

FLORIDA DEPARTMENT OF REVENUE
STATEMENT OF AGENCY ORGANIZATION AND OPERATION
MARCH 31, 2011

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AGENCY HEAD

The head of the Department of Revenue is the Governor and Cabinet. The Governor and Cabinet appoint an executive director to be the Department’s chief administrator, managing the day-to-day operations of the Department. The executive director serves at the pleasure of the Governor and Cabinet.

The Governor and Cabinet have delegated many of the duties and responsibilities of the agency head to the executive director, including:

- Taking all actions related to the Department’s legislatively assigned responsibilities for child support enforcement, general tax administration, and property tax oversight
- Performing all administrative activities required to direct, supervise, and carry out the day-to-day duties of the Department as authorized by law or by the Governor and Cabinet acting as the head of the agency
- Conducting planning and budgeting activities
- Entering into contracts and other agreements as authorized by law
- Carrying out rulemaking and formal hearing responsibilities
- Designating an official to accept service of process on behalf of the Department and the executive director

The law creating the Department of Revenue and setting forth its responsibilities is contained in [section 20.21](#) of the [Florida Statutes](#). The duties and responsibilities of the executive director are explained in [Rule 12-3.007](#) of the [Florida Administrative Code](#).

ORGANIZATION AND RESPONSIBILITIES

The Department of Revenue is organized into five programs—three operational programs and two support programs:

Operational programs

Child Support Enforcement
General Tax Administration
Property Tax Oversight

Support programs

Executive Direction and Support Services
Information Services

An organizational chart is provided in [Appendix A](#).

Child Support Enforcement

The Department of Revenue administers Florida's Child Support Enforcement Program. The Child Support Enforcement Program helps children get the financial support they need when it is not received from one or both parents. Services include locating parents, establishing paternity, and establishing, enforcing and modifying support orders.

The Child Support Enforcement Program is organized into the following five processes:

Case Management
Child Support Aid
Compliance
Establishment
Payment Processing and Fund Distribution

Any parent or other person who cares for a child may apply to the Department of Revenue for child support services. Any person who is owed child support arrearages may also request child support services. Parents or caregivers who receive public assistance through the Department of Children and Families are automatically referred to Revenue for child support assistance.

For information or assistance, individuals can call the Child Support Enforcement helpline at 800-622-KIDS (5437), visit the Department of Revenue's Child Support Enforcement web page at www.myflorida.com/dor/childsupport, or visit one of our local offices. Office locations are listed in the "Contacts" section of the Child Support Enforcement web page—www.myflorida.com/dor/childsupport/phone.html (scroll down)—and can also be obtained through our helpline.

The federal and state requirements governing the operation of the Child Support Enforcement Program are found in:

Title IV-D of the U.S. Social Security Act
42 United States Code, sections 651-669
45 Code of Federal Regulations, parts 301-307
Chapters 20, 61, 88, 409.2551-25995, and 742 of the [Florida Statutes](#)
[Chapter 12E-1](#) of the Florida Administrative Code

General Tax Administration

The Department of Revenue's General Tax Administration Program administers 32 taxes and fees, including sales and use tax, corporate income tax, motor fuel tax, documentary stamp tax, communications services tax, unemployment tax, and insurance premium tax.

Responsibilities of the General Tax Administration Program include tax collection, tax enforcement, tax processing, taxpayer registration, and fund distribution, as well as providing assistance to taxpayers, and resolving taxpayer complaints.

The General Tax Administration Program is organized into the following five processes:

- Account Management
- Compliance Determination
- Receivables Management
- Return Processing & Fund Distribution
- Taxpayer Aid

For information or assistance, individuals can call the General Tax Administration helpline at 800-352-3671, visit the Department of Revenue's General Tax Administration web page at www.myflorida.com/dor/taxes, or call or visit one of our local offices. A list of Taxpayer Service Centers can be accessed through the "Contacts" section of our web page (www.myflorida.com/dor/contact.html) and can also be obtained through our helpline.

