



5050 West Tennessee Street, Tallahassee, FL 32399

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QUESTION: Is the sales and use tax on the rental, lease or license to use commercial real property pursuant to s. 212.031, F.S. imposed on payments made by [Taxpayer] pursuant to the Lease and the Settlement Agreement following [Taxpayer's] turnover of possession to the Owner in [REDACTED], where [Taxpayer] was legally foreclosed from constructing its store for its intended purpose due to a change in local zoning laws and has not, since that date, had possession or the right to occupy the property?

RESPONSE: Based on the facts provided, the sales and use tax on the rental, lease or license to use commercial real property pursuant to s. 212.031, F.S., does not apply to payments made by Taxpayer pursuant to the Settlement Agreement and the Court's Judgment of [REDACTED], where Taxpayer returned possession of the property to the owner, has not had the right to occupy the property since that time, and was legally foreclosed from using the property for its intended purpose due to a change in local zoning laws.

September 21, 2023

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Via Email: [REDACTED]

Re: Technical Assistance Advisement – TAA #: 23A-017
[REDACTED]. ("Taxpayer" "Lessee" "Tenant")
BP #: [REDACTED]
[REDACTED] ("Owner" "Lessor" "Landlord")
FEI #4 [REDACTED]
Sales and Use Tax – Lease Termination Payments
Section(s) 212.031 and 212.054, Florida Statutes - ("F.S.")
Rule(s) 12A-1.070 and 12A-15.003, Florida Administrative Code - ("F.A.C.")

Dear [REDACTED]:

This is in response to your letter dated March 3, 2023, and "Amended" on March 31, 2023, requesting this Department's issuance of a Technical Assistance Advisement ("TAA") pursuant to Section(s.)

213.22, F.S., and Rule Chapter 12-11 F.A.C., Florida Administrative Code, regarding the matter discussed below. Your request has been carefully examined, and the Department finds it to be in compliance with the requisite criteria set forth in Chapter 12-11, F.A.C. This response to your request constitutes a TAA and is issued to you under the authority of s. 213.22, F.S.

REQUESTED ADVISEMENT

Is the sales and use tax on the rental, lease or license to use commercial real property pursuant to s. 212.031, F.S., imposed on payments made by Taxpayer pursuant to the Lease and the Settlement Agreement following [Taxpayer's] turnover of possession to the Owner in [REDACTED], where [Taxpayer] was legally foreclosed from constructing its store for its intended purpose due to a change in local zoning laws and has not, since that date, had possession or the right to occupy the property?

FACTS

Your request provides in part:

I. Background Facts

[Taxpayer] is an [REDACTED] corporation with its principal place of business at [REDACTED] [REDACTED]. [Taxpayer] operates a large chain of [REDACTED] stores at various locations in Florida and throughout the United States.

[Taxpayer] entered into a lease with ("Owner") on [REDACTED] for a space intended to be utilized as a [REDACTED] store at [REDACTED] in the [REDACTED] [REDACTED] (the "Lease"). A copy of the Lease, as amended, is attached as Exhibit B.

Subsequent to executing this lease and prior to [Taxpayer] beginning construction of its store, the city of [REDACTED] changed its zoning laws in a manner that prevented [Taxpayer] from constructing the store for its intended purpose. [REDACTED] *[REDACTED]'s zoning laws were changed in June 2019, when the City passed an ordinance prohibiting the operation of a [Taxpayer] (or similar) store on [REDACTED]*. As of the date of the zoning law change, the City had not approved plans for the construction of [Taxpayer's] store and the [Taxpayer] store had not been built. As a result of its inability to occupy the space for its intended purpose:

- On [REDACTED], [Taxpayer] sent a notice to the Owner that the lease was terminated.
 - The owner disputed [Taxpayer's] right to terminate the lease and the parties tried jointly to obtain permission from the City for the property to be built and operated as a [Taxpayer] store. That effect failed.
- On [REDACTED], [Taxpayer] sent notice of termination of the lease to

the owner of the property (Exhibit C).

