



Protest Procedures

A taxpayer may ask for a review of a proposed refund denial using the procedures outlined below. A request for review will not prejudice future administrative or judicial reviews. The final review of the proposed refund denial and your written protest will be conducted by Department staff from Technical Assistance and Dispute Resolution.

To request a review of a proposed refund denial, you must file a written protest that is postmarked no later than 60 days from the date the *Notice of Proposed Refund Denial* (Form DR-832R) was issued. If you are a taxpayer located outside the United States, you must file a written protest that is postmarked no later than 150 days after Form DR-832R is issued.

If you fail to obtain an extension or submit a protest within the specified time, the *Notice of Proposed Refund Denial* becomes the final agency action and your protest rights expire. Only two choices are available to you if your written protest is not submitted within the specified time:

- File an action in circuit court, or
- File a petition under the applicable provisions of Chapter 120, Florida Statutes.

The written protest must be filed with the Department of Revenue, Refunds Section, PO Box 6470, Tallahassee, FL 32314-6470 and must contain:

1. Taxpayer's name, address, telephone number, account number, federal employer identification number, and audit number or refund control number.
2. Type of tax and the dollar amount of the proposed refund denial which is being protested.
3. Refund period covered by the denial.
4. Copy of the *Notice of Proposed Refund Denial*.
5. 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 include that information.
6. Statement supporting the taxpayer's position as to any contested issue.
7. Statement explaining the law or other authority upon which the taxpayer is relying.
8. Statement explaining the relief the taxpayer seeks from the Department.
9. Whether the taxpayer desires oral presentation and argument.
10. Other information you think is material to the refund claim.

If the written protest does not contain all the required information, you will be notified in writing by the Department of the information necessary to complete

your written protest. You must submit the required information within 15 days. Within this 15-day period, you may submit a written request for an additional 15 days to submit the required information. Failure to have this information postmarked, faxed, or hand-delivered to the Department of Revenue, Refunds Section, at 2450 Shumard Oak Blvd., Mail Stop 1-3646, Tallahassee, FL 32399-0136, within 15 days, or within any 15-day extension period granted by the Department, may result in dismissal of the protest and forfeiture of your rights to further informal protest proceedings.

You may request an **extension of time** for filing an informal protest by mailing or hand-delivering (at the address above) a written request to the Department of Revenue, Refunds Section, PO Box 6470, Tallahassee, FL 32314-6470, or by faxing a written request to 850-410-2526. Your 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 section 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.

When the Department receives a timely written protest, the protest will be reviewed. The Department will hold a conference only if one is requested by the applicant. 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 has 30 days from the date of issuance of a *Notice of Decision of Refund Denial* to file a written petition for reconsideration of the notice. Written petitions for reconsideration must be postmarked, hand-delivered, or faxed to the Department of Revenue 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 will be denied. The date the petition for reconsideration is denied will be considered the date the refund denial becomes final for purposes of seeking formal review under s. 72.011, F.S.