



Protest Procedures

DR-832R

R. 07/16

A taxpayer may secure review of a proposed refund denial by implementing these procedures, without prejudicing later administrative or judicial review. Final review under this section shall be conducted by Technical Assistance and Dispute Resolution. To secure review of a proposed refund denial, the taxpayer must file a written protest, postmarked no later than 60 days from the date of issuance of the Notice of Proposed Refund Denial (form DR -832R). A taxpayer who is outside the United States must file a written protest, postmarked no later than 150 days after issuance of form DR -832R. If a taxpayer fails to obtain an extension or to timely protest, the Notice of Proposed Refund Denial becomes final agency action and the protest rights expire. The filing of an action in Circuit Court or, alternatively, the filing of a petition under the applicable provisions of Chapter 120, F.S., is the only remaining recourse available to a taxpayer who has failed to timely protest a proposed refund denial.

The written protest must be filed with the Florida Department of Revenue, Refunds Subprocess, P.O. Box 6470, Tallahassee FL 32314-6470 and shall contain:

1. The taxpayer's name, address, telephone number, account number, and federal employer identification number;
2. The type of tax and the dollar amount of the proposed refund denial which is being protested;
3. The refund period covered by the denial;
4. A copy of the proposed refund denial;
5. A concise statement of facts including a statement of all disputed issues of material fact. If there are no disputed issues of material fact, the petition must so indicate;
6. A statement supporting the taxpayer's position as to any contested issue;
7. A statement outlining the law or other authority upon which the taxpayer is relying;
8. A statement outlining the relief the taxpayer seeks from the Department;
9. Whether the taxpayer desires oral presentation and argument; and
10. Other information the taxpayer contends is material to the refund.

If the protest does not contain the required information, the taxpayer will be notified of the detail necessary to complete the written protest and may be granted, by letter, an additional 15 days to submit the required information. Failure to have this information postmarked or hand delivered to the Department of Revenue Refunds Section within the extension period of 15 days may result in dismissal of the protest and forfeiture of the taxpayer's rights to further informal protest proceedings provided by this rule. Refunds Section is located at 2450 Shumard Oak Blvd., Mail Stop 1-3646, Tallahassee, FL 32399-0136. The date of the dismissal letter shall be considered the date the refund denial becomes final for purposes of seeking formal review pursuant to s.72.011., F.S.

A taxpayer may request an extension of time for filing an informal protest by writing to the Florida Department of Revenue, Refunds Subprocess, P.O. Box 6470, Tallahassee FL 32314-6470, or by faxing a written request to (850)410-2526. The written request must be postmarked, hand-delivered or faxed within 60 days from the date of issuance of the Notice of Proposed Refund Denial.

The Notice of Proposed Refund Denial becomes final for purposes of seeking formal review according to s.72.011, F.S., on the later of:

- 60 days after the Notice of Proposed Refund Denial (DR-832R) was issued, or
- The date a 15-day extension period expires.

Upon receipt of a timely filed written protest, the protest will be reviewed and if requested by the applicant, the Department will hold a conference. Conferences are conducted informally in Tallahassee with no transcript of the proceedings.

After final review of the protested refund denial, Technical Assistance and Dispute Resolution will issue a Notice of Decision of Refund Denial to the taxpayer, unless the taxpayer designates an authorized representative. In such instances, the notice will be mailed to the taxpayer's authorized representative.

A taxpayer shall have 30 days from the date shown on a Notice of Decision of Refund Denial to file a petition for reconsideration of the notice. Petitions for reconsideration must be in writing, postmarked no later than the 30th day after the date of the Notice of Decision of Refund Denial, and contain additional facts or arguments in support of the taxpayer's position. Any petition for reconsideration which does not contain additional facts or argument shall be denied. The date the petition for reconsideration is denied shall be considered the date the refund denial becomes final for purposes of seeking formal review pursuant to s. 72.011, F.S.

Specific authority 213.06(1), F.S.

Law implemented 72.011, 213.34, 215.26, F.S. ss. 2, 3, 4, 5, 6, 7, and 40, Ch.91-112, L.O.F.

History-new 07-16-91.