- On [REDACTED], [Taxpayer] filed a complaint in circuit court seeking a declaration that the lease had been properly terminated.
- [Taxpayer] ceased paying rent beginning in [REDACTED].
- On [REDACTED], Owner requested either rent for [REDACTED] or return of possession.
- On [REDACTED], [Taxpayer] delivered keys to the Landlord. Since that time, [Taxpayer] has not had possession of the property.
- On [REDACTED], Owner and [Taxpayer] entered into a Settlement Agreement following litigation concerning the Lease (attached as Exhibit D). Pursuant to the Settlement Agreement, a Judgment was entered in favor of the owner, and [Taxpayer] has been paying judgment damages. The Settlement Agreement modified [Taxpayer's] liabilities to Owner under the Lease. Of note:
 - [Taxpayer] paid the property owner \$ [REDACTED] as a "Construction Settlement Sum" to restore the property to the condition it was in at the onset of the Lease Agreement.
 - Pursuant to the Lease and Settlement Agreement, the property owner agreed to exercise commercially reasonable efforts to obtain a new tenant.
 - For financial reporting purposes, [Taxpayer] has recorded payments made under the Settlement Agreement as Lease Termination payments, and NOT as rental expense.

In [REDACTED], Owner and [Taxpayer] entered into a Second Agreement on additional outstanding issues, including the payment to Owner for its costs to maintain the property. Included in that Second Agreement is the following language:

The parties agree that [Taxpayer], who does not have possession of the premises, shall pay 2% GROSS REVENUE to [Owner] until [Owner] enters into a lease agreement with a tenant who takes possession for the ENTIRE premises. The parties acknowledge that [Taxpayer] does not currently occupy or have the right to occupy the premises as a result of [Taxpayer's] early termination and has not since [REDACTED] [REDACTED]. With respect to accrued 2% fees, the timetable for which begins on THE DATE SET FORTH IN [Owner's] MOTION. The parties agree that [Taxpayer] shall pay ALL OF [Owner's] 2% FEES THROUGH [REDACTED] by [REDACTED].

Notwithstanding the terms of the Lease and the Settlement Agreement providing for the payment of “rent,” at no time since the turnover of keys to the Owner in [REDACTED] has [Taxpayer] had actual or constructive use or possession of the property subject to the Lease. Nor has [Taxpayer] had the right to “occupy” the space.

II. Question for Consideration

[Taxpayer] sets forth the following questions for consideration by the Department in responding to request for a Technical Assistance Advisement:

- Is the sales and use tax on the rental, lease or license to use commercial real property pursuant to s. 212.031, F.S. imposed on payments made by [Taxpayer] pursuant to the Lease and the Settlement Agreement following [Taxpayer’s] turnover of possession to the Owner in [REDACTED], where [Taxpayer] was legally foreclosed from constructing its store for its intended purpose due to a change in local zoning laws and has not, since that date, had possession or the right to occupy the property?

III. Requested Guidance

[Taxpayer] requests that the Department issue a Technical Assistance Advisement answering the question stated above as follows:

- No, the sales and use tax on the rental, lease or license to use commercial real property pursuant to s. 212.031, F.S., does not apply to payments made by [Taxpayer] pursuant to the Settlement Agreement and the Court’s Judgment of [REDACTED], where [Taxpayer] returned possession of the property to the owner, has not had the right to occupy the property since that time, and was legally foreclosed from using the property for its intended purpose due to a change in local zoning laws.

IV. Legal Analysis

Section 212.031 of the Florida Statutes imposes sales tax on the privilege of engaging in the leasing of, or the granting of a license to use, real property. Such tax, known colloquially as “commercial lease tax,” is imposed “on the total rent or license fee charged for such real property by the person charging or collecting the rental or license fee.” Fla. Stat. § 212.031(1)(c). This statutory provision expands on the scope of taxable “rental or license fees” as follows and with emphasis added:

The total rent or license fee charged for such real property shall include **payments for the granting of a privilege to use or occupy**

real property for any purpose and shall include base rent, percentage rents, or similar charges. Such charges shall be included in the total rent or license fee subject to tax under this section whether or not they can be attributed to the ability of the lessor's or licensor's property as used or operated to attract customers. Payments for intrinsically valuable personal property such as franchises, trademarks, service marks, logos, or patents are not subject to tax under this section. In the case of a contractual arrangement that provides for both payments taxable as total rent or license fee and payments not subject to tax, the tax shall be based on a reasonable allocation of such payments and shall not apply to that portion which is for the nontaxable payments.

The Department's accompanying regulation defines a "license" with respect to real property as a "privilege to use or occupy a building or parcel of real property for any purpose." Fla. Admin. Code r. 12A-1.070(1)(e). However, the regulation specifies that the tenant must be "actually occupying, using, or entitled to use" the leased property:

The tax shall be paid on all considerations due and payable by the tenant or other person actually occupying, using, or entitled to use any real property to his property owner or other person for the privilege of use, occupancy, or the right to use or occupy any real property for any purpose.

