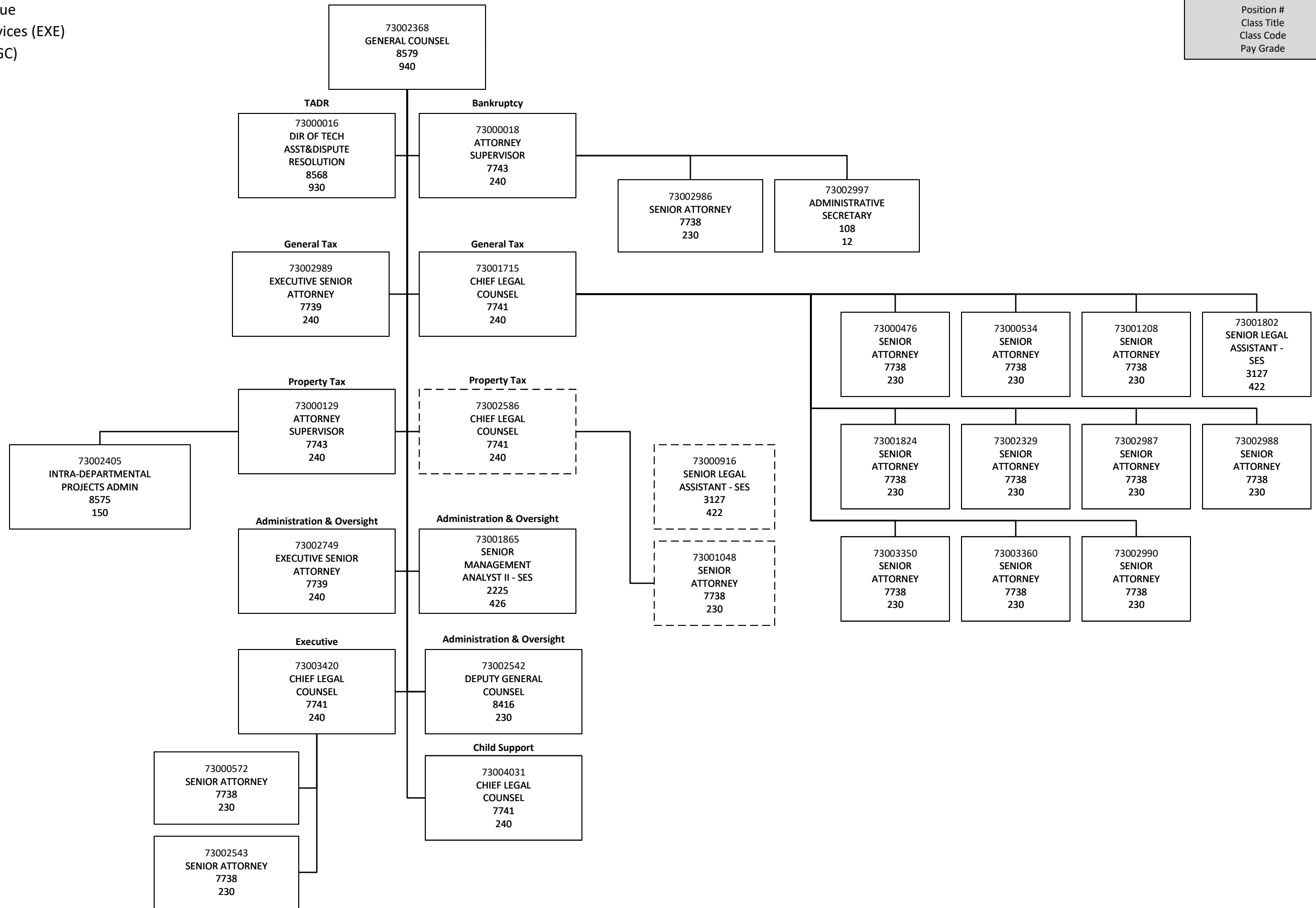
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<b>Contact Person:</b>	Kelly Behmke	<b>Phone Number:</b>	(850) 617-8347
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Woodbridge Motors, Inc. v. Department of Revenue		
<b>Court with Jurisdiction:</b>	Division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

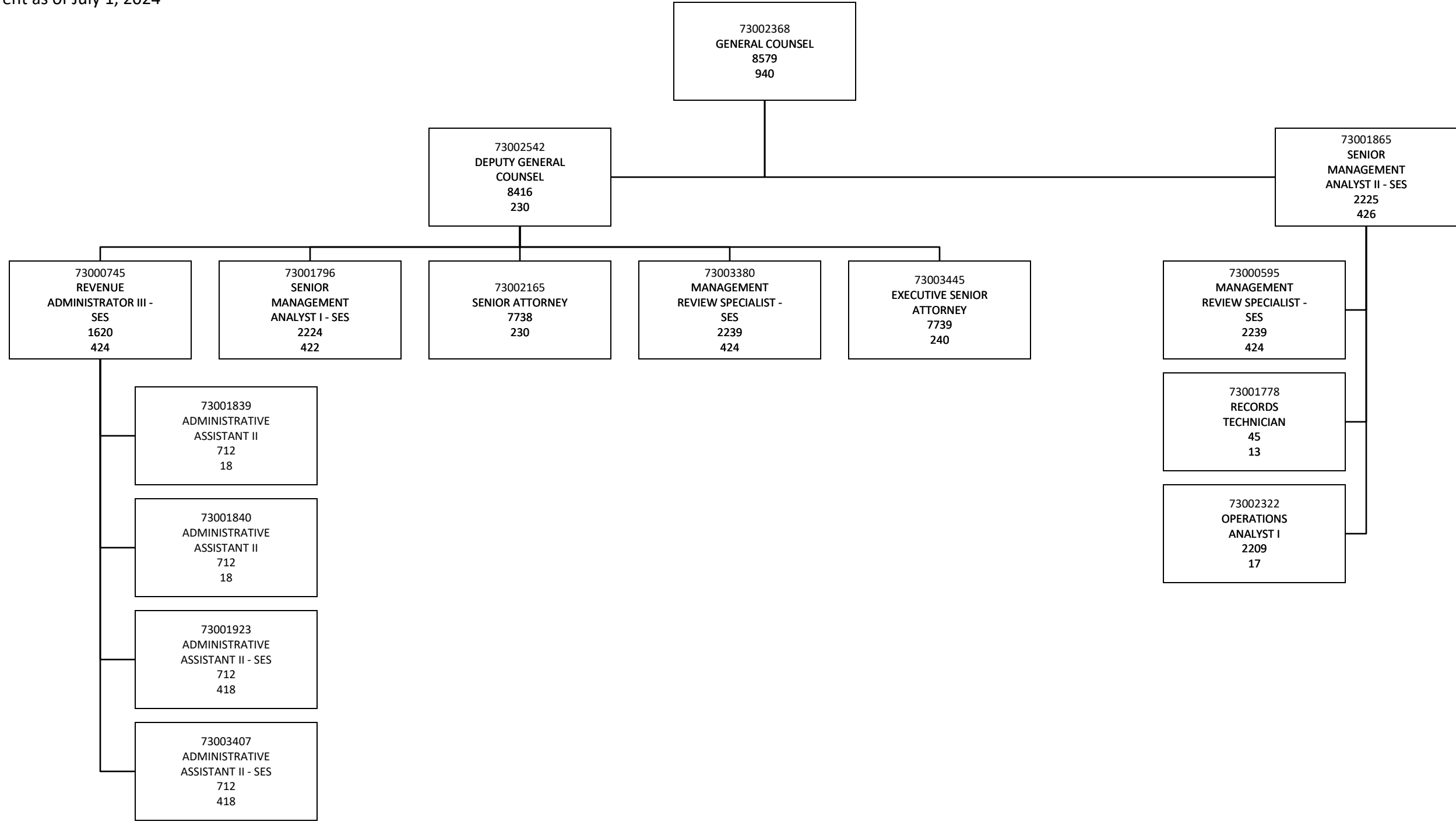
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 Office of Executive Director  
 Current as of July 1, 2024

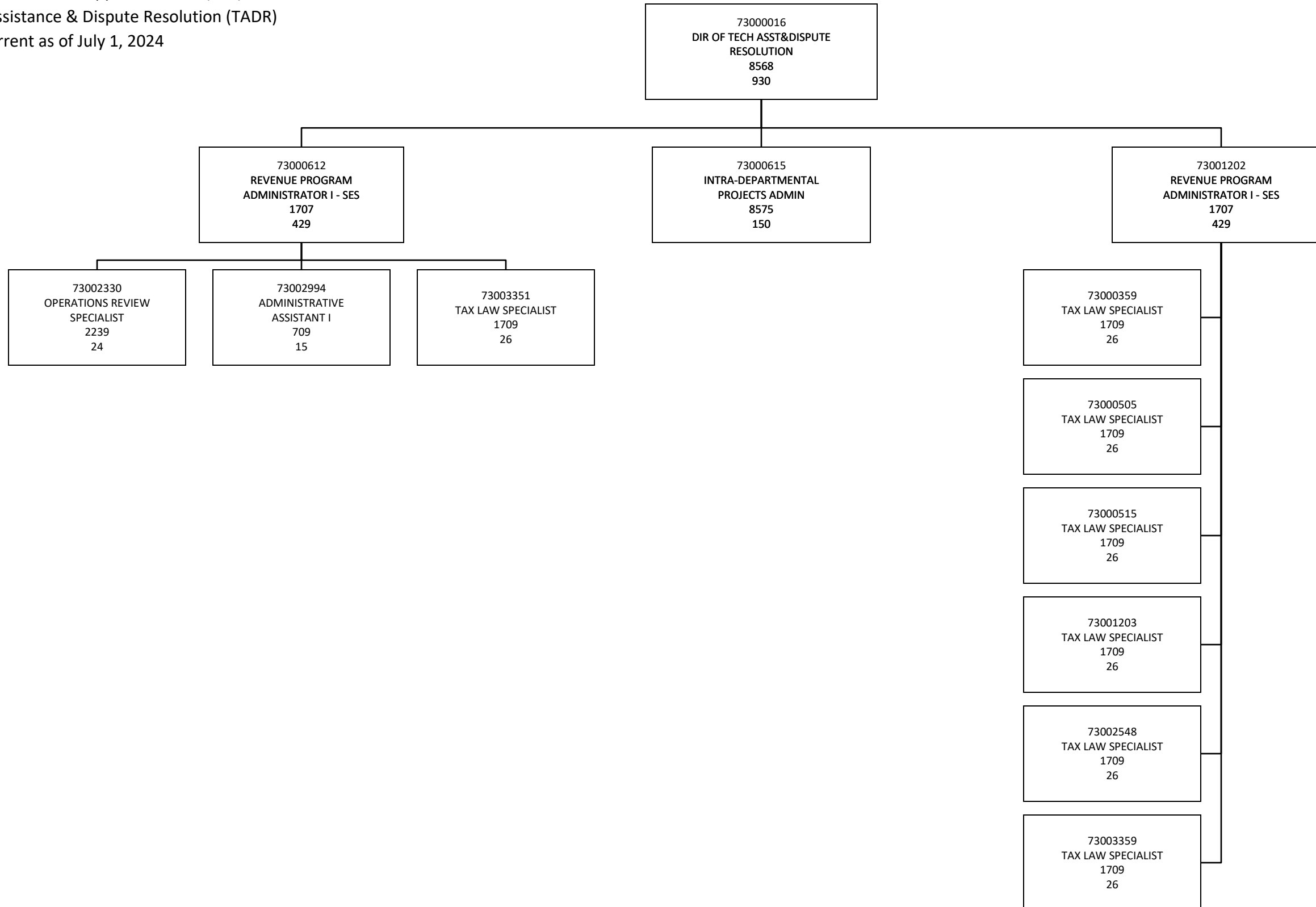
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Class Code
Pay Grade





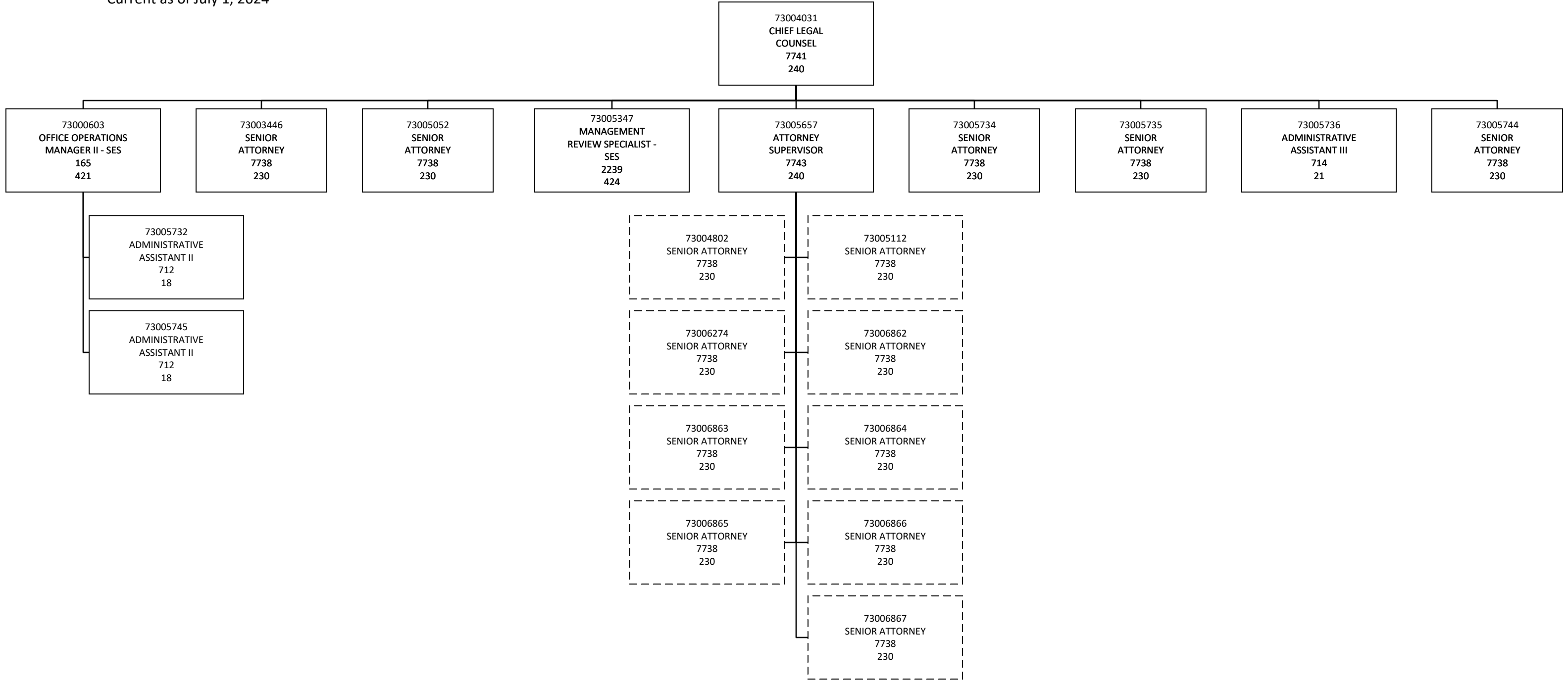


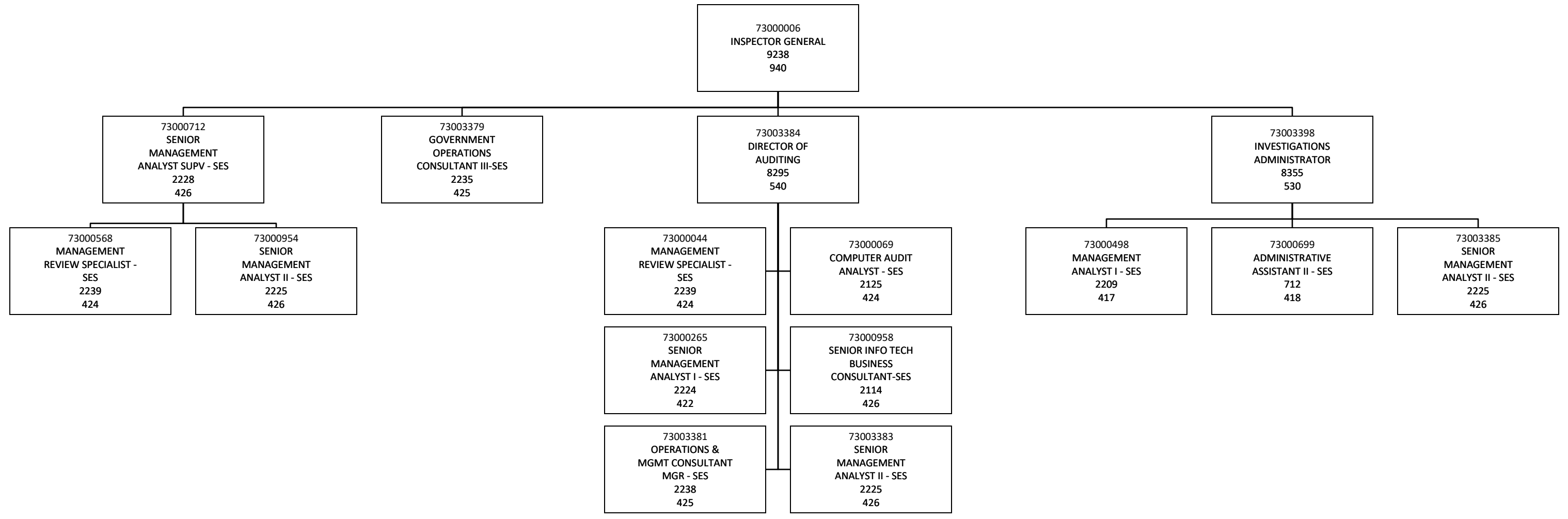




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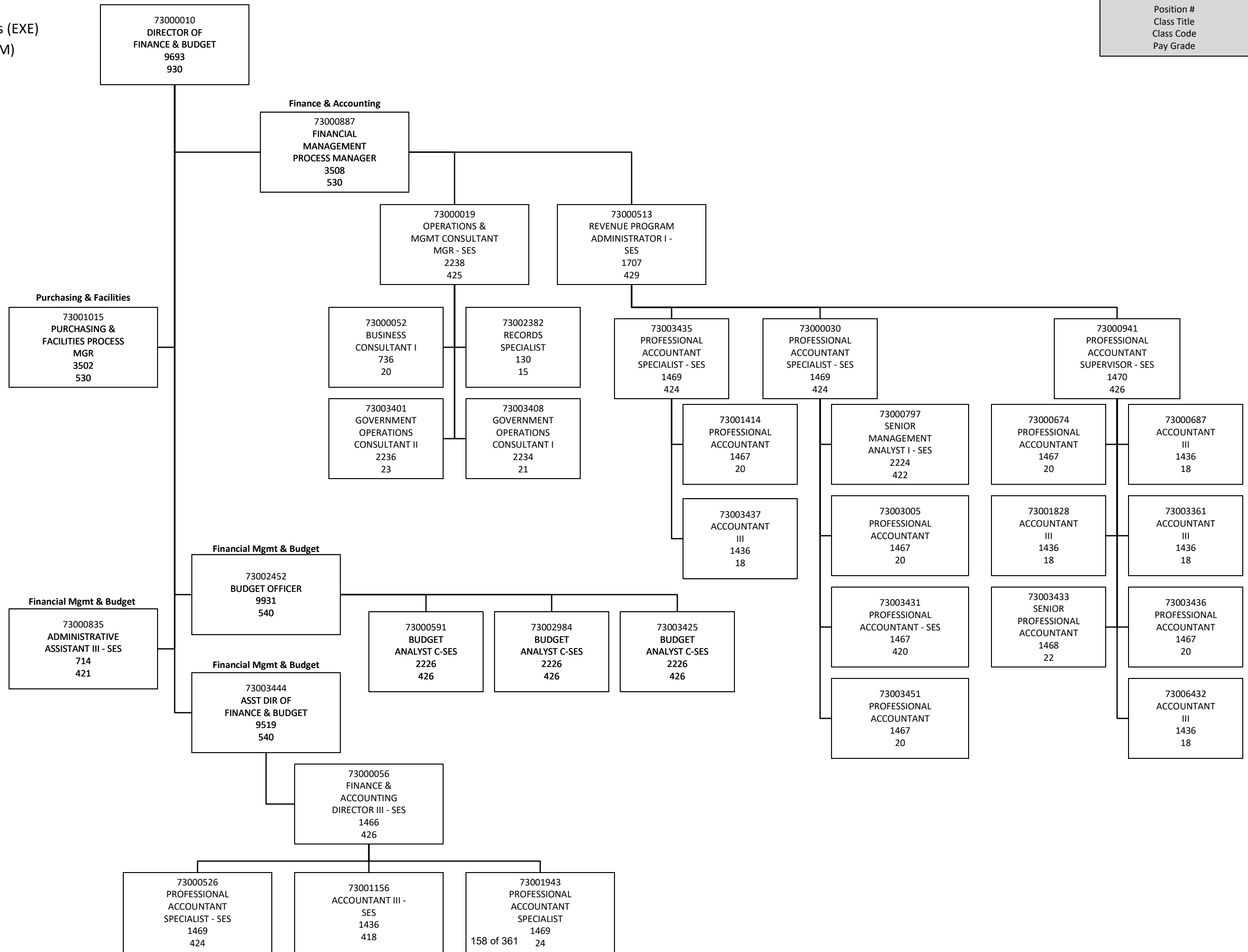
Position #
Class Title
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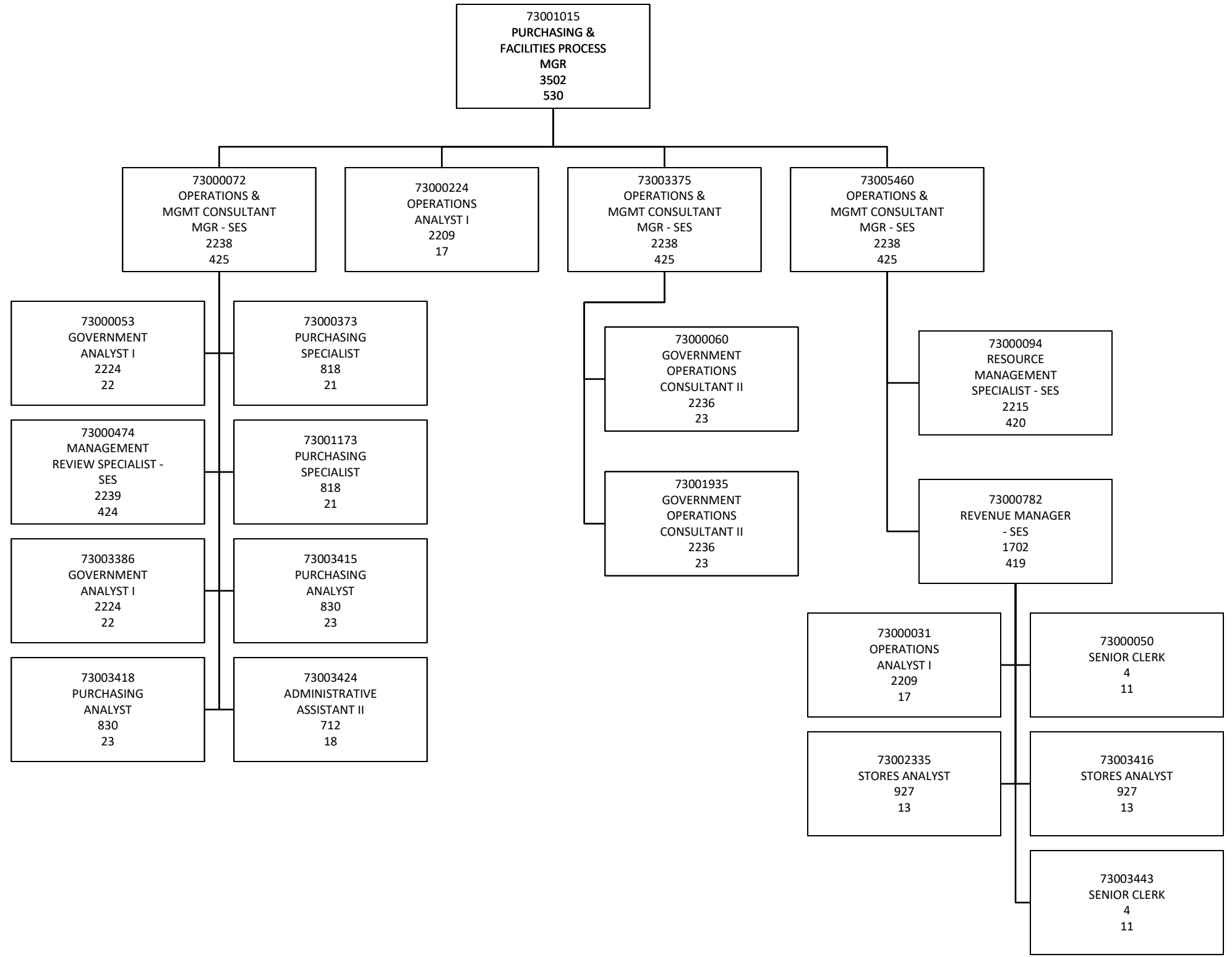


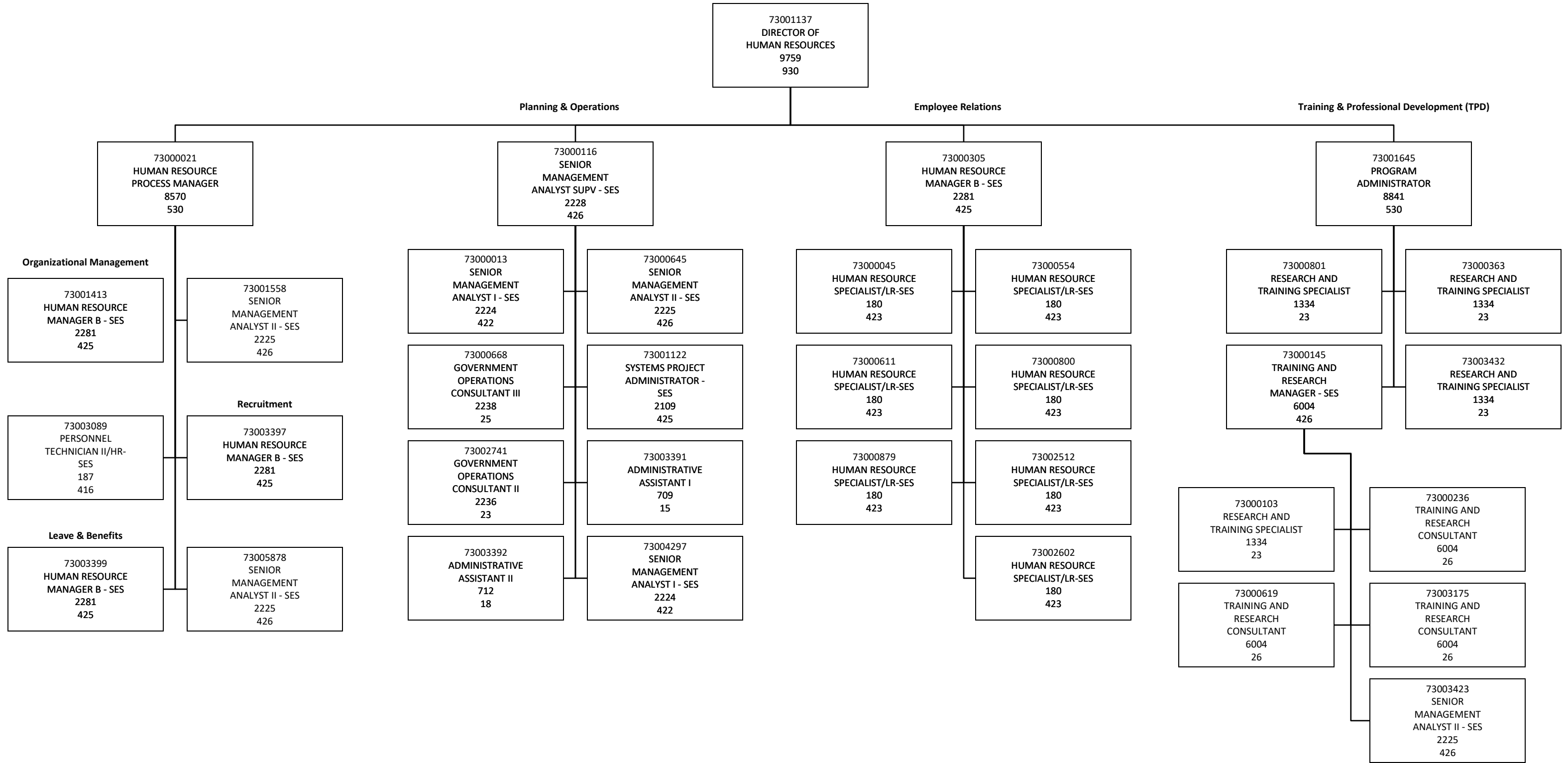


Florida Department of Revenue  
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 Current as of July 1, 2024

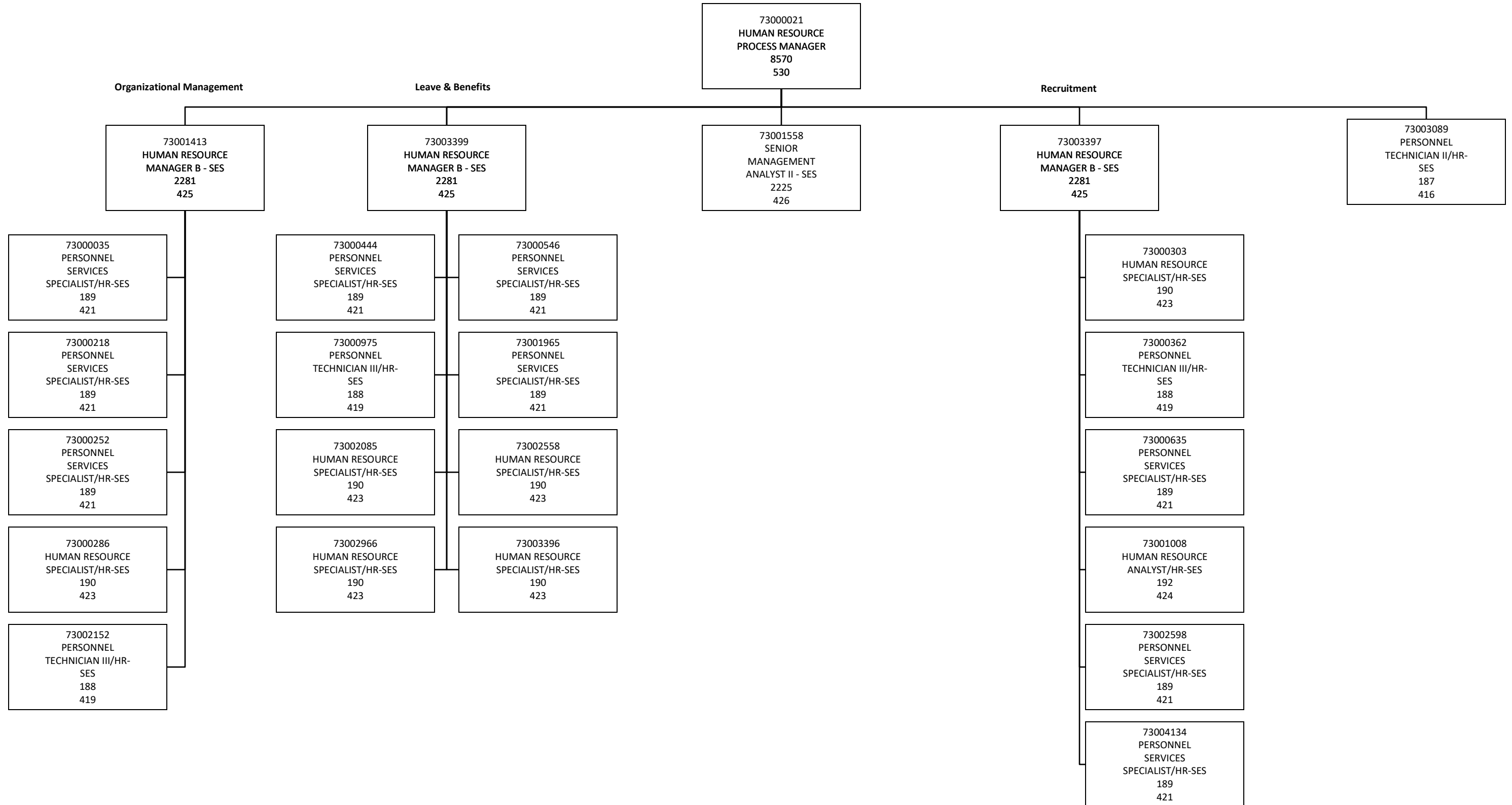
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Class Code
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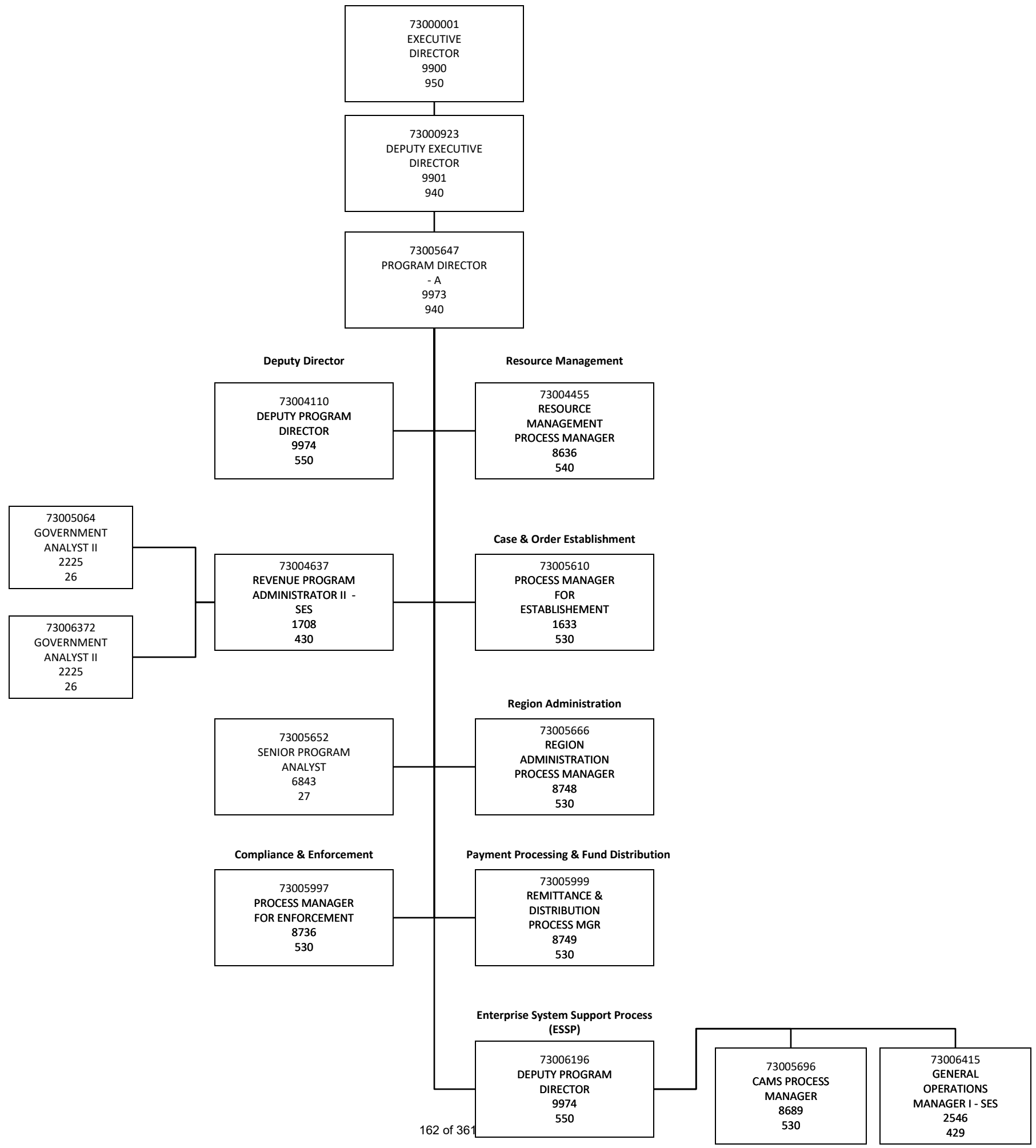


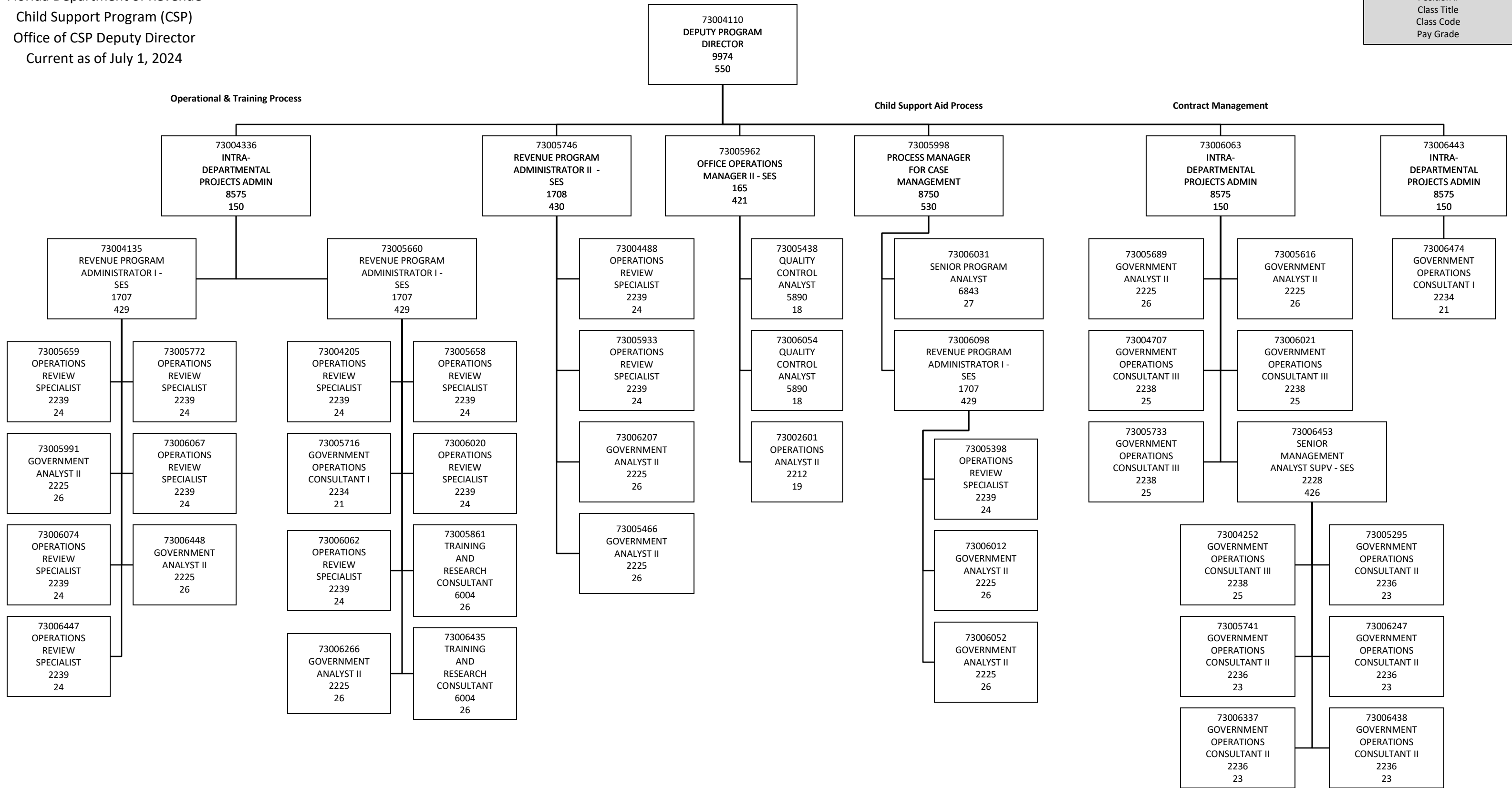


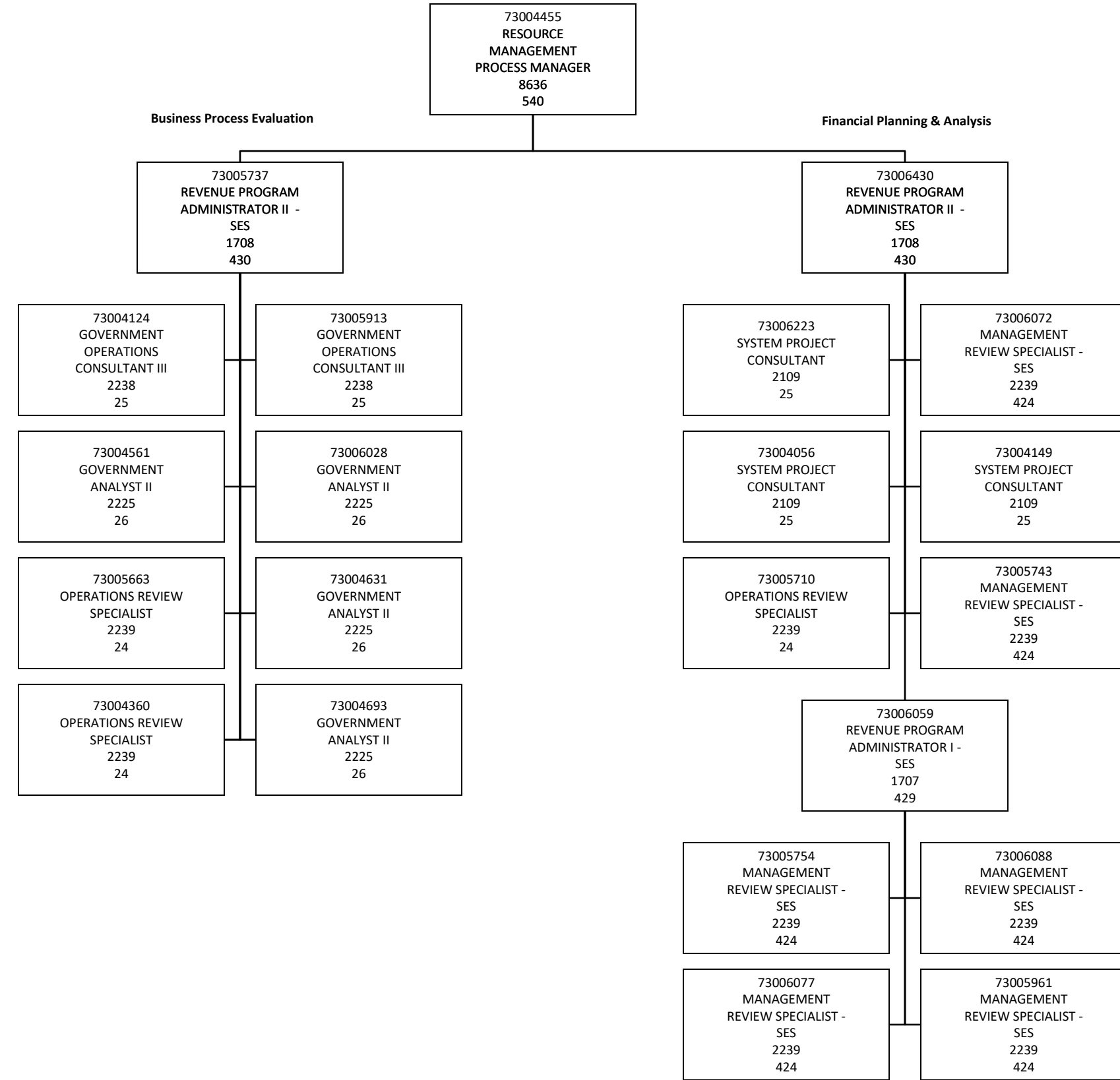


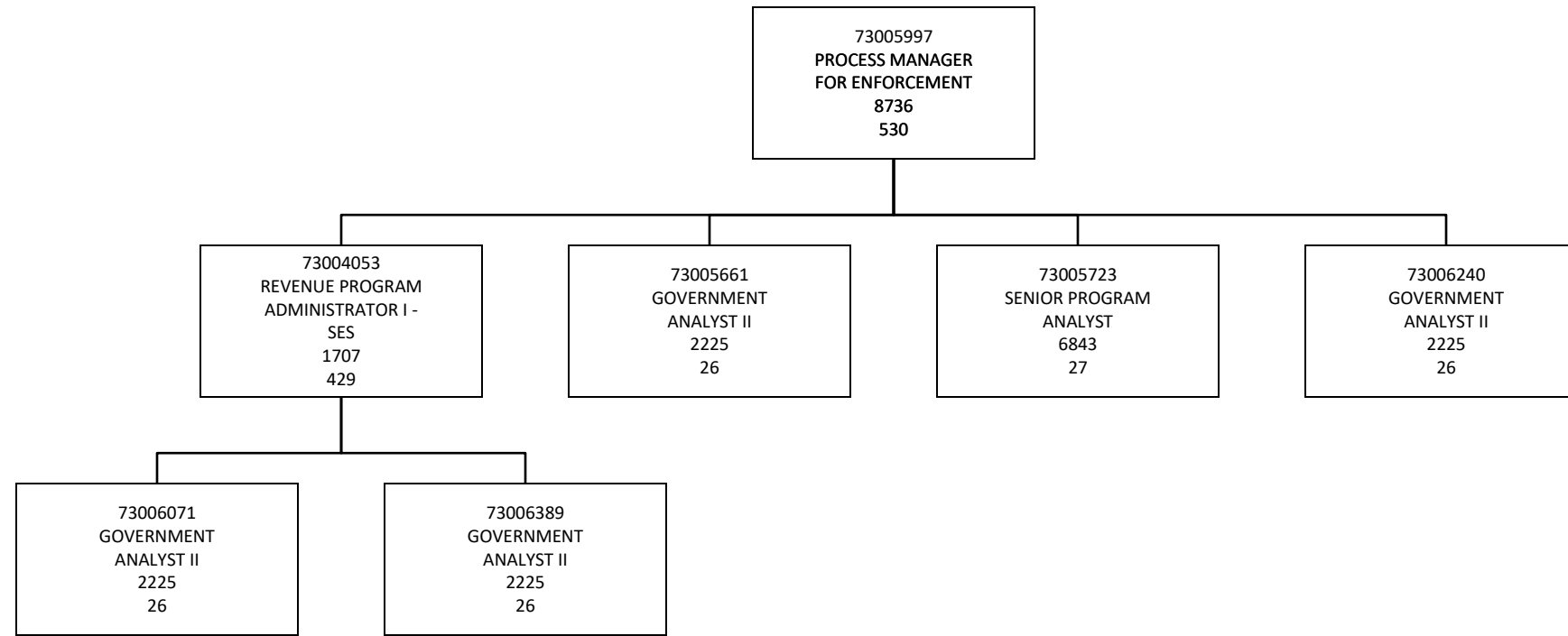


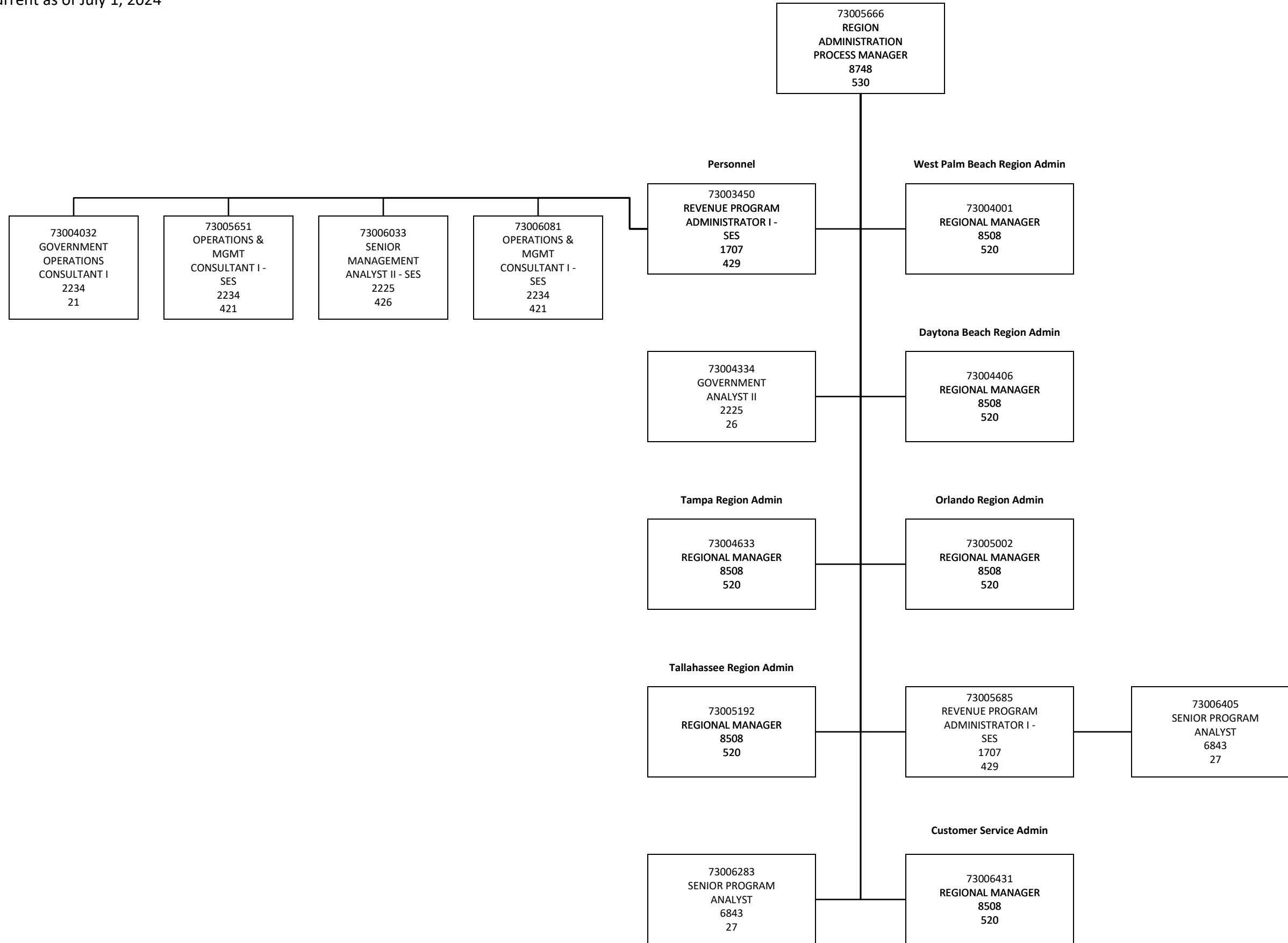




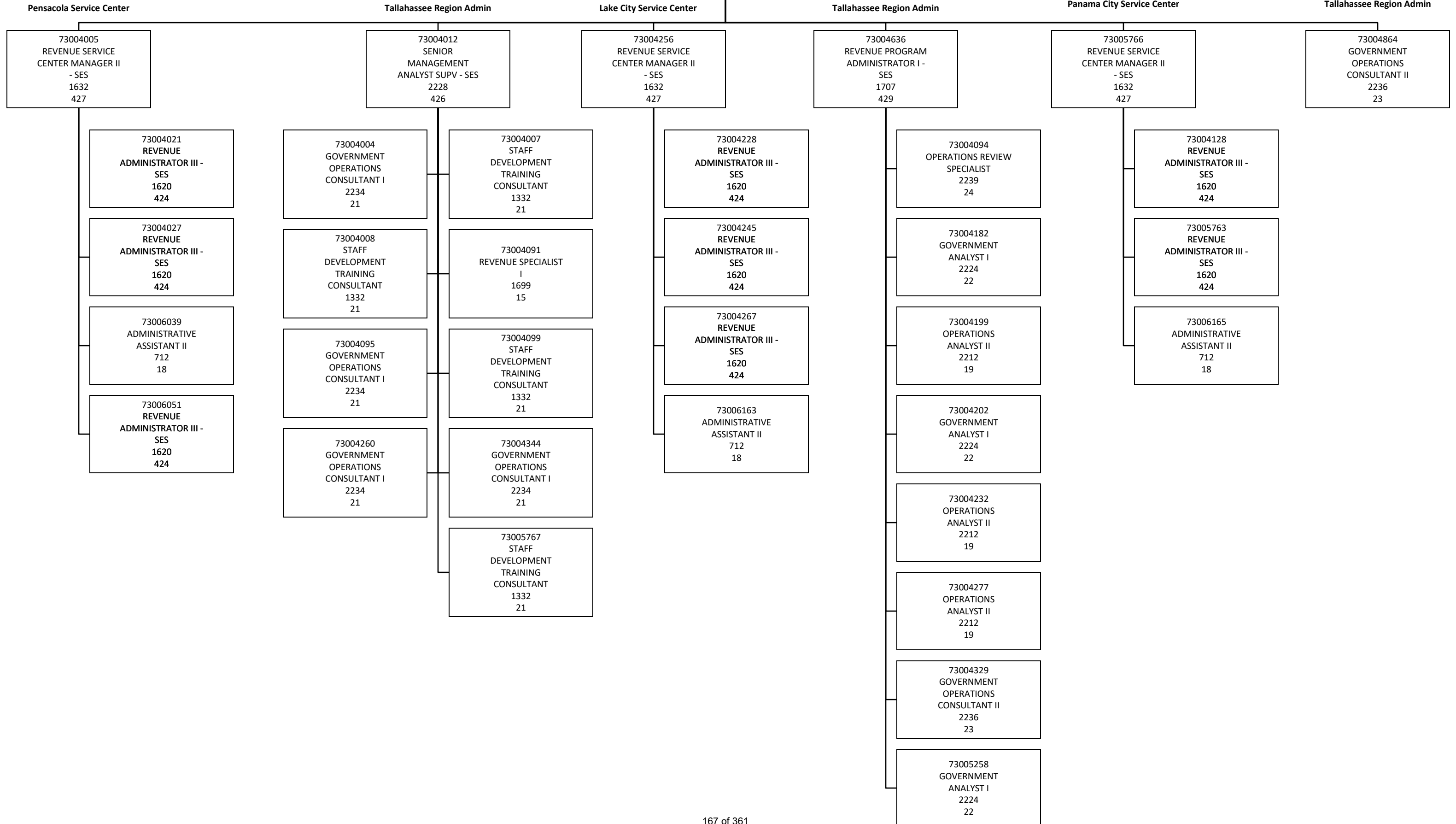


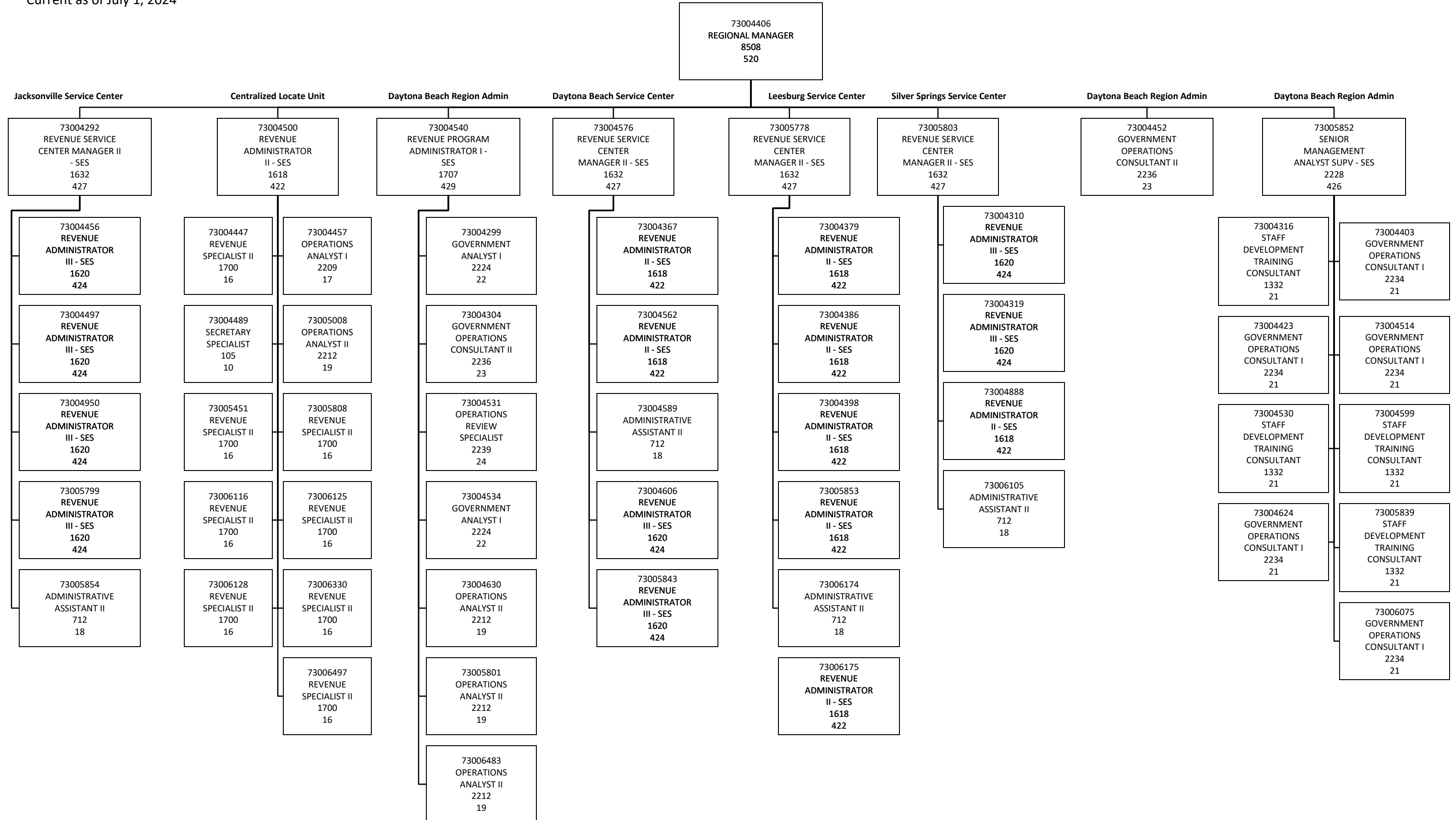




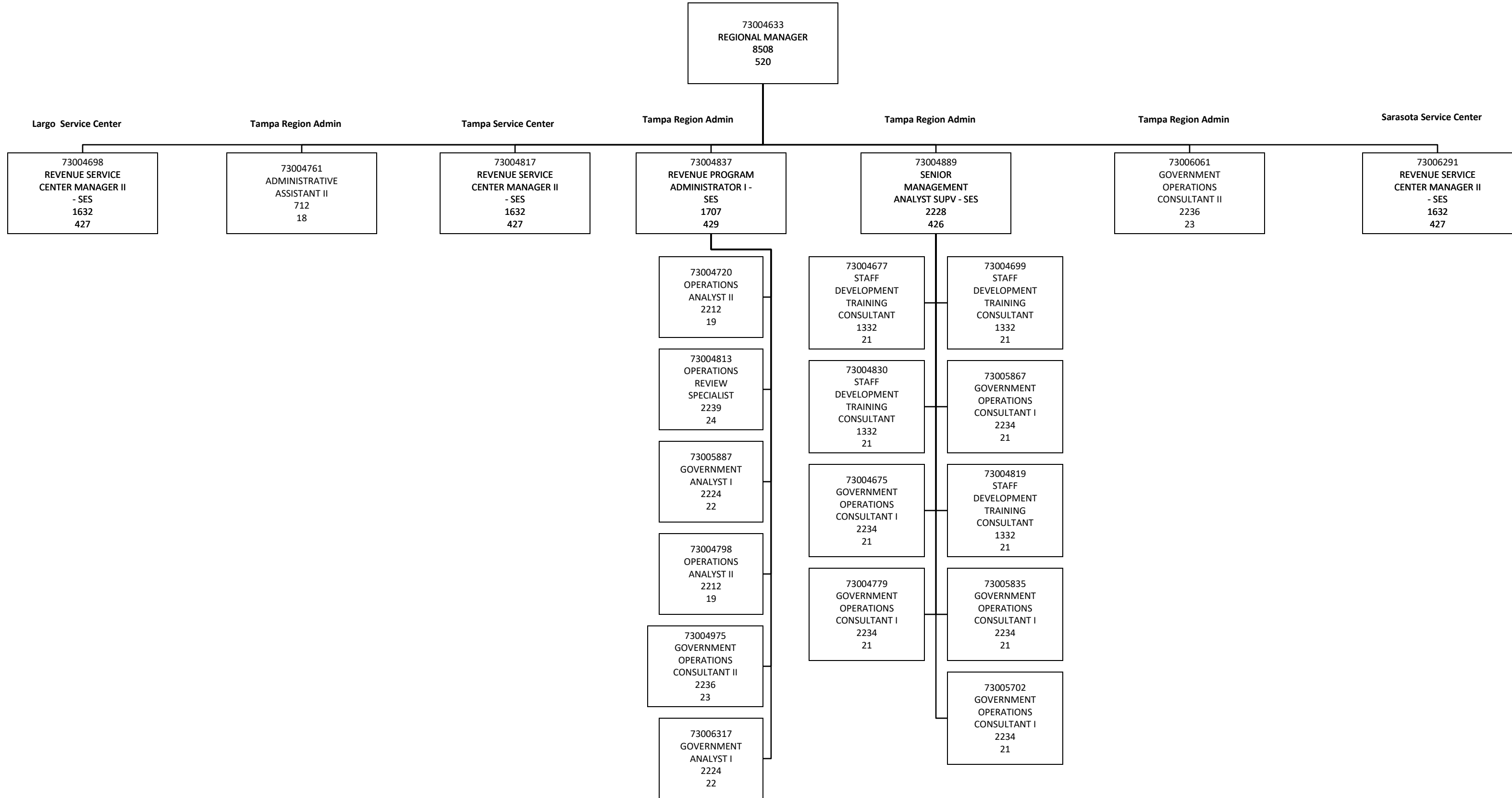


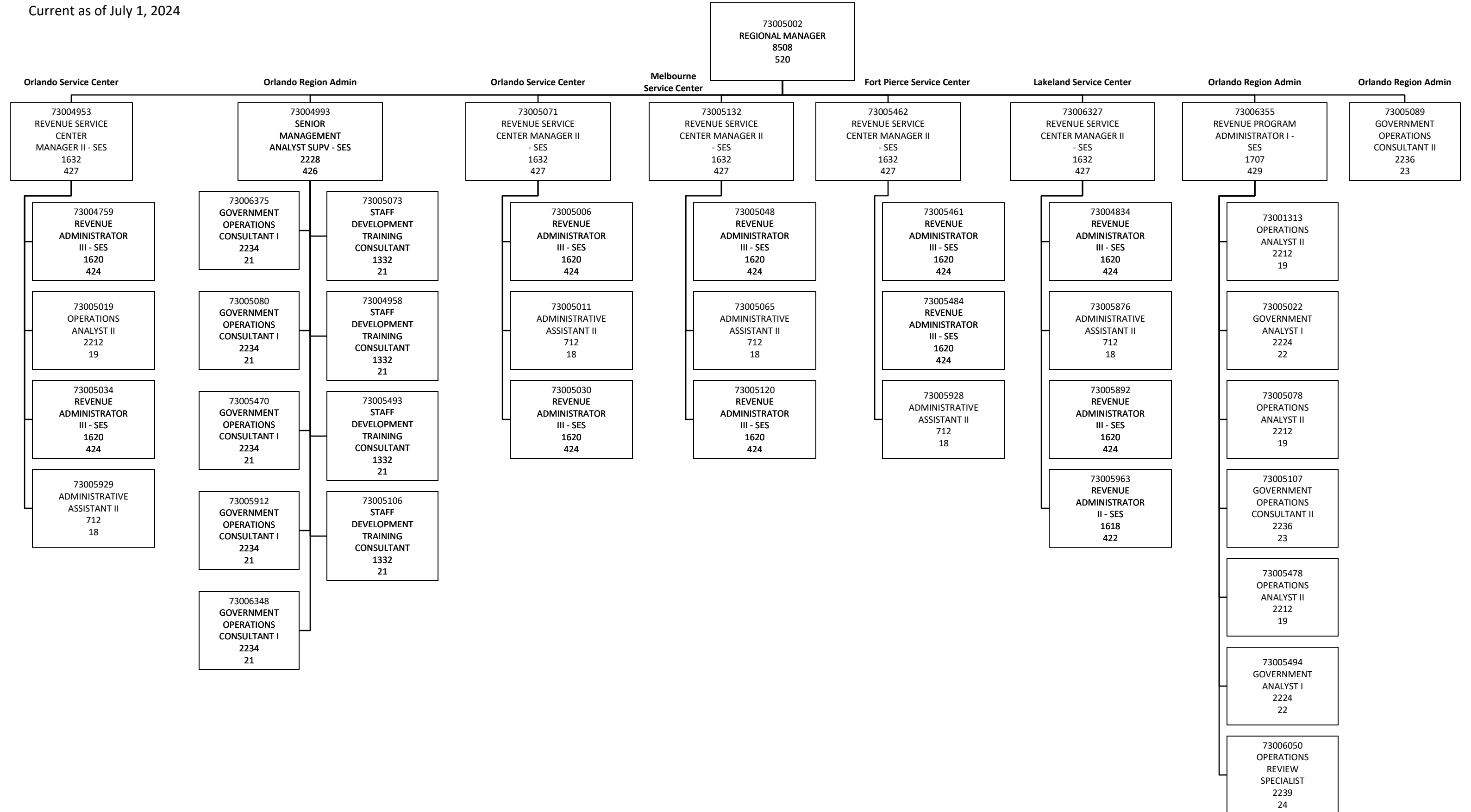
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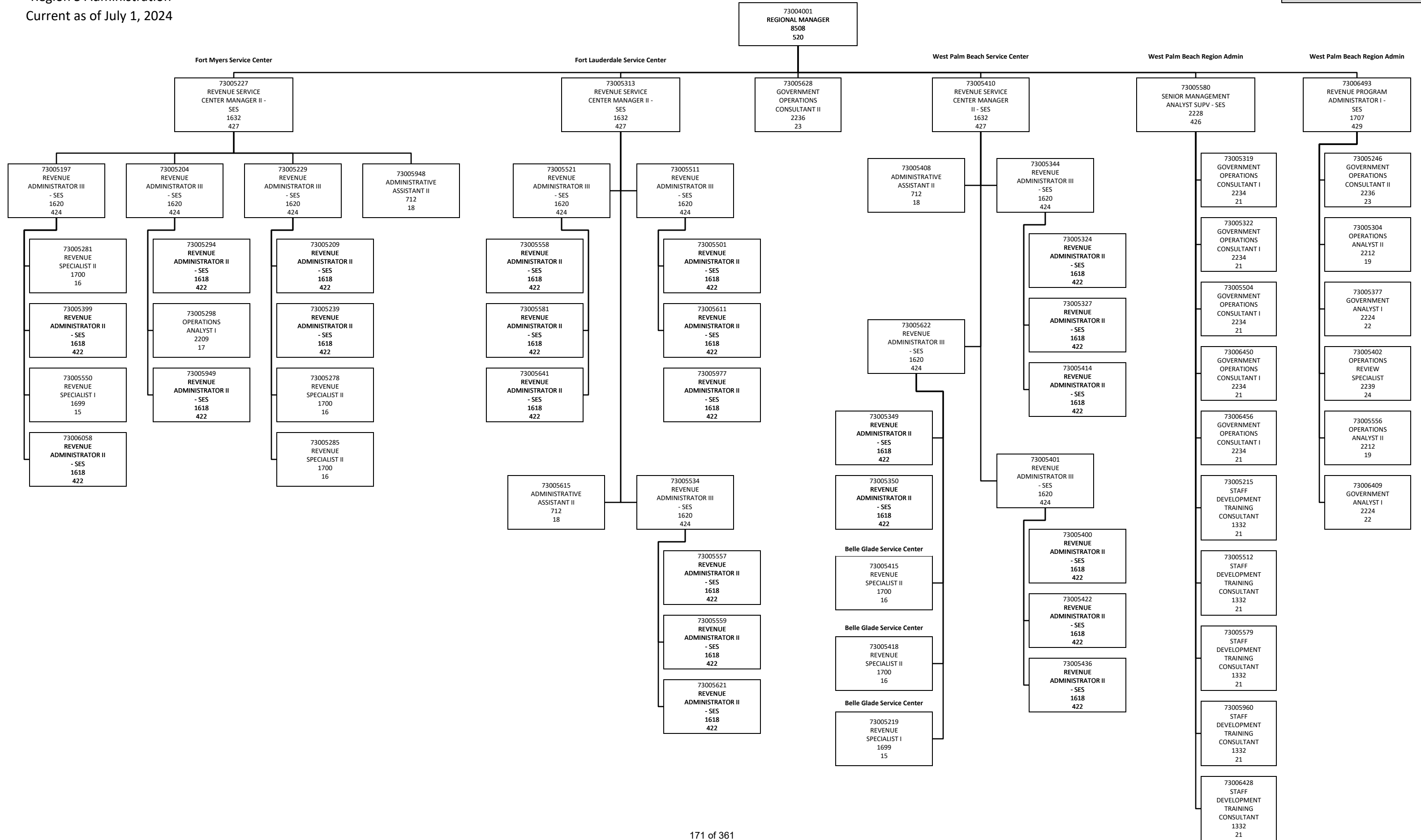


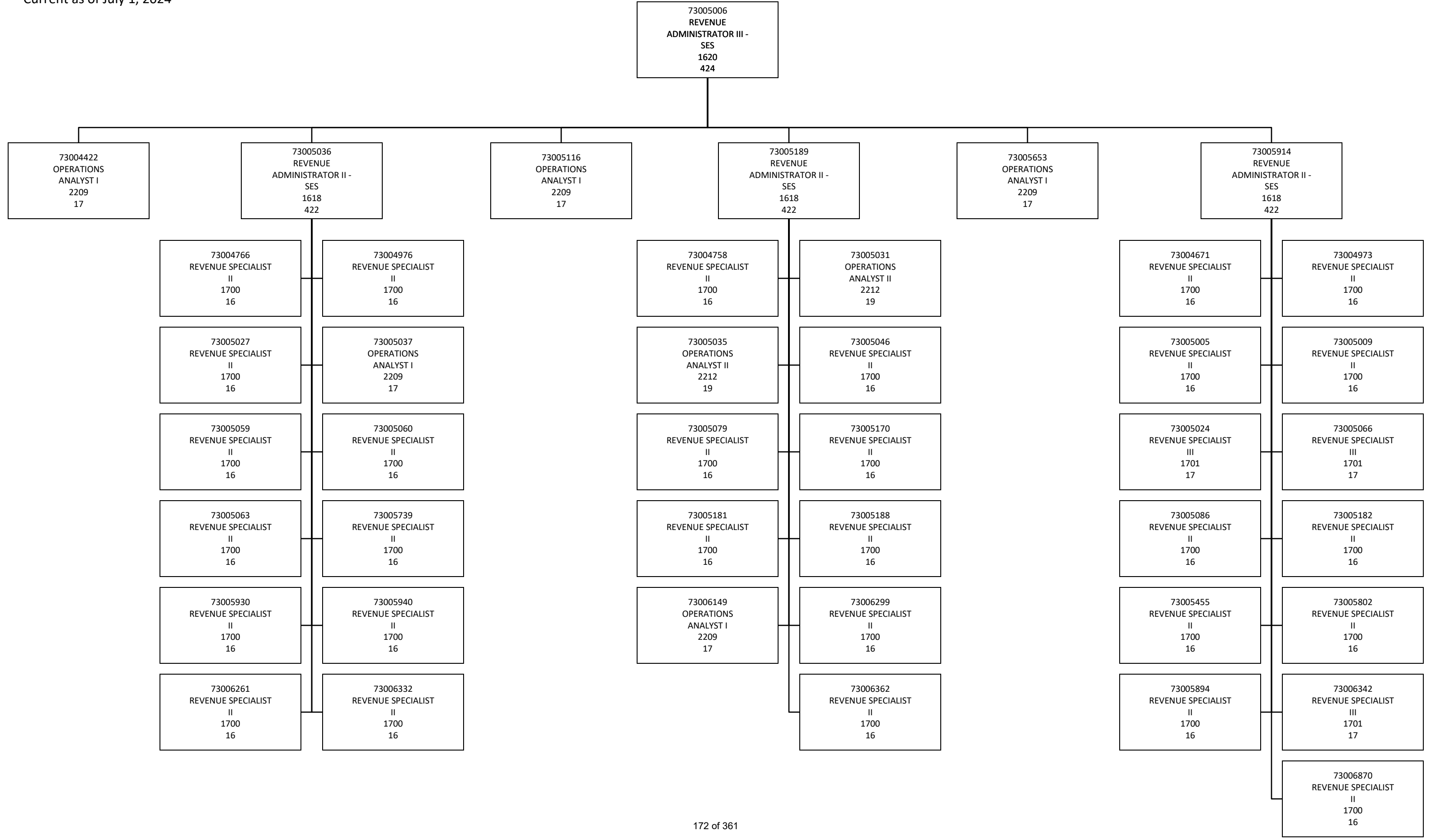


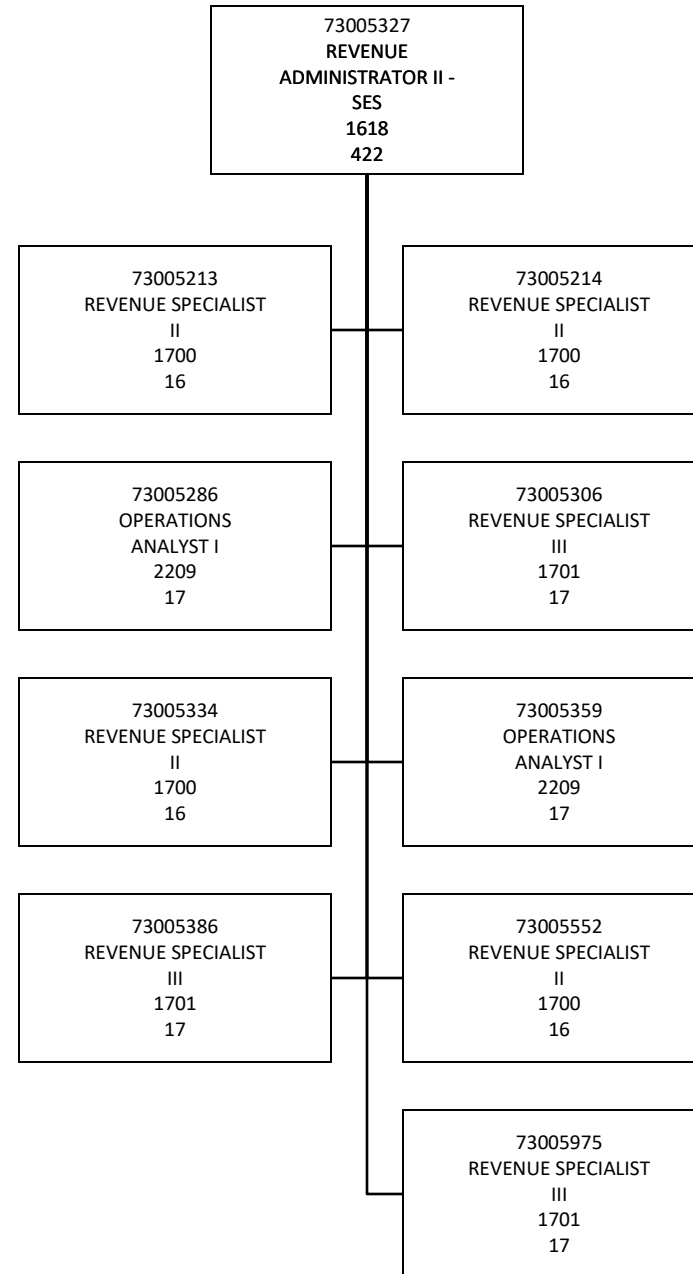


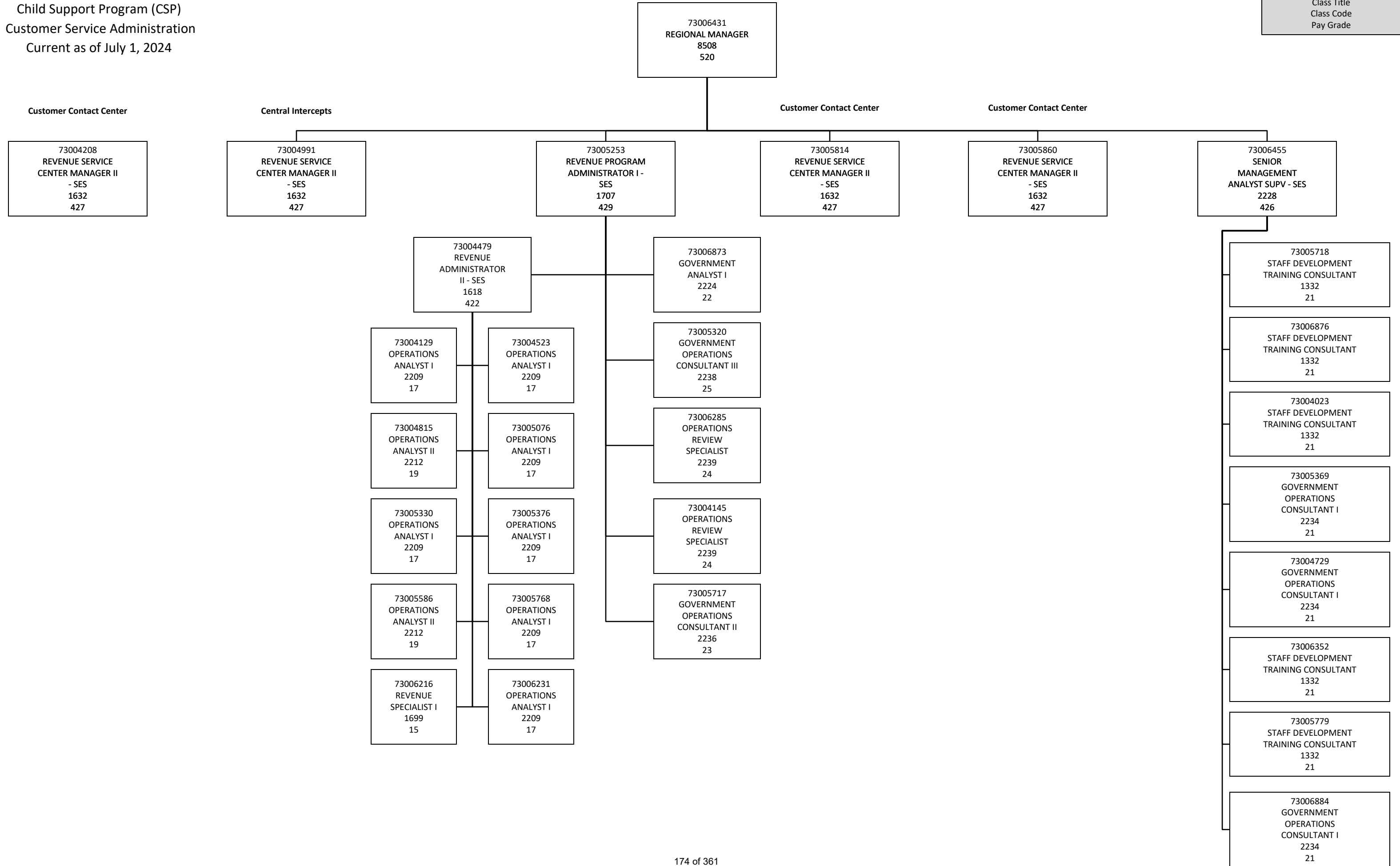
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 Region 5 Administration  
 Current as of July 1, 2024

