Taxpayers' Rights Advocate
Annual Report

Fiscal Year 2024-2025

December 2025

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Executive Summary

The taxpayers' rights advocate (Advocate) is a position created under section 20.21(3), Florida Statutes (F.S.), and reports to the Chief Inspector General of Florida in the Executive Office of the Governor. For administrative purposes, the Advocate is under the general supervision of the Executive Director of the Florida Department of Revenue (Department).

The Advocate's office (Office) received 3,037 contacts during Fiscal Year (FY) 2024-25. This is a decrease of 149 contacts from the prior fiscal year in which the Office received 3,186 contacts. Most contacts received for both years are for issues relating to sales and use tax. About half of all contacts are related to this issue for both fiscal years. The Office continues to see a decrease in the number of requests for assistance with the Internal Revenue Service from the prior fiscal years. This number has dropped from 472 in FY 2022-23 to 357 in FY 2023-24 and to 325 for FY 2024-25. The Advocate believes the reason for this decrease is due to adding some additional information about IRS issues which was posted to the Advocate's website and updating the Advocate's telephone system in fiscal year 2022-23.

This year we are introducing some new data to better illustrate the work of the Office. One of the main goals of the Office is to resolve as many cases as possible without needing to refer them to other areas. This past year, the Office resolved 621 cases without referral, representing about 20 percent of all contacts received (621 of 3,037). Most of these resolutions were to help taxpayers file their tax returns using the Department's online portal. Other case resolutions included account status questions, reemployment tax rate questions, and questions on specific tax issues.

There are many contacts that require additional assistance and attention from the Department's General Tax Administration Program (GTA). These referrals typically involve a bank freeze, warrants or tax liens, payment plans, delinquency issues, and penalty compromise requests. This past year, the Office referred 1,760 contacts to GTA, or about 58 percent of all contacts received (1,760 of 3,037).

Other referrals include cases we sent to the Department's Property Tax Oversight Program (103) and the Child Support Program (97). Referrals to these two areas within the Department represent about 7 percent of all contacts received (200 of 3,037).

Some cases required assistance from entities outside the Department. Referrals to areas outside of the Department include cases sent to the IRS (325), and other agencies or offices (131), totaling 456 or 15 percent of all contacts received (456 of 3,037).

The annual report for FY 2023-24 included two administrative recommendations for the Department to review. After reviewing these recommendations with the Department, the Advocate is recommending closure of one of the two administrative recommendations. The one remaining administrative recommendation will continue to be monitored by the Advocate for FY 2025-26.

The Advocate is not introducing a new legislative recommendation in this annual report. The Advocate is also not introducing a new administrative recommendation in this annual report for the Department to review.

Section 1: General Overview and Responsibilities

The Advocate is a position created under section 20.21(3), F.S., and reports to the Chief Inspector General of Florida in the Executive Office of the Governor. For administrative purposes, the Advocate is under the general supervision of the Executive Director of the Department. The current Advocate was appointed by the Chief Inspector General of Florida effective January 1, 2022.

The Advocate's responsibilities include:

- Facilitating the resolution of taxpayer complaints and problems that have not been resolved through normal administrative channels within the Department.

- Issuing a stay action on behalf of a taxpayer who has suffered or is about to suffer an irreparable loss as a result of an action by the Department.

- Producing an annual report to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the Chief Inspector General of Florida, which provides a summary of the work the Advocate did for the prior fiscal year, along with any recommendations for improvement for the Department and any initiatives which the Advocate plans to work during the upcoming fiscal year.

The Advocate is a tax advocate for the people of the State of Florida, and although the primary focus is to assist taxpayers with their Florida tax issues and problems, the Advocate should be available to assist any citizen regardless of the issue.

The Office includes the Advocate and one tax professional who work together to assist taxpayers and the citizens of Florida. Most, but not all, of the contacts the Office receives are for tax issues related to the Department. However, the Office strives to assist any taxpayer or citizen who contacts the Office regardless of the issue.

Section 2: Taxpayers' Rights Advocate Office Operations

The Department and the Office have a strong collaborative relationship and work together to resolve taxpayer complaints and problems. The Department administers the State of Florida's tax laws, and the Office assists both the Department and taxpayers to resolve issues between the two. However, the Advocate cannot serve as a substitute for normal administrative or judicial procedures. The Advocate does not have any special authority to override or change a decision the Department might make in a taxpayer's case. In fact, the Advocate does not have the statutory authority to compromise or settle tax, interest, or penalty a taxpayer might owe. Instead, the Advocate becomes the voice of a taxpayer to negotiate the taxpayer's case before the Department and to help the Department understand facts about a taxpayer's case that might not have been shared previously. The Advocate also acts as the voice of the Department to help a taxpayer better understand how a given law applies to them or why the Department decided an issue on a specific taxpayer account.

When handling taxpayer contacts, the Office listens to the taxpayer's issues and problems to gain an understanding of the case to determine what actions or assistance the Office can offer. The Office discusses the case with the taxpayer and follows up with research to identify and gather important facts about the case or account. Most of the tax-related cases require extensive research and communication between the Office and the Department to better understand the issue and to gather additional facts about the case.

In addition, tax-related contacts often require the Office to research statutes, rules, and agency procedures. This is an important part of the Advocate's activities and helps the Office understand how the facts of a given case relate to Florida law and the Taxpayer's Bill of Rights (Bill of Rights) under s. 213.015, F.S. It is important to note the Advocate is required to follow the same laws as the Department, and the Office cannot tell a taxpayer they are relieved from following these laws. For example, a taxpayer who is required to make estimated sales tax payments under s. 212.11(1), F.S., might ask the Advocate to relieve them from this requirement. The Advocate does not have the authority to tell a taxpayer they can ignore the law or to tell the Department a taxpayer does not have to follow the law.

The Office does not handle contacts regarding local property tax matters or child support issues. These contacts are referred to the Department's Property Tax Oversight and Child Support programs, respectively.

