

DEPARTMENT OF ECONOMIC OPPORTUNITY
Reemployment Assistance Appeals
PO BOX 5250
TALLAHASSEE FL 32399-5250

PETITIONER:

Employer Account No. – 3184300
SERVICE ON SITE OF CENTRAL FLORIDA
INC
238 ANARECE AVE
AUBURNDALE FL 33823

PROTEST OF LIABILITY
DOCKET NO. 0024 9778 48-02

RESPONDENT:

State of Florida
DEPARTMENT OF ECONOMIC
OPPORTUNITY
c/o Department of Revenue

ORDER

This matter comes before me for final Department Order.

The issue before me is whether the Petitioner is entitled to waiver of penalty and interest for delinquent reports, pursuant to §443.141(1), Florida Statutes; Rule 73B-10.028(4), Florida Administrative Code.

The Department of Revenue, hereinafter referred to as the Respondent, issued a determination notifying the Petitioner of the denial of its request for the waiver of penalty and interest for the fourth quarter of 2013. As a result of the determination, the Petitioner was required to pay additional taxes and interest. The Petitioner filed a timely protest of the determination.

A telephone hearing was held on March 9, 2015. The Petitioner was represented by its attorney. The Petitioner's vice president and president testified as witnesses on behalf of the Petitioner. The Respondent, represented by a Revenue Specialist III, appeared and testified. The Special Deputy issued a recommended order on April 9, 2015.

The Special Deputy's Findings of Fact recite as follows:

1. The Petitioner, Service on Site of Central Florida, Inc. is a corporation which has operated a truck and trailer repair business since approximately 2005. The Petitioner's only employees are the Petitioner's president and vice president, a husband and wife.

2. The Petitioner engaged an accountant to prepare the Petitioner's tax reports. Although the accountant prepared the Petitioner's sales tax reports the Petitioner was experiencing cash flow problems and did not file the sales tax reports.
3. The Petitioner relied on the accountant for preparing payroll tax reports. The accountant advised the Petitioner that the Petitioner was not required to file Florida unemployment tax reports, now known as reemployment assistance tax reports, because the accountant claimed that the corporate officers were contractors of the Petitioner. The Petitioner's principals relied upon that advice and did not file unemployment tax reports.
4. When the Department of Revenue contacted the Petitioner concerning the Petitioner's failure to file the sales tax reports the Petitioner engaged an attorney. The attorney referred the Petitioner to a different accountant to handle the sales tax matter. In addition to handling the sales tax matter the new accountant advised the Petitioner that the unemployment tax advice from the other accountant was not accurate and that the Petitioner was required to file state unemployment tax reports. In approximately July 2013, the Petitioner changed accountants and took the books and records to the new accountant.
5. On October 21, 2013, the new accountant submitted Form DR-1, *Application to Collect and/or Report Tax in Florida* to the Department of Revenue to register for payment of reemployment assistance tax. By determination mailed on or before November 8, 2013, the Department of Revenue notified the Petitioner that the Petitioner was liable for payment of reemployment assistance tax effective January 1, 2006.
6. The new accountant prepared the reemployment assistance tax reports, however, the Petitioner was still experiencing cash flow problems and did not have the money to pay the delinquent taxes. Therefore, the Petitioner delayed filing the tax reports until January 29, 2014. The Petitioner filed the unemployment compensation and reemployment assistance tax reports for 2008, 2009, 2010, 2011, 2012, and the first three quarters 2013 on January 29, 2014.
7. The Petitioner filed the fourth quarter 2013 reemployment assistance tax report on March 18, 2014.
8. The Department of Revenue assessed penalties and interest as a result of the late filing of the tax reports for 2008, 2009, 2010, 2011, 2012, and 2013. By letter dated April 1, 2014, the accountant requested that the penalties and interest be waived because the Petitioner had relied upon erroneous advice from another accountant and because the Petitioner had already paid the State of Florida a considerable amount of money, which the Petitioner had to borrow, to cover the delinquent sales taxes and reemployment assistance taxes.
9. On April 22, 2014, a Revenue Specialist with the Department of Revenue issued a determination denying the request for waiver of penalty and interest for the reporting period beginning October 1, 2013, and ending December 31, 2013. The Petitioner's attorney filed a timely written protest by letter dated April 30, 2014.
10. Although the determination dated April 22, 2014, only addresses the fourth quarter 2013 reemployment assistance tax report it was the intent of the Revenue Specialist to deny waiver of late filing penalties and interest for unemployment compensation tax reports and reemployment assistance tax reports for all of 2008, 2009, 2010, 2011, 2012, and 2013.

