Third page purpose and activities information.

**Account Management**

**Account Creation**

Purpose

Account Creation establishes taxpayer/employer accounts for entities that are required to file tax returns and/or remit taxes, entities that are exempt from paying tax, and other entities required to have a relationship with the Department.

Activities

The process begins with receipt of information that identifies entities that are required to file tax returns and/or pay taxes, or are exempt from taxation. The primary source of this information is taxpayers who voluntarily register via paper or electronically using the Department's Internet site. We also receive this information from third party sources, initial tax return filings from previously unregistered taxpayers, or from the Unregistered Tax Filer Exam sub-process. During the account creation process, the data we capture includes business entity name, address, phone number, entity type (corporation, partnership, etc.), as well as the business type and the taxes for which liability exists. Each newly-registered entity is assigned a unique "business partner" ID number which is shared by all taxes for which the entity is required to file. The process ends when all required data has been accurately entered, the account is properly created and/or obligated for tax, and the account information is viewable and/or electronically retrievable.

**Account Updates**

Purpose

Account Updates, also referred to as the Demographics/Social Data Update process, timely and accurately updates all registered entity social information to support downstream data requirements of other processes.

Activities

This process begins when we receive information regarding account changes from registered entities, third-party sources, or internally either from Department staff or based on transactional data. We enter newly acquired data into the registration database to maintain an up-to-date status of an entity's account and filing requirements as changes occur. The process is complete when accurate demographic data is viewable and/or electronically retrievable by Department staff or downstream processes.

**Compliance Determination**

**Audits**

Purpose

Audit verifies the accuracy of tax and information reported on returns and notifies filers of any errors and corrective action required.

Activities

The audit process begins when notification is made to a taxpayer that an examination of books and records will be undertaken to verify the accuracy of the information reported on the tax return. The examination includes a review of books and records by visiting the taxpayer’s location and through written correspondence. The auditor consults appropriate statutes, rules and technical materials governing the tax under examination. We inform the taxpayer of the audit findings, including additional liabilities due or overpayment made, and provide the appropriate work papers and/or other documentation supporting our audit findings. Throughout the audit