Position #
Class Title
Class Code
Pay Grade



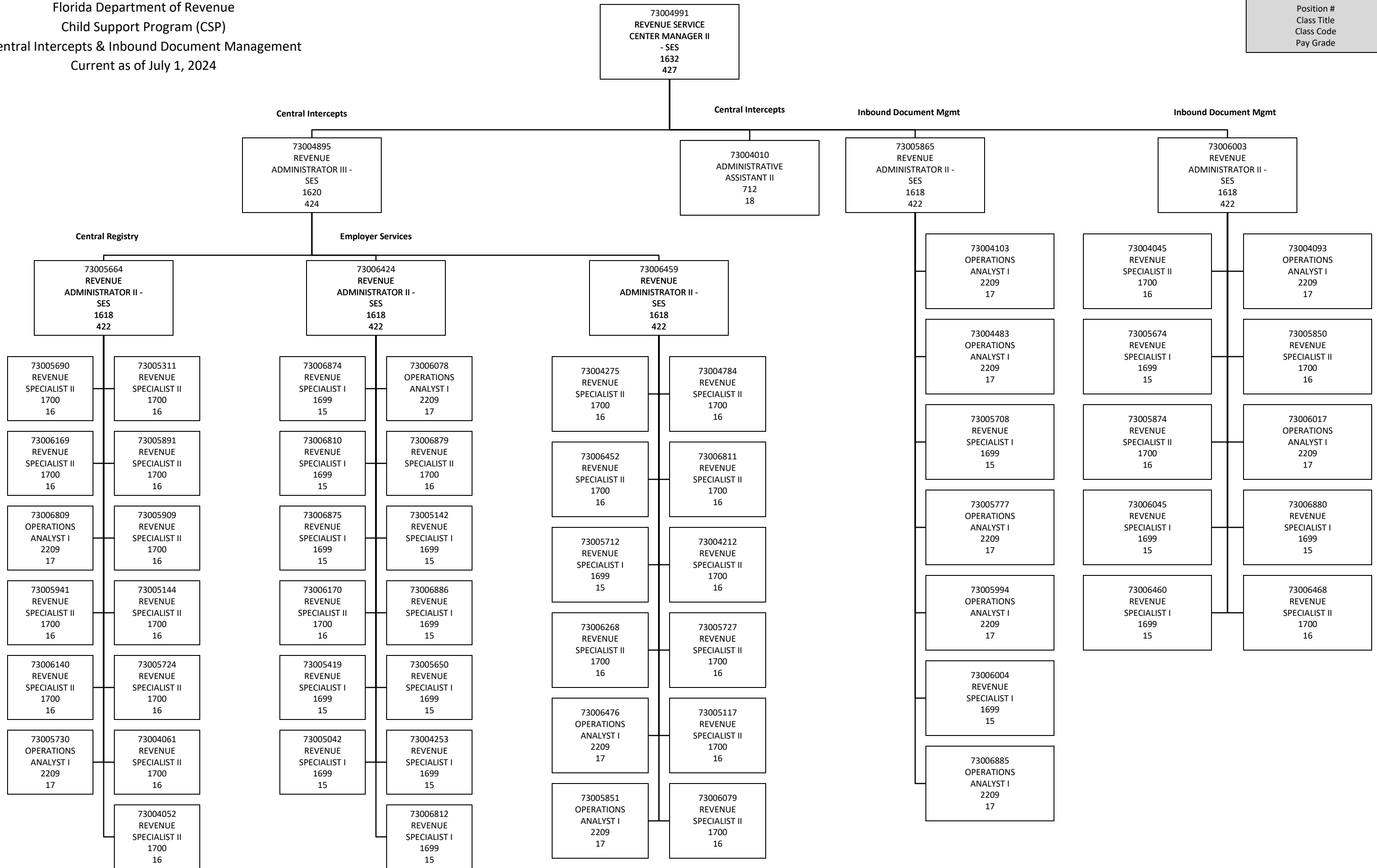


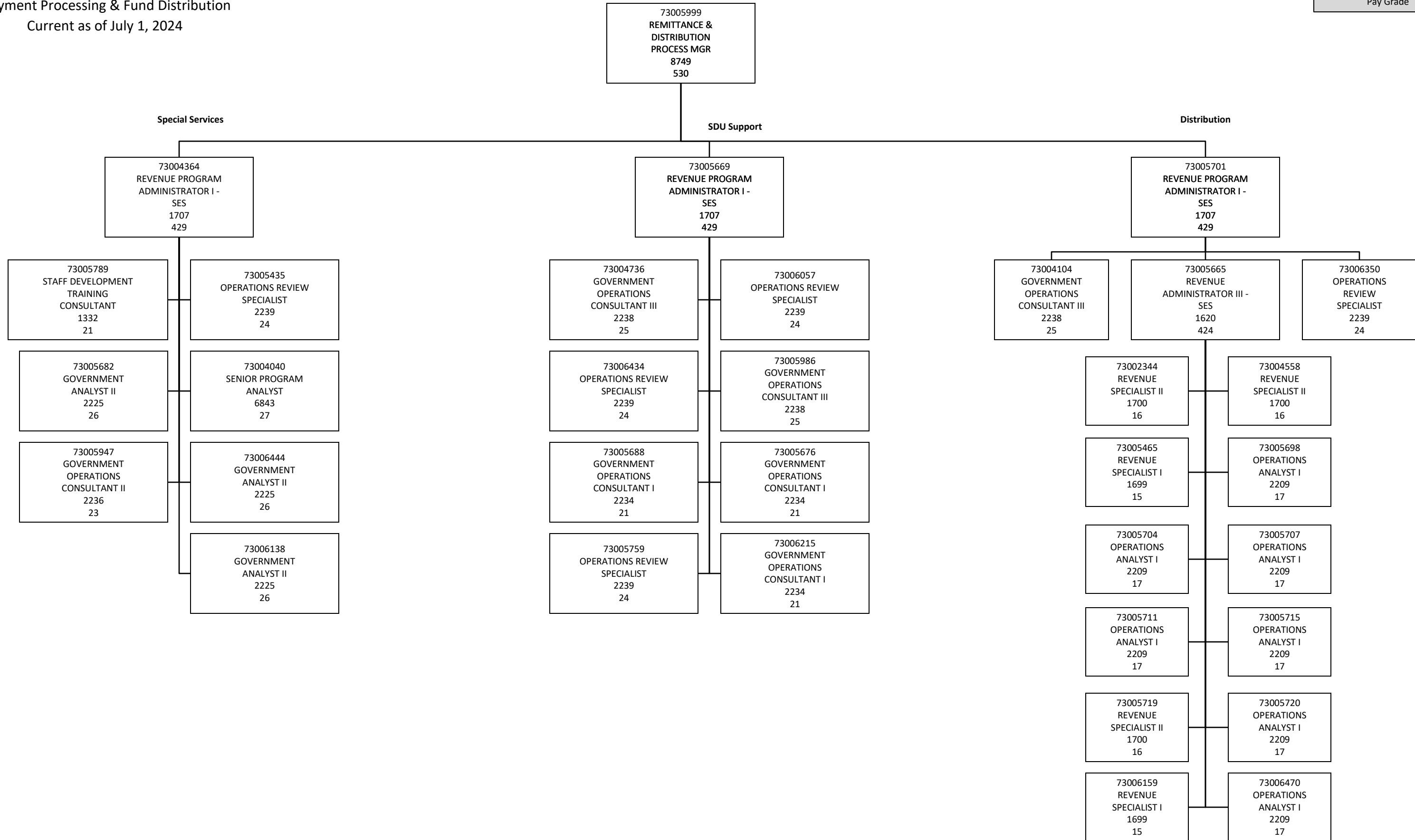




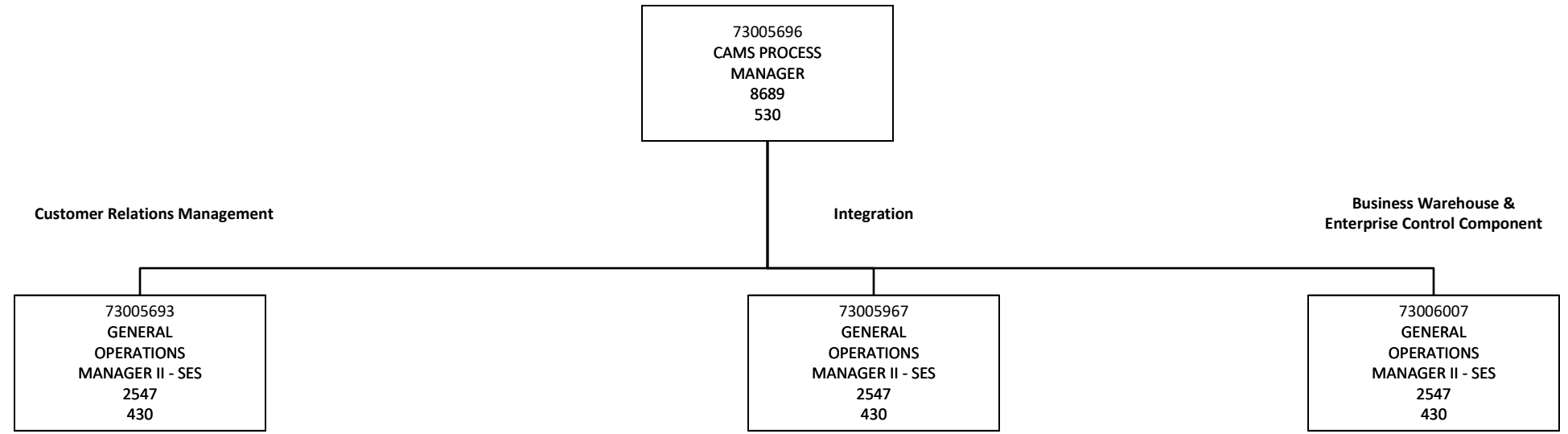
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 Current as of July 1, 2024

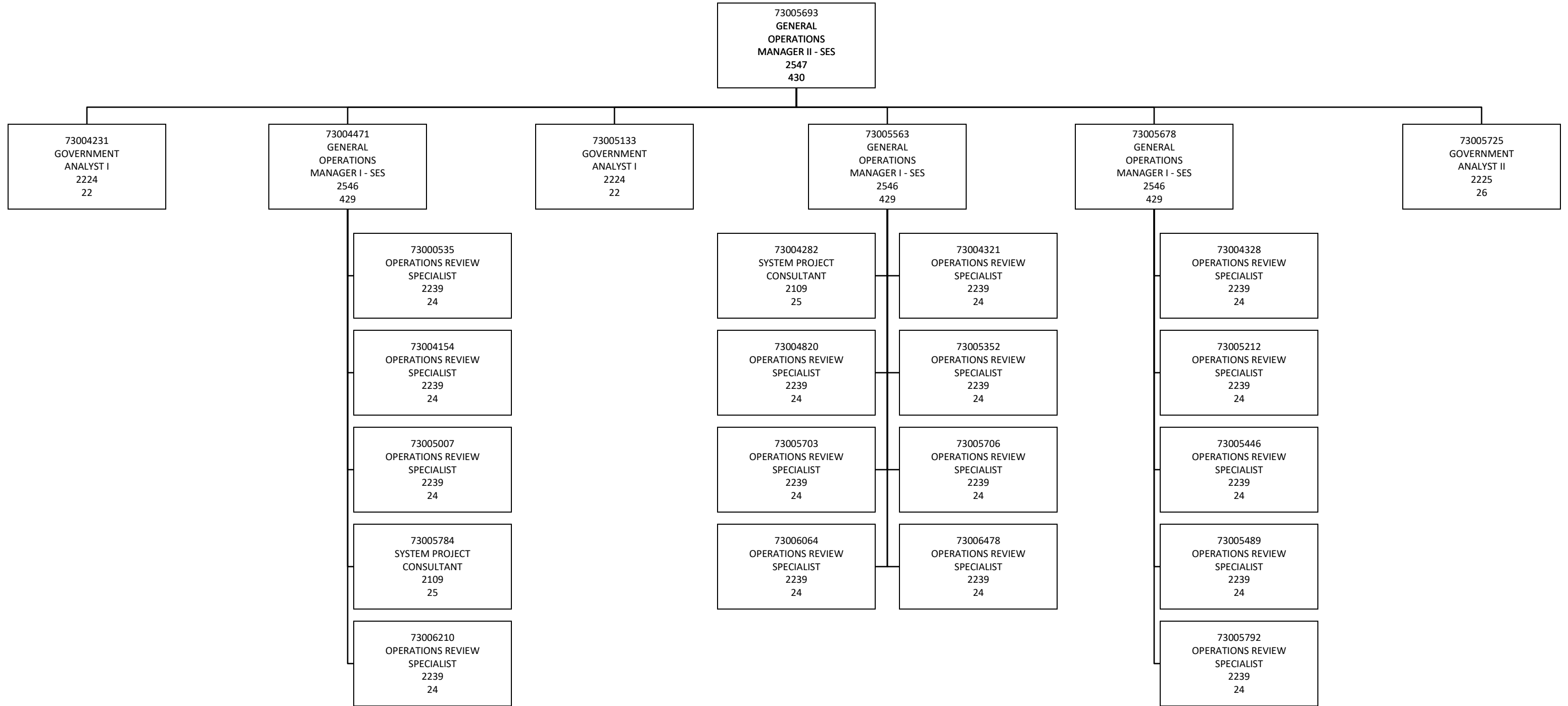
Position #
Class Title
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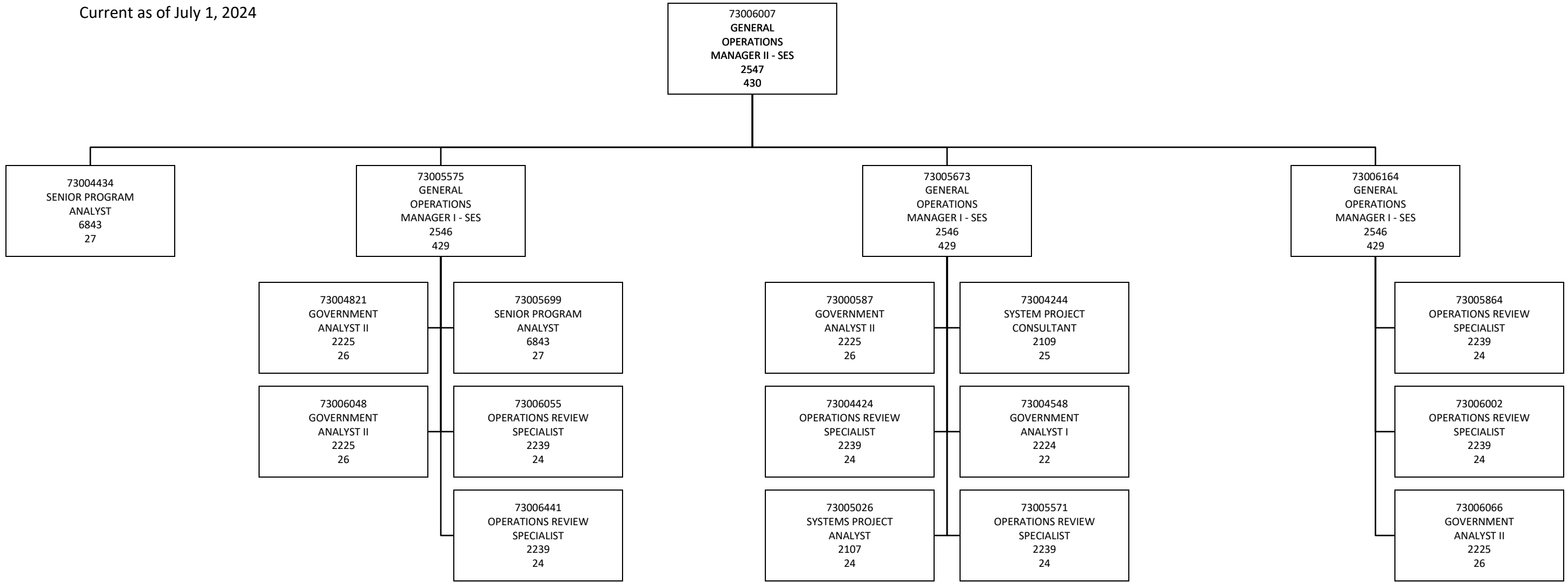


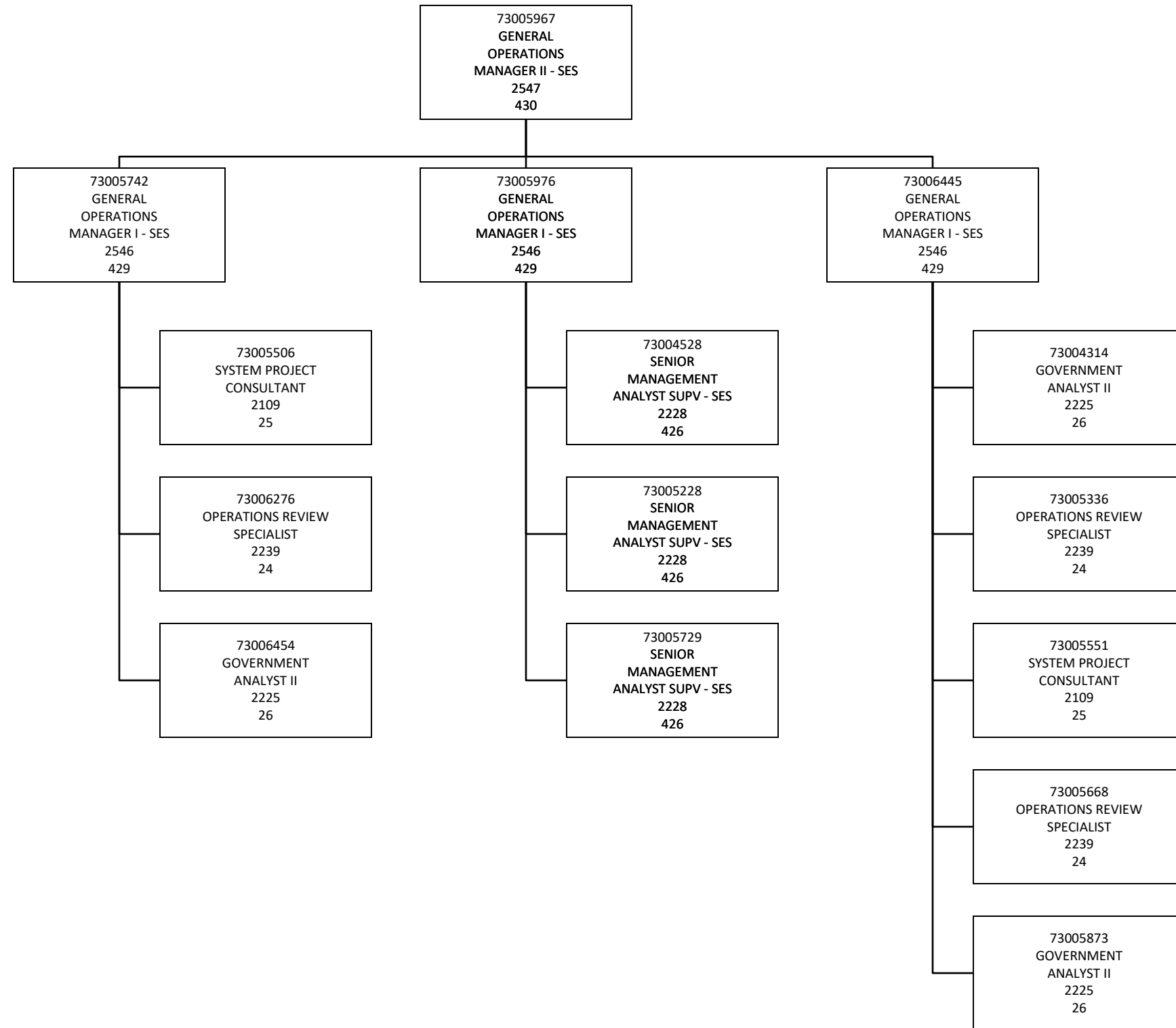


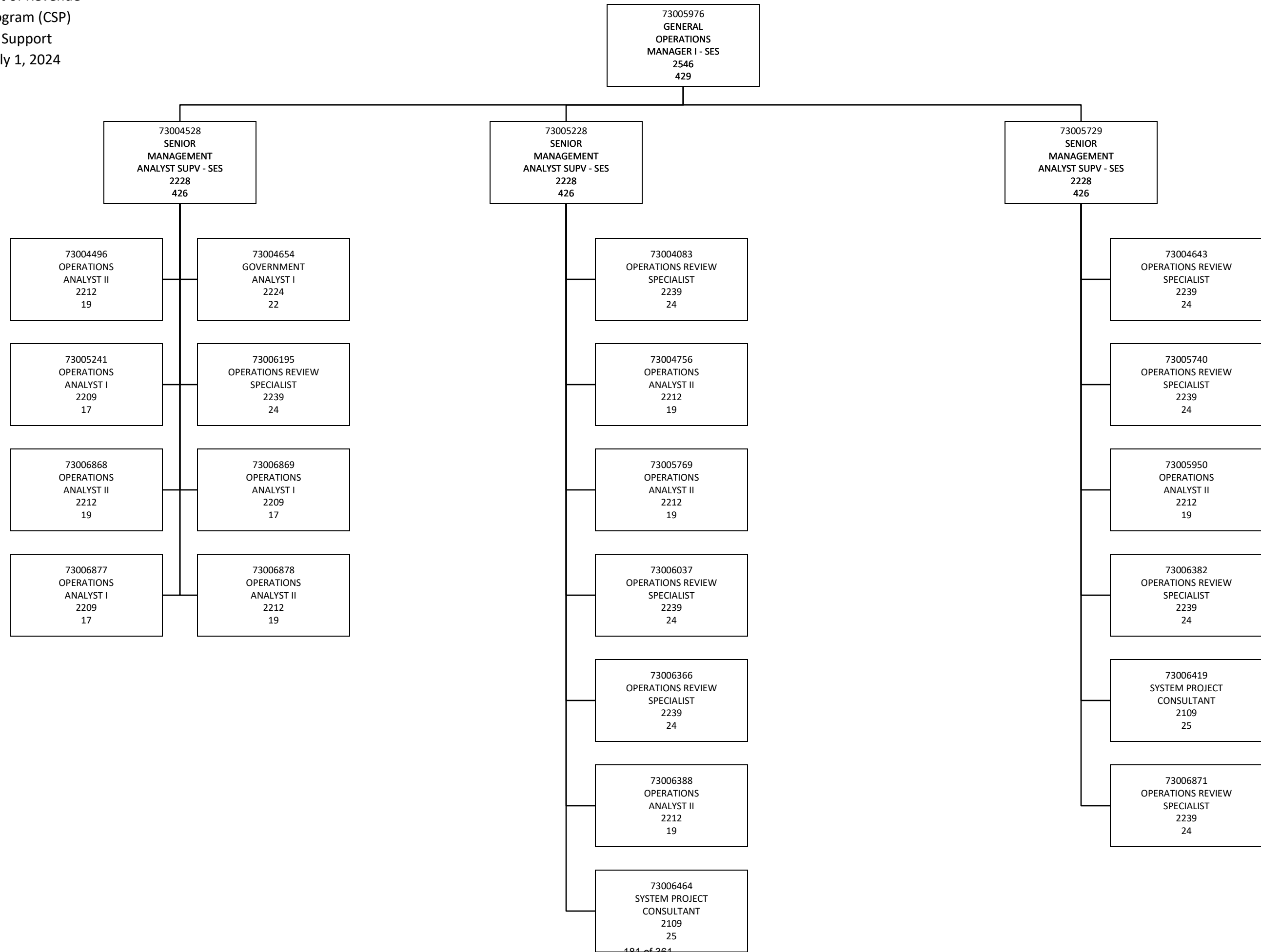


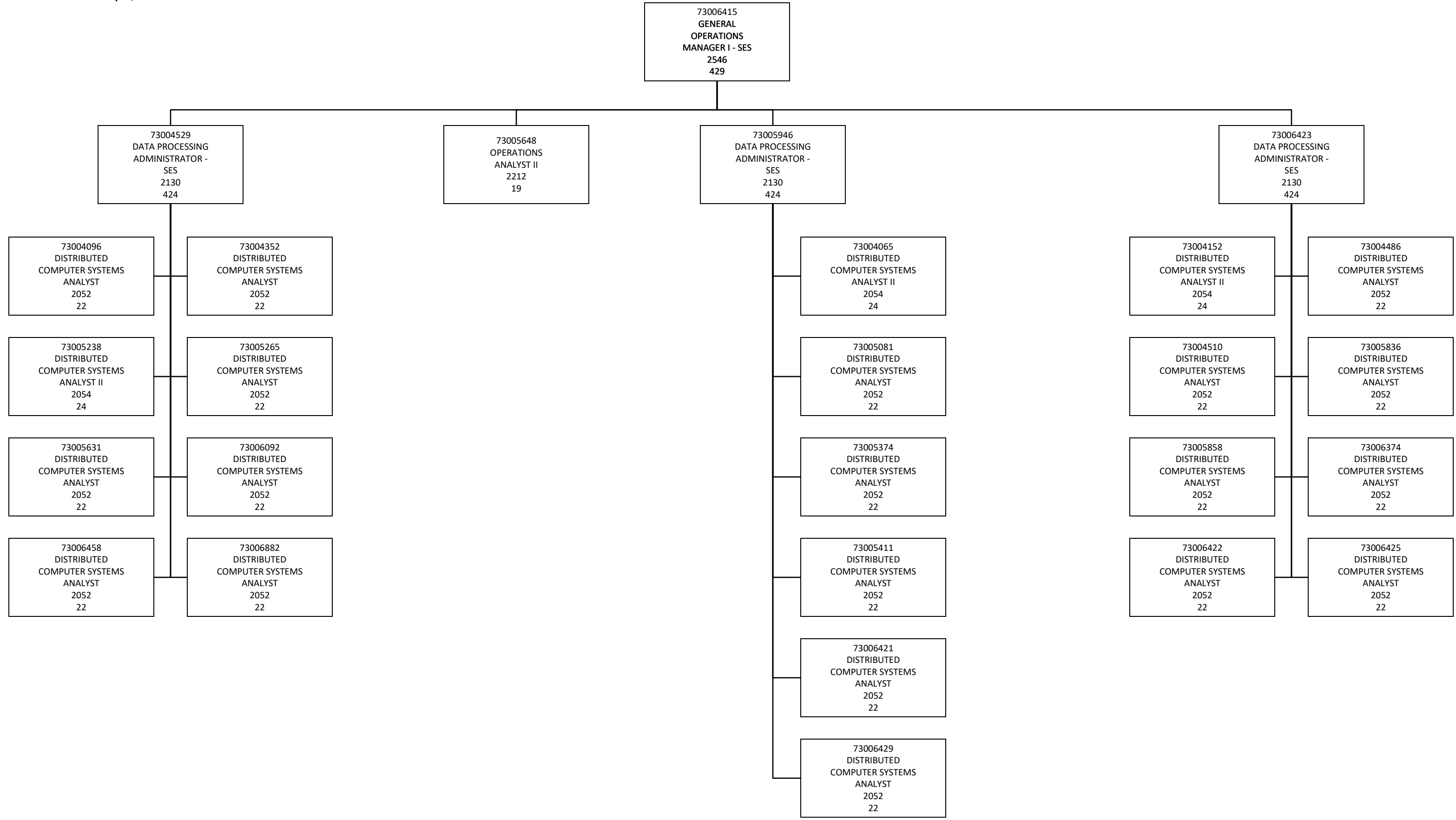


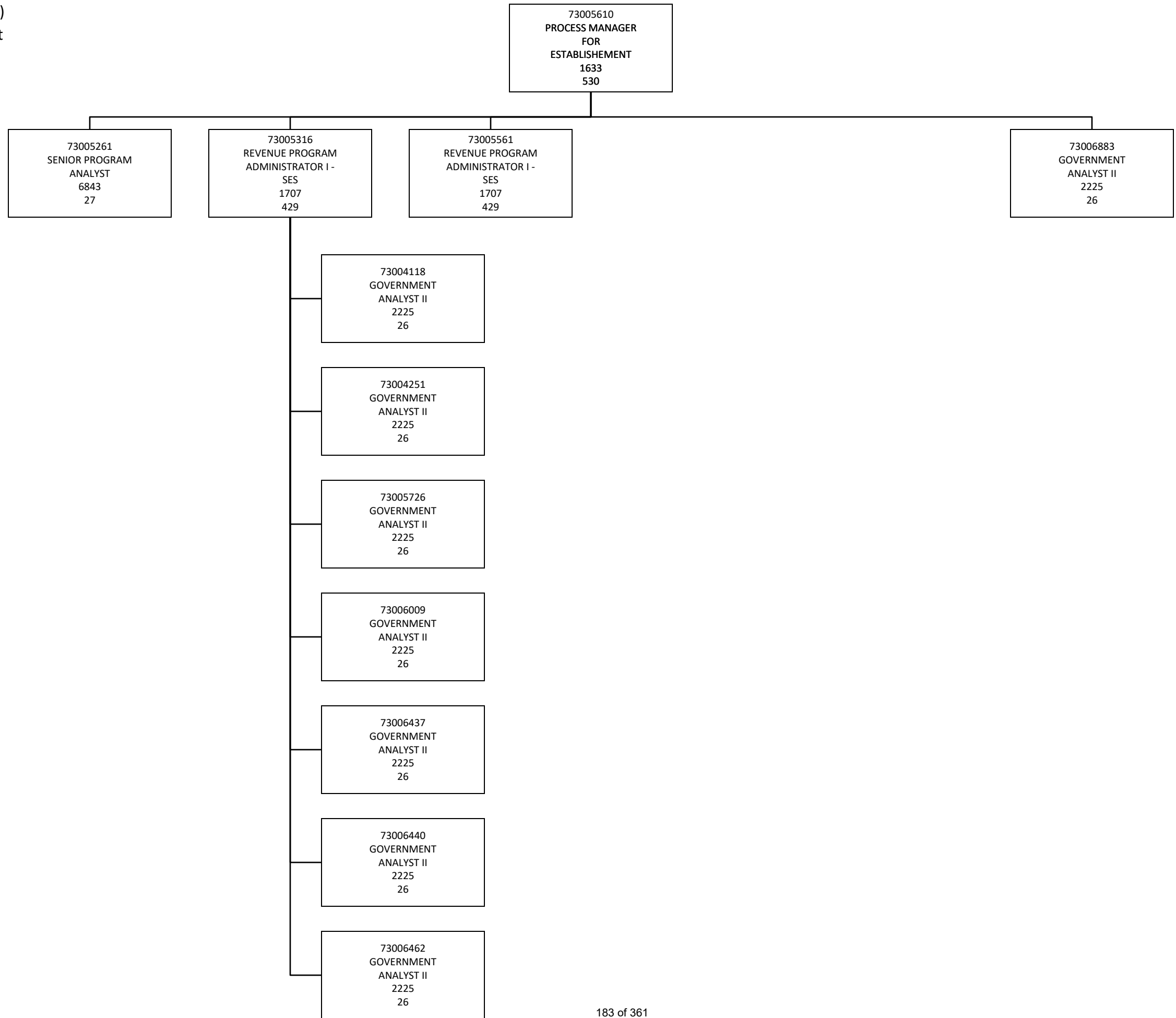




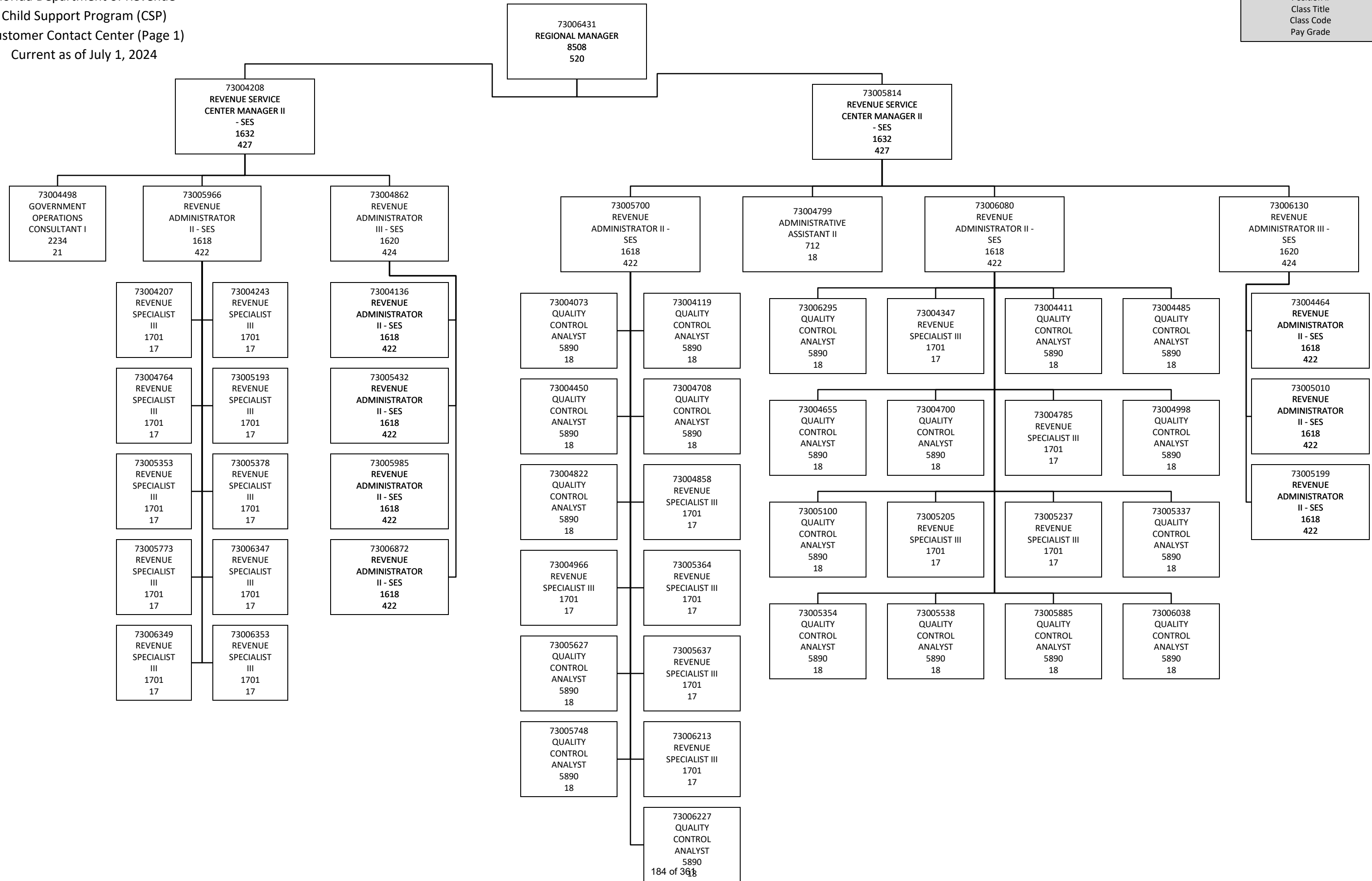




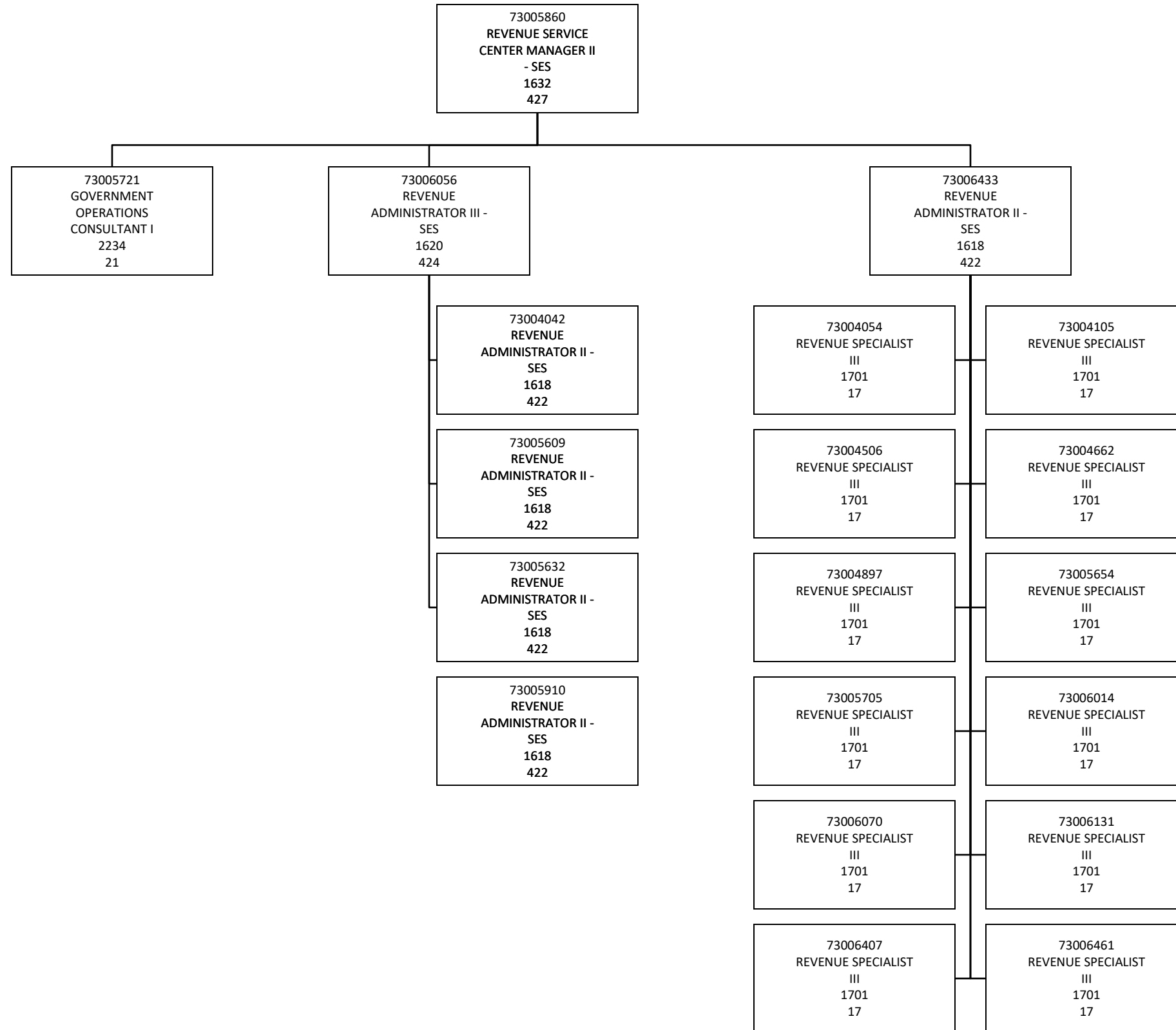


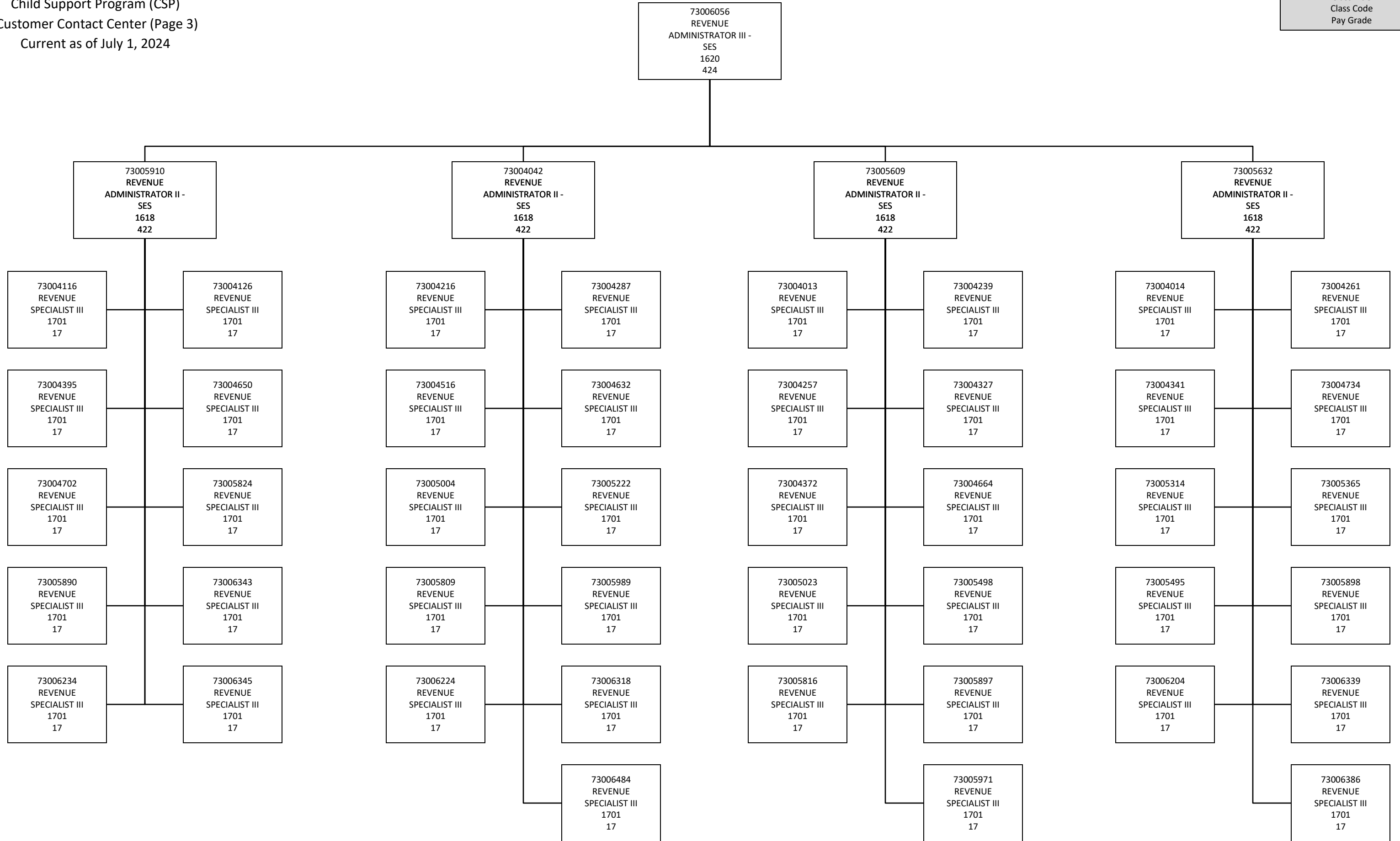


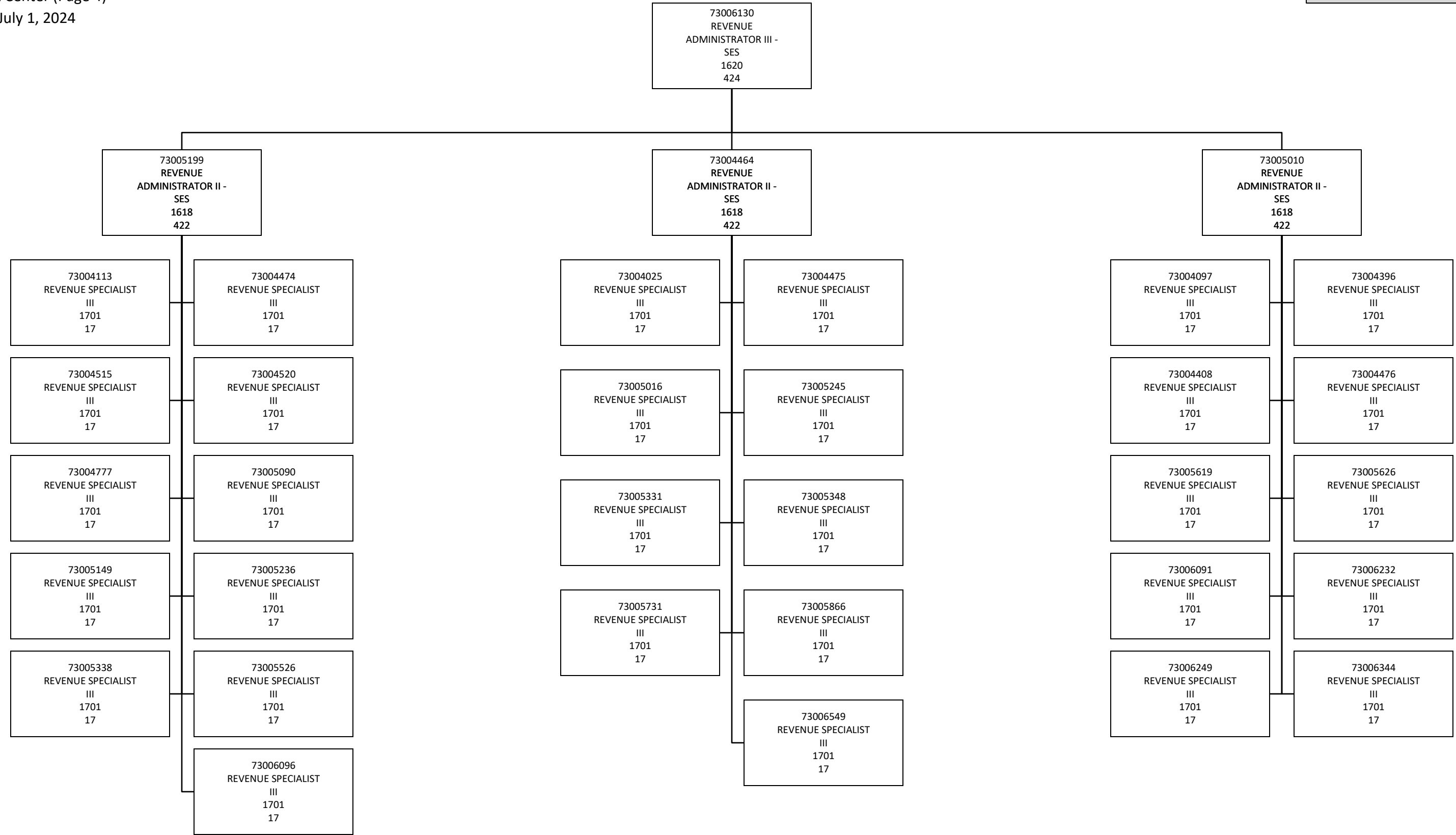
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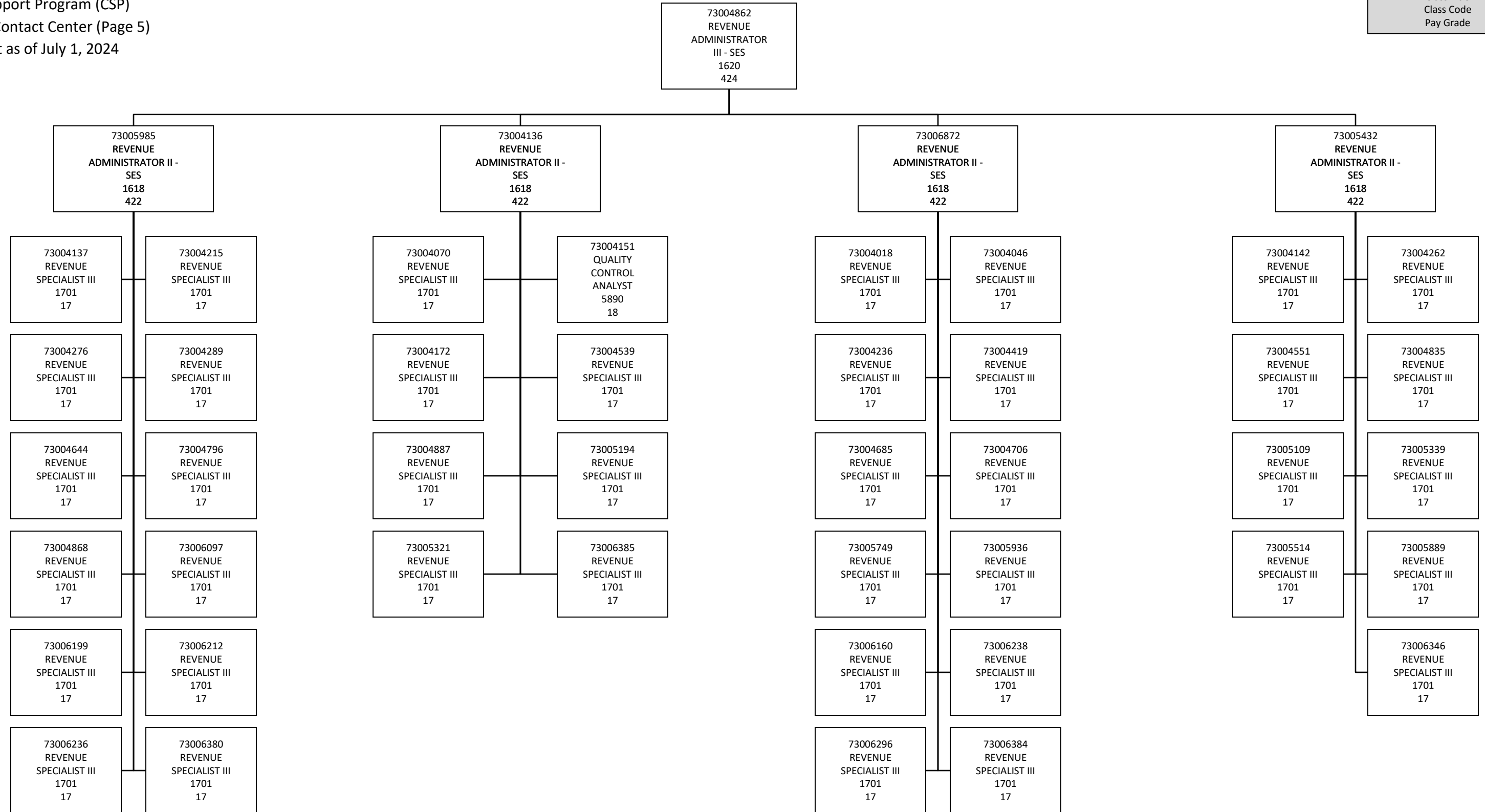












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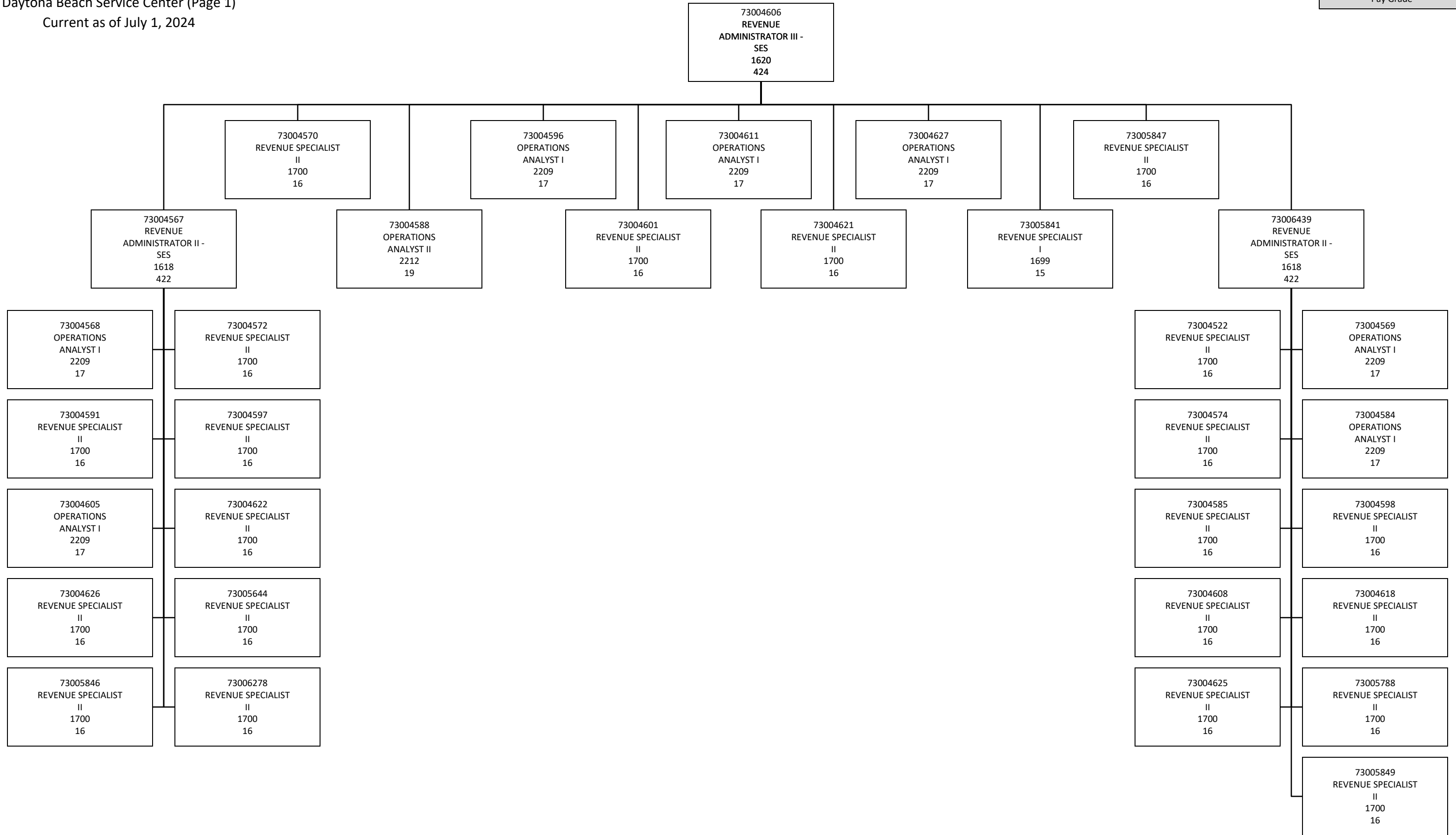
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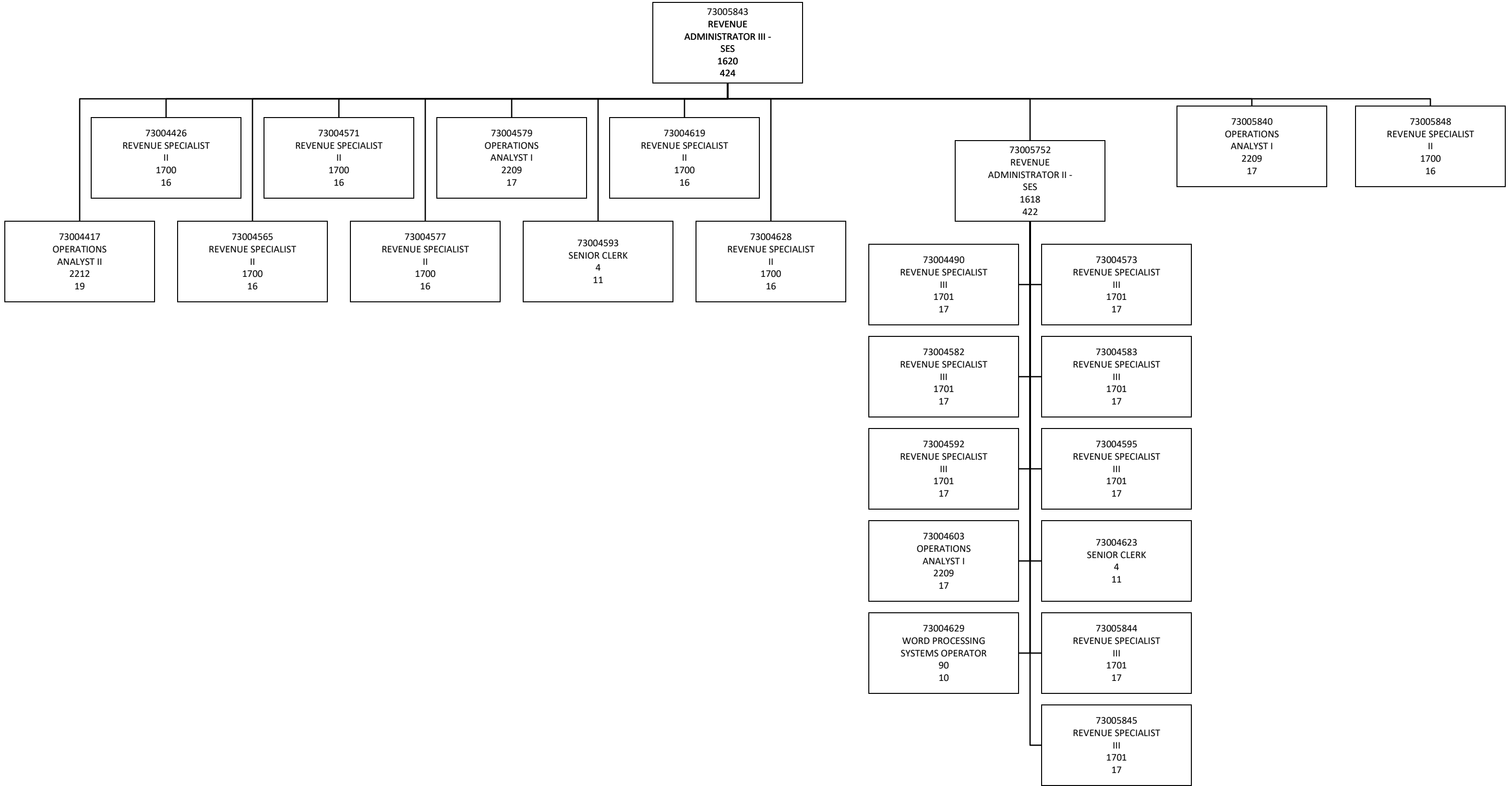
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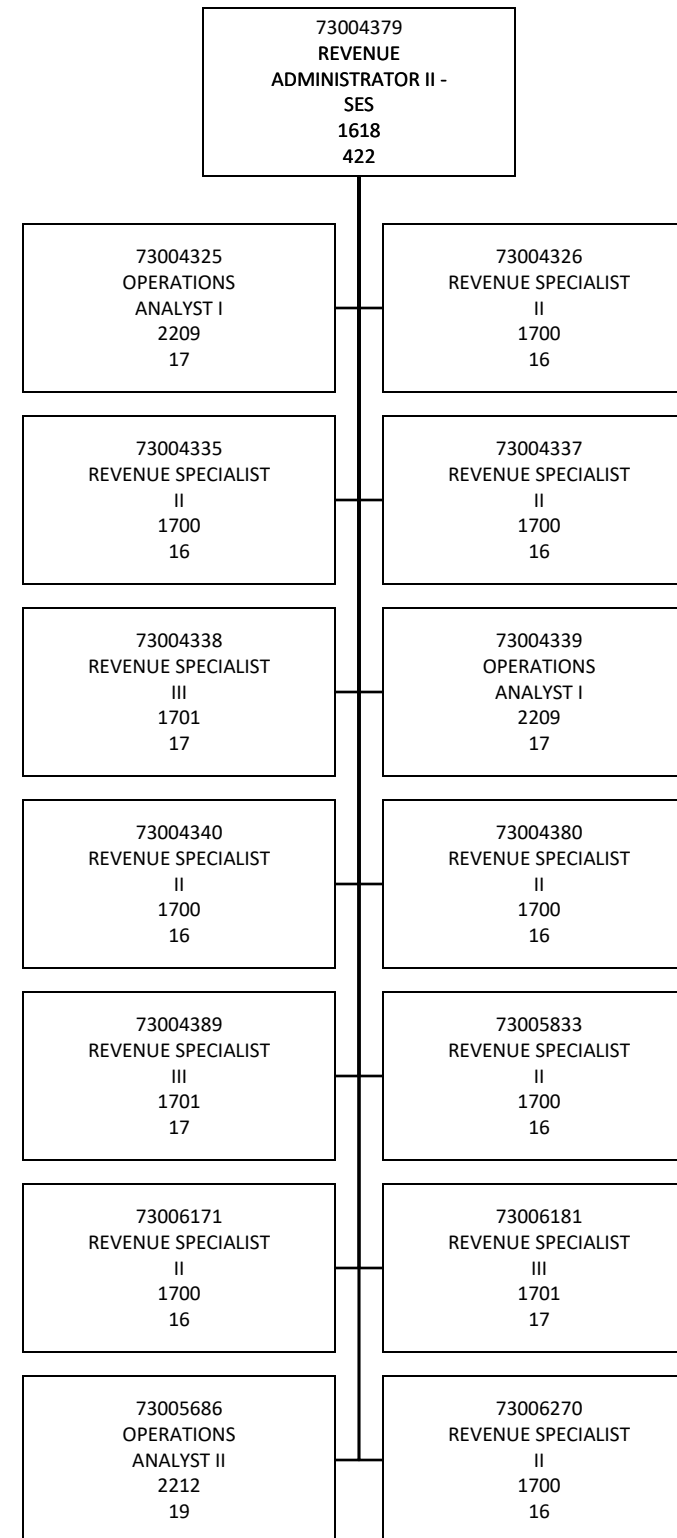
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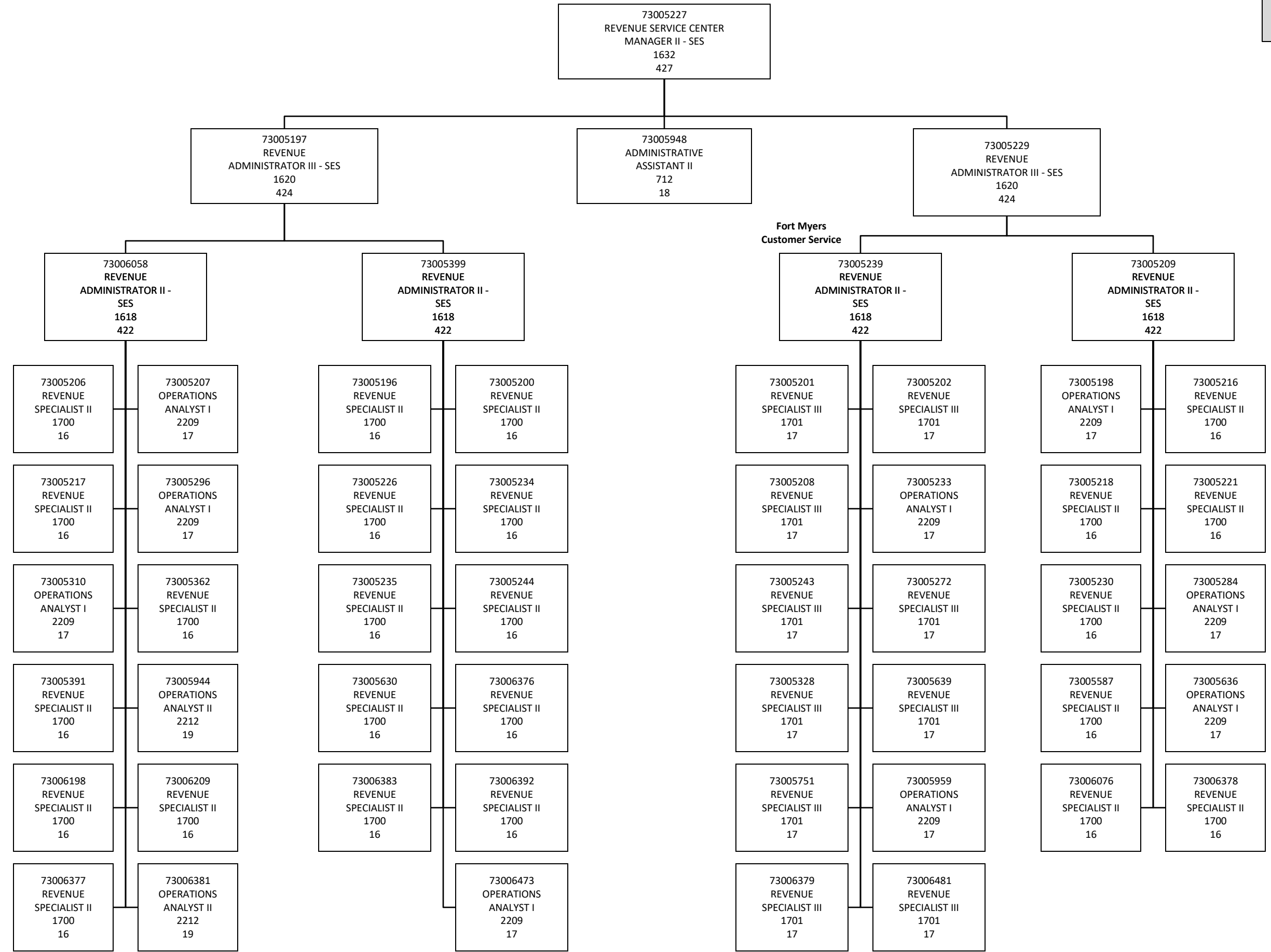
Position #
Class Title
Class Code
Pay Grade











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 SPECIALIST II  
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73006155  
 REVENUE  
 SPECIALIST III  
 1701  
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73006156  
 REVENUE  
 SPECIALIST III  
 1701  
 17

73005488  
 OPERATIONS  
 ANALYST I  
 2209  
 17

73006151  
 REVENUE  
 SPECIALIST II  
 1700  
 16

73006147  
 OPERATIONS  
 ANALYST II  
 2212  
 19

73006148  
 REVENUE  
 SPECIALIST II  
 1700  
 16

73006152  
 REVENUE  
 SPECIALIST II  
 1700  
 16

73006201  
 REVENUE  
 SPECIALIST II  
 1700  
 16

73006202  
 OPERATIONS  
 ANALYST I  
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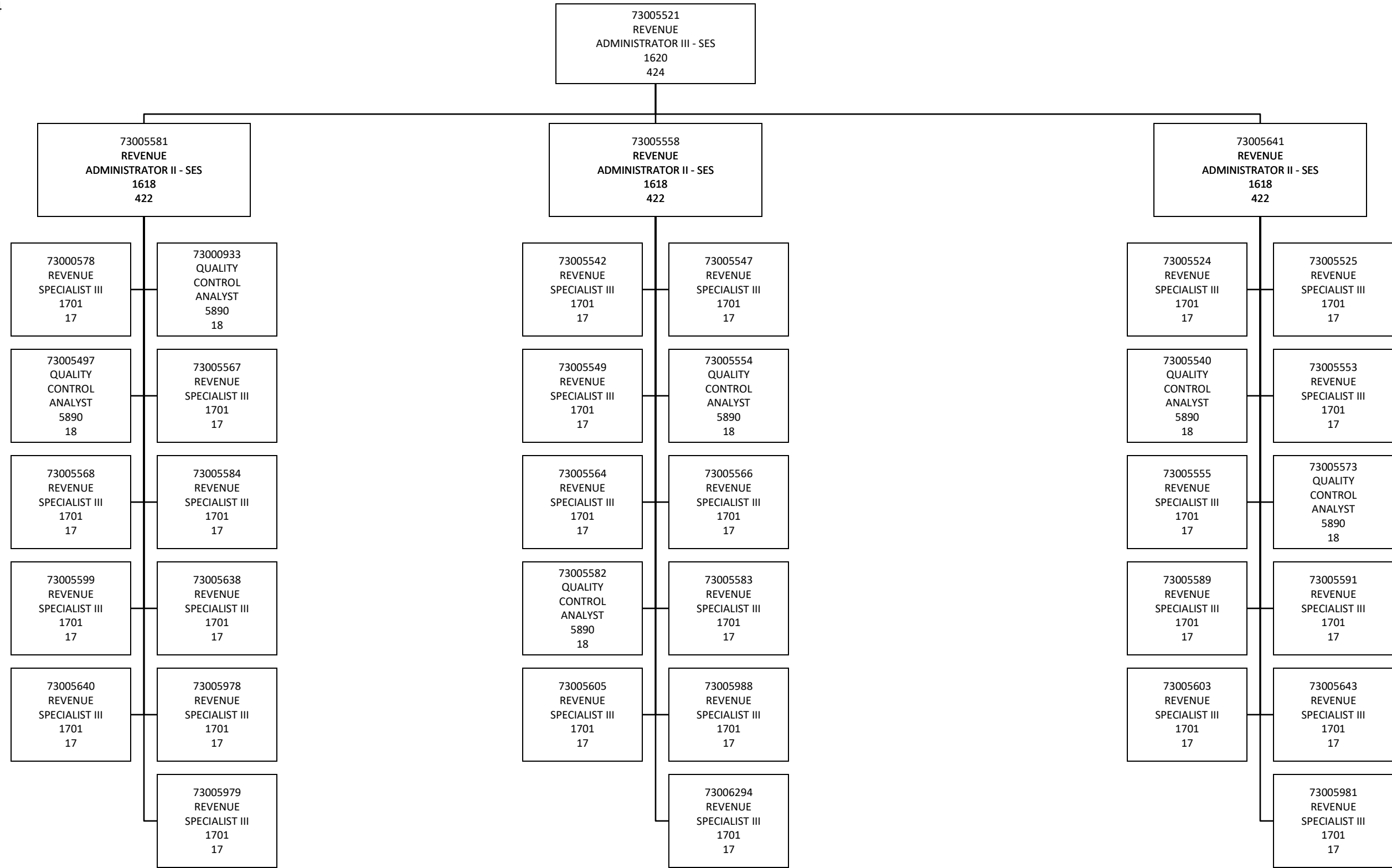
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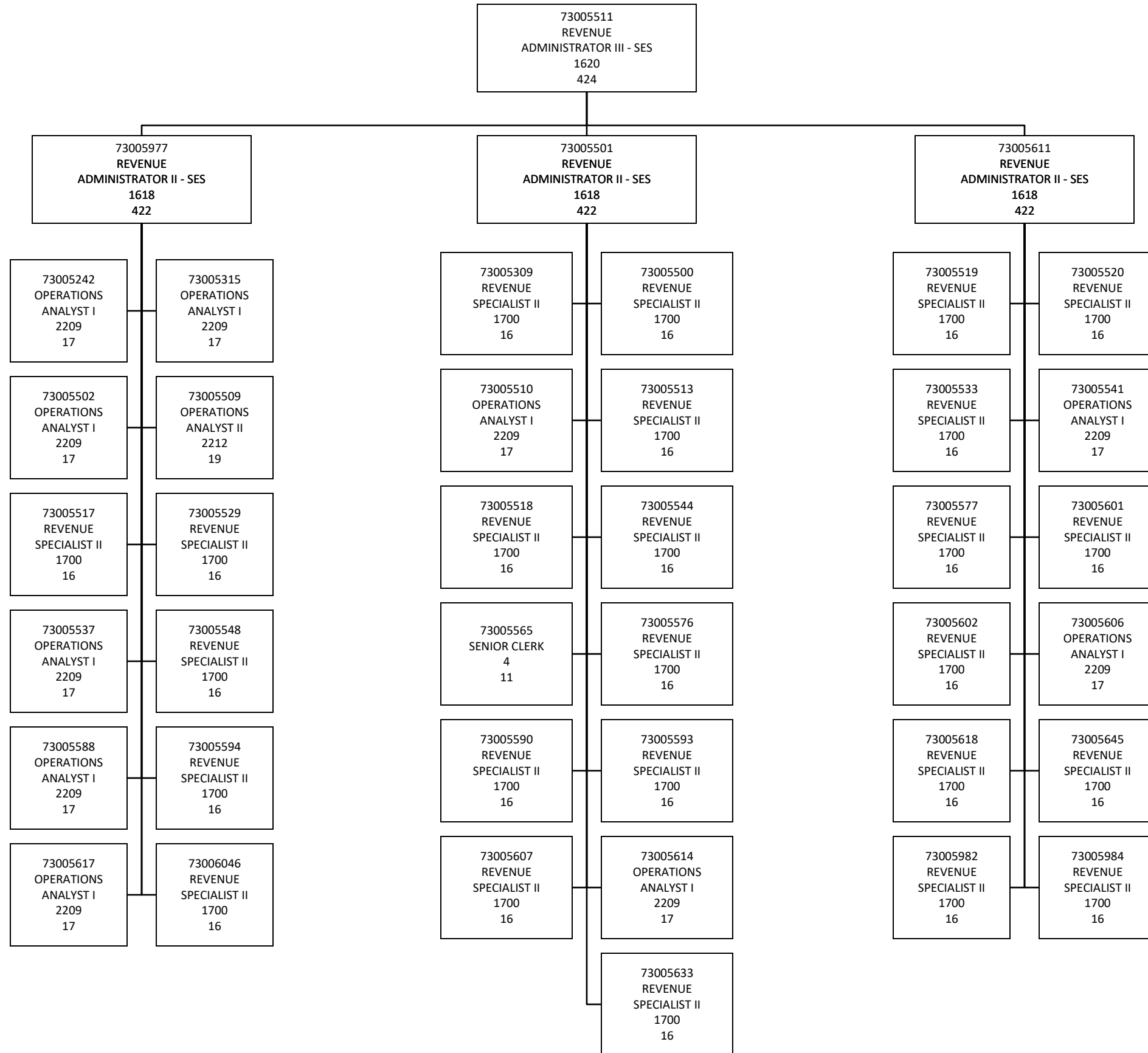
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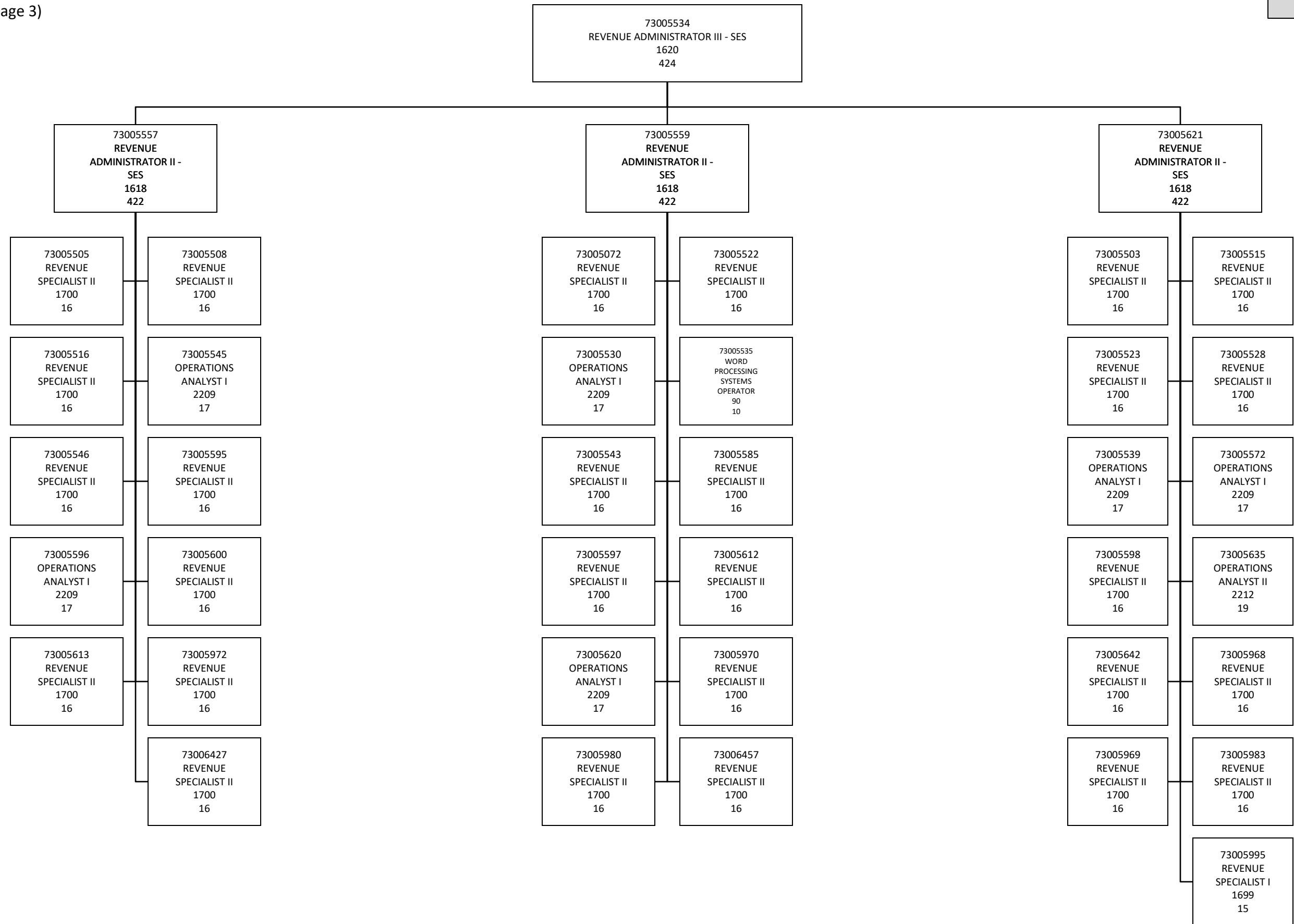
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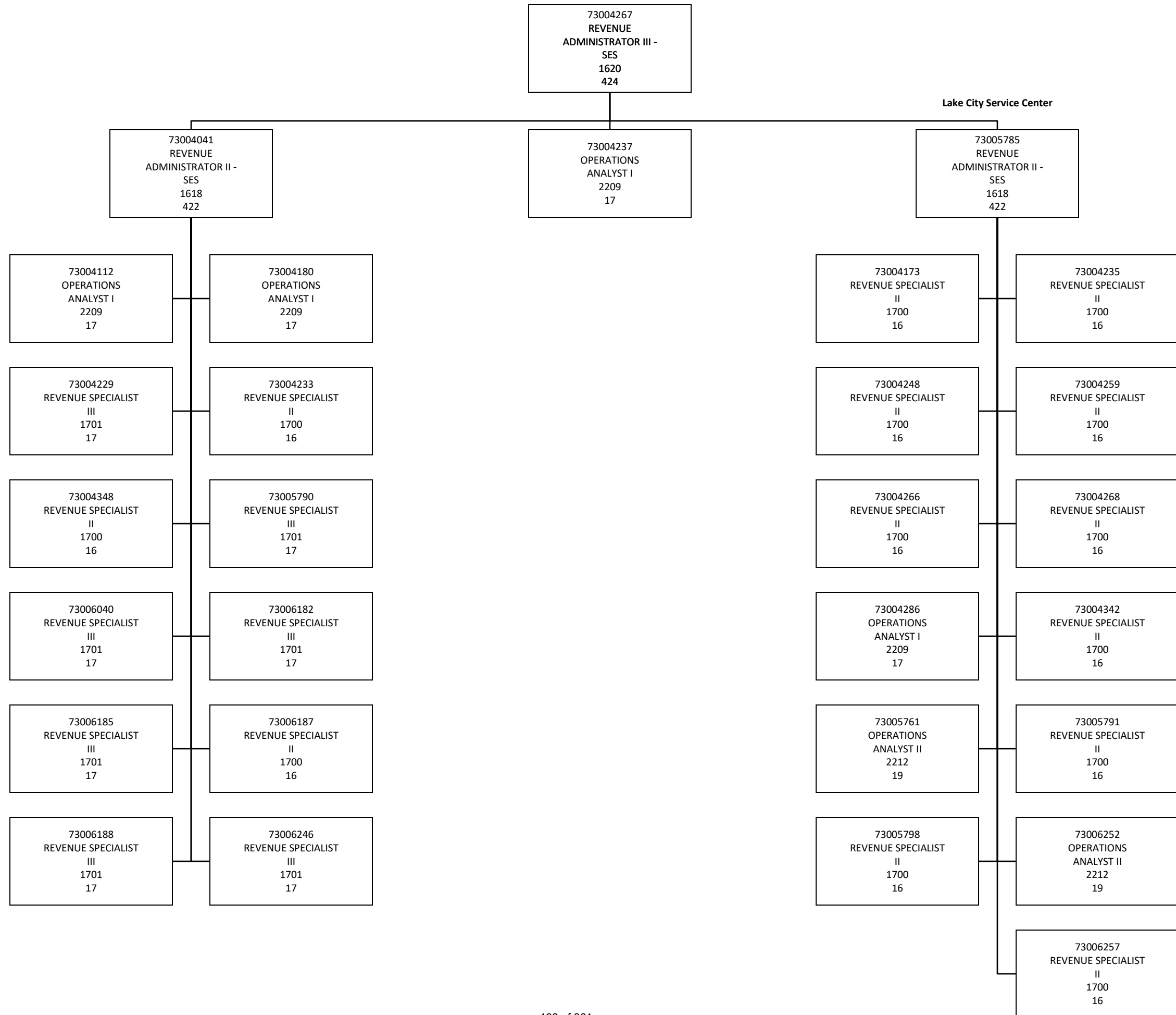
Position #
Class Title
Class Code
Pay Grade

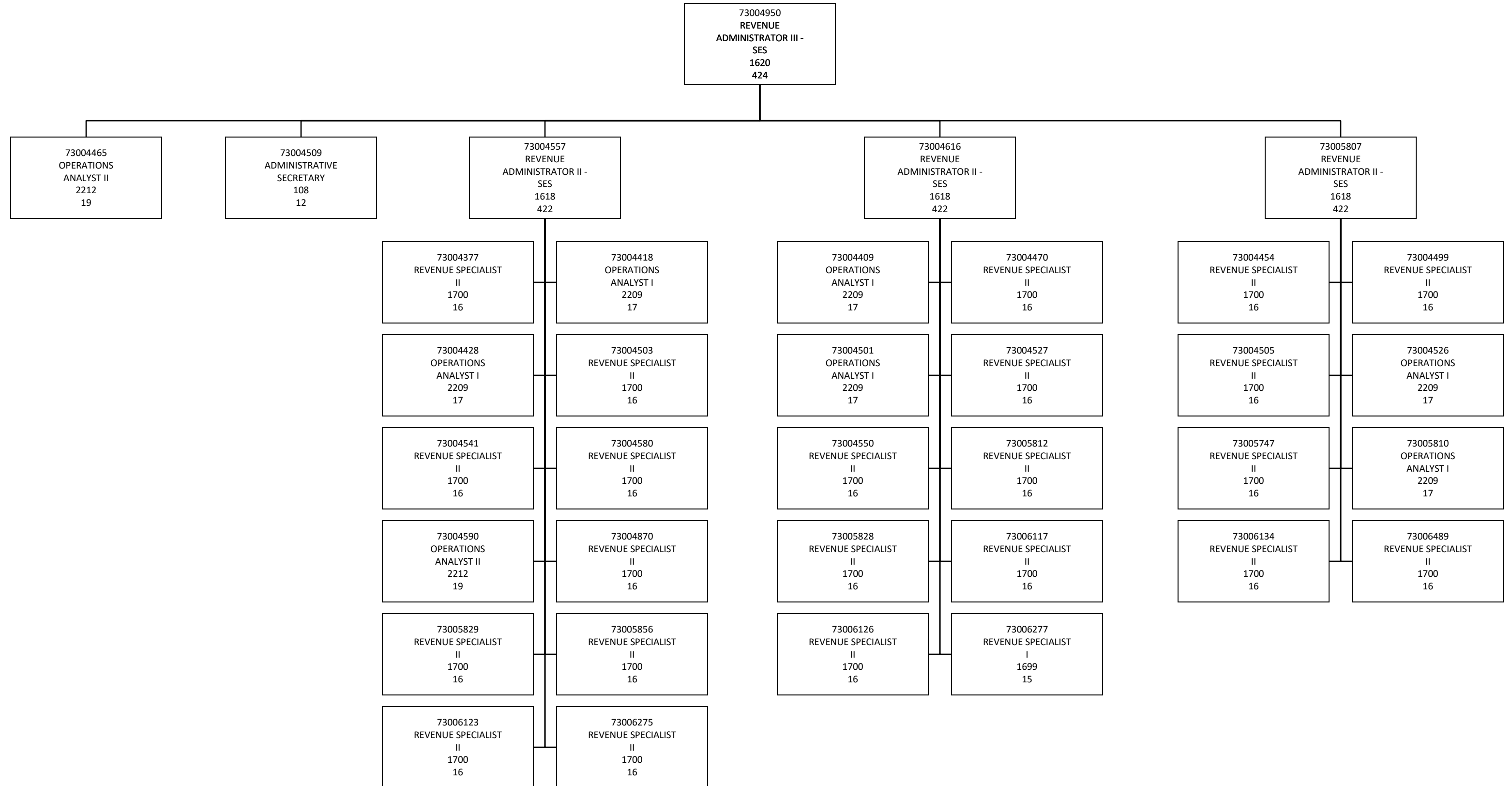


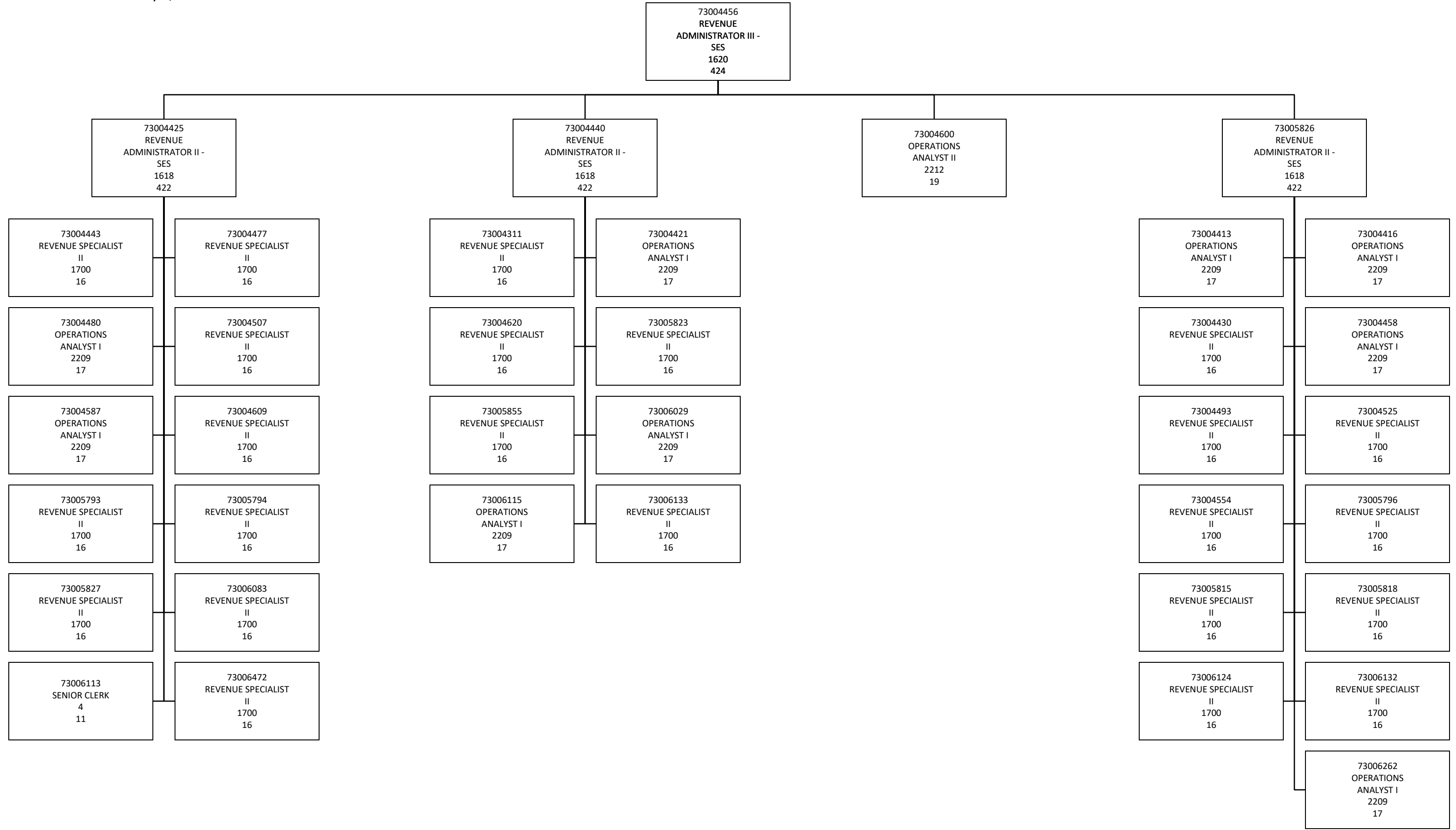


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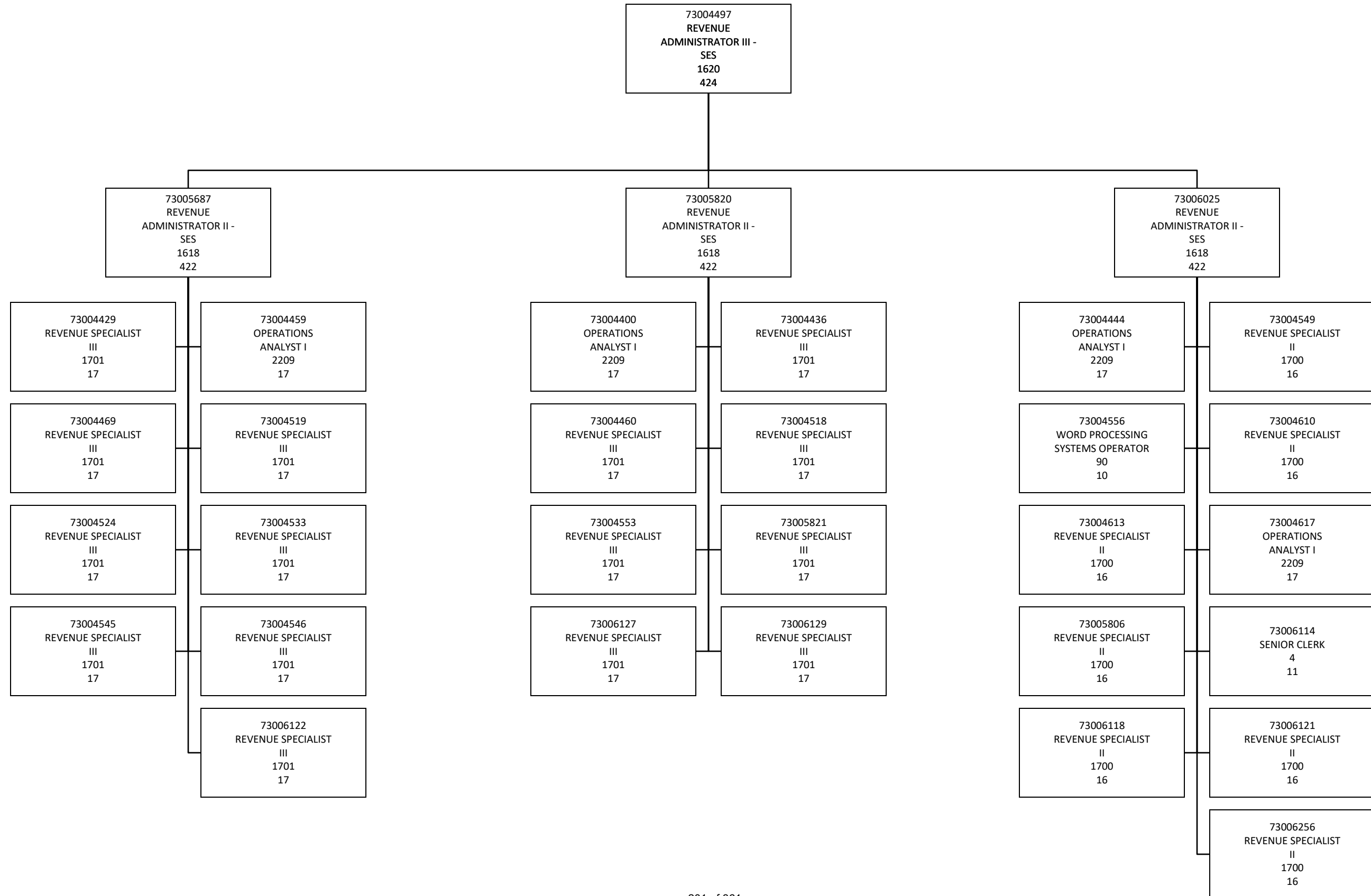