Based on these Findings of Fact, the Special Deputy recommended that the determination be modified to include all four quarters of 2008, 2009, 2010, 2011, 2012, and 2013. The Special Deputy also recommended that the determination be affirmed as modified. The Petitioner filed exceptions by mail postmarked April 23, 2015. No additional submissions were received from any party.

With respect to the recommended order, section 120.57(1)(l), Florida Statutes, provides:

The agency may adopt the recommended order as the final order of the agency. The agency in its final order may reject or modify the conclusions of law over which it has substantive jurisdiction and interpretation of administrative rules over which it has substantive jurisdiction. When rejecting or modifying such conclusions of law or interpretation of administrative rule, the agency must state with particularity its reasons for rejecting or modifying such conclusion of law or interpretation of administrative rule and must make a finding that its substituted conclusion of law or interpretation of administrative rule is as or more reasonable than that which was rejected or modified. Rejection or modification of conclusions of law may not form the basis for rejection or modification of findings of fact. The agency may not reject or modify the findings of fact unless the agency first determines from a review of the entire record, and states with particularity in the order, that the findings of fact were not based upon competent substantial evidence or that the proceedings on which the findings were based did not comply with essential requirements of law.

With respect to exceptions, section 120.57(1)(k), Florida Statutes, provides, in pertinent part:

The agency shall allow each party 15 days in which to submit written exceptions to the recommended order. The final order shall include an explicit ruling on each exception, but an agency need not rule on an exception that does not clearly identify the disputed portion of the recommended order by page number or paragraph, that does not identify the legal basis for the exception, or that does not include appropriate and specific citations to the record.

The Petitioner's exceptions are addressed below. Also, the record of the case was carefully reviewed to determine whether the Special Deputy's Findings of Fact and Conclusions of Law were supported by the record, whether the proceedings complied with the substantial requirements of the law, and whether the Conclusions of Law reflect a reasonable application of the law to the facts.

Upon review of the record, it was determined that a portion of Finding of Fact 5 must be modified because it does not reflect the correct date. The record reflects that the determination provided an effective date of liability of January 1, 2008, and not January 1, 2006, as held by the Special Deputy. As a result, Finding of Fact 5 is modified as follows:

On October 21, 2013, the new accountant submitted Form DR-1, *Application to Collect and/or Report Tax in Florida* to the Department of Revenue to register for payment of reemployment assistance tax. By determination mailed on or before November 8, 2013, the Department of Revenue notified the Petitioner that the Petitioner was liable for payment of reemployment assistance tax effective January 1, 2008.

The Petitioner takes exception to the Special Deputy's recommendation that the determination be modified to include all four quarters of 2008, 2009, 2010, 2011, 2012, and 2013. The record reflects that the determination only addresses the fourth quarter of 2013 and the Special Deputy did not have jurisdiction over any other additional quarters. Accordingly, Finding of Fact 10, Conclusion of Law 11, Conclusion of Law 12 on the third page of the Recommended Order, and Conclusion of Law 13 on the third page of the Recommended Order are respectfully rejected by the Department. Conclusion of Law 15 is also modified as follows:

The penalties in this case are for late filing of the tax reports, not for late payment of the taxes. The interest is computed on the amount of the delinquent tax payments. If the Petitioner had filed the fourth quarter 2013 tax report without payment by January 31, 2014, there would be no late filing penalty for that quarter.

