

STATE OF FLORIDA  
REGISTRATION INFORMATION SHARING AND EXCHANGE (RISE)  
PROGRAM

LEVEL-TWO AGREEMENT

1. The Florida Department of Revenue (“the Department”), acting in its capacity as coordinator of the Registration Information Sharing and Exchange (RISE) program, and \_\_\_\_\_ (“Government Entity”) hereby enter into this Agreement for the sharing of certain information as prescribed in Section 213.0535, Florida Statutes (F.S.), for Level-two participants of the RISE program. This Agreement shall be effective for three (3) years from the date of its execution by the Executive Director of the Department.
2. As stated in Section 213.0535(5), F.S., when in receipt of information shared pursuant to this Agreement, the Government Entity shall be bound by all applicable laws imposing confidentiality requirements. These requirements include, but may not be limited to, those stated in Section 213.053, F.S. and Chapter 12-22, Florida Administrative Code. The Government Entity shall be subject to the same penalties for violation of these requirements as provided in Section 213.053(2), F.S.. The \_\_\_\_\_ (Title or Position) of the Government Entity, or his/her designee, agrees to take appropriate steps to protect information obtained under RISE and this Agreement from unauthorized disclosure, especially any confidential tax information obtained from the Department of Revenue.
3. The manager of the Department of Revenue Service Center serving the Government Entity, or the manager’s delegate, shall be the point of contact for receiving confidential tax information requests pursuant to this Agreement.
4. The following minimum procedures must be implemented prior to receiving any confidential tax information from the Department of Revenue:
  - A. Information received shall be used only for administering or enforcing tax or licensing provisions of the following laws:
    - Section 125.0104, F.S., tourist development tax;
    - Section 125.0108, F.S., tourist impact tax;
    - Section 212.0305, F.S., convention development taxes; and/or
    - Chapter 67-930, Laws of Florida, municipal resort tax.
  - B. When not being used, the information must be kept under lock and key or other secure manner.
  - C. When no longer needed, tax information provided by the Department must be destroyed by shredding, incineration, pulping, or other appropriate means to make the information unreadable. Shredded paper should be 5/16 inch wide or smaller and, if not using a cross-cut shredder, paper should be fed into the shredder with lines of print perpendicular to the cutting blades of the shredder. If incinerating, the incinerator should produce enough heat to burn the entire bundle, or the bundle should be separated to ensure all pages are burned. If pulping, the process should reduce all material to particles one inch or smaller.

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- D. Only authorized employees of the Government Entity with an official use for the information as stated in paragraph "A" above, shall be allowed access to the information. Information shall be furnished directly to the Government Entity by the Department. A certified public accountant hired pursuant to Section 125.0104 or 212.0305, F.S., by the Government Entity may obtain access to the information from the Government Entity, not from the Department. All authorized employees of the Government Entity are responsible for familiarity and compliance with the confidentiality provisions of Section 213.053(2), F.S., as amended, and Chapter 12-22, F.A.C., related to the use of any state tax information received pursuant to this Agreement.
  - E. The RISE participant must supply a list of authorized employees as stated in paragraph "D" above to the RISE Coordinator of the Department not less than annually by January 31. Such list shall include the name and position of each authorized employee.
  - F. Each authorized employee as stated in paragraph "D" above is required to execute by January 31 of each year the certification of familiarity with the confidentiality requirements of Section 213.053, F.S., and Chapter 12-22, F.A.C., found in Attachment "C" of this Agreement. Any person who becomes an authorized employee subsequent to January 31 must execute a separate certification of familiarity; in each instance all certifications shall be forwarded to the RISE Coordinator of the Department within 15 business days of hire date or change of employment status.
  - G. In the event that a signatory to this Agreement or an authorized employee leaves employment or changes employment status such that he or she no longer has an official use for the information, the Government Entity must notify the RISE Coordinator within 15 business days of the employee's termination or change of employment status.
  - H. The Government Entity must notify the RISE Coordinator in each instance when it contracts with a certified public accountant pursuant to Section 125.0104 or 212.0305, F.S.. Such notification shall include the name and address of the certified public accountant, date of the contract, and extent of service to be provided. Every contract between a Government Entity and a certified public accountant pursuant to Section 125.0104 or 212.0305, F.S., must contain a provision which informs that the certified public accountant is subject to the confidentiality requirements of Section 213.053, F.S., and Chapter 12-22, F.A.C..
  - I. The Government Entity is required to keep and maintain records regarding any state tax information furnished to any certified public accountant as stated in paragraph "H" above for 5 years from the date of the disclosure.
5. The Department of Revenue may conduct on-site security reviews to ensure that adequate procedures are in place to safeguard confidential tax information received under RISE and this Agreement and prevent any unauthorized disclosures of that information.