The statutes and rules governing the Department of Revenue's administration of the taxes it collects include section 213.05 of the [Florida Statutes](#); and Chapters 12A-1 through 12A-10, Chapters 12A-12 through 12A-19, Chapters 12B-1 through 12B-12, and Chapters 12C-1 through 12C-4 of the [Florida Administrative Code](#).

The revenue laws the Department is charged with administering are found in the following sections and chapters of the [Florida Statutes](#):

- Section 125.0104, the Local Option Tourist Development Act
 - Section 125.0108, tourist impact tax
 - Chapter 198, estate taxes
 - Chapter 201, excise tax on documents
 - Chapter 202, communications services tax
 - Chapter 203, gross receipts taxes
 - Chapter 206, motor and other fuel taxes
 - Chapter 211, tax on production of oil and gas and severance of solid minerals
 - Chapter 212, tax on sales, use, and other transactions
 - Chapter 220, income tax code
 - Chapter 221, emergency excise tax
 - Sections 336.021 and 336.025, taxes on motor fuel and special fuel
- (continued on next page)

Revenue laws (continued):

- Section 376.11, pollutant spill prevention and control
- Section 403.718, waste tire fees
- Section 403.7185, lead-acid battery fees
- Section 538.09, registration of secondhand dealers
- Section 538.25, registration of secondary metals recyclers
- Section 624.4621, group self-insurer's fund premium tax
- Section 624.5091, retaliatory tax
- Section 624.475, commercial self-insurance fund premium tax
- Sections 624.509-624.511, insurance code: administration and general provisions
- Section 624.515, State Fire Marshal regulatory assessment
- Section 627.357, medical malpractice self-insurance premium tax
- Section 629.5011, reciprocal insurers premium tax
- Section 681.117, motor vehicle warranty enforcement

[Appendix B](#) is a complete list of the individual taxes and fees administered by the Department of Revenue, along with statutory references.

Property Tax Oversight

In Florida, local governments are responsible for administering property tax. The Department of Revenue's Property Tax Oversight Program provides oversight and assistance to local government officials, including property appraisers, tax collectors, and value adjustment boards. The Department's responsibilities include:

- Reviewing and approving property tax rolls for each of Florida's 67 counties every year
- Approving the annual budgets of property appraisers and most tax collectors
- Ensuring compliance with millage levying procedures and public disclosure laws by 640 local government entities that levy a property tax
- Providing training and certification to property appraisers, tax collectors, and staff members
- Developing uniform procedures for value adjustment board hearings, and providing training to special magistrates and value adjustment boards
- Providing technical support for GIS (Geographical Information System) and legal guidance to local officials
- Reviewing certain property tax claims for refunds
- Centrally assessing railroad properties
- Responding to citizens' questions regarding local taxation matters

The Property Tax Oversight Program is organized into the following two processes:

- Aid & Assistance
- Compliance Determination

The Department's website provides additional information about property tax (www.myflorida.com/dor/property). The telephone number for Revenue's Property Tax Oversight Program Office is 850-717-6570.

Since property tax is administered locally, the best resources for assistance with property tax matters are the property appraiser and the tax collector in the property owner's county. The contact page on the Department of Revenue's website contains links to lists of property appraisers and tax collectors and their contact information:

www.myflorida.com/dor/contact.html.

The following chapters of the [Florida Statutes](#) govern the state's property tax system:

Chapter 192, taxation, general provisions

Chapter 193, assessments

Chapter 194, administrative and judicial review of property taxes

Chapter 195, property assessment administration and finance

Chapter 196, exemption

Chapter 197, tax collections, sales, and liens

Chapter 200, determination of millage

The Department of Revenue's oversight role in the property tax system established in these chapters includes only those responsibilities specifically assigned to the Department.

The agency rules that apply to property tax oversight are found in Chapters 12D-1 through 12D-51 of the [Florida Administrative Code](#).

Executive Direction and Support Services

The Executive Direction and Support Services Program provides leadership, financial management, human resource services, and legal guidance, to enable the operational programs—Child Support Enforcement, General Tax Administration, Property Tax Oversight—to function and to achieve their objectives. Offices within the Executive Direction and Support Services Program also assist the public by providing information and by helping to resolve issues that individuals have not been able to resolve through the operational programs.