Section 3: Taxpayers' Rights Advocate Case Management Tracking System

The Office uses a Cherwell-based case management tracking system developed by programmers in the Department's Information Services Program. This management system is called TRATS (Taxpayers' Rights Advocate Tracking System) and was implemented on July 1, 2018, to capture taxpayer contacts. The Office captures the contact's name and business name, the relationship with the business, the tax type and tax issue, the business's location, identifying taxpayer numbers, the reason for the contact, and how the case was either resolved by the Office or forwarded to an area within the Department or outside the Department.

Section 4: Taxpayers' Rights Advocate Office Contacts

Annual Office Contacts Received

The Office segregates contacts into three distinct categories as follows:

- General Tax Related Contacts
- Non-General Tax Related Contacts
- Non-Revenue Related Contacts

General Tax Related Contacts include the following:

- Sales and Use Tax**:** This contact type involves the taxes imposed under Chapter 212, F.S., and generally applies to the retail sale or rental of tangible personal property, transient rentals, admissions, and various services.
- Reemployment Tax**:** This contact type involves the reemployment tax imposed under Chapter 443, F.S. The Department administers the tax, registers employers, collects the tax and wage reports, assigns tax rates, and audits employers.
- Florida Corporate Income Tax**:** This contact type involves the tax imposed under Chapter 220, F.S. Generally, all corporations, associations, or entities doing business, earning income, or existing in Florida, are required to file the *Florida Corporate Income/Franchise Tax Return* (Form F-1120).
- Documentary Stamp Tax**:** This contact type involves the tax imposed under Sections 201.02, 201.07, and 201.08, F.S. This is an excise tax on documents such as deeds, bonds, notes, and other written obligations to pay money, mortgages, liens, and other evidence of indebtedness.
- Other Tax-Related Contacts**:** These categories include contacts received for other tax types such as communications services tax, motor fuel taxes, pollutants tax, governmental leasehold tax, insurance premium tax, and other taxes or fees administered by the Department.

Non-Tax Related Contacts include the following:

- Property Tax: This category includes contacts received and forwarded to the Department's Property Tax Oversight Program.
- Child Support**:** This category includes contacts received and forwarded to the Department's Child Support Program.

Non-Revenue Related Contacts include the following:

- IRS: This category includes contacts received for the IRS. The Office provides contact information for the IRS Taxpayer Advocate's Office.
- Other Federal, State, and Local Governmental Agencies: These categories include contacts for other agencies. The Office provides contact information for these agencies.

This past fiscal year the Office received 3,037 contacts which is 149 less than the previous fiscal year. Most of these contacts were for sales and use tax issues in which the Office received 1,727 contacts representing about 57 percent of all contacts (1,727 of 3,037). Contact percentages for sales and use tax has stayed relatively constant over the last several years as follows:

- FY 2024-25: 57 percent (1,727 of 3,037)
- FY 2023-24: 57 percent (1,827 of 3,186)
- FY 2022-23: 50 percent (1,157 of 2,362)

General Tax related contacts, which include all Department administered taxes, have also stayed relatively constant over the last several years representing about 74 percent of all contacts received (7,114 of 9,618). Non-General Tax Related contacts, which include property tax and child support contacts, has also stayed relatively constant the last several years representing about 6 percent of all contacts received (565 of 9,618). Non-Revenue Related contacts, which include IRS and other agency contacts, has decreased slightly the last two fiscal years representing about 20 percent of all contacts (1,939 of 9,618)

Table 1 and Charts 1a and 1b show the total contacts the Office received for the past four fiscal years.

TABLE 1

Taxpayers' Rights Advocate's Annual Contacts						
Contact Category	**FY 2021-22**	**FY 2022-23**	**FY 2023-24**	**FY 2024-25**	**Total Over Time**	**% of Total**
General Tax Related	**693**	**1,577**	**2,463**	**2,381**	**7,114**	**74%**
Sales and Use Tax	491	1,157	1,827	1,727	5,202	
Reemployment Tax	118	229	340	356	1,043	
Corporate Income Tax	50	114	199	209	572	
Documentary Stamp Tax	14	50	51	53	168	
Other taxes	20	27	46	36	129	
Non-General Tax Related	**58**	**133**	**174**	**200**	**565**	**6%**
Property Tax	20	67	90	103	280	
Child Support	38	66	84	97	285	
Non-Revenue Related	**282**	**652**	**549**	**456**	**1,939**	**20%**
Internal Revenue Service	197	472	357	325	1,351	
Other Agency	85	180	192	131	588	
Total Contacts	**1,033**	**2,362**	**3,186**	**3,037**	**9,618**	**100%**