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Region 2 PPFD

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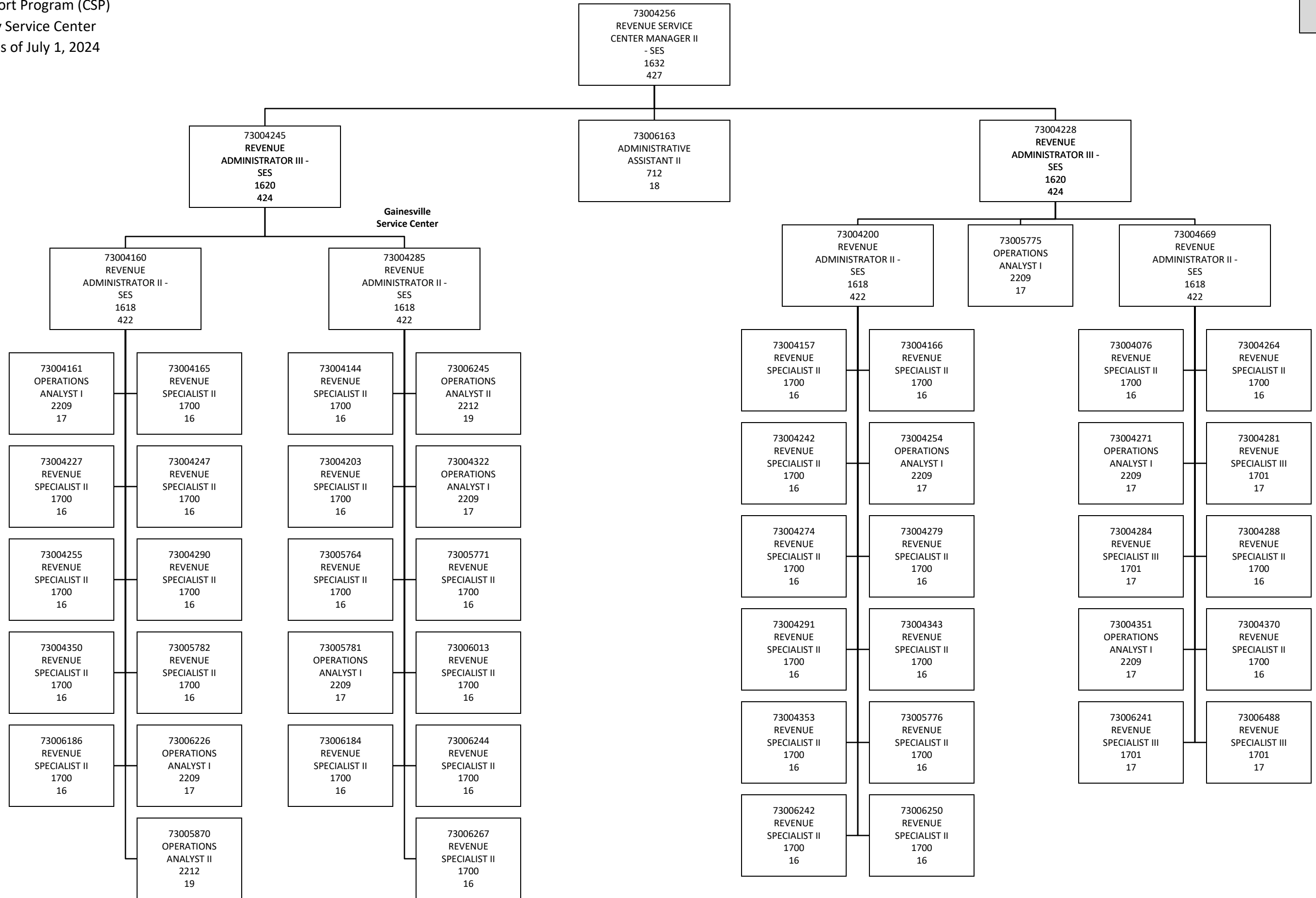
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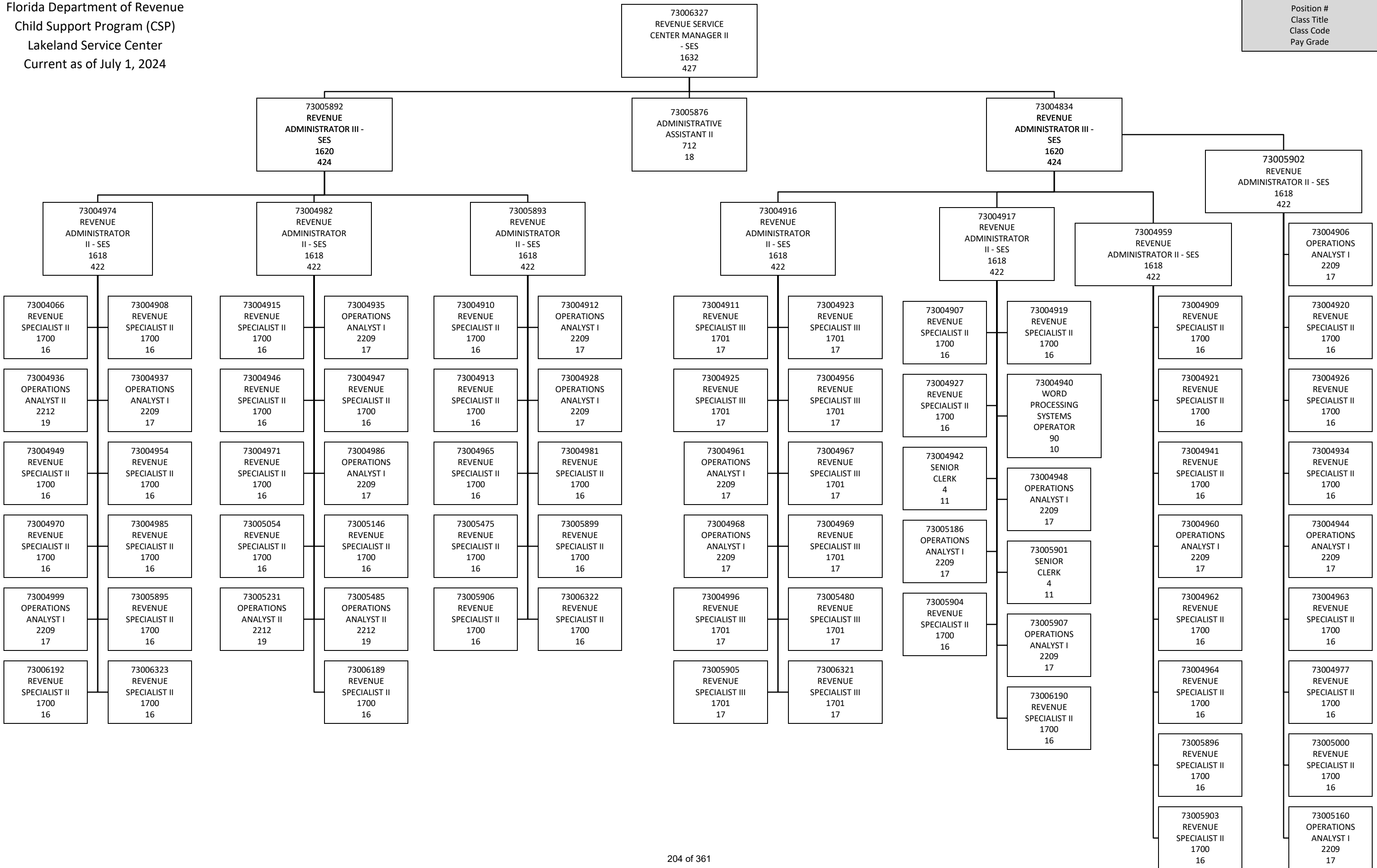
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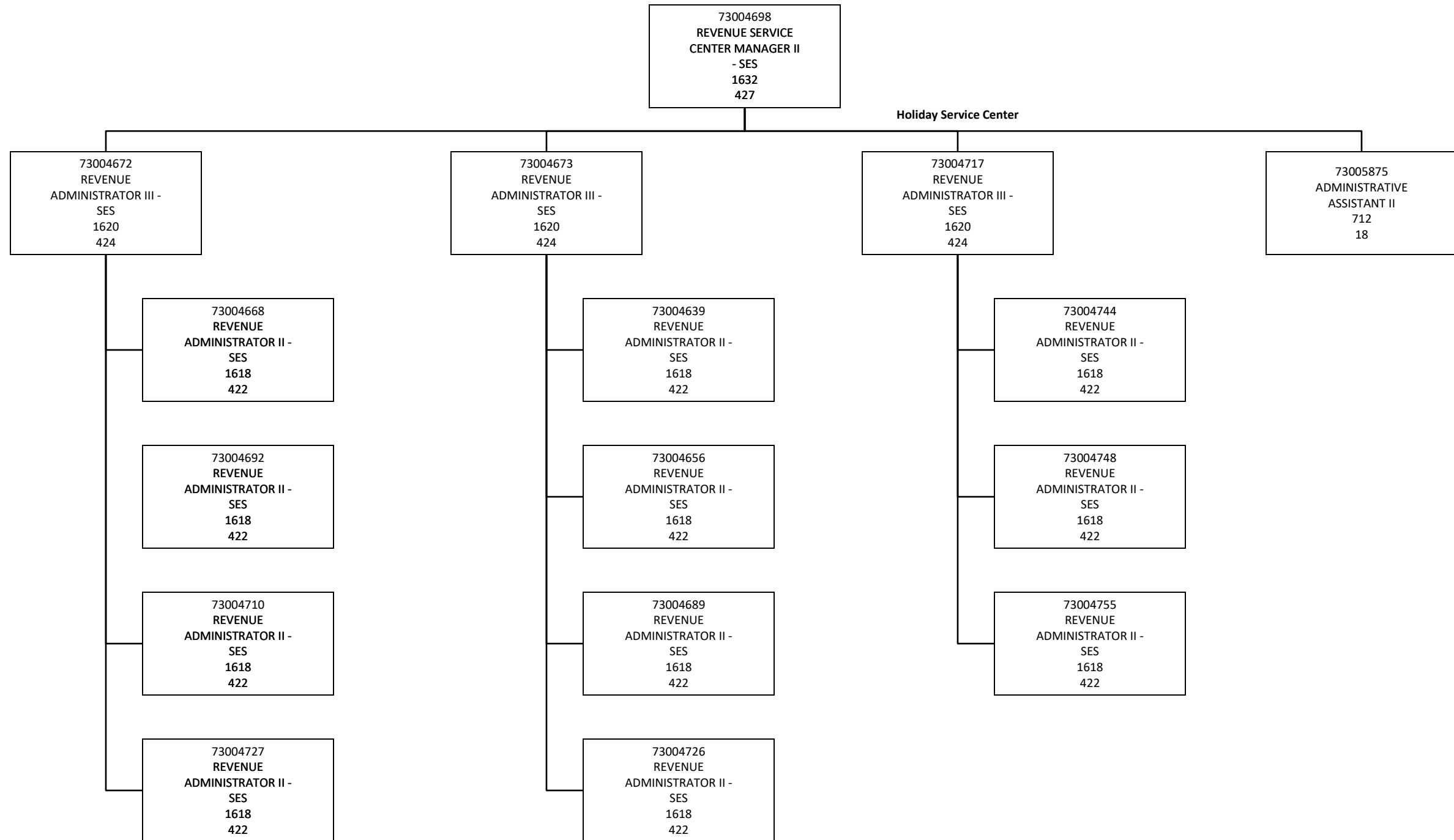
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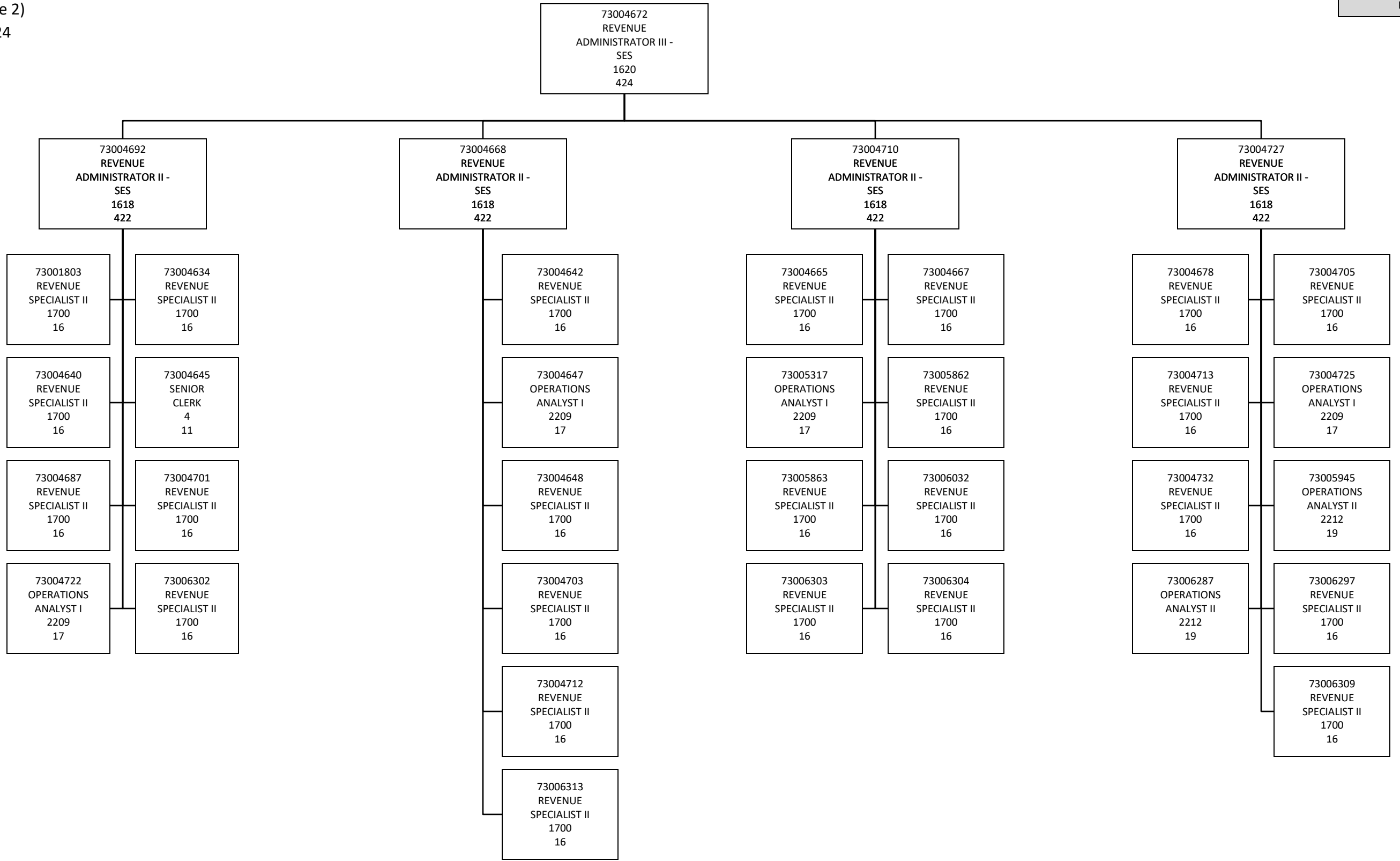
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73004537 REVENUE SPECIALIST III 1701 17	73004547 OPERATIONS ANALYST I 2209 17
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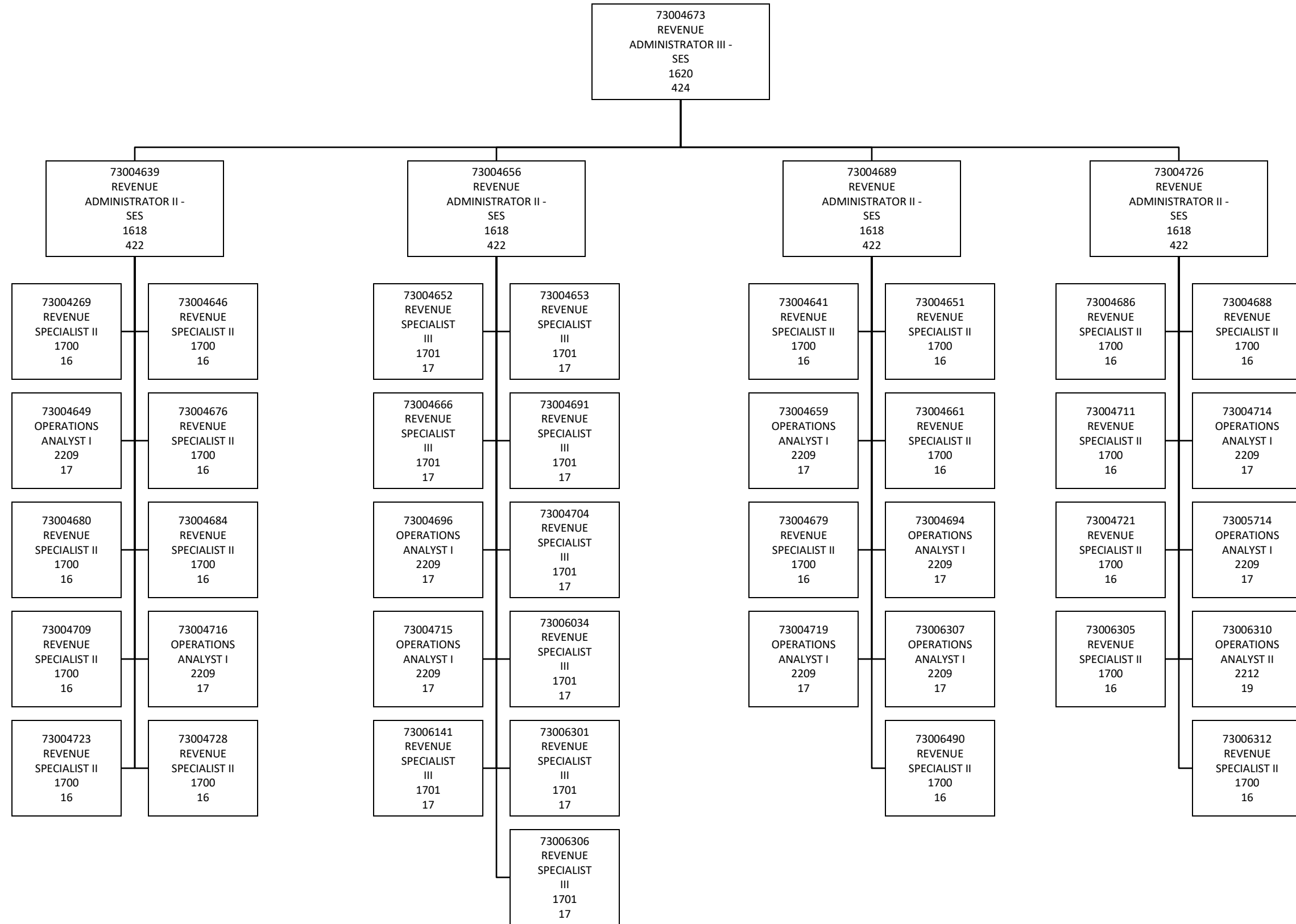
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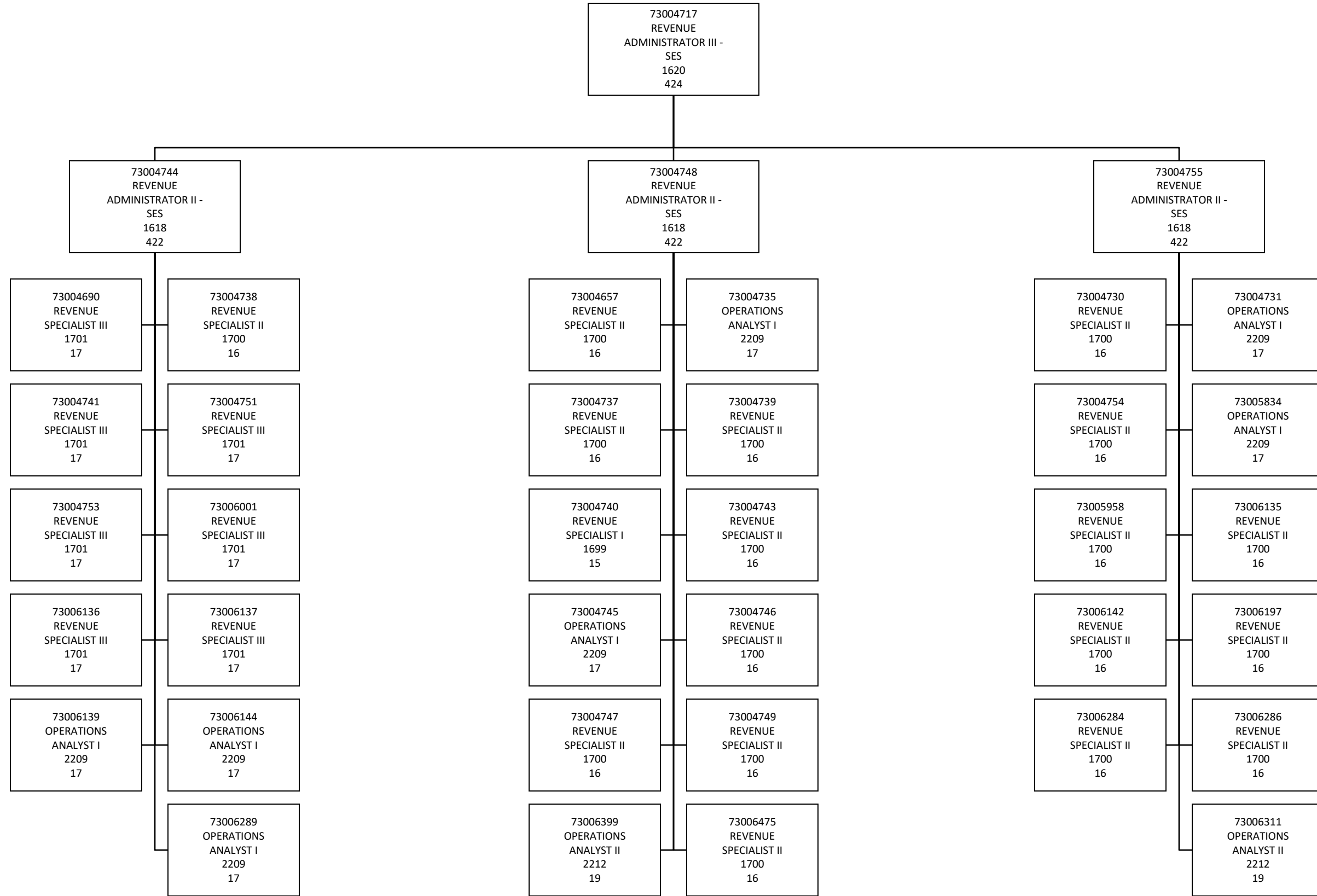




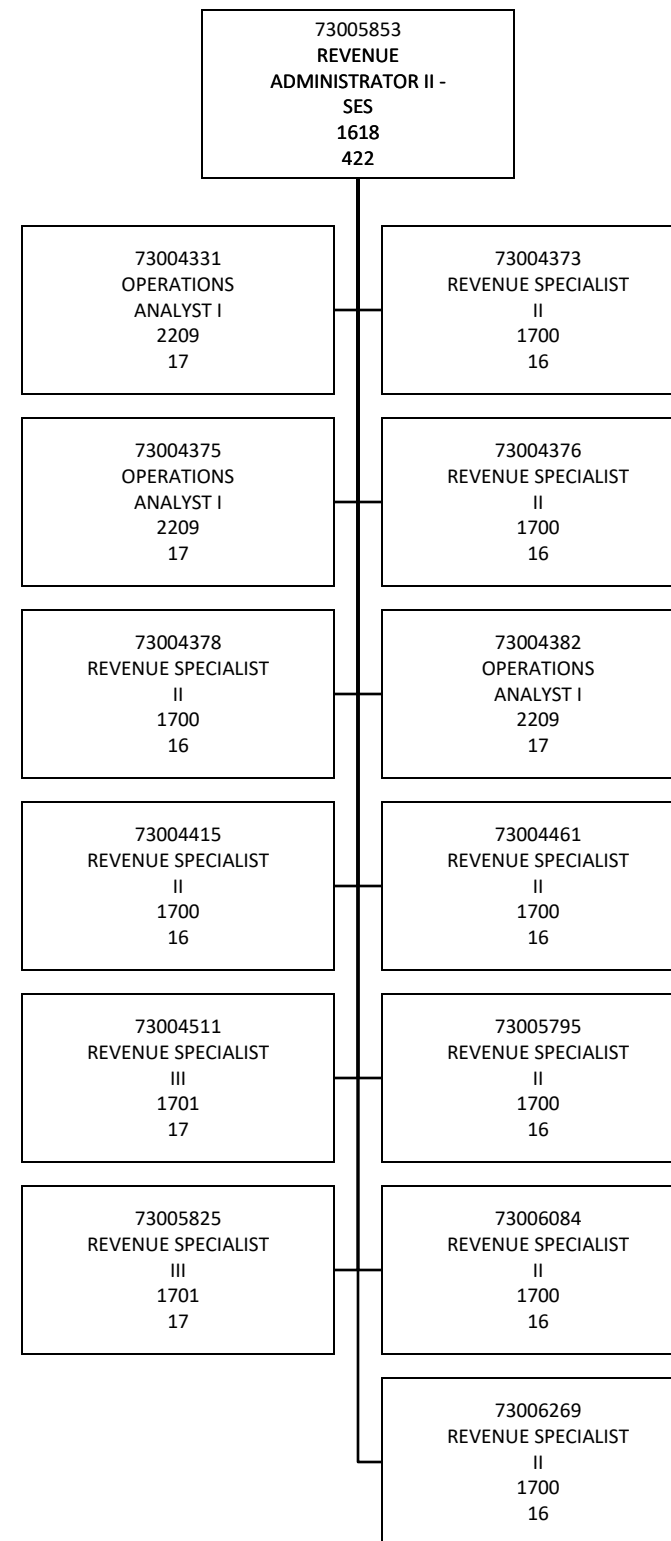


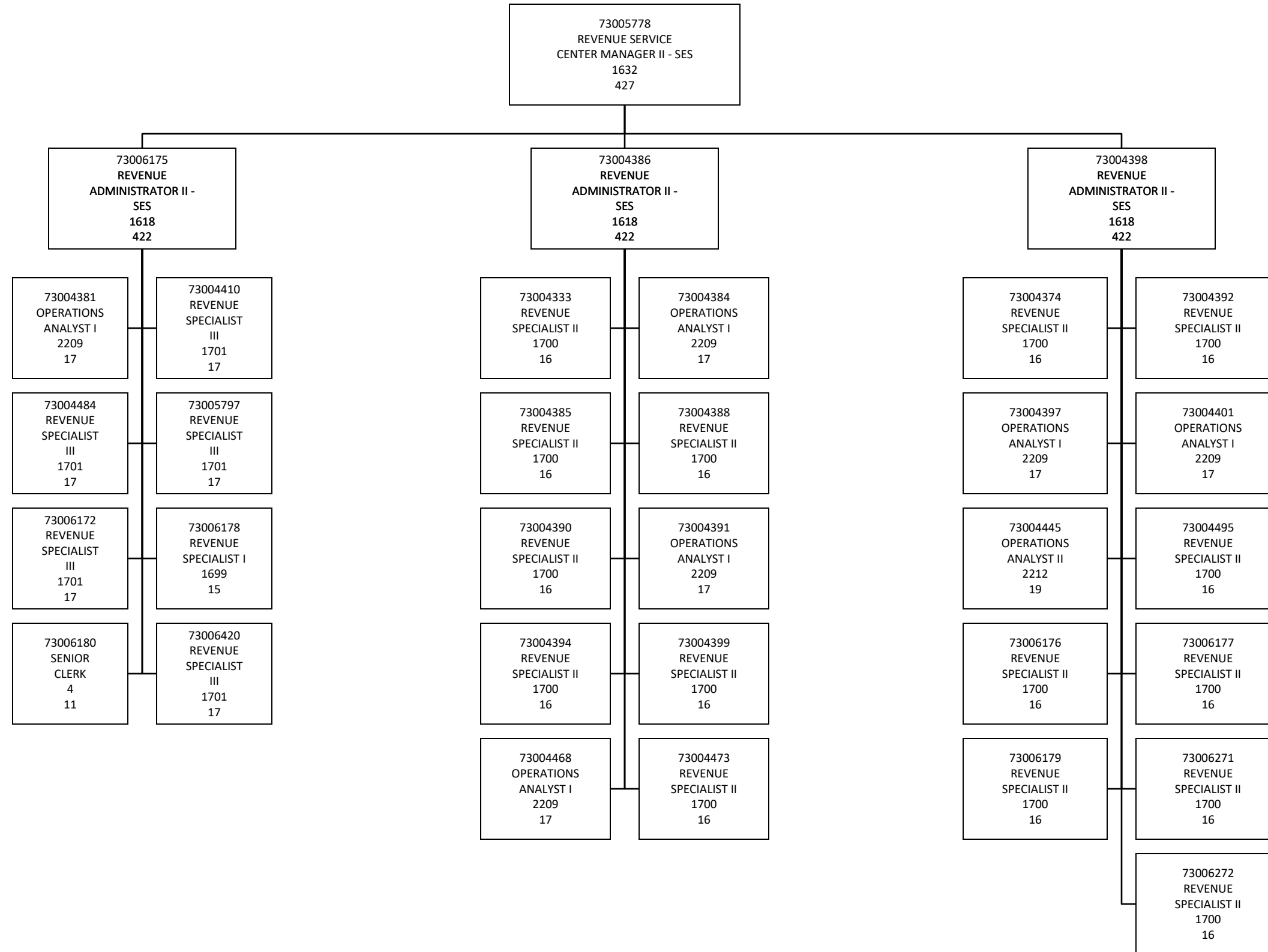


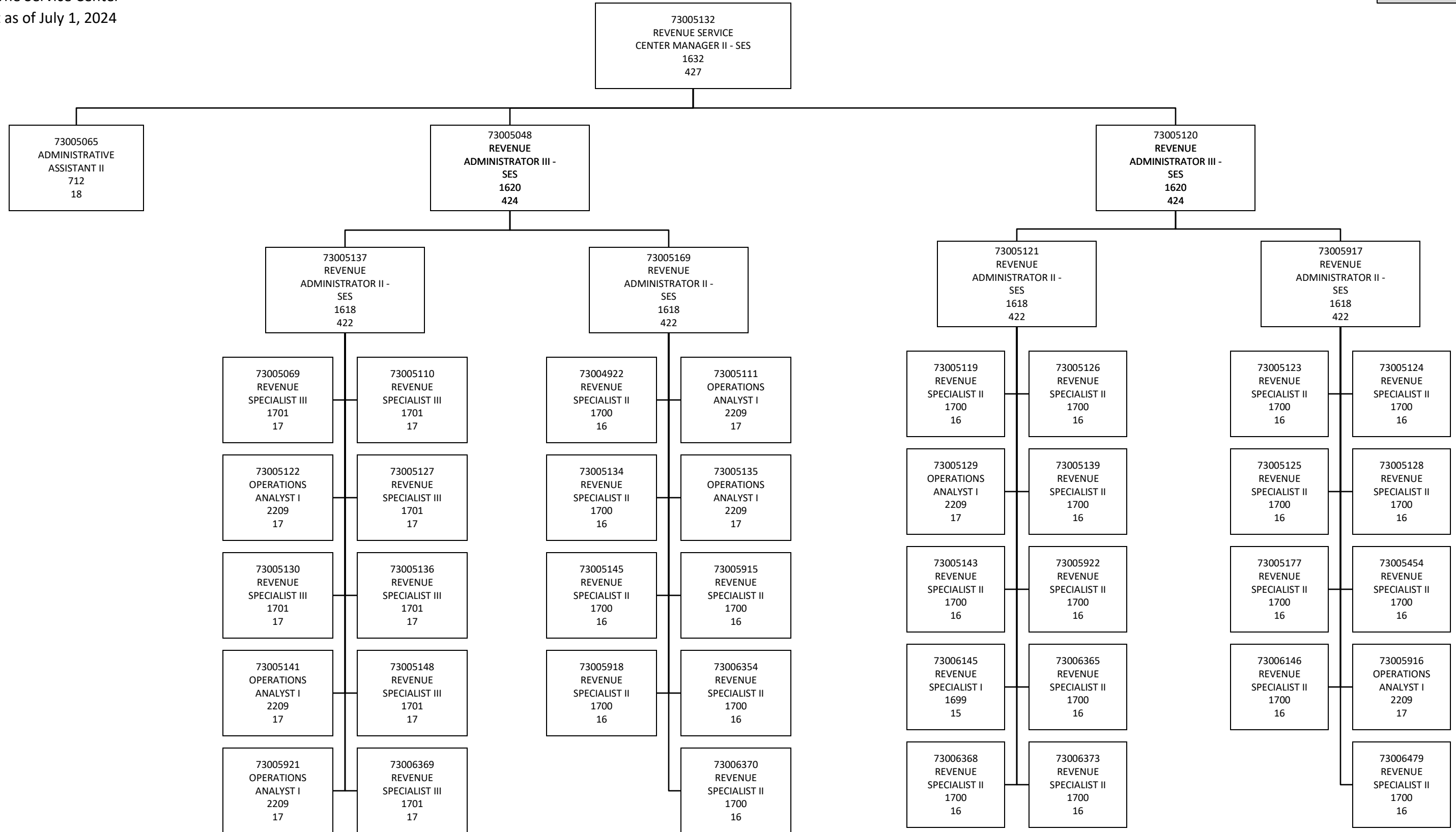


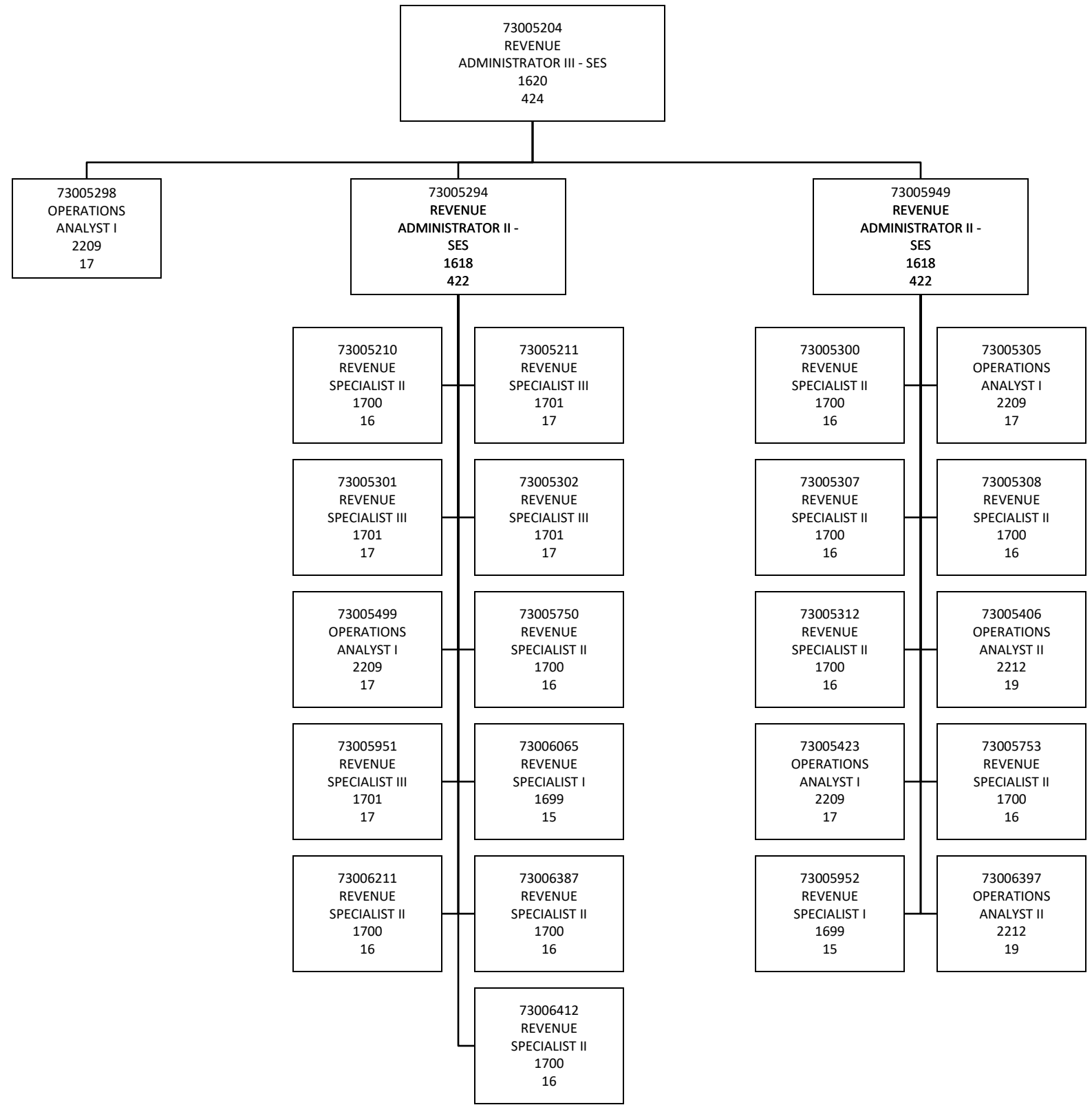


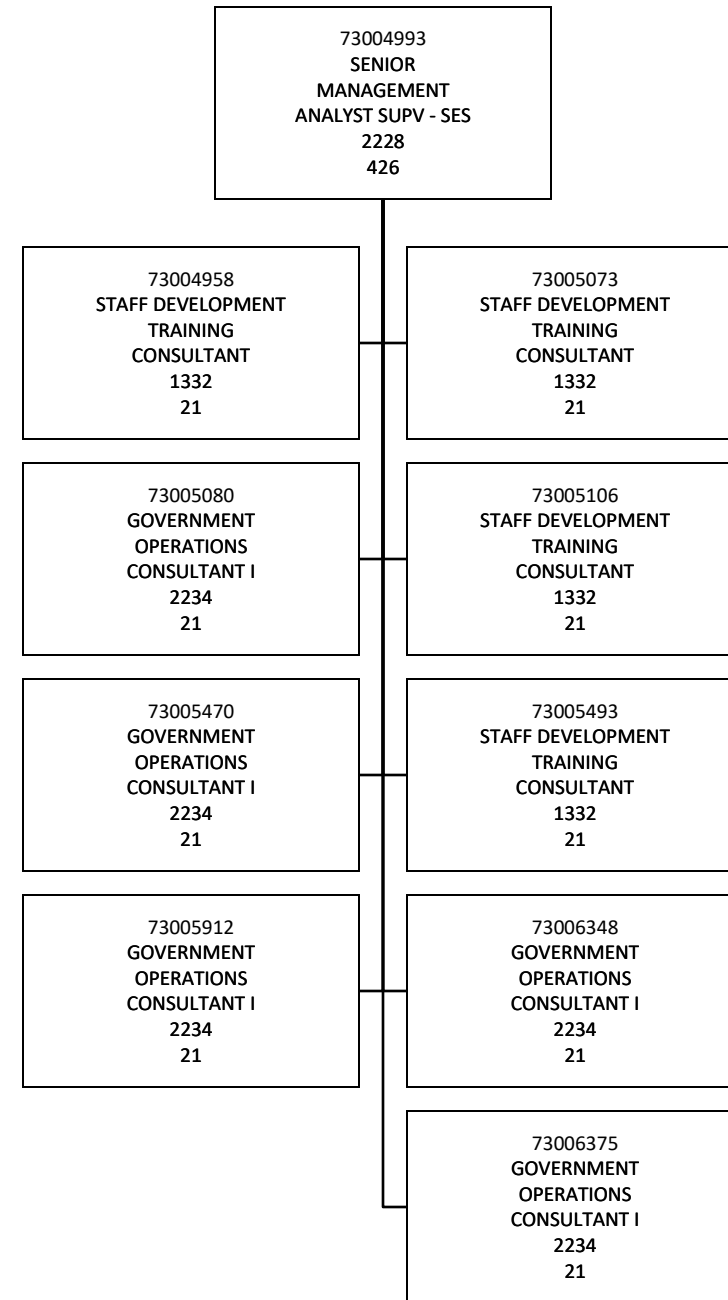


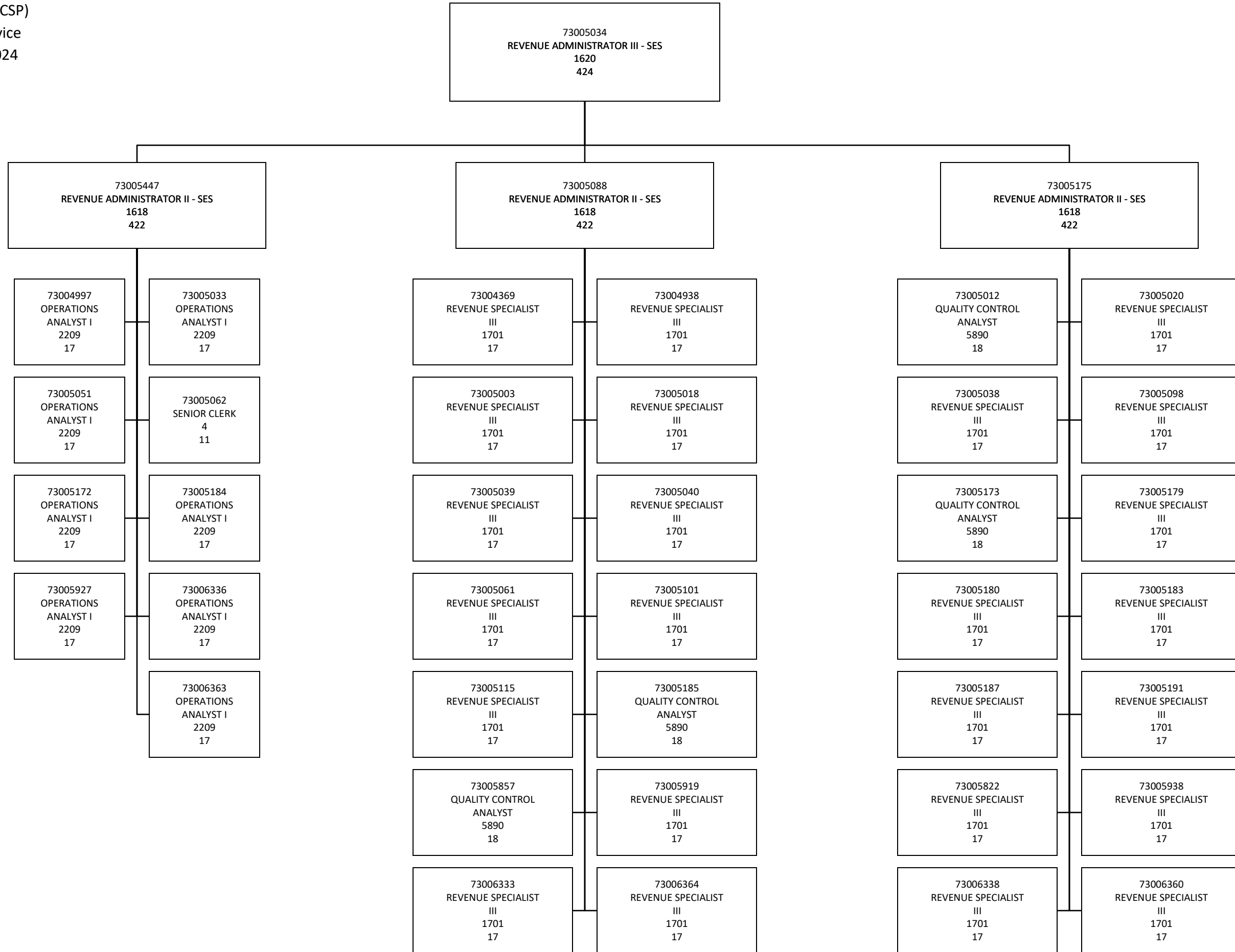


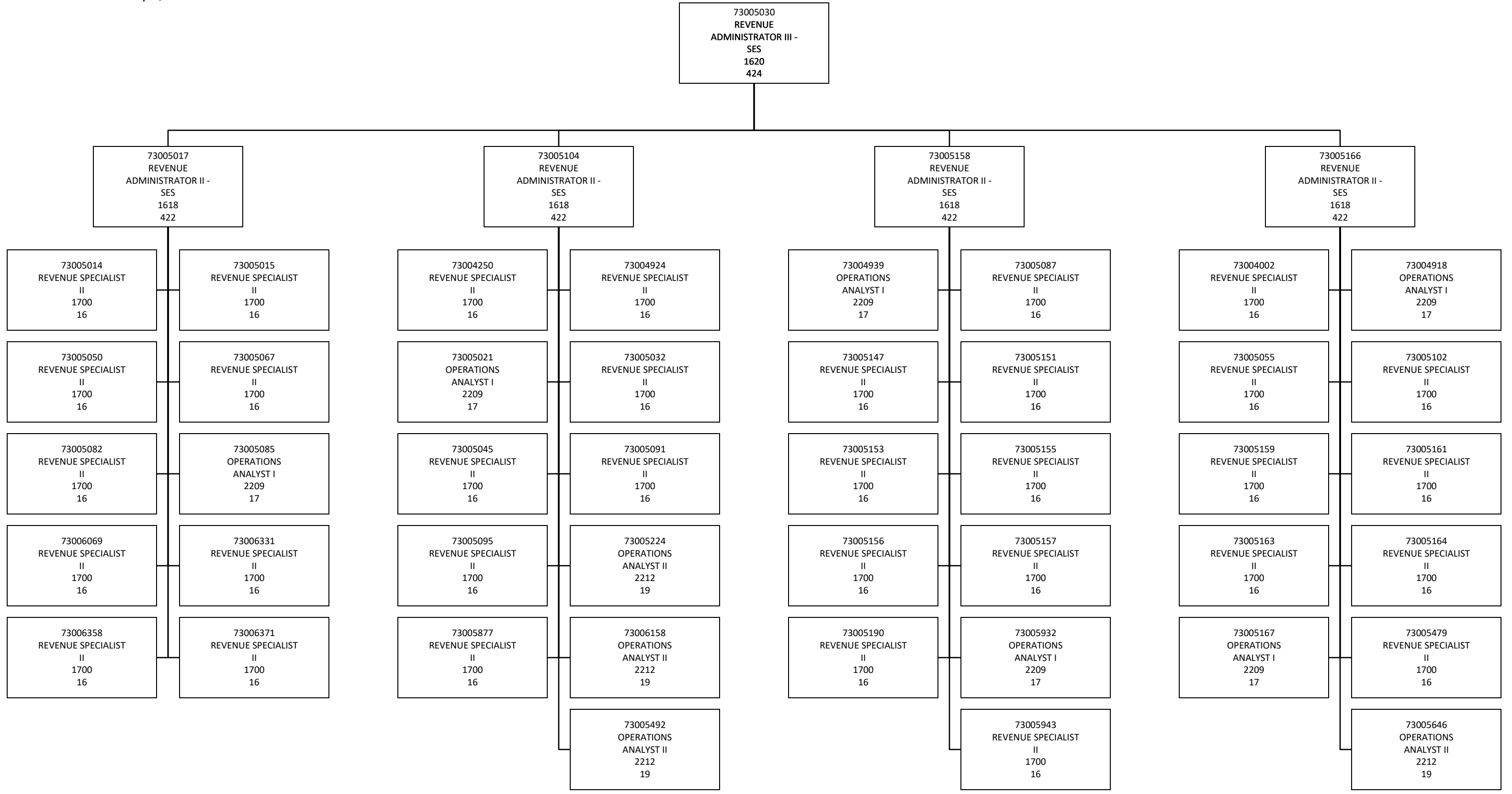




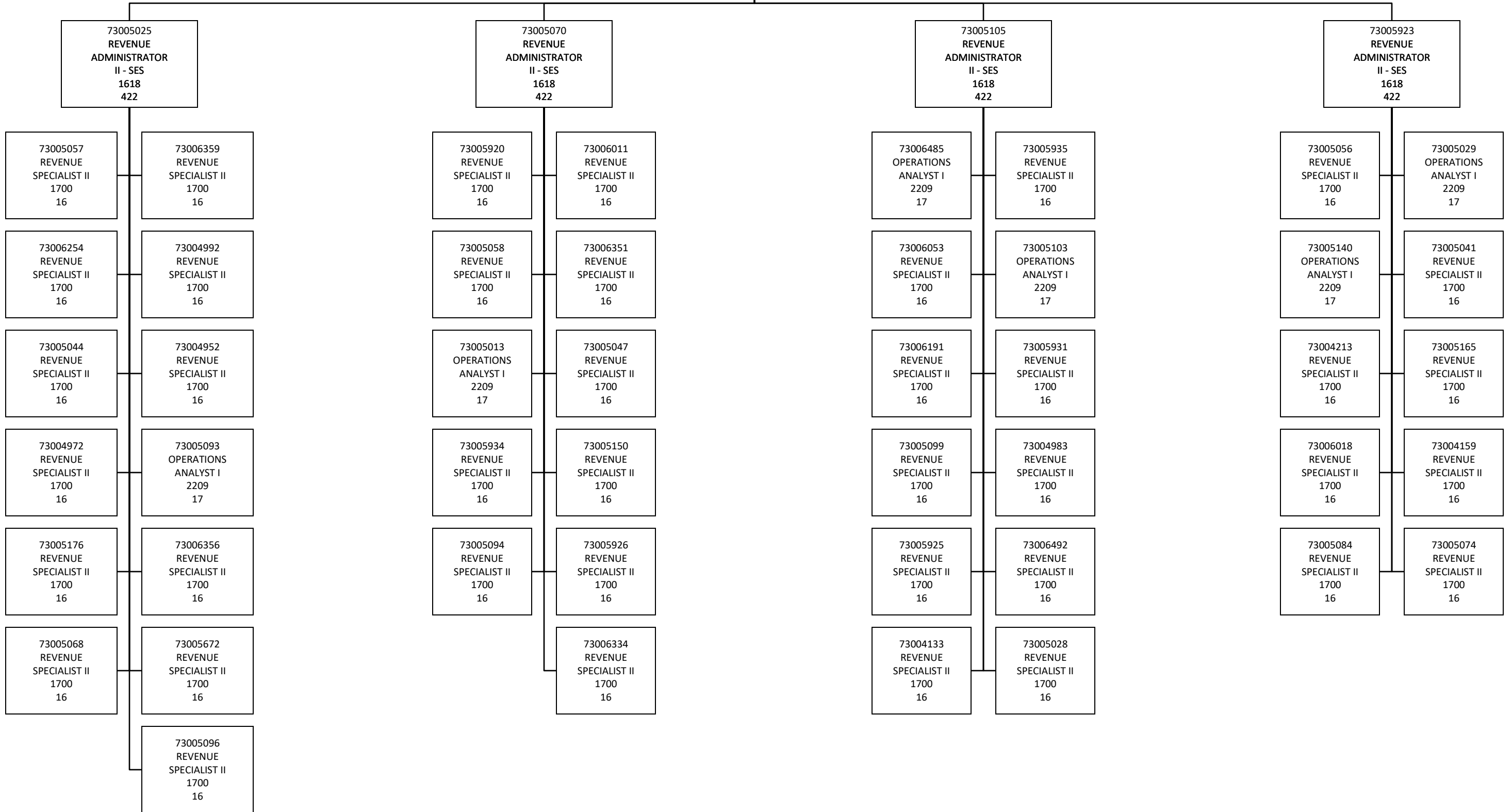




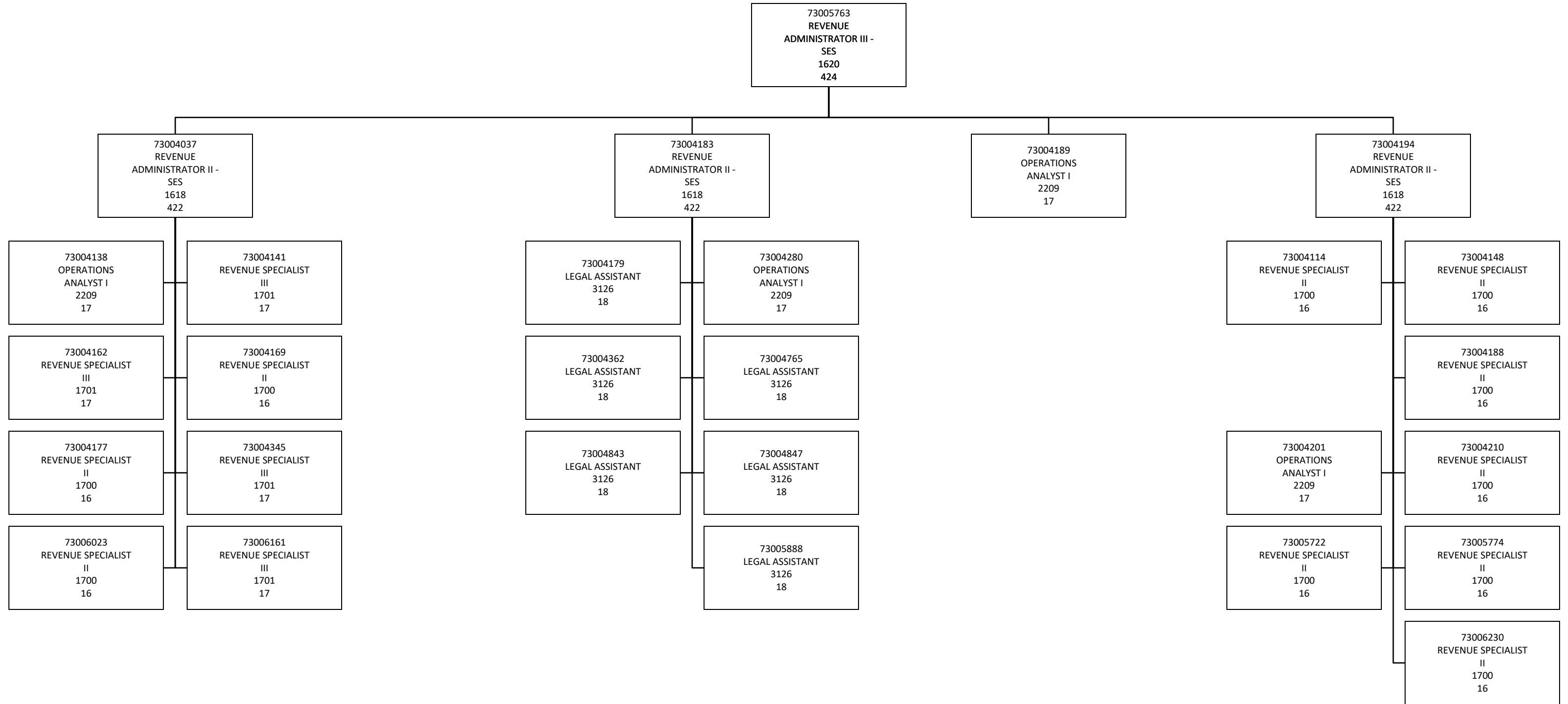


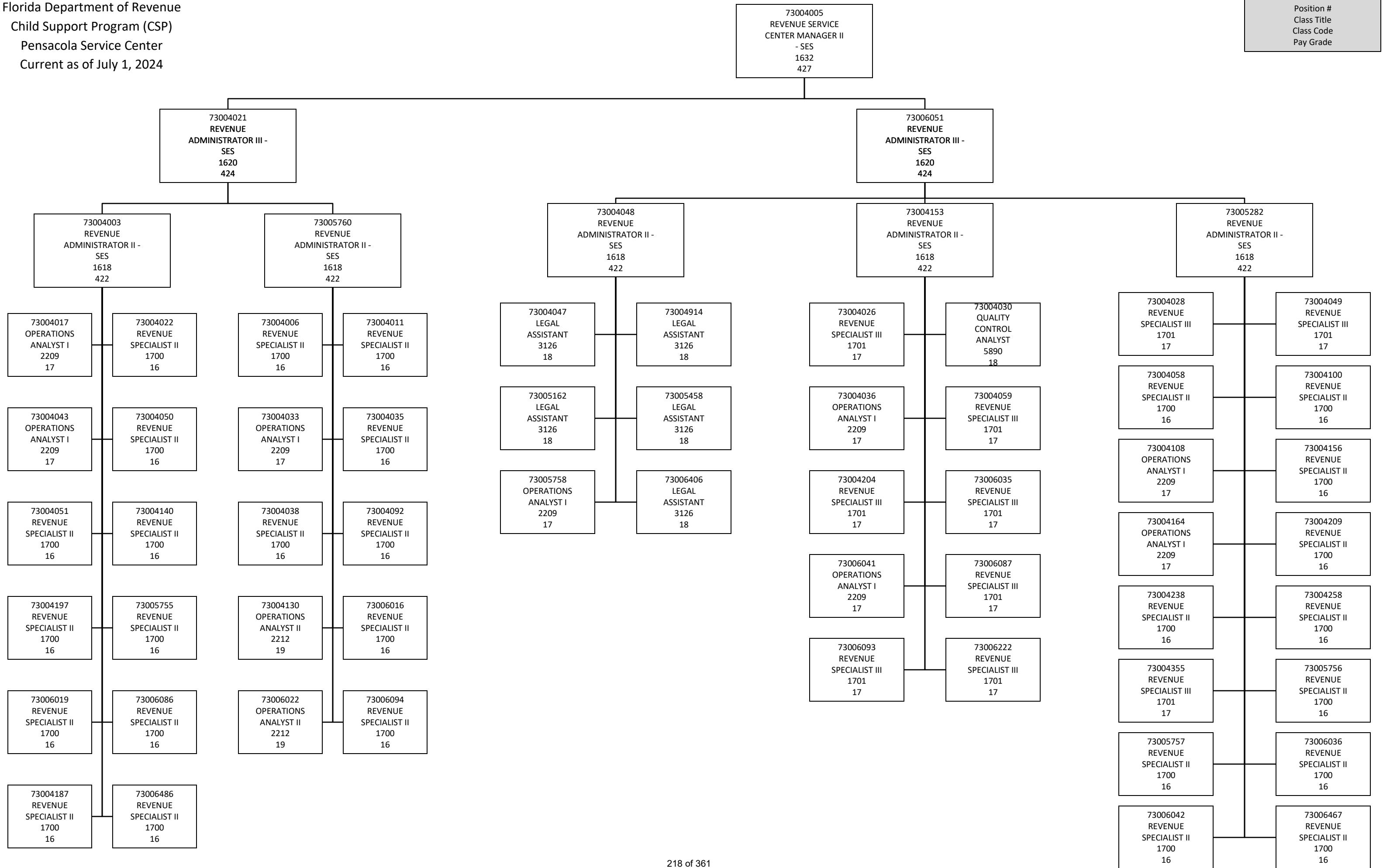


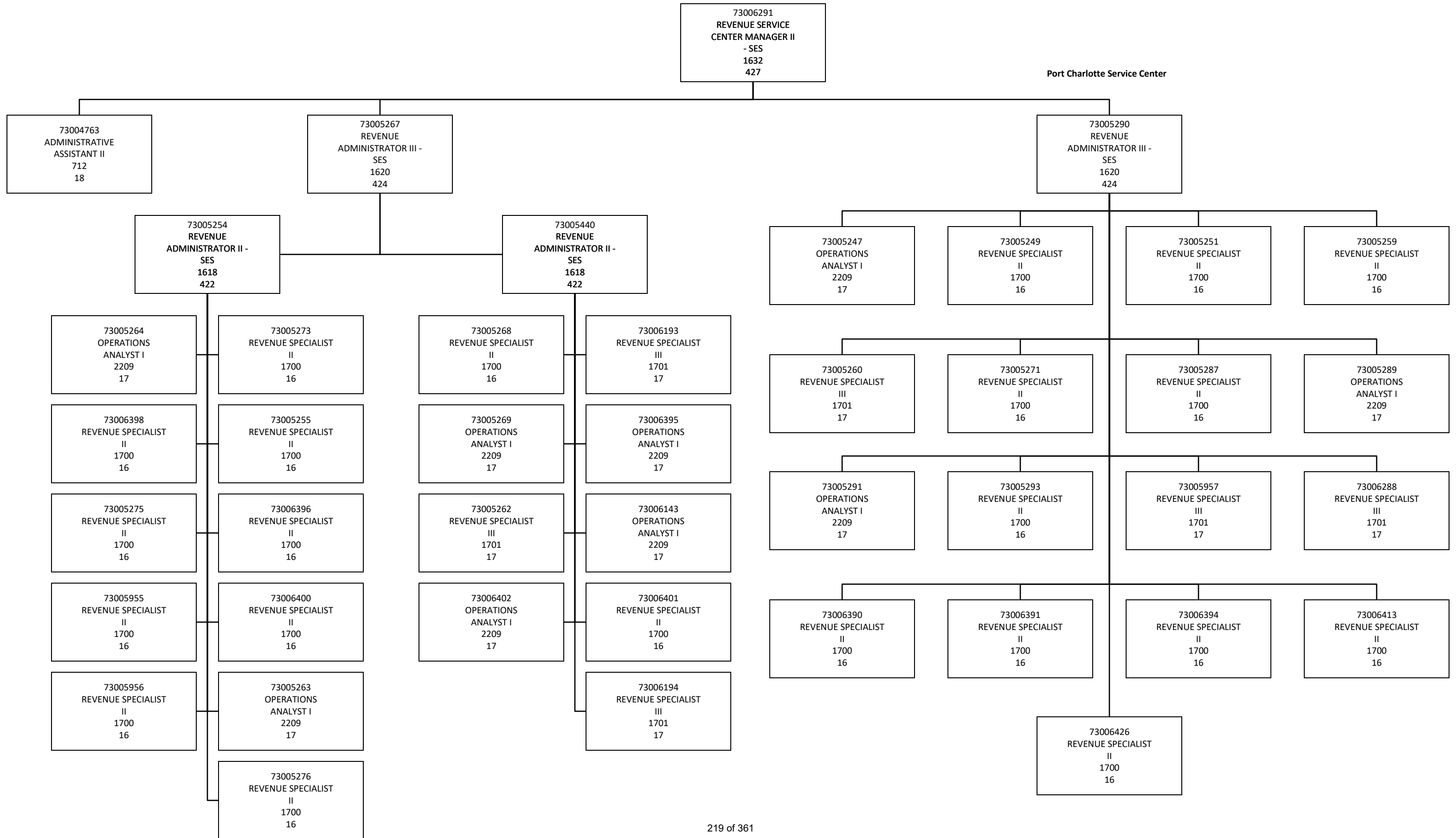
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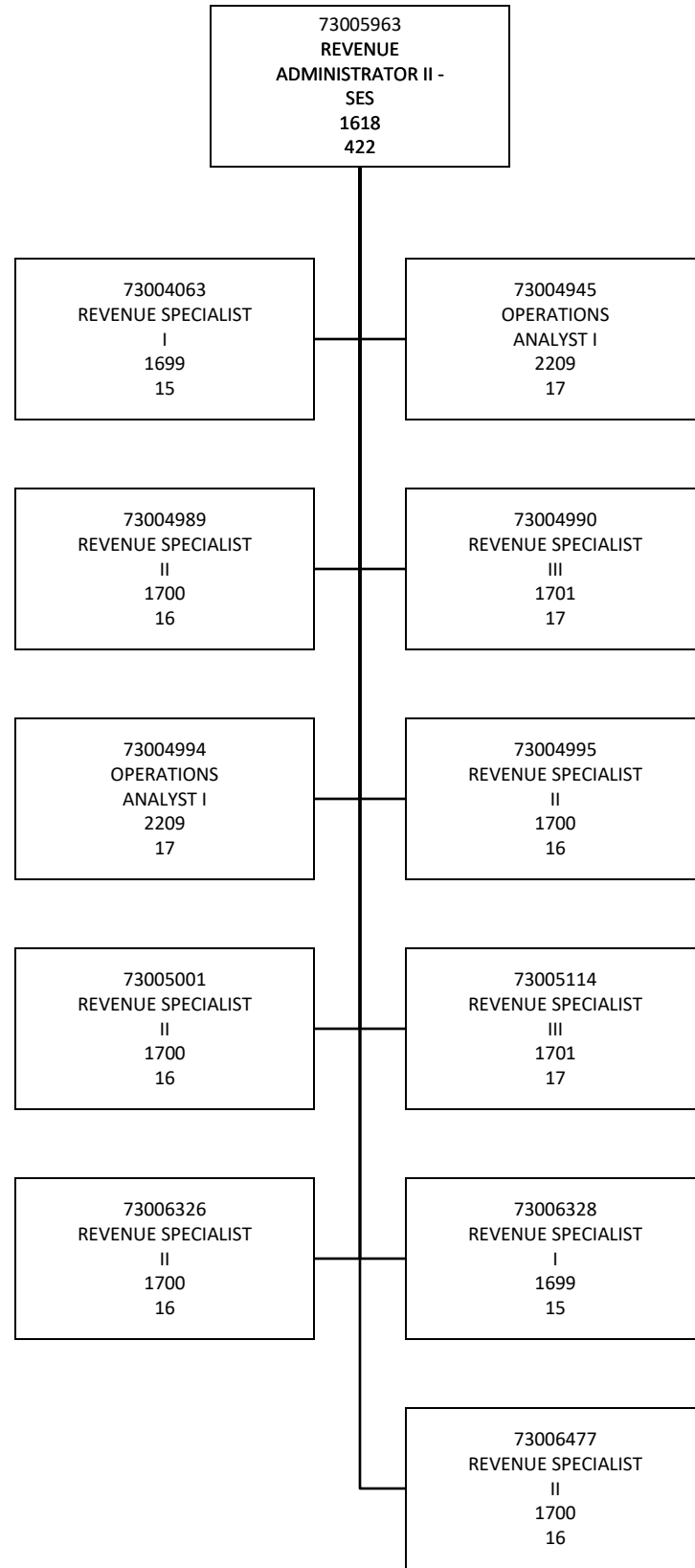












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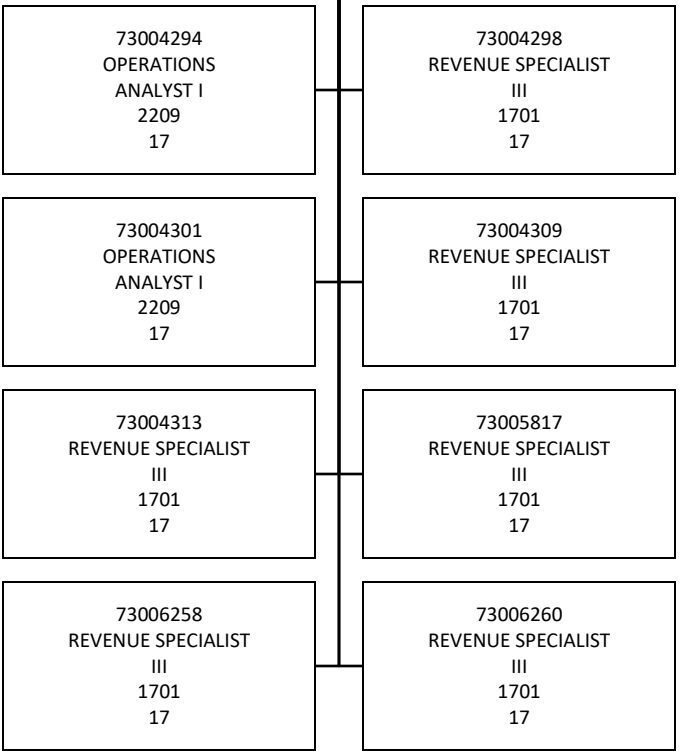
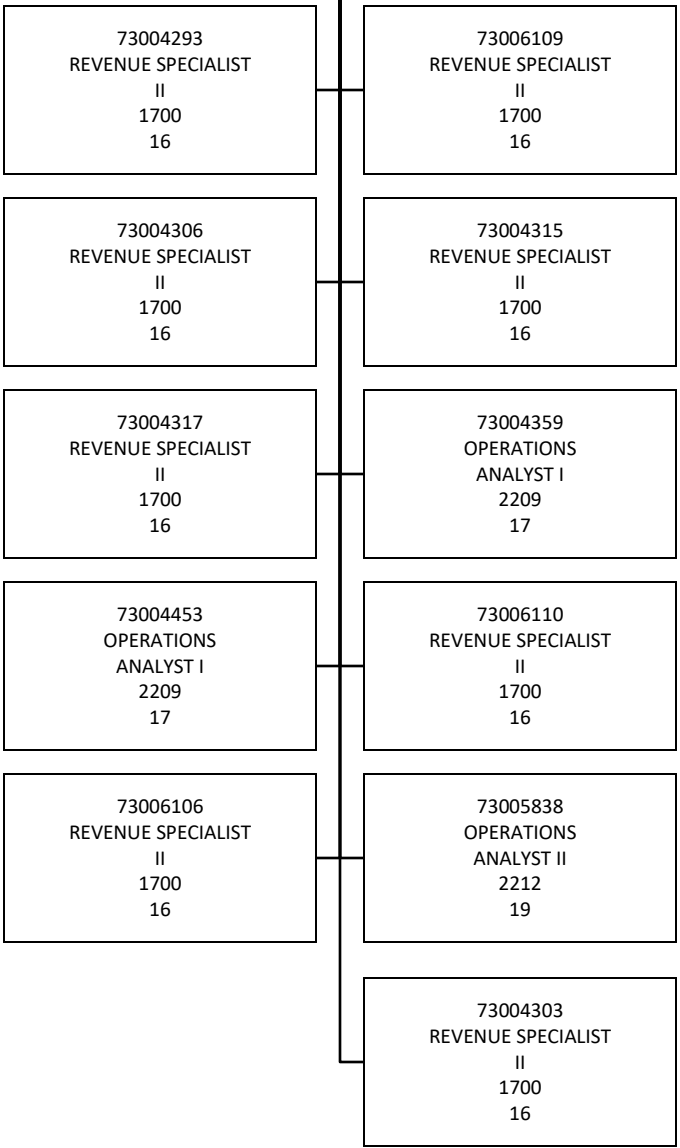
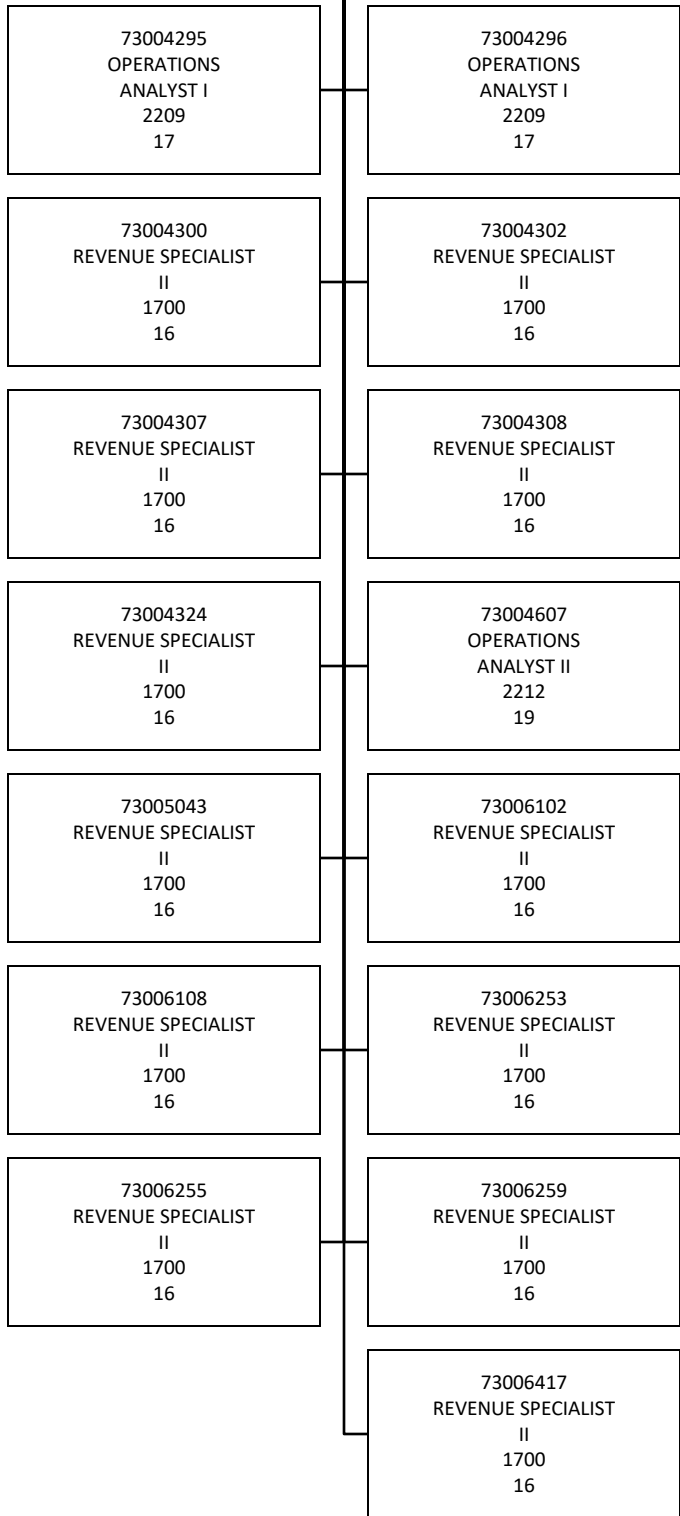
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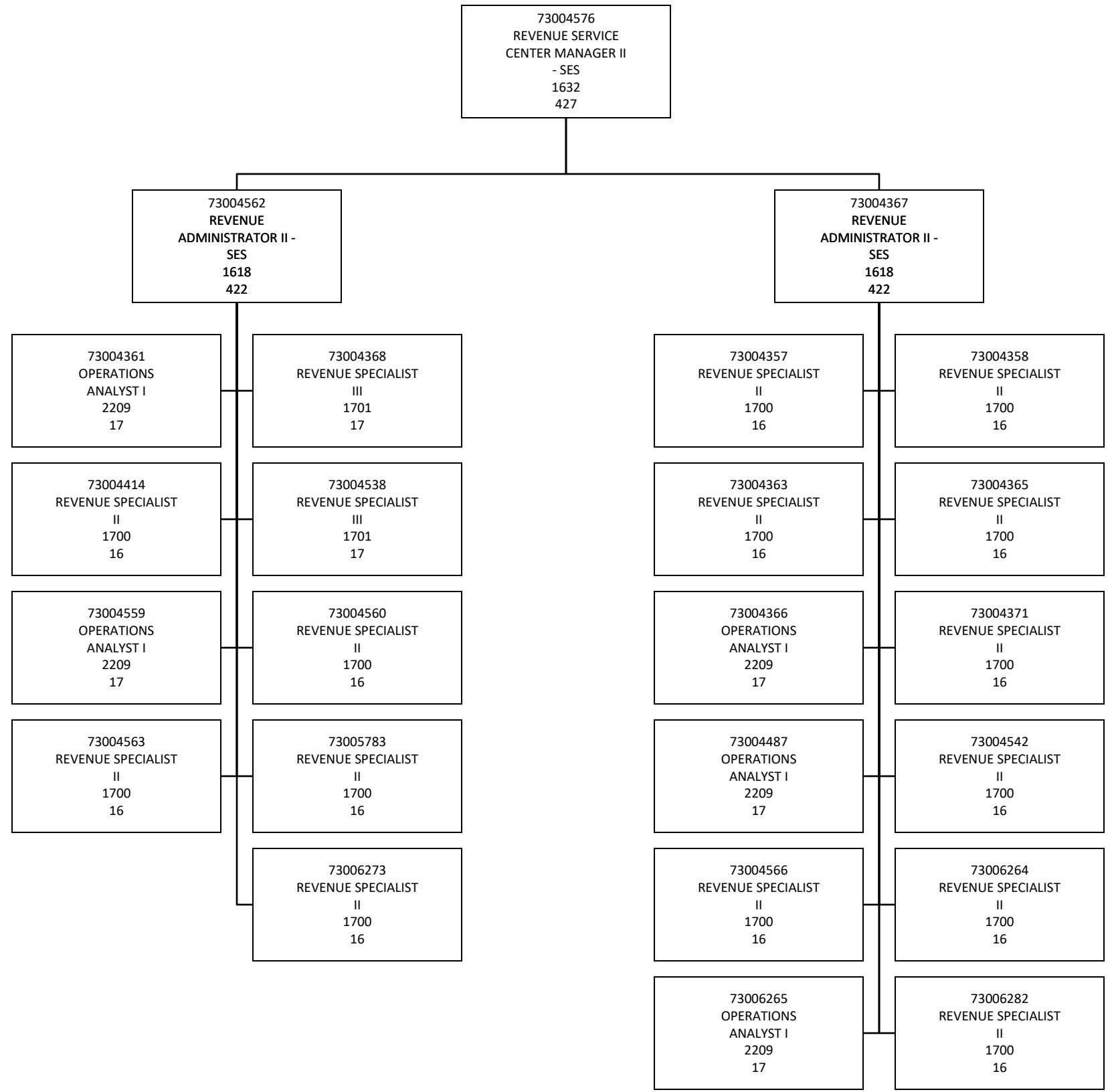
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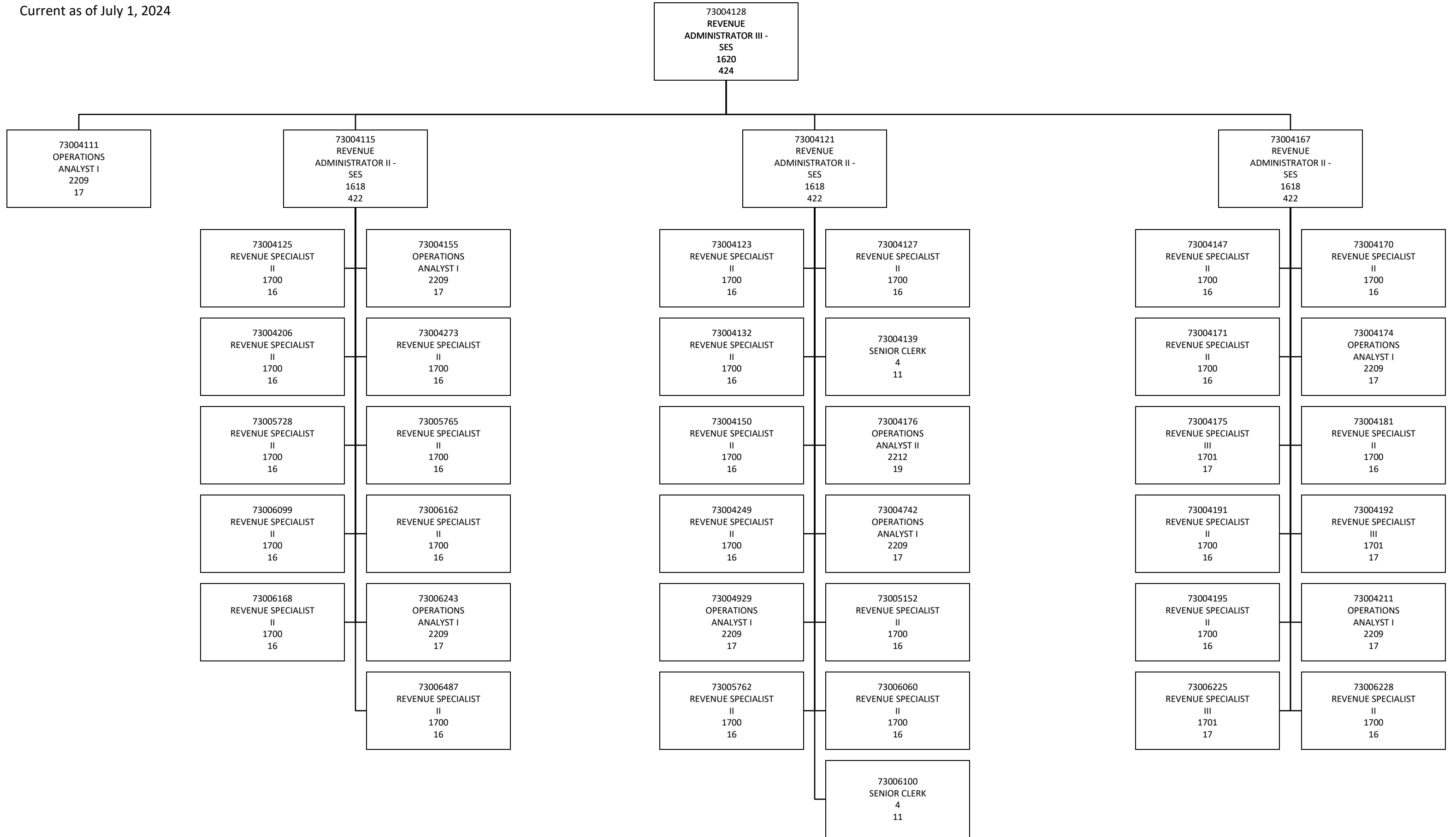
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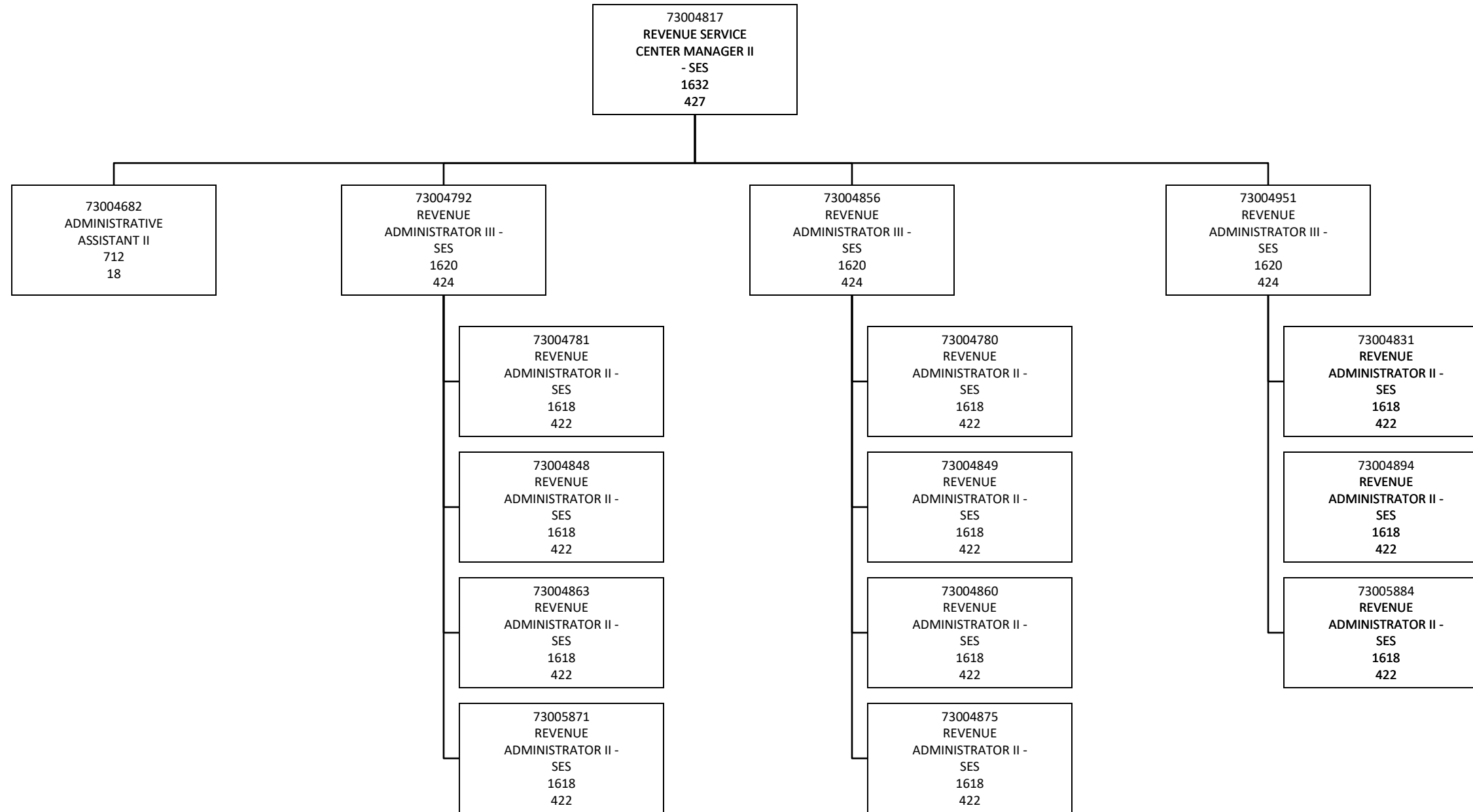
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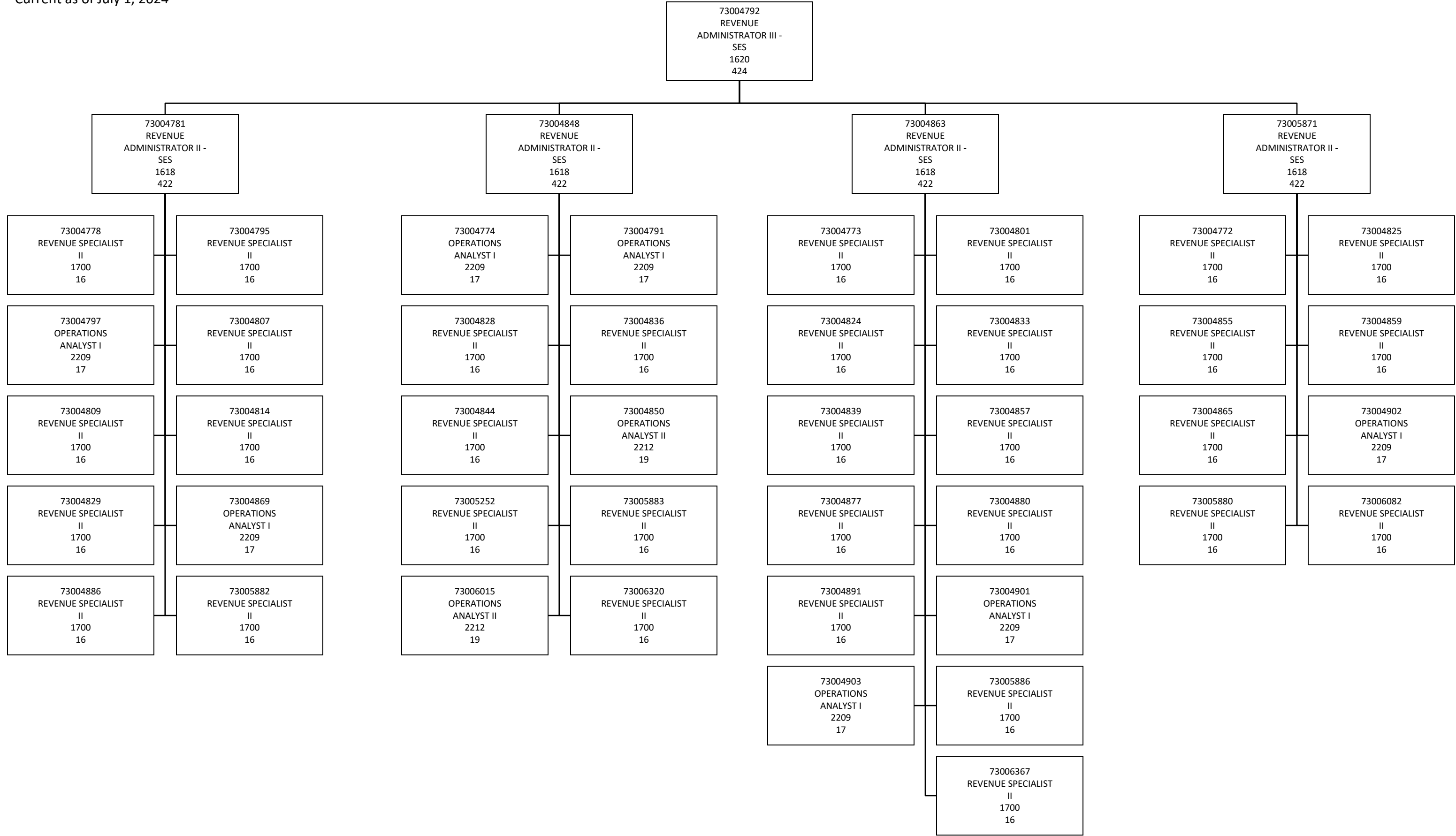