Fla. Admin. Code r. 12A-1.070(4)(b) (emphasis added). Other provisions of the regulation are keyed to a cognizable legal right to occupancy or use of the lease property. See, e.g., Fla. Admin. Code rr. 12A-1.070(4)(a) ("The tenant or person actually occupying, using, or entitled to use any real property from which rental or license fee is subject to taxation ... shall pay the tax to his immediate landlord or other person granting the right to such tenant or person to occupy or use such real property."), 12A-1.070(23) ("The applicable tax rate for rental payments made by a tenant is based on the date that the tenant occupies or is entitled to occupy the property.")

The operative terms from the above-excerpted statute and regulation – specifically, "occupancy" and "use" – do not have a codified definition for purposes of the sales and use tax on commercial real property leases. When a statute or regulation fails to define terms, the terms must be given their ordinary meaning. *Rinker Materials Corp. v. City of North Miami*, 286 So. 2d 552 (Fla. 1973). "Occupancy" is commonly defined as the "act, state, or condition of holding, possessing, or residing in or on something" and, in the context of real property, "actual possession, residence, or tenancy." Black's Law Dictionary (11th ed. 2019) (emphasis added). "Use" ordinarily means the "long-continued possession and

employment of a thing for the purpose for which it is adapted, as distinguished from a possession and employment that is merely temporary or occasional.” *Id.* Both terms are keyed to “possession,” which is in turn defined as the “fact of having or holding property in one’s power” or the “exercise of dominion over property.” *Id.*

Occupancy and use (and, by extension, possession) of real property by a tenant must not be constructive or theoretical under the express terminology utilized in the Department’s regulations; rather, such occupancy and use by the tenant must be “actual.” The term “actual” is generally understood to mean “existing in fact” or “real.” *Id.*; see also *Intel Corp. Inv. Policy Comm v. Sulyma*, 140 S. Ct. 768, 776 (2020) (relying on this same definition); *Cresthaven-Ashley Master Ass’n, Inc. v. Empire Indem. Ins. Co.*, Case No. 19-80959-CIV-SINGHAL/MATTHEWMAN, 2021 WL 8536459, at *5 (S.D. Fla. Dec. 22, 2021) (same; applying Florida law) The use of this term should be interpreted as a substantive qualifier to the words that succeed it. See *Fla Dep’t of Revenue v. Fla. Mun. Power Agency*, 789 So. 2d 320, 324 (Fla. 2001) (requiring that statutes be interpreted “as they are written and give effect to each word”); *Johnson v. Feder*, 485 So. 2d 409, 411 (Fla. 1986) (requiring Florida courts to employ “well-established norms of statutory construction to choose that interpretation of statutes and rules which renders their provisions meaningful”); *State v. Fla. Senior Living Ass’n, Inc.*, 295 So. 3d 904, 912 (Fla. 1st DCA 2020) (applying rules of statutory construction to regulations and requiring that “when words in the rule are not defined, like in a statute, they are to be given ‘their plain and ordinary meaning.’”) (quoting *Fla. E. Coast Indus. Inc. v. State, Dep’t of Cmty. Affairs*, 677 So. 2d 357, 362 (Fla. 1st DCA 1996)). Thus, the significance of the word “actual” must be recognized and, in turn, an actual occupancy and use by a tenant requires as a factual matter that the lessee hold some real, physical connection to the lease property.

That *actual* occupancy and use by a tenant is a prerequisite to the imposition of sales and use tax on a commercial real property lease is similarly supported by substantive principles of landlord-tenant law. A tenant’s possession of the lease premises is “essential to the character of a lease” at common law, and “[t]o create a leasehold estate, the tenant must be vested with exclusive possession of the property even against the owner of the fee.” 34 Fla. Jur. 2d Landlord and Tenant §35 (citing Am. Jur. 2d Landlord and Tenant §21). Florida courts have held that the consideration for a lease of premises for use in operation of moving of storage business was wholly lacking, requiring mutual release of parties and return of security deposit, where use of property as prescribed in lease was in violation of local zoning ordinances. See, e.g., *La Rosa Del Monte Exp., Inc. v. G.S.W. Enters. Corp.*, 483 So. 2d 472, 473 (Fla. Dist. Ct. App. 1986) (“Where parties contract for the use of the property which use is not allowed by law, the consideration wholly fails, and the money paid for the contract should be returned and the parties mutually released.”).

