

Danielle Boudreaux

From: Thames, Justin A. <Justin@ficpa.org>
Sent: Tuesday, November 24, 2020 5:00 PM
To: RuleComments
Cc: 'jennifer@libertypartnersfl.com'; gbedonie@aol.com; Tammy Miller; Janet Young; Mark Hamilton; Jennifer Ensley; Danielle Boudreaux
Subject: RE: FICPA Rule Hearing Request
Attachments: FICPA - 12-25.037 Rule Change Draft.docx

Good afternoon,

Thank you all again for taking the time to meet with us during the rule hearing. As discussed, I've attached the one change that we would ask the Department to make. Please let me know if you have any questions regarding the language.

We hope everyone has a happy Thanksgiving and look forward to your response.

All the best,

Justin A. Thames | Director of Governmental Affairs

Florida Institute of CPAs | 119 South Monroe Street, Suite 121 | Tallahassee, FL 32301

(800)342.3197(Florida only) | (850) 224.2727, Ext. 204 | Fax: (850) 222.8190 | www.ficpa.org

Voting is only half the battle. Protect your hard-earned license. Join the Florida CPA/PAC!

From: Danielle Boudreaux <Danielle.Boudreaux@floridarevenue.com>
Sent: Wednesday, October 7, 2020 9:26 AM
To: Thames, Justin A. <Justin@ficpa.org>
Cc: 'jennifer@libertypartnersfl.com' <jennifer@libertypartnersfl.com>; gbedonie@aol.com; Andrea Moreland <Andrea.Moreland@floridarevenue.com>; Tammy Miller <Tammy.Miller@floridarevenue.com>; Janet Young <Janet.Young@floridarevenue.com>; Mark Hamilton <Mark.Hamilton@floridarevenue.com>; Jennifer Ensley <Jennifer.Ensley@floridarevenue.com>
Subject: RE: FICPA Rule Hearing Request

Good morning Justin,

Thank you for the written request. I noticed that the email address for our Rule Comments inbox (RuleComments@floridarevenue.com) had the incorrect domain name, so I've included that email address here so you have it for future use.

Once we have a date for the hearing, we will run a notice in the *Florida Administrative Register*, as well as letting you know when (and how/where) that hearing will be held.

Thank you,

Danielle Boudreaux

From: Thames, Justin A. <Justin@ficpa.org>
Sent: Tuesday, November 24, 2020 5:00 PM
To: RuleComments
Cc: 'jennifer@libertypartnersfl.com'; gbedonie@aol.com; Tammy Miller; Janet Young; Mark Hamilton; Jennifer Ensley; Danielle Boudreaux
Subject: RE: FICPA Rule Hearing Request
Attachments: FICPA - 12-25.037 Rule Change Draft.docx

Good afternoon,

Thank you all again for taking the time to meet with us during the rule hearing. As discussed, I've attached the one change that we would ask the Department to make. Please let me know if you have any questions regarding the language.

We hope everyone has a happy Thanksgiving and look forward to your response.

All the best,

Justin A. Thames | Director of Governmental Affairs

Florida Institute of CPAs | 119 South Monroe Street, Suite 121 | Tallahassee, FL 32301

(800)342.3197(Florida only) | (850) 224.2727, Ext. 204 | Fax: (850) 222.8190 | www.ficpa.org

Voting is only half the battle. Protect your hard-earned license. Join the Florida CPA/PAC!

From: Danielle Boudreaux <Danielle.Boudreaux@floridarevenue.com>
Sent: Wednesday, October 7, 2020 9:26 AM
To: Thames, Justin A. <Justin@ficpa.org>
Cc: 'jennifer@libertypartnersfl.com' <jennifer@libertypartnersfl.com>; gbedonie@aol.com; Andrea Moreland <Andrea.Moreland@floridarevenue.com>; Tammy Miller <Tammy.Miller@floridarevenue.com>; Janet Young <Janet.Young@floridarevenue.com>; Mark Hamilton <Mark.Hamilton@floridarevenue.com>; Jennifer Ensley <Jennifer.Ensley@floridarevenue.com>
Subject: RE: FICPA Rule Hearing Request

Good morning Justin,

Thank you for the written request. I noticed that the email address for our Rule Comments inbox (RuleComments@floridarevenue.com) had the incorrect domain name, so I've included that email address here so you have it for future use.