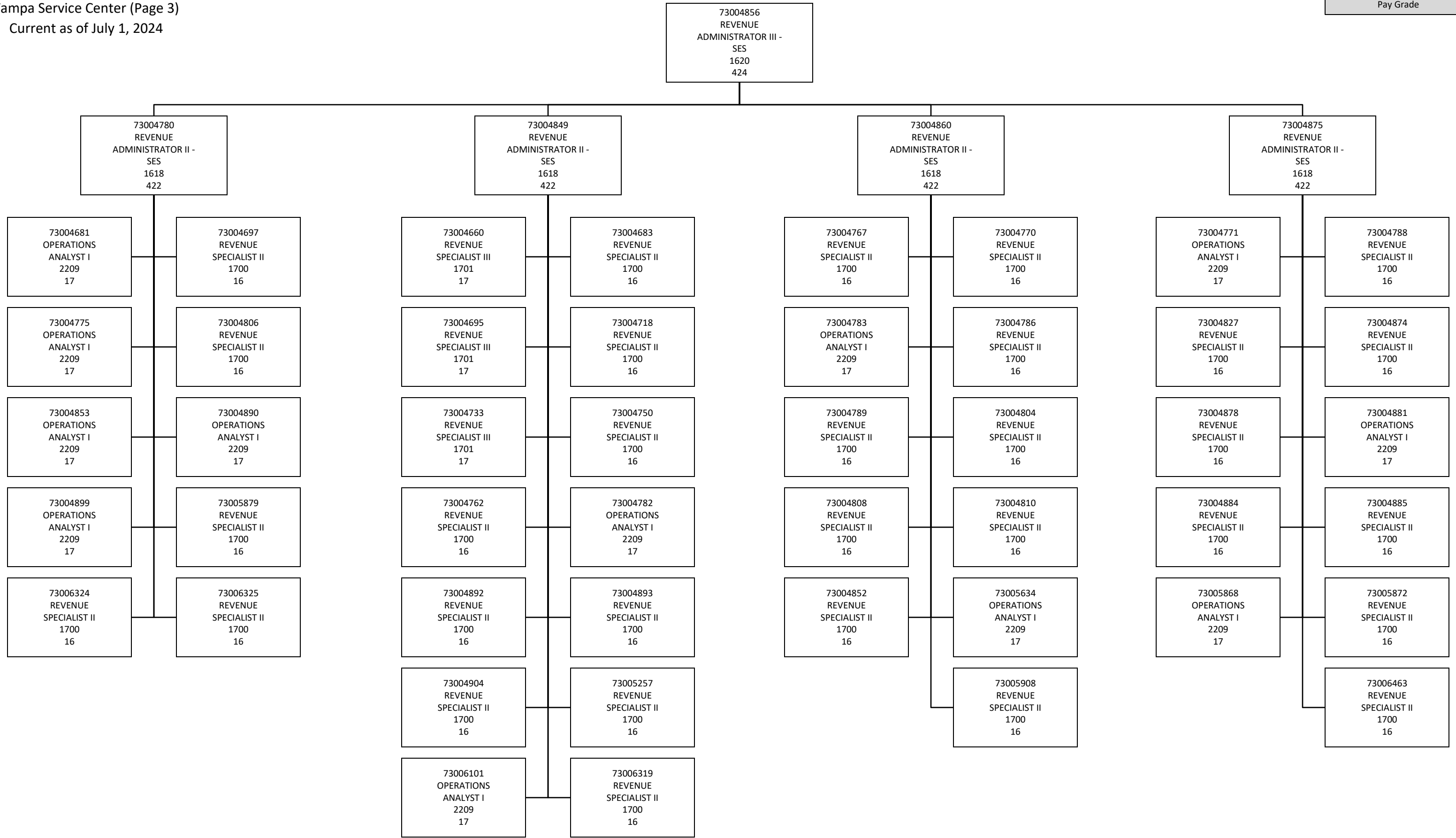


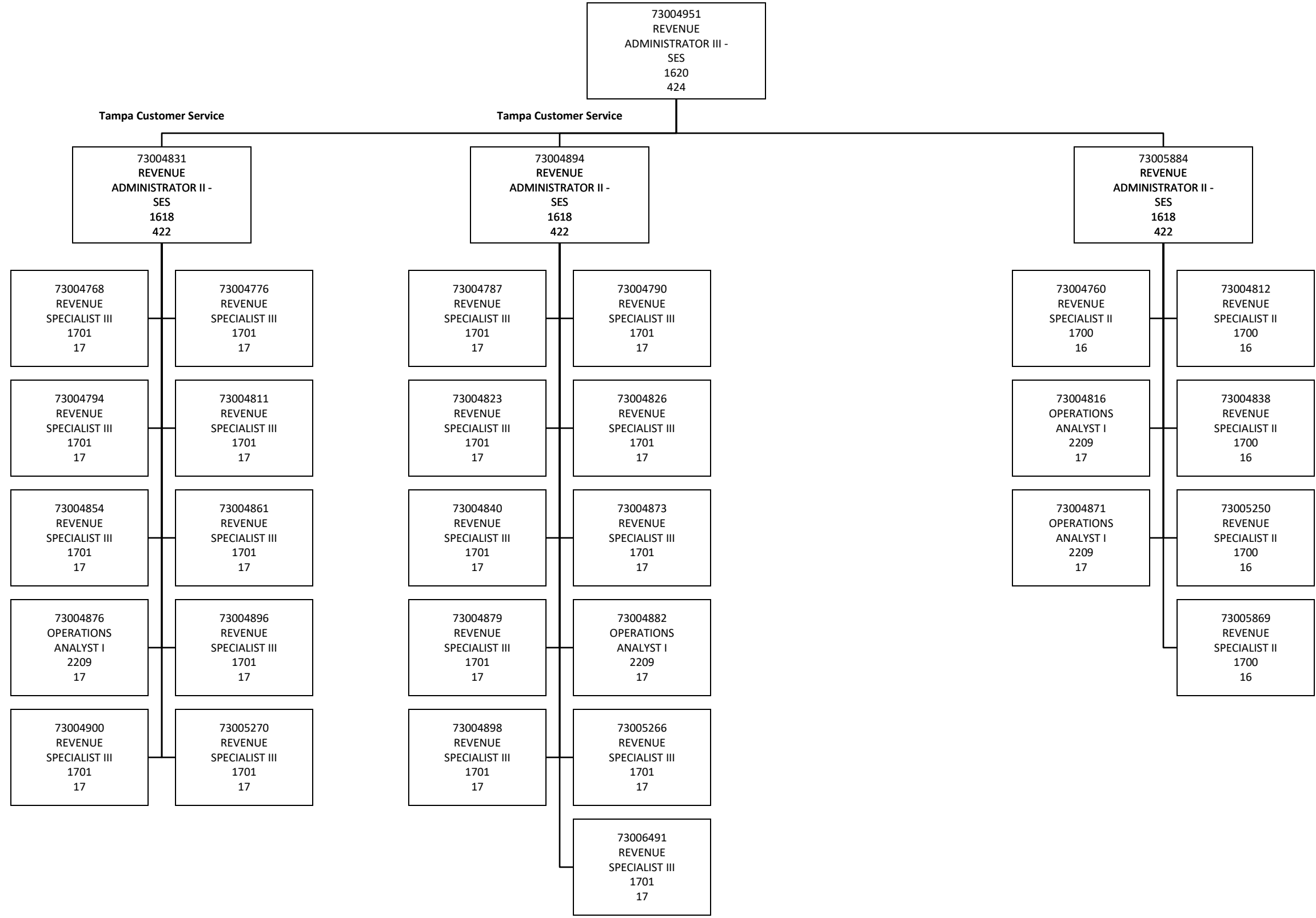


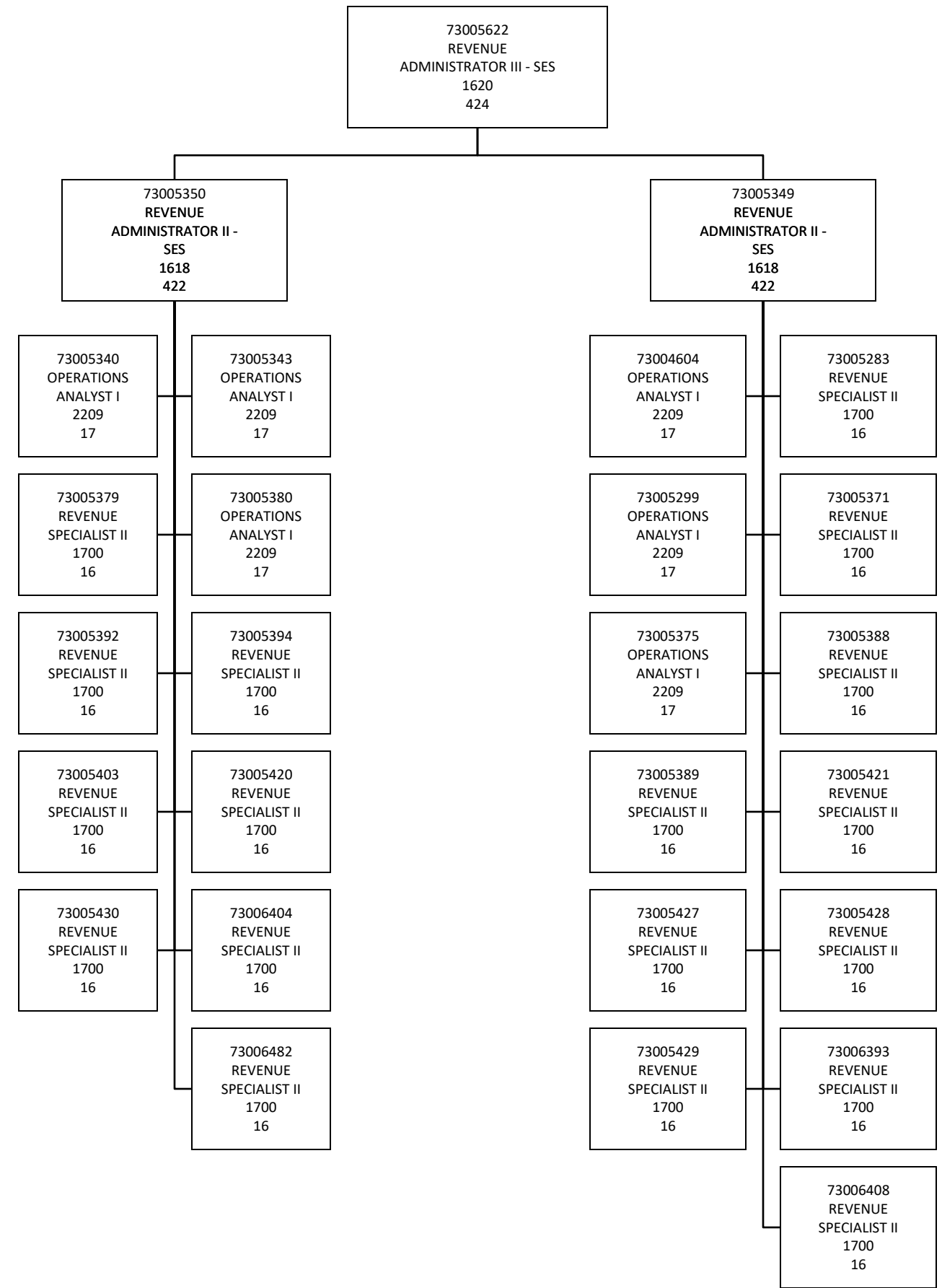


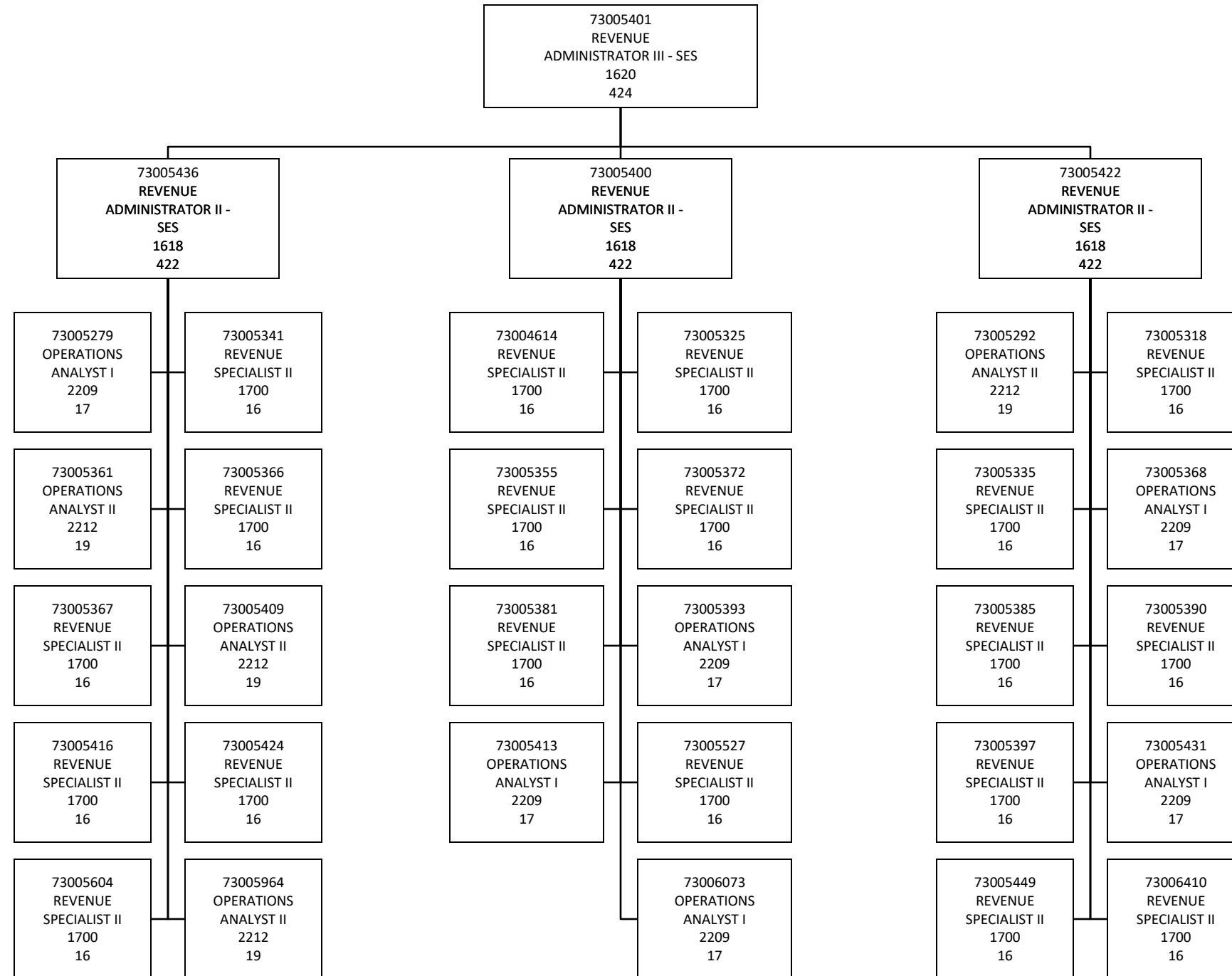


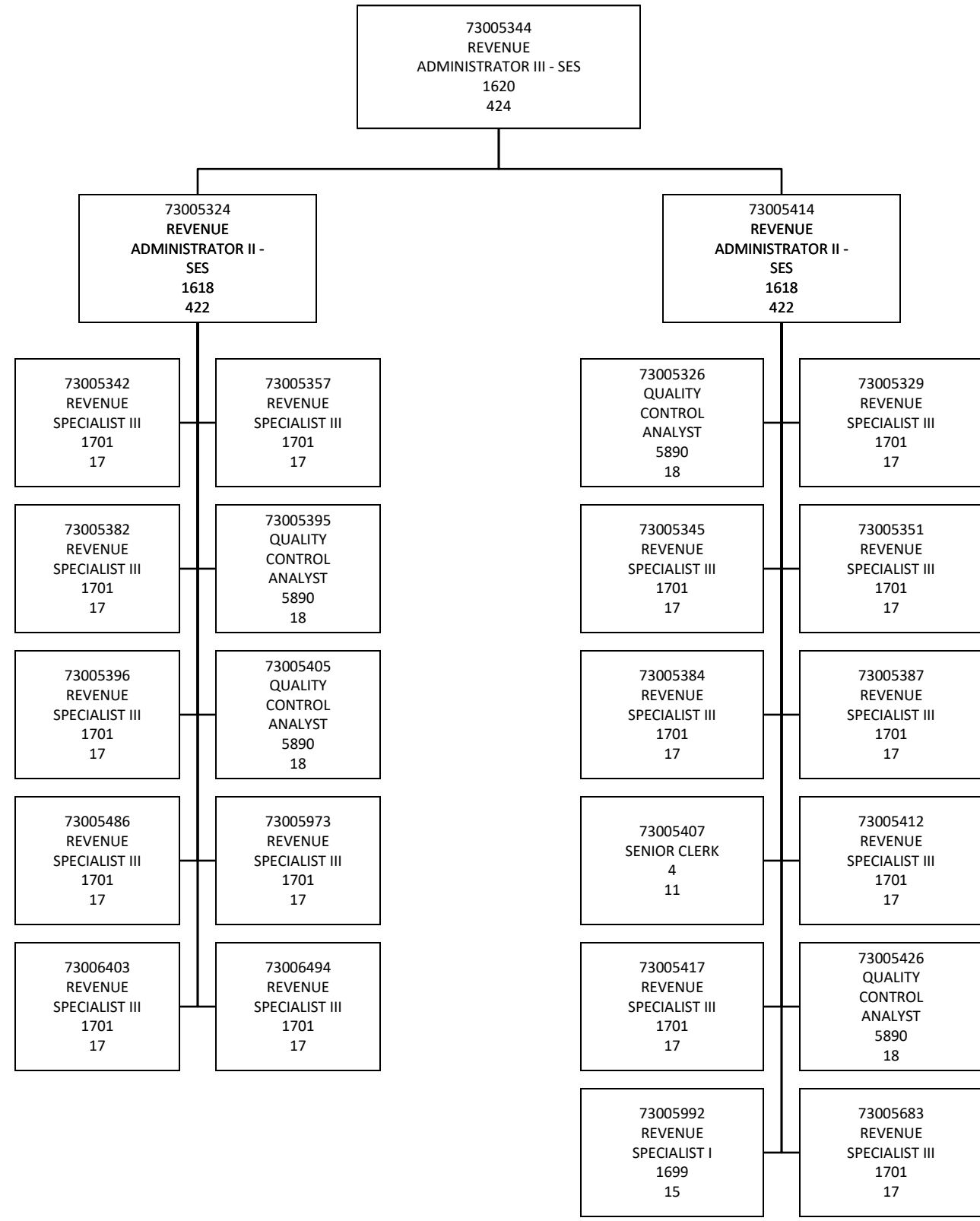
Position #
Class Title
Class Code
Pay Grade

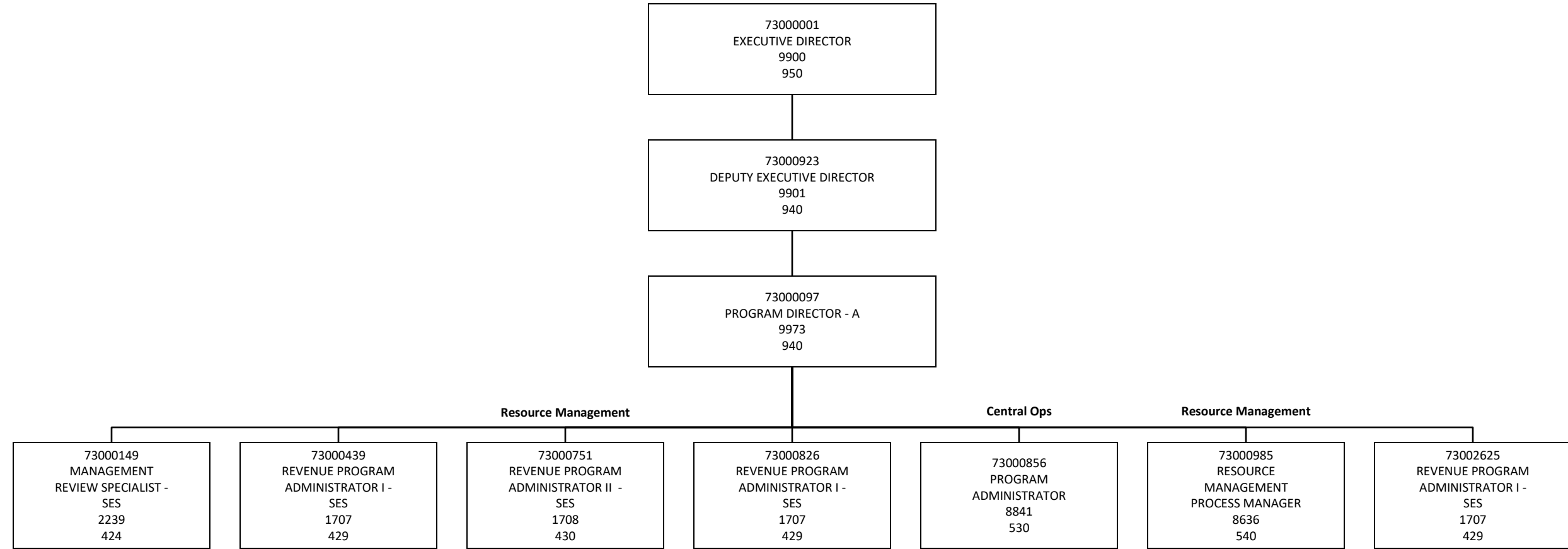




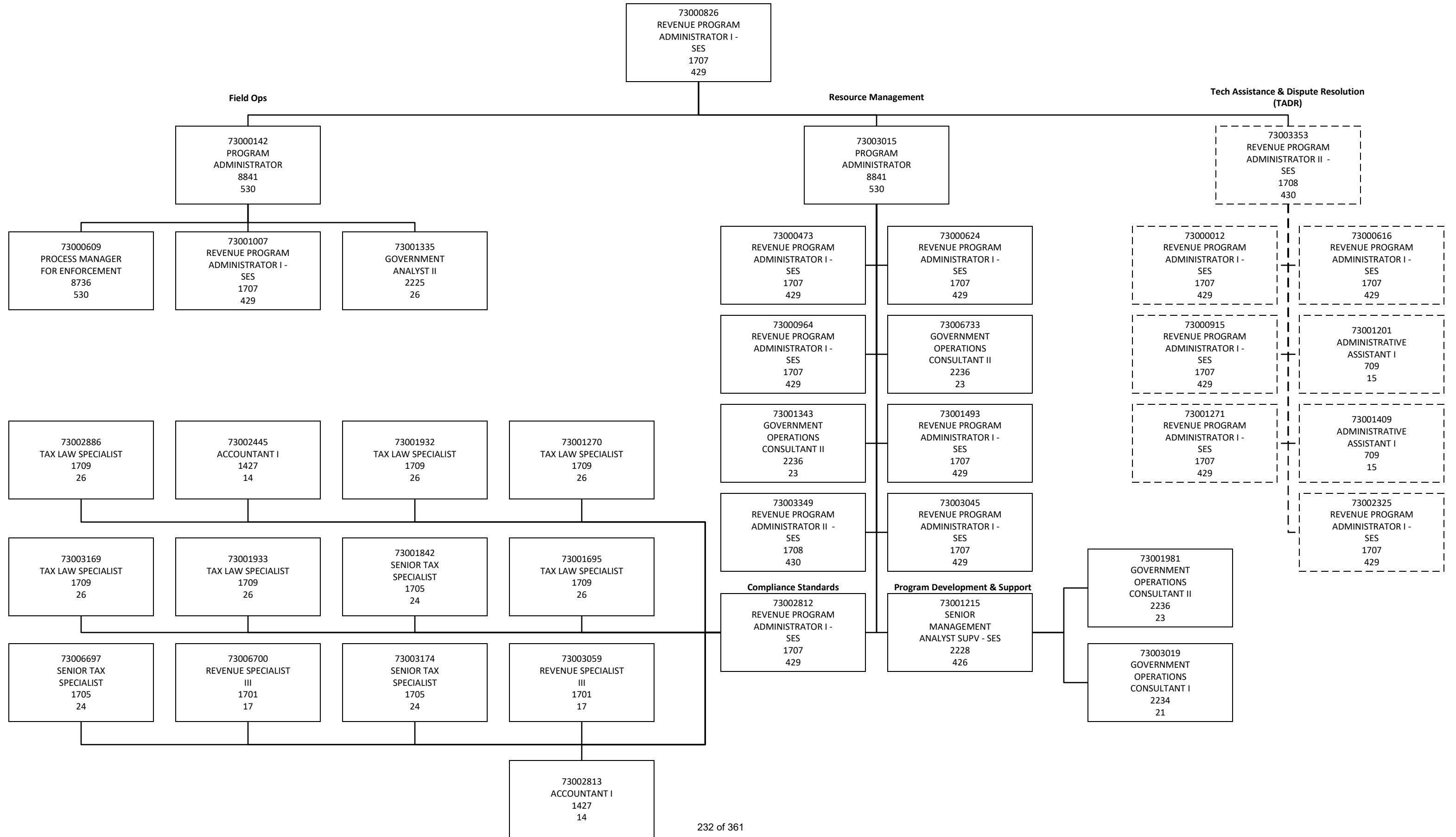




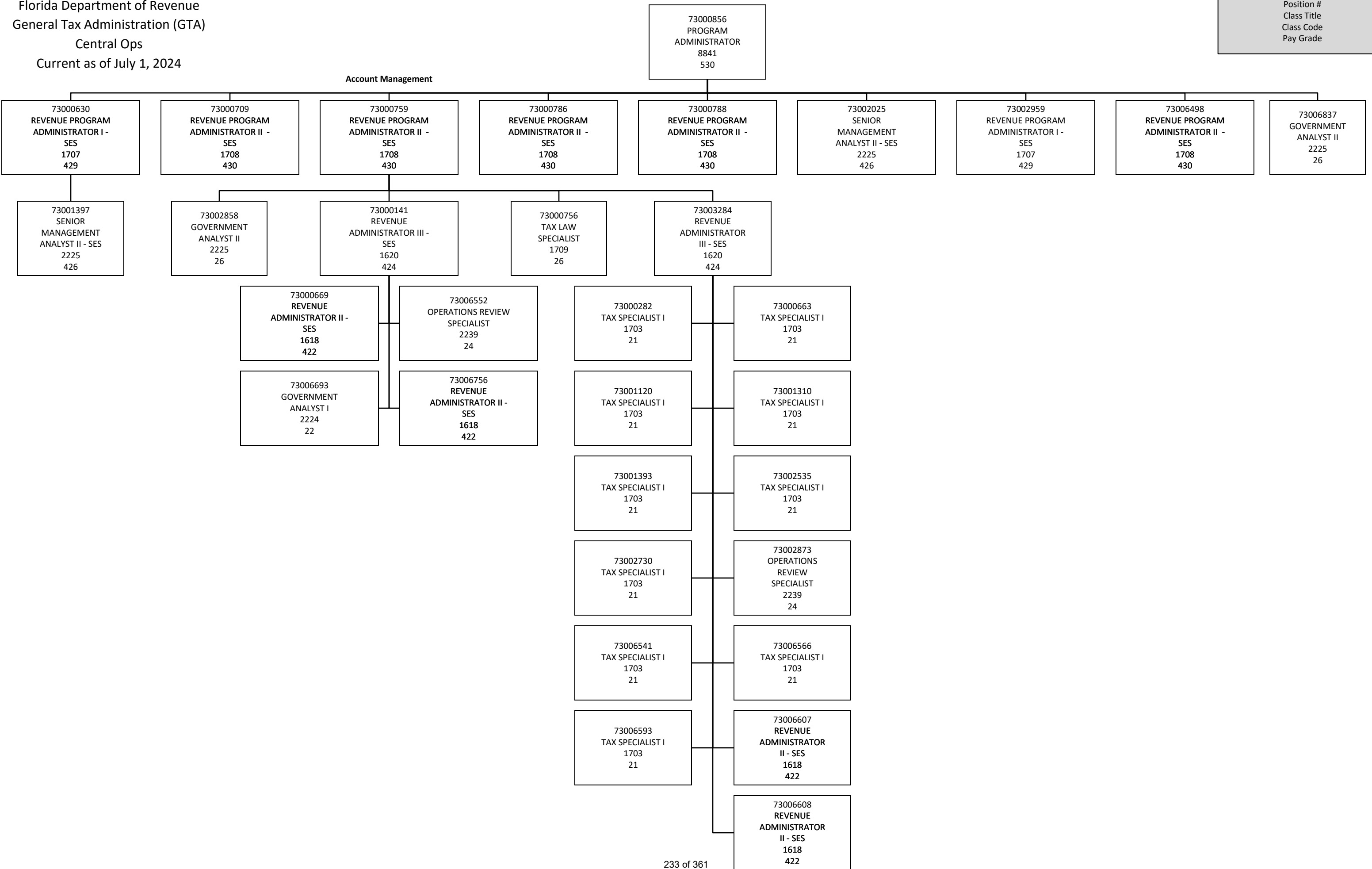




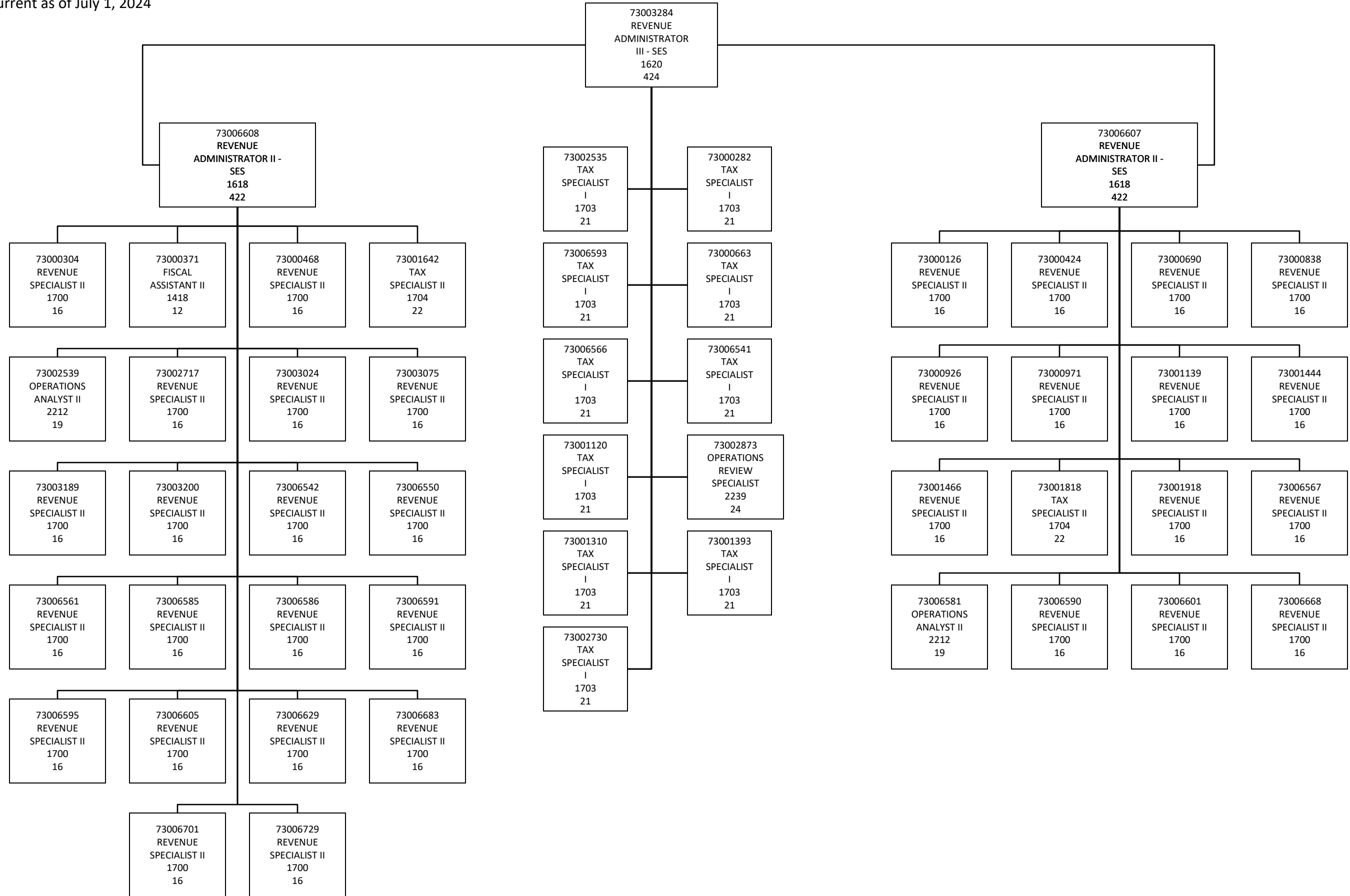
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Class Title
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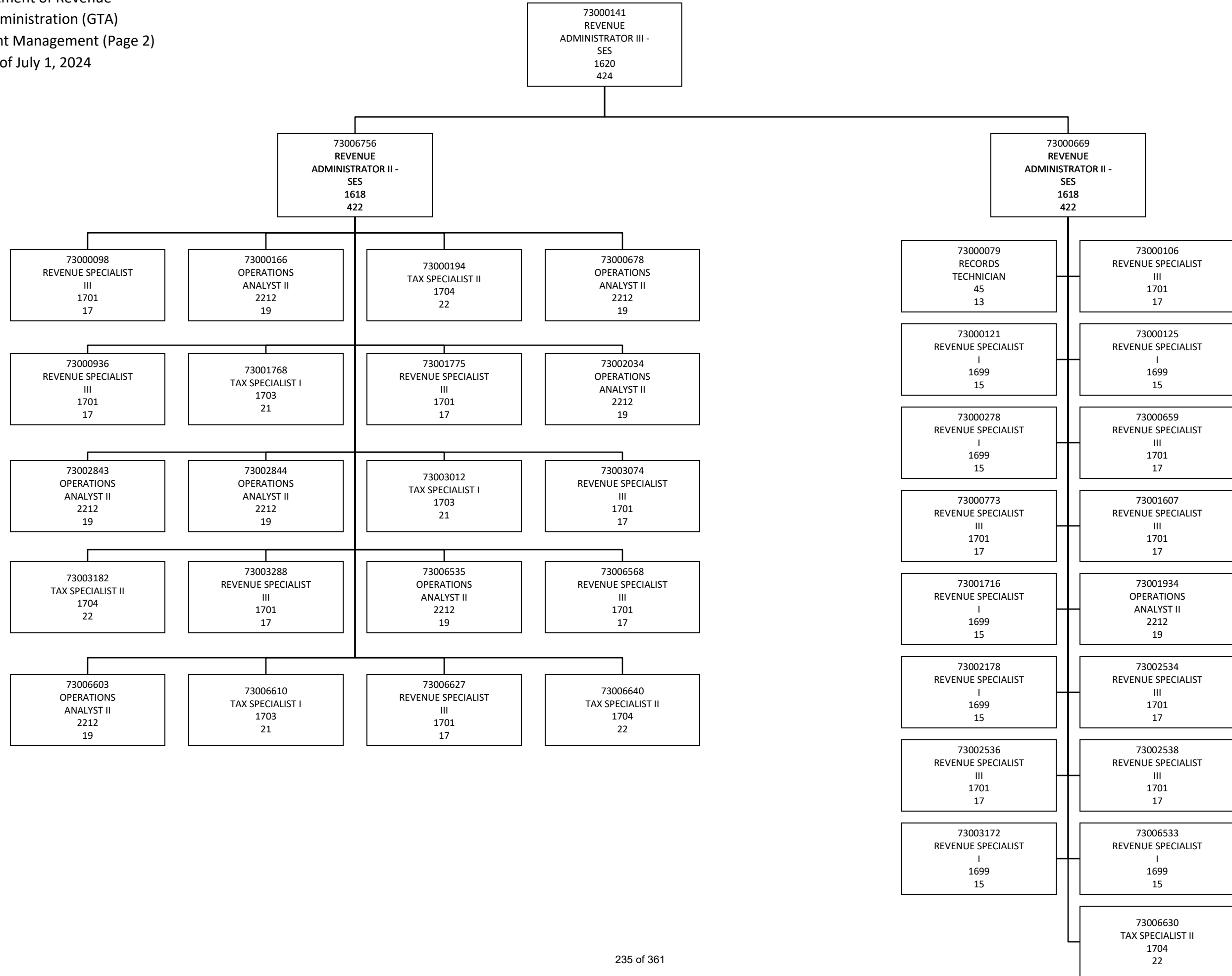


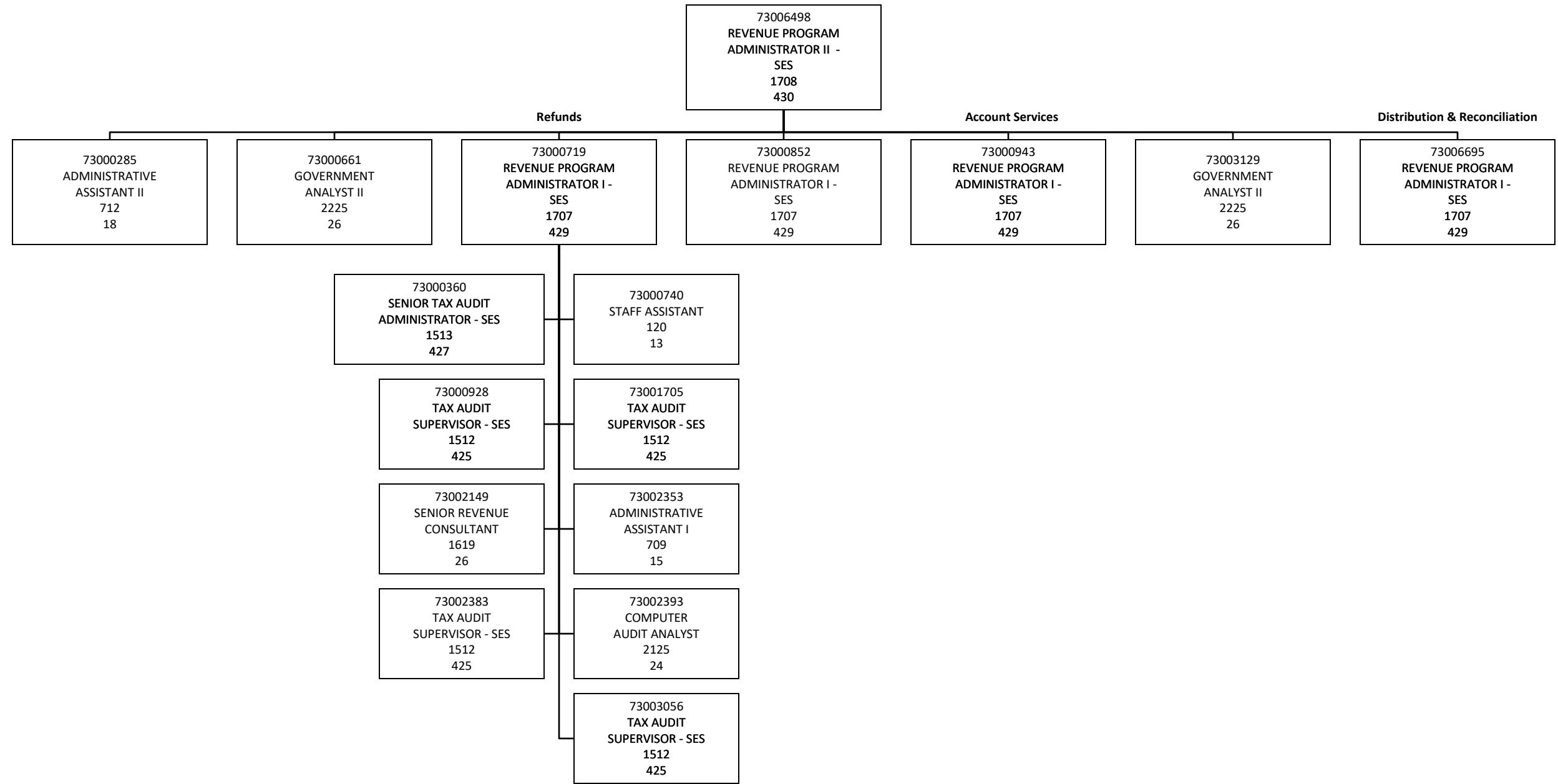


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Pay Grade



Position #
Class Title
Class Code
Pay Grade



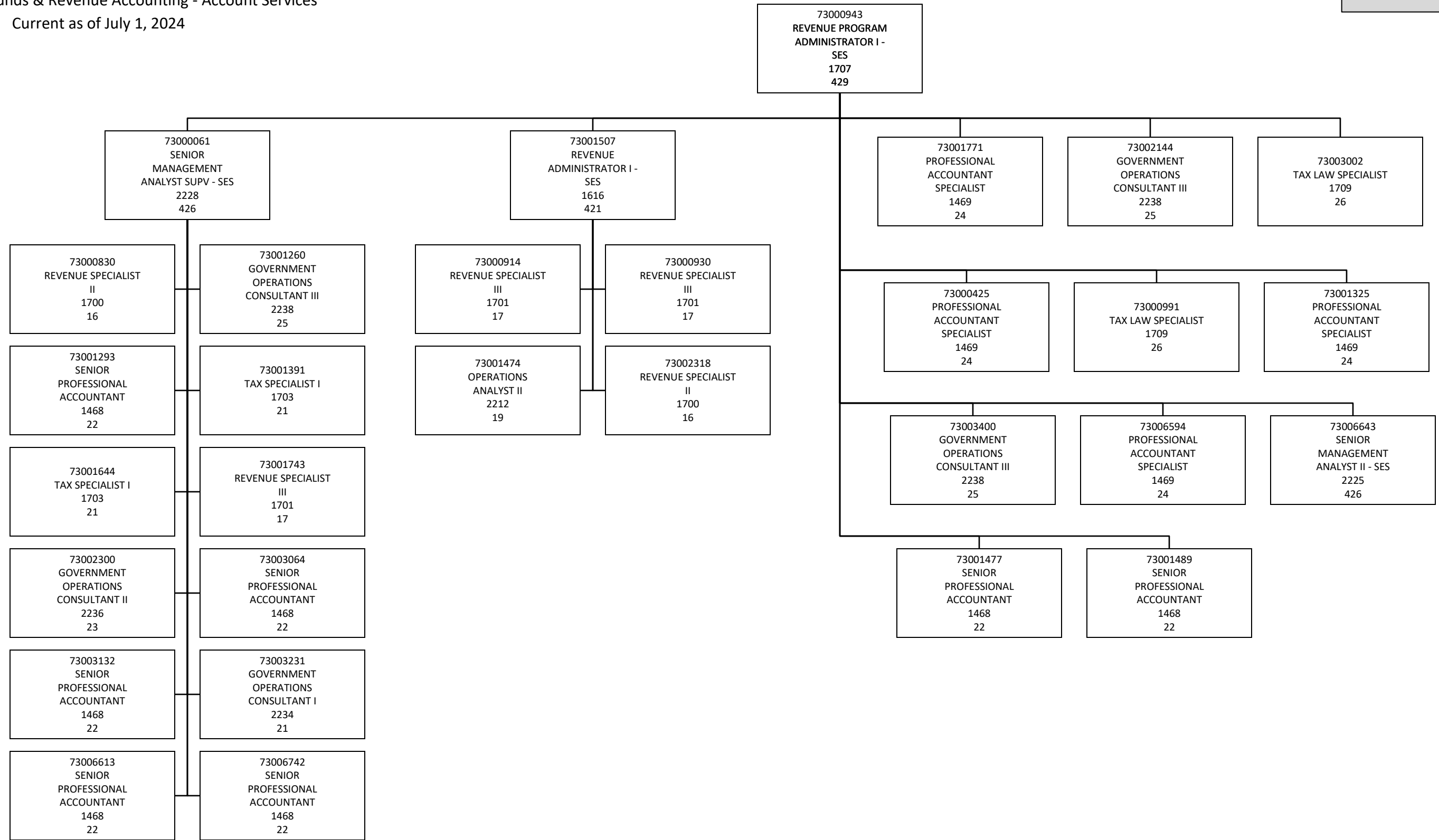


Florida Department of Revenue  
General Tax Administration (GTA)

Central Ops - Refunds & Revenue Accounting - Account Services

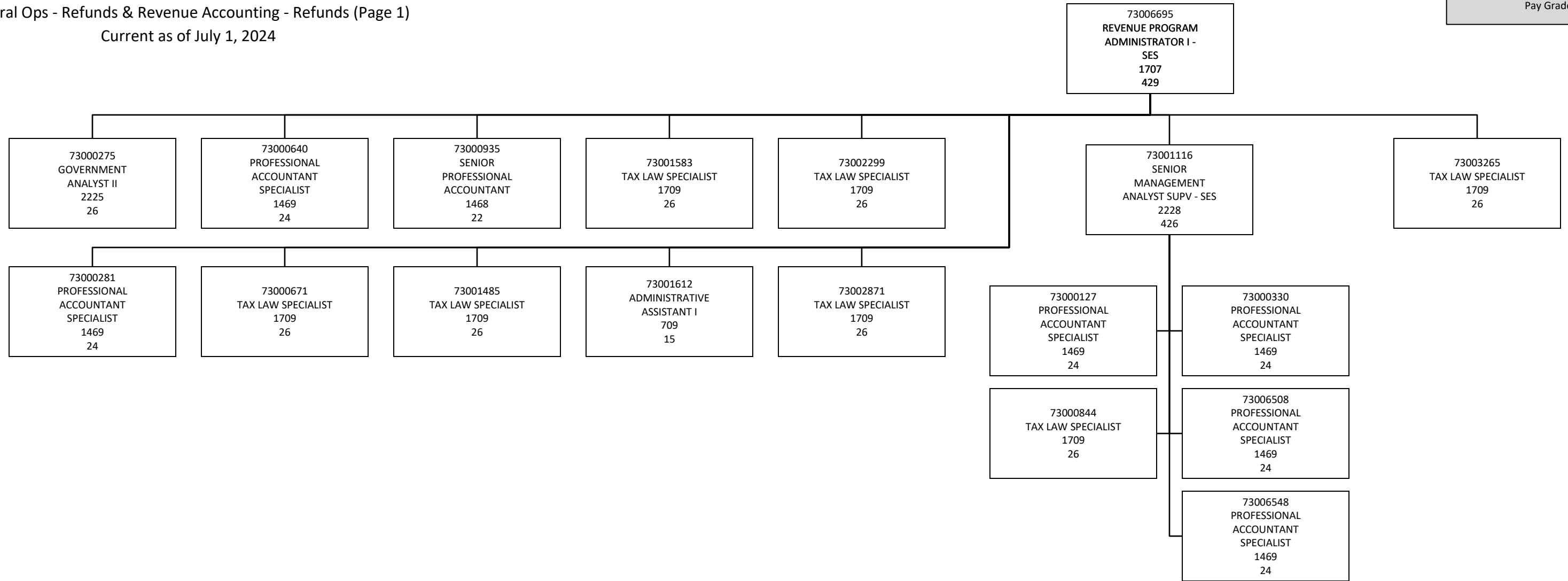
Current as of July 1, 2024

Position #
Class Title
Class Code
Pay Grade

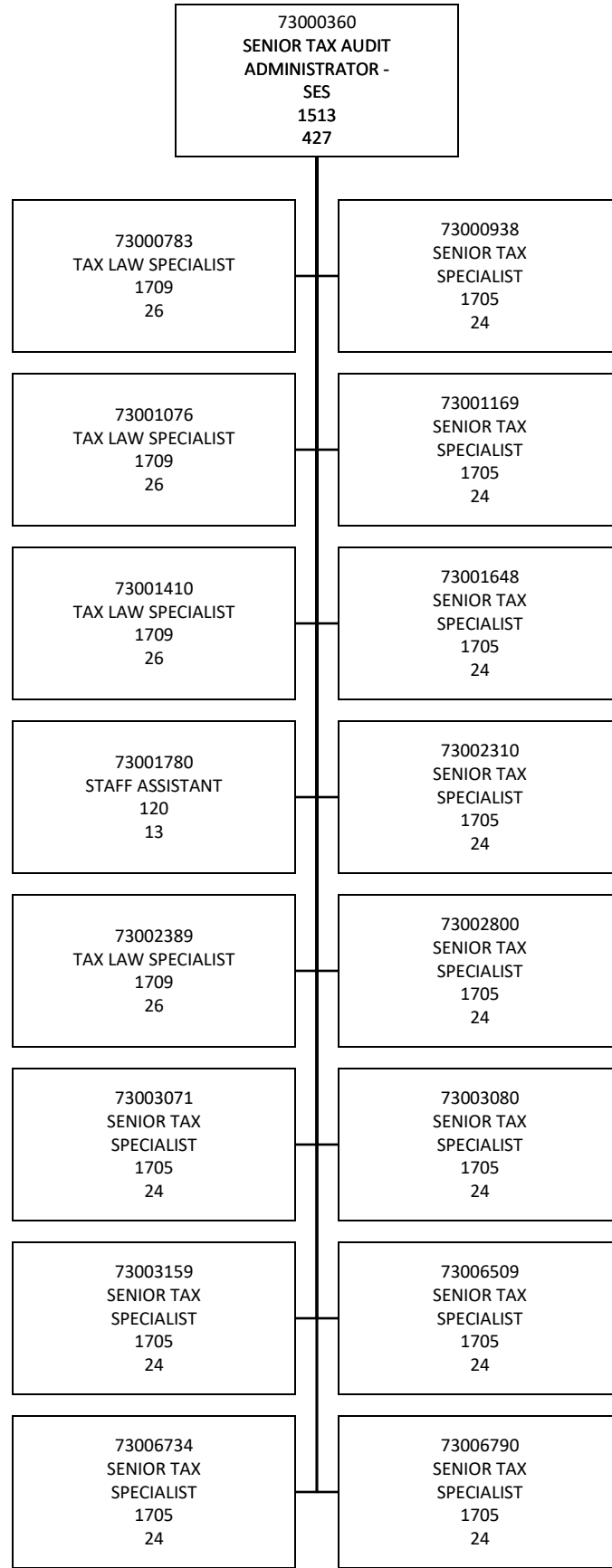


Current as of July 1, 2024

Position #
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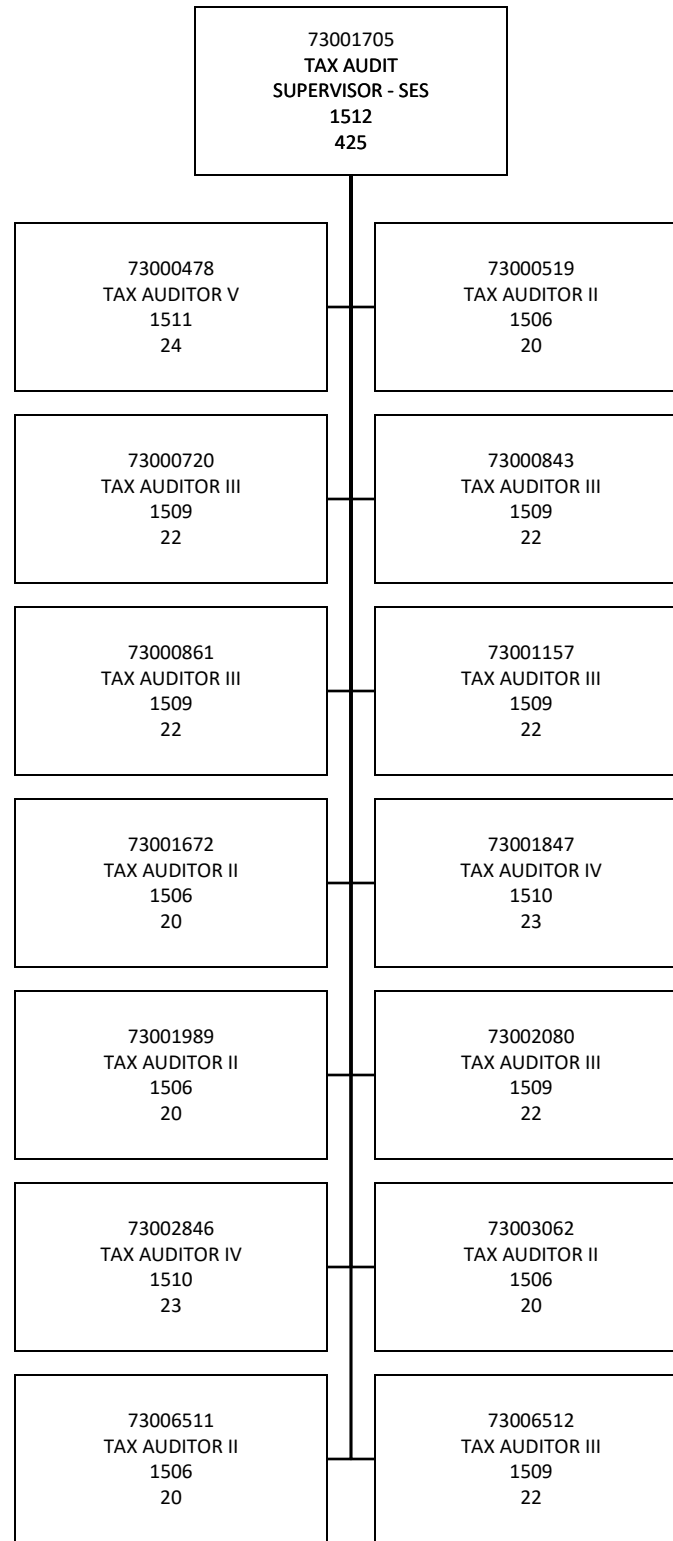


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Current as of July 1, 2024

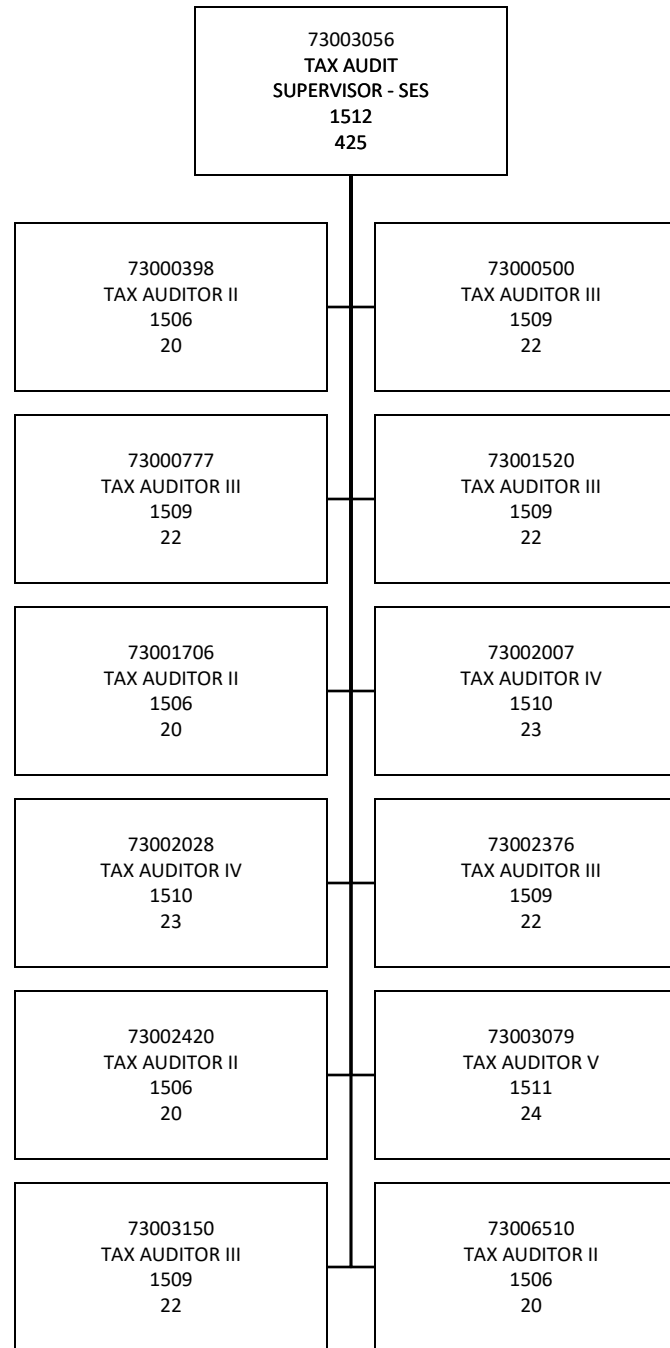
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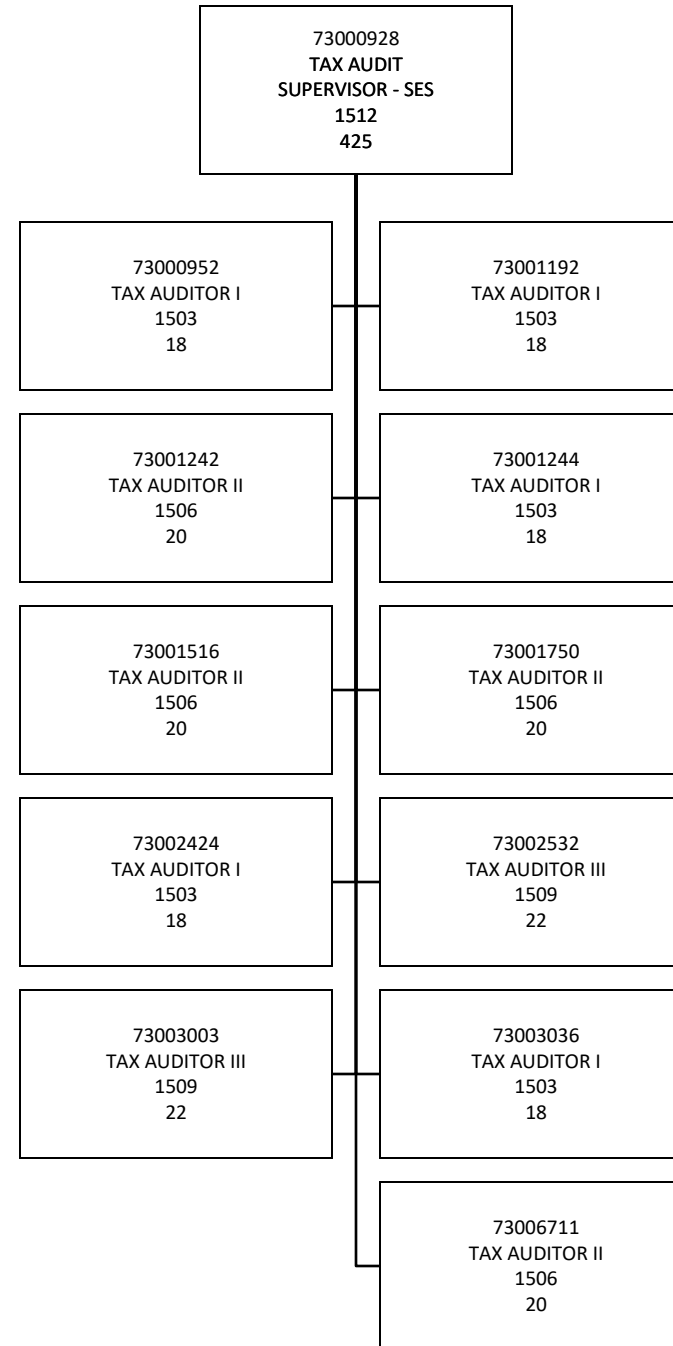


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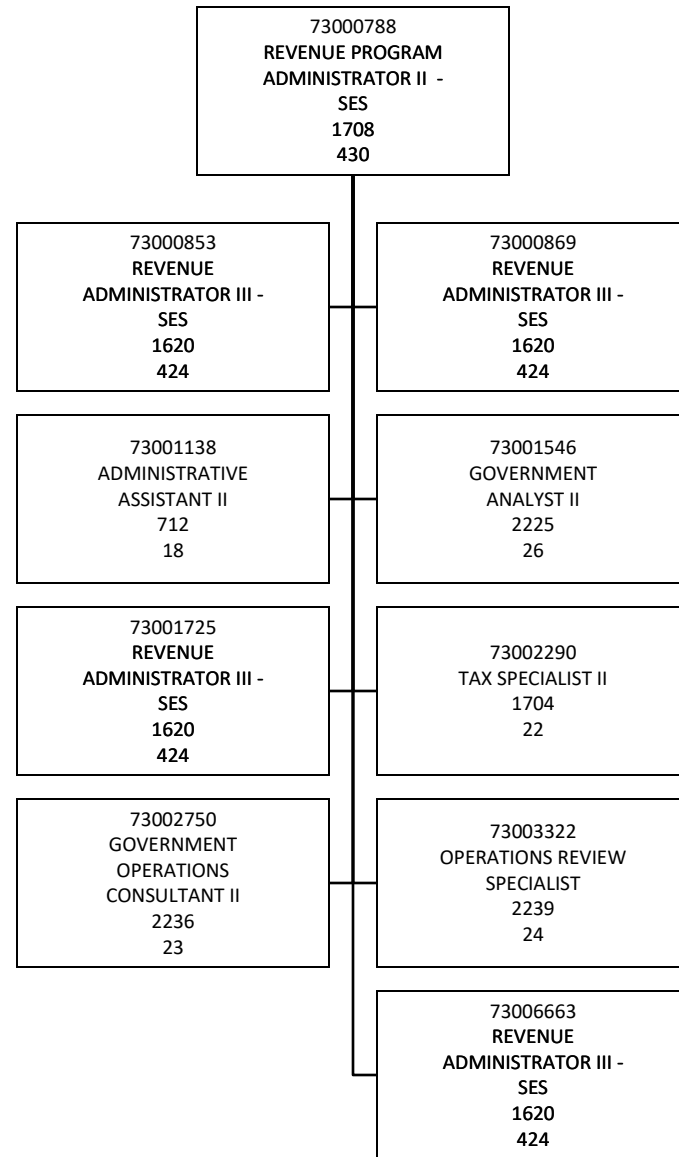
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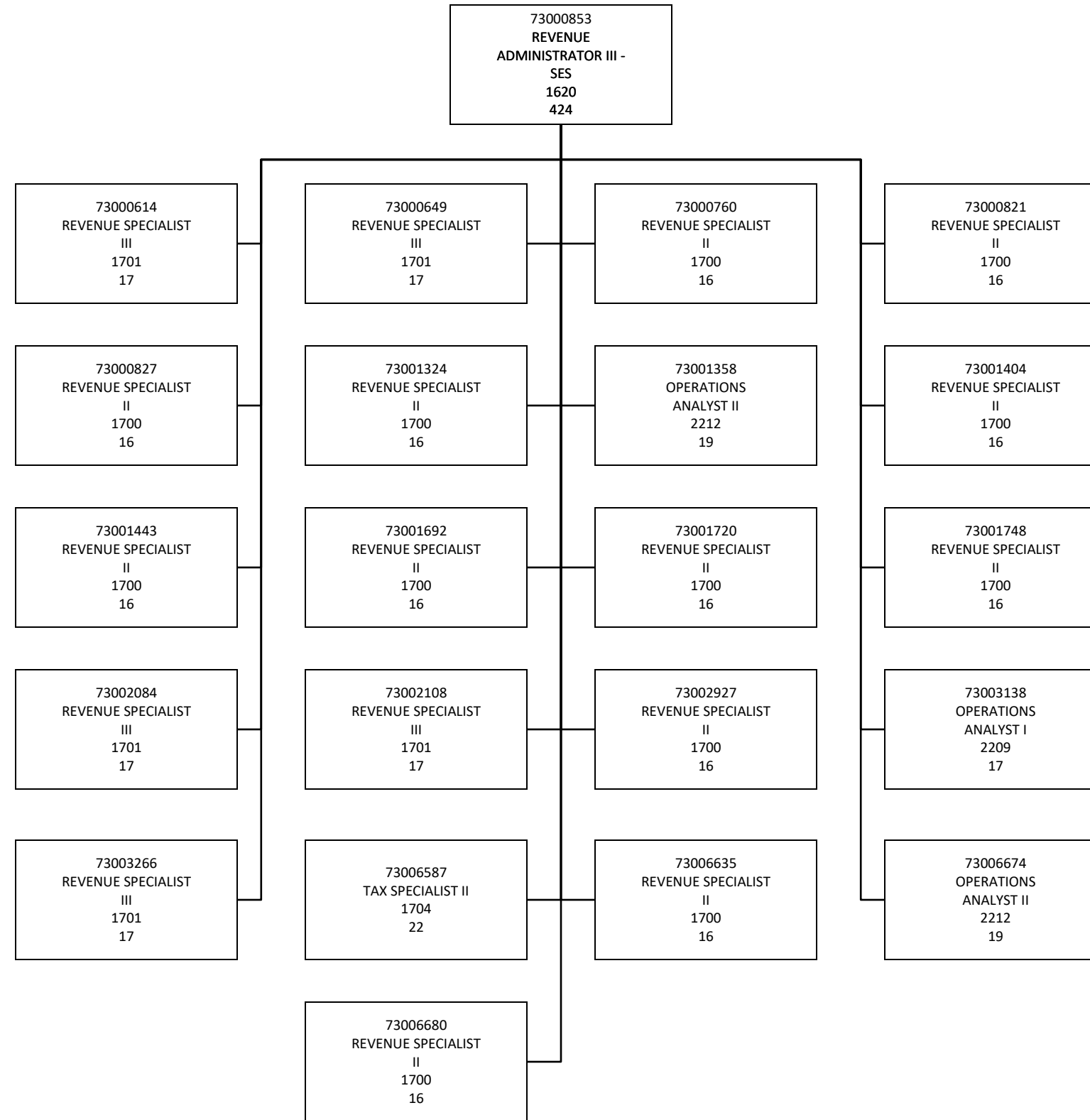
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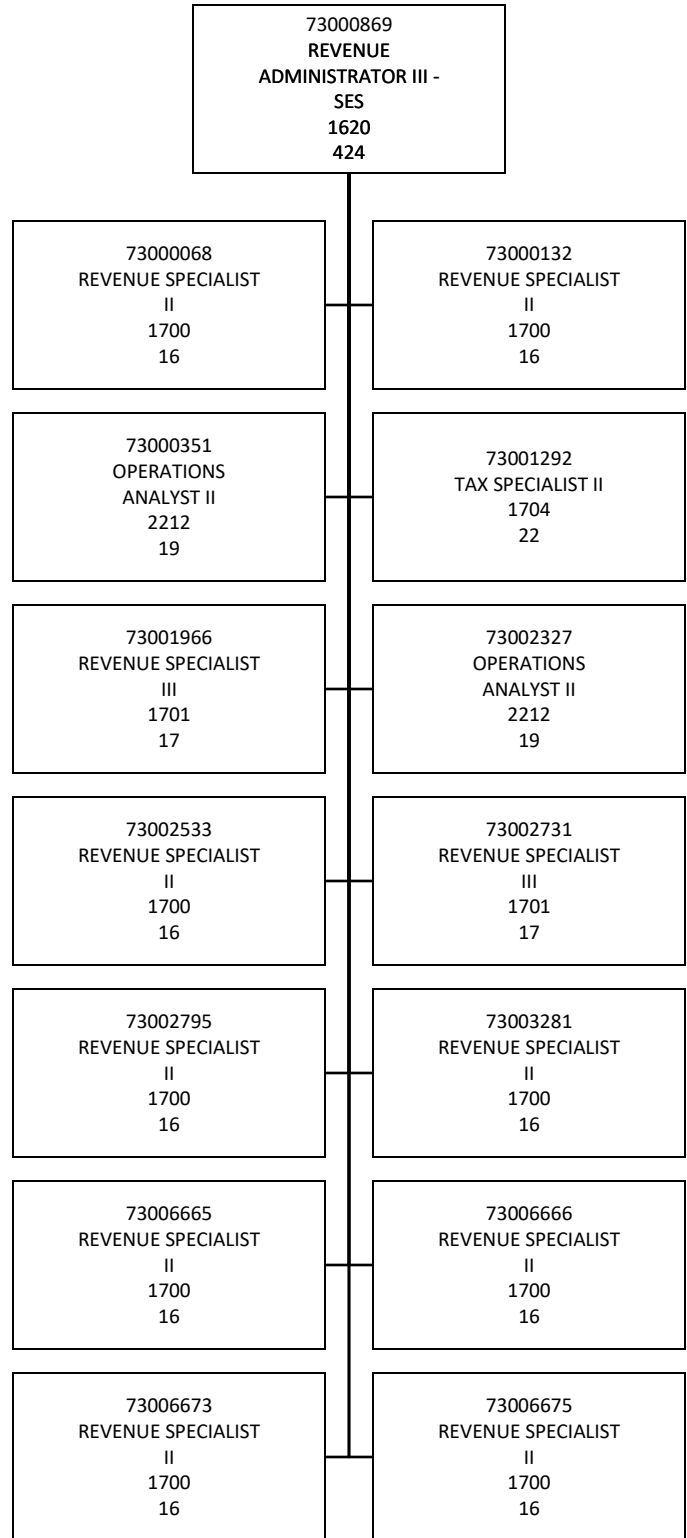
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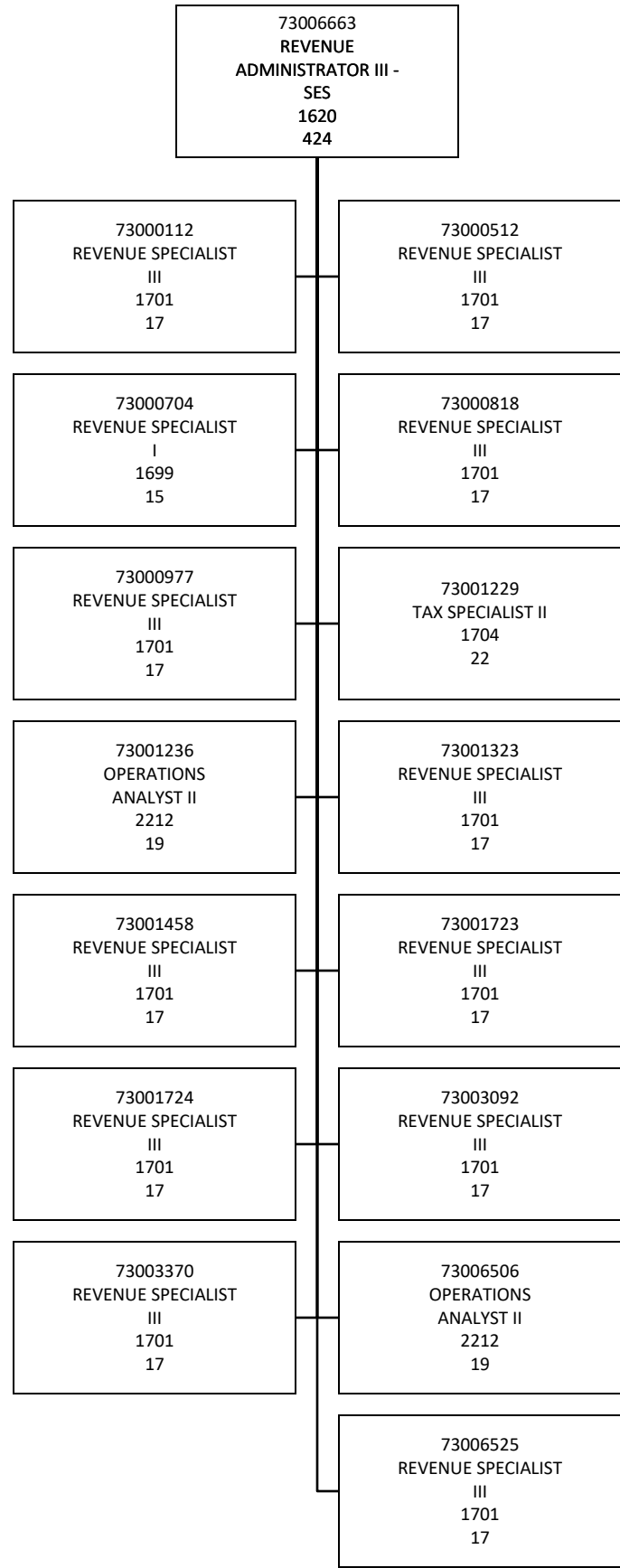
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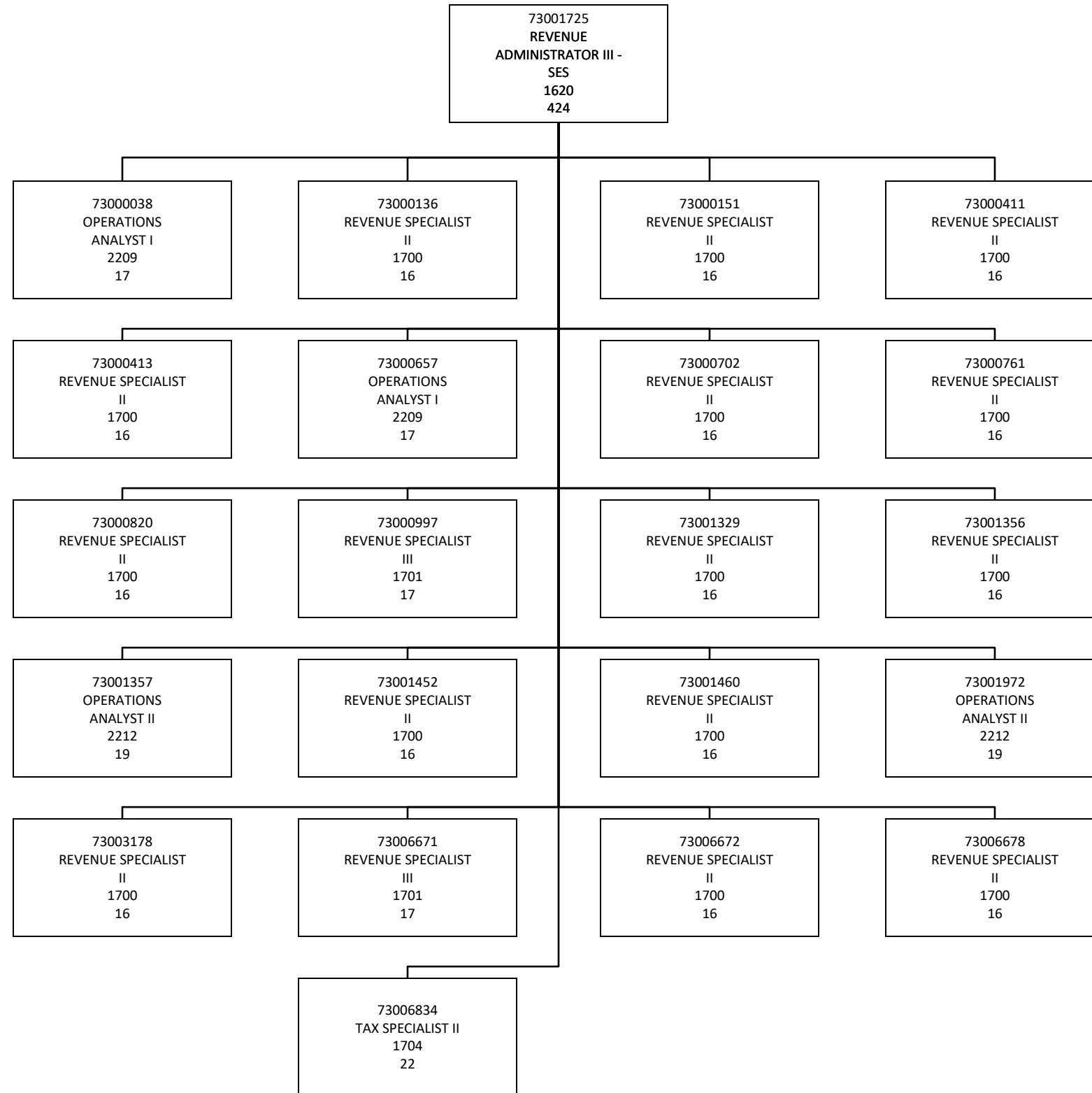
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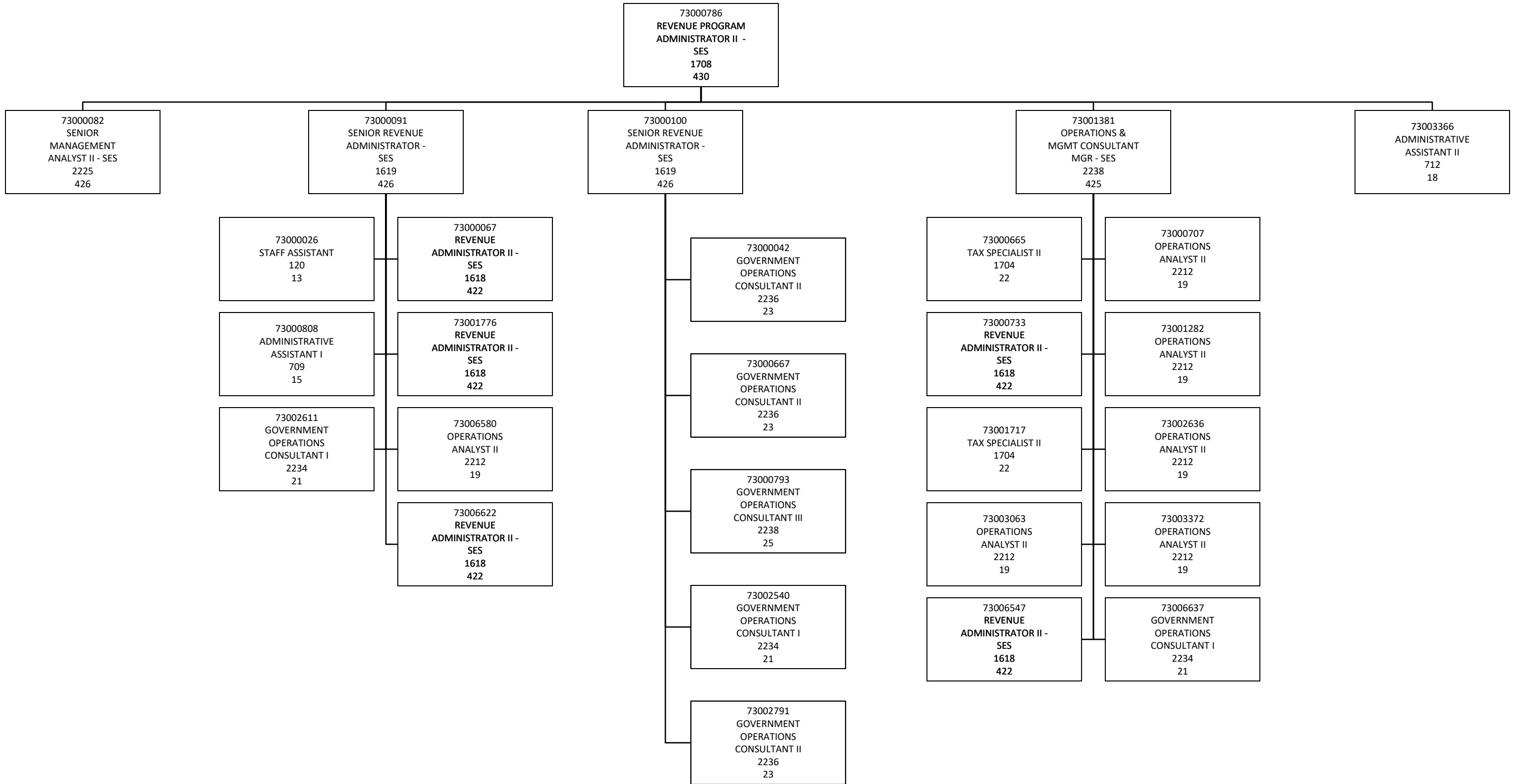