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6. Mutually acceptable techniques and methods of information sharing will be developed when and as required by the operating officials of the respective parties to this Agreement with the overall objective of providing the most useful data, with a minimum of interruption of operating routines, and the least amount of additional expense.
7. Information sharing frequency shall be either monthly or quarterly as specified in Attachment "A" of this Agreement.
8. The following data elements relating to licensing or registration activity during each period will be exchanged by the parties to this Agreement within 20 days of the end of that month or quarter:
  - A. Registrant's, licensee's, or taxpayer's name (business and owner);
  - B. Mailing address (including zip code);
  - C. Business location address (including zip code);
  - D. Telephone number (business and owner);
  - E. Federal employer identification number or social security number;
  - F. Business type code (NAICS or SIC code);
  - G. County code (as provided by the Department of Revenue);
  - H. Applicable state or local license or registration number and any other unique identifying number;
  - I. Business opening date;
  - J. Indication if new or re-issuance (not renewals or address changes); and,
  - K. Registration cancellations of sales and use tax, tourist development tax, municipal resort tax, and /or convention development tax dealers engaging in transient rentals.
9. Unless otherwise specified in Attachment "A" to this Agreement, information specified in paragraph "8" of this Agreement shall be provided by computer processable medium in the format noted in Attachment "B" to this Agreement.
10. At least quarterly, notification of audit assessments of transient rental facilities for sales and use tax, tourist development tax, municipal resort tax and/or convention development tax within the taxing jurisdiction of the Government Entity will be exchanged by the parties to this Agreement.

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11. Information related to the audit assessments or the tax payment history of specified dealers may be exchanged upon request by authorized employees of either party to this Agreement. Requests for tax payment history information in the possession of the Department of Revenue shall be made by an authorized employee pursuant to paragraph "4. F." of this Agreement, in writing, to the manager of the Department of Revenue Service Center serving the Government Entity.
12. No information received by the Department of Revenue from the Internal Revenue Service shall be disclosed under this Agreement.
13. In the event that the Government Entity fails to fulfill its obligations for participating in the RISE program in accordance with Section 213.0535, F.S., and this Agreement, the Department of Revenue is authorized to suspend the routine providing of tax information to the Government Entity and, in its role as coordinator of the RISE program, is also authorized to recommend that other participants in the RISE program suspend any information exchange activity with the Government Entity.

**APPROVED:**

\_\_\_\_\_  
Executive Director  
Florida Department of Revenue

\_\_\_\_\_  
Title: \_\_\_\_\_  
Office: \_\_\_\_\_  
(government entity)

Signed at Tallahassee, Florida,  
this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Signed at \_\_\_\_\_, Florida,  
this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

## RISE ATTACHMENT A

Name of Local Government: \_\_\_\_\_

Signatory to Agreement: Name:  
Title:  
Mailing Address:  
Email address:  
Phone:

Administrative contact: Name:  
Title:  
Mailing Address:  
Email address:  
Phone:

Data Processing Contact: Name:  
Title:  
Mailing Address:  
Email address:  
Phone:

Information sharing frequency (select one): \_\_\_ Monthly \_\_\_ Quarterly

Type of Computer System: \_\_\_\_\_

### **METHOD OF DATA TRANSMISSION WILL BE SECURE EMAIL.**

NOTE: Prior approval must be obtained in writing from the Department of Revenue for use of other than secure email medium for data transmission.