In its remaining exceptions, the Petitioner proposes alternative findings of fact and conclusions of law. In Exception 3, the Petitioner also contends that the Special Deputy erred in finding that the Petitioner delayed filing its delinquent tax report due to cash-flow problems. Pursuant to section 120.57(1)(l), Florida Statutes, the Department may not reject or modify the Special Deputy's Findings of Fact unless the Department first determines that the findings of fact are not supported by competent substantial evidence in the record. Also pursuant to section 120.57(1)(l), Florida Statutes, the Department may not reject or modify the Special Deputy's Conclusions of Law unless the Department first determines that the conclusions of law do not reflect a reasonable application of the law to the facts. A review of the record reveals that the amended Findings of Fact are supported by competent substantial evidence in the record. The record further demonstrates that the amended Conclusions of Law reflect a reasonable application of the law to the facts. As a result, the Department accepts the amended Findings of Fact and Conclusions of Law without further modification pursuant to section 120.57(1)(l), Florida Statutes. The Petitioner's remaining exceptions, including Exception 3, are respectfully rejected.

A review of the record reveals that the amended Findings of Fact are based on competent, substantial evidence. The Findings of Fact are thus adopted as modified in this order. The amended Conclusions of Law reflect a reasonable application of the law to the facts and are adopted in this order.

Having considered the record of this case, the Recommended Order of the Special Deputy, and the Petitioner's exceptions, I hereby adopt the Findings of Fact and the Conclusions of Law as modified above. I also adopt the Special Deputy's Recommendation that the Respondent's determination be affirmed. I respectfully reject the Special Deputy's Recommendation that the determination be modified to include all four quarters of 2008, 2009, 2010, 2011, 2012, and 2013.

Therefore, it is ORDERED that the determination dated April 22, 2014, is AFFIRMED.

JUDICIAL REVIEW

Any request for judicial review must be initiated within 30 days of the date the Order was filed. Judicial review is commenced by filing one copy of a *Notice of Appeal* with the DEPARTMENT OF ECONOMIC OPPORTUNITY at the address shown at the top of this Order and a second copy, with filing fees prescribed by law, with the appropriate District Court of Appeal. It is the responsibility of the party appealing to the Court to prepare a transcript of the record. If no court reporter was at the hearing, the transcript must be prepared from a copy of the Special Deputy's hearing recording, which may be requested from the Office of Appeals.

Cualquier solicitud para revisión judicial debe ser iniciada dentro de los 30 días a partir de la fecha en que la Orden fue registrada. La revisión judicial se comienza al registrar una copia de un *Aviso de Apelación* con la Agencia para la Innovación de la Fuerza Laboral [*DEPARTMENT OF ECONOMIC OPPORTUNITY*] en la dirección que aparece en la parte superior de este *Orden* y una segunda copia, con los honorarios de registro prescritos por la ley, con el Tribunal Distrital de Apelaciones pertinente. Es la responsabilidad de la parte apelando al tribunal la de preparar una transcripción del registro. Si en la audiencia no se encontraba ningún estenógrafo registrado en los tribunales, la transcripción debe ser preparada de una copia de la grabación de la audiencia del Delegado Especial [*Special Deputy*], la cual puede ser solicitada de la Oficina de Apelaciones.

Nenpòt demann pou yon revizyon jiridik fèt pou l kòmanse lan yon peryòd 30 jou apati de dat ke Lòd la te depoze a. Revizyon jiridik la kòmanse avèk depo yon kopi yon *Avi Dapèl* ki voye bay DEPARTMENT OF ECONOMIC OPPORTUNITY lan nan adrès ki parèt pi wo a, lan tèt Lòd sa a e yon dezyèm kopi, avèk frè depo ki preskri pa lalwa, bay Kou Dapèl Distrik apwopriye a. Se responsabilite pati k ap prezante apèl la bay Tribinal la pou l prepare yon kopi dosye a. Si pa te gen yon stenograf lan seyans lan, kopi a fèt pou l prepare apati de kopi anrejistreman seyans lan ke Adjwen Spesyal la te fè a, e ke w ka mande Biwo Dapèl la voye pou ou.