The Department of Revenue's executive leadership manages by business process and leads the agency's efforts to become more effective through technological innovation, process improvement, and the implementation of new strategies. The planning process involves all employees by encouraging employees to share improvement ideas and participate in strategy development.

The Executive Direction and Support Services Program is organized into the offices of:

- Executive Director
- Financial Management
- General Counsel
- Inspector General
- Legislative and Cabinet Services
- Ombudsman
- Public Information
- Tax Research
- Taxpayer Rights Advocate
- Technical Assistance and Dispute Resolution
- Workforce Management

The telephone number for the Executive Director's office is 850-617-8600. Additional contact information for the Executive Direction and Support Services Program can be found on our website (www.myflorida.com/dor/contact.html) or by calling the Executive Director's office.

Information Services

Each of Revenue's other programs depends on technology solutions developed and supported by the Information Services Program. The Program works with the operational programs to determine how best to use technology to accomplish the Department's goals, and to prioritize projects to provide the maximum benefit to Revenue's customers.

Responsibilities of the Information Services program include:

- Maintaining continuity of operations
- Maintaining systems security
- Implementing new systems or modifications of current systems
- Providing user support

Information Services is organized into the following five processes:

- Application Management
- Infrastructure
- Service Delivery
- Service Support
- Information Technology Security

Individuals finding that Revenue's website or online services are not working properly can notify the Department by selecting "Report Technical Problems," which appears in the blue bar at the bottom of most Revenue web pages. Questions about information on the website or using online services should be addressed to the appropriate operational program—Child Support Enforcement, General Tax Administration, or Property Tax Oversight.

OBTAINING FORMS, APPLICATIONS, AND OTHER INFORMATION

Online Information and Services

All of Revenue's forms, registration applications, and publications can be accessed through our website: www.myflorida.com/dor. The "Quick Links" section provides access to many types of information, including "About Us," "Contacts," "Forms and Publications," "Job Opportunities," "Law Library," "Public Meetings," and "Tax Data." On our home page, there is a tab for each of our operational programs where information on that program can be found.

The Department's forms are available as downloadable files on our forms web page (www.myflorida.com/dor/forms/). At the bottom of the forms page, in the "Ordering Forms" section, you can order paper forms to be sent to you by mail.

From the Department's "Registration and Account Maintenance" page (<http://dor.myflorida.com/dor/taxes/registration.html>), businesses can access tax forms or choose to register for tax accounts online.

Telephone Assistance

Toll-free helplines:

Child Support Enforcement	800-622-5437
Taxes	800-352-3671

Additional contact numbers:

Office of the Executive Director	850-617-8600
Office of the General Counsel	850-617-8347
Agency Clerk	850-617-8347
Deputy Agency Clerk (for child support matters)	850-617-8611
Press Contact	850-617-8214
Child Support Enforcement Program Office	850-717-7000
General Tax Administration Program Office	850-617-8441
Property Tax Oversight Program Office	850-717-6570

Mailing Address

Florida Department of Revenue
5050 West Tennessee Street
Tallahassee, FL 32399-0100

For additional mailing addresses, call us or visit our website contact page:
www.myflorida.com/dor/contact.html.

AGENCY CLERK

The Department of Revenue designates both an agency clerk and, for child support enforcement proceedings, a deputy agency clerk.

Revenue's agency clerk:

Sarah Wachman

Phone: 850-617-8347; Fax: 850-488-7112

Location:

Florida Department of Revenue
Office of the General Counsel
Suite 2400, Building 1
2450 Shumard Oak Boulevard
Tallahassee, Florida 32399-0104

Mailing address:

Florida Department of Revenue
Office of the General Counsel
Post Office Box 6668
Tallahassee, FL 32312-6668

Other employees in the Office of the General Counsel may perform clerk's functions upon designation by the clerk or the General Counsel.