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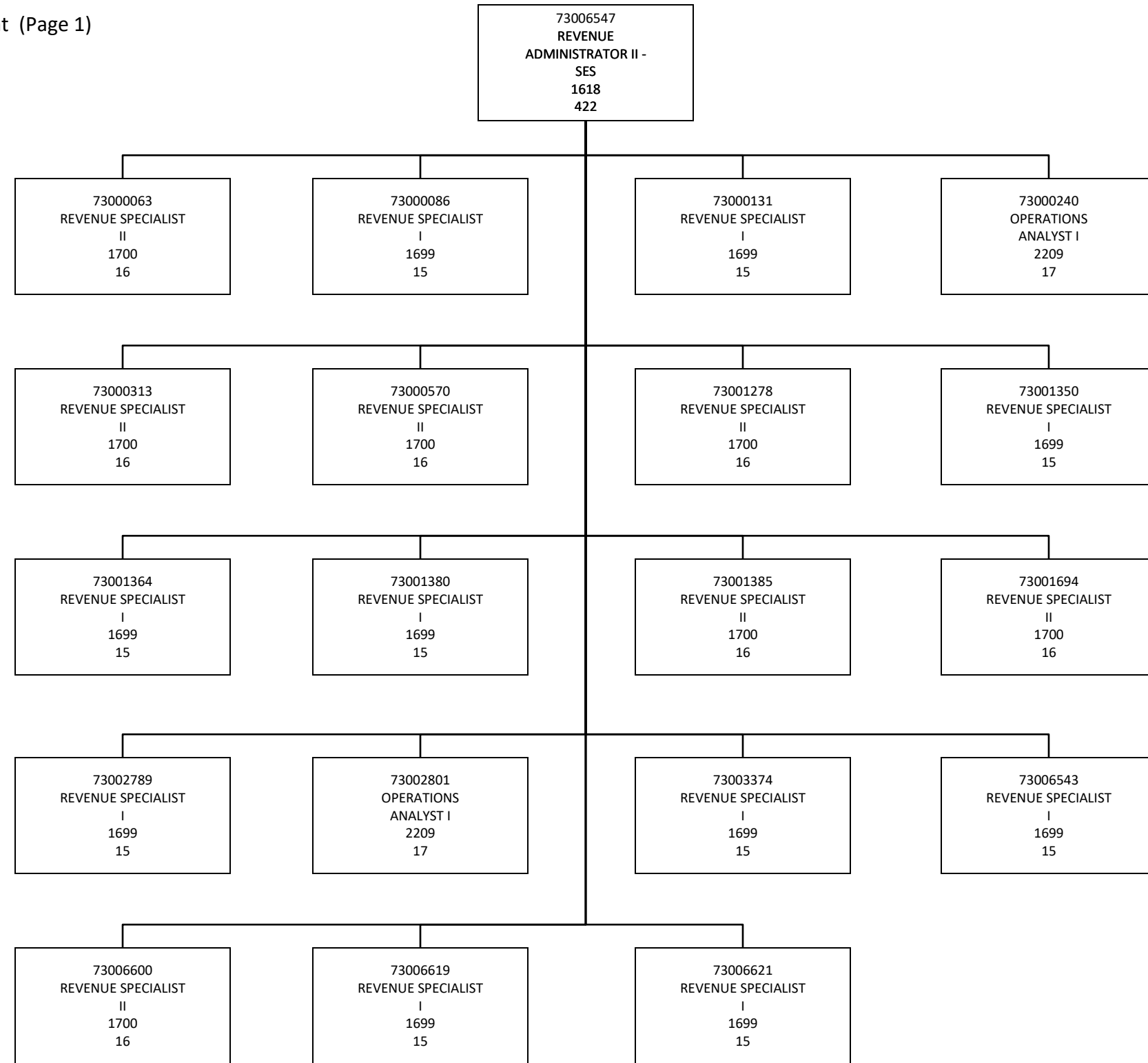
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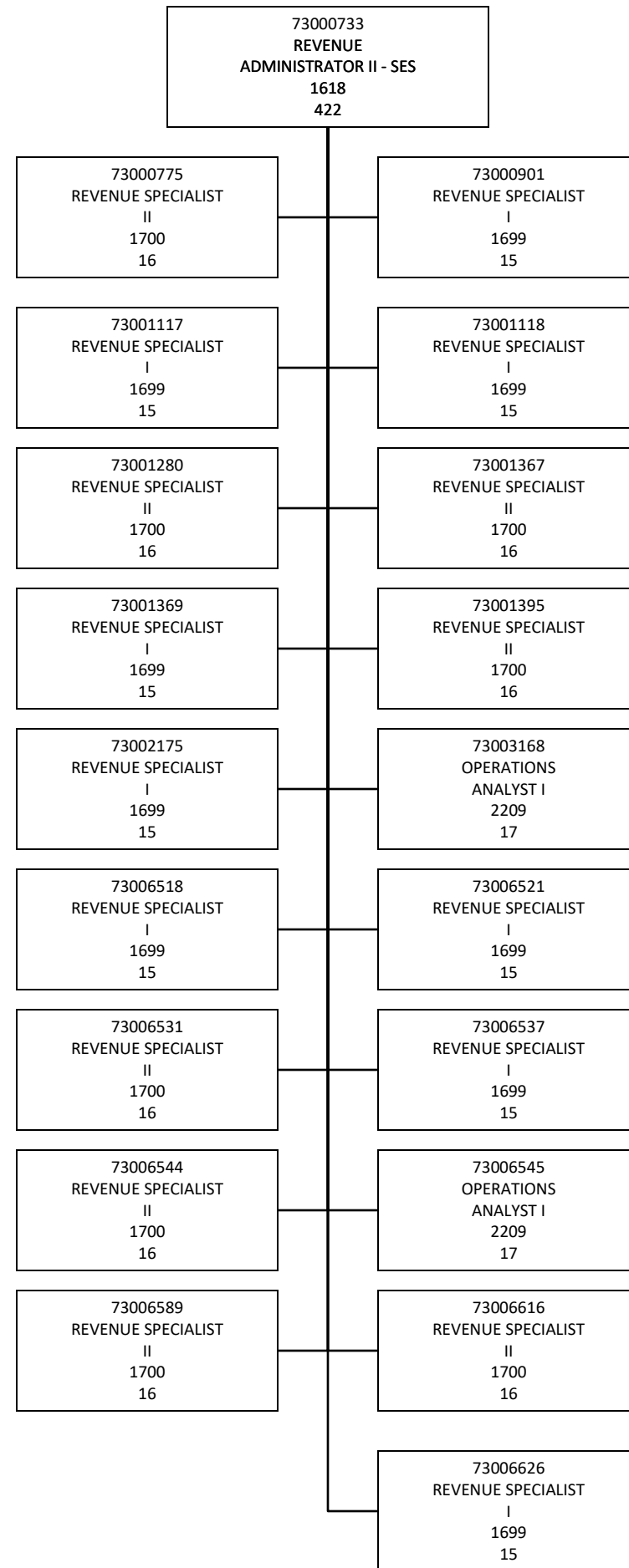


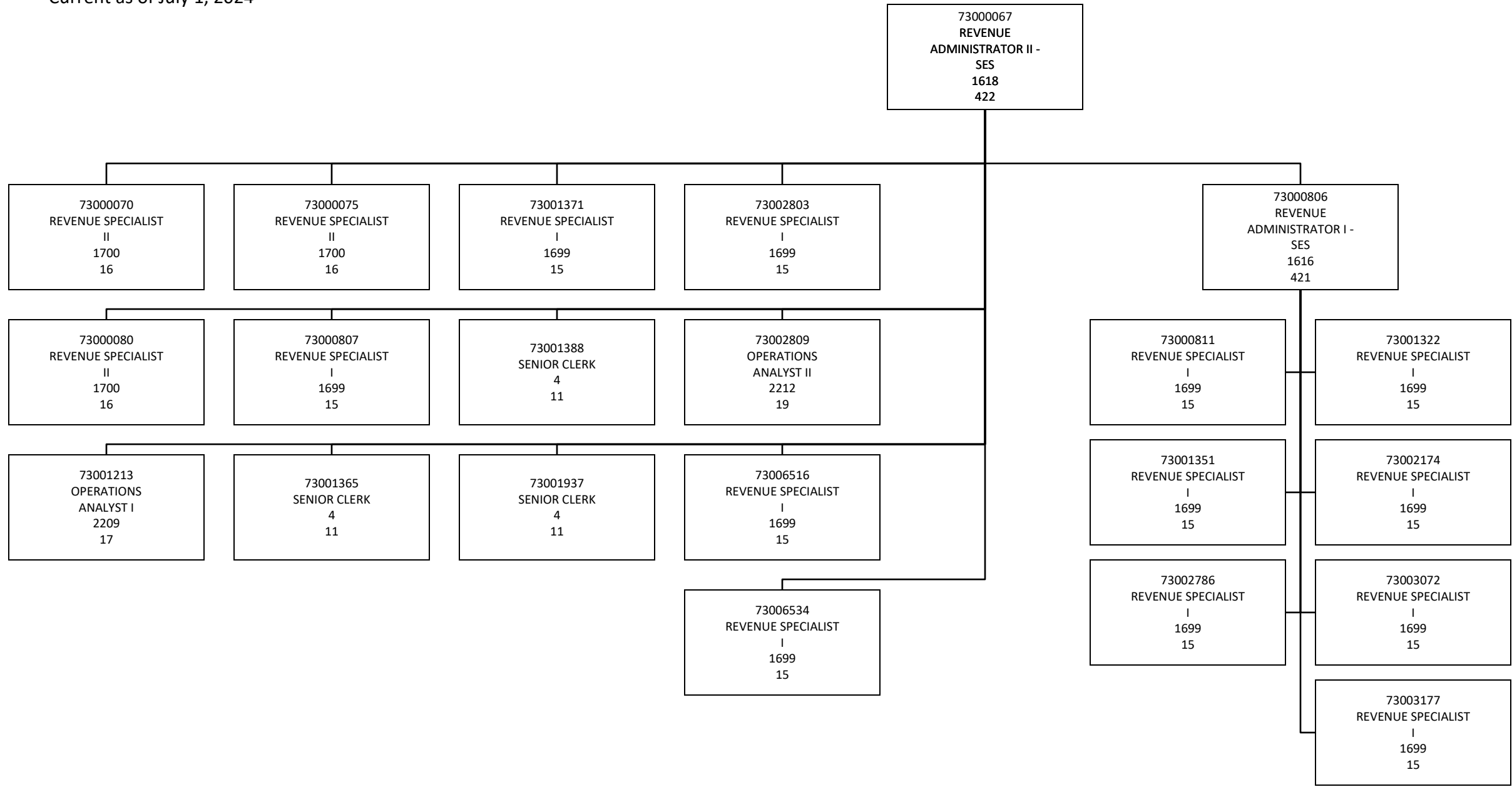


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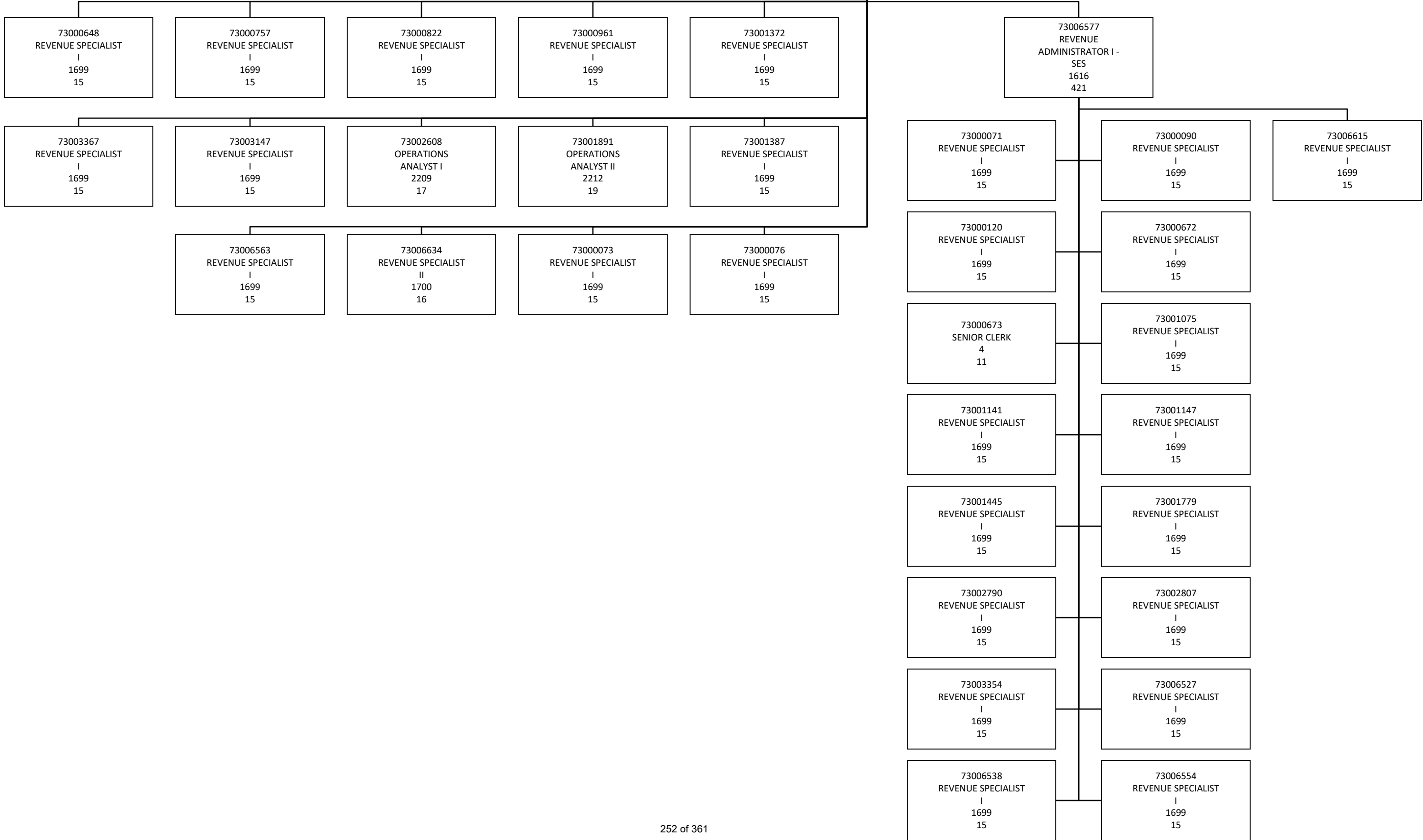
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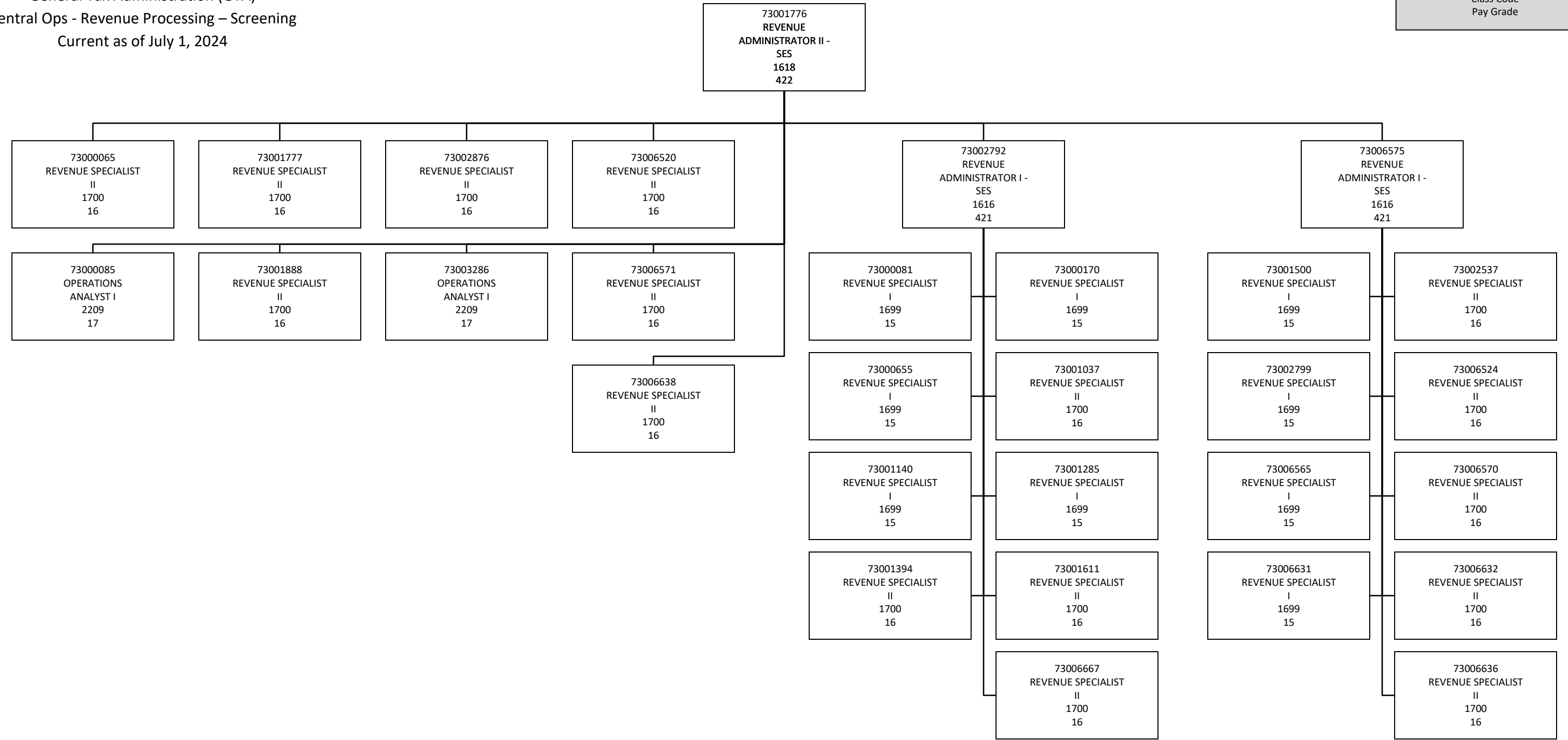
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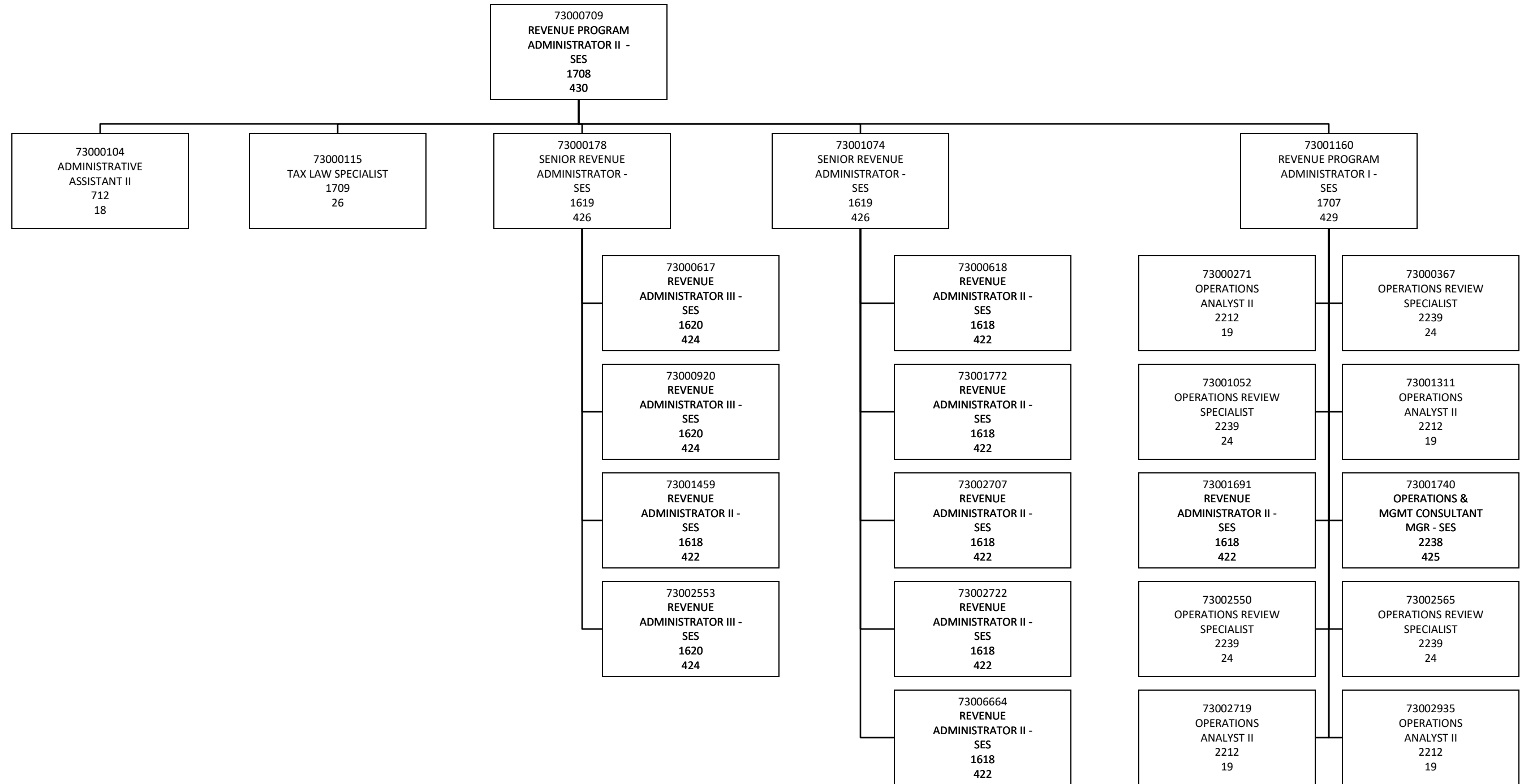


Florida Department of Revenue  
 General Tax Administration (GTA)  
 Central Ops - Revenue Processing – Screening  
 Current as of July 1, 2024

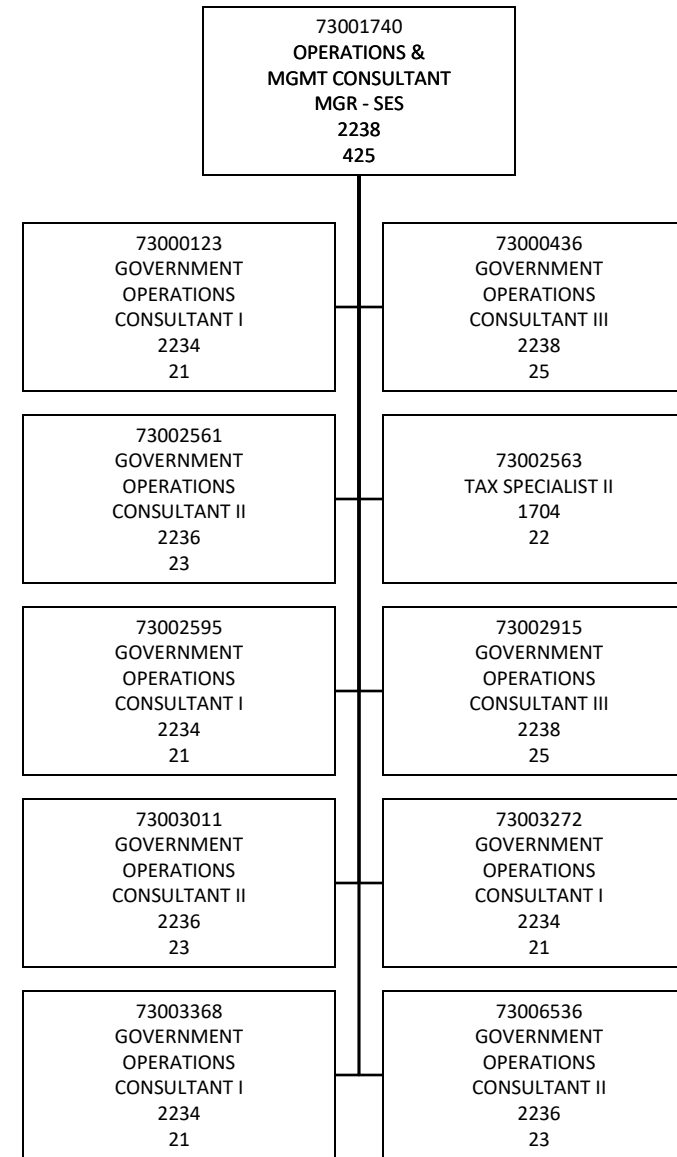
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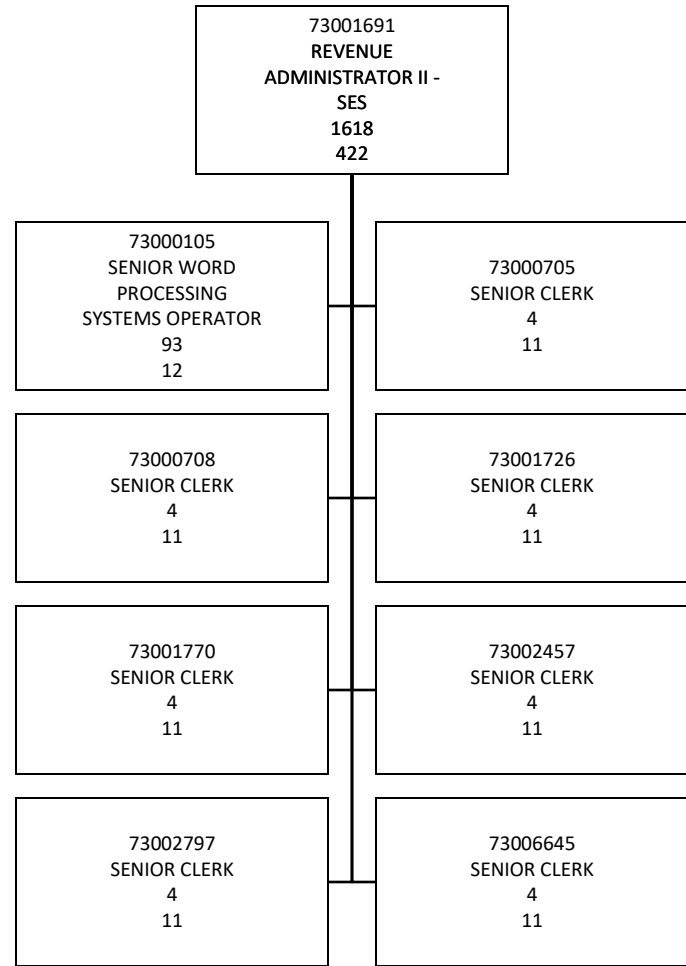
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Position #
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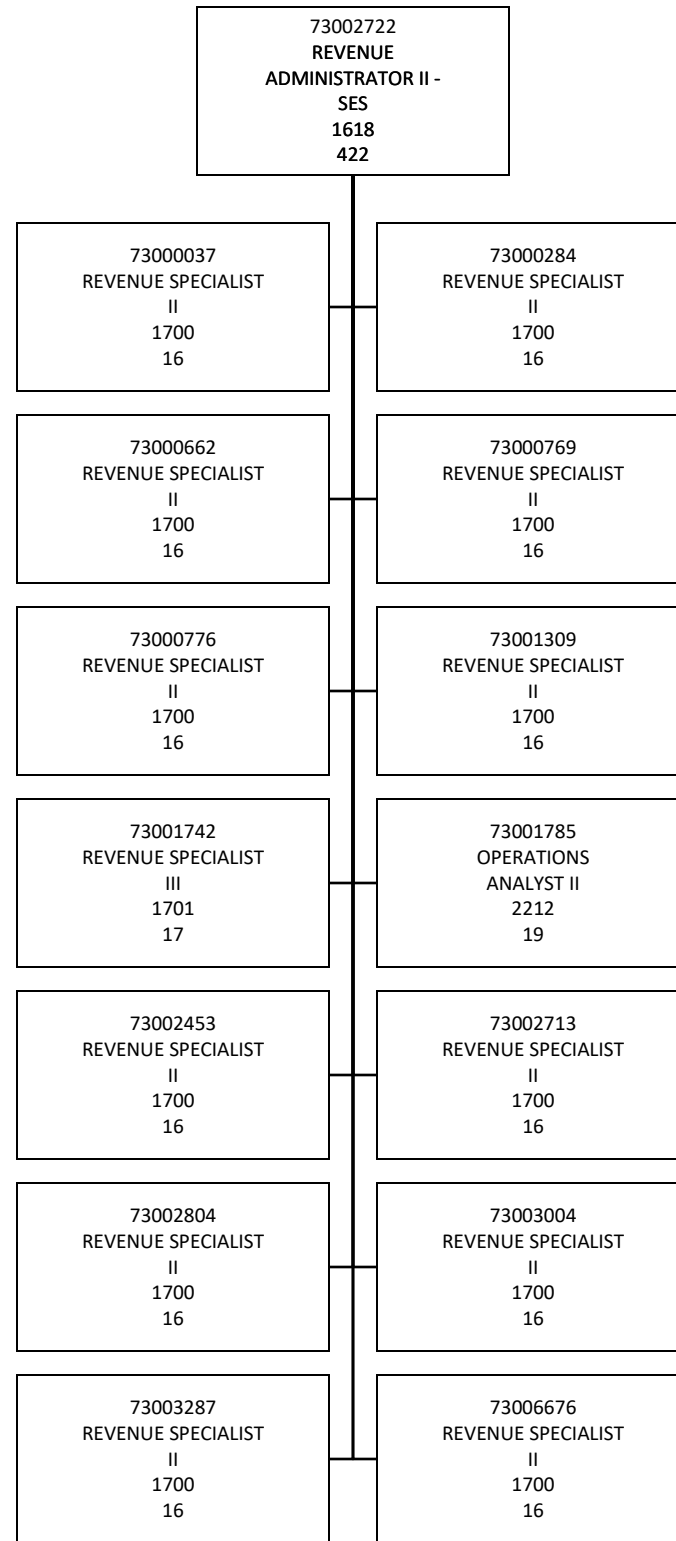


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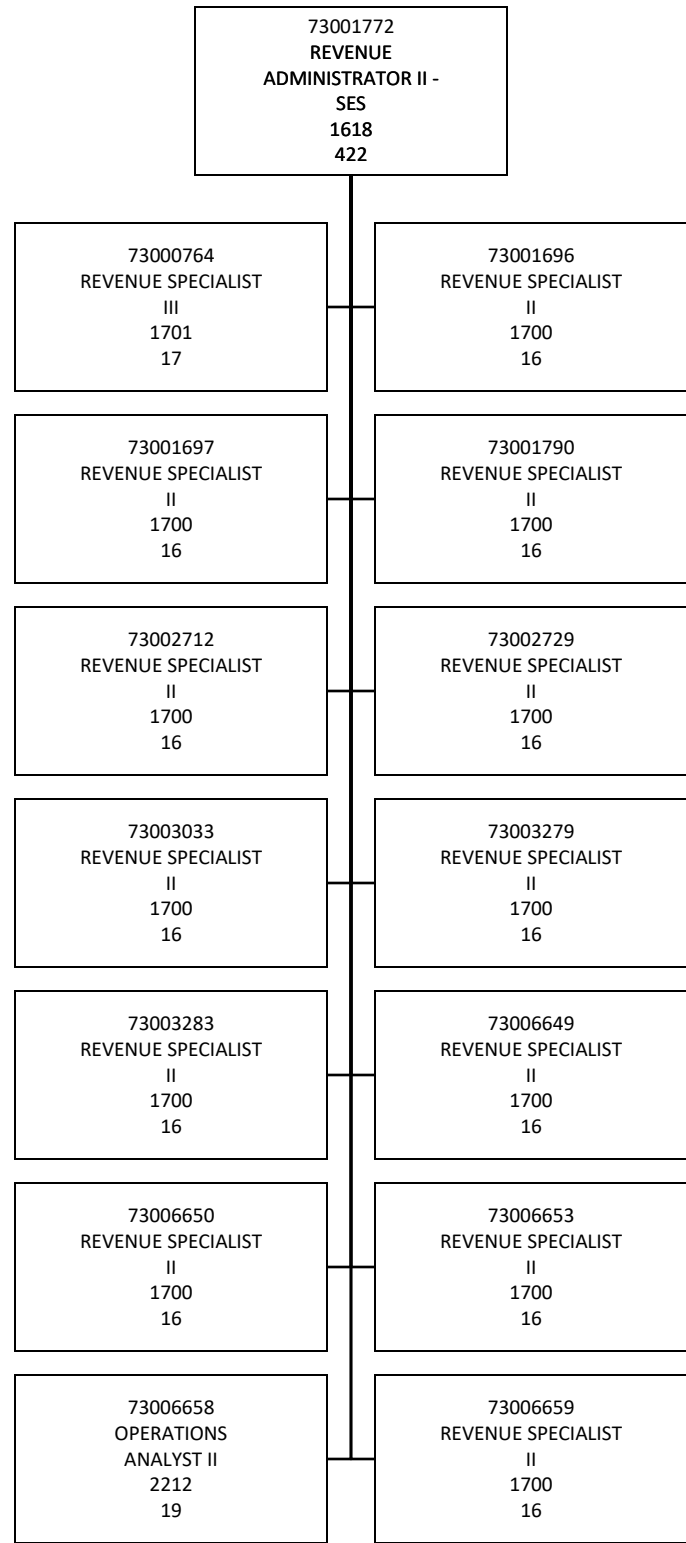




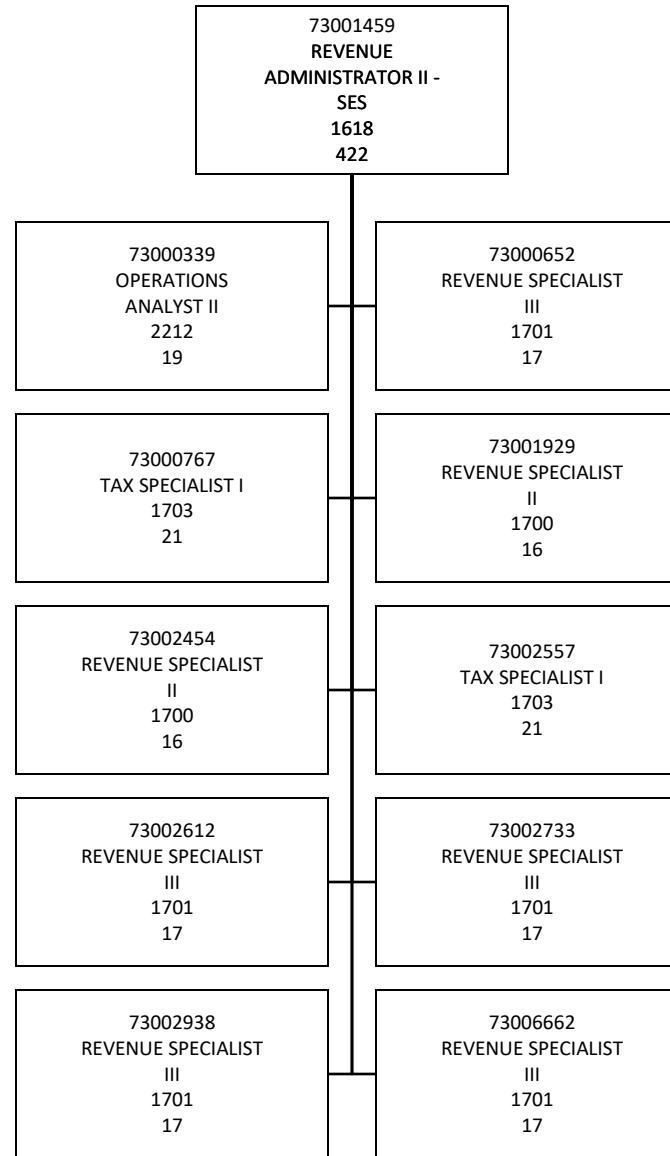
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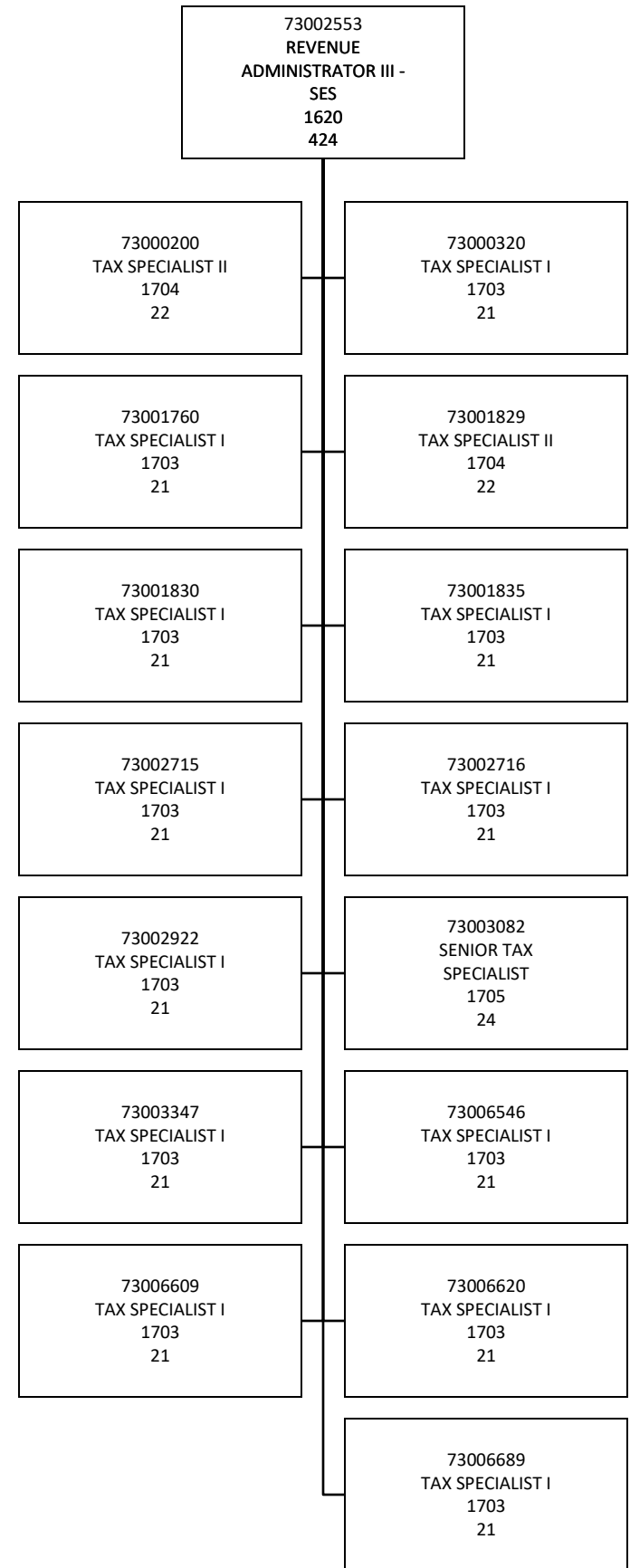
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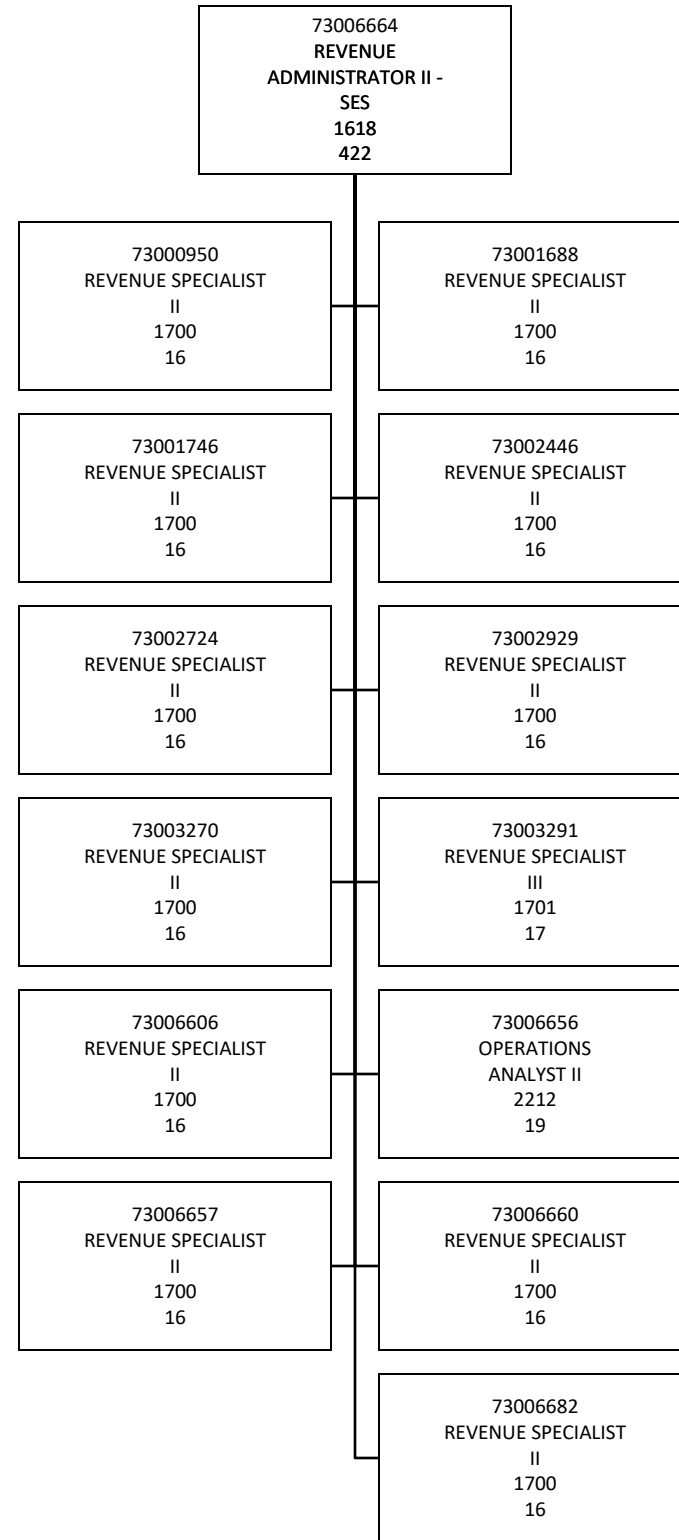
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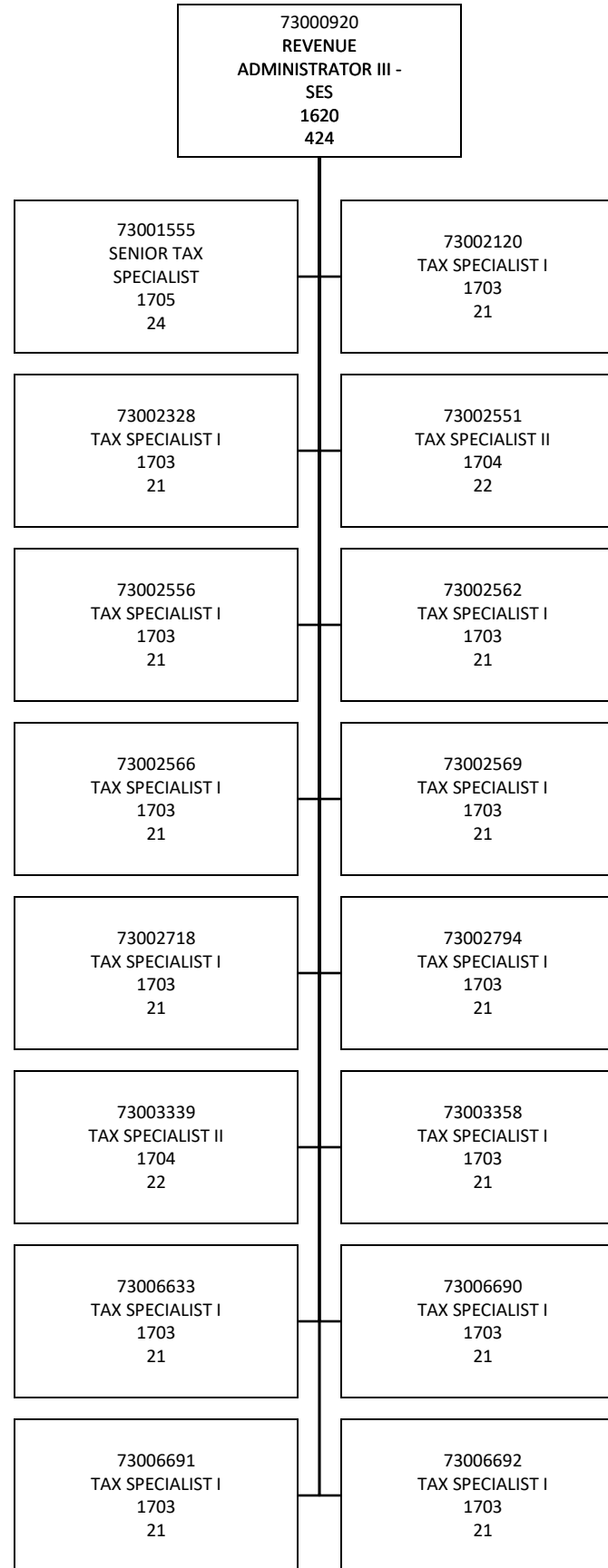
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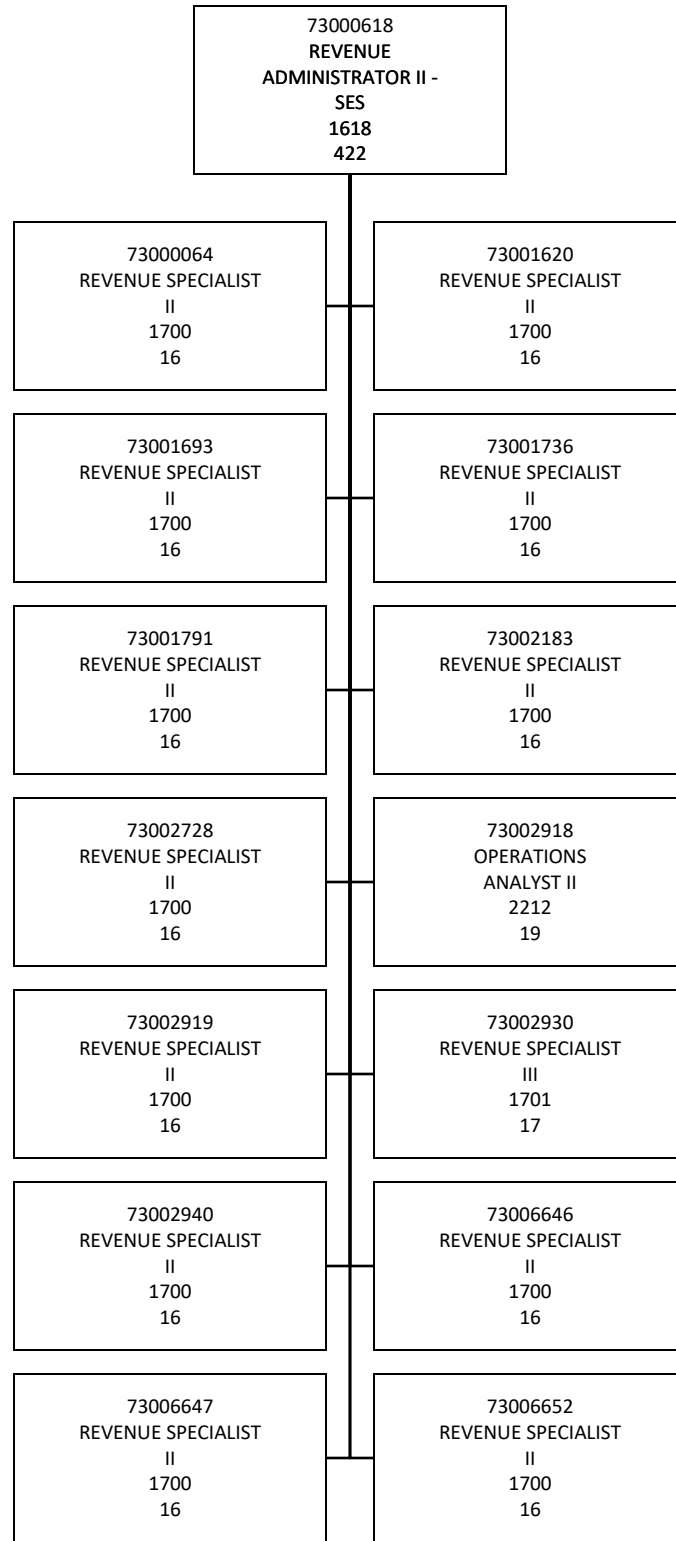
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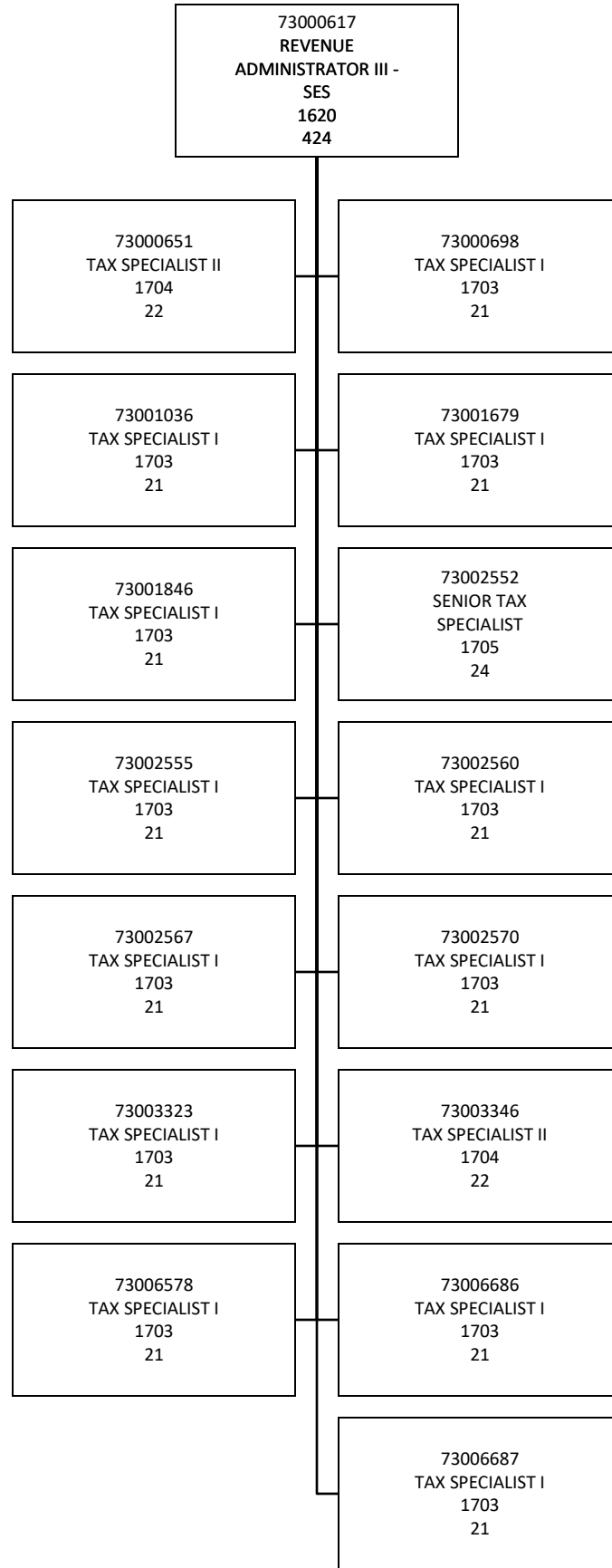
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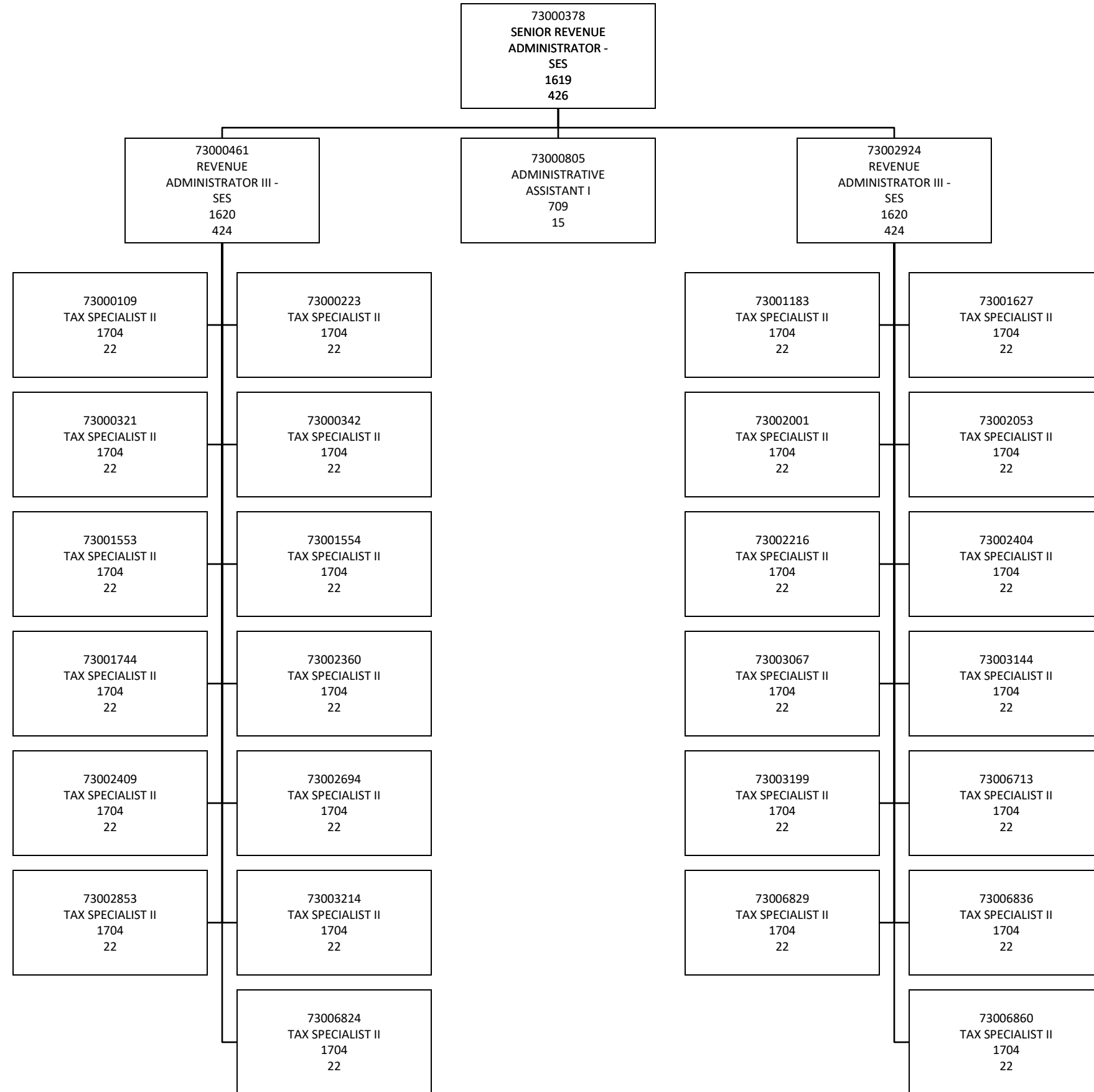
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Class Code
Pay Grade



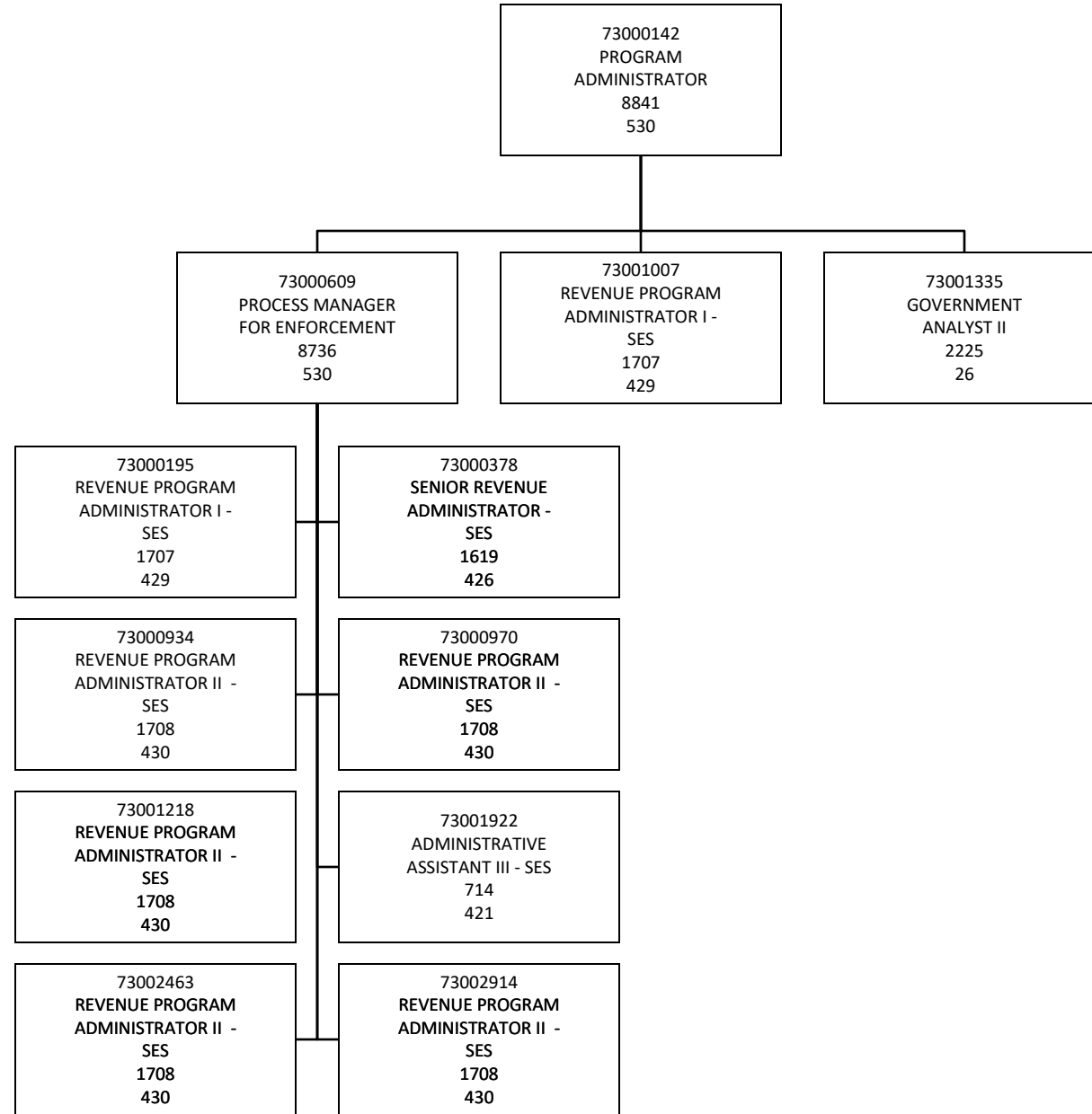


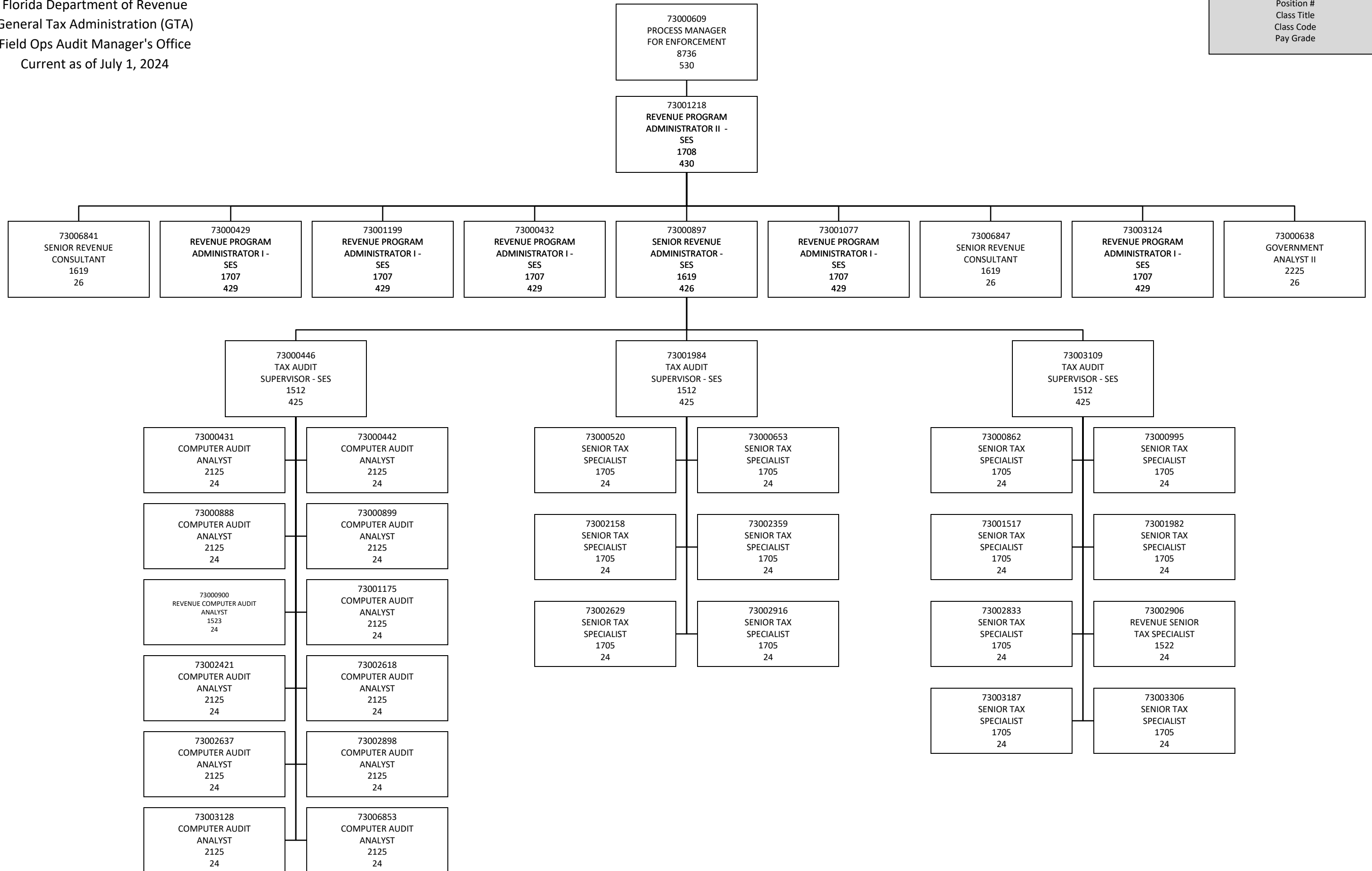
Position #
Class Title
Class Code
Pay Grade



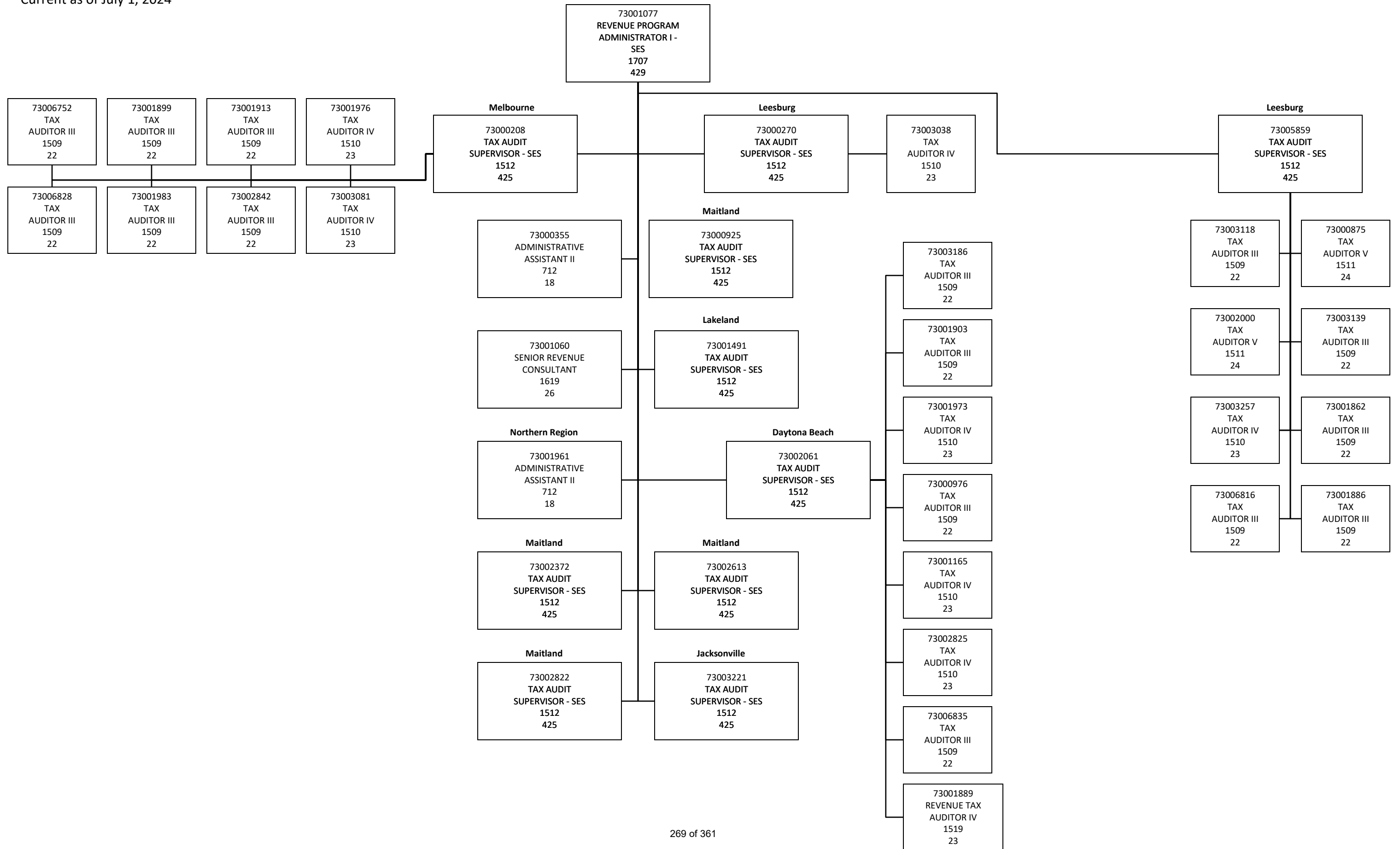


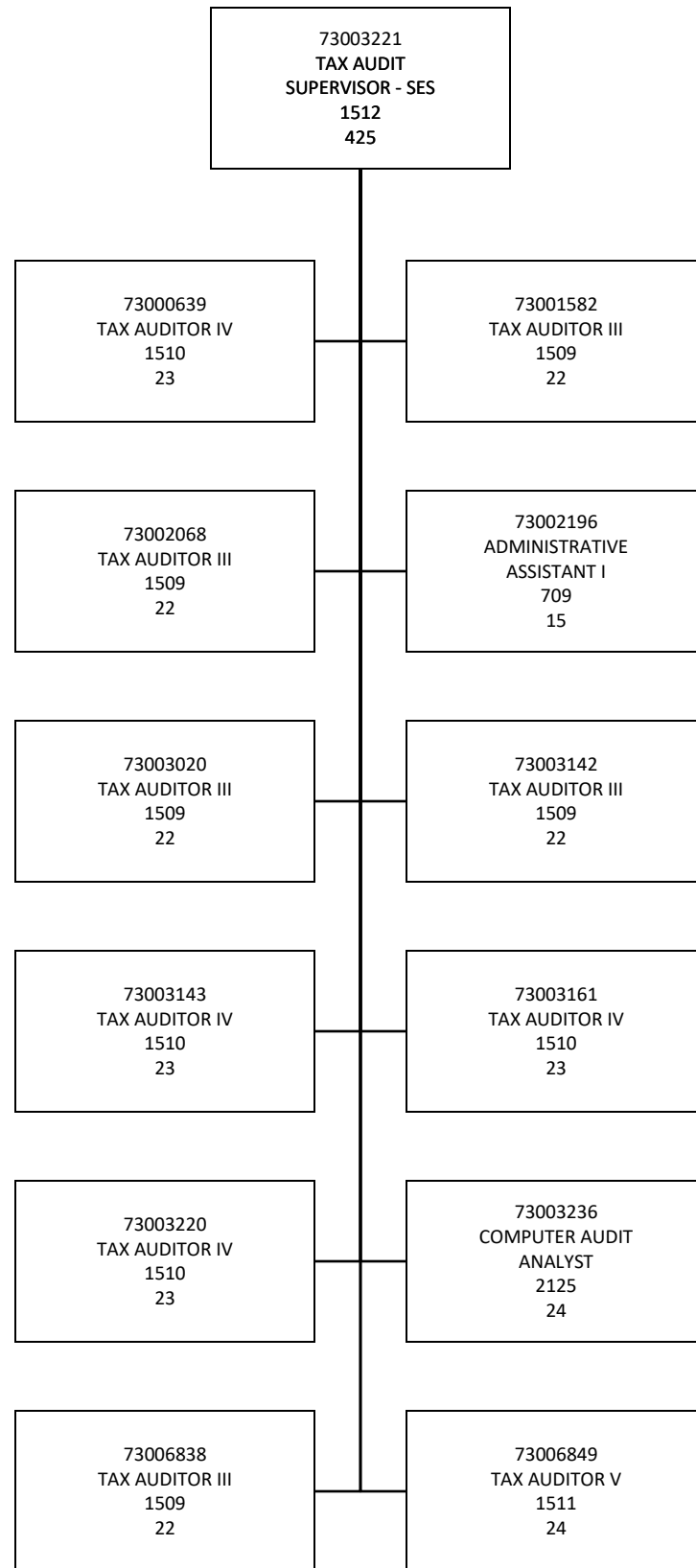
Position #
Class Title
Class Code
Pay Grade



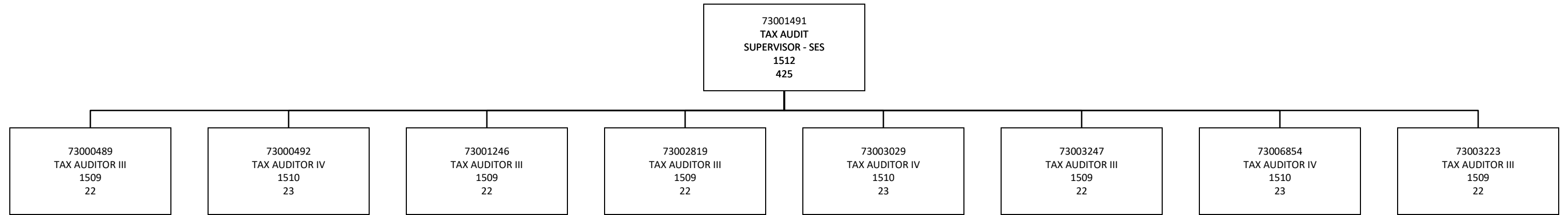


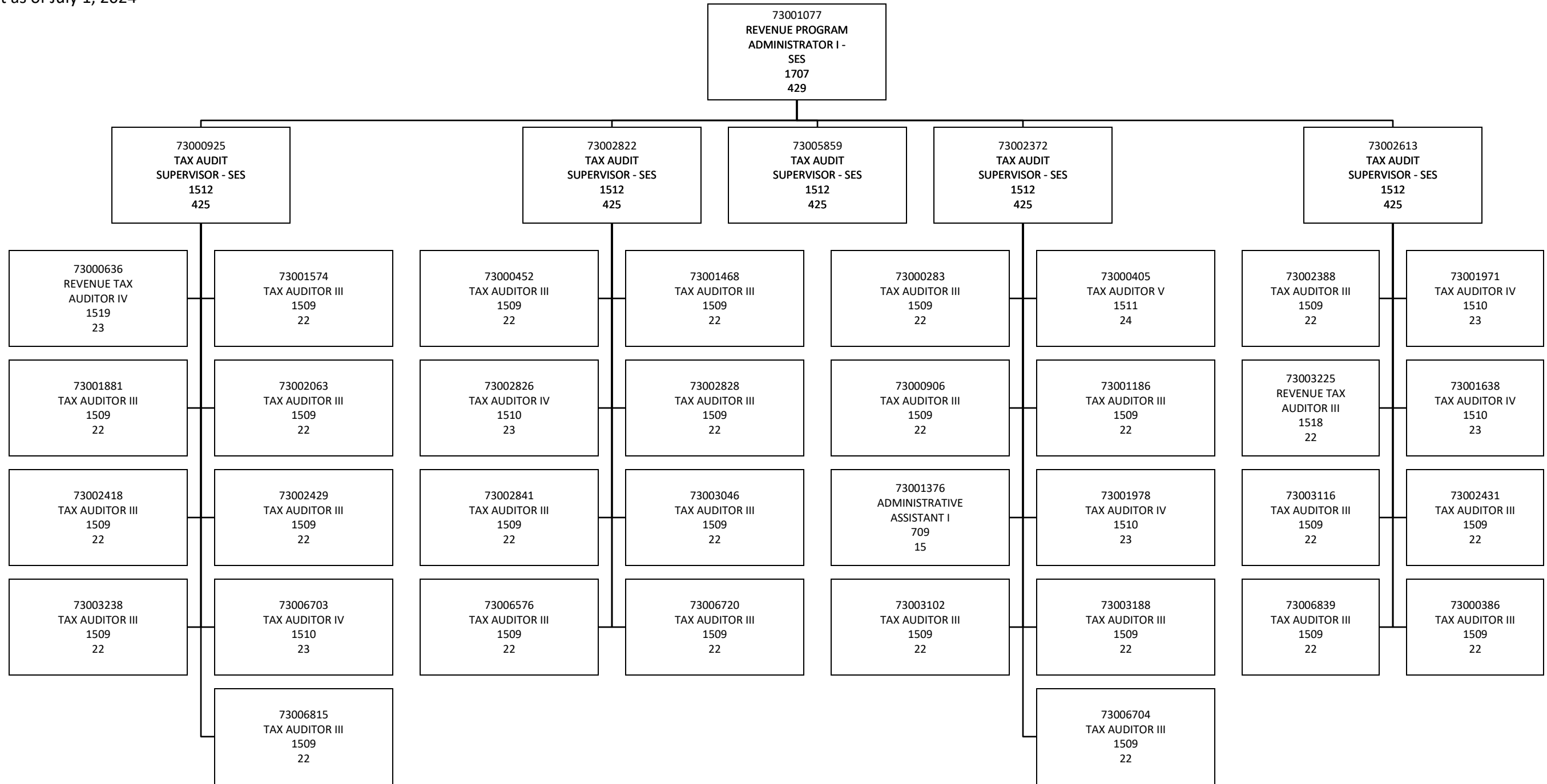
Position #
Class Title
Class Code
Pay Grade





