

SAMLUT & COMPANY

A PROFESSIONAL ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

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July 31, 2011

Office of General Counsel
Florida Department of Revenue
501 S. Calhoun Street, Room 204
Tallahassee, FL 32399

Ref: Astrid Sarmentero as President for
Bella Donna Couture, Inc.
Contract Object# 12167329
Sales Tax Penalty Assessment 11/03 to 04/11

RECEIVED

AUG 24 2011

DEPARTMENT OF REVENUE
OFFICE OF GENERAL COUNSEL

Dear Sir/Madam::

Transmitted herewith please find a Power of Attorney and Declaration of Representative for the above referenced period.

Taxpayer is in receipt of your Notice of Proposed Assessment dated June 20, 2011, a copy of which has been enclosed for your reference.

We are respectfully filing a Formal Appeals for the above referenced taxpayer.

Taxpayer: Astrid Sarmentero, as an Officer for
Bella Donna Couture, Inc.
5775 SW 80th Street
Miami, FL 33143-5521
FEIN# [REDACTED]

Tax: Sales and Use Tax in the amount of \$9,182.60

Interest: In the amount of \$ 2,892.67

Fees: In the amount of \$ 1,032.57

Penalty: In the amount of \$ 1,171.93

Period: The period covered under the assessment is 11/01/03 – 04/30/11.

Following is a schedule of assessment:

Penalty Assessment pursuant to Florida
Statutes Section 213.29 \$ 18,345.14

Taxpayer request a conference and or hearing, either via telephone or in person with a Department specialist, if needed.

Following is a statement of factual and legal grounds for objection:

Taxpayer hereby protest the amounts owed. Taxpayer acquiesces that at one moment in time a balance in arrears became due, due to an employee inadvertent use of funds to acquire inventory. This along with the downturn in the economy caused a "snowball" effect on future reporting periods. Taxpayer sought a payment arrangement with the Florida Department of Revenue. The balance due at the time of the payment arrangement was approximately \$13,526. Total payments made during the period of the payment arrangement of April 2008 through March 2009 were approximately \$7,350. On March 2010, a bank levy in the amount of \$4,000 was assessed by the Florida Department of Revenue to the taxpayer. Accordingly, the amount owed is estimated to be as follows:

Original balance due	\$ 13,526
Payments (04/08-03/09)	(7,350)
Bank Levy (03/10)	(4,000)
Amount due	<u>\$ 2,176</u>

Taxpayer closed operations on or about April 30, 2011, but Astrid Sarmentero, as President of the Corporation would like to make the Florida Department of Revenue whole for any sales tax collected and inadvertently not remitted.

STATEMENT OF FACTS

The issue is whether taxpayer owes the taxes, penalties and interest, as proposed by the Department of Revenue based upon its Notice of Assessment on Officer/Director for the period of November 2003 through April 2011.

On June 20, 2011, the Department of Revenue (Department) issued a Notices of Proposed Assessment (NOPAs) to taxpayer, based upon its Notice of Assessment on Officer/Director for the period of November 2003 through April 2011 The NOPAs informed Taxpayer that it owed sales tax, and penalties totaling approximately \$18,345.14.

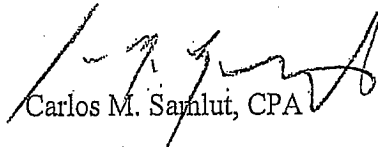
By letter dated July 31, 2011, Taxpayer protest the assessments and request a revision of the findings.

1. Taxpayer is a Florida Corporation, which was engage in the sale clothing. Taxpayer's business was located in Miami-Dade County, Florida.
2. Taxpayer ceased operation during the month of April 2011.
3. The Department is the state agency responsible for administering Florida's sales tax laws. The Department is authorized to personally assess penalties on Officers or Directors for the failure to submit sales tax, pursuant to Florida Statutes 213.29.
4. Astrid Sarmentero was an officer of Bella Donna Couture, Inc.
5. Taxpayer had a previous payment arrangement to full pay the taxes owed.
6. Taxpayer estimates the amount owed is \$2,176.