CHART 1a

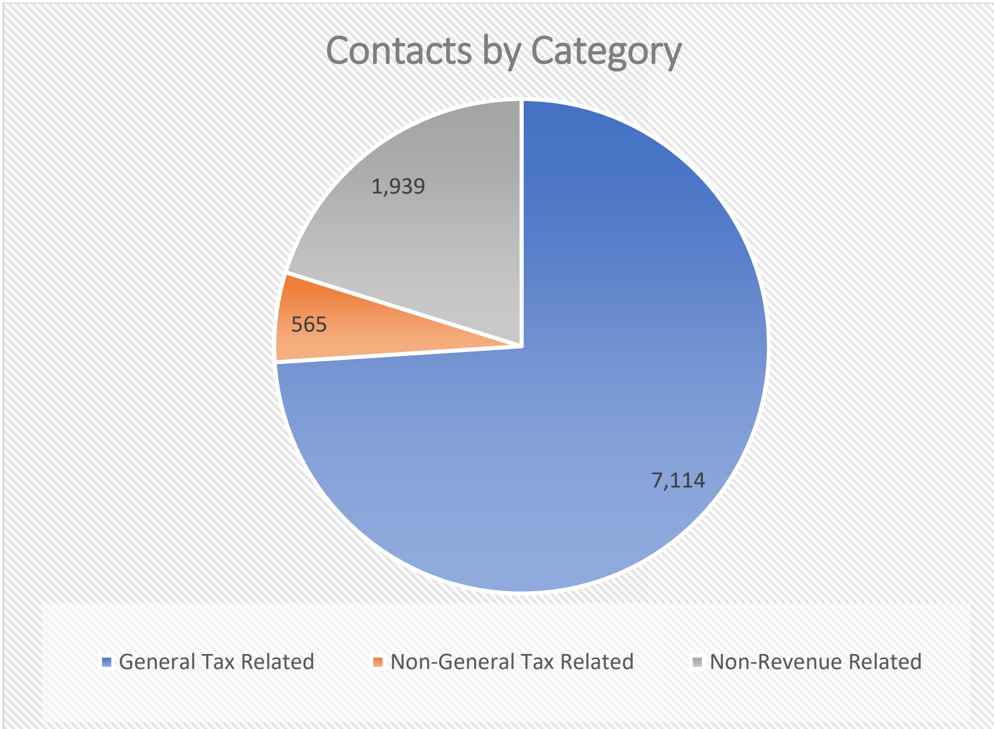
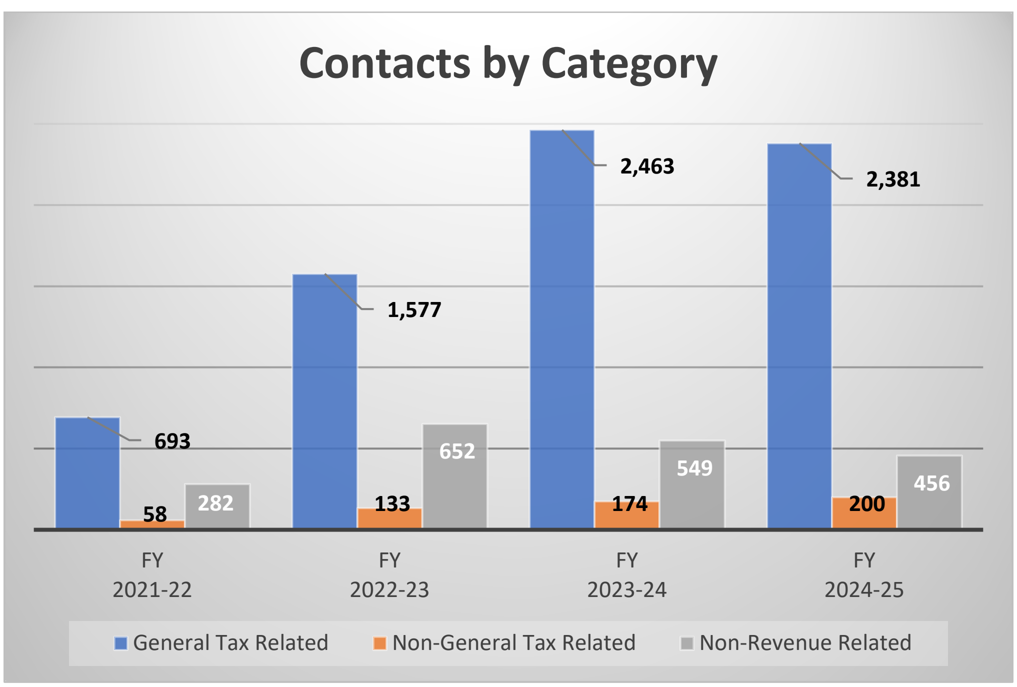


CHART 1b



Trends and Observations

- Total Contacts: Starting in FY 2021-22, total contacts have tripled. However, this is not the whole story as we see there was a substantial monthly increase beginning in January 2022 when the current advocate was appointed. The monthly average for the first six months of FY 2021-22 was about 42 contacts per month. The last six month of FY 2021-22, after the current advocate was appointed, grew to about 130 contacts per month. This monthly average increased to 197 contacts per month in FY 2022-23, 266 contacts per month in FY 2023-24, and 253 contacts per month this past fiscal year. Although we don't know for sure, we can conclude with some confidence that perhaps the former advocate was not recording all contacts during his appointment. Today, the Office records every contact regardless of the issue. Since total contacts have stayed relatively stable the last two fiscal years, we can also conclude the Office is a reliable source of information and assistance for the citizens of Florida.

- General Tax Related Contacts: A review of the total contacts for the major taxes administered by the Department for the last two fiscal years, which include sales and use tax, reemployment tax, Florida corporate income tax, and documentary stamp tax, we see that the number of contacts for each of these tax types has stayed very consistent. The only notable change was total contacts for sales and use tax which decreased from 1,829 contacts in FY 2023-24 to 1,727 for this past fiscal year. Minor tax contacts have also stayed very consistent over this same period as well.

- Contact Issues: When we study the reasons why taxpayers and citizens contact the Office, we see consistent trends across all tax types and especially for sales and use tax. Most of the contacts for sales and use tax fall into collection type issues including bank freezes, warrants and tax liens, payment plans, delinquency issues, and penalty compromise requests. These are the top issues going back several years. Contact issues the Office can resolve, which include helping taxpayers file their tax returns, account status questions, reemployment rate questions, and questions on a particular tax issue, have also stayed very consistent as well.

Office Disposition of All Contacts Received During FY 2024-25

Summary of All Contacts Received During FY 2024-25 – Table 2 and Chart 2

One of the Office's goals is to resolve as many cases as we can without referring the case to GTA, to another program within the Department (Property Tax Oversight or Child Support), the IRS, or to some other state or local agency.