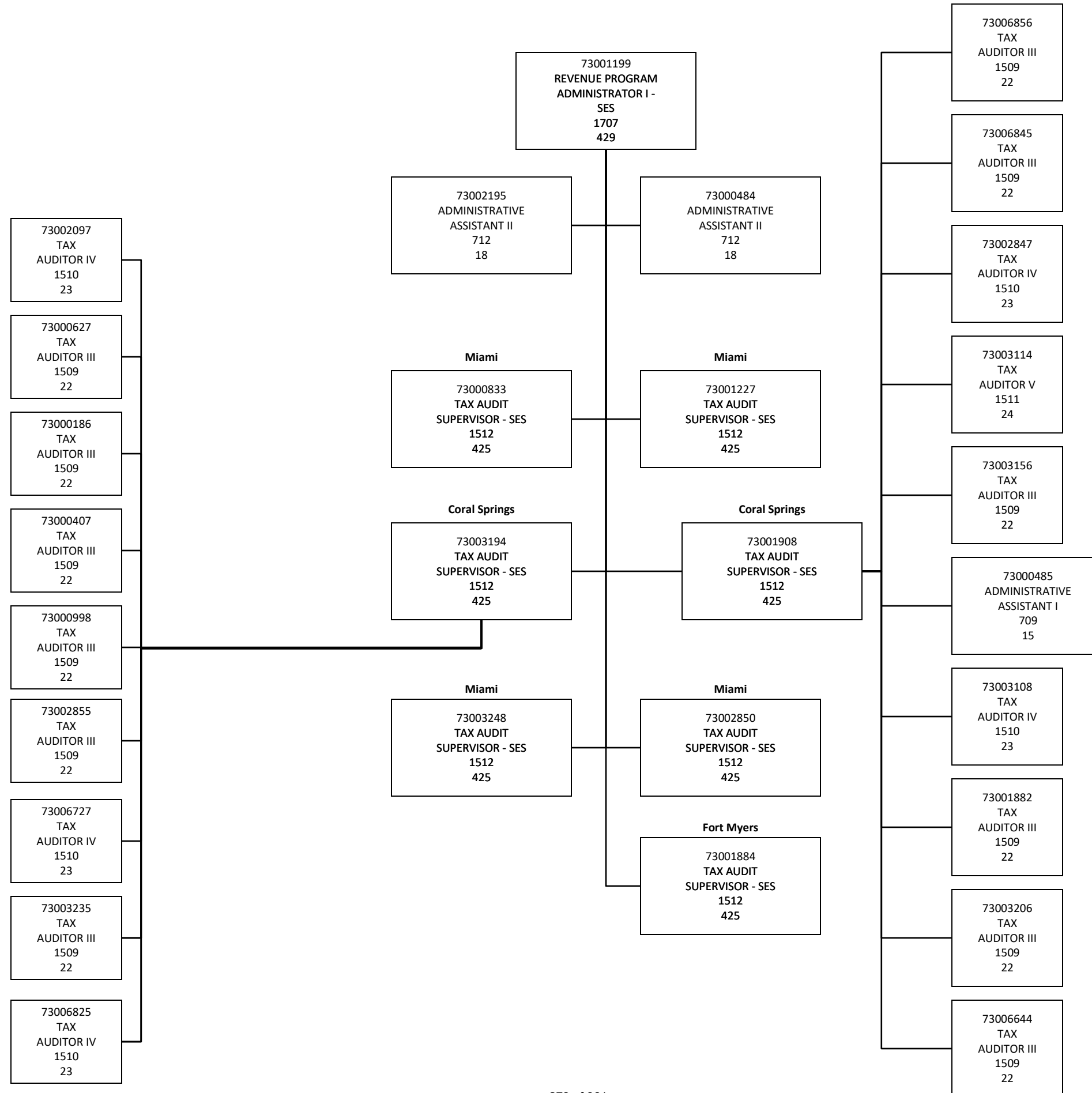
Position #
Class Title
Class Code
Pay Grade



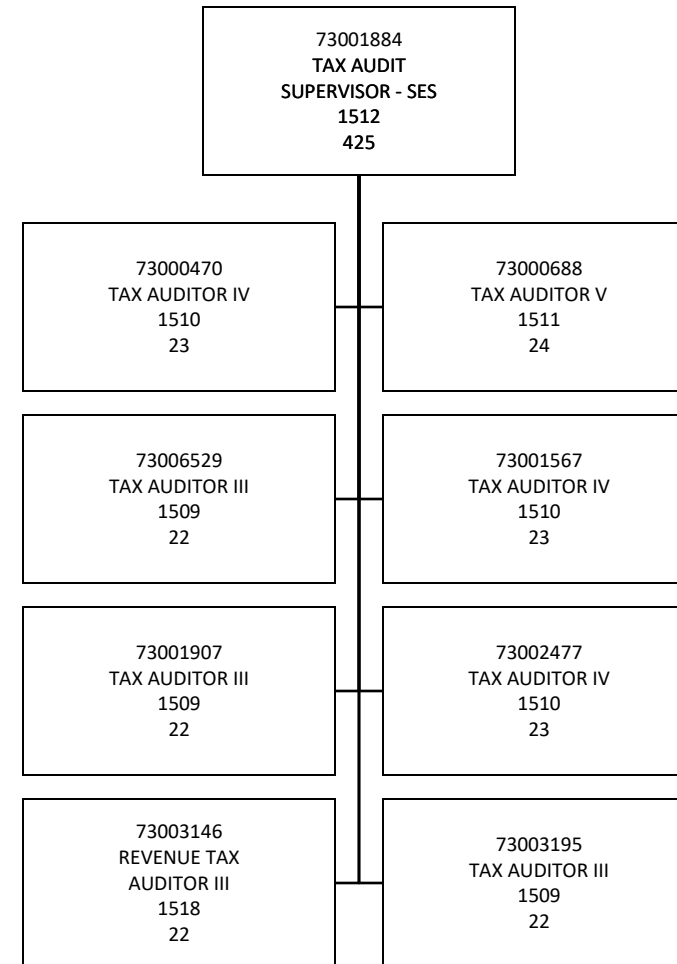




Position #
Class Title
Class Code
Pay Grade



Position #
Class Title
Class Code
Pay Grade



Position #
Class Title
Class Code
Pay Grade

73001199  
 REVENUE PROGRAM  
 ADMINISTRATOR I -  
 SES  
 1707  
 429

73003248  
 TAX AUDIT  
 SUPERVISOR - SES  
 1512  
 425

73001227  
 TAX AUDIT  
 SUPERVISOR - SES  
 1512  
 425

73000833  
 TAX AUDIT  
 SUPERVISOR - SES  
 1512  
 425

73002850  
 TAX AUDIT  
 SUPERVISOR - SES  
 1512  
 425

73003158  
 TAX AUDITOR IV  
 1510  
 23

73006832  
 TAX AUDITOR III  
 1509  
 22

73001526  
 TAX AUDITOR IV  
 1510  
 23

73002381  
 TAX AUDITOR III  
 1509  
 22

73002167  
 ADMINISTRATIVE  
 ASSISTANT I  
 709  
 15

73003261  
 TAX AUDITOR V  
 1511  
 24

73006831  
 TAX AUDITOR IV  
 1510  
 23

73002160  
 TAX AUDITOR IV  
 1510  
 23

73001240  
 TAX AUDITOR IV  
 1510  
 23

73002009  
 REVENUE TAX  
 AUDITOR IV  
 1519  
 23

73002827  
 TAX AUDITOR IV  
 1510  
 23

73003245  
 TAX AUDITOR III  
 1509  
 22

73006721  
 TAX AUDITOR IV  
 1510  
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73006725  
 TAX AUDITOR IV  
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73006843  
 TAX AUDITOR III  
 1509  
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73000391  
 TAX AUDITOR IV  
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73000465  
 TAX AUDITOR III  
 1509  
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73001475  
 TAX AUDITOR IV  
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73002179  
 TAX AUDITOR IV  
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 23

73000908  
 TAX AUDITOR III  
 1509  
 22

73000394  
 TAX AUDITOR IV  
 1510  
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73000495  
 TAX AUDITOR III  
 1509  
 22

73002024  
 TAX AUDITOR IV  
 1510  
 23

73002295  
 TAX AUDITOR III  
 1509  
 22

73003263  
 TAX AUDITOR IV  
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 ADMINISTRATIVE  
 ASSISTANT I  
 709  
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 TAX AUDITOR IV  
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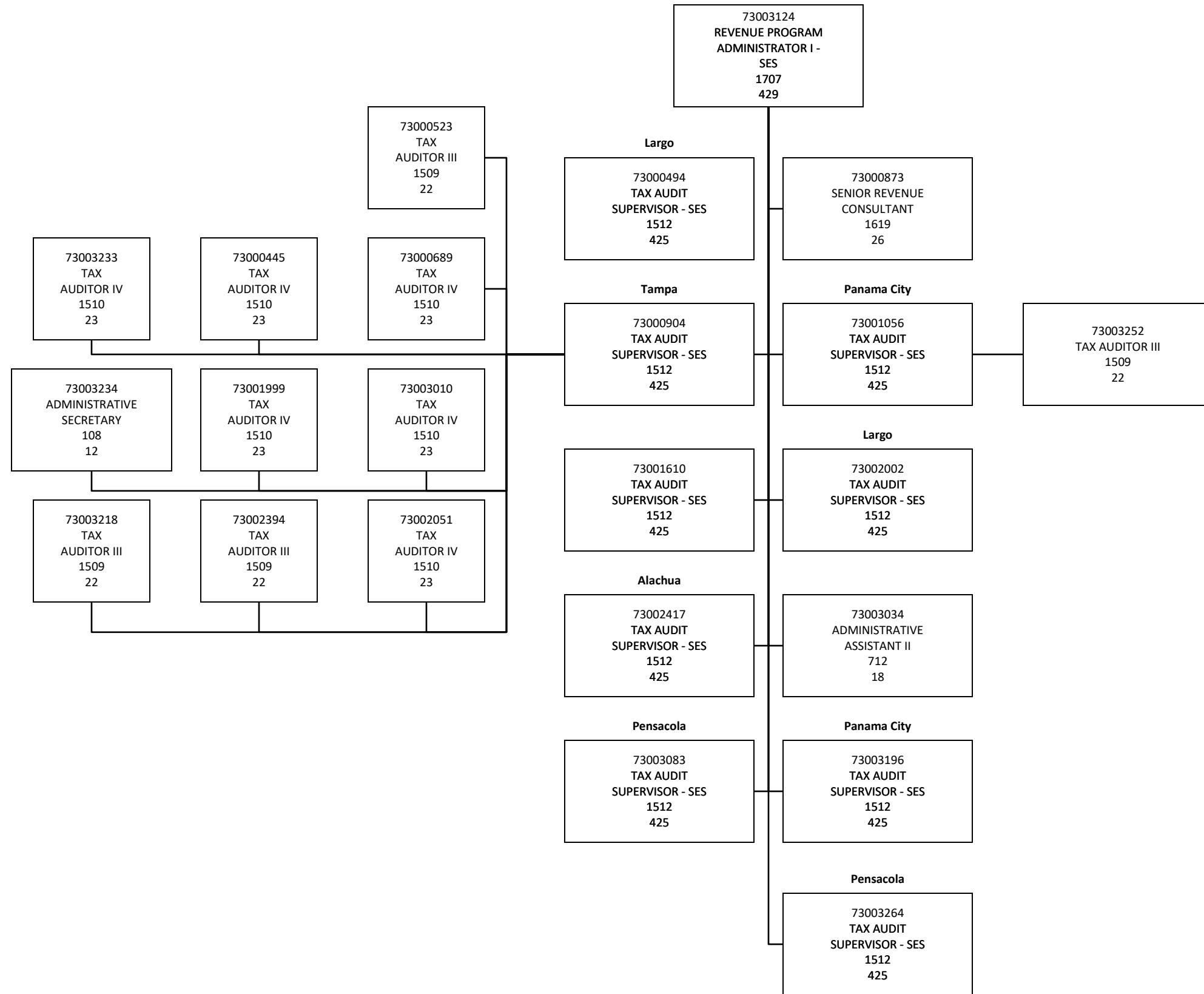
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 TAX AUDITOR IV  
 1510  
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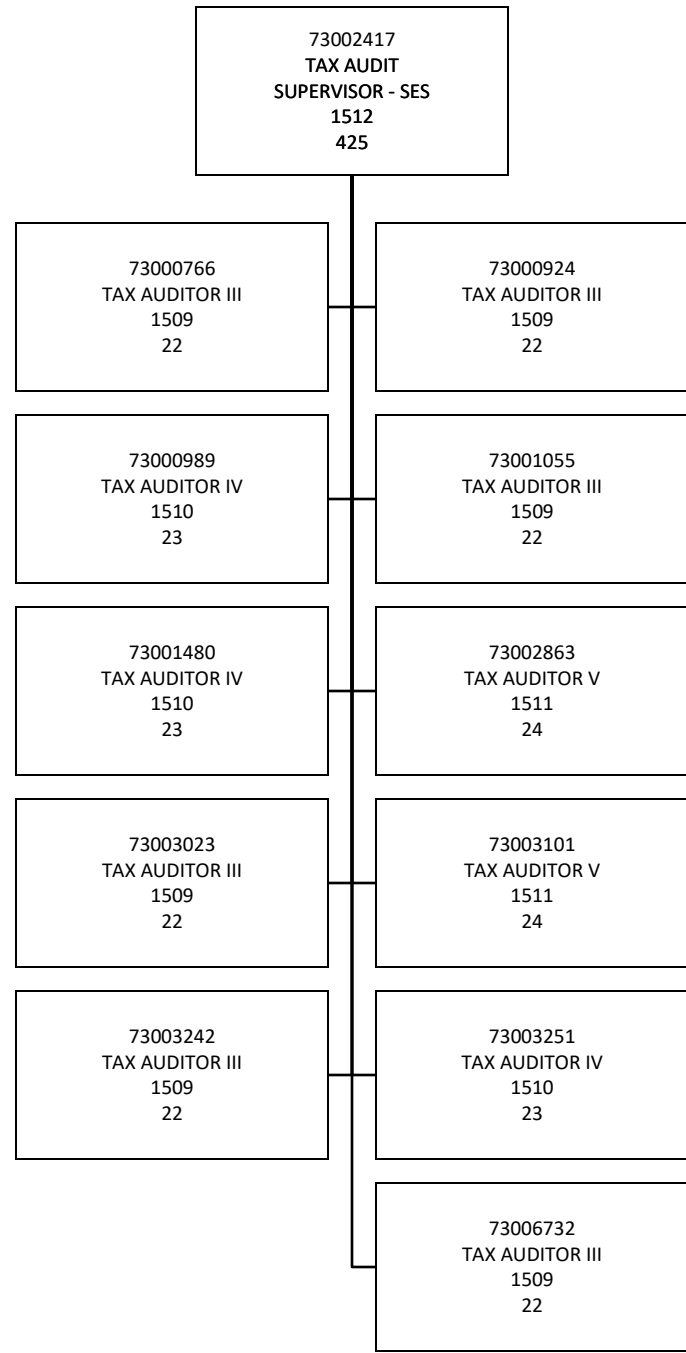
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 TAX AUDITOR III  
 1509  
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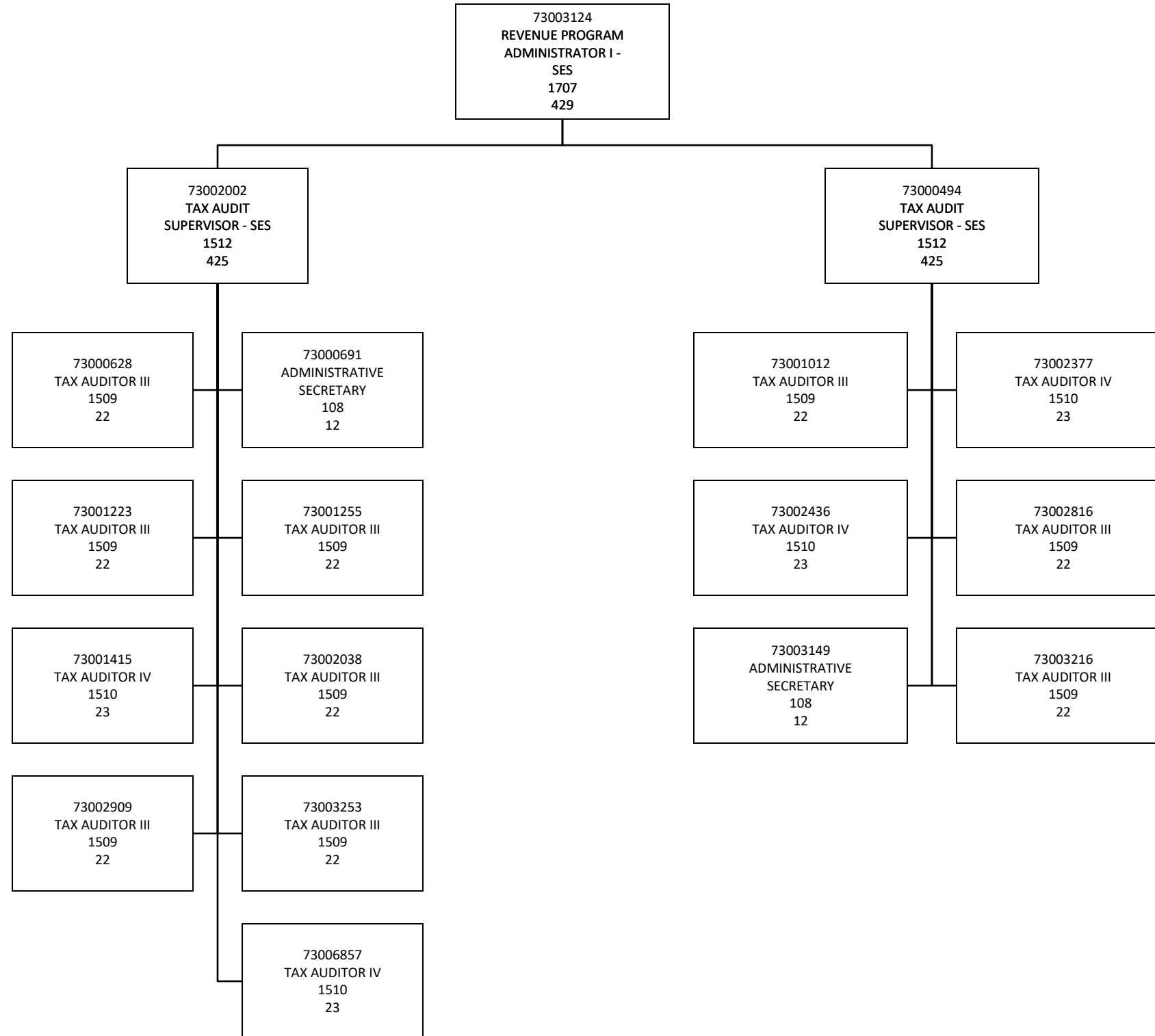
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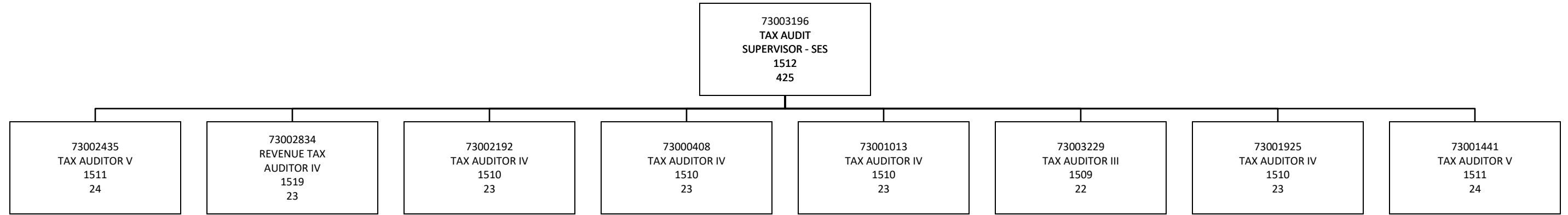


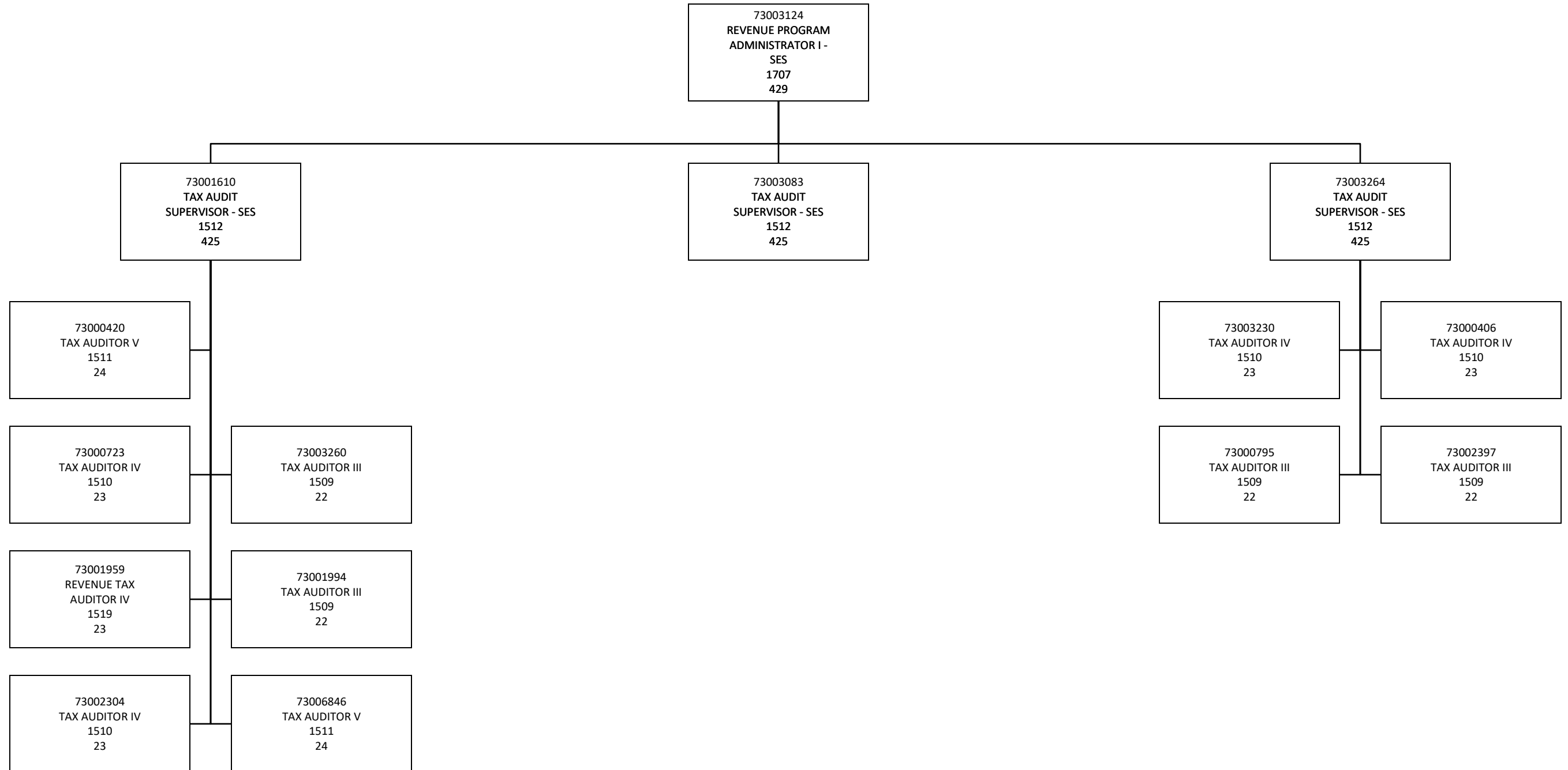
Position #
Class Title
Class Code
Pay Grade





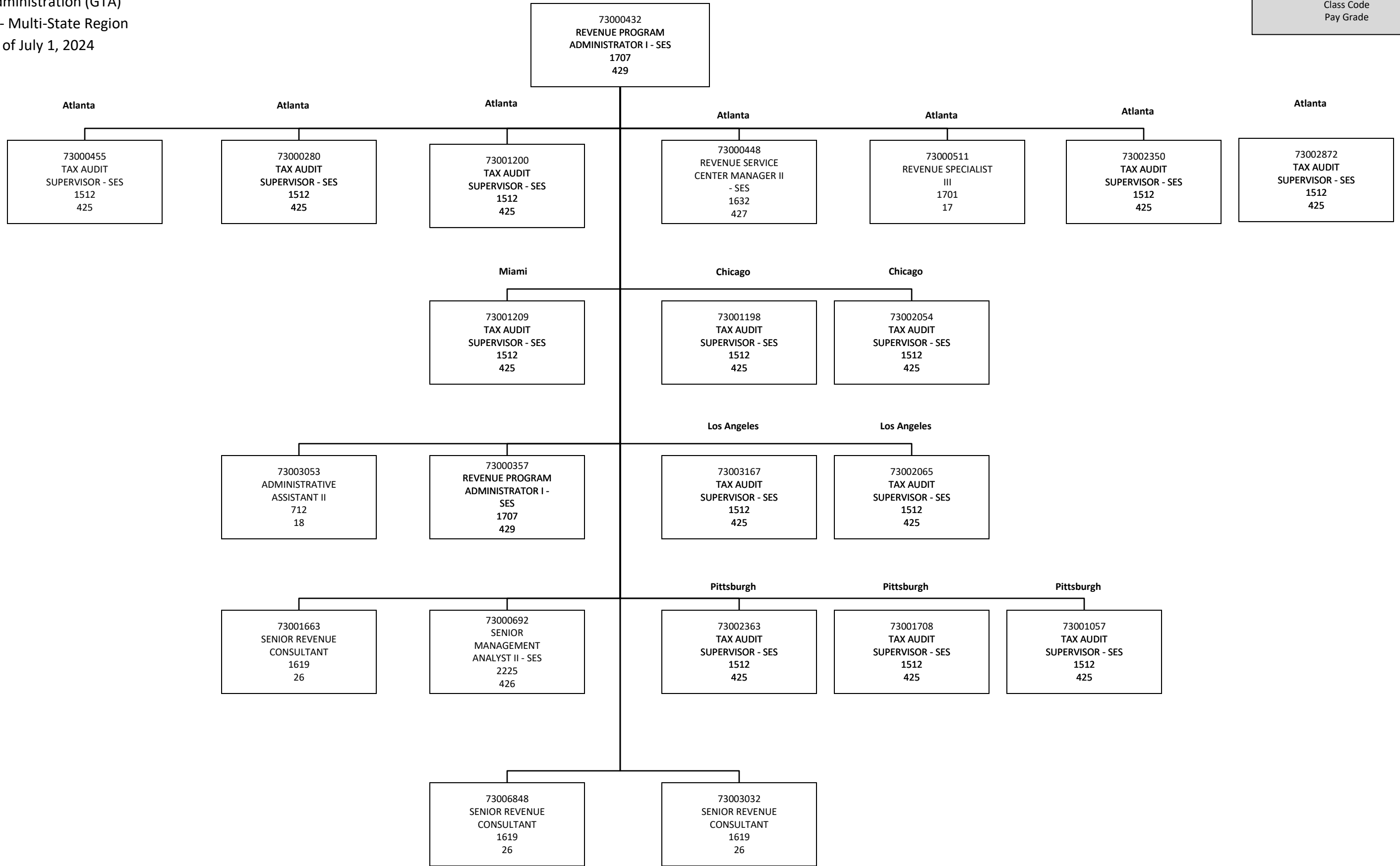
Position #
Class Title
Class Code
Pay Grade

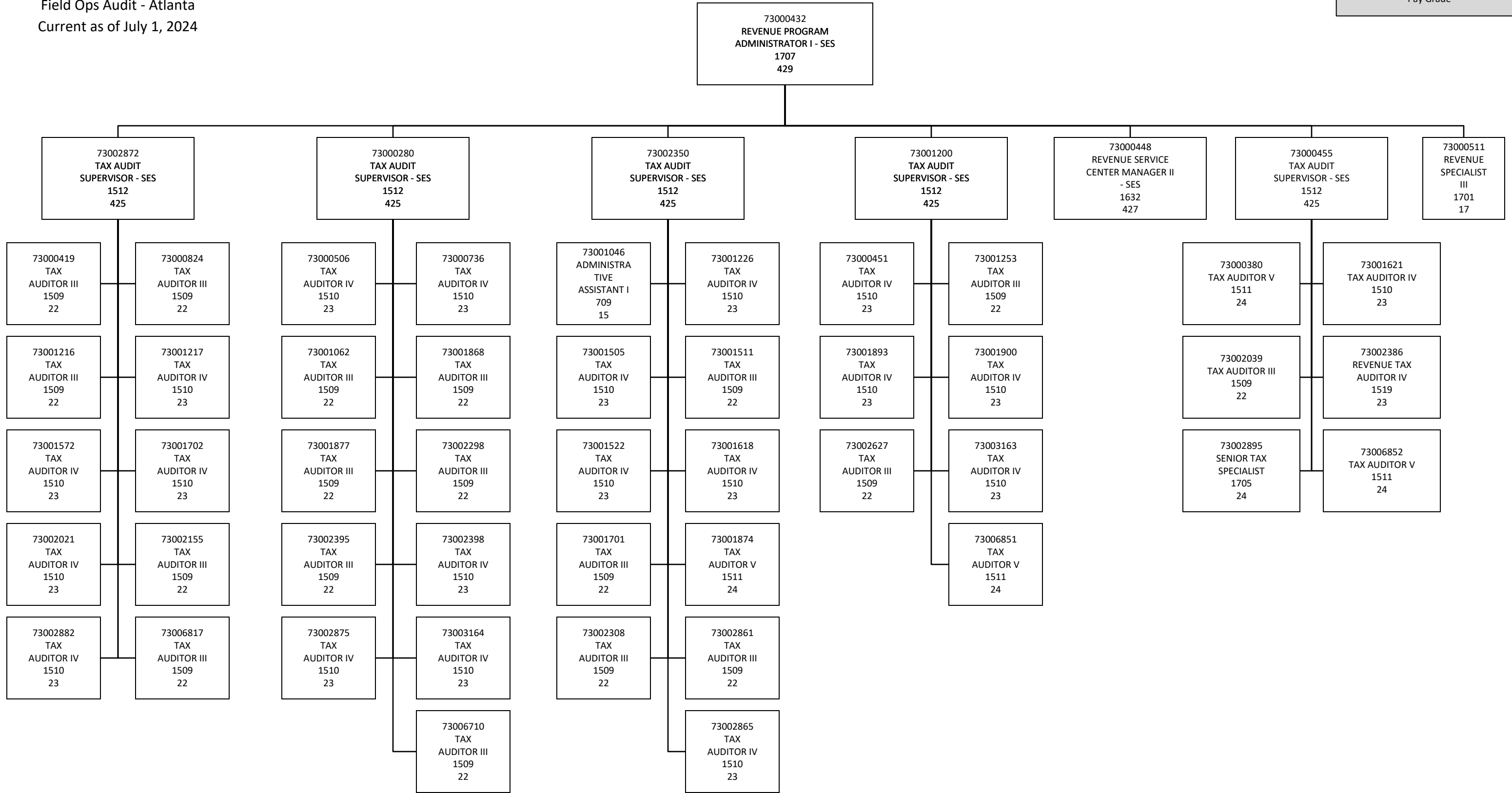


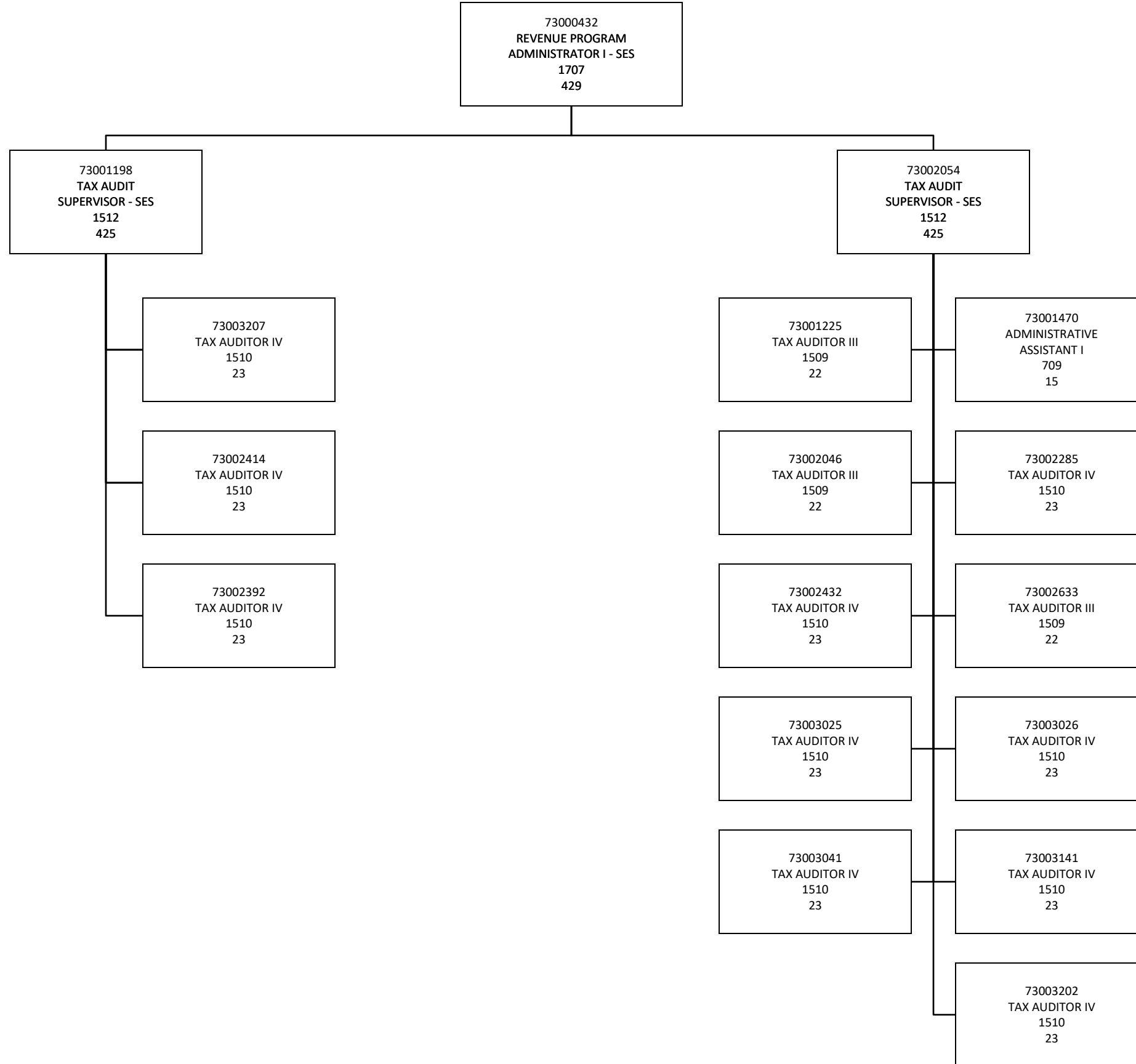




Position #
Class Title
Class Code
Pay Grade







73000432  
 REVENUE PROGRAM  
 ADMINISTRATOR I - SES  
 1707  
 429

73001708  
 TAX AUDIT  
 SUPERVISOR - SES  
 1512  
 425

73001057  
 TAX AUDIT  
 SUPERVISOR - SES  
 1512  
 425

73002363  
 TAX AUDIT  
 SUPERVISOR - SES  
 1512  
 425

73001004  
 TAX AUDITOR V  
 1511  
 24

73001009  
 TAX AUDITOR V  
 1511  
 24

73000266  
 TAX AUDITOR III  
 1509  
 22

73000441  
 TAX AUDITOR III  
 1509  
 22

73000464  
 TAX AUDITOR V  
 1511  
 24

73001042  
 ADMINISTRATIVE  
 ASSISTANT I  
 709  
 15

73001176  
 SENIOR TAX  
 SPECIALIST  
 1705  
 24

73002050  
 TAX AUDITOR IV  
 1510  
 23

73001519  
 TAX AUDITOR III  
 1509  
 22

73001670  
 TAX AUDITOR V  
 1511  
 24

73001073  
 TAX AUDITOR IV  
 1510  
 23

73001211  
 TAX AUDITOR III  
 1509  
 22

73002064  
 TAX AUDITOR IV  
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 23

73002357  
 TAX AUDITOR IV  
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73001699  
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73002296  
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73001222  
 REVENUE TAX  
 AUDITOR IV  
 1519  
 23

73001254  
 TAX AUDITOR V  
 1511  
 24

73002634  
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73002866  
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 1510  
 23

73002362  
 TAX AUDITOR III  
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 22

73002408  
 TAX AUDITOR IV  
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 23

73002879  
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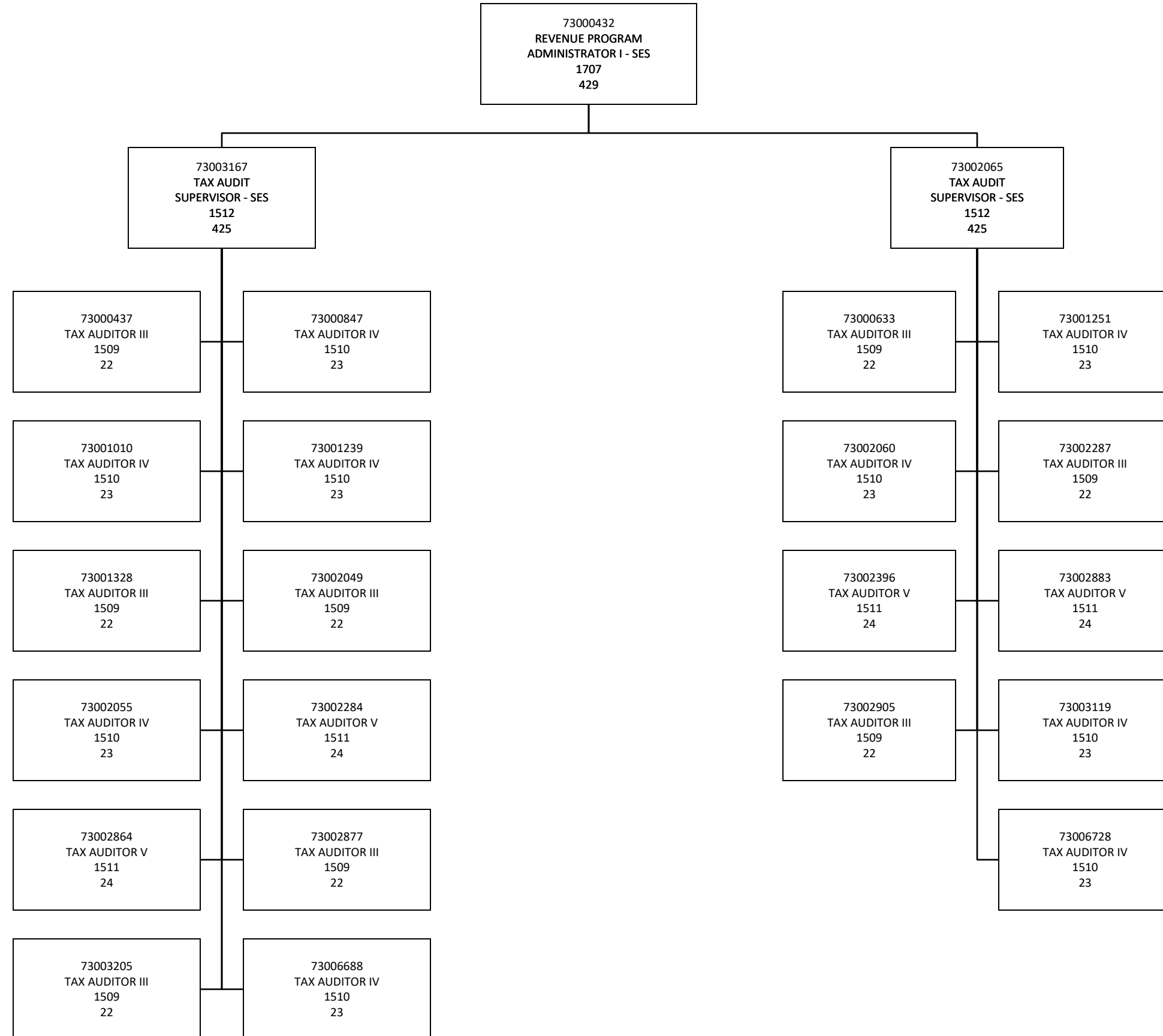
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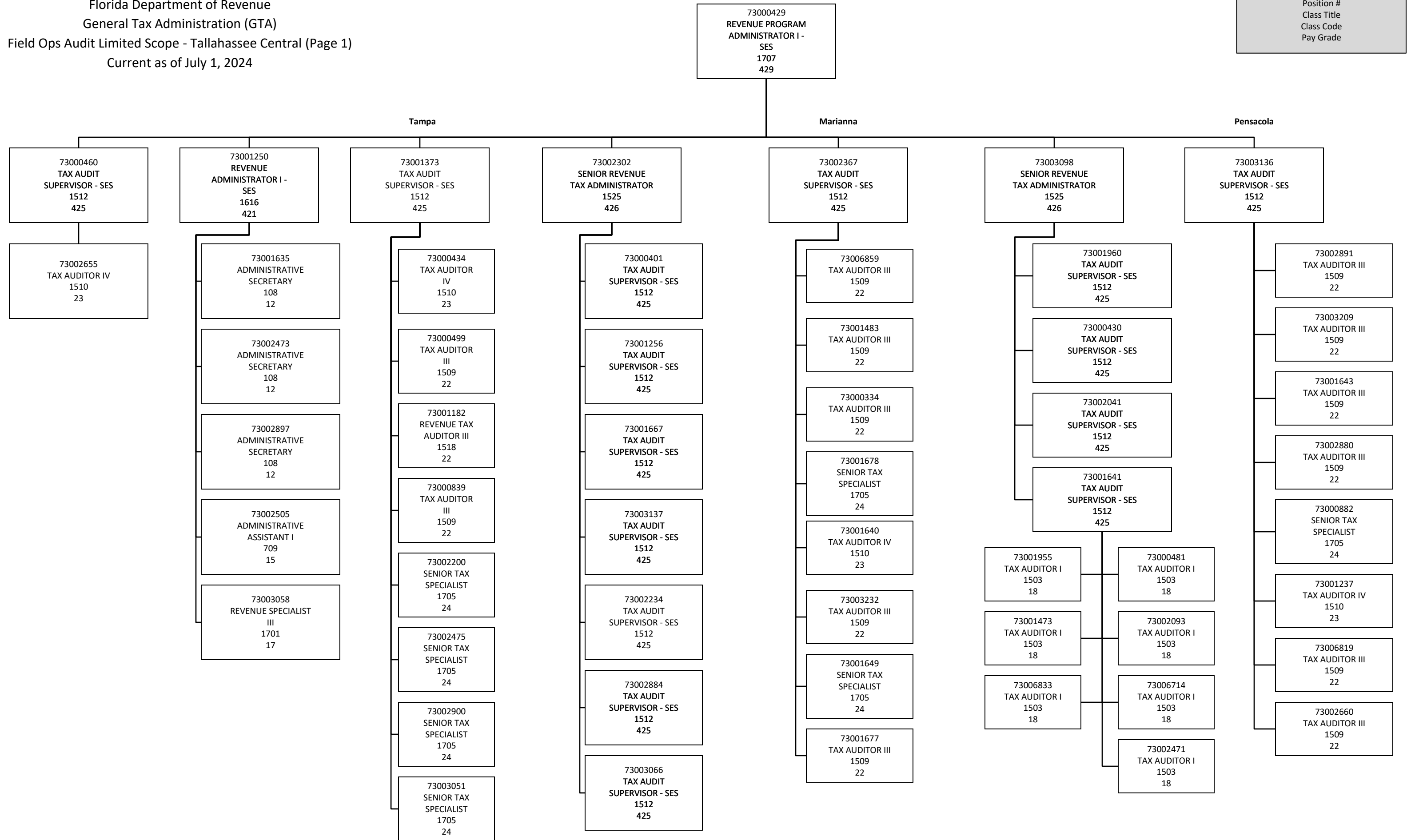
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73003203  
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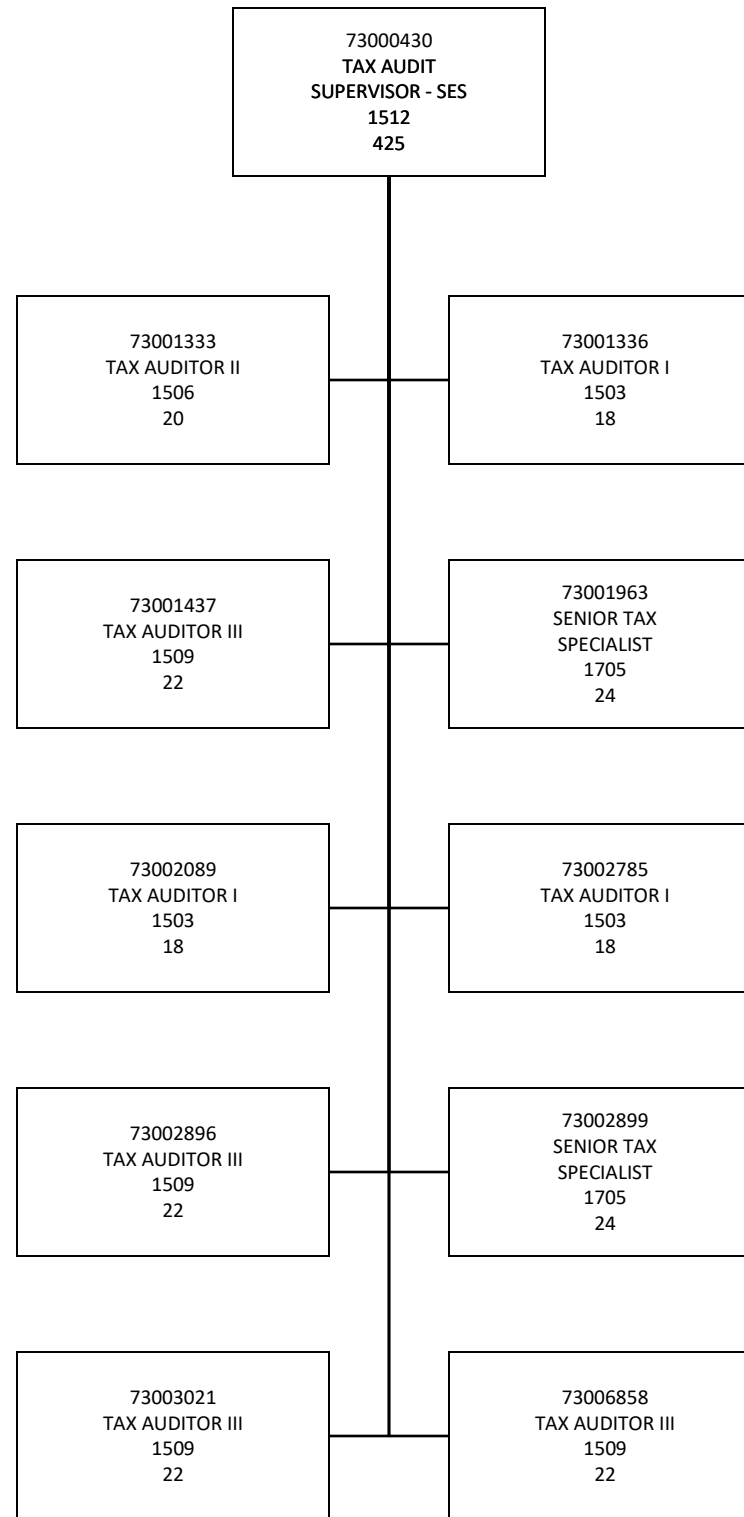
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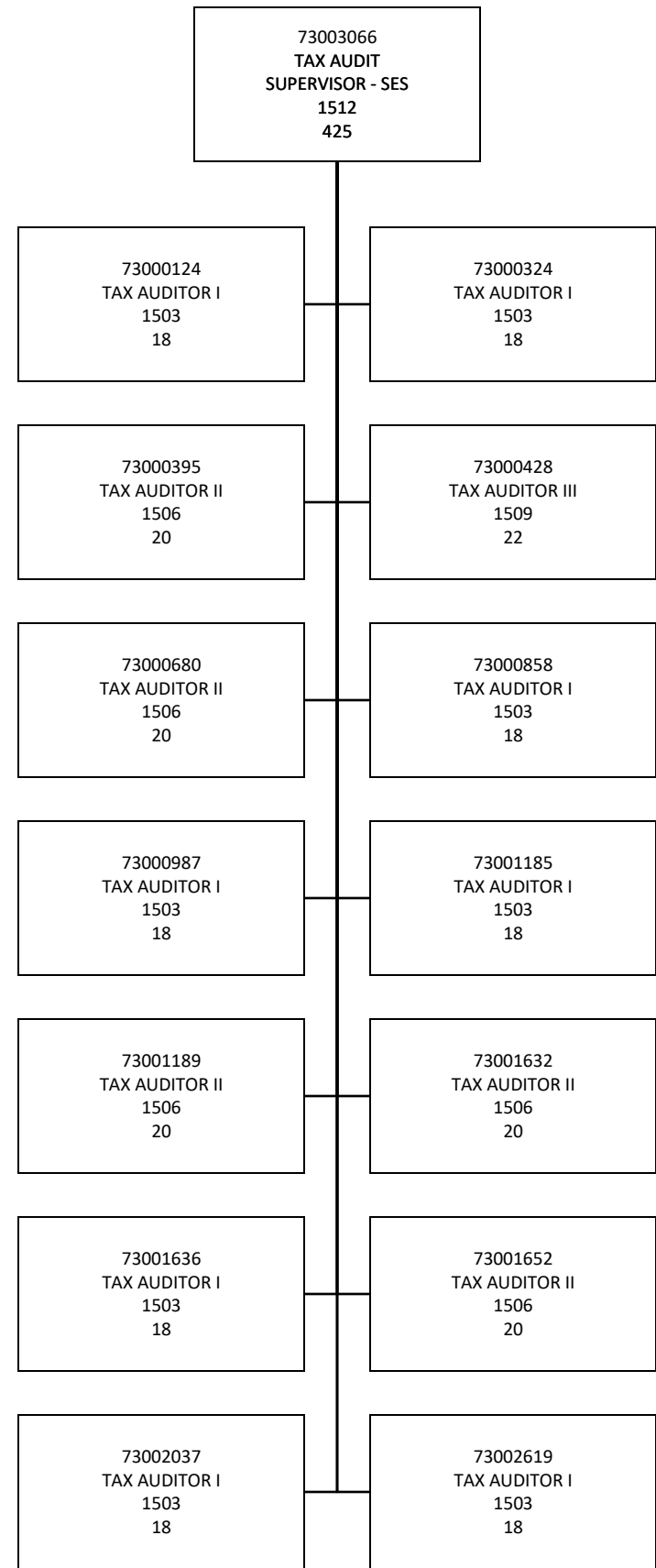
Position #
Class Title
Class Code
Pay Grade



Position #
Class Title
Class Code
Pay Grade

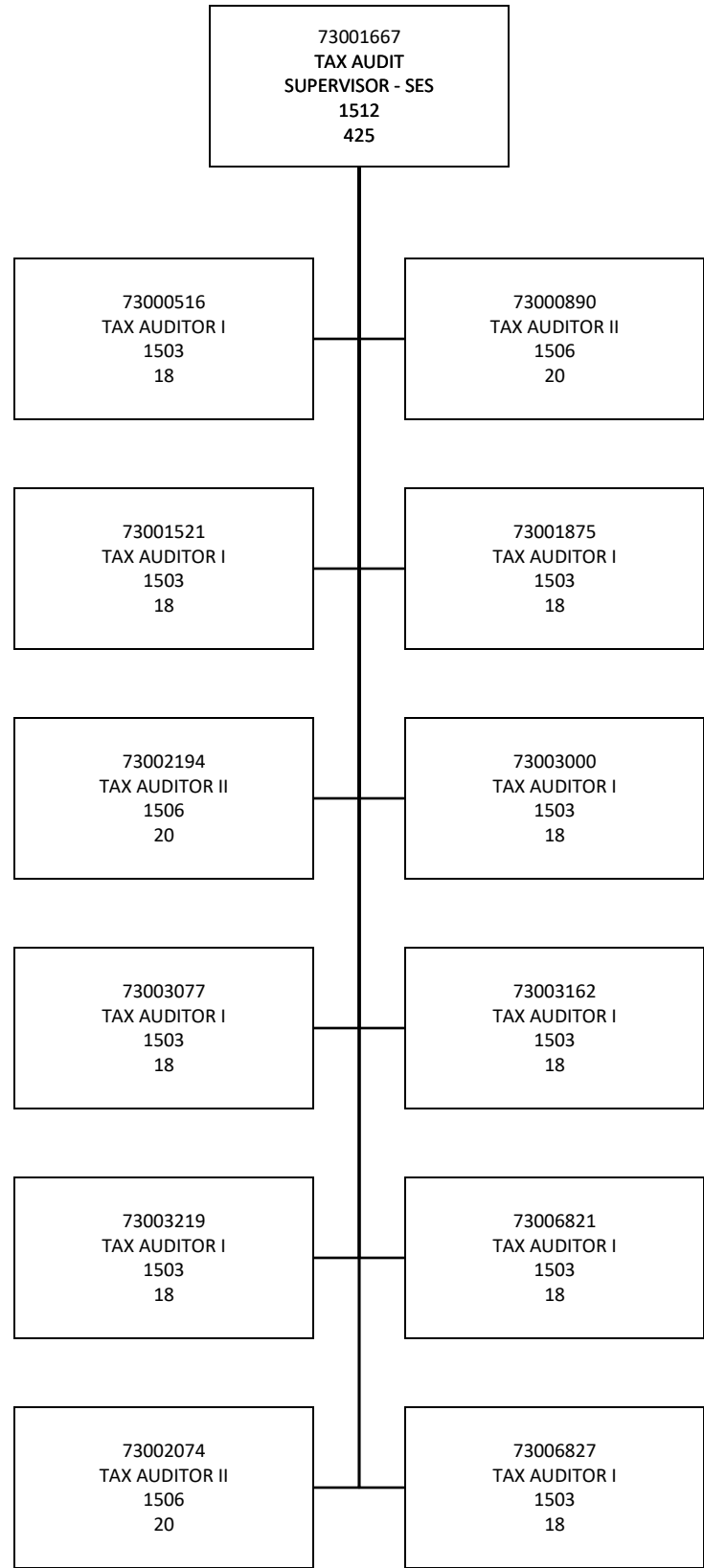


Position #
Class Title
Class Code
Pay Grade

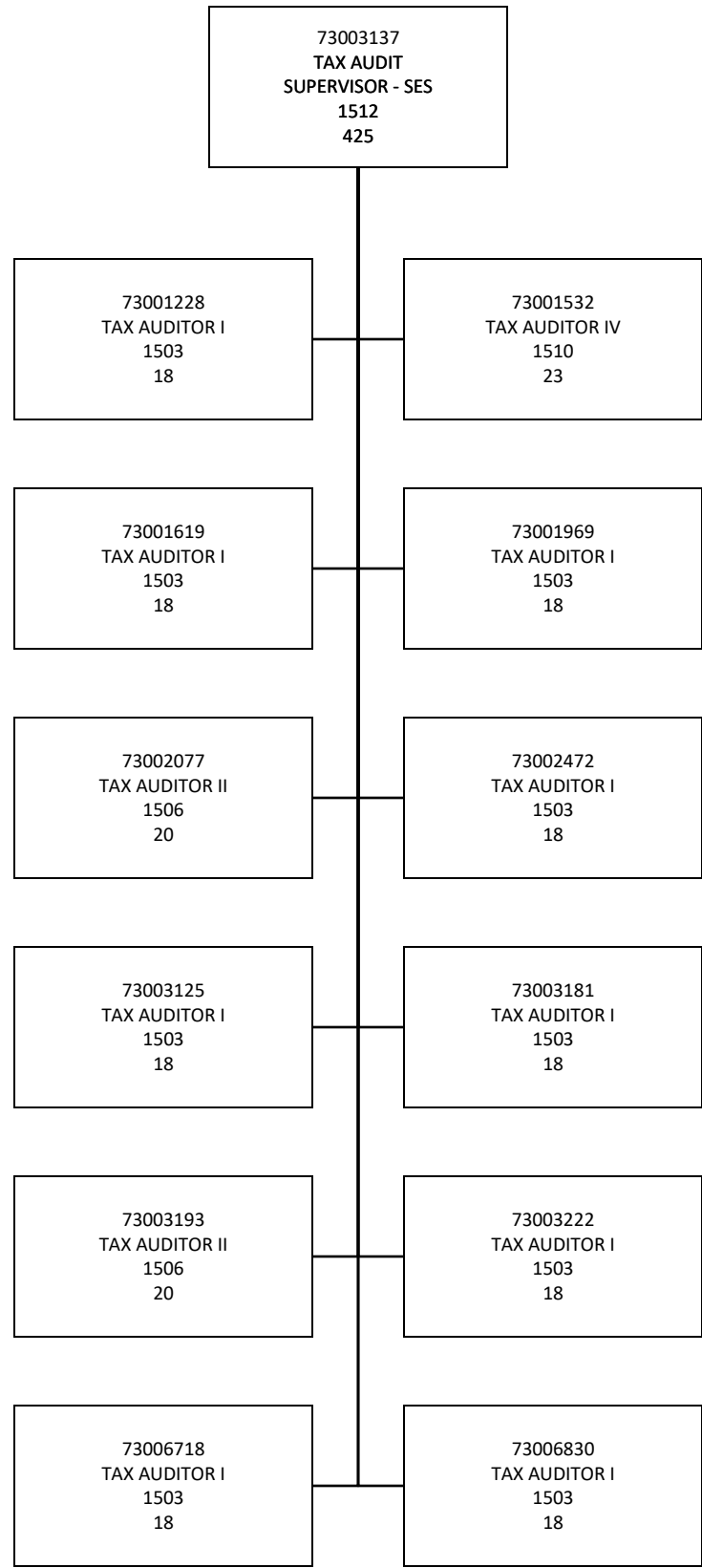




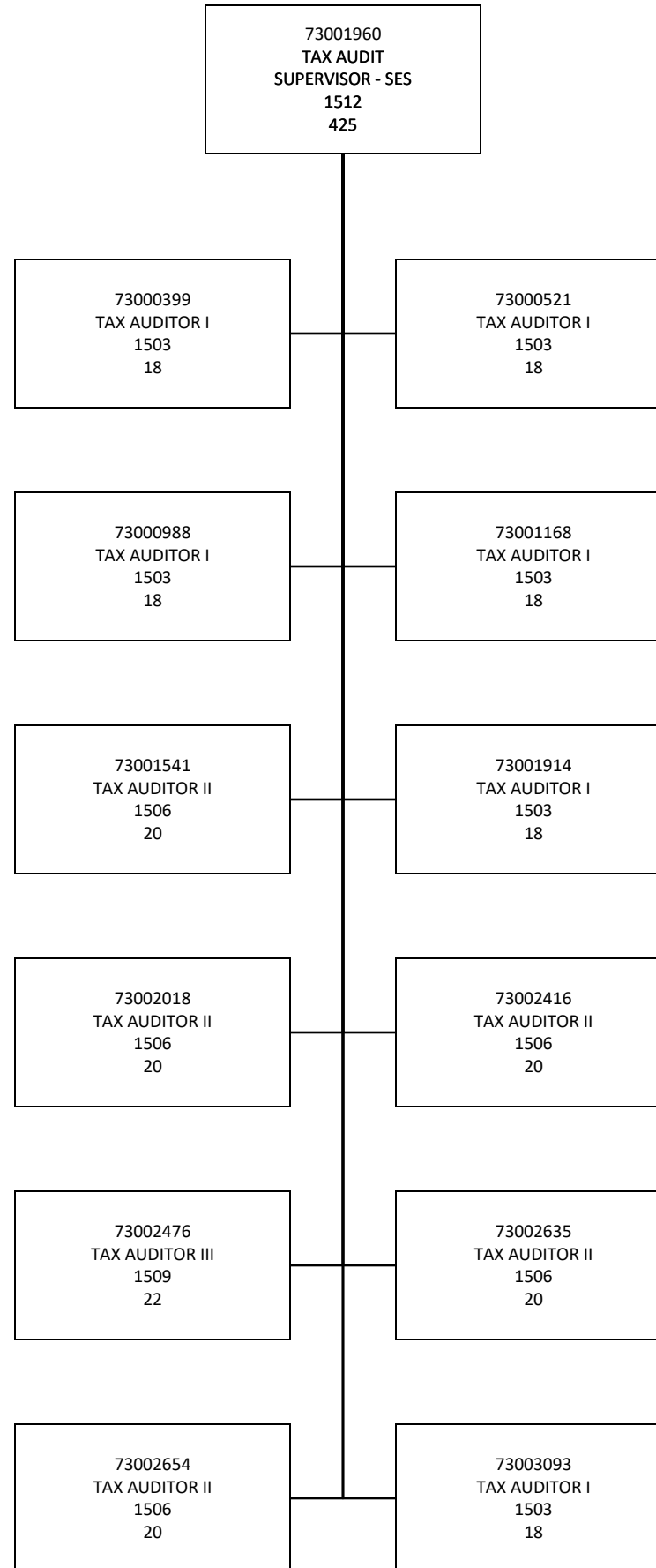
Position #
Class Title
Class Code
Pay Grade

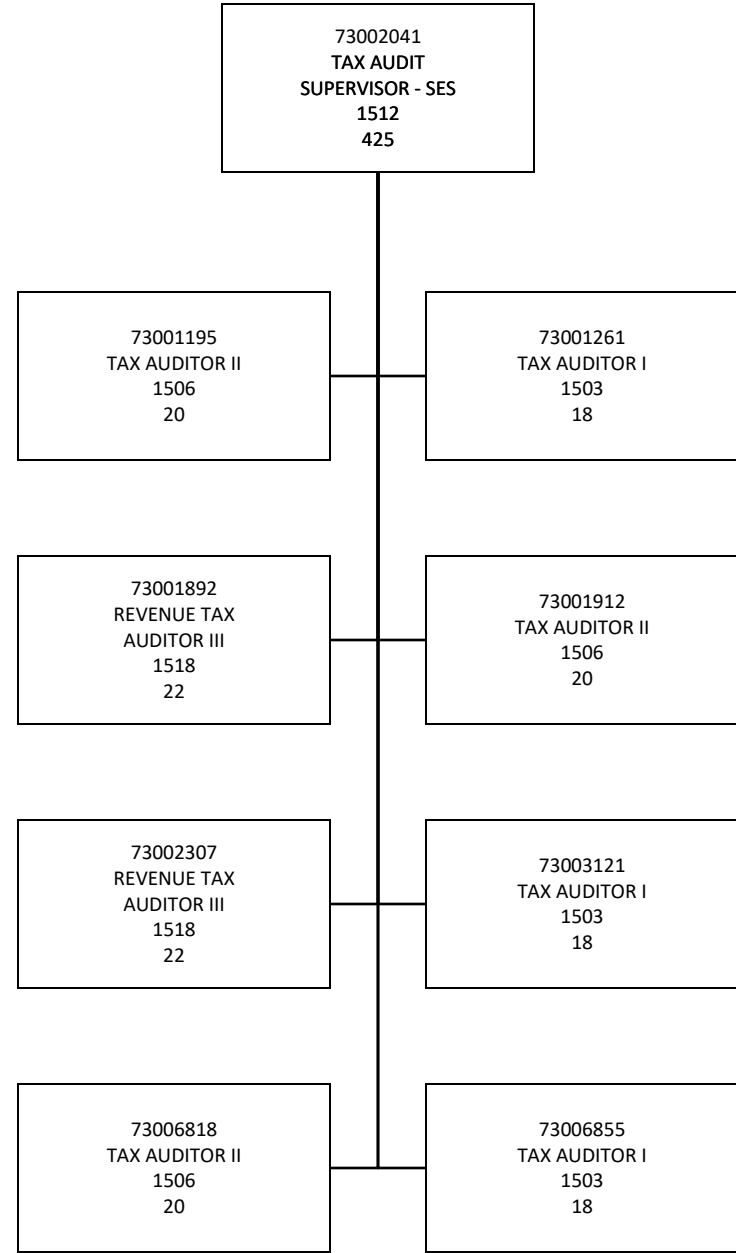


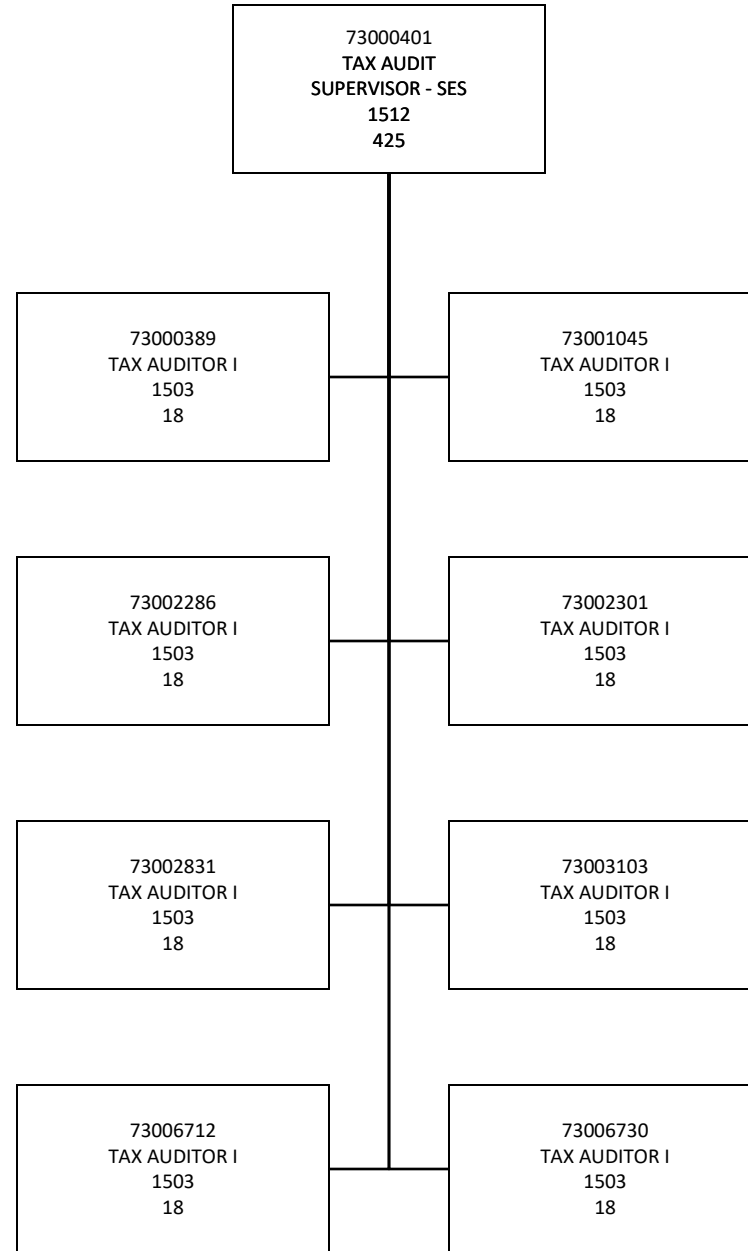
Position #
Class Title
Class Code
Pay Grade

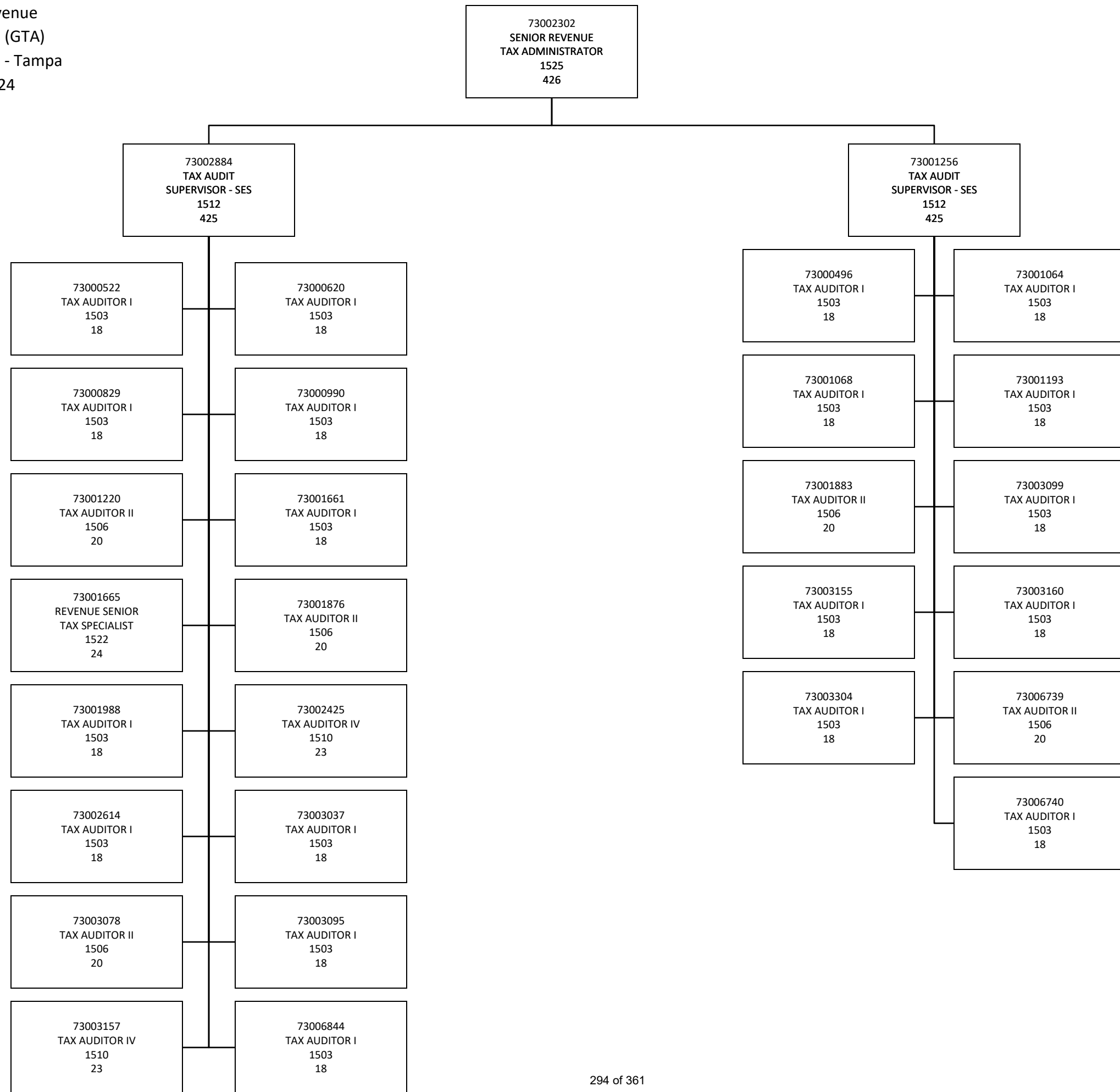


Position #
Class Title
Class Code
Pay Grade

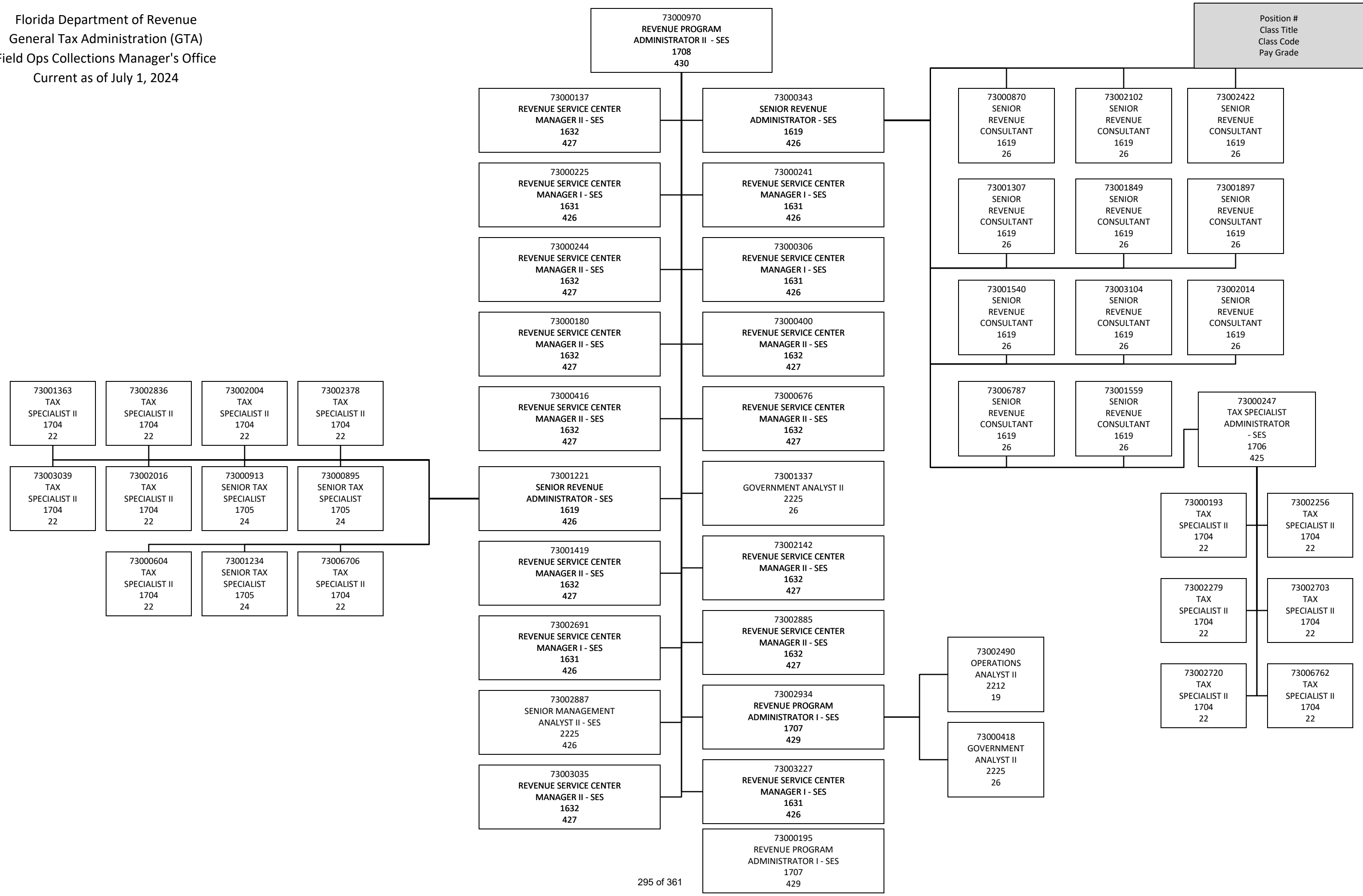


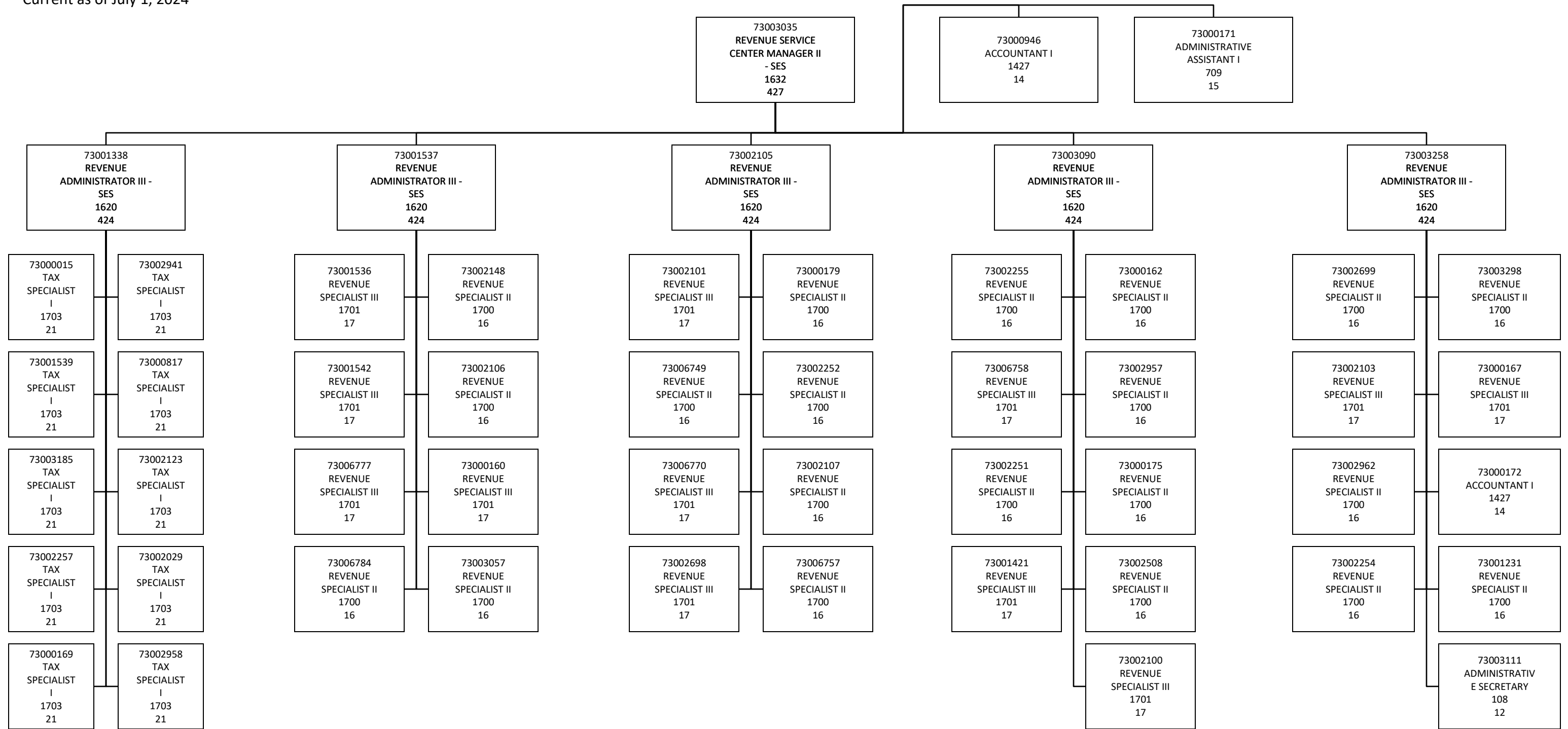




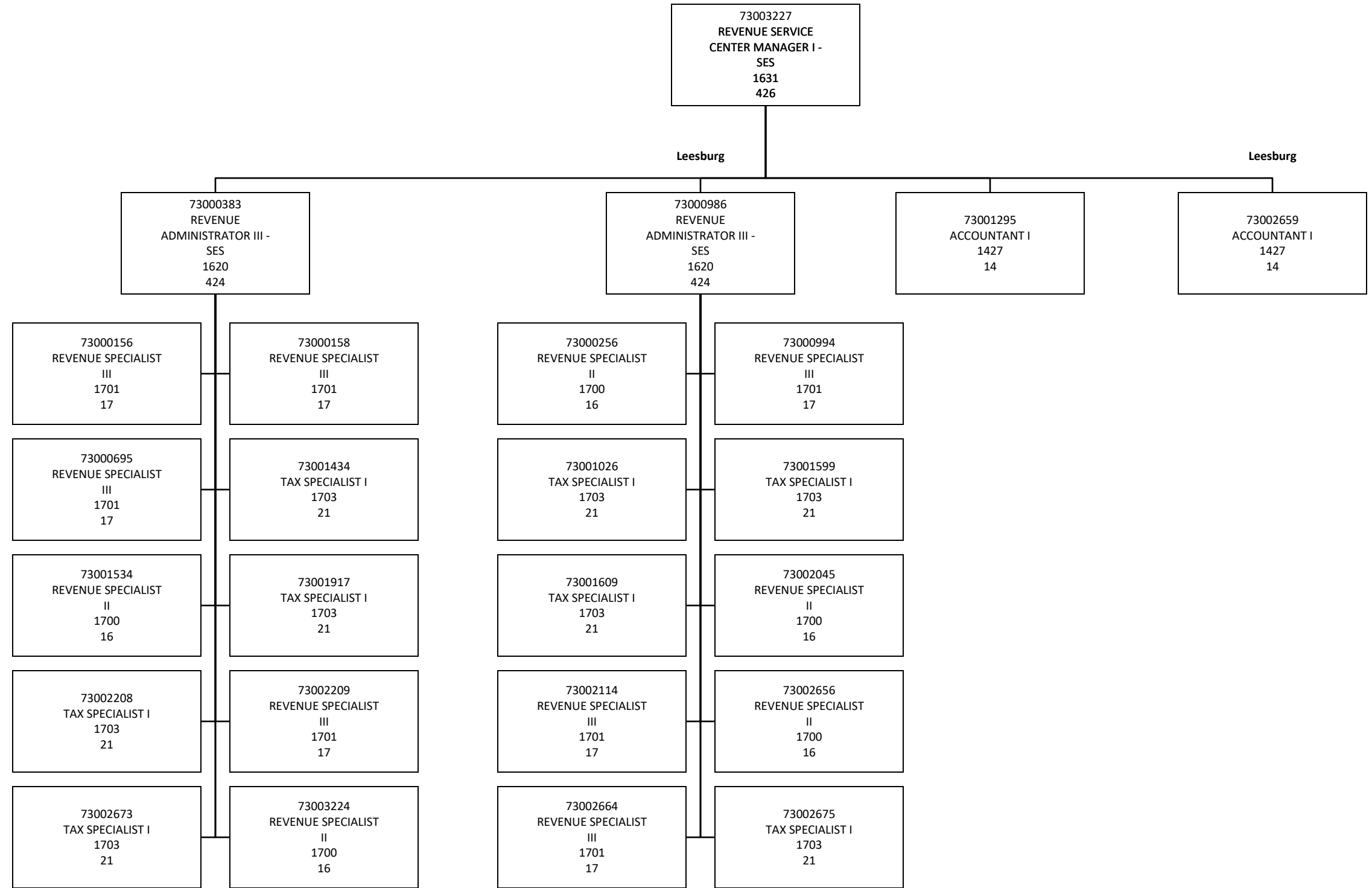


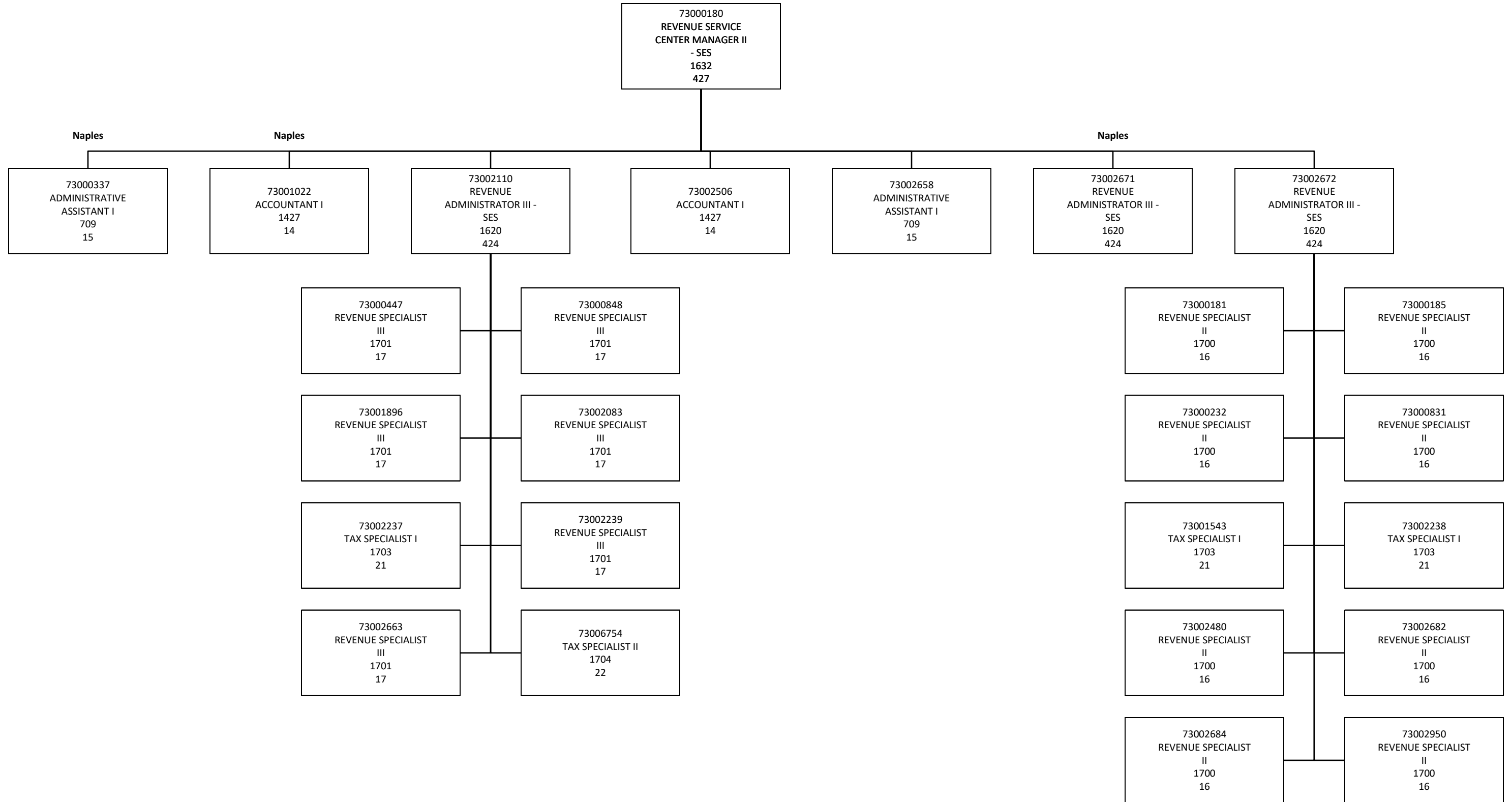
Florida Department of Revenue  
 General Tax Administration (GTA)  
 Field Ops Collections Manager's Office  
 Current as of July 1, 2024