Here, subsequent to the zoning law changes and after [Taxpayer's] efforts to obtain relief from the zoning change failed, [Taxpayer] turned over possession to the property to the landlord. Thereafter, at no time did [Taxpayer] have actual or constructive occupancy and use of the Owner's property. The Owner has acknowledged in writing that [Taxpayer] does not currently occupy or have the right to occupy the premises as a result of [Taxpayer's] early termination, and it has not since [REDACTED] (it returned the keys to the property on [REDACTED] [REDACTED]). Although certain payments due from [Taxpayer] to owner were labeled by the Lease and Settlement as "rent," the economic reality is that these amounts paid cannot legally be construed as rent since they were not payments for the occupancy or use of Owner's property. To allow for these payments to be treated as taxable rent for purposes of Fla. Stat. § 212.031 and Fla. Admin. Code r. 12A-1.070 would be an impermissible elevation of form over substance of the transaction. *See, e.g. Yes Dear, Inc. v. Dep't of Revenue*, 523 So.2d 1235, 1237 (Fla. 1st DCA 1988) (observing that courts are "unwilling to elevate form over substance" in applying the sales and use tax laws); Technical Assistance Advisement 94A-052 ("Florida courts have rejected the notion that a taxpayer can exalt the form in which an agreement or transaction is cast over its substance. The substance of an agreement or transaction and not the form dictates its tax consequences."), Technical Assistance Advisement 89A-037 (holding, in the context of taxable leases of tangible personal property, that "[t]o impose Florida sales or use tax on the Lease payments, thereby characterizing the transaction as other than what it truly is, a financing arrangement, would be to elevate form over substance").

V. Conclusion

Based on the facts and analysis presented therein, [Taxpayer] requests that the Department consider the analysis set forth above and issue a Technical Assistance Advisement declaring that Florida sales and use tax does not apply to payments made by [Taxpayer] pursuant to the Lease and the Settlement Agreement, because after [Taxpayer] was legally foreclosed from using the property for its intended purpose (construction of a [Taxpayer] store), it returned possession to the Owner. At no time after that, has [Taxpayer] occupied, used, or had a right to occupy or use the property.

* * *

The [REDACTED], Settlement Agreement, states in part:

* * *

5. Settlement of Certain Claims by Judgement:

5.1. The Parties agree to the entry of the Final Judgment ... as Exhibit 1, and further agree that entry of that judgement does not constitute a waiver of [Taxpayer's] right to appeal. The terms of the Final Judgement are incorporated herein as part of the Agreement.

5.1.1. Stay of Execution of Final Judgement: The Parties agree that there shall be no execution, any collection efforts, and no discovery in aid of execution, on the Final Judgement until thirty days after issuance of any Mandate.

5.2. Upon receipt of an IRS Form W-9, [Taxpayer] shall pay 947 the sum [REDACTED] (\$ [REDACTED]), referred to hereafter as the "Construction Settlement Sum"

6. The Parties agree that, pursuant to the Lease and the trial court's ruling on summary judgment, as referenced in the Final Judgement, and if the Final Judgement is affirmed on appeal, through the expiration of the Term of the Lease, Tenant shall pay Landlord only the amounts and items identified in paragraphs 6-6.4 and no other amounts or items. Nothing herein shall affect and/or alter the terms, conditions, rights and obligations, if any, under that portion of the Lease shall continue. Tenant shall pay on a monthly basis: a fixed rent of \$ [REDACTED] per month; all bills for water, sewer, rents, sewer charges, heat, gas, phone and electricity used in the Building, consistent with Article 9 of the Lease; (b) reasonable commercial general liability and property damage insurance with respect to the operation of the Leased Premises, consistent with Article 20(b) of the Lease; (c) ad valorem real estate taxes, including all special benefit taxes and general and special assessments levied and assessed against the Leased Premises, consistent with Article 19 of the Lease, including its provisions with respect to refunds or rebates; (d) any tax, charge, assessment, or other imposition that is imposed by a governmental authority and which is based upon the rents payable under the Lease, consistent with Article 27(a) of the Lease; (e) any sales and use taxes upon the rent, use or occupancy of the Premises imposed by the State of Florida or [REDACTED] or any political subdivision thereof, consistent with Article 27(b) of the Lease; and (f) the reasonable cost of maintenance of the Premises as contemplated under Paragraph 2(f) of the Lease (collectively, the "Monthly Lease Payment"); the Monthly Lease Payment is payable subject to the provisions in 6.1 through 6.5

(Emphasis added).