DONE and ORDERED at Tallahassee, Florida, this 4th day of **June, 2015**.



Magnus Hines
Magnus Hines,
RA Appeals Manager,
Reemployment Assistance Program
DEPARTMENT OF ECONOMIC OPPORTUNITY

FILED ON THIS DATE PURSUANT TO § 120.52,
FLORIDA STATUTES, WITH THE DESIGNATED
DEPARTMENT CLERK, RECEIPT OF WHICH IS
HEREBY ACKNOWLEDGED.

Shanetra Y. Barnes
DEPUTY CLERK

6.9.15
DATE

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing Final Order have been
furnished to the persons listed below in the manner described, on the 9th day of June, 2015.

Shanetra Y. Barnes
SHANEDRA Y. BARNES, Special Deputy Clerk
DEPARTMENT OF ECONOMIC
OPPORTUNITY
Reemployment Assistance Appeals
PO BOX 5250
TALLAHASSEE FL 32399-5250

By U.S. Mail:

SERVICE ON SITE OF CENTRAL
FLORIDA INC
238 ANARECE AVE
AUBURNDALE FL 33823

FLORIDA DEPARTMENT OF REVENUE
JO-ANN HANLEY
2301 MAITLAND CENTER PARKWAY
STE 160
MAITLAND FL 32751-4192

FLORIDA DEPARTMENT OF REVENUE
DRENEA YORK
4230 LAFAYETTE STREET SUITE D
MARIANNA FL 32446

JEFFREY C BLUMENAUER ESQUIRE
1814 N 15TH STREET
TAMPA FL 33605-3642

FLORIDA DEPARTMENT OF REVENUE
PAM WILLIS
LAKELAND SERVICE CENTER
115 S MISSOURI AVENUE
LAKELAND FL 33815-4644

State of Florida
DEPARTMENT OF ECONOMIC OPPORTUNITY
c/o Department of Revenue

**DEPARTMENT OF ECONOMIC OPPORTUNITY
Reemployment Assistance Appeals
PO BOX 5250
TALLAHASSEE FL 32399-5250**

PETITIONER:

Employer Account No. - 3184300
SERVICE ON SITE CENTRAL FLORIDA INC
238 ANARECE AVENUE
AUBURNDALE FL 33823-9706

**PROTEST OF LIABILITY
DOCKET NO. 0024 9778 48-02**

RESPONDENT:

State of Florida
DEPARTMENT OF ECONOMIC
OPPORTUNITY
c/o Department of Revenue

RECOMMENDED ORDER OF SPECIAL DEPUTY

TO: Magnus Hines
RA Appeals Manager,
Reemployment Assistance Program
DEPARTMENT OF ECONOMIC OPPORTUNITY

This matter comes before the undersigned Special Deputy pursuant to the Petitioner's protest of the Respondent's determination dated April 22, 2014.

After due notice to the parties, a telephone hearing was held on March 9, 2015. The Petitioner was represented by its attorney. The Petitioner's vice president and president testified as witnesses. The Respondent, represented by a Revenue Specialist III with the Florida Department of Revenue, appeared and testified.

The record of the case, including the recording of the hearing and any exhibits submitted in evidence, is herewith transmitted. Proposed Findings of Fact and Conclusions of Law were received from the Petitioner.

Issue: Whether the Petitioner is entitled to waiver of penalty and interest for delinquent reports, pursuant to §443.141(1), Florida Statutes; Rule 73B-10.028(4), Florida Administrative Code.