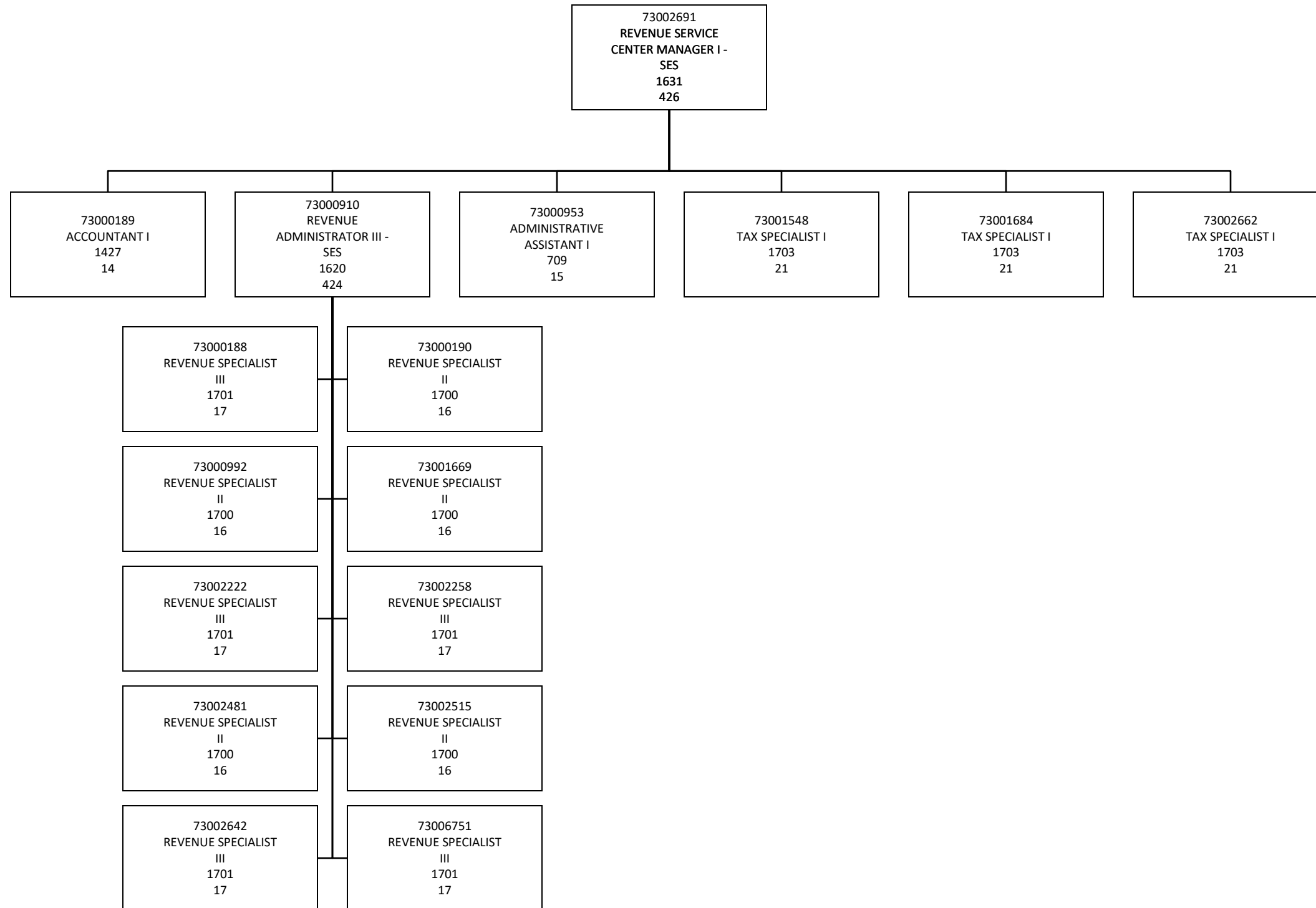




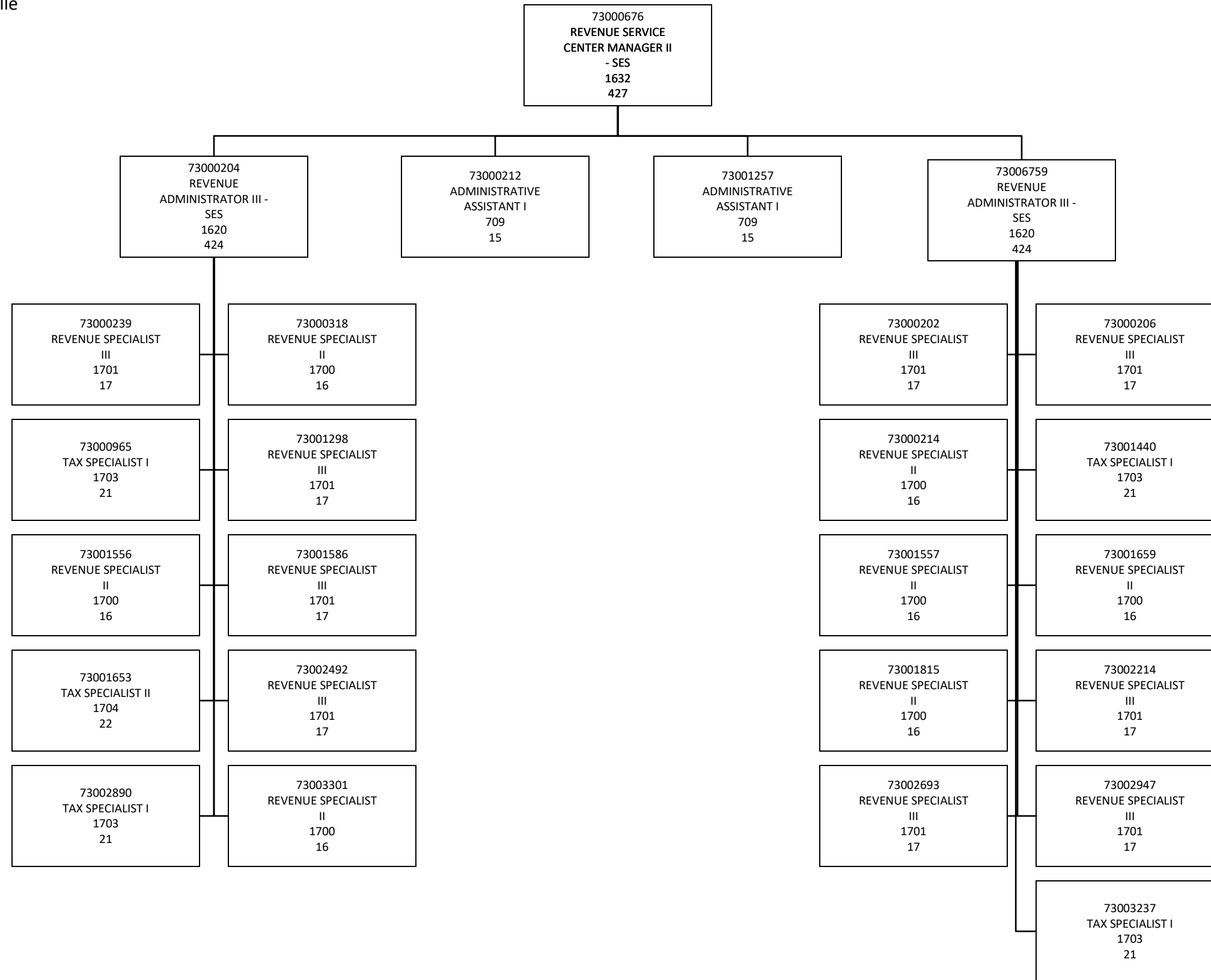




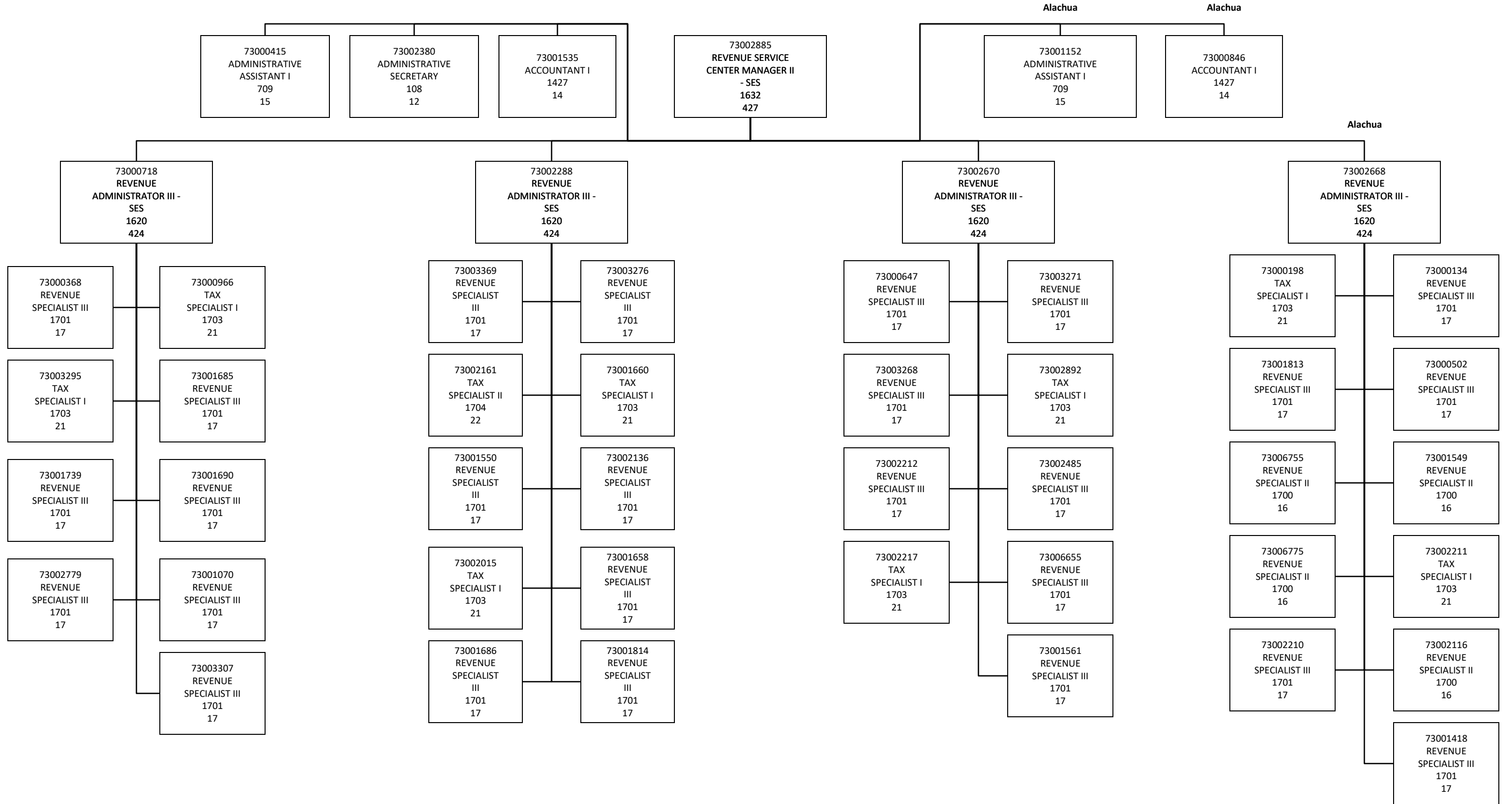




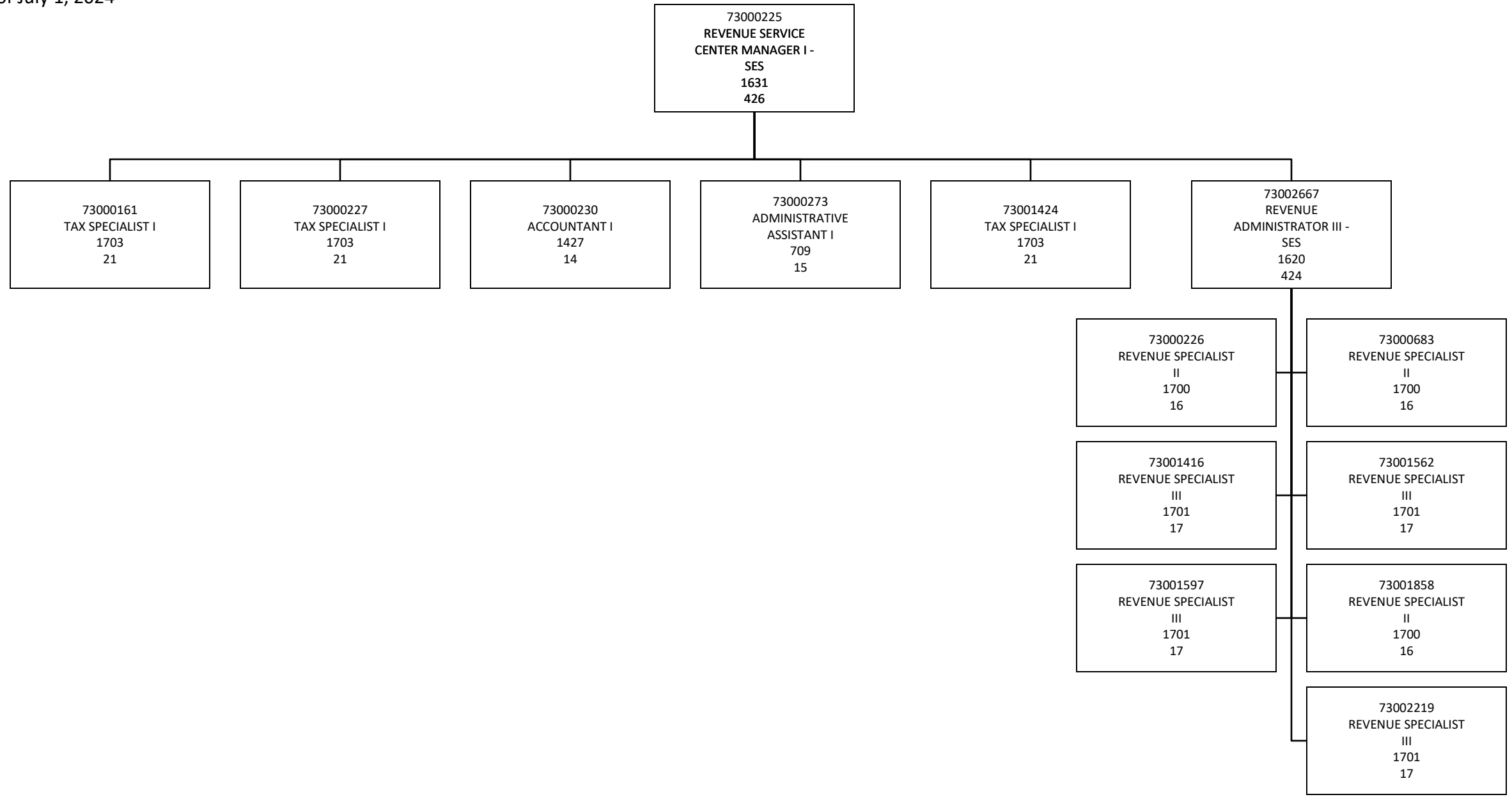
Position #
Class Title
Class Code
Pay Grade

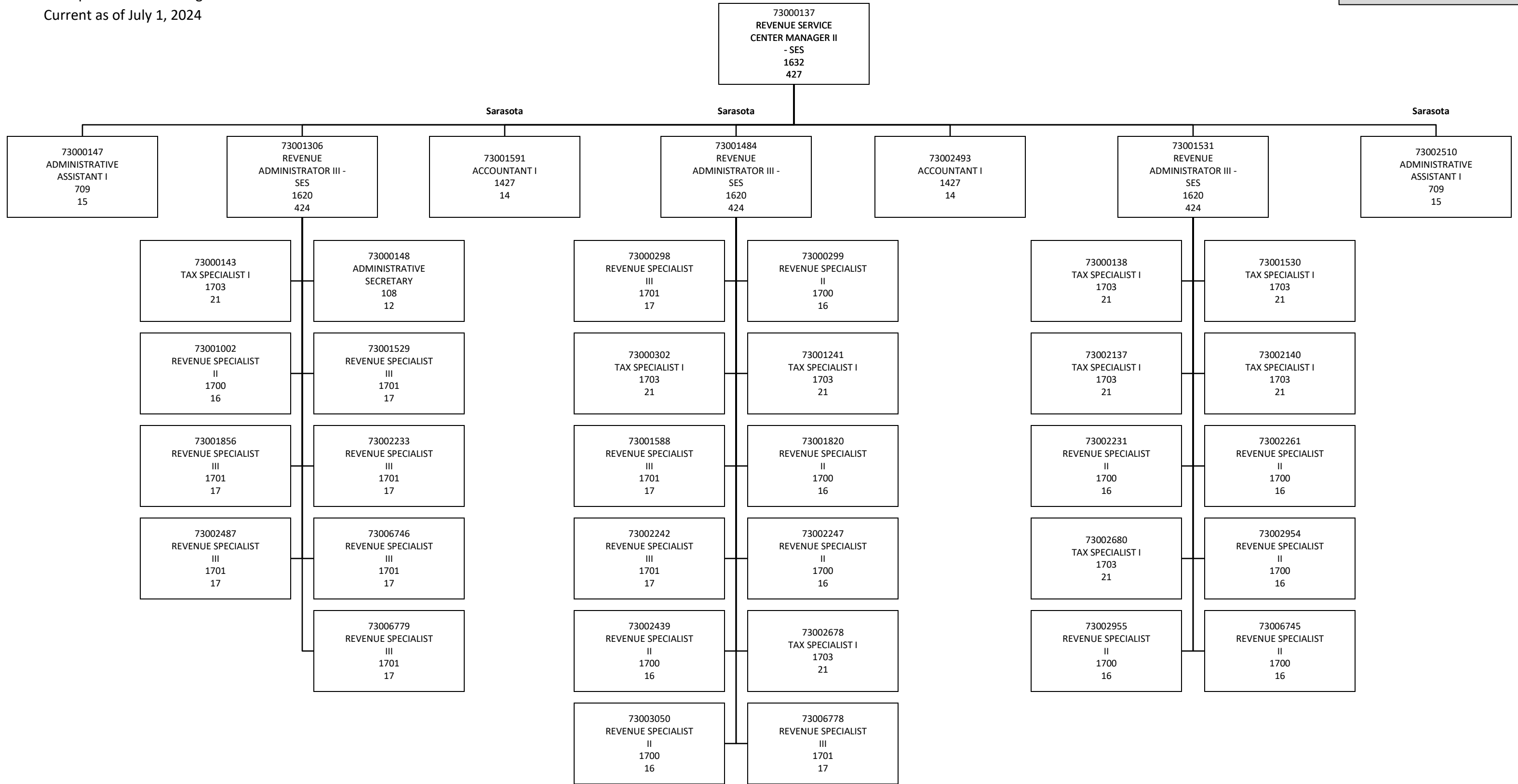


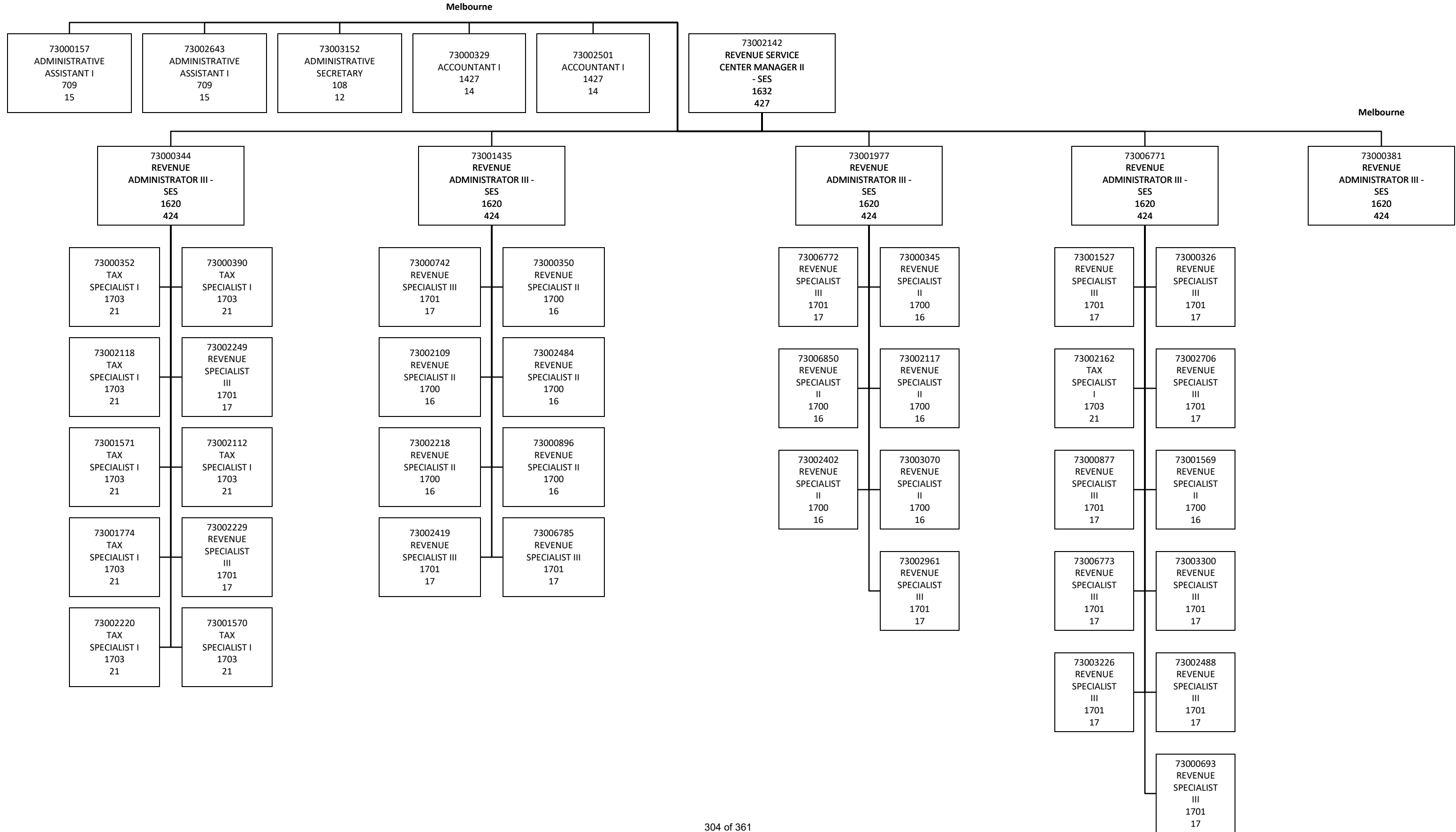
Position #
Class Title
Class Code
Pay Grade



Position #
Class Title
Class Code
Pay Grade

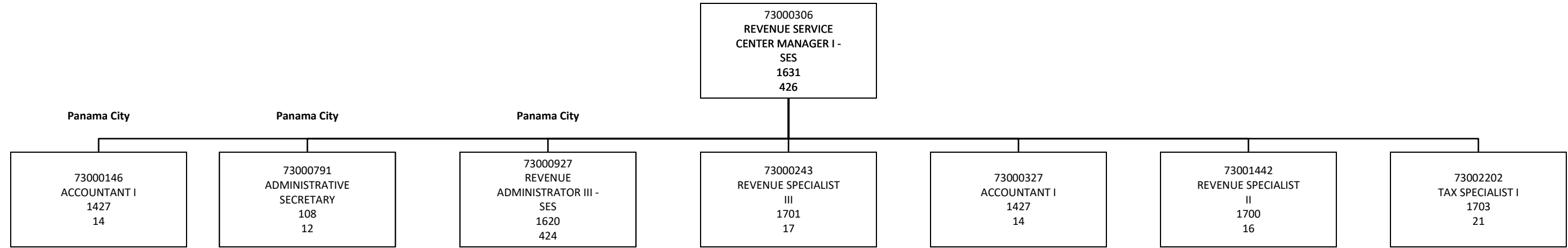




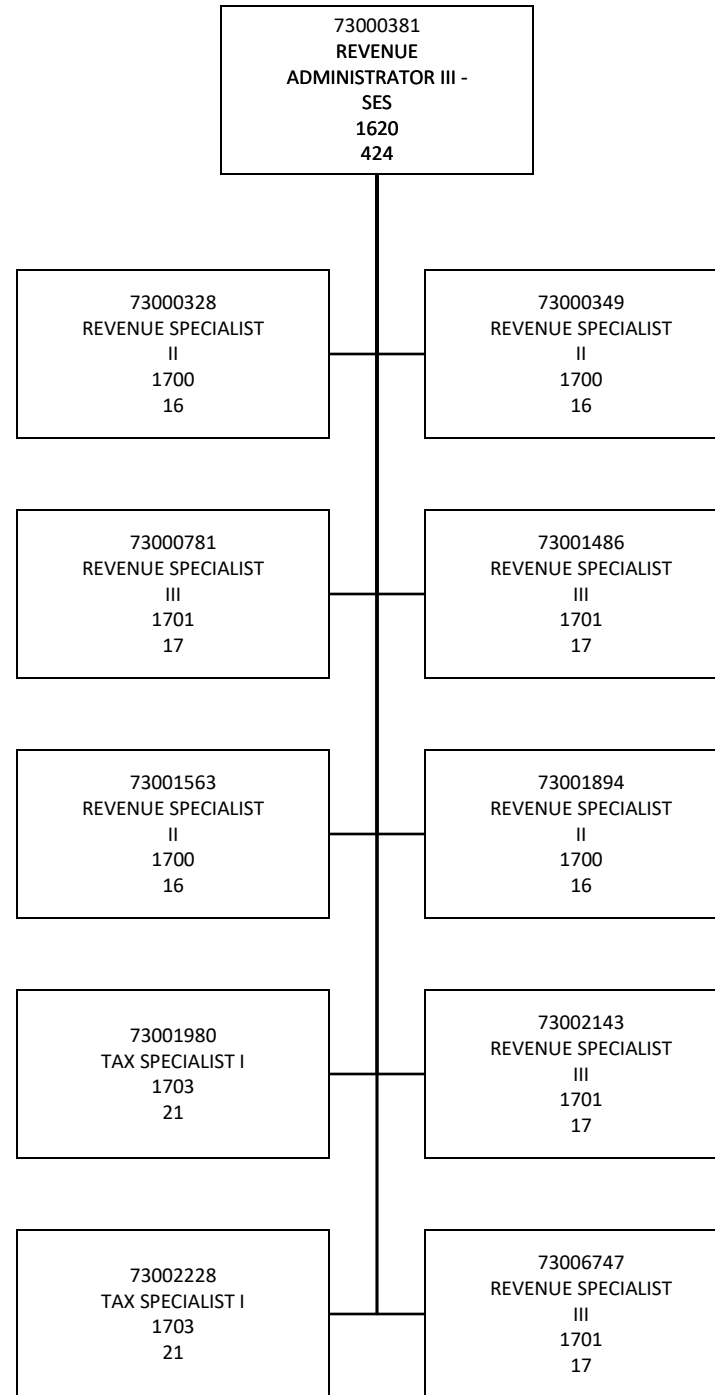




Position #
Class Title
Class Code
Pay Grade

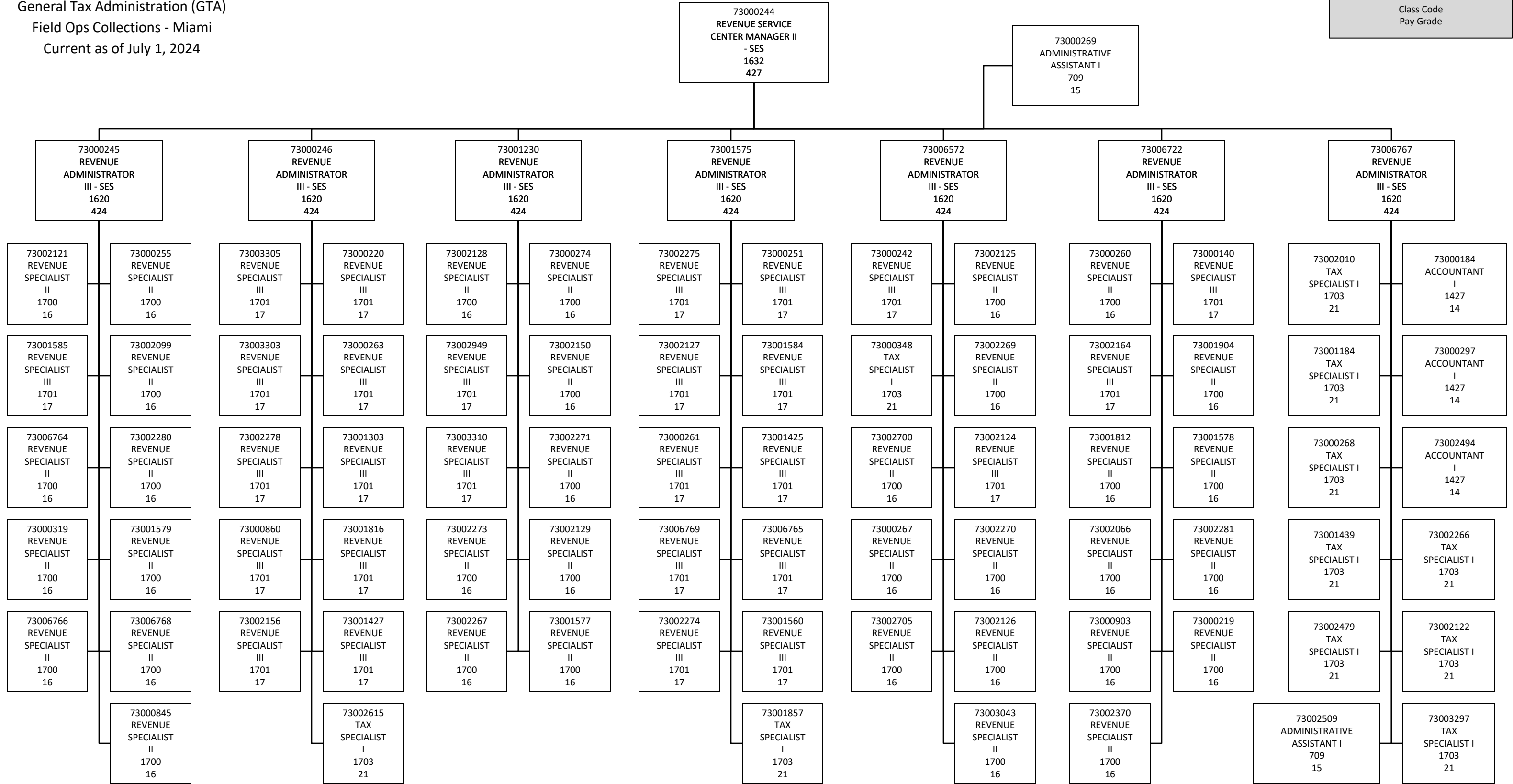


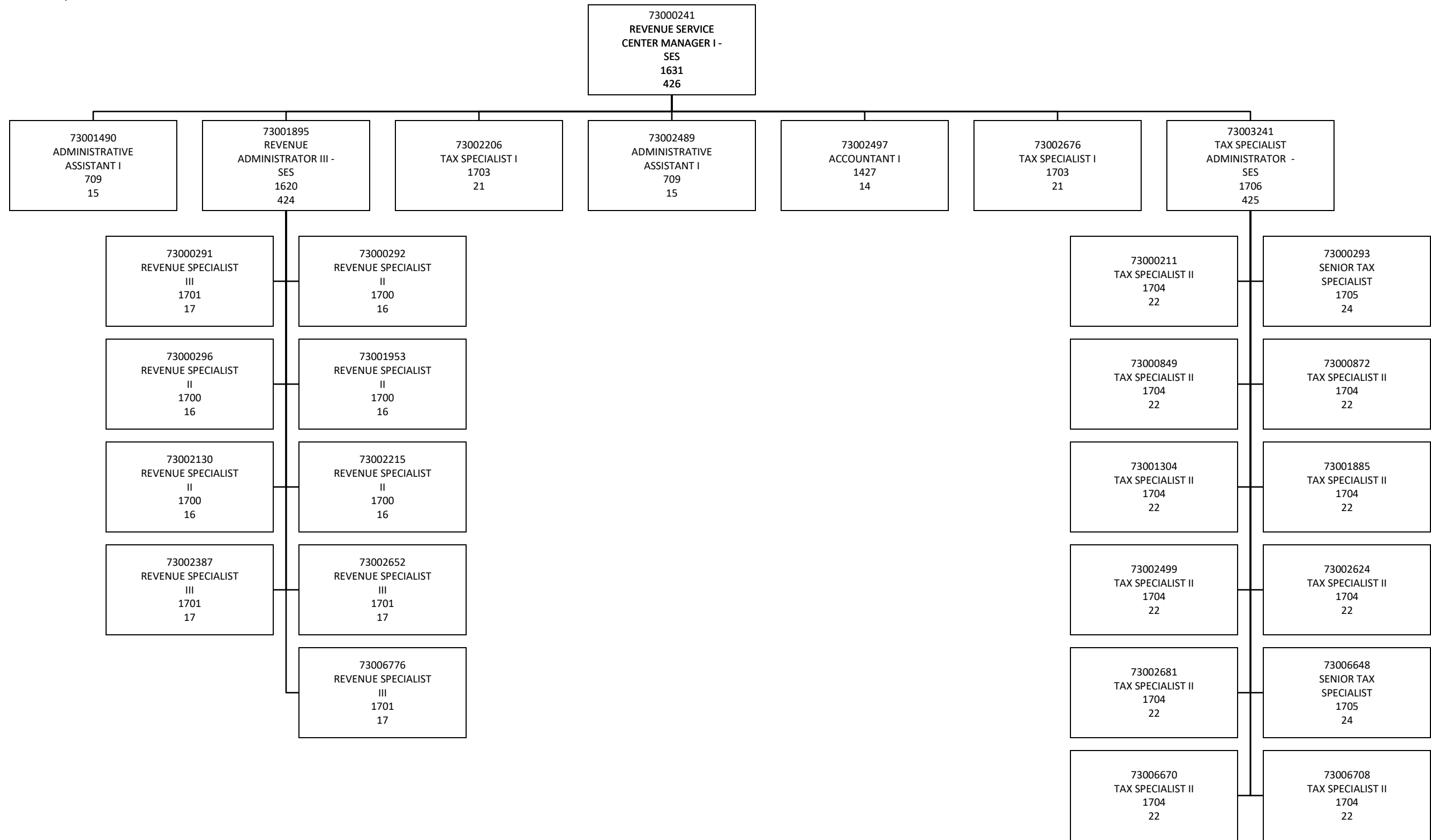
Position #
Class Title
Class Code
Pay Grade

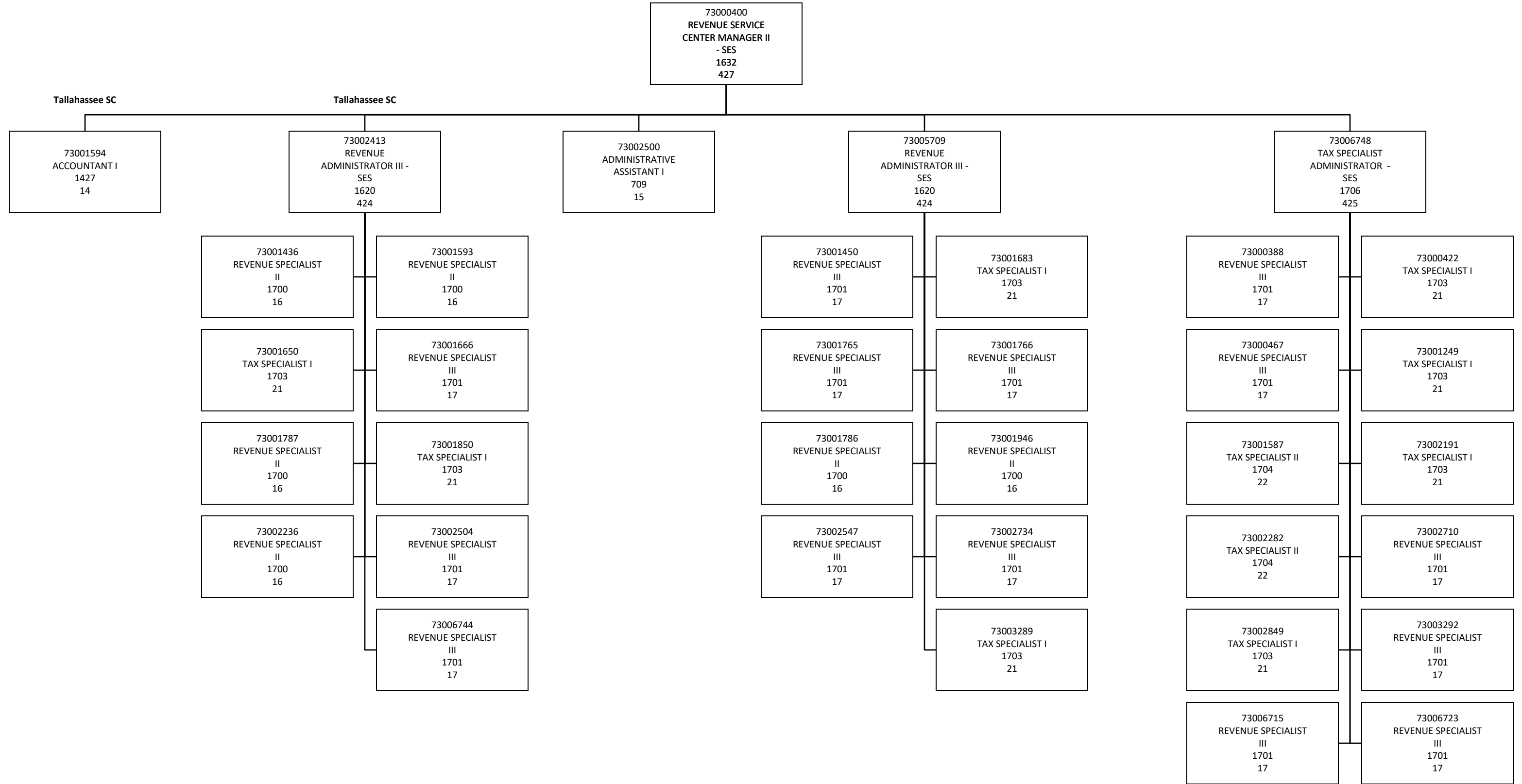


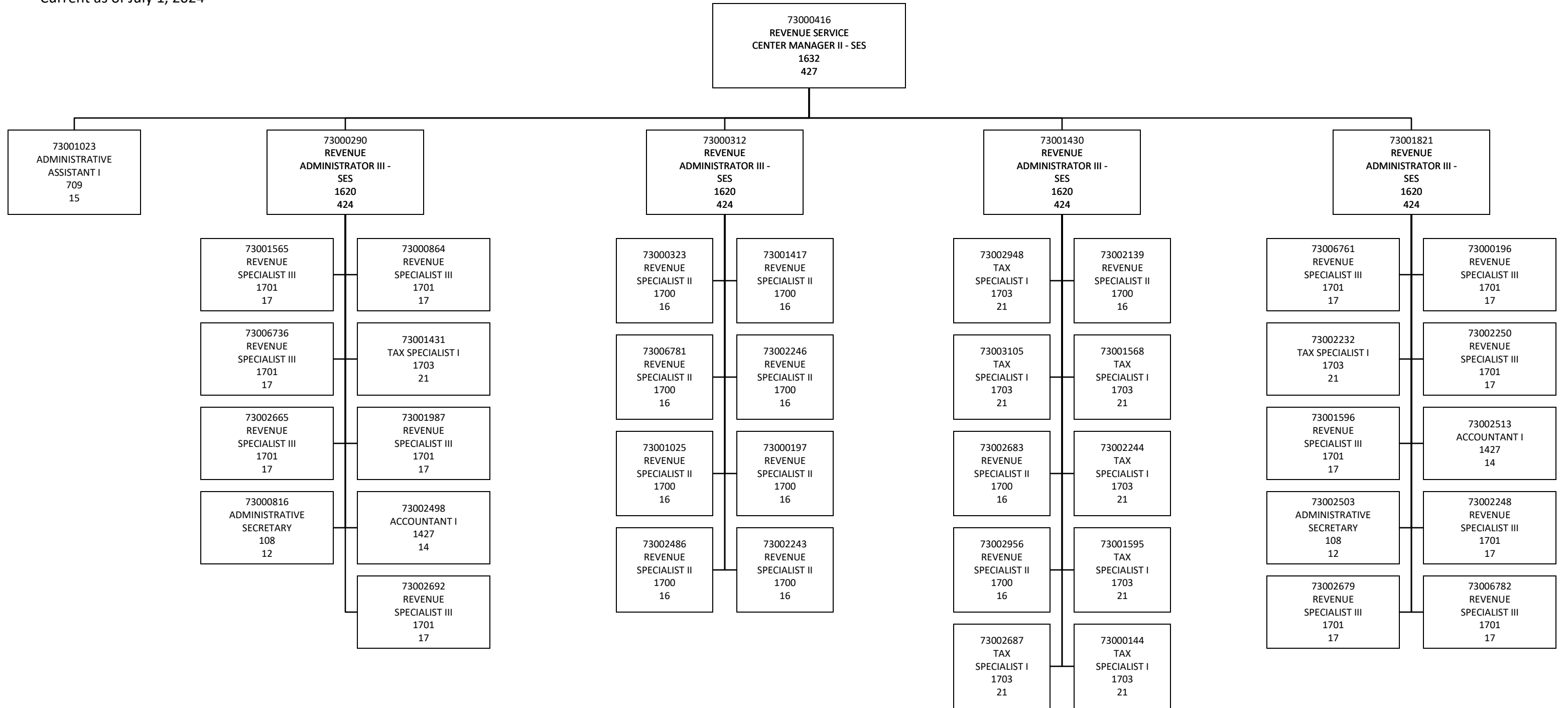
Florida Department of Revenue  
 General Tax Administration (GTA)  
 Field Ops Collections - Miami  
 Current as of July 1, 2024

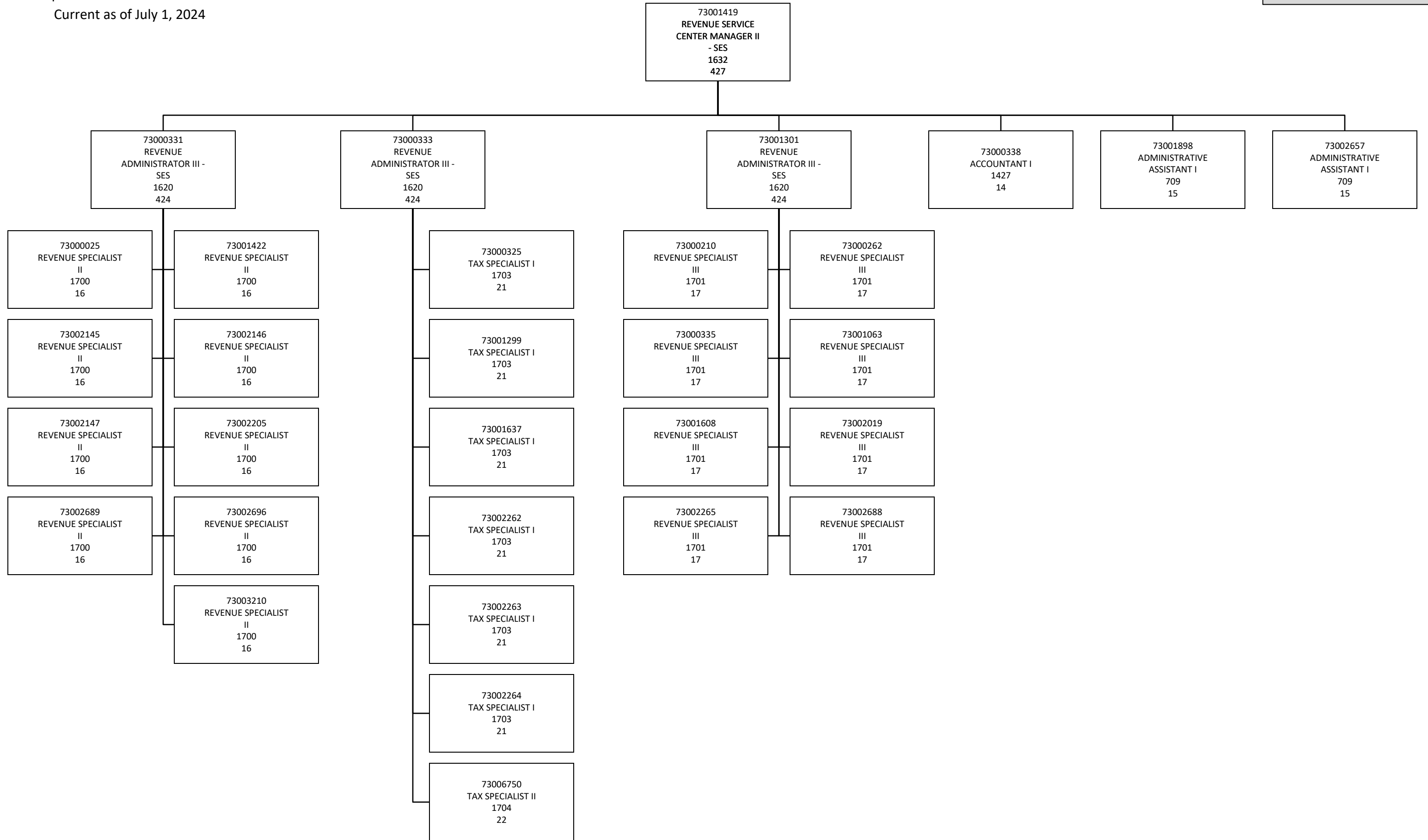
Position #  
 Class Title  
 Class Code  
 Pay Grade



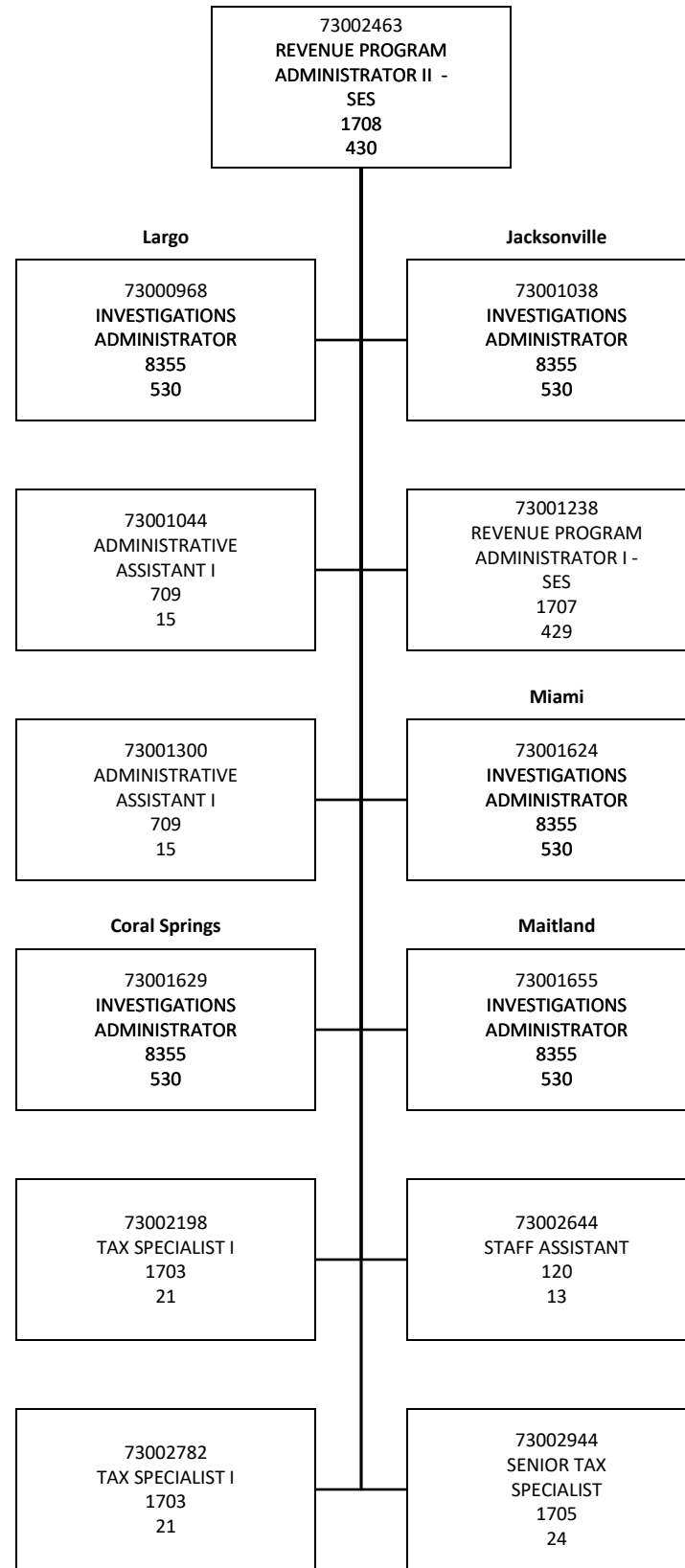






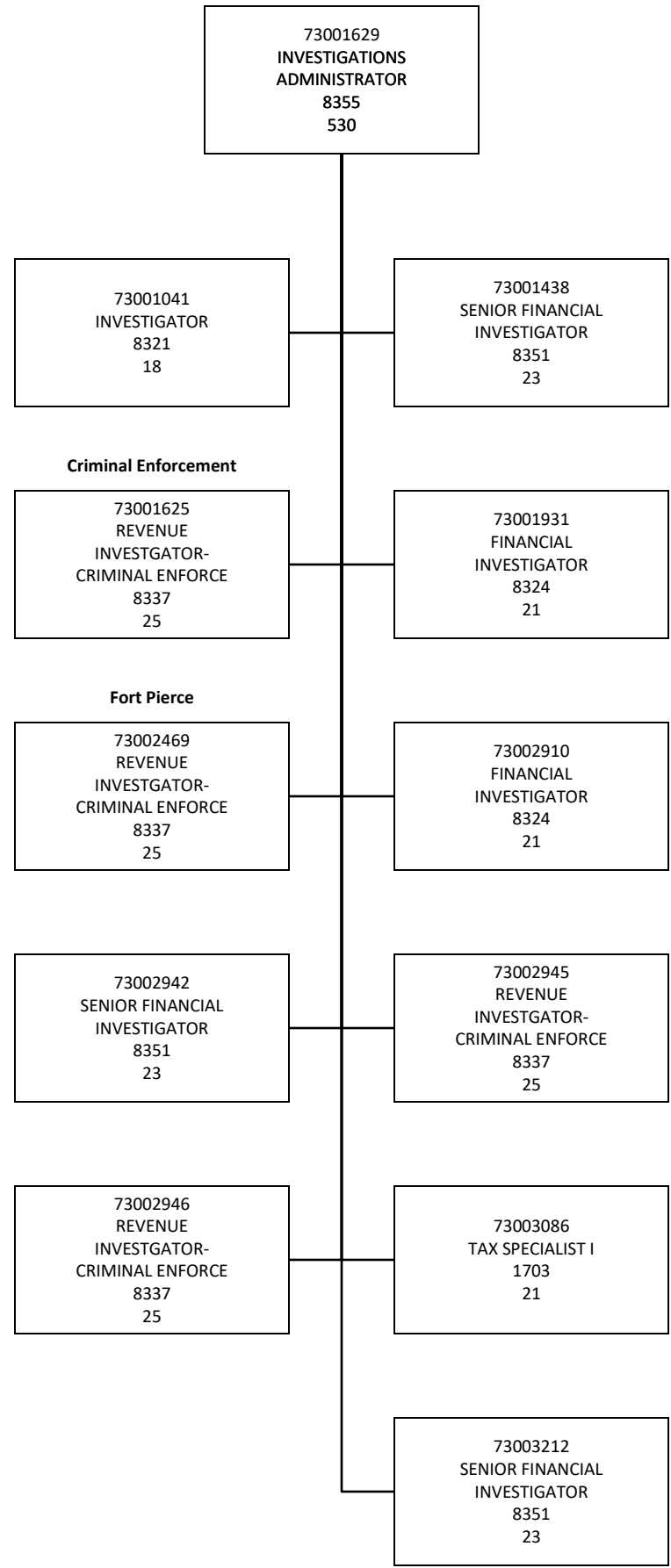


Position #
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Class Code
Pay Grade

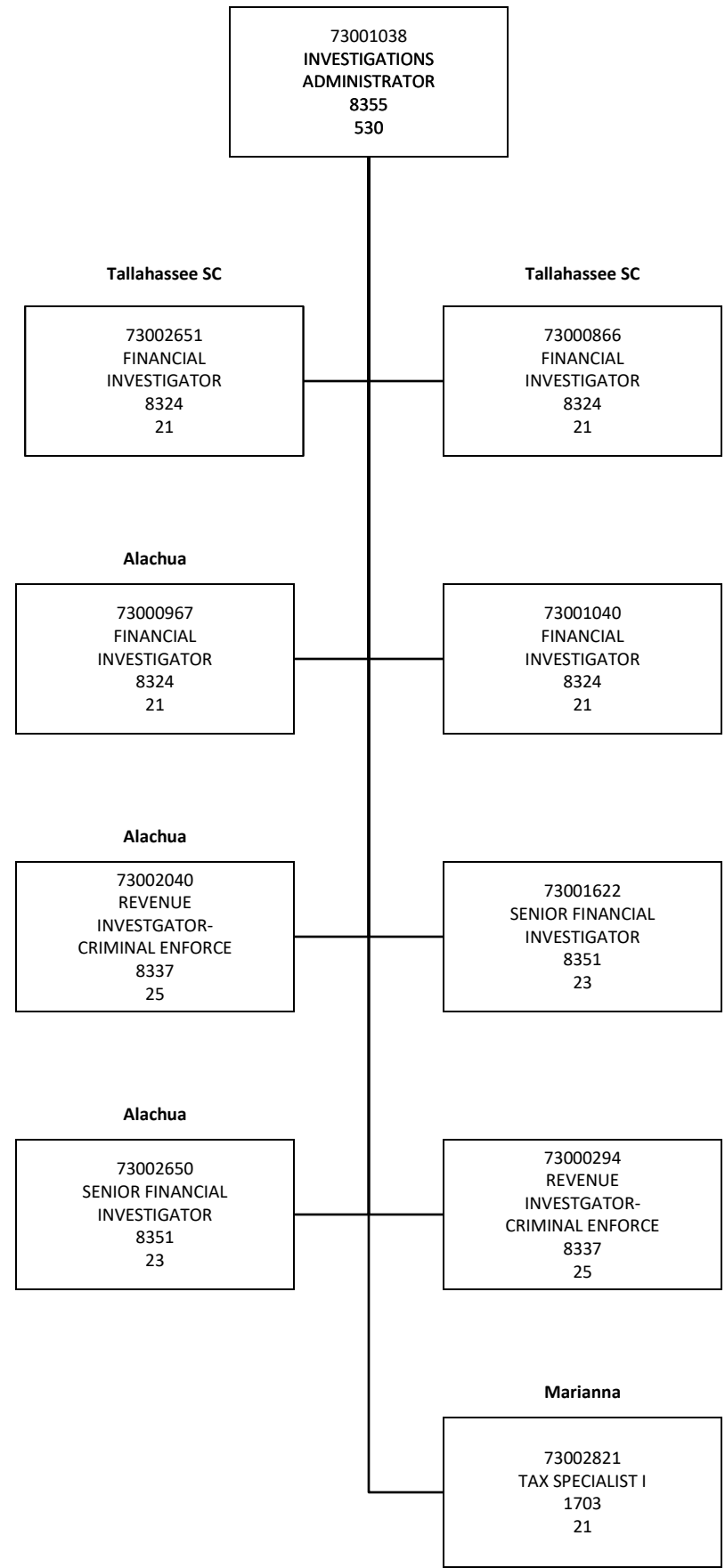


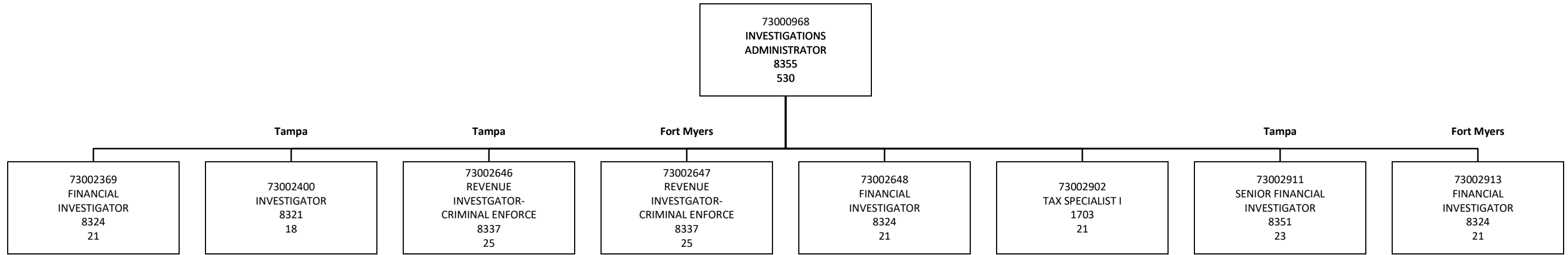


Position #
Class Title
Class Code
Pay Grade

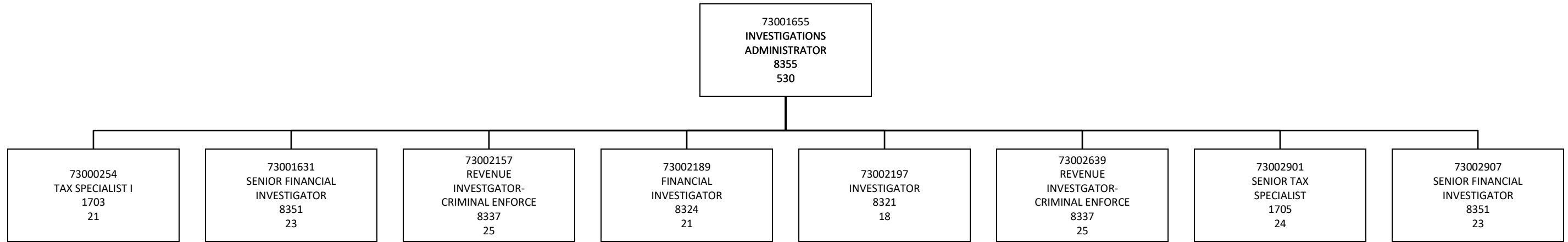


Position #
Class Title
Class Code
Pay Grade

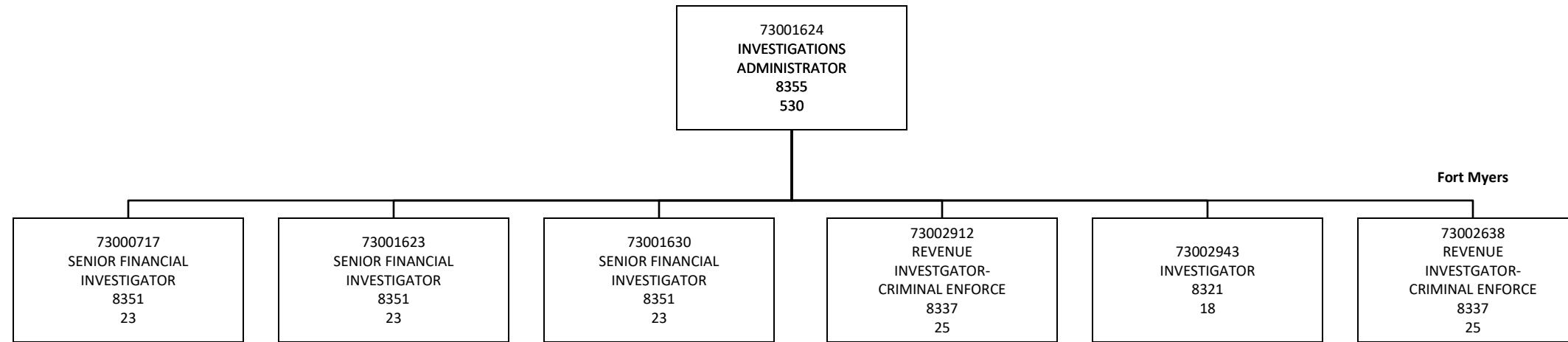




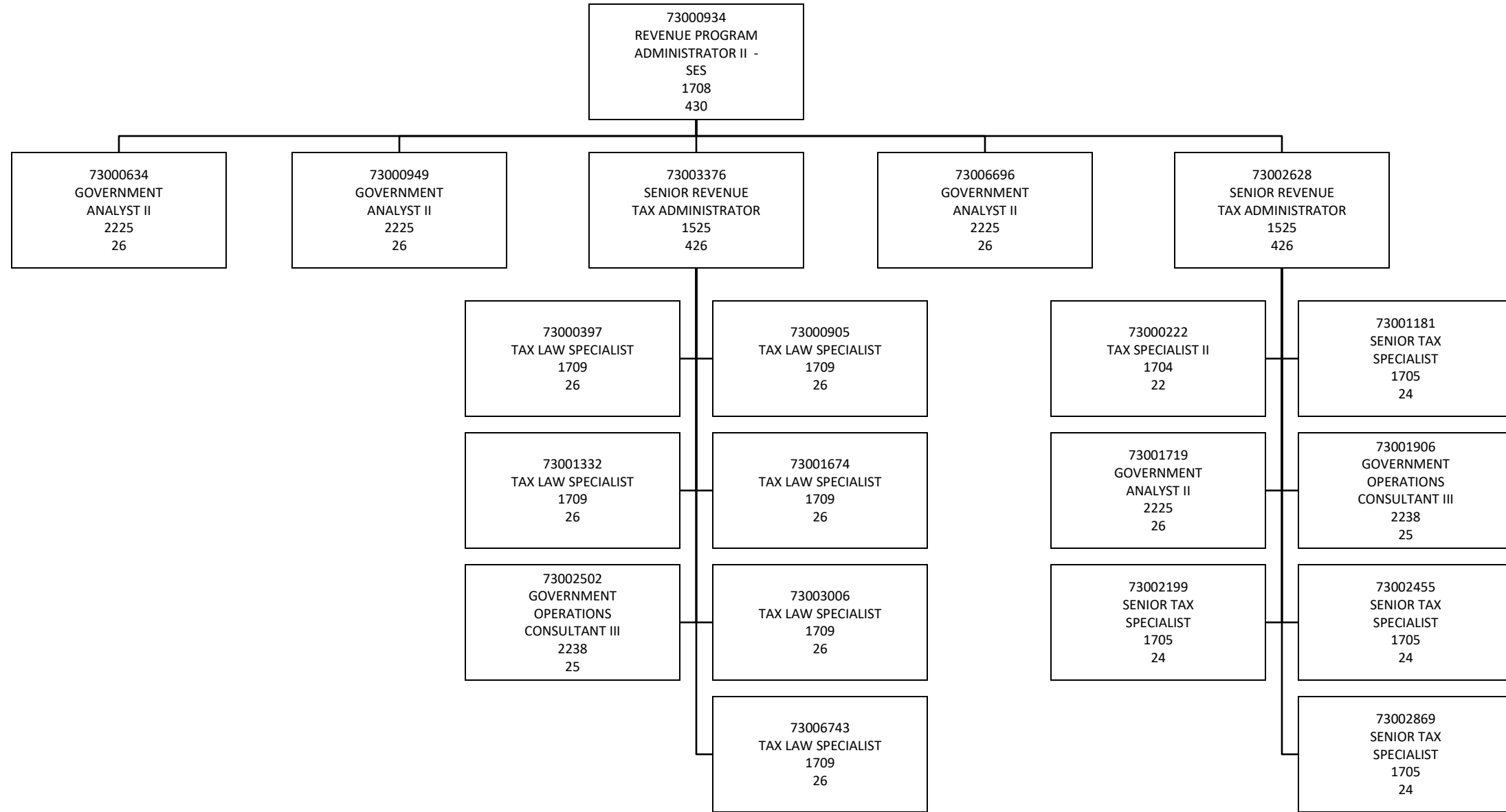
Position #
Class Title
Class Code
Pay Grade



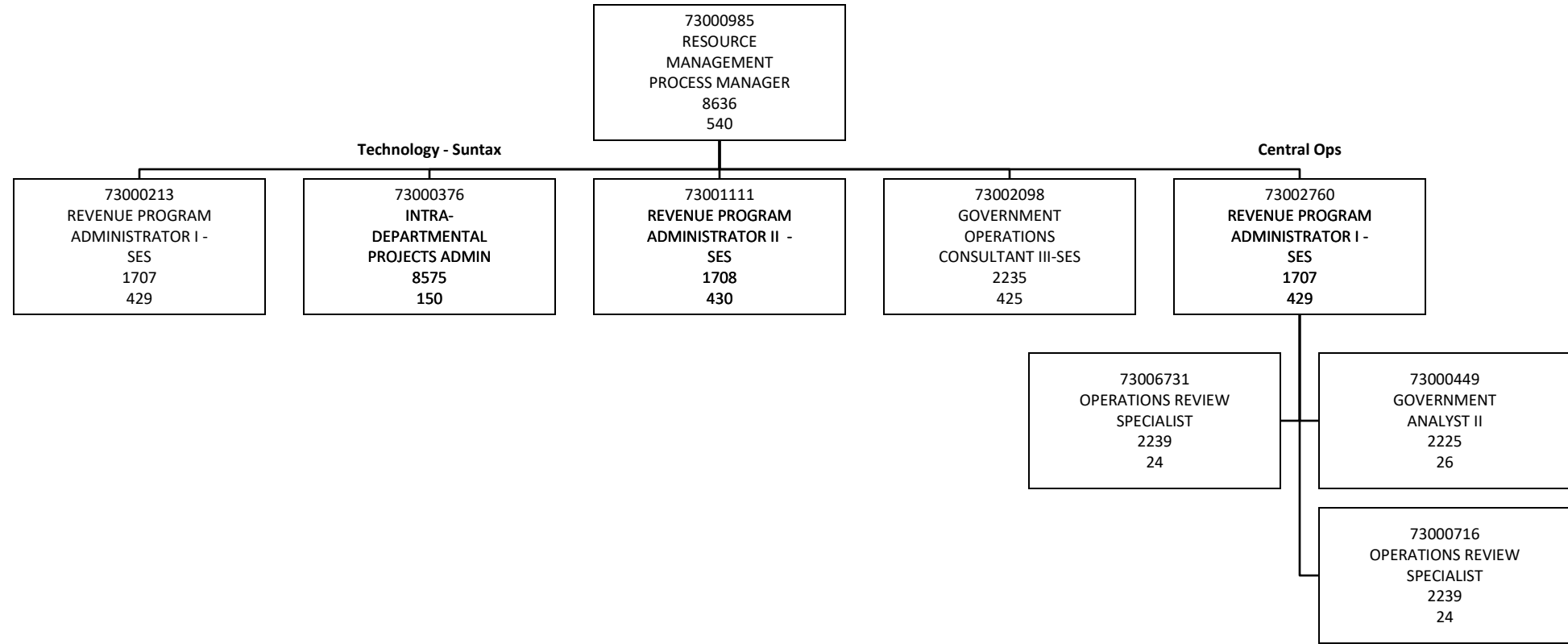
Position #
Class Title
Class Code
Pay Grade



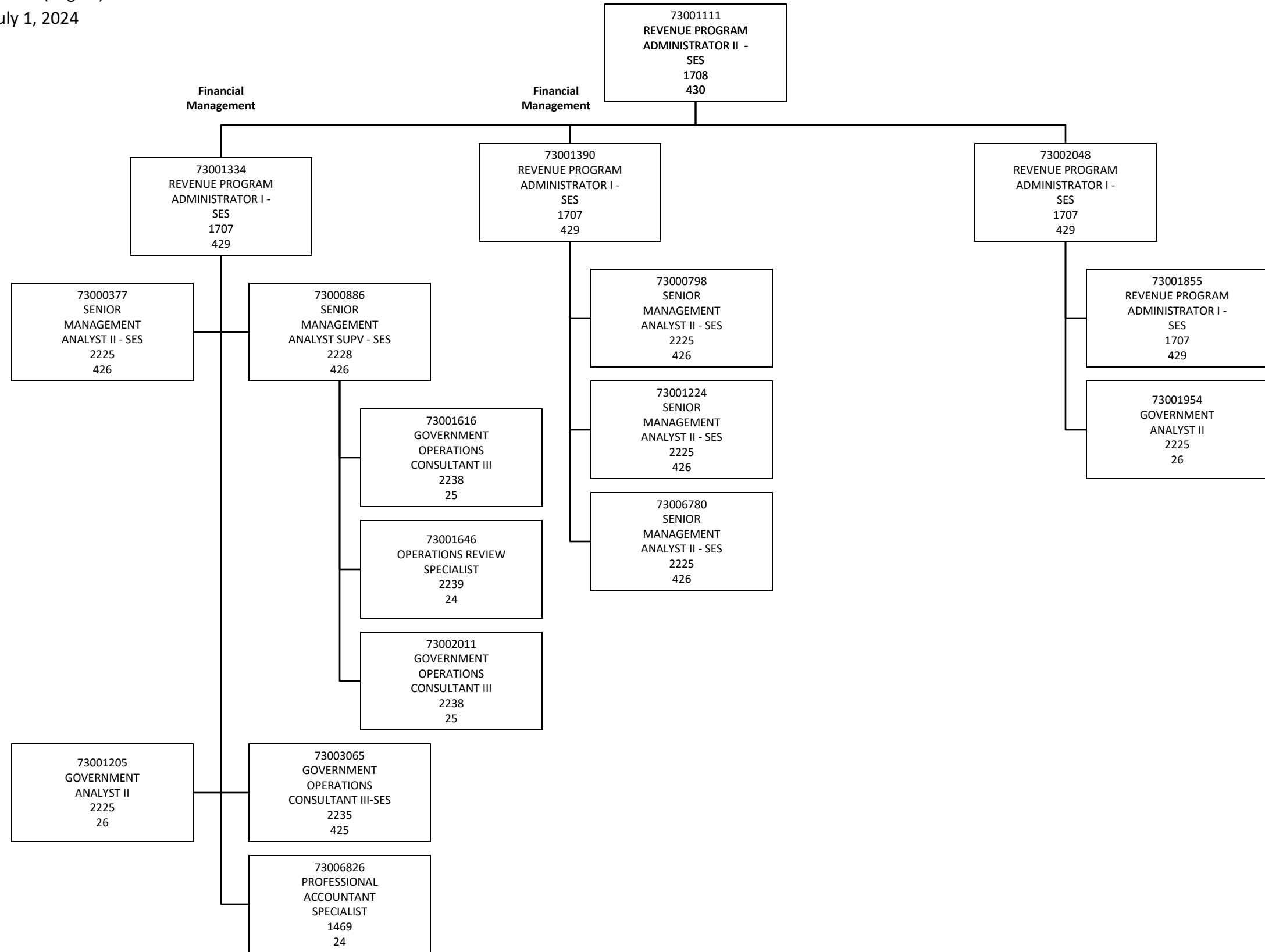
Position #
Class Title
Class Code
Pay Grade



Position #
Class Title
Class Code
Pay Grade

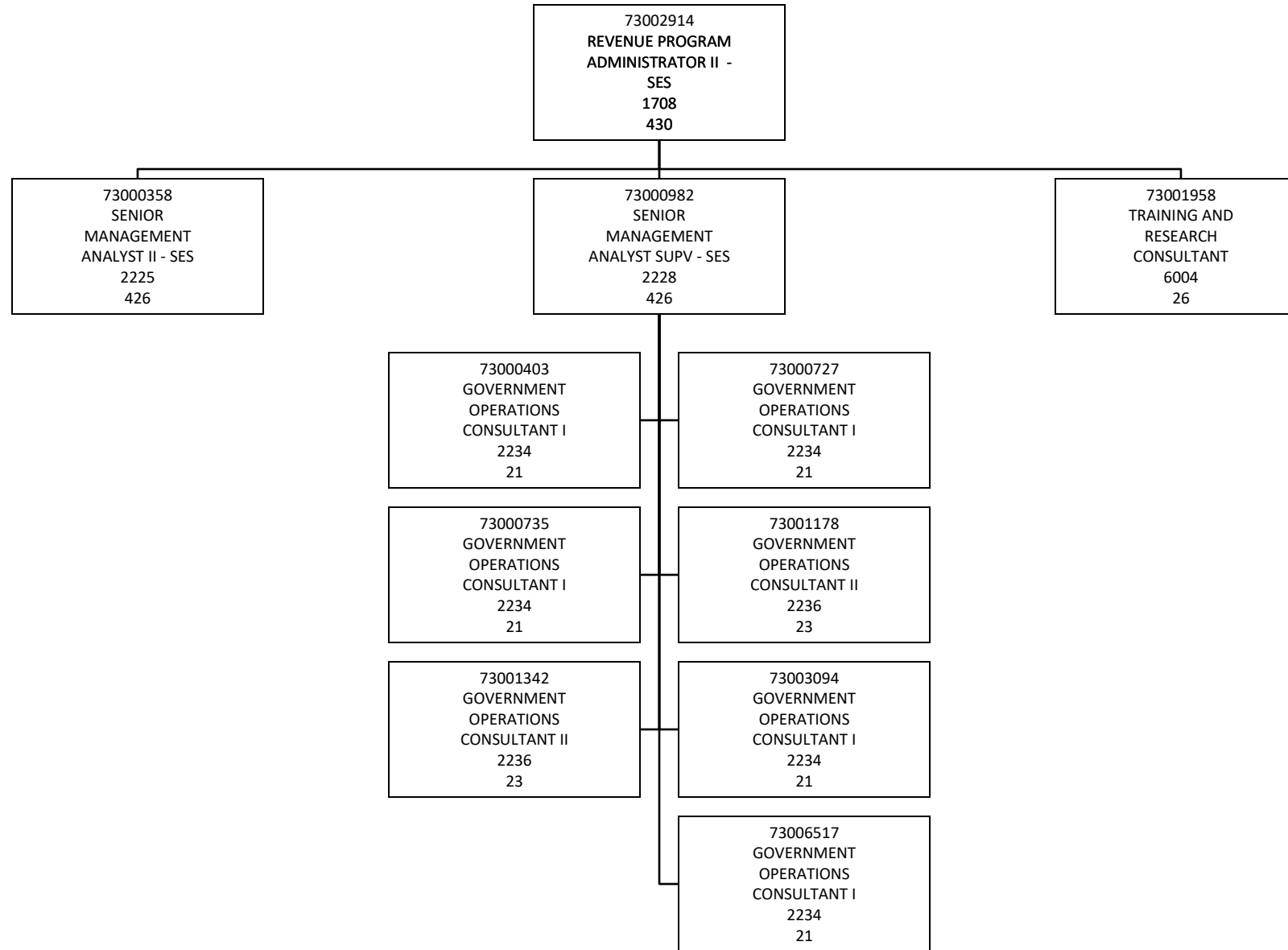


Position #
Class Title
Class Code
Pay Grade

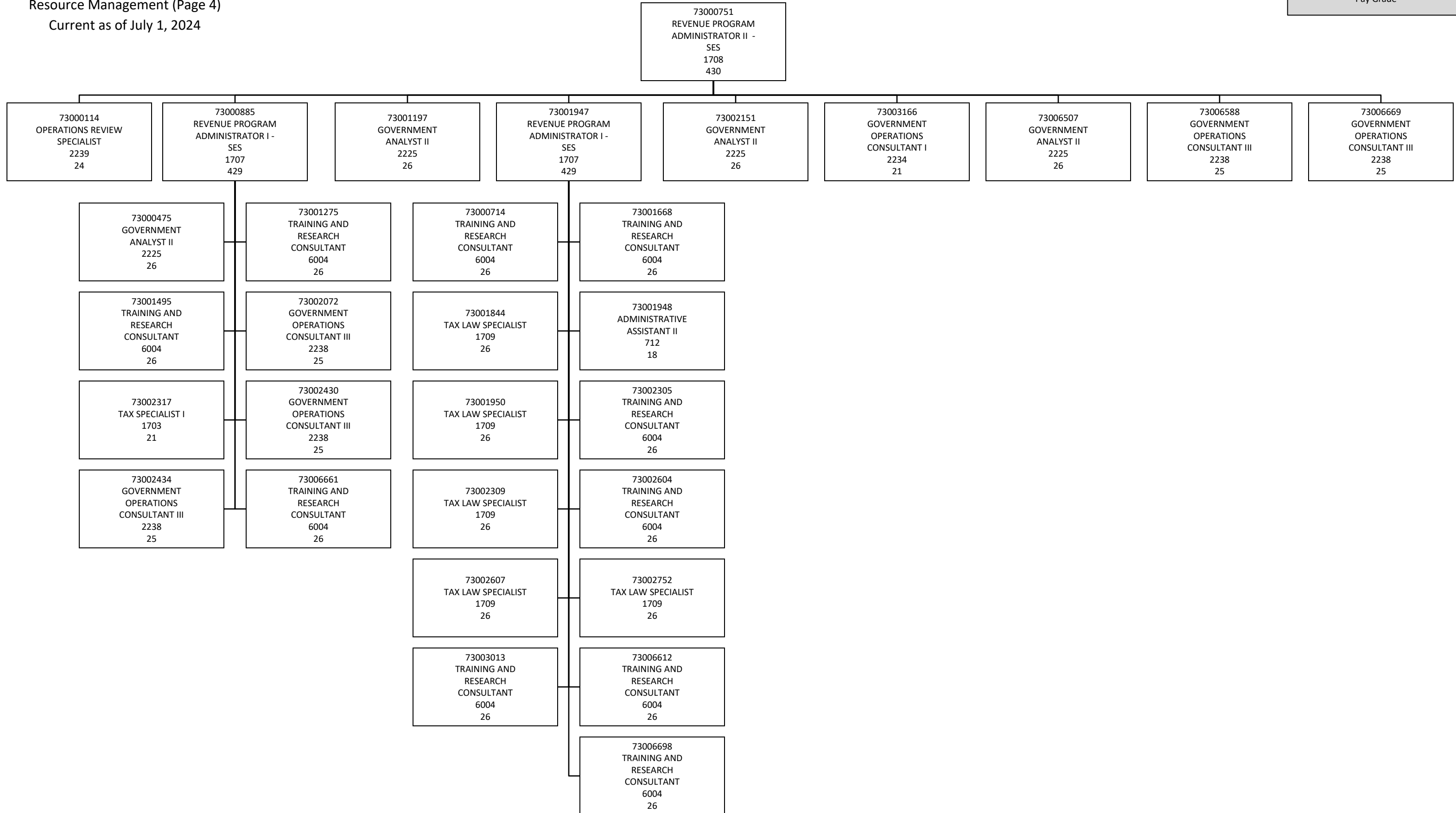


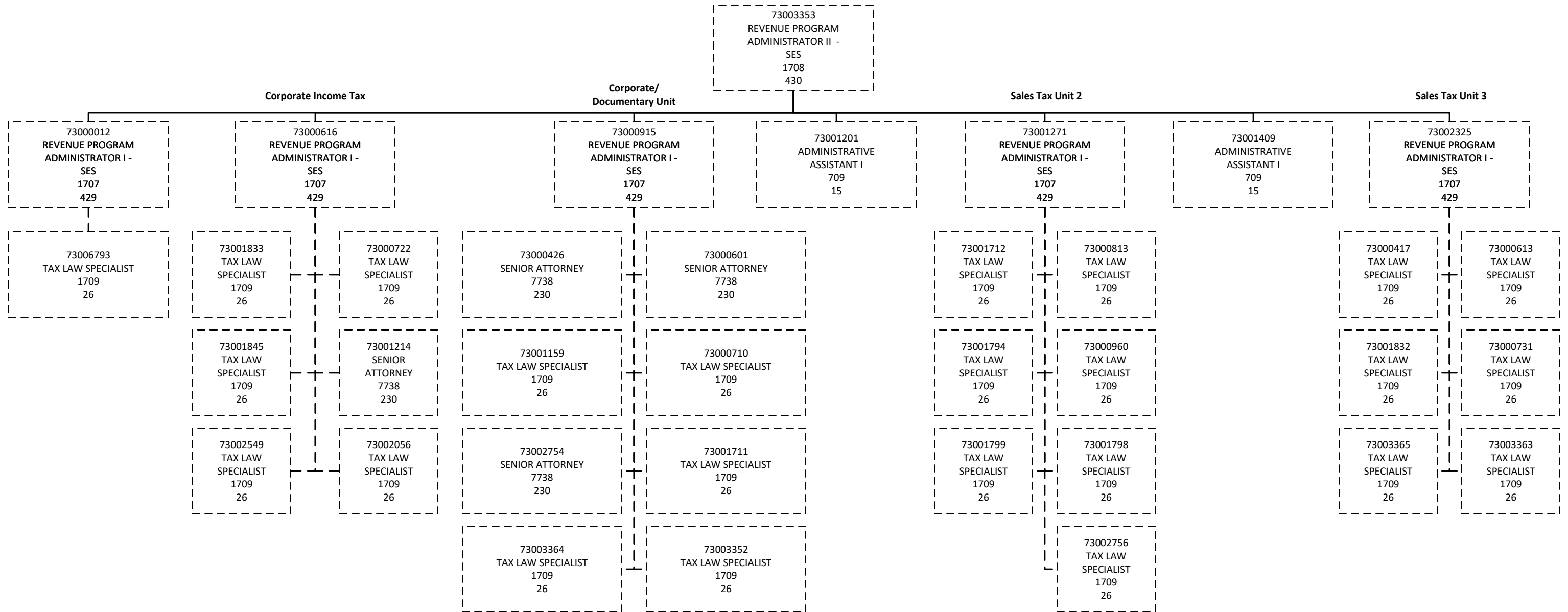


Position #
Class Title
Class Code
Pay Grade



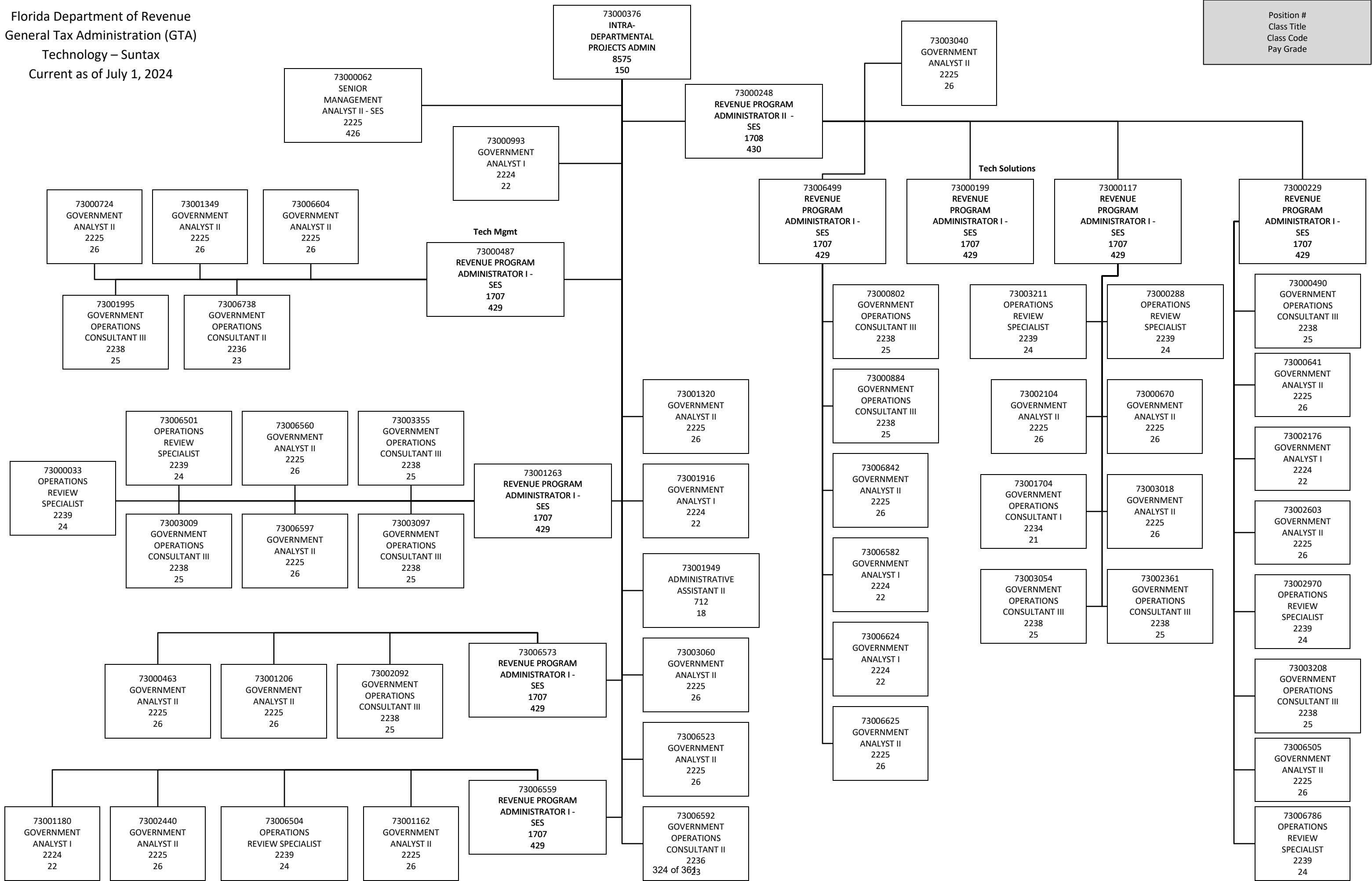
Position #
Class Title
Class Code
Pay Grade

