



**Executive
Director**

Leon M. Biegalski

**Child Support
Ann Coffin
Director**

**General Tax
Administration
Maria Johnson
Director**

**Property Tax
Oversight
Dr. Maurice Gogarty
Director**

**Information
Services
Damu Kuttikrishnan
Director**

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

I hereby delegate to the positions identified in Appendix A, the authority to settle or compromise a taxpayer's liability for any tax, penalty, interest or fee assessed under any of the chapters specified in section 72.011(1), Florida Statutes. This delegation is made in accordance with subsections 213.21(2)(a) and (3)(a), Florida Statutes, and Rule 12-13.004, Florida Administrative Code.

The authority granted herein shall not be re-delegated.

This delegation is duly executed pursuant to the authority granted in Rule 12-3.007, Florida Administrative Code, and remains in effect until specifically rescinded in writing.

Dated this 31st day of March, 2017 in Tallahassee,
Leon County Florida.


Leon M. Biegalski, Executive Director
Florida Department of Revenue

APPENDIX A

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

I. All Cases Except Those in Litigation

Executive Office

Position	Tax	Interest	Penalty
Deputy Executive Director	\$500,000	Any Amount	Any Amount

Office of the General Counsel

Position	Tax	Interest	Penalty
General Counsel	\$500,000	Any Amount	Any Amount
Deputy General Counsel	\$500,000	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
Chief Assistant General Counsel	\$200,000	\$150,000	\$250,000
Executive Senior Attorney	\$100,000	\$75,000	\$125,000
Assistant General Counsel	\$100,000	\$75,000	\$125,000

III. Cases in Protest

Office of the General Counsel

Position	Tax	Interest	Penalty
Chief Assistant General Counsel	\$200,000	\$125,000	Any Amount
Executive Senior Attorney	\$100,000	\$75,000	\$250,000
Assistant General Counsel	\$100,000	\$75,000	\$250,000

Office of Technical Assistance and Dispute Resolution

Position	Tax	Interest	Penalty
Director	\$200,000	\$125,000	Any Amount
Deputy Director	\$200,000	\$125,000	Any Amount
Revenue Program Administrators	\$75,000	\$62,500	\$250,000

General Tax Administration

Position	Tax	Interest	Penalty
Program Director	\$200,000	\$125,000	Any Amount
Deputy Program Director	\$200,000	\$125,000	Any Amount
Revenue Program Administrators	\$75,000	\$62,500	\$250,000
Senior Tax Audit Administrators	0	\$62,500	\$250,000
Service Center Managers	0	\$62,500	\$250,000
Tax Audit Supervisors	0	\$1,250	\$75,000
Revenue Tax Audit Supervisors	0	\$1,250	\$37,500
Tax Specialists	0	0	\$12,500
Revenue Specialists	0	0	\$3,750

General Tax Administration – Taxpayer Services Process

Position	Tax	Interest	Penalty
Process Manager	\$75,000	\$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
Chief Assistant General Counsel	\$200,000	\$100,000	Any Amount
Assistant General Counsel	\$50,000	\$50,000	\$75,000

General Tax Administration

Position	Tax	Interest	Penalty
Program Director	\$200,000	\$125,000	Any Amount
Deputy Program Director	\$200,000	\$125,000	Any Amount
Revenue Program Administrators	\$62,500	\$62,500	\$250,000
Service Center Managers	\$5,000	\$5,000	\$100,000
Revenue Administrator	\$2,500	\$2,500	\$75,000
Tax Specialists	\$1,250	\$1,250	\$12,500
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
Tax Law Specialists	\$1,250	\$1,250	\$12,500
Senior Tax Specialists	\$1,250	\$1,250	\$12,500
Tax Specialists	0	0	\$12,500
Revenue Specialists	0	0	\$3,750

V. Cases in Criminal Investigations – Investigations Support Unit

General Tax Administration

Position	Tax	Interest	Penalty
Revenue Program Administrator	\$62,500	\$62,500	\$250,000
Senior Tax Specialist	\$62,500	\$62,500	\$250,000
Tax Specialist	\$62,500	\$62,500	\$250,000

VI. Cases in Audit

General Tax Administration

Position	Tax	Interest	Penalty
Program Director	\$200,000	\$125,000	Any Amount
Deputy Program Director	\$200,000	\$125,000	Any Amount
Revenue Program Administrators	\$62,500	\$62,500	\$250,000
Senior Tax Audit Administrators	\$62,500	\$62,500	\$250,000
Service Center Manager (Out of state)	\$1,250	\$1,250	\$75,000
Tax Audit Supervisors	0	0	\$37,500
Revenue Tax Audit Supervisors	0	0	\$37,500

VII. 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
Revenue Tax Audit Supervisors	0	0	\$37,500