Findings of Fact:

1. The Petitioner, Service on Site of Central Florida, Inc. is a corporation which has operated a truck and trailer repair business since approximately 2005. The Petitioner's only employees are the Petitioner's president and vice president, a husband and wife.
2. The Petitioner engaged an accountant to prepare the Petitioner's tax reports. Although the accountant prepared the Petitioner's sales tax reports the Petitioner was experiencing cash flow problems and did not file the sales tax reports.
3. The Petitioner relied on the accountant for preparing payroll tax reports. The accountant advised the Petitioner that the Petitioner was not required to file Florida unemployment tax reports, now known as reemployment assistance tax reports, because the accountant claimed that the corporate officers were contractors of the Petitioner. The Petitioner's principals relied upon that advice and did not file unemployment tax reports.

4. When the Department of Revenue contacted the Petitioner concerning the Petitioner's failure to file the sales tax reports the Petitioner engaged an attorney. The attorney referred the Petitioner to a different accountant to handle the sales tax matter. In addition to handling the sales tax matter the new accountant advised the Petitioner that the unemployment tax advice from the other accountant was not accurate and that the Petitioner was required to file state unemployment tax reports. In approximately July 2013, the Petitioner changed accountants and took the books and records to the new accountant.
5. On October 21, 2013, the new accountant submitted Form DR-1, *Application to Collect and/or Report Tax in Florida* to the Department of Revenue to register for payment of reemployment assistance tax. By determination mailed on or before November 8, 2013, the Department of Revenue notified the Petitioner that the Petitioner was liable for payment of reemployment assistance tax effective January 1, 2006.
6. The new accountant prepared the reemployment assistance tax reports, however, the Petitioner was still experiencing cash flow problems and did not have the money to pay the delinquent taxes. Therefore, the Petitioner delayed filing the tax reports until January 29, 2014. The Petitioner filed the unemployment compensation and reemployment assistance tax reports for 2008, 2009, 2010, 2011, 2012, and the first three quarters 2013 on January 29, 2014.
7. The Petitioner filed the fourth quarter 2013 reemployment assistance tax report on March 18, 2014.
8. The Department of Revenue assessed penalties and interest as a result of the late filing of the tax reports for 2008, 2009, 2010, 2011, 2012, and 2013. By letter dated April 1, 2014, the accountant requested that the penalties and interest be waived because the Petitioner had relied upon erroneous advice from another accountant and because the Petitioner had already paid the State of Florida a considerable amount of money, which the Petitioner had to borrow, to cover the delinquent sales taxes and reemployment assistance taxes.
9. On April 22, 2014, a Revenue Specialist with the Department of Revenue issued a determination denying the request for waiver of penalty and interest for the reporting period beginning October 1, 2013, and ending December 31, 2013. The Petitioner's attorney filed a timely written protest by letter dated April 30, 2014.
10. Although the determination dated April 22, 2014, only addresses the fourth quarter 2013 reemployment assistance tax report it was the intent of the Revenue Specialist to deny waiver of late filing penalties and interest for unemployment compensation tax reports and reemployment assistance tax reports for all of 2008, 2009, 2010, 2011, 2012, and 2013.

Conclusions of Law:

11. Although the April 22, 2014, determination only addresses the penalty and interest waiver denial for the fourth quarter 2013, it was the intent of the Revenue Specialist to deny waiver of penalty and interest for all four quarters of 2008, 2009, 2010, 2011, 2012, and 2013. Thus, jurisdiction is accepted for all of the above quarters.
12. Rule 73B-10.025(1), Florida Administrative Code, provides:
 - (b) Each quarterly report must:
 1. Be filed with DOR by the last day of the month following the calendar quarter to which the report applies, except for reports filed by electronic means, which are to be filed as provided in Rule 73B-10.023, F.A.C. However, an employer reporting for the first time will have late penalty charges waived if the employer filed the required reports within 15 consecutive calendar days from the notification date of liability; and
 2. Be filed for each calendar quarter during which the employer was liable, even if no contributions are payable. If there was no employment during the calendar quarter to which the report applies, the report must be completed to so reflect; and
 3. Include wages paid at regular and irregular intervals during the calendar quarter; and

4. Include commissions and bonuses and the cash value of all remuneration paid in any medium other than cash during the calendar quarter.