* * *

The Final Judgement, filed on [REDACTED], in response to the [REDACTED], Settlement Agreement, Ordered that:

1. Defendant/Counter-Plaintiff, [Landlord], ... shall recover from Plaintiff/Counter-Defendant [Taxpayer] ("[Taxpayer]") ..., the sum of \$ [REDACTED] ([REDACTED])

██████████), representing all amounts due and unpaid through and including ██████████, that shall bear interest at ██████%, for which let execution issue.

2. Execution on this Final Judgement shall be stayed until thirty (30) days after issuance of the Mandate after any appellate ruling or part of an appellate ruling affirming the trial court's summary judgement that [Taxpayer] breached the Lease.

3. This Judgement is without prejudice to [Taxpayer's] right to appeal this Final Judgement and to challenge the Liability Summary Judgement Order in that appeal.

4. This Judgement is without prejudice to, and the Court retains jurisdiction to consider and adjudicate any subsequent requests by [Landlord] for supplemental judgements for damages for unpaid rent and other amounts due for the period beginning ██████████, and thereafter....

5. This Final Judgement shall be without prejudice to any subsequent request by [Taxpayer]. for reduction of amounts due to [Landlord] for the period of ██████████, and thereafter, based on mitigation rent and other amounts received or that should have been received by [Landlord] for that period.

6. The Court reserves jurisdiction to determine the amount of reasonable attorneys' fees and costs to be awarded to [Landlord] and to enforce the Settlement Agreement between the parties regarding monies due and damages, without a waiver of [Taxpayer's] right to appeal.

* * *

Taxpayer provided a "Corrected" copy of its ██████ Form 1099-MISC, issued to Landlord, reflecting that the payments were not recorded as "Rent," but instead "Other Income." Additionally, Taxpayer provided a copy of a Declaration of Taxpayer's Manager of Lease Administration, an employee of Taxpayer, declaring that Taxpayer has not been recording its post-judgement payments as rent, and instead has been paying monthly payment pursuant to a final judgement.

According to the Declaration, the Manager of Lease Administration further declared that generally when Taxpayer is renting and has possession of a property it books its monthly rent payments to a rent account – since the payments are not rent, Taxpayer is not booking its post judgement payments to Landlord to a rent account. When Taxpayer started making monthly post-judgement payments to Landlord in ██████████, Taxpayer created a new account named "Lease Termination Settlements" and since ██████████, Taxpayer has been making the judgement payments from the Lease Termination Settlements account.

It is Taxpayer's contention that the termination payments are not payments for the use or occupancy of the premises.

LAW AND DISCUSSION

Section 212.031(1)(a), F.S., imposes sales tax on the privilege of engaging in the renting, leasing, letting, or granting a license for the use of real property for any purpose, unless specifically exempt. Section 212.031(3), F.S., provides that tax is imposed on all consideration due and payable for the privilege of occupancy. Section 212.031(1)(c), F.S., provides that tax is levied at the rate of 5.5 percent of and on the total rent or license fee charged for such real property by the person charging or collecting the rental or license fee. In addition to the 5.5 percent sales and use tax, if the rental occurs within a county that imposes discretionary sales surtax, the surtax is due on the entire consideration paid for the renting, leasing, letting, or granting a license for the use of any real property. See s. 212.054, F.S. and Rule 12A-15.003(8), F.A.C.¹

Rule 12A-1.070(4)(g), F.A.C., provides in part:

1. The amount charged by a lessor to a lessee to cancel or terminate a lease agreement is subject to tax if the lessor records such charge as rental income in its books and records. If such charge is not recorded as rental income by the lessor, then such charge is not considered a payment for the lease of the real property but as a payment to cancel or terminate the lease agreement.

2. Notwithstanding the provisions of subparagraph 1., above, if the amount paid by a lessee to a lessor to cancel or terminate a lease agreement is recorded as a rental expense in the lessee's books and records, then such payment is subject to tax. However, if the lessee does not record that payment as a rental expense, then such payment is not considered a payment for the lease of the real property but as a payment to cancel or terminate the agreement, and is not subject to tax. If the lessee records the payment as a rental expense but does not remit tax to the lessor on such payment, then the lessee is required to remit the tax on such charge directly to the Department of Revenue. The lessee is required to remit the tax on Form DR-15, Sales and Use Tax Return, if a registered dealer, or if unregistered, the lessee is required to remit the tax on Form DR-15MO, Out-of-State Purchase Return. Forms DR-15 and DR-15MO are incorporated by reference in Rule 12A-1.097, F.A.C.