The following five tables and two charts (Tables 2-6 and Charts 2 and 3) represent new data the Office has gathered which shows how the Office handled all contacts received during FY 2024-25. Table 2 and Chart 2 below summarize Tables 3-6 as follows:

- Line 1: Cases resolved by the Office without assistance from some other area inside or outside the Department (Table 3)
- Line 2: Cases referred to the Department's General Tax Administration Program (GTA) – (Table 4)
- Line 3: Cases referred to other Program areas of the Department (Property Tax Oversight and Child Support Programs) but outside of GTA (Table 5)
- Line 4: Cases referred outside the Department (Table 6)
- Line 5: Total Cases the Office received

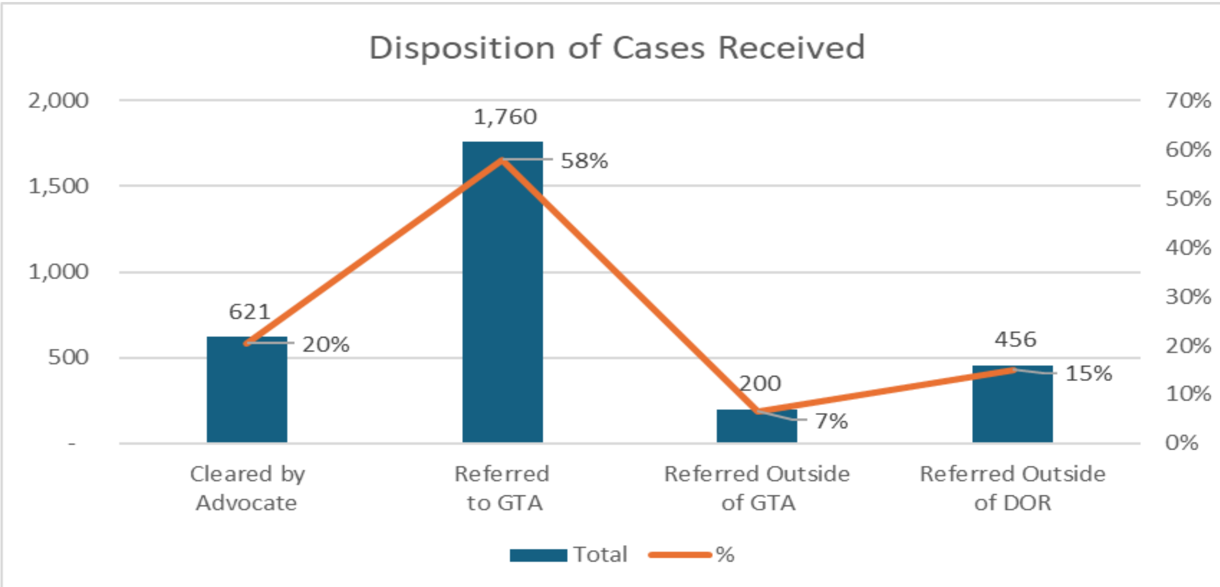
Table 2 and Chart 2 below show the Office cleared 621 cases during FY 2024-25 (about 20 percent of all contacts) without referring the case to some other area. The Office referred 1,760 cases (about 58 percent) to GTA, 200 cases to the Department's Property Tax Oversight Program and Child Support Program (about 7 percent), and 456 cases to areas outside the Department (IRS and other state and local agencies – about 15 percent).

TABLE 2

Disposition of Cases Received by the Taxpayers' Rights Advocate During FY 2024-25

ISSUE	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	%
1.Resolved by Advocate	74	88	55	54	40	34	58	34	27	44	53	60	621	20%
2. Referred to GTA Program	157	179	188	154	109	95	145	146	142	166	156	123	1,760	58%
3. Referred to Program Other than GTA	19	21	19	16	23	8	8	16	13	20	21	16	200	7%
4. Referred Outside of Department	45	46	38	44	22	20	26	44	60	47	39	25	456	15%
5. Total Cases Received	**295**	**334**	**300**	**268**	**194**	**157**	**237**	**240**	**242**	**277**	**269**	**224**	**3,037**	**100%**

CHART 2



Summary of Cases Resolved by the Office During FY 2024-25 – Table 3 and Chart 3

Table 3 and Chart 3 below show the cases the Office received and resolved without referring the contact to GTA, other areas of the Department (Property Tax Oversight and Child Support programs), or outside the Department. Most of the cases the Office was able to resolve are shown under General Taxpayer Assistance. The Office resolved 255 of these cases, which were from taxpayers asking for assistance filing a tax return online using the Department's portal. Other contact issues for this issue category include how to calculate the tax they owe, filing amended returns, and account status updates, which include requests to see if there are any unresolved billings or delinquencies. The Office was also able to resolve and clear 129 contacts from taxpayers who asked for assistance on a tax issue that affects their business. The Office resolved these cases without asking for assistance from the Department. The Office resolved cases for the following issue categories:

- Audit Assistance: Taxpayers asked for assistance and guidance on audit issues including helping a taxpayer understand what records the Department needs to conduct the audit, explaining to the taxpayer the results of an audit or why they might owe tax, and helping a taxpayer understand their protest rights and deadlines. The Office also received questions from taxpayers who have been selected for an audit and are wondering if the notice they received is real or a scam. The Office will also provide information to the taxpayer about why they were selected for an audit.
- Informal Protest Assistance: Taxpayers asked for assistance filing an informal protest (including petitions for reconsideration – PFR) with the Department's Informal Dispute Resolution Section (IDR). The Office does not file informal protests for taxpayers, but we

can assist them with providing some guidance and some information relative to their specific case which the Department will need when their case is assigned and reviewed by a conferee.