13. Section 443.141, Florida Statutes provides:

- (1) Past Due Contributions and Reimbursements; Delinquent, Erroneous, Incomplete, or Insufficient Reports.-

- (a) Interest. Contributions or reimbursements unpaid on the date due shall bear interest at the rate of 1 percent per month from and after that date until payment plus accrued interest is received by the tax collection service provider, unless the service provider finds that the employing unit has good reason for failure to pay the contributions or reimbursements when due. Interest collected under this subsection must be paid into the Special Employment Security Administration Trust Fund.

- (b) Penalty for delinquent reports.

1. An employing unit that fails to file any report required by the Department of Economic Opportunity or its tax collection service provider, in accordance with rules for administering this chapter, shall pay to the tax collection service provider for each delinquent report the sum of \$25 for each 30 days or fraction thereof that the employing unit is delinquent, unless the agency or its service provider, whichever required the report, finds that the employing unit has good reason for failure to file the report. The department or its service provider may assess penalties only through the date of the issuance of the final assessment notice. However, additional penalties accrue if the delinquent report is subsequently filed.

14. Rule 73B-10.028, Florida Administrative Code, provides:

- (4) Waiver of Penalty and Interest. Pursuant to Sections 443.1316 and 443.141(1), F.S., DOR is authorized to waive imposition of interest or penalty when the employer files a written request for waiver establishing that imposition of interest or penalty would be inequitable, however, DOR will not consider a request for waiver of penalty until the employer has filed all reports due for the five years immediately preceding the request for waiver. Examples of inequity include situations where the delinquency was caused by one of the following factors:

- (a) The required report was addressed or delivered to the wrong state or federal agency.
 - (b) Death or serious illness of the person responsible for the preparation and filing of the report.
 - (c) Destruction of the employer's business records by fire or other casualty.
 - (d) Unscheduled and unavoidable computer down time.
 - (e) Erroneous information provided by DEO or DOR; failure of DOR to furnish proper forms upon a timely request; or inability of the employer to obtain an interview with a representative of DOR. In each case, a diligent attempt to obtain the necessary information or forms must have been made by the employer in sufficient time that prompt action by DOR would have allowed the reports to be filed timely.

12. The Florida Administrative Code provides that an employer reporting for the first time will have late penalty charges waived if the employer filed the required reports within 15 consecutive calendar days from the notification date of liability. The notification date of liability is November 8, 2014, the date that the determination was mailed to the Petitioner. The last date for automatic waiver of penalties was November 24, 2014.

13. The reason that the Petitioner did not file the unemployment compensation and reemployment assistance tax reports for 2008, 2009, 2010, 2011, 2012, and the first three quarters 2013 by November 24, 2014, was because, although the tax reports had been prepared by the accountant, the Petitioner did not have the available funds to pay the tax at the time. The Petitioner did not file the tax reports until January 29, 2014.