3. Should the lessor or lessee record the payment as rental income or expense, respectively, but provide sufficient documentation, such as a lease or other tangible evidence, to establish that the payment is for other than the use of the real property, then such payment is not subject to tax.

4. Should the lessor or lessee record the payment as other than rental income or rental expense, respectively, but sufficient documentation exists, such as a lease or other tangible evidence, to establish that the payment was additional payment for the use of the real property, then such payment is subject to tax.

¹ Effective January 1 of 2018, 2019, and 2020, the state sales tax rate imposed on the total rent charged under s. 212.031, F.S., decreased from 6% to 5.8%; from 5.8 % to 5.7%, and from 5.7% to 5.5%; respectively.

(Emphasis added).

* * *

In this case, on [REDACTED], Taxpayer and Landlord entered into a [REDACTED] real property lease which was conditioned on among other things, Landlord obtaining all Entitlements necessary for Taxpayer's operation.

Pursuant to the lease, it was the intent that Taxpayer would be granted an exclusive right to develop and operate a "typical [Taxpayer] retail store" after acquiring all necessary governmental permits and approvals.

On [REDACTED], Taxpayer sent notice of termination of the lease to Landlord. In [REDACTED], Taxpayer stopped making rent payments and on [REDACTED], Landlord requested either the [REDACTED] rent or return of possession. Taxpayer delivered the keys to Landlord on [REDACTED], and has not had possession of the property since that date.

Taxpayer and Landlord entered into a Settlement Agreement under which, as cited above, Article 6, required that Taxpayer continue to pay rent and all other amounts due to Landlord while efforts to find a replacement tenant were ongoing.

Although the Final Order and related Settlement Agreement require Taxpayer to pay a fixed rent of \$[REDACTED] per month, you state that the settlement payments are solely related to damages and are recorded in Taxpayer's books and records as "Lease Termination payments" and not as rental expense. Upon review of the documentation and information provided, including the "Corrected" [REDACTED] Form 1099-MISC, issued by Taxpayer to Landlord, the payments were recorded as "Other Income" and not rent; therefore, the payments made by Taxpayer are not payments for rent and are not subject to sales tax pursuant to Rule 12A-1.070(4)(g)2., F.A.C.

CONCLUSION

Based on the facts provided, the sales and use tax on the rental, lease or license to use commercial real property pursuant to s. 212.031, F.S., does not apply to payments made by Taxpayer pursuant to the Settlement Agreement and the Court's Judgment of [REDACTED], where Taxpayer returned possession of the property to the owner, has not had the right to occupy the property since that time, and was legally foreclosed from using the property for its intended purpose due to a change in local zoning laws.

This response constitutes a TAA under s. 213.22, F.S., which is binding on the Department only under the facts and circumstances described in the request for this advice, as specified in s. 213.22, F.S. Our response is predicated on those facts and the specific situation summarized above. You are advised that subsequent statutory or administrative rule changes, or judicial interpretations of the statutes or rules, upon which this advice is based, may subject similar future transactions to a different treatment than expressed in this response.

You are further advised that this response, your request and related backup documents are public records under Chapter 119, F.S., and are subject to disclosure to the public under the conditions of s. 213.22, F.S. Confidential information must be deleted before public disclosure. In an effort to protect confidentiality, we request you provide the undersigned with an edited copy of your request for TAA, the backup material and this response, deleting names, addresses and any other details which might lead to identification of the Taxpayer. Your response should be received by the Department within ten (10) days of the date of this letter.

If you have any further questions with regard to this matter and wish to discuss them, you may contact me directly at (850)717-6701.

Sincerely,

Shundra McClean

Shundra McClean

Tax Law Specialist

Technical Assistance & Dispute Resolution

cc:

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Record ID: 7000947247

TADR Satisfaction Survey

The Florida Department of Revenue invites you to complete the online TADR Satisfaction Survey to help us identify ways to improve our service to taxpayers. The survey is an opportunity to provide feedback on your recent experience with the Department's office of Technical Assistance and Dispute Resolution (TADR). To access the survey, place the following address in your browser's access bar:

<https://tadr.questionpro.com>

When you open the survey, you'll be asked to enter the following information. This information will enable you to complete and submit the survey.

Notification number 7000947247

Respondent code: 44

Tax type: Sales and Use Tax

Correspondence type: Technical Assistance

If you need technical assistance accessing the survey, please email Douglas Charity at douglas.charity@floridarevenue.com.

Thank you.