Application should be made to: Linda Lee Frazier, RISE Coordinator, Compliance Support Process, General Tax Administration, Florida Department of Revenue, 4070 Esplanade Way, Room 315N, Tallahassee, FL 32399-5139

Defined area and/or boundaries for data: List all applicable zip code(s), and/or county code(s).

\_\_\_\_\_  
\_\_\_\_\_

Authorized signature \_\_\_\_\_ Date: \_\_\_\_\_

## RISE ATTACHMENT B

1. Labeling: External Requirements:
  1. Name and address of sender
  2. Recording density
  3. Registration applicable period
  4. Run period: Monthly, Quarterly, Special (On-Request)
2. Data Record Explanation: Registration Record - information related to new registrations.
3. General Information:
  - A. All numeric fields are in unpacked format, preceded with zeroes, right justified and zero-filled when not used.
  - B. All alphanumeric fields are to be left justified and space-filled when not used.
  - C. The attached Magnetic Media Transmittal should be completed and returned with the CD ROM or diskette.
  - D. It will be the policy of the Florida Department of Revenue to erase all data from the magnetic media prior to returning, unless requested

**RISE Participant's File Description as of July 2004 (Last Revised July 14, 2004)**

| Position  | Field Name   | Length of Field |
|-----------|--|-----------------|
| 1 - 80    | Mailing Name   | 80 characters.  |
| 81 - 81   | delimiter  | 1 character.    |
| 82 - 121  | Mailing Address  | 40 characters.  |
| 122 - 122 | delimiter  | 1 character.    |
| 123 - 148 | Mailing City Name  | 26 characters.  |
| 149 - 149 | delimiter  | 1 character.    |
| 150 - 151 | Mailing State Name   | 2 characters.   |
| 152 - 152 | delimiter  | 1 character.    |
| 153 - 161 | Mailing Zip Code   | 9 numbers.      |
| 162 - 162 | delimiter  | 1 character.    |
| 163 - 172 | Mailing Phone Number   | 10 numbers.     |
| 173 - 173 | delimiter  | 1 character.    |
| 174 - 253 | Business Location Name   | 80 characters.  |
| 254 - 254 | delimiter  | 1 character.    |
| 255 - 294 | Business Location Address  | 40 characters.  |
| 295 - 295 | delimiter  | 1 character.    |
| 296 - 321 | Business Location City   | 26 characters.  |
| 322 - 322 | delimiter  | 1 character.    |
| 323 - 324 | Business Location State  | 2 characters.   |
| 325 - 325 | delimiter  | 1 character.    |
| 326 - 334 | Business Location Zip Code   | 9 numbers.      |
| 335 - 335 | delimiter  | 1 character.    |
| 336 - 345 | Business Location Phone Number                                       | 10 numbers.     |
| 346 - 346 | delimiter  | 1 character.    |
| 347 - 355 | FEI or SSN Numbers   | 9 numbers.      |
| 356 - 356 | delimiter  | 1 character.    |
| 357 - 357 | FEI - SSN Indicator  | 1 number.       |
|           | 1 = Federal Employer Identification.                                 |                 |
|           | 2 = Social Security Number.  |                 |
| 358 - 358 | delimiter  | 1 character.    |
| 359 - 362 | Standard Industry Code (SIC)   | 4 numbers.      |
| 363 - 363 | delimiter  | 1 character.    |
| 364 - 368 | NAICS Code (new standard to replace SIC code)                        | 5 numbers.      |
| 369 - 369 | delimiter  | 1 character.    |
| 370 - 371 | County Code  | 2 numbers.      |
| 372 - 372 | delimiter  | 1 character.    |
| 373 - 374 | Kind Code (state business description)                               | 2 numbers.      |
| 375 - 375 | delimiter  | 1 character.    |
| 376 - 388 | Sales Tax SAP Certificate Number (Total 13 numbers ).                |                 |
|           | Note: Exist no matter if account created before or after March 2004. |                 |
|           | County Code  | 2 numbers.      |
|           | Value 8 (8 means it's a SAP certificate number)                      | 1 numbers.      |
|           | Contract Object  | 9 numbers.      |
|           | Check Digit  | 1 number.       |
| 389 - 389 | delimiter  | 1 character.    |
| 390 - 402 | Old Sales Tax Certificate Number (Total 13 numbers).                 |                 |
|           | Note: Only exist if created before March 2004; otherwise all zeros.  |                 |
|           | County Code  | 2 numbers.      |
|           | City Code  | 2 numbers.      |
|           | Account Number   | 6 numbers.      |
|           | Kind Code  | 2 numbers.      |
|           | Check Digit  | 1 number.       |
| 403 - 403 | delimiter  | 1 character.    |
| 404 - 411 | Business Open Date (CCYYMMDD Format)                                 | 8 numbers.      |
|           | Note: Date business registered with the State of Florida.            |                 |
| 412 - 412 | delimiter  | 1 character.    |
| 413 - 432 | Blank Spaces (for RISE participant's use)                            | 20 characters.  |
| 433 - 433 | End-of-File-Marker   | Number Zero.    |