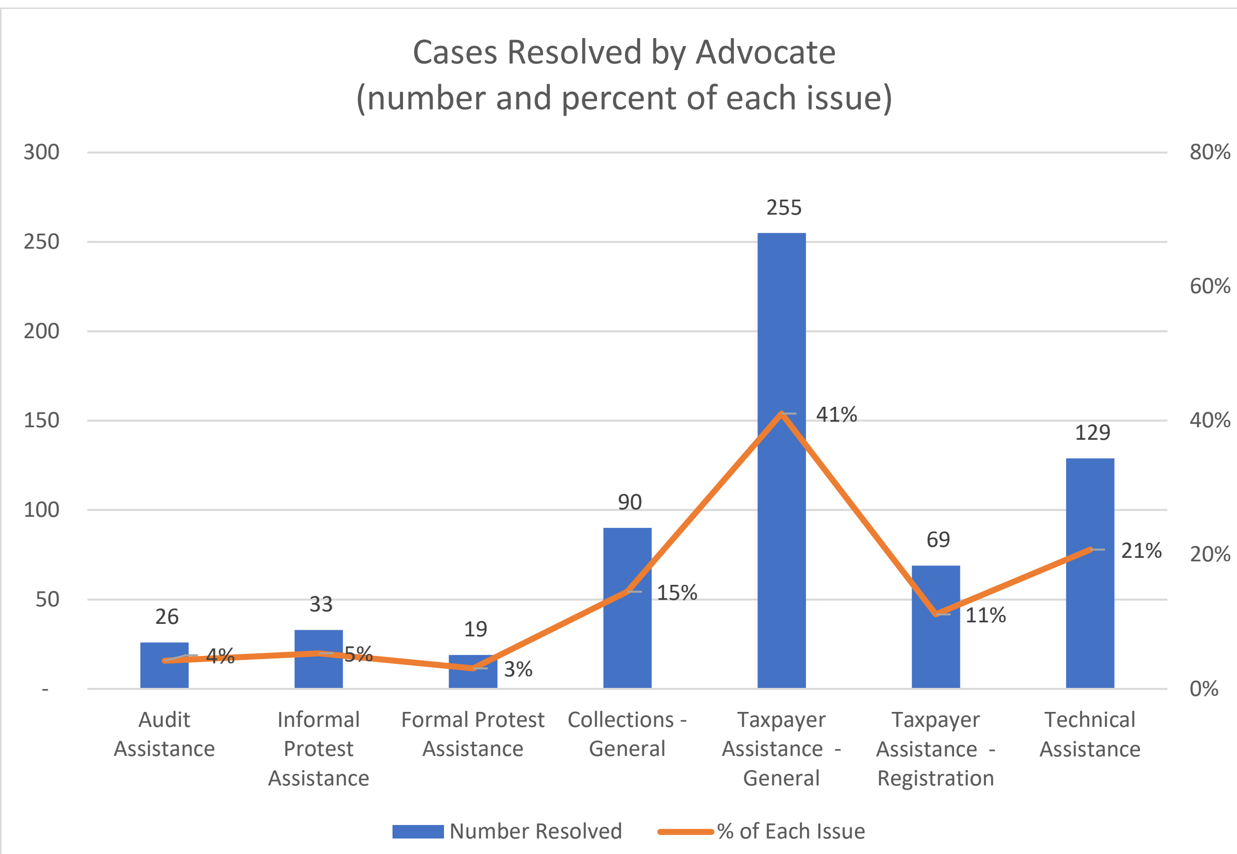
- Formal Protest Assistance: Taxpayers asked for assistance filing a formal protest with the Department's Office of General Counsel (OGC). Like informal protest assistance, the Office does not file formal protests for taxpayers. Instead, we can provide some general instructions and a copy of the administrative rule which provides specific instructions for filing a formal appeal.
- General Collections Assistance: Taxpayers asked about unresolved billings or delinquencies before reaching out to the Department's Collections process. Some of these contacts also included questions about payment plans with the Department for unpaid taxes. In these cases, the Office provided some general information about payment plans and offers guidance on how to resolve any outstanding issues.
- General Taxpayer Assistance: These issues were from taxpayers who were asking for assistance filing a tax return online using the Department's portal, how to calculate the tax they owe, account status questions, about filing amended returns, reemployment tax rate questions, and for conformation a contact they received is from the Department. Most of these contacts are for helping taxpayers file returns. The Office walks the taxpayer through the process including logging into their account, inputting their tax data, and return submission and confirmation.
- Registration Assistance: Taxpayers asked for assistance with opening or closing a business and changing their address through the Department's portal. The Office walks the taxpayer through the process including logging into their account and selecting the correct information they wish to change or update.
- Technical Assistance: These issues were from taxpayers asking about the taxability of a particular item or a purchase or how a specific tax or transaction might apply to their business. These issues also include questions about one of Florida's sales tax holidays. This past fiscal year, the Florida Legislature passed legislation for several sales tax holidays. Most of these issues were from people asking if a purchase they made was included in one of the holidays and exempt from sales tax.

The Office resolved an average of about 50 cases per month without referring the case to the Department or to areas outside the Department. Most of the Office resolutions were for General Taxpayer Assistance issues which represents about 41 percent. Technical Assistance cases follow with about 21 percent of the cases the Office resolved, followed by General Collections Assistance with about 15 percent and Registration Assistance with about 11 percent.

TABLE 3

Cases Resolved by the Advocate (number and percent of each issue)														
ISSUE	**JUL**	**AUG**	**SEP**	**OCT**	**NOV**	**DEC**	**JAN**	**FEB**	**MAR**	**APR**	**MAY**	**JUN**	**TOTAL**	**%**
Audit Assistance	-	3	3	5	-	2	-	-	1	3	2	7	26	4%
Informal Protest Assistance	6	5	-	1	1	2	2	3	4	2	3	4	33	5%
Formal Protest Assistance	3	3	-	4	1	3	-	2	-	-	1	2	19	3%
General Collections Assistance	9	9	12	11	9	3	14	3	2	6	3	9	90	15%
General Taxpayer Assistance	35	39	27	16	13	12	26	14	11	17	24	21	255	41%
Registration Assistance	8	8	8	6	5	4	3	5	4	6	9	3	69	11%
Technical Assistance	13	21	5	11	11	8	13	7	5	10	11	14	129	21%
Total Cases Received	74	88	55	54	40	34	58	34	27	44	53	60	621	**100%**

CHART 3



Summary of Cases Referred to GTA During FY 2024-25 – Table 4

The Office attempts to resolve as many cases as we can without referring a case to the Department or some area outside the Department. Contacts involving a tax issue that require additional assistance beyond what the Office can provide are referred to GTA. The Office referred 1,760 cases during FY 2024-25 for this additional assistance. Table 4 below shows cases referred to GTA which are separated into four distinct groups as follows:

- Audit
- Collections
- Taxpayer Assistance
- Technical Assistance

TABLE 4

Cases Referred to the General Tax Administration Program

ISSUE	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	%
Audit													**406**	**23%**
Audit Survey	15	11	13	9	14	15	8	9	11	24	15	13	157	
Request for Review	13	11	7	14	11	5	10	7	6	7	18	9	118	
Audit Assistance	7	9	18	4	4	2	6	13	7	5	12	6	93	
Informal Protest	-	3	-	3	4	-	-	-	4	-	-	8	22	
Formal Protest	4	-	-	-	-	-	3	1	-	-	6	2	16	
Collections													**797**	**45%**
General Collections	2	14	5	3	4	4	-	22	22	9	29	4	118	
Bank Freeze	16	16	26	4	4	1	13	18	8	18	11	7	142	
Payment Plans	10	10	9	11	8	8	3	2	7	13	9	8	98	
Liens/Warrants	15	10	11	4	3	2	5	1	5	-	4	5	65	
Delinquency	9	10	17	4	3	1	14	4	10	8	5	8	93	
Penalty Compromise	28	33	29	28	18	11	22	25	21	29	20	17	281	
Taxpayer Assistance													**518**	**29%**
General Assistance	-	4	14	23	1	8	24	4	14	15	-	15	122	
Tax Violations	4	7	7	5	3	6	2	-	5	4	2	3	48	
Refunds	16	26	13	19	10	14	15	17	10	19	12	15	186	
Registrations	13	15	15	20	22	14	20	19	8	8	8	-	162	
Technical Assistance													**39**	**2%**
Technical Assistance	5	-	4	3	-	4	-	4	4	7	5	3	39	
Total Referrals	**157**	**179**	**188**	**154**	**109**	**95**	**145**	**146**	**142**	**166**	**156**	**123**	**1,760**	**100%**

- **Audit**
  - <u>Audit Surveys</u>: The Department sends audited taxpayers a survey asking the taxpayer about their audit experience. These taxpayers can provide one of the five following ratings: Far Below Expectations, Below Expectations, Met Expectations, Exceeded Expectations, and Far Exceeded Expectations. The Office

started reviewing audit surveys beginning in January 2024. For this fiscal year, the Office reviewed 157 audit surveys, which averages about 13 surveys per month. On a scale of 1 to 5, with 5 being the highest score, the average score for this fiscal year for sales and use tax was 4.40. For Florida corporate income tax, the average score was 4.429. For reemployment tax, the average score was 4.19. All three average scores are a little over Exceeded Expectations.

- Requests for Further Review (RFRs): These issues were from taxpayers who lost their audit appeal rights, and their audit assessment became a final assessment. The Office received 118 contacts for this category this fiscal year, which is about 7 percent of the contacts received and forwarded to GTA. Working with the Department, the Office and the Department were able to grant appeal rights to 35 taxpayers because the *Notice of Proposed Assessment* was sent to the wrong address or for some other due process issue.
- Audit Assistance: These issues were from taxpayers requesting assistance or guidance with an audit, requests to contact the auditor, and requests to change an audit venue or service center based on the location of the taxpayer's records. Some audit assistance contacts required additional assistance from the Department's Audit Process, and these contacts are directed to the auditor or the audit supervisor. The Office received 93 contacts for this category this fiscal year, which is about 5 percent of the contacts received and forwarded to GTA.
- Informal Protest Assistance: These were contacts from taxpayers who needed additional assistance from the Department's Informal Dispute Resolution IDR) section, which included requests for information about the informal protest process, assistance filing an informal protest, requests for copies of *Notices of Decision* (NODs), *Notices of Reconsideration* (NORs), and closing agreements, copies of audit files, updates on a case, and requests to contact the Department's conferee assigned to their case. The Office received 22 contacts for this category this fiscal year, which is about 1 percent of contacts received and forwarded to GTA.
- Formal Protest Assistance: These were contacts from taxpayers asking for information about the formal protest process, which required additional assistance from the Office of the General Counsel (OGC). These contacts include updates on a case and questions about case dismissals. The Office received 16 contacts for this category this fiscal year, which is about 1 percent of the total contacts received and resolved with assistance from OGC.

- **Collections**

  - General Collections: These were contacts from taxpayers who had general collection issue questions, or they were having difficulty contacting the Department. These were also contacts from taxpayers with bankruptcy issues, current or prior criminal cases, and asking for information about entering into a voluntary disclosure agreement. The Office received 118 contacts this fiscal year for this category that were referred to the Department's Collections process which is about 7 percent of the total contacts received and referred to GTA.

- Bank Freeze: These were contacts from taxpayers who had their bank account(s) frozen by the Department for failure to bring their account current. Taxpayers often ask the Office to intercede on their behalf to help them unfreeze their bank account. All these contacts are forwarded to GTA. The Office received 142 contacts for this category this fiscal year, which is about 8 percent of the total contacts received and forwarded to GTA.
- Payment Plans: Taxpayers contacted the Office asking for assistance with setting up a payment plan, usually because the taxpayer and the Department could not agree on payment plan terms. In these cases, the Office attempts to negotiate terms between the two parties. Other contacts included requests from taxpayers who were having difficulty making the monthly payments they agreed to make when they signed their original payment plan agreement. In these cases, the Office reached out to Collections to see if there are grounds for some amendments to the payment plan terms that might help the taxpayer continue making their scheduled payments. The Office received 98 contacts for this category this fiscal year, which is about 6 percent of the contacts received and forwarded to GTA.
- Liens/Warrants: Taxpayers sometimes contacted the Office when they learned the Department filed a tax lien or tax warrant against their business. Contacts included lien/warrant satisfactions, helping the taxpayer contact the Department, helping the taxpayer understand what a tax lien/tax warrant is, and guidance on how the taxpayer can resolve the lien/warrant. The Office received 65 contacts for this category this fiscal year, which is about 4 percent of the contacts received and forwarded to GTA.
- Delinquency Assistance: When a taxpayer receives a delinquency notice for their failure to file a tax return, they sometimes contact the Office for assistance. The Office received 93 contacts this fiscal year for this category, which is about 5 percent of the contacts received and forwarded to GTA.
- Penalty Compromise Requests: Taxpayers often contact the Office for assistance with their request for a compromise of penalty for filing a tax return late. The Office asks the Department to contact the taxpayer about their request for a penalty compromise. The Office received 281 contacts for this category this fiscal year, which is the largest category representing about 16 percent of the contacts received and forwarded to GTA.