Revenue's deputy agency clerk (for child support enforcement proceedings):

Eureka Jenkins

Deputy Agency Clerk

Phone: 850-617-8611; Fax: 850-922-6665

Location:

Florida Department of Revenue
Child Support Enforcement
Office of the General Counsel
Building 2, Suite 4229
2450 Shumard Oak Boulevard
Tallahassee, Florida 32399

Mailing Address:

Florida Department of Revenue
Child Support Enforcement
Office of the General Counsel
P. O. Box 8030
Tallahassee, FL 32314-8030

The agency clerk has concurrent authority with the deputy clerk to perform clerk's functions for child support enforcement proceedings. Other employees in the Child Support Enforcement Office of Legal Services may perform the deputy clerk's functions upon designation by the deputy clerk, Chief Legal Counsel, agency clerk, or General Counsel.

Duties of the agency clerk and deputy clerk include:

Maintaining dockets and files in all formal and informal administrative proceedings.

Filing and indexing final orders, and noticing and filing declaratory statements.

Preparing the records on appeals from final orders.

Maintaining agency rulemaking files.

Accepting service of process in judicial litigation on behalf of the Department and the Executive Director.

FILING METHODS

The Department of Revenue receives legal filings by mail, fax, or delivery, and does not accept electronic transmission of filings related to legal proceedings.

HOURS OF OPERATION

The Department of Revenue's hours of operation are 8:00 a.m. to 5:00 p.m. on regular business days. The filing date for a document submitted to the agency clerk or deputy agency clerk is the date the clerk receives the complete document provided the document is received by 5:00 p.m. on a business day. Any document received in the office of the agency clerk or deputy clerk on a non-business day or after 5:00 p.m. on a business day shall be filed as of 8:00 a.m. on the next regular business day.

OBTAINING VARIANCES

Petitions for variance from, or waiver of, Department of Revenue rules must be filed with the agency clerk. Guidelines for filing a petition for variance form, or waiver of, Department rules are found in Rule 28-104.002, Florida Administrative Code (<https://www.flrules.org/gateway/RuleNo.asp?ID=28-104.002>).

For information about obtaining variances from Department of Revenue rules, contact:

Sarah Wachman

Agency Clerk

Florida Department of Revenue

Office of the General Counsel

Post Office Box 6668

Tallahassee, FL 32312-6668

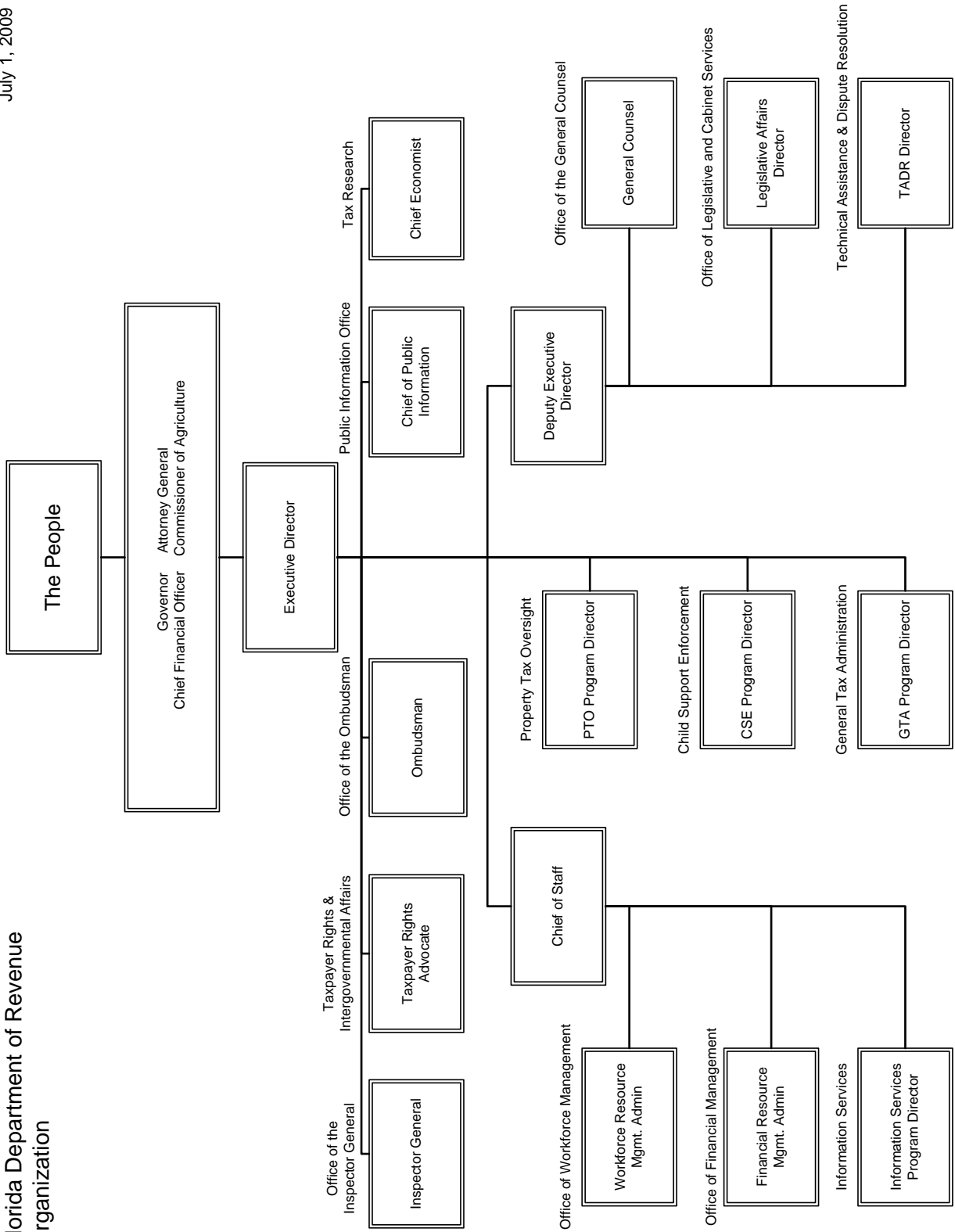
Phone: 850-617-8347; Fax: 850-488-7112

**FLORIDA DEPARTMENT OF REVENUE
STATEMENT OF AGENCY ORGANIZATION AND OPERATION**

APPENDIX A: ORGANIZATIONAL CHART

Florida Department of Revenue Organization

July 1, 2009



**FLORIDA DEPARTMENT OF REVENUE
STATEMENT OF AGENCY ORGANIZATION AND OPERATION**

**APPENDIX B: TAXES AND FEES ADMINISTERED BY
THE DEPARTMENT OF REVENUE**

Notes to the table on the following page:

1. The entries in this chart represent taxes administered by the Florida Department of Revenue which are either statutorily or administratively distinct.
2. There are 32 taxes which are administratively distinct, meaning they require different procedures to effectively administer (numbered in "admin" column).