14. The fourth quarter 2013 reemployment assistance tax report was due by January 31, 2014. The Petitioner did not file the fourth quarter 2014 tax report until March 18, 2014. The reason that the tax report was filed late was because, although the tax report had been prepared by the accountant, the Petitioner did not have the money to pay the tax.
15. The penalties in this case are for late filing of the tax reports, not for late payment of the taxes. The interest is computed on the amount of the delinquent tax payments. If the Petitioner had filed the tax reports for 2008, 2009, 2010, 2011, 2012, and the first three quarters 2013 without payment by November 24, 2013, the late filing penalties would be waived. If the Petitioner had filed the fourth quarter 2013 tax report without payment by January 31, 2014, there would be no late filing penalty for that quarter.
16. As sole owners of the corporation the Petitioner's officers used their discretion to prioritize payment of the business expenses and personal expenses. The officers obviously assigned a lower payment priority to the tax obligations than the officers assigned to other business and personal bills. It has not been shown that the imposition of penalty and interest in this case is inequitable. Waiver of penalty and interest in a case such as this would create an inequitable situation for employers who assign a higher payment priority to tax obligations.
17. The Petitioner argues that the liability determination mailed on or before November 8, 2013, does not contain notification that late filing penalties will be waived if the tax reports are filed within fifteen days of November 8, 2014. Although such notification would be worthwhile, both the Florida Reemployment Assistance Program Law and the Florida Administrative Code are silent as to requiring notification.

Recommendation: It is recommended that the determination dated April 22, 2014, be MODIFIED to include all four quarters of 2008, 2009, 2010, 2011, 2012, and 2013. As modified it is recommended that the determination be AFFIRMED.

Respectfully submitted on April 9, 2015.



R. O. Smith, Special Deputy
Office of Appeals

A party aggrieved by the *Recommended Order* may file written exceptions to the Director at the address shown above within fifteen days of the mailing date of the *Recommended Order*. Any opposing party may file counter exceptions within ten days of the mailing of the original exceptions. A brief in opposition to counter exceptions may be filed within ten days of the mailing of the counter exceptions. Any party initiating such correspondence must send a copy of the correspondence to each party of record and indicate that copies were sent.

Una parte que se vea perjudicada por la *Orden Recomendada* puede registrar excepciones por escrito al Director Designado en la dirección que aparece arriba dentro de quince días a partir de la fecha del envío por correo de la *Orden Recomendada*. Cualquier contraparte puede registrar contra-excepciones dentro de los diez días a partir de la fecha de envío por correo de las excepciones originales. Un sumario en oposición a contra-excepciones puede ser registrado dentro de los diez días a partir de la fecha de envío por correo de las contra-excepciones. Cualquier parte que dé inicio a tal correspondencia debe enviarle una copia de tal correspondencia a cada parte contenida en el registro y señalar que copias fueron remitidas.

Yon pati ke *Lòd Rekòmande* a afekte ka prezante de eksklizyon alekri bay Direktè Adjwen an lan adrès ki parèt anlè a lan yon peryòd kenx jou apati de dat ke *Lòd Rekòmande* a te poste a. Nenpòt pati ki fè opozisyon ka prezante objeksyon a eksklizyon yo lan yon peryòd dis jou apati de lè ke objeksyon a eksklizyon orijinal yo te poste. Yon dosye ki prezante ann opozisyon a objeksyon a eksklizyon yo, ka prezante lan yon peryòd dis jou apati de dat ke objeksyon a eksklizyon yo te poste. Nenpòt pati ki angaje yon korespondans konsa dwe voye yon kopi kourye a bay chak pati ki enplike lan dosye a e endike ke yo te voye kopi yo.

Shanendra Y. Barnes

SHANEDRA Y. BARNES, Special Deputy Clerk

Date Mailed:

April 9, 2015

Copies mailed to:

Petitioner

Respondent

Joined Party

FLORIDA DEPARTMENT OF REVENUE
ATTN: DRENEA YORK
4230 LAFAYETTE STREET STE D
MARIANNA FL 32446

JEFFERY C BLUMENAUER, ESQUIRE
1814 N 15TH STREET
TAMPA FL 33605-3642

PAM WILLIS
FLORIDA DEPARTMENT OF REVENUE
LAKELAND SERVICE CENTER
115 S MISSOURI AVENUE
LAKELAND FL 33815-4644

FLORIDA DEPARTMENT OF REVENUE
JO-ANN HANLEY
2301 MAITLAND CENTER PARKWAY
STE 160
MAITLAND FL 32751-4192