Refund Sampling Methodology Application

If you have questions or need assistance completing this form, call: 850-488-8937

Mail completed form, attachments and documentation to:

FLORIDA DEPARTMENT OF REVENUE
REFUNDS SUBPROCESS
PO BOX 6470
TALLAHASSEE FL 32314-6470

General Instructions

■ All of Part I is required and must be completed.
■ Complete Part II or III, not both.
■ Submit one Refund Sampling Methodology Application per sample.
■ Provide an explanation if you are unable to answer any of the questions.
■ An incomplete Refund Sampling Methodology Application may cause a delay in processing.
■ Part IV must be signed, as appropriate.
■ Attach:
  ✓ a properly executed Power of Attorney (Form DR-835), if applicable.
  ✓ audited financial statements, if applicable.
  ✓ written responses to each of the questions.
The submission of this application will not toll the statute of non-claim. However, filing an Application for Refund (Form DR-26S) with the Department will toll the statute for refund. Complete Part 1 and Part II or Part III and attach appropriate documentation. Part IV must be completed and signed, as appropriate, or the form is not complete. Type or print clearly.

**PART I – all of Part I is REQUIRED and must be completed**

**STOP**

**QUESTIONs**

| A | Provide the name, address and contact numbers of the applicant/payee. Payee is the person (entity) that remitted tax payment to the Department. If the applicant is not the payee, an assignment of rights should be included with the refund documentation. |
| B | Provide the Sales Tax Registration Number for the applicant requesting the refund. |
| C | Indicate the collection period and date taxes were remitted to the Department. |
| D | Indicate which sampling approach you will be using by checking one of the boxes below:  

- (1) Certified Audit Program
- (2) C. P. A. Attestation
- (3) Department of Revenue Approved Methodology

**Note:**  
All sampling methods, whether statistical or non-statistical, will be performed in accordance with Rule 12-26.0041, F.A.C.

| E | If you have selected (2) or (3) in question D above, complete this step. Provide the name, title and telephone number of person(s) planning and/or conducting the sample including degrees earned. |
| F | Explain why you are sampling. |

**INFORMATION/GUIDELINES**

- **Name of applicant/payee:**
- **Mailing address:**
- **City, State, ZIP:**
- **Location address (other than above):**
- **City, State, ZIP:**
- **Business telephone number (include area code):**
- **Home telephone number (include area code):**
- **Fax number including area code (optional):**
- **E-mail address (optional):**

- **Sales tax registration number:**

- **Collection Period:**
  
  **Note:** Do not include period(s) outside the statute of limitation for refund.

- **Date sales tax was paid to the Department:**

- **Certified Audit Program:** This option requires registration in the Certified Audit Program pursuant to s. 213.285, F.S. All required forms and documentation shall be provided through the qualified practitioner as provided in Rule 12-25.051, F.A.C. (Mail the Refund Sampling Methodology Application and other information directly to Certified Audit.)

  **FLORIDA DEPARTMENT OF REVENUE**
  **CERTIFIED AUDIT SUBPROCESS**
  **SOUTHWOOD 3RD FL**
  **PO BOX 5139**
  **TALLAHASSEE FL 32399**

  **C. P. A. Attestation:** All sampling methods under this option, whether statistical or non-statistical, will be performed in accordance with Rule 12-26.0041, F.A.C. Refund requests using a sampling method conducted through attestation by a certified public accountant pursuant to the authority of s 212.12(6)(c)3., F.S., are attestation engagements that are conducted under Statements on Standards for Attestation Engagements, #10 – Agreed Upon Procedures. Any non-statistical sampling method must be agreed upon and approved in writing by the Department. A taxpayer that elects to conduct the sample by attestation by a Certified Public Accountant should attach a properly executed Power of Attorney (Form DR-835).

- **Department of Revenue Approved Methodology:** All methodology whether statistical or non-statistical under this option must be approved by the Department in writing prior to a refund being granted.

- **Name of person(s) planning and/or conducting the sample:**
- **Degree(s) earned:**

- **Title:**
- **Business telephone number (include area code):**

**ATTACH** documentation of the source(s) of sampling training, course name(s), curriculum, date(s) of completion or attach a copy of the certificate of completion from the Department of Revenue sampling training course. A taxpayer that elects to conduct the sample through a representative should attach a properly executed Power of Attorney (Form DR-835). For more information about the Department of Revenue sampling training course, contact the Refunds Subprocess at 850-488-8937.