For the aforementioned reasons taxpayer submits a protest and a request for reconsideration, and compromise is requested.

If you have any questions, please do not hesitate to contact the undersigned.

Very truly yours,



Carlos M. Samlut, CPA

For the Firm

Enc.



Florida Department of Revenue
POWER OF ATTORNEY
and Declaration of Representative

DR-835
R. 09/09

Rule 12-8.0015
Florida Administrative Code
Effective 06/10

See Instructions for additional information.

PART I - POWER OF ATTORNEY

Section 1. Taxpayer Information. Taxpayer(s) must sign and date this form on Page 2, Part I, Section 8.

Table with 3 columns: Taxpayer name(s) and address(es), Federal ID no(s), Florida Tax Registration Number(s), and Contact person.

The Taxpayer(s) hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

Section 2. Representative(s). Each representative must be listed individually, and must sign and date this form on Page 2, Part II.

Table with 2 columns: Name and address (include name of firm if applicable), and Telephone number, Fax number, Cell phone number.

To represent the taxpayer(s) before the Florida Department of Revenue in the following tax matters:

Section 3. Tax Matters. Do not complete this section if completing Section 4.

Table with 3 columns: Type of Tax (Corporate, Sales, Unemployment, etc.), Year(s) / Period(s), Tax Matter(s) (Tax Audits, Protests, Refunds, etc.)

Section 4. To Appoint an Unemployment Tax Agent Only. Do not complete Sections 3 and 6 if completing Section 4.

By completing this section, an employer (taxpayer) appoints a representative to act as its Florida unemployment tax agent before the Florida Department of Revenue on a continuing basis and to receive confidential information with respect to mailings, filings, and other tax matters related to the Florida unemployment compensation law.

Table with 2 columns: Agent name, Firm name, Address (if different from above), Agent number (required), Federal I.D. No. (required), Telephone number.

Mail Type: See Instructions for explanations. Check one box only. 1 (Primary) 2 (Reporting) 3 (Rate) 4 (Claim)

Section 5. Acts Authorized.

The representative(s) are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described in Section 3 and Section 4 (for example, the authority to sign any agreements, consents, or other documents).

If you want to authorize a representative named in Section 2 to receive (but not to endorse or cash) refund warrants, write the name of the representative on this line and check the box

List any specific limitations or deletions to the acts otherwise authorized in this Power of Attorney.



Florida Tax Registration Number:

Federal Identification Number:

Taxpayer Name(s):

Taxpayer(s) must complete Page 1 of this Power of Attorney or it will not be processed.

Section 6. Notices and Communication. Do not complete Section 6 if completing Section 4.

Notices and other written communications will be sent to the first representative listed in Part I, Section 2, unless the taxpayer selects one of the options below. Receipt by either the representative or the taxpayer will be considered receipt by both.

- a. If you want notices and communications sent to both you and your representative, check this box
- b. If you want notices or communications sent to you and not your representative, check this box

Certain computer-generated notices and other written communications cannot be issued in duplicate due to current system constraints. Therefore, we will send these communications to only the taxpayer at his or her tax registration address.

Section 7. Retention / Nonrevocation of Prior Power(s) of Attorney.

The filing of this Power of Attorney will not revoke earlier Power(s) of Attorney on file with the Florida Department of Revenue, even for the same tax matters and years or periods covered by this document. If you want to revoke a prior Power of

Attorney, check this box

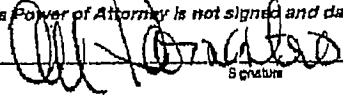
You must attach a copy of any Power of Attorney you wish to revoke.

Section 8. Signature of Taxpayer(s).

If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, member/managing member, guardian, tax matters partner/person, executor, receiver, administrator, trustee, or fiduciary on behalf of the taxpayer, I declare under penalties of perjury that I have the authority to execute this form on behalf of the taxpayer.

Under penalties of perjury, I (we) declare that I (we) have read the foregoing document, and the facts stated in it are true.

If this Power of Attorney is not signed and dated, it will be returned.



