



Executive
Director
Marshall Stranburg

Child Support
Enforcement
Ann Coffin
Director

General Tax
Administration
Maria Johnson
Director

Property Tax
Oversight
James McAdams
Director

Information
Services
Damu Kuttikrishnan
Director

DELEGATION OF AUTHORITY TO SETTLE OR COMPROMISE TAX, PENALTY AND INTEREST

I hereby delegate to the positions identified in Appendix A, the authority to settle or compromise a taxpayer's liability for any tax, penalty, or interest assessed under any of the chapters specified in Section 72.011(1), Florida Statutes. This delegation is made in accordance with Section 213.21(2)(a) and (3)(a), Florida Statutes, and Rules 12-13.004(2), and 12-3.007, Florida Administrative Code. This authority may not be re-delegated.

Dated this 11th day of December, 2013 in Tallahassee, Leon County, Florida.

Marshall Stranburg

Marshall Stranburg

APPENDIX "A"

DELEGATION OF AUTHORITY TO
SETTLE OR COMPROMISE TAX, PENALTY AND INTEREST

I. All Cases Except Those in Litigation

Executive Office

Position	Tax	Interest	Penalty
Deputy Executive Director	\$250,000	Any Amount	Any Amount

Office of the General Counsel

Position	Tax	Interest	Penalty
General Counsel	\$250,000	Any Amount	Any Amount
Deputy General Counsel	\$250,000	Any Amount	Any Amount

II. Cases in Litigation

Executive Office

Position	Tax	Interest	Penalty
Deputy Executive Director	Any Amount	Any Amount	Any Amount

Office of the General Counsel

Position	Tax	Interest	Penalty
General Counsel	Any Amount	Any Amount	Any Amount
Deputy General Counsel	Any Amount	Any Amount	Any Amount
Assistant General Counsel	\$62,500	\$62,500	\$125,000

III. Cases in Protest

Office of the General Counsel

Position	Tax	Interest	Penalty
Assistant General Counsel	\$62,500	\$62,500	\$250,000

Office of Technical Assistance and Dispute Resolution

Position	Tax	Interest	Penalty
Director	\$125,000	\$125,000	Any Amount
Deputy Director	\$125,000	\$125,000	Any Amount
Revenue Program Administrators	\$62,500	\$62,500	\$250,000
Senior Attorneys	\$12,500	\$12,500	\$75,000
Attorneys	\$12,500	\$12,500	\$75,000
Tax Law Specialist	\$12,500	\$12,500	\$75,000
Senior Tax Specialists	\$12,500	\$12,500	\$75,000

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General Tax Administration

Position	Tax	Interest	Penalty
Program Director	\$125,000	\$125,000	Any Amount
Deputy Program Director	\$125,000	\$125,000	Any Amount
Revenue Program Administrators	\$62,500	\$62,500	\$250,000
Regional Manager	\$62,500	\$62,500	\$250,000
Senior Tax Audit Administrators	\$62,500	\$62,500	\$250,000
Service Center Managers	\$1,250	\$1,250	\$75,000
Tax Audit Supervisors	0	0	\$37,500
Tax Specialists	0	0	\$3,750
Revenue Specialists	0	0	\$3,750

General Tax Administration – Taxpayer Services Process

Position	Tax	Interest	Penalty
Process Manager	\$62,500	\$62,500	\$250,000
Revenue Program Administrators	\$2,500	\$2,500	\$75,000
Revenue Administrators	\$2,500	\$2,500	\$75,000
Tax Specialist Administrators	\$2,500	\$2,500	\$75,000
Revenue Managers	\$1,250	\$1,250	\$12,500

IV. Cases in Collection

Office of the General Counsel

Position	Tax	Interest	Penalty
Assistant General Counsel	\$25,000	\$25,000	\$62,500

General Tax Administration

Position	Tax	Interest	Penalty
Program Director	\$125,000	\$125,000	Any Amount
Deputy Program Director	\$125,000	\$125,000	Any Amount
Revenue Program Administrators	\$62,500	\$62,500	\$250,000
Service Center Managers	\$1,250	\$1,250	\$75,000
Revenue Administrator	\$1,250	\$1,250	\$12,500
Tax Specialists	\$1,250	\$1,250	\$12,500
Revenue Specialists	0	0	\$3,750

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**DELEGATION OF AUTHORITY TO
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General Tax Administration – Taxpayer Services Process

Position	Tax	Interest	Penalty
Process Manager	\$62,500	\$62,500	\$250,000
Revenue Program Administrators	\$2,500	\$2,500	\$75,000
Revenue Administrators	\$2,500	\$2,500	\$75,000
Tax Specialist Administrators	\$2,500	\$2,500	\$75,000
Revenue Managers	\$1,250	\$1,250	\$12,500
Tax Specialists	0	0	\$12,500
Revenue Specialists	0	0	\$3,750

V. Cases in Audit

General Tax Administration

Position	Tax	Interest	Penalty
Program Director	\$125,000	\$125,000	Any Amount
Deputy Program Director	\$125,000	\$125,000	Any Amount
Revenue Program Administrators	\$62,500	\$62,500	\$250,000
Regional Manager	\$62,500	\$62,500	\$250,000
Senior Tax Audit Administrators	\$62,500	\$62,500	\$250,000
Tax Audit Supervisors	0	0	\$37,500

VI. Refunds

General Tax Administration

Position	Tax	Interest	Penalty
Program Director	0	0	Any Amount
Deputy Program Director	0	0	Any Amount

General Tax Administration – Refund Process

Position	Tax	Interest	Penalty
Program Administrator	0	0	\$250,000
Revenue Program Administrators	0	0	\$100,000
Tax Audit Supervisors	0	0	\$37,500