- **In your response, describe why the records you have chosen should be sampled instead of detailed. Describe the advantages of sampling these records.**
**PART I – continued, ATTACH detailed answers to all questions with this form.**

<table>
<thead>
<tr>
<th>QUESTIONS</th>
<th>INFORMATION/GUIDELINES</th>
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<tr>
<td><strong>G</strong></td>
<td>Describe the nature of your business operations.</td>
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<td><strong>H</strong></td>
<td>Explain how your records are kept.</td>
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<td><strong>I</strong></td>
<td>Identify the following for the population to be sampled.</td>
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<td><strong>J</strong></td>
<td>Describe how the following items will be handled if found in the sample: extra-ordinary items, corrections, reclassifications, tax-only items, voids, duplicates, installments, and credits.</td>
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<td><strong>K</strong></td>
<td>Identify which sampling method you will be using by checking one of the boxes below:</td>
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<td>- Non-statistical Sampling</td>
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<td>- Statistical Sampling</td>
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**PART II – Non-statistical Sampling**

**A** Identify the sample selection method you will be using.
- Simple random sample
- Systematic random sample
- Cluster, please explain
  - Without stratification
  - With stratification
  - Other, please explain

**B** Describe the advantages of the chosen method. Attach a detailed description.

**C** Explain your sampling plan in detail noting the following items.
1. Type of sample (imaging, journals, time periods, microfiche, etc.)
2. Beginning number for each range
3. Ending number for each range
4. Number of ranges
5. Population size
6. Sample size
7. Method used to determine sample size
8. Method of establishing correspondence
9. Method of selecting and using spares
10. The estimator used (difference or ratio)
11. Other pertinent sampling plan information

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**Note:**
- Describe the nature of your business operations.
- Identify which sampling method you will be using.
- Explain your sampling plan in detail noting the following items.
- Identify the following for the population to be sampled.
- Describe how the following items will be handled if found in the sample.
- Explain how your records are kept.

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**Note:**
- Fixed assets cannot be sampled.
- The completed sample will include both underpayments and overpayments of tax in projecting the refund amount. Missing records selected in the random sample that cannot be located will be taxable.
### PART III – Statistical Sampling

Complete either Part II or Part III, not both.

**A** Identify the sample selection method you will be using.

- [ ] Simple random sample
- [ ] Systematic random sample
- [ ] Cluster, please explain
- [x] Without stratification
- [ ] With stratification
- [ ] Other, please explain

**B** Describe the advantages of the chosen method. Attach a detailed description.

**C** Explain your sampling plan in detail noting the following items.

1. **Population size**
2. **Sample size**
3. **Method used to determine sample size**
4. **Method of selecting and using spares**
5. **Method of calculating precision**
6. **If stratification is used:**
   - a) Method of determining stratum boundaries
   - b) Number of strata
   - c) Detail threshold amount
7. **For sample analysis:**
   - a) Precision amount
   - b) Confidence level
   - c) Method used to calculate precision
8. **The estimator used (difference or ratio)**
9. **Other pertinent sampling plan information**

### PART IV – Certification

Part IV must be completed.

**A** Under penalties of perjury, I declare that I have read the foregoing *Refund Sampling Methodology Application* and all documents attached to it and that to the best of my information and belief the records referred to in them concerning the refund request for the period___________through _______________ are adequate and voluminous, as provided in s. 212.12(6)(c), F.S., and in Rule 12-3.0012(3) and (4), F.A.C., for the entire period for which a refund is requested.

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**B** If the sampling will be conducted through either the Certified Audit Program or by C.P.A. attestation, selection (1) or (2) in Question D of Part I of this form, Section B of Part IV must be completed and signed. If you have selected (3) in Question D of Part I of this form, Section B of Part IV must be completed and signed or submit a complete set of audited financial statements, with an unqualified opinion, for each fiscal year included in the refund period. For an incomplete current fiscal year, you may submit unaudited financial statements.

I, ______________________________, certify that the above statement concerning the financial records of ______________________________ in regards to the refund request filed with the Department of Revenue under section 212.12(6)(c)3., F.S., is an accurate representation of such records as provided in s. 212.12(6)(c), F.S., and in Rule 12-3.0012(3) and (4), F.A.C.

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<th>Name (Print or Type)</th>
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