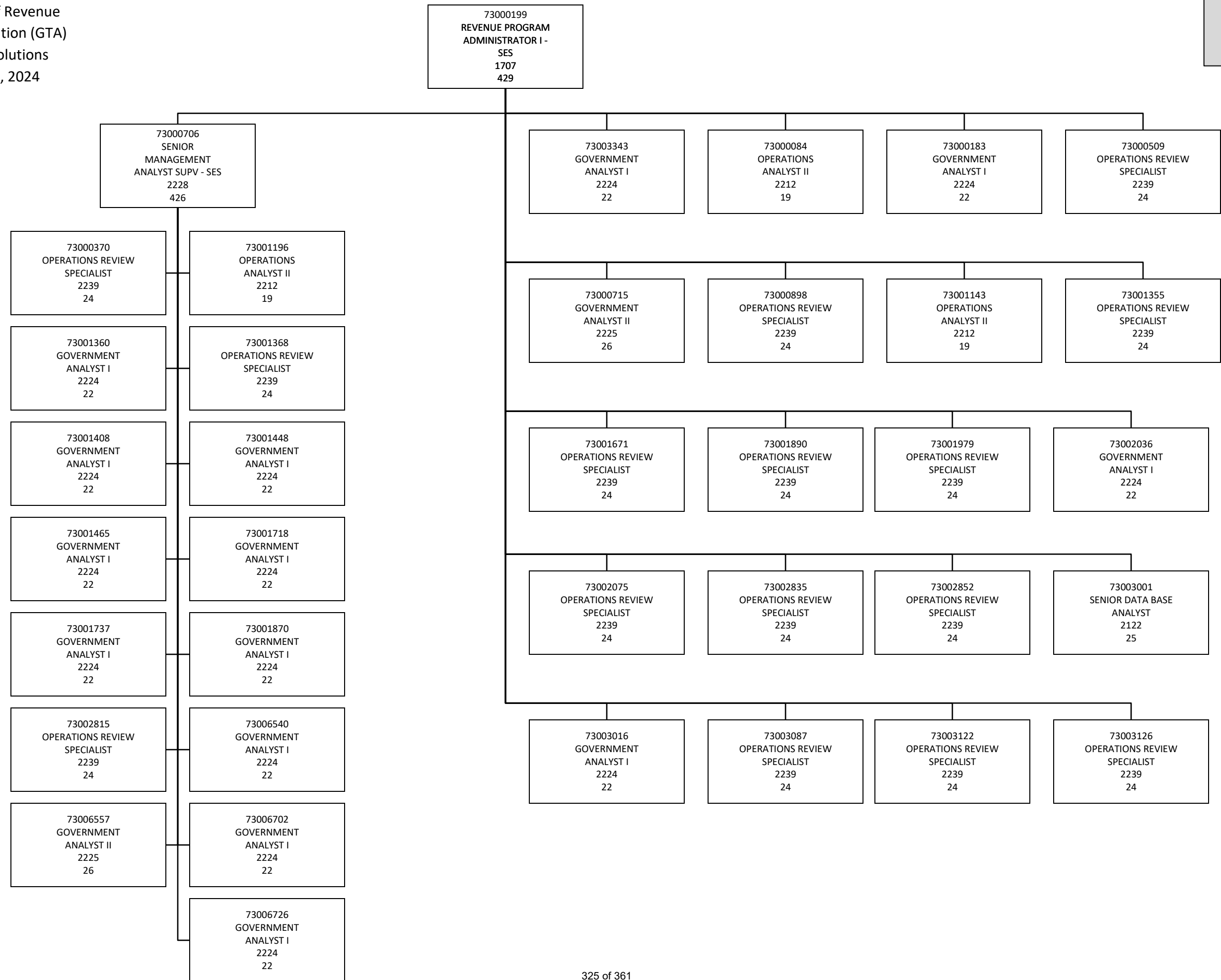




Florida Department of Revenue  
 General Tax Administration (GTA)  
 Technology – Suntax  
 Current as of July 1, 2024

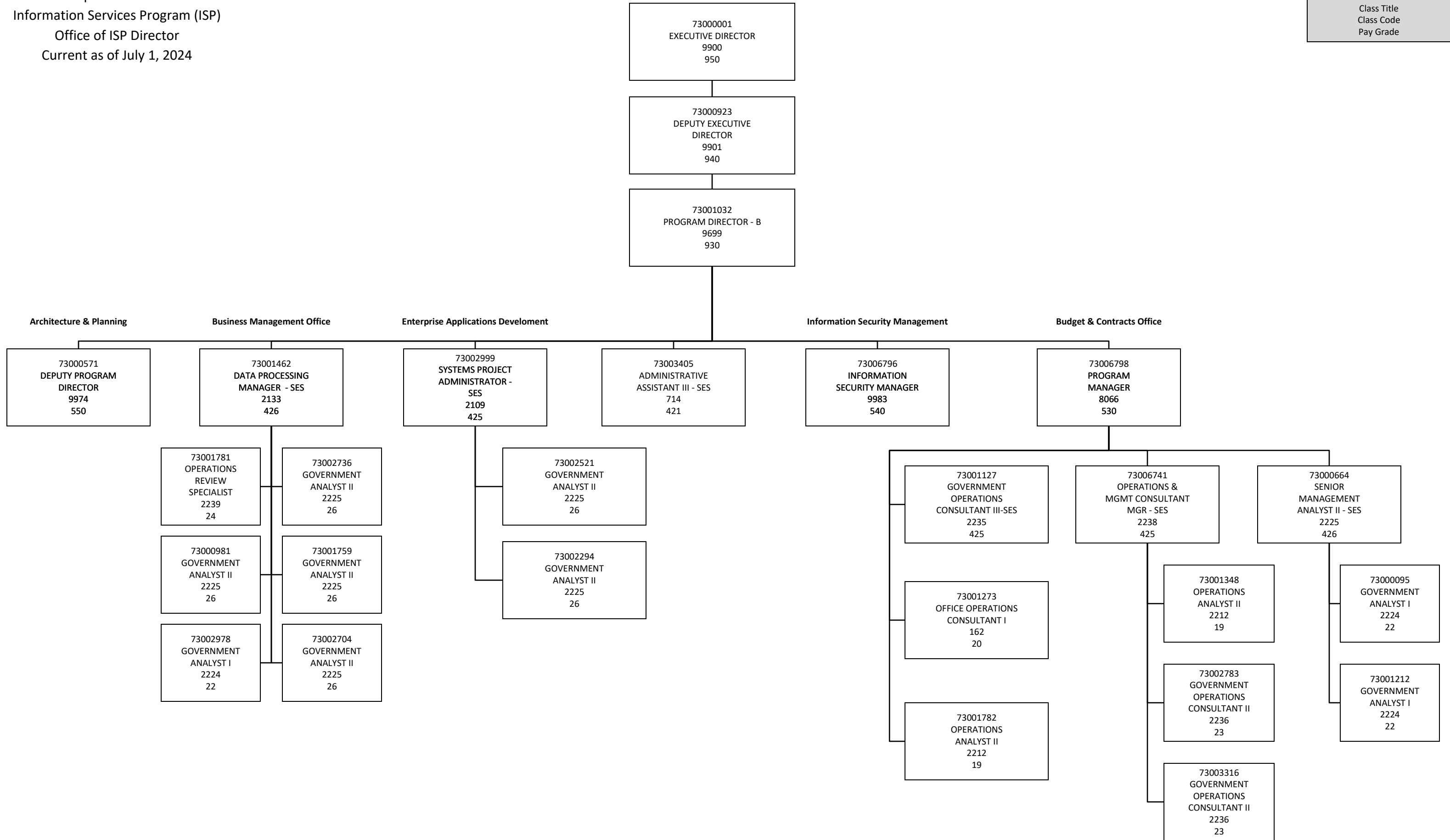
Position #
Class Title
Class Code
Pay Grade

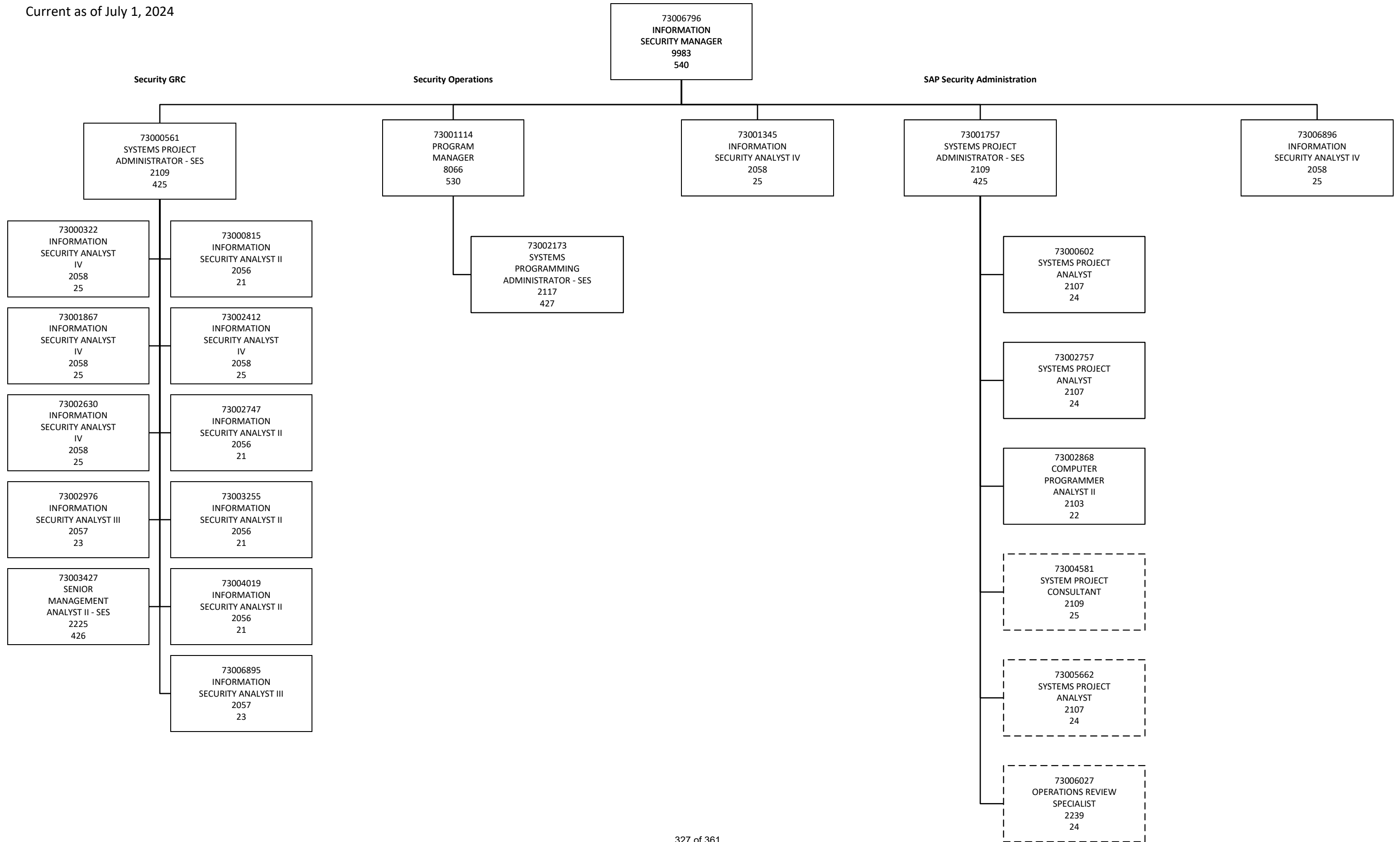




Florida Department of Revenue  
 Information Services Program (ISP)  
 Office of ISP Director  
 Current as of July 1, 2024

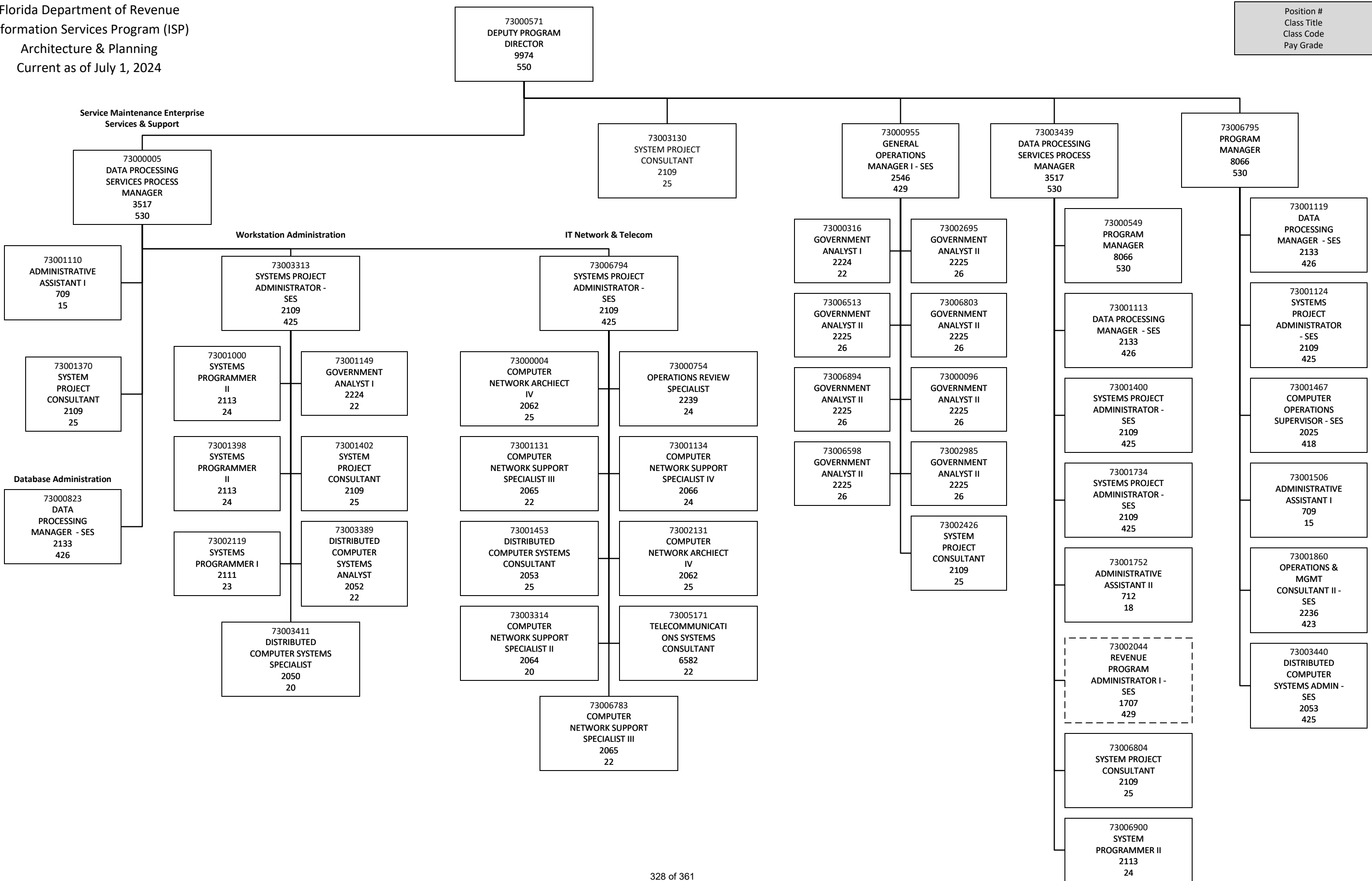
Position #
Class Title
Class Code
Pay Grade



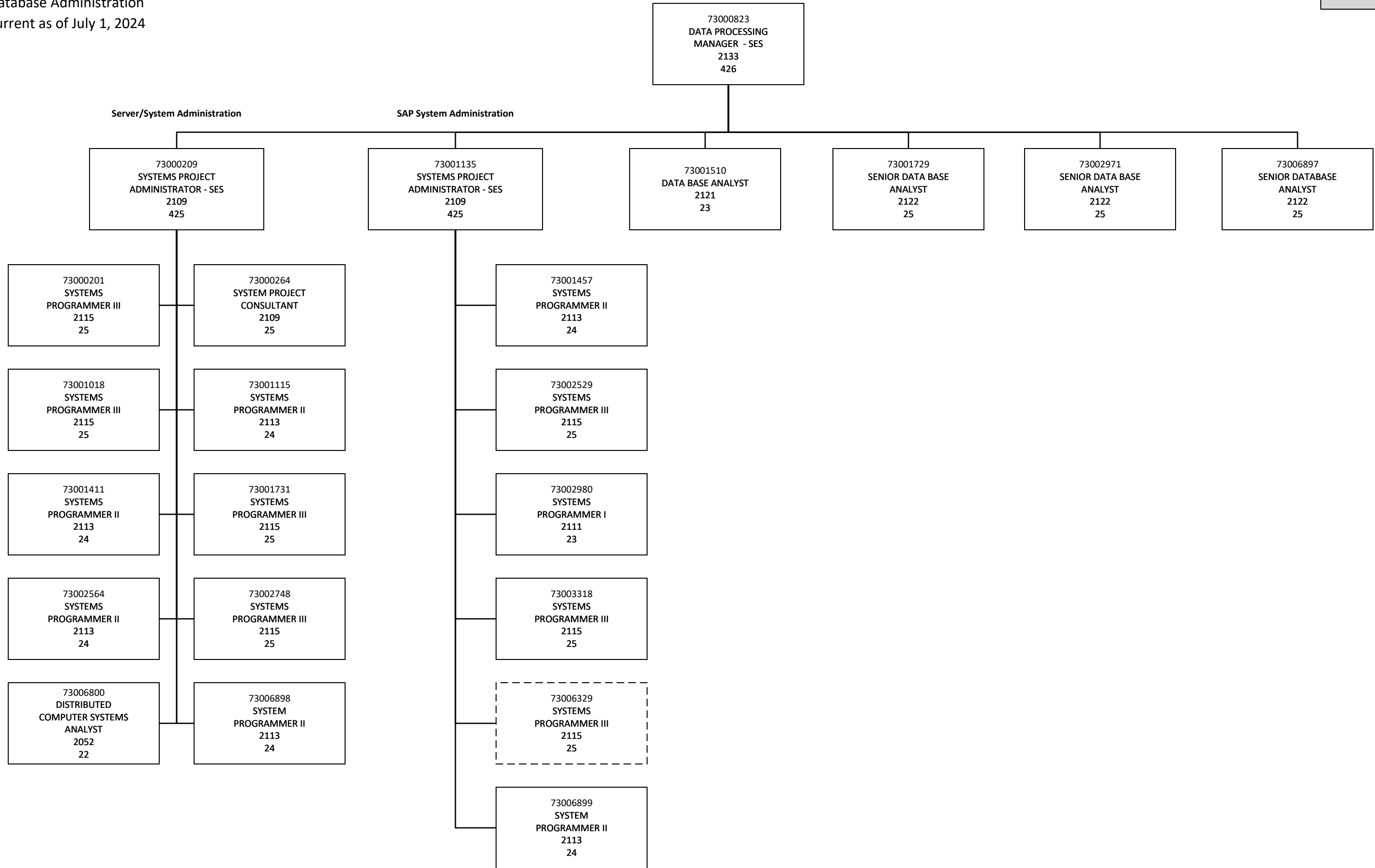


Florida Department of Revenue  
 Information Services Program (ISP)  
 Architecture & Planning  
 Current as of July 1, 2024

Position #
Class Title
Class Code
Pay Grade

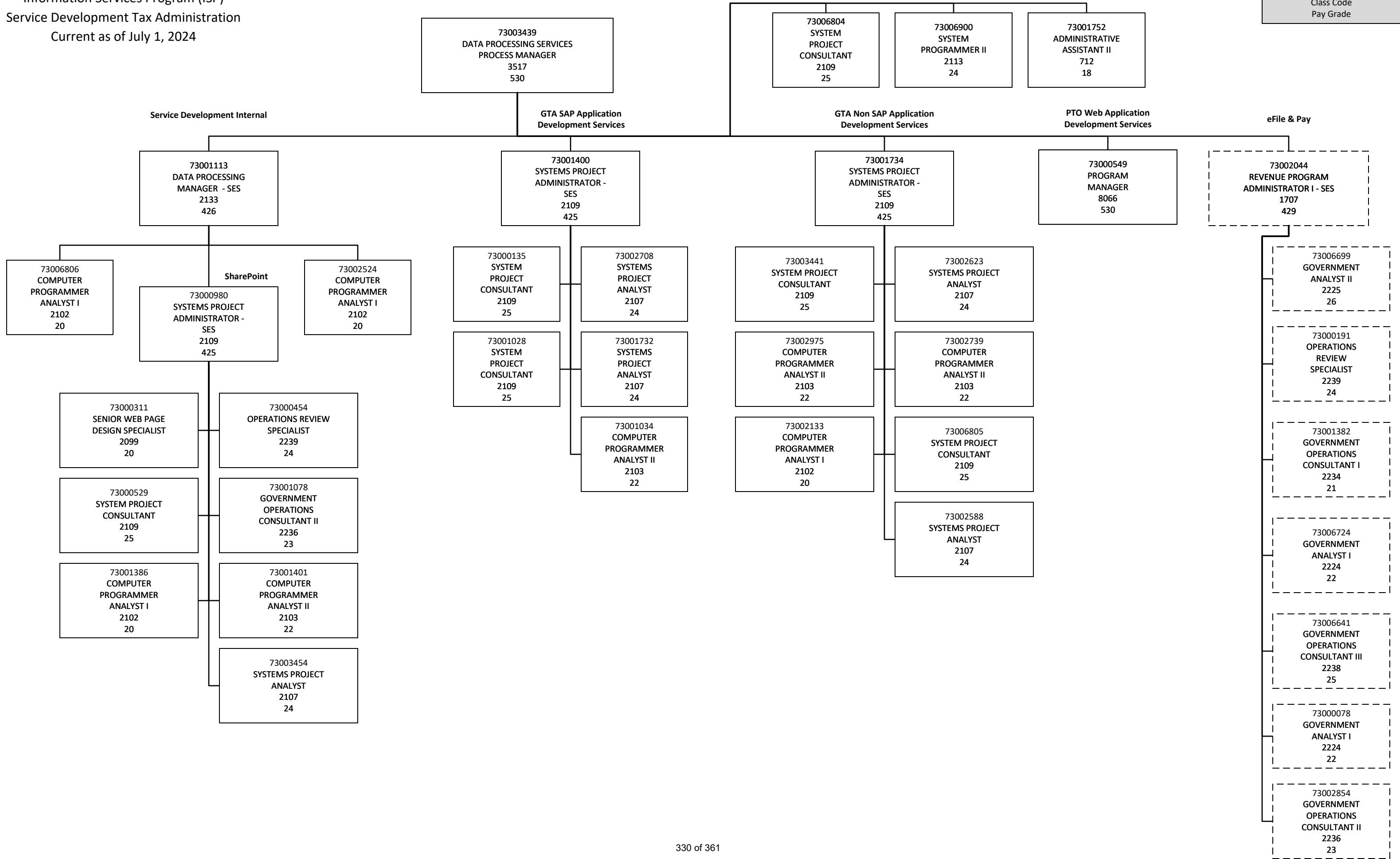


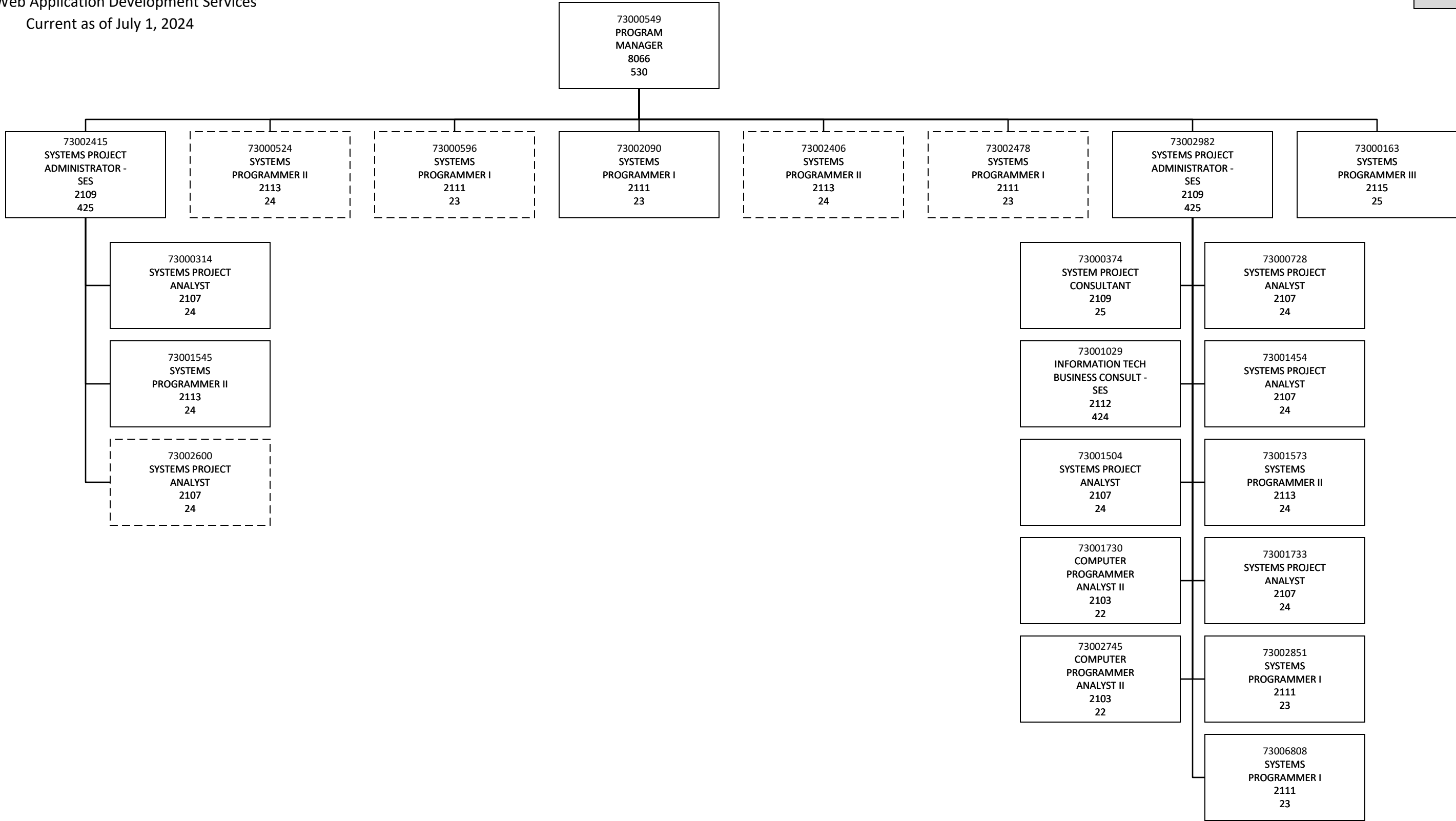




Florida Department of Revenue  
 Information Services Program (ISP)  
 Service Development Tax Administration  
 Current as of July 1, 2024

Position #  
 Class Title  
 Class Code  
 Pay Grade





73006795  
 PROGRAM MANAGER  
 8066  
 530

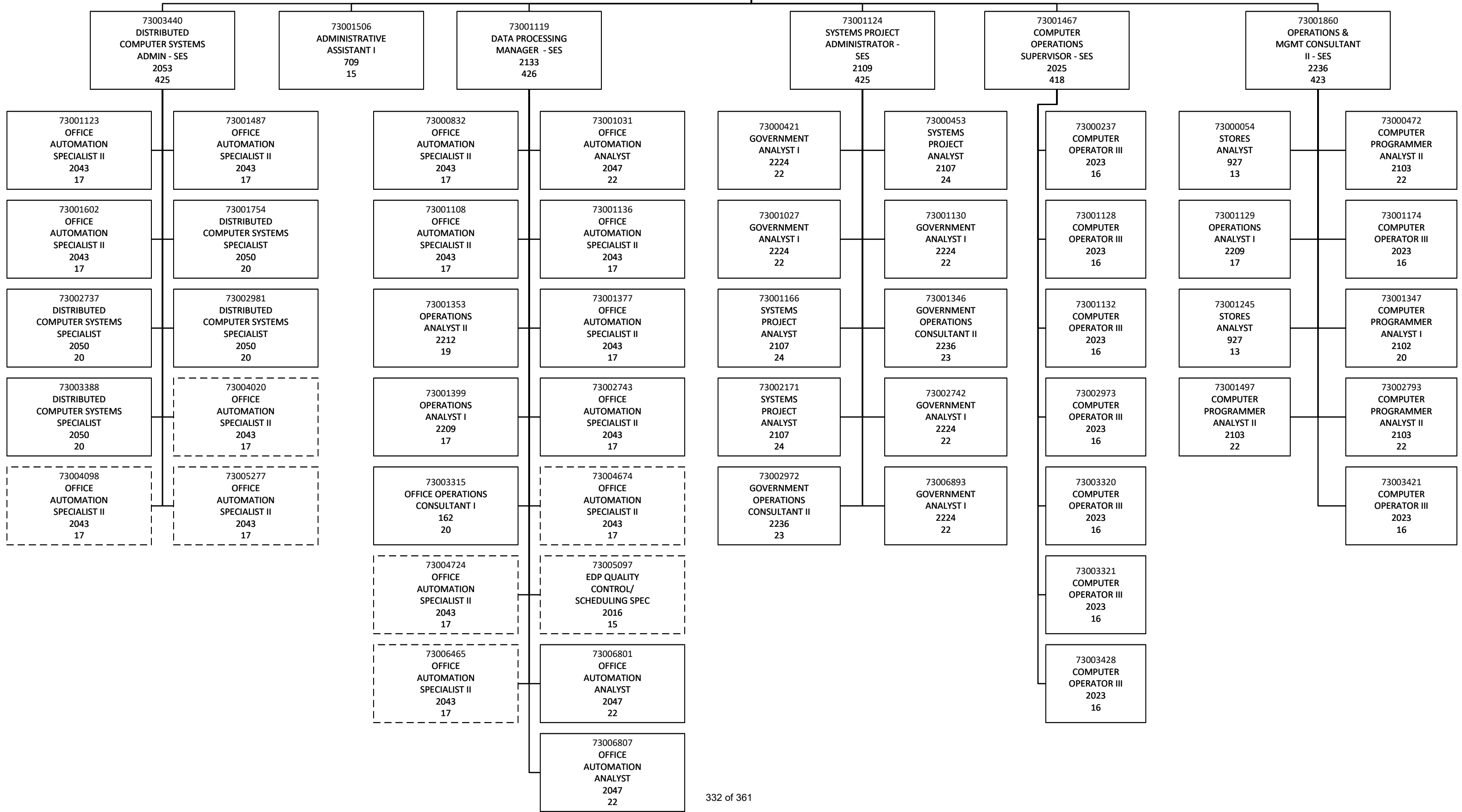
Service Desk

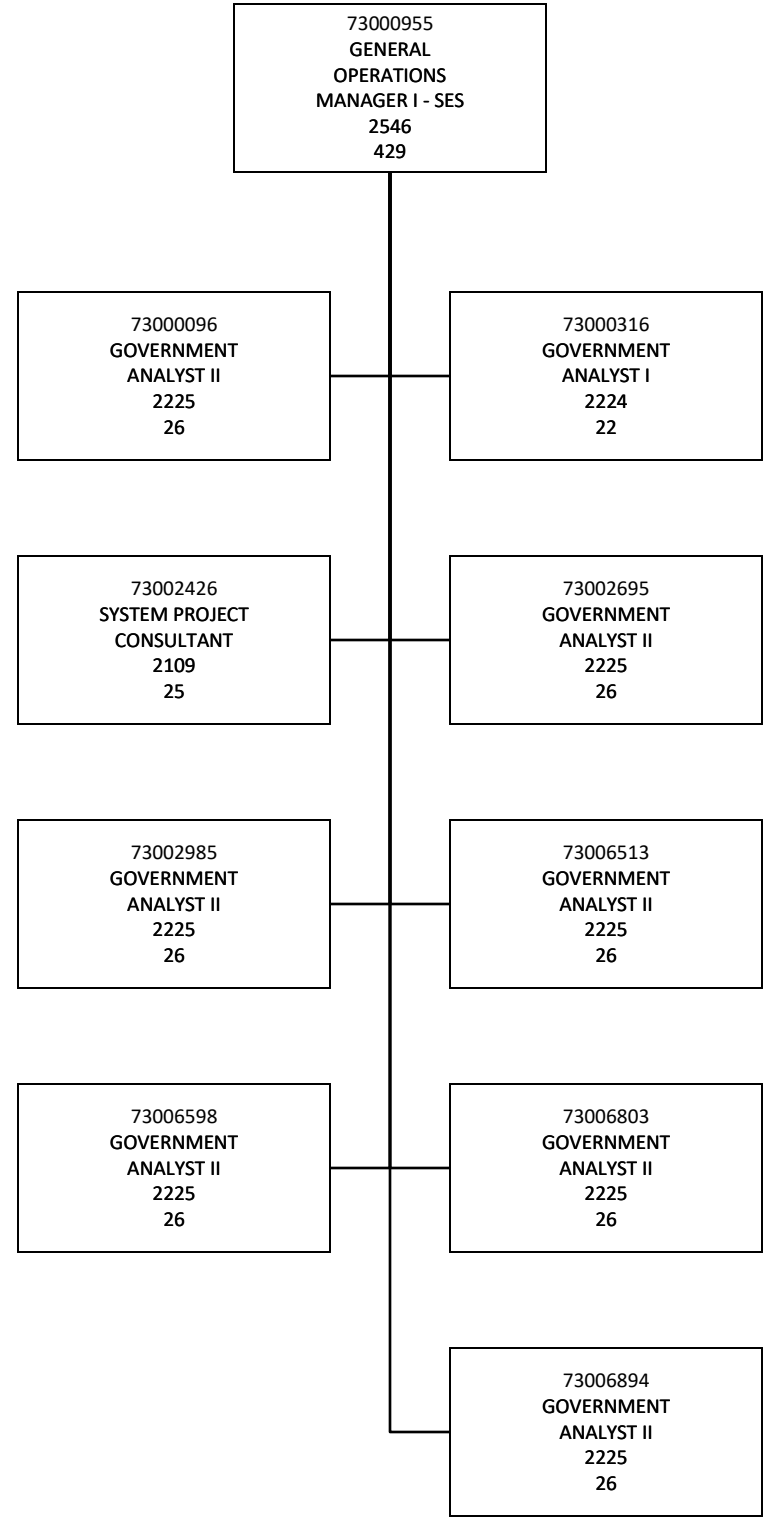
Production Support &  
 Production Control

Release/Change Management

Publishing Center

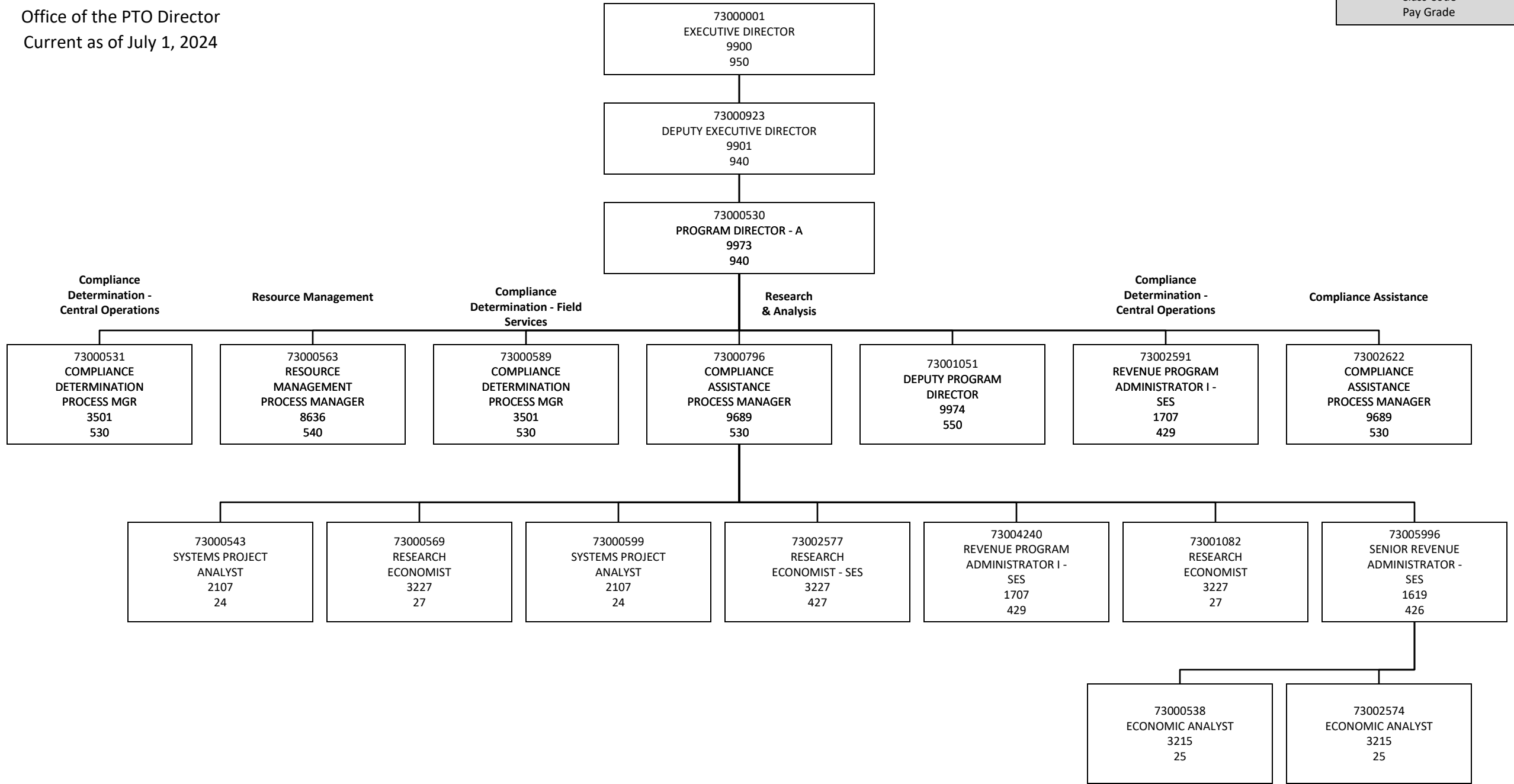
Internal Print/Distribution &  
 Publishing Technical Team



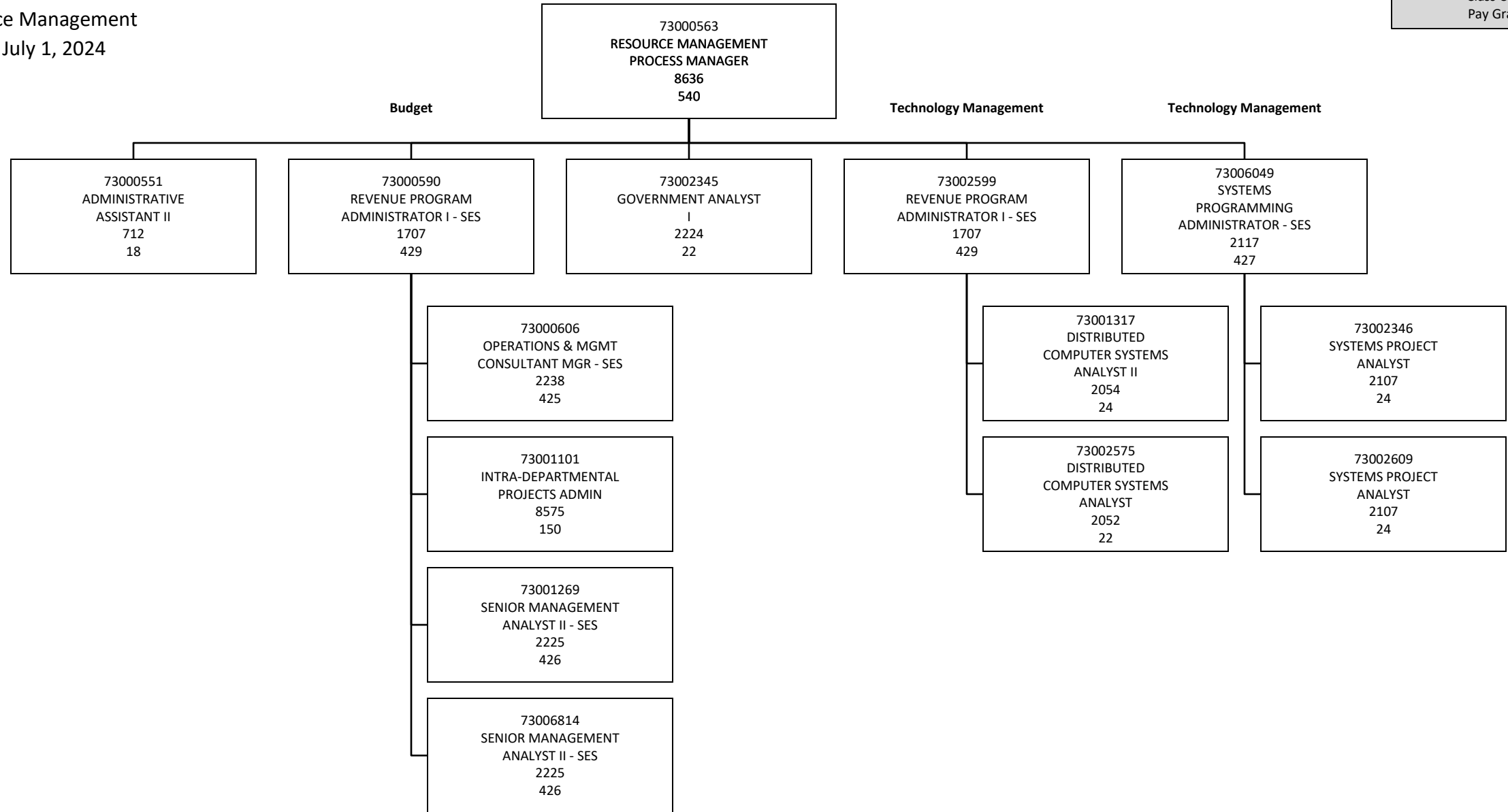


Florida Department of Revenue  
 Property Tax Oversight (PTO)  
 Office of the PTO Director  
 Current as of July 1, 2024

Position #
Class Title
Class Code
Pay Grade

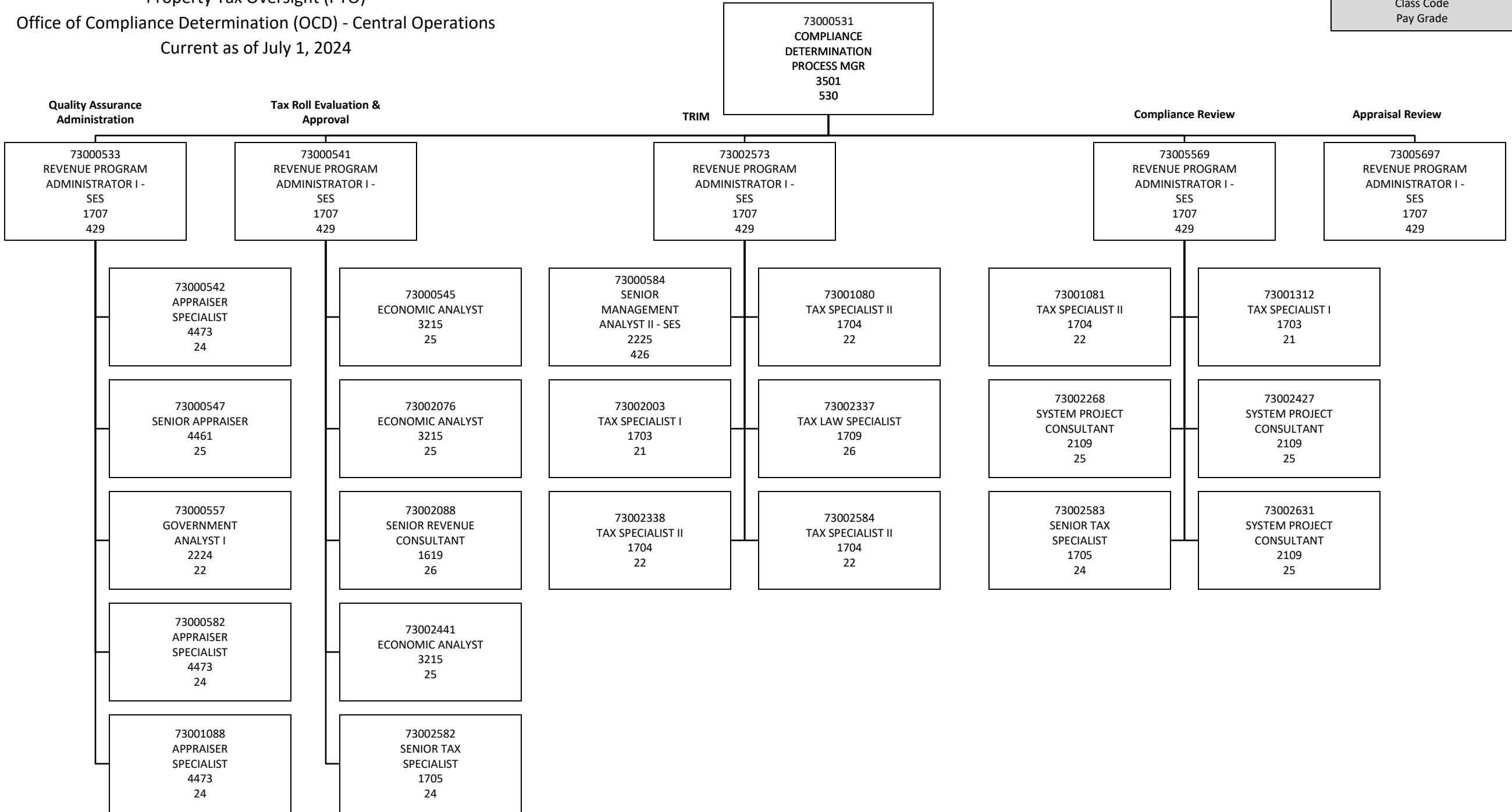


Position #
Class Title
Class Code
Pay Grade

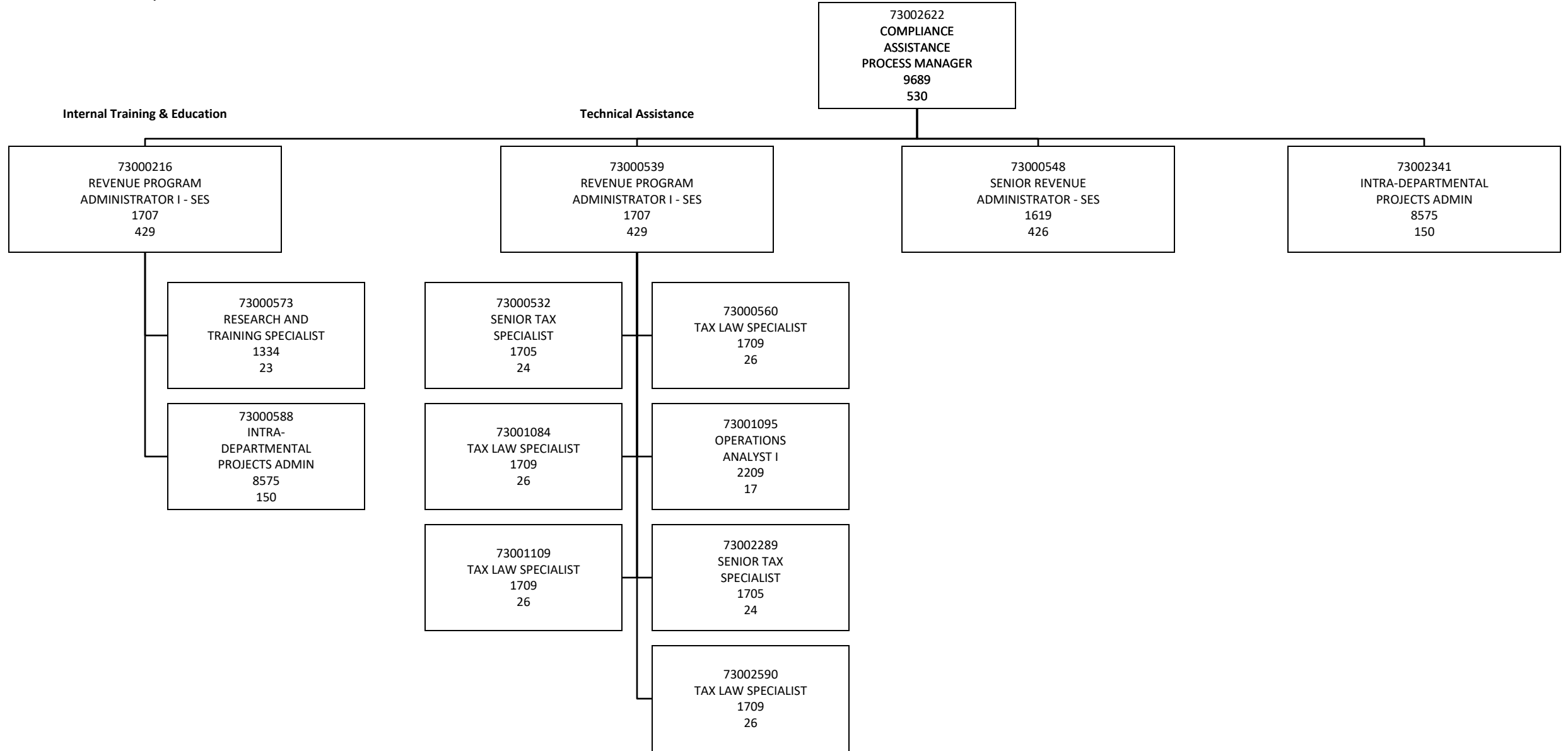


Florida Department of Revenue  
 Property Tax Oversight (PTO)  
 Office of Compliance Determination (OCD) - Central Operations  
 Current as of July 1, 2024

Position #
Class Title
Class Code
Pay Grade





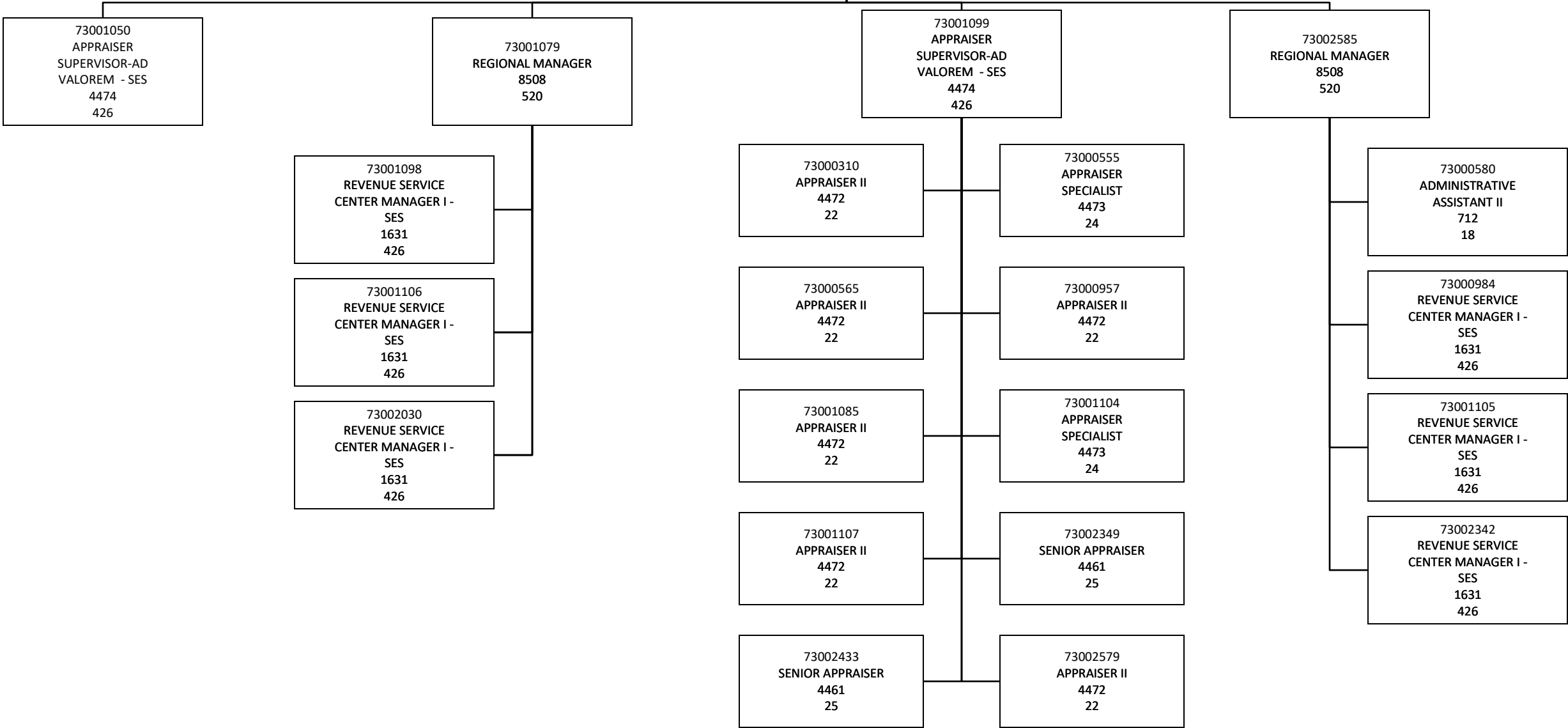


Florida Department of Revenue  
 Property Tax Oversight (PTO)  
 Office of Compliance Determination (OCD) - Field Services  
 Current as of July 1, 2024

Position #
Class Title
Class Code
Pay Grade

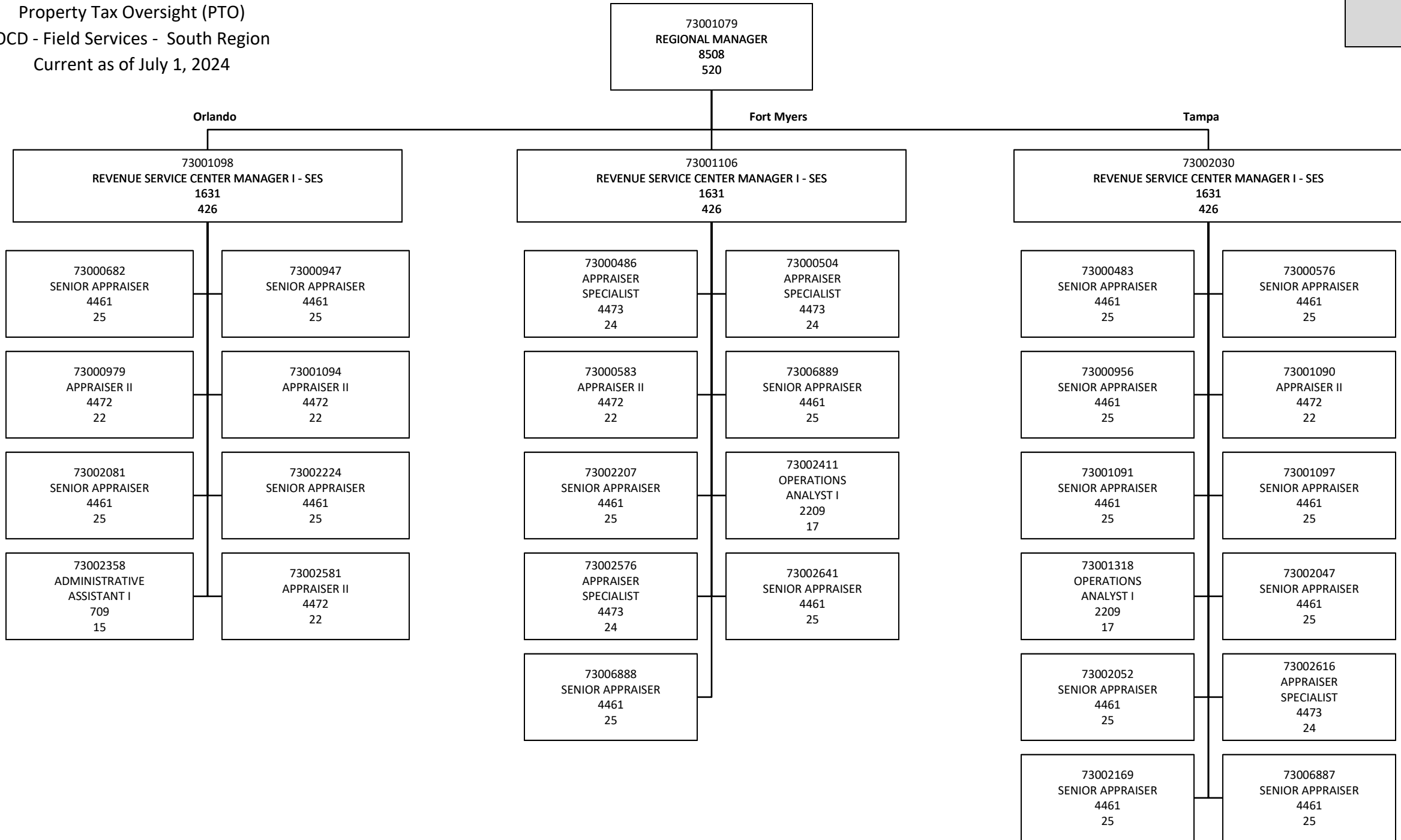
73000589  
 COMPLIANCE  
 DETERMINATION  
 PROCESS MGR  
 3501  
 530

OCD - Field Services - Classified  
 Use Administration

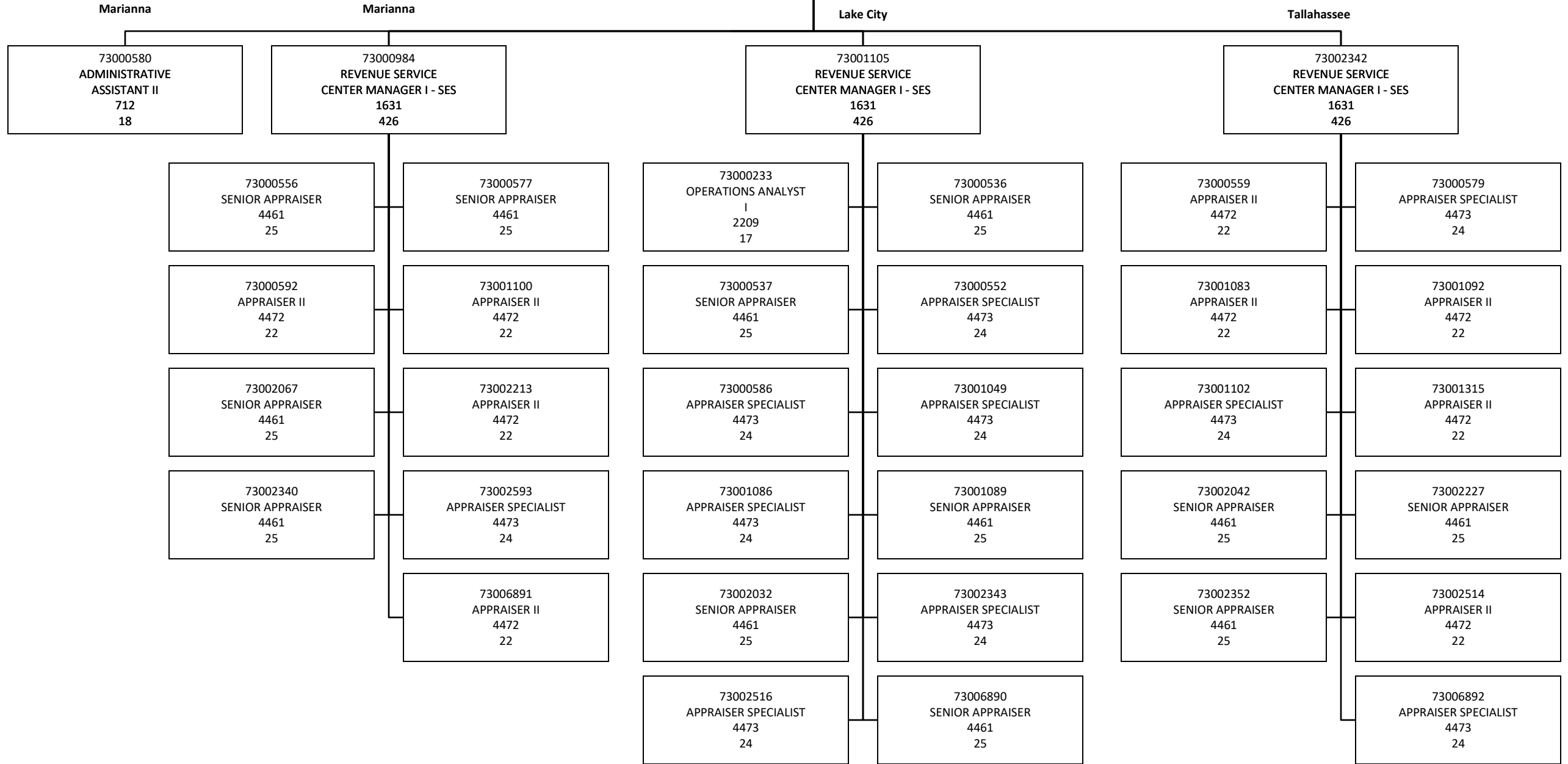


Florida Department of Revenue  
 Property Tax Oversight (PTO)  
 OCD - Field Services - South Region  
 Current as of July 1, 2024

Position #
Class Title
Class Code
Pay Grade



73002585  
 REGIONAL MANAGER  
 8508  
 520





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 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:

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

\*\*\* NO ACTIVITIES FOUND \*\*\*

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 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 \*\*\*

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 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.

BE	PC	CODE	TITLE	EXPENDITURES	FCO
73310000	1304000000	ACT3350	DISTRIBUTE INCENTIVE EARNINGS TO	290,545	
73410000	1601000000	ACT4200	PASS THROUGH TO LOCAL GOVERNMENTS	35,126,447	
73410000	1601000000	ACT4370	PASS THROUGH FOR COUNTY CLERKS	47,402,734	

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

DEPARTMENT: 73	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	799,831,068	
TOTAL BUDGET FOR AGENCY (SECTIONS II + III):	799,478,762	
DIFFERENCE:	352,306	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

\*Difference due to FLAIR Replacement and Cloud Modernization appropriation categories.

LEGISLATIVE BUDGET REQUEST .....

2025-26  
BUDGET ENTITY LEVEL EXHIBITS AND  
SCHEDULES  
STATE OF FLORIDA DEPARTMENT OF REVENUE

.....



**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2025 - 26**

**Department:** Department of Revenue

**Chief Internal Auditor:** Stacey Emminger

**Budget Entity:** \_\_\_\_\_

**Phone Number:** 850-717-6710

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
OIG No. 22-10200 Finding 1	6/30/2024	Information Services Program (ISP)	Pursuant to the provisions of section 282.318(4)(g), Florida Statutes, the report is confidential and exempt from public record.		
OIG No. 22-10200 Finding 2	6/30/2024	ISP	Pursuant to the provisions of section 282.318(4)(g), Florida Statutes, the report is confidential and exempt from public record.		
OIG No. 22-10200 Finding 3	6/30/2024	ISP	Pursuant to the provisions of section 282.318(4)(g), Florida Statutes, the report is confidential and exempt from public record.		
OIG No. 22-20200 Finding 4	6/30/2024	ISP	Pursuant to the provisions of section 282.318(4)(g), Florida Statutes, the report is confidential and exempt from public record.		
OIG No. 22-20200 Finding 5	6/30/2024	ISP	Pursuant to the provisions of section 282.318(4)(g), Florida Statutes, the report is confidential and exempt from public record.		
AG No. 2024-197 Finding 1	6/30/2024	ISP	<p>Finding: Department controls over the retention of text and multimedia messages in accordance with State law continue to need improvement.</p> <p>Recommendation: We recommend that Department management make or obtain independent and periodic assessments of the effectiveness of the service organization's relevant internal controls for ensuring that text and multimedia messages are retained in accordance with State law. We also recommend that Department management strengthen controls to ensure that all Department telecommunication devices with messaging capabilities are enrolled with the service organization for message retention.</p>	<p>ISP has developed a process to ensure new devices are enrolled and current devices are actively enrolled, on a monthly basis. See the following attachments - ISP Text Message Archiving and Retention Procedure, SmarshVZConnectionUsers, and VerizonActiveFeaturesReport. ISP completed this on 8/6/24.</p>	



<p>AG No. 2024-197 Finding 2 (a)</p>	<p>6/30/2024</p>	<p>Child Support Program (CSP) Office of Financial Management (OFM)</p>	<p>Finding: Department controls over employee access to the Florida Accounting Information Resource Subsystem (FLAIR), the Contract Availability Tracking System (CATS) and the Child Support Enforcement Automated Management System (CAMS) need improvement to help prevent any improper or unauthorized use of access privileges. A similar finding for CATS and CAMS has been noted in prior audits of the Department, most recently in our report No. 2019-216.</p> <p>Recommendation: We recommend that Department management enhance information technology user access privilege controls to ensure that FLAIR and CAMS user access privileges are deactivated immediately upon a user's separation from Department employment. Additionally, to ensure that Department records evidence the conduct of periodic reviews of the appropriateness of all assigned FLAIR and Contract Accountability Tracking System user access privileges.</p>	<p>Child Support Response:</p> <p>CAMS - Child Support has revised operational procedures effective 03/28/2024 to require a supervisor to submit notification at least five days in advance of a planned separation (when possible). For unplanned separations (death, abandonment, termination) any manager with knowledge of the unplanned separation must submit the notification of termination within one business day after learning of the unplanned separation, providing the circumstances of the separation and the date the reporting manager became aware of the unplanned separation.</p> <p>OFM Response:</p> <p>FLAIR - The Financial Systems &amp; Analysis (FSA) section conducts FLAIR access privilege reviews and activates and deactivates FLAIR access.</p>	
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<p>AG No. 2024-197 Finding 2 (b)</p>	<p>6/30/2024</p>	<p>Child Support Program (CSP) Office of Financial Management (OFM)</p>	<p>Finding: Department controls over employee access to the Florida Accounting Information Resource Subsystem (FLAIR), the Contract Availability Tracking System (CATS) and the Child Support Enforcement Automated Management System (CAMS) need improvement to help prevent any improper or unauthorized use of access privileges. A similar finding for CATS and CAMS has been noted in prior audits of the Department, most recently in our report No. 2019-216.</p> <p>Recommendation: We recommend that Department management enhance information technology user access privilege controls to ensure that FLAIR and CAMS user access privileges are deactivated immediately upon a user's separation from Department employment. Additionally, to ensure that Department records evidence the conduct of periodic reviews of the appropriateness of all assigned FLAIR and Contract Accountability Tracking System user access privileges.</p>	<p>FLAIR Access Privilege Reviews - The Finance &amp; Accounting Director III who supervises FSA shall place a reminder on his Outlook Calendar at the beginning of each calendar quarter to ensure that the quarterly FLAIR Access Reviews are conducted by the Accountant III within FSA. The Accountant III within FSA will email the Finance &amp; Accounting Director III and the Budget &amp; Financial Reporting Director when the quarterly FLAIR Access Reviews have been conducted no later than the end of the second month of the calendar quarter. If the Finance &amp; Accounting Director III has not received confirmation from the Accountant III that the quarterly FLAIR Access Reviews have been conducted by the first week of the third month of the calendar quarter, he will ensure that they are conducted by any team member of FSA no later than the end of the calendar quarter. Copies of the quarterly access review and associated emails from the FSA section and FLAIR user's supervisors will be maintained on the FSA shared network drive.</p> <p>FLAIR Access Privilege Deactivations - All FSA team members have been added to the distribution list for system-generated email notifications when a Department of Revenue employee is expected to separate from the Department. The Accountant III within FSA will deactivate the employee's FLAIR access within five business days of receiving the notification and email the Professional Accountant Specialist within FSA that the employee's access has been deactivated.</p>	
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<p>AG No. 2024-197 Finding 2 (c)</p>	<p>6/30/2024</p>	<p>Child Support Program (CSP) Office of Financial Management (OFM)</p>	<p>Finding: Department controls over employee access to the Florida Accounting Information Resource Subsystem (FLAIR), the Contract Availability Tracking System (CATS) and the Child Support Enforcement Automated Management System (CAMS) need improvement to help prevent any improper or unauthorized use of access privileges. A similar finding for CATS and CAMS has been noted in prior audits of the Department, most recently in our report No. 2019-216.</p> <p>Recommendation: We recommend that Department management enhance information technology user access privilege controls to ensure that FLAIR and CAMS user access privileges are deactivated immediately upon a user's separation from Department employment. Additionally, to ensure that Department records evidence the conduct of periodic reviews of the appropriateness of all assigned FLAIR and Contract Accountability Tracking System user access privileges.</p>	<p>The Accountant III will conduct weekly reviews within FLAIR to compare the system generated separation emails received during the week to the user's access status within FLAIR to ensure that the user's access has been deactivated. The Accountant III will notify the Professional Accountant Specialist when the weekly review has been completed. The Professional Accountant Specialist will conduct monthly reviews within FLAIR to compare the system generated separation emails received during the month to the user's access status within FLAIR to ensure that the user's access has been deactivated. The Professional Accountant Specialist will notify the Finance &amp; Accounting Director III when the monthly review has been completed. Copies of the system-generated email notifications and screen shots of the FLAIR user's access showing their access to be deactivated will be maintained on the FSA shared network drive.</p> <p>CATS - The Purchasing Office's Contract Management Team (CMT) conducts biannual CATS user access privilege reviews using the CATS Access Review &amp; Approval Form (CATS Access Form). Biannual CATS user access privilege reviews will be conducted during the months of January and July by the Government Analyst I and Administrative Assistant II within the CMT.</p>	
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<p>AG No. 2024-197 Finding 2 (d)</p>	<p>6/30/2024</p>	<p>Child Support Program (CSP) Office of Financial Management (OFM)</p>	<p>Finding: Department controls over employee access to the Florida Accounting Information Resource Subsystem (FLAIR), the Contract Availability Tracking System (CATS) and the Child Support Enforcement Automated Management System (CAMS) need improvement to help prevent any improper or unauthorized use of access privileges. A similar finding for CATS and CAMS has been noted in prior audits of the Department, most recently in our report No. 2019-216.</p> <p>Recommendation: We recommend that Department management enhance information technology user access privilege controls to ensure that FLAIR and CAMS user access privileges are deactivated immediately upon a user's separation from Department employment. Additionally, to ensure that Department records evidence the conduct of periodic reviews of the appropriateness of all assigned FLAIR and Contract Accountability Tracking System user access privileges.</p>	<p>The Operations &amp; Management Consultant Manager (Purchasing Director) who supervises the Purchasing Office shall place a reminder on his Outlook Calendar at the beginning of January and July to ensure that the biannual CATS user access privilege reviews are conducted by the CMT. The Government Analyst I within CMT will email the CATS Access forms to the CATS user's supervisors no later than the first week of January and July. The Government Analyst I will monitor the status of replies from the supervisors weekly. If a reply has not been received by the end of the third week of the month, a second email will be sent to the supervisor requesting a response by the end of the third week of the month. If no response is received to the second email, the CATS user's access to CATS will be deactivated and a third email requesting a response will be sent to the user's supervisor and copying the CATS user and the program director of the user's supervisor. The third email will advise that the user's CATS access will remain deactivated until a response to the CATS Access Form is received from the CATS user's supervisor. The CATS user's access will remain deactivated until a response is received from the CATS user's supervisor. Copies of the signed biannual access review forms, associated emails from the CMT section and CATS user's supervisors, and screen shots of CATS showing the CATS users access deactivated, if necessary, will be maintained on the Purchasing shared network drive.</p>	
<p>AG No. 2024-197 Finding 3</p>	<p>6/30/2024</p>	<p>OFM</p>	<p>Finding: Department Records did not always document that surplus information technology equipment with data storage capabilities had been properly sanitized or destroyed prior to disposal.</p> <p>Recommendation: We recommend that Department management ensure that Department records adequately evidence the sanitization, or physical destruction of, information technology surplus equipment with data storage capabilities prior to disposal.</p>	<p>ISP has improved the ISP Device Destruction and Disposal procedure to ensure the contractor provides all required documentation. Furthermore, as an added measure, the procurement analyst will ensure all required documentation has been received before authorizing payment. A copy of the updated procedure is attached, with the updates included on page three of the procedure.</p>	

<p>AG No. 2024-174 Finding 2023-015</p>	<p>6/30/2024</p>	<p>ISP</p>	<p>Finding: Certain security controls related to user authentication for the System for Unified Taxation (SUNTAX) need improvement to ensure the confidentiality, integrity, and availability of SUNTAX data and related information technology (IT) resources.</p> <p>Recommendation: We recommend that Florida Department of Revenue management improve certain security controls related to SUNTAX user authentication to ensure the confidentiality, integrity, and availability of</p>	<p>A control was implemented at the DOR network level for internal DOR users and verified in March 2024. There is a project to implement a control for external SUNTAX Portal users with a planned completion date of June 2025. Due to a mandatory Systems, Applications, and Products in Data Processing (SAP) software update to SUNTAX that limits the ability to implement changes, the Department has formally accepted the risk for delaying implementation of a control at the application layer for these systems.</p>	
<p>AG No. 2024-174 Finding 2023-035</p>	<p>6/30/2024</p>	<p>ISP</p>	<p>Finding: 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.</p> <p>Recommendation: We recommend that Florida Department of Revenue management improve certain security controls related to CAMS user authentication to ensure the confidentiality,</p>	<p>A control was implemented at the DOR network level for internal DOR users and verified on September 5, 2023. There is a project to implement a control for external CAMS Portal users which is scheduled to be completed by February 28, 2025. Due to a mandatory SAP software update to CAMS that limits the ability to implement changes, the Department has formally accepted the risk for delaying the implementation of a control at the application layer for these systems.</p>	

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Revenue					
Agency Budget Officer/OPB Analyst Name: Olivia McCaffery/Laura Dukas					
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification					
	Program or Service (Budget Entity Codes)				
Action	73010100	73210000	73310000	73410000	73710100

<b>1. GENERAL</b>					
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)? <b>(CSDI or Web LBR Column Security)</b>	Y	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y	Y	Y	Y
<b>AUDITS:</b>					
1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y	Y	Y	Y	Y
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y	Y	Y	Y	Y
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y	Y	Y	Y	Y
<b>TIP</b> 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.					
<b>2. EXHIBIT A (EADR, EXA)</b>					
2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR	Y	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 14 through 27)? Do they clearly describe the issue?	Y	Y	Y	Y	Y

## Fiscal Year 2025-26 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					
	Program or Service (Budget Entity Codes)				
Action	73010100	73210000	73310000	73410000	73710100

<b>3. EXHIBIT B (EXBR, EXB)</b>					
3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	Y	Y	Y	Y
<b>AUDITS:</b>					
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? <b>(NACR, NAC - Report should print "No Negative Appropriation</b>	Y	Y	Y	Y	Y
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y	Y	Y	Y	Y
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>					
4.1 Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR	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.					

## Fiscal Year 2025-26 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					
	Program or Service (Budget Entity Codes)				
Action	73010100	73210000	73310000	73410000	73710100

<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>					
5.1 Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
<b>AUDITS:</b>					
5.2 Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y	Y	Y	Y	Y
5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y	Y	Y	Y	Y
5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y	Y	Y	Y	Y
<b>TIP</b> 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.					
<b>TIP</b> If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
<b>TIP</b> Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2023-24 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for					
<b>TIP</b> 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.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1 Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
<b>TIP</b> 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.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 14 through 27 of the LBR Instructions.)	Y	Y	Y	Y	Y



## Fiscal Year 2025-26 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

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

7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 64 through 69 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR	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.7 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.6 Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y	Y
7.7 Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/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 94 of the LBR	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 #24-040?	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	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
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

## Fiscal Year 2025-26 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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Action	Program or Service (Budget Entity Codes)				
	73010100	73210000	73310000	73410000	73710100

7.16	Do the issue codes relating to special <i>Salaries and Benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 27 of the LBR	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 (36XXXXC) 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
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	N	N	N	N	N
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	Y	Y	Y	Y	Y
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	Y	Y	Y	Y	Y
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>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)</b> )	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. ( <b>NAAR, BSNR</b> )	Y	Y	Y	Y	Y
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2024-25? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2024-25. 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	Y	N/A	N/A
<b>TIP</b>	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> 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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<b>TIP</b>	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 of the LBR Instructions.	
<b>TIP</b>	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.	
<b>TIP</b>	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).	
<b>TIP</b>	If an appropriation made in the FY 2024-25 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)**

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	N/A	N/A	N/A	N/A	N/A

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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, 001870)?	Y	Y	Y	Y	Y
8.10 Are the statutory authority references correct?	Y	Y	Y	Y	Y
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y	Y	Y
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	Y	Y
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	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	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	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

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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
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y	Y	Y	Y	Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y	Y	Y	Y	Y
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 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:

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9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	Y	Y	Y	Y	Y
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<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	Y	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 and 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts	Y	Y	Y	Y	Y
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y	Y	Y
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	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.					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>						
14.1	Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y	Y	Y
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
<b>15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)</b>						
<b>16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (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 (if submitting) and LBR match?	Y	Y	Y	Y	Y

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AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2023-24 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	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)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y	Y	Y
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	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 <b>Audit #3</b> 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? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 152 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	Y
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 and 129 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A	N/A	Y	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	N/A
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					



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<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>					
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	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.				
<b>19. FLORIDA FISCAL PORTAL</b>					
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