Once we have a date for the hearing, we will run a notice in the *Florida Administrative Register*, as well as letting you know when (and how/where) that hearing will be held.

Thank you,

12-25.037 Request to Conduct a Certified Audit. Applying for Participation in the Program.

(1) When a taxpayer wants to participate in the Certified Audit Program, the taxpayer must work with engage a qualified practitioner to complete a Request to Conduct a Certified Audit (Form DR-342000, effective XX/XX, hereby incorporated by reference,

<http://www.flrules.org/Gateway/reference.asp?No=Ref->), and submit the request to the Department, along with any required supporting documents.

Copies of this form are available, without cost, by one of the following methods:

(a) Downloading the form from the Department's website at www.floridarevenue.com/forms.

(b) Writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112.

(c) Visiting any local Department of Revenue Service Center to obtain a copy in person.

(d) Calling the Department at at 850-488-6800, Monday through Friday (excluding holidays).

Persons with hearing or speech impairments may call the Florida Relay Service at 1-800-955-8770 (Voice) and 1-800-955-8771 (TTY)

(2) The Department will issue written notification to the qualified practitioner within 10 days after receiving a Request to Conduct a Certified Audit. The notification will state the request has been approved, has been denied, or is incomplete.

(3) If the Department determines a Request to Conduct a Certified Audit is incomplete, the Department will issue a letter explaining how the materials must be revised, expanded, or clarified.

(a) The qualified practitioner will be given 30 calendar days from the date the letter is issued by the Department to submit the revised documents.

(b) If the qualified practitioner does not submit the revised documents within 30 calendar days, the Request to Conduct a Certified Audit will be denied. Both the qualified practitioner and the taxpayer will be notified in writing of the denial.

(c) A qualified practitioner may submit a written request to the Department for a 15-day extension of the 30-day time period. The Department will not accept more than two consecutive written requests for a 15-day extension for the same Request to Conduct a Certified Audit.

(4) The following constitutes grounds for denial of a Request to Conduct a Certified Audit.

(a) The taxpayer has been issued a written notice of intent to audit by the Department, which is dated before the postmark of the Request to Conduct a Certified Audit.

(b) The taxpayer is currently under investigation by the Department or the Department learns the taxpayer is currently under investigation for financial impropriety by a local, state, or federal government entity. The request will also be denied if an investigation by the Department or a local, state, or federal government entity resulted in criminal conviction of the taxpayer for financial impropriety.

(c) The taxpayer has filed for bankruptcy.

(d) There are outstanding liens, warrants, or amounts due which were issued by the Department against the taxpayer. If the Department determines that unsatisfied liens, warrants, or amounts due exist, the Request to Conduct a Certified Audit will be denied. The taxpayer can remedy the reason for denial by satisfying the lien, warrant, or amounts due.

(5) If a Request to Conduct a Certified Audit is denied, the Department's written notification to the qualified practitioner will explain the specific reasons for such denial, unless

(a) an ongoing investigation would be jeopardized; or

(b) the confidentiality provisions of Section 213.053, F.S., prohibit such explanation.

(6)(a) If a qualified practitioner remedies the reasons for denial, the practitioner may request reconsideration of the denial by submitting a written request presenting additional materials facts for review by the Department to the administrator of the Certified Audit Program. The written request must be submitted within 21 calendar days after the date the Department issued the denial of the Request to Conduct a Certified Audit. The request may be mailed, faxed, or delivered to the Department as follows:

United States Postal Service:

OR Overnight Mail:

Florida Department of Revenue

Florida Department of Revenue

Certified Audit Program MS 1-4600

Compliance Standards Certified Audit

PO Box 5139

2450 Shumard Oak Blvd

Tallahassee, Florida 32314-5139

Building 1-4653

Tallahassee, Florida 32311

Fax number: 850-921-6174

(b) Within 10 days after receiving the request, the Department will issue a final notice of approval or denial to both the qualified practitioner and the taxpayer.

(c) If the qualified practitioner has received a final notice of denial, the qualified practitioner may submit a new Request to Conduct a Certified Audit.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History—New 8-23-99, Amended—XX-XX-XX.