- **Taxpayer Assistance**

  - General Assistance: These issues were from taxpayers who needed additional assistance from the Department with filing a tax return online using the Department's portal, calculating the tax they owe, filing amended returns, reemployment tax rate questions, clearance letters, copies of prior tax returns, account status questions, tax returns and checks received from taxpayers the

Office forwards to the Department's remittance processing section, and confirming a contact they received is from the Department. The Advocate also received subpoenas for records from the United States Department of Justice, which are forwarded to the OGC for processing. The Office received 122 contacts for this category this fiscal year, which is about 7 percent of the contacts received and forwarded to GTA.

- Tax Violations: Taxpayers contacted the Office with concerns about being charged tax on a non-taxable item or about a business that is not charging or reporting taxes properly to the Department. The Office received 48 contacts for this category this fiscal year, which is about 3 percent of the contacts received and forwarded to GTA.
- Refunds: These were contacts from taxpayers who filed a refund claim with the Department and were asking for an update, or they received a refund denial and were asking the Office for assistance. Taxpayers also asked for assistance with filing a refund request or with help contacting the refund auditor assigned to their case. The Office received 186 contacts for this category this fiscal year, which is about 11 percent of the contacts received and forwarded to GTA.
- Registration: These were contacts from citizens needing the Department's assistance to complete the *Florida Business Tax Application* (Form DR-1), finding the application's status, forms or coupon booklets, obtaining copies of resale certificates, name changes, location changes, closing accounts, questions about starting a new business and the reporting requirements, and linking a transient rental property to a property management company. The Office received 162 contacts for this category this fiscal year, which is about 9 percent of the contacts received and forwarded to GTA.

- **Technical Assistance**

  - Technical Assistance: These issues were from taxpayers who needed the Department's assistance beyond what the Office feels comfortable answering. These issues included questions about the taxability of a particular item or a purchase or how a specific tax might apply to their business, and questions about one of Florida's sales tax holidays. As mentioned above, this past fiscal year the Florida Legislature passed legislation for several sales tax holidays. Most of these issues were from people asking if a purchase they made was included in one of the holidays and exempt from sales tax. The Office also received some contacts in which the business or retailer was not honoring the tax-exempt purchase of a specific item during one of the holidays. In these cases, the Office provided information to the person on what they can do, and in some cases the Office worked with the Department to contact the business about the issue. The Office received 39 contacts for this category this fiscal year, which is about 2 percent of the contacts received and forwarded to GTA.

Summary of Cases Referred to the Department's Property Tax Oversight and Child Support Programs During FY 2024-25 – Table 5

These contacts included requests for assistance for non-GTA issues including property tax and child support issues. These contacts were forwarded to these respective programs for their review and response to the contact.

TABLE 5

Cases Referred to the Property Tax Oversight and Child Support Programs within the Department of Revenue														
PROGRAM	**JUL**	**AUG**	**SEP**	**OCT**	**NOV**	**DEC**	**JAN**	**FEB**	**MAR**	**APR**	**MAY**	**JUN**	**TOTAL**	**%**
Property Tax Oversight Program	8	8	8	12	15	4	5	11	9	7	10	6	103	51%
Child Support Program	11	13	11	4	8	4	3	5	4	13	11	10	97	48%
Total Cases for Other Programs	**19**	**21**	**19**	**16**	**23**	**8**	**8**	**16**	**13**	**20**	**21**	**16**	**200**	**100%**

Summary of Cases Referred outside the Department During FY 2024-25 – Table 6

- **IRS:** These issues were from the public asking for assistance with their federal tax issues. The Office attempted to help the citizen with contact information for the IRS by directing them to the IRS Taxpayer Advocate's Office. The Office received 325 contacts for this category this fiscal year, which is about 11 percent of the total contacts received. The number of IRS related contacts has decreased from 472 in FY 2022-23 to 357 in FY 2023-24 and to 325 for this fiscal year.
- **Other Agencies:** These contacts were referred to other state and local government agencies.
- **Florida Department of Commerce:** These contacts were referred to the Florida Department of Commerce.

TABLE 6

Cases Referred Outside the Department of Revenue														
ISSUE	**JUL**	**AUG**	**SEP**	**OCT**	**NOV**	**DEC**	**JAN**	**FEB**	**MAR**	**APR**	**MAY**	**JUN**	**TOTAL**	**%**
Internal Revenue Service	35	31	25	30	16	13	19	32	45	34	29	16	325	71%
Various Other Agencies	9	12	11	12	6	7	7	12	15	12	10	9	122	27%
Florida Department of Commerce	1	3	2	2	-	-	-	-	-	1	-	-	9	2%
Total Cases Referred Outside DOR	**45**	**46**	**38**	**44**	**22**	**20**	**26**	**44**	**60**	**47**	**39**	**25**	**456**	**100%**

Contacts Received by Month Over Time FY 2018-19 – FY 2025-26

The Office has analyzed contact data by the total number of contacts received by month for FY 2020-21 through FY 2024-25 and for the first several months of FY 2025-26. Table 7 below represents these contacts. November and December for each fiscal year show the lowest number of monthly contacts most likely due to the holidays. The data shows a steady increase in the number of contacts for all months starting in FY 2021-22 and continuing throughout FY 2023-24. We have seen a slight decrease in contacts this past fiscal year which went from 3,186 in FY 2023-24 to 3,037 in FY 2024-25. We are also seeing a slight decrease in the number of contacts for the first three months of FY 2025-26.