 Signature
 Astrid Sarmentero

 Print name

8/19/11

 Date

President

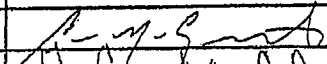
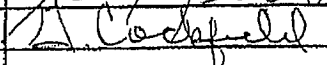
 Title (if applicable)

PART II - DECLARATION OF REPRESENTATIVE

Under penalties of perjury, I declare that:

- I am familiar with the mandatory standards of conduct governing representation before the Department of Revenue, including Rules 12-6.006 and 28-106.107 of the Florida Administrative Code, as amended.
- I am familiar with the law and facts related to this matter and am qualified to represent the taxpayer(s) in this matter.
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified therein, and to receive and inspect confidential taxpayer information.
- I am one of the following:
 - a. Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b. Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c. Enrolled Agent - enrolled as an agent pursuant to the requirements of Treasury Department Circular Number 230.
 - d. Former Department of Revenue Employee. As a representative, I cannot accept representation in a matter upon which I had direct involvement while I was a public employee.
 - e. Unemployment Tax Agent authorized in Section 4 of this form.
 - f. Other Qualified Representative.
- I have read the foregoing Declaration of Representative and the facts stated in it are true.

If this Declaration of Representative is not signed and dated, it will not be processed.

Designation - Insert Letter from Above (a-f)	Jurisdiction (State) and Enrollment Card No. (if any)	Signature	Date
B	Florida		8/19/11
B	Florida		8/19/11



Executive Director
Lisa Vickers

FLORIDA DEPARTMENT OF REVENUE
NOTICE OF ASSESSMENT
OFFICER/DIRECTOR PERSONAL LIABILITY

June 20, 2011

Astrid Sarmentero
5775 SW 80th Street
Miami, FL 33143-5521

Re:
Bella Donna Couture Inc
5819 Sunset Drive, Unit 21
Miami, FL 33143-5219

Contract Object Number: 12167329

Dear Sir or Madam:

You are personally assessed a penalty in the amount of \$18,345.14. This penalty is double the tax owed by the taxpayer referenced. The assessment is in accordance with section 213.29, Florida Statutes. We have outlined the facts and circumstances supporting this assessment below. **This amount is now due and payable in full.**

The amount assessed is based on amounts provided for in Chapter 212, Florida Statutes. Pursuant to 213.29, Florida Statutes, this assessment is deemed prima facie correct in any judicial or quasi-judicial proceeding brought to collect this penalty. You have the right to protest this assessment. Your protest rights are on page two. **Pay particular attention to the time outlined for protest or appeal. If you fail to file a protest or appeal within the time provided, this assessment will become final and the Department will commence collection action to collect this debt.**

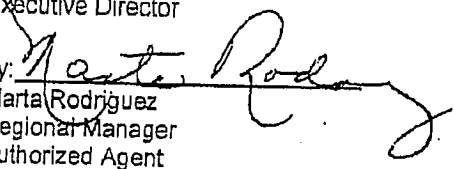
FACTS AND CIRCUMSTANCES:

1. You are an officer and director of Bella Donna Couture Inc, the referenced corporation.
2. You had knowledge of the amounts due by the referenced corporation.
3. This penalty assessment is for the time period of 11/03 to 4/11. During which period, you acted in your official capacity in the said corporation.
4. During that time period you, as an officer and director of Bella Donna Couture Inc, had administrative control over the collection and payment of sales tax.
5. You willfully failed to pay the sales tax over to the Department.
6. A statement of the tax owed by Bella Donna Couture Inc from 11/03 to 4/11 is attached hereto and incorporated herein by reference.

Office issuing this assessment:
MIAMI SOUTH SERVICE CENTER
8175 NW 12TH STREET, SUITE 418
MIAMI, FL, 33126
(305) 499-2221

470 (305) 1001

Lisa Vickers
Executive Director

by: 
Marta Rodriguez
Regional Manager
Authorized Agent

Florida Department of Revenue
Appeal Rights

OPTION I: Informal Protest Process

To begin an informal appeal, you must submit a letter requesting review to the same office issuing this assessment (see first page). Your letter must be postmarked **within 20 days** of the date of this assessment, unless an extension of time has previously been granted in writing by this office. **Any letter postmarked after 20 days will not be considered timely filed.** If an informal written protest is not timely filed, this assessment will become **FINAL**.