Delimiter is the ^ character (located above the number six key on a standard PC-keyboard).

**RISE ATTACHMENT C**  
**REVENUE INFORMATION SHARING EXCHANGE (“RISE”)**  
**PROGRAM PARTICIPANT CERTIFICATION**  
**FOR ACCESS TO**  
**CONFIDENTIAL STATE TAX INFORMATION**

I hereby certify that I have read and understand the following:

1. Section 213.053, F.S., makes state tax information in the possession of the Department of Revenue confidential except for official tax administration purposes.
2. Violation of confidentiality requirements found in Section 213.053(2), F.S., is a misdemeanor of the first degree, punishable, as stated in Sections 775.082 and 775.083, F.S..
3. When in receipt of state tax information from the Department of Revenue, RISE participants and their authorized employees, and certified public accountants contracted pursuant to Sections 125.0104 and 212.0305, F.S., are subject to the same requirements of confidentiality and the same penalties for violation of those requirements as the Department of Revenue.
4. No federal tax information will be made available.
5. Confidential state tax information must be kept under lock and key when not being used.
6. State tax information may be used for official tax administration purposes only.
7. When no longer needed, this information will be returned to the department, or destroyed by shredding or incineration.
8. Only authorized employees of the RISE participant listed on the attached sheet, or any certified public accountant contracted pursuant to Sections 125.0104 or 212.0305, F.S., with an official need and use, will be allowed to request, receive, and review state tax information.

\_\_\_\_\_  
(NAME)  
RISE SIGNATORY

\_\_\_\_\_  
(TITLE )

\_\_\_\_\_  
(SIGNATURE)

\_\_\_\_\_  
(DATE)

As an authorized employee of the RISE Participant, I hereby certify that I am familiar with the confidentiality requirements of Section 213.053, F. S., and aware of the criminal penalties for the unauthorized disclosure of state tax information punishable as stated in Sections 775.082 and 775.083, F. S.. I understand that state tax information received from the Department of Revenue may be used by listed staff of the government entity and for official tax administration purposes only.

| NAME (PRINT OR TYPE) | OFFICIAL TITLE | SIGNATURE | DATE  |
|----------------------|----------------|-----------|-------|
| _____                | _____          | _____     | _____ |
| _____                | _____          | _____     | _____ |
| _____                | _____          | _____     | _____ |
| _____                | _____          | _____     | _____ |

**(Attach additional sheets if necessary)**