TABLE 7

Contacts by Month Over Time FY 2018-19 – FY 2025-26						
Month	**FY 2020-21**	**FY 2021-22**	**FY 2022-23**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**
July	43	32	220	211	295	256
August	40	50	183	211	334	233
September	38	29	168	251	300	234
October	64	38	152	263	268	200
November	40	47	124	157	194	
December	47	53	132	184	157	
January	52	95	236	310	237	
February	44	85	264	296	240	
March	79	89	306	323	242	
April	85	188	184	308	277	
May	56	139	197	352	269	
June	85	188	196	320	224	
Totals	**673**	**1,033**	**2,362**	**3,186**	**3,037**	

Section 5: Review of and Recommendations for the FY 2024-25 Legislative Issue

The Advocate is not introducing any new legislative issues for this annual report.

Section 6: Review of and Recommendations for the FY 2024-25 Administrative Issues

The annual report for FY 2023-24 identified two administrative issues as follows:

1. The Department's inability to produce a copy of an original document
2. Taxpayers should have an online option for filing an informal protest and a formal protest

Administrative Issue 1: The Department's inability to produce a copy of an original document

This issue was introduced in FY 2017-18 and will continue through FY 2024-25.

Issue: When a taxpayer asks the Department to resend or reproduce a copy of an original notice of delinquency; billing; or other notice of tax, interest, or penalty due with the original notice date, the Department's computer system is unable to reproduce the original document.

Recommendation from the FY 2023-24 Annual Report: The annual report acknowledged the high volume of notices sent to taxpayers every year and supported the Department considering this issue as a strategic agency information technology (IT) project. The annual report recommended the Department move the issue from a departmental consideration to implementation.

Discussion: Although the Department agrees this is an important issue, the status of the implementation has been delayed. The Department has implemented measures to produce correspondence that replicates the contents of an original notice and can reference the original mailing date. However, the Advocate continues to support the Department's efforts to produce a copy of an original notice.

Advocate's Recommendation for FY 2024-25: The Advocate believes this is an important issue for taxpayers and supports the Department's efforts. The Advocate will continue to monitor this administrative issue.

Administrative Issue 2: Taxpayers should have an online option for filing an informal protest and a formal protest

This issue was introduced in FY 2023-24.

Issue: Taxpayers seeking to file an informal protest or a formal protest in response to a *Notice of Proposed Assessment* (NOPA), a collections assessment, a refund denial, a *Notice of Decision*, or a *Notice of Reconsideration*, can submit their protest by US mail, email, or by fax with IDR for an informal protest or with OGC for a formal protest. The Advocate believes the Department should provide taxpayers with an online method for filing an informal protest or a formal protest as a courtesy to the public for efficiency and best practice.

Discussion: Filing an informal protest and a formal protest can be a challenge for many people and especially for those who wish to represent themselves. The Office knows this first-hand as we receive contacts from taxpayers who ask the Office for guidance and assistance. The Office provides taxpayers with *How to Pay Your Assessment and Notice of Taxpayer Rights* (Form GT-80004), which is available on the Department's website at:

- https://floridarevenue.com/Forms_library/current/gt800004.pdf.

Taxpayers also call the Office wishing to confirm IDR received their informal protest or OGC received their formal protest. An online filing option that provides a template with instructions and examples for certain information and a confirmation email with the receipt date and time would be very helpful for these taxpayers.

Although the Advocate believes the Department should consider creating an online option for taxpayers wishing to file either an informal or formal protest, the Office has decided to suspend this recommendation until such time that a cost benefit analysis can be created and submitted to the Department for review and consideration.

Advocate's Recommendation for FY 2024-25: The Advocate is closing out this administrative issue.

Summary of the Advocate's Recommendations for the Administrative Issues for FY 2024-25

Table 8 below summarizes the annual report's recommendations for the administrative issues addressed above. One of the two administrative issues will be closed. The Advocate will continue monitoring the one remaining administrative issue from FY 2024-25. The Advocate is not introducing any new administrative issues for FY 2025-26.

TABLE 8

Summary of the Advocate's Recommendations Administrative Issues for FY 2024-25		
Issue type	**Details**	**Actions taken**
Administrative Issue 1	Department's inability to produce a copy of an original document	Continued
Administrative Issue 2	**Taxpayers should have an online option for filing an informal protest or a formal protest.**	Closed

Section 7: Other Advocate Activities and Observations

Post-Audit Review Oversight Team: During FY 2021-22, the Department's Executive Director asked the Advocate to serve as a member of the post-audit review oversight team with the Department's general counsel and the Department's tax law administration oversight process owner. The purpose of this team is to serve as a quality control process for both procedural issues and substantive issues arising from the Department's enforced compliance process with particular emphasis on matters occurring after the Department issues a *Notice of Proposed Assessment* following an audit. The team's work focuses on these areas, including review of *Notices of Decision*, *Notices of Reconsideration*, and *Closing/Settlement Memorandum*; review of case inventory and backlogs; and a review of unique cases and tax issues that require heightened attention to ensure the Department's treatment is consistent and in accordance with the law. The Advocate continues to serve on this team.

National Center for Taxpayer Rights: The Advocate plans to continue its relationship with the National Center for Taxpayer Rights in Washington D.C.

Section 8: Advocate Initiatives for FY 2025-26

Case Resolution by the Office: The Office will continue to work diligently to resolve as many cases as we can without referral.

Enhance the Advocate's tracking system: The existing Taxpayers' Rights Advocate Tracking System (TRATS) was developed and placed in service on July 1, 2018, to capture all incoming contacts to the Office. This tracking system captures the contact's name, business partner number, and other identifying numbers; the reason for the contact; and the case referral information, if applicable. The system, however, does not have a simple way to capture and track case resolution, especially with cases the Office refers a case to the Department's collections process. The Office continues to make enhancements to TRATS to capture case resolution information for reporting and management purposes and to see if there are other opportunities for improvement.

Continue analyzing contact data: The Advocate understands there is value in continuing the analysis of all contacts to see if there are trends from one year to the next. The Advocate plans to continue reporting on this analysis in the next annual report. The Advocate also plans to meet with Department representatives to analyze the data and look for opportunities that might be beneficial to taxpayers.

Section 9: Department of Revenue Response