Please provide the following with your letter:

- Include a copy of this Notice of Final Assessment.
- List the tax period(s), amount of tax, amount of interest, and amount of penalty being challenged.
- Explain and document your point of view and state whether you want to speak in person with the office staff again.
- If necessary, correct the taxpayer name, address, account number, social security number and/or FEI number.

If you need further assistance with this, please call the office listed on the first page.

Your letter will be reviewed to ensure that all points of disagreement have been thoroughly considered. If mutual agreement is not reached, your letter will be forwarded to the Department's Technical Assistance and Dispute Resolution office for review and issuance of a written decision.

OPTION II: Formal Appeals Process

If you do file a protest in compliance with all of the requirements in OPTION I, you will be preserving your right to initiate an administrative hearing or judicial action at the conclusion of the protest process. However, you may bypass the informal protest process and contest this assessment by either filing an action in circuit court or filing a petition for an administrative hearing. If you choose this option, either action must be filed within 60 days of the date of this assessment and in compliance with the requirements of Chapter 72, Florida Statutes. Applications for administrative hearing must, in addition, comply with the requirements of sections 120.569 and 120.57, Florida Statutes. Your petition for an administrative hearing must be delivered to the Office of the General Counsel, Department of Revenue, 501 S. Calhoun St., Room 204, Tallahassee FL 32399.

If you do not avail yourself of the informal protest provisions, or available judicial or administrative review provisions, this assessment will become permanently binding on the 60th day after the date of this notice. No relief can be granted beyond the 60th day by the Department of Revenue, the Division of Administrative Hearings, or the courts of this state.

NOTE: If a Notice of Jeopardy Finding is issued, collection action will begin immediately.

ZT09

Florida Department of Revenue Breakdown of Amounts Due

The following list of outstanding amounts may include two types of liabilities:

- Instances where you filed a tax return but owe money to the Department. In previous correspondence, we explained the reason(s) for the amount due.
- Instances where you did not file a tax return. These are noted in the column "Delinquent Tax (Estimated)." The Department may have estimated the amount due for the delinquent period or simply noted that a return was not filed. Where an estimated delinquency is noted, you should use your records to determine the actual amount of tax, penalty, and interest due for that period and complete the appropriate tax return(s). If your return(s) is more than 90 days past due, you must include the 10% Administrative Collection Processing Fee, or \$10, whichever is greater. If you need blank returns, contact the office listed on the first page of this notice.

Submit your payment as well as any delinquent (unfiled) tax returns to the office listed on the first page. Make checks payable to the Florida Department of Revenue.

Business Partner #: 853959

Tax Type/ Contract Object	Applied Period	Delinquent Tax (Estimated)	Tax	Penalty	Interest	Fees	Total Due
Sales and Use Tax							
12167329	01/04	0.00	997.30	61.25	278.12	120.21	1,456.88
	01/06	0.00	1,418.55	141.86	380.67	174.96	2,116.04
	04/11	0.00	1,500.00	0.00	6.90	0.00	1,506.90
	06/05	0.00	10.03	0.00	3.70	10.00	23.73
	07/06	0.00	1,264.55	126.46	339.41	155.97	1,886.39
	09/05	0.00	811.65	81.17	217.83	100.11	1,210.76
	09/06	0.00	1,213.87	119.52	325.76	149.53	1,808.68
	10/02	0.00	0.00	400.00	82.25	40.00	522.25
	11/03	0.00	350.00	80.00	137.04	51.98	619.02
	11/06	0.00	1,616.65	161.67	1,120.99	229.81	3,129.12
Tax Total:		0.00	9,182.60	1,171.93	2,892.67	1,032.57	14,279.77
TOTAL DUE:		0.00	9,182.60	1,171.93	2,892.67	1,032.57	14,279.77