Taxes & Fees Administered by the Department of Revenue

	Admin	Statutory Reference	Name	Filer Type
1	1.1	Chapter 212, F.S.	Sales Tax	Business
2	1.2	Chapter 212, F.S.	Use Tax on Businesses	Business
3	2	Chapter 212, F.S.	Use Tax on Individuals	Individual
4	3	s. 212.0606, F.S.	Rental Car Surcharge	Business
5	4	s. 212.05(1)(I), F.S.	Amusement Machine Sticker Fee	Business
6	5.1	s. 212.055(1), F.S.	Charter Co. Transit System Surtax	Business
7	5.2	s. 212.055(2), F.S.	Local Government Infrastructure Surtax	Business
8	5.3	s. 212.055(3), F.S.	Small County Surtax	Business
9	5.4	s. 212.055(4), F.S.	Indigent Care Surtax	Business
10	5.5	s. 212.055(5), F.S.	County Public Hospital Surtax	Business
11	5.6	s. 212.055(6), F.S.	School Capital Outlay Surtax	Business
12	5.7	s. 212.055(7), F.S.	Voter-Approved Indigent Care Surtax	Business
13	6.1	s. 125.0104, F.S.	Tourist Development Tax	Business
14	6.2	s. 212.0305, F.S.	Convention Development Tax	Business
15	6.3	s. 125.0108, F.S.	Tourist Impact Tax	Business
16	7	Chapter 220, F.S.	Corporate Income Tax	Business
17	8	Chapter 221, F.S.	Emergency Excise Tax	Business
18	9.1	Chapter 206, Part I, F.S.	Motor Fuel Tax	Business
19	9.2	Chapter 206, Part II, F.S.	Special Fuel Tax	Business
20	9.3	Chapter 206, Part III, F.S.	Aviation Fuel Tax	Business
21	9.4	Chapter 206, Part I, F.S.	SCETS Tax	Business
22	9.5	ss. 206.41 and 206.87, F.S.	Local Option Gas Tax	Business
23	9.6	Chapter 206, Part I, F.S.	Voted Gas Tax	Business
24	10	s. 206.877, F.S.	Alternative Fuel Decal Fee	Bus/Individual
25	11	Chapter 199, Part II, F.S.	Intangibles - Non Recurring on Mortgages	Government
26	12	s. 199.023(1)(d), F.S.	Intangibles - Government Leaseholds	Business
27	13	s. 201.02, F.S.	Documentary Stamp on Deeds	Government
28	14	ss. 201.05, 201.07, and 201.08, F.S.	Documentary Stamp on Notes, etc	Bus/Govt
29	15	s. 125.0167, F.S.	Local Documentary Stamp Surtax on Deeds	Government
30	16	Chapter 202, F.S.	Communications Tax (Telephone, Cable, etc.)	Business
31	17	Chapter 203, F.S.	Gross Receipts (Utility) Tax	Business
32	18	Chapter 443, F.S.	Unemployment Compensation	Business
33	19.1	S. 624.509, F.S.	Insurance Premium Tax	Business
34	19.2	S. 624.510, F.S.	Wet Marine and Transportation Premium Tax	Business
35	19.3	S. 624.515, F.S.	State Fire Marshall Assessment and Surcharge	Business
36	19.4	S. 624.5091, F.S.	Insurance Premium Retaliatory Tax	Business
37	19.5	S. 252.372, F.S.	Emergency Management \$2 and \$4 Surcharges	Business
38	19.6	S. 624.501, F.S.	Annual Statement Filing Fees	Business
39	19.7	S. 175.101, F.S.	Firefighter Pension Trust Fund Assessments	Business
40	19.8	S. 185.08, F.S.	Police Pension Trust Fund Assessments	Business
41	20	Chapter 206, Part IV, F.S.	Pollutants Tax on Fuels	Business
42	21	Chapter 206, Part IV, F.S.	Pollutants Tax on Ammonia, Pesticides, Fertilizer	Business
43	22.1	Chapter 206, Part IV, F.S.	Pollutants Tax on Solvents	Business
44	22.2	s. 376.75, F.S.	Perchloroethylene Tax	Business
45	23	s. 403.718, F.S.	Waste Tire Fee	Business
46	24	Chapter 211, Part II, F.S.	Solid Minerals Severance Tax	Business
47	25	Chapter 211, Part I, F.S.	Oil Production Tax	Business
48	26	Chapter 211, Part I, F.S.	Gas and Sulfur Production Tax	Business
49	27	s. 376.70, F.S.	Gross Receipts Tax on Dry Cleaning	Business
50	28	s. 403.7185, F.S.	Lead-acid Battery Fee	Business
51	29.1	s. 373.41492, F.S.	Lake Belt Mitigation Fee	Business
52	29.2	s. 373.41492, F.S.	Lake Belt Water Treatment Plant Upgrade Fee	Business
53	30	s. 538.09, F.S.	Secondhand Dealers Fee	Business
54	31	s. 681.117, F.S.	Motor Vehicle Warranty Fee	Business
55	32	s. 938.01, F.S.	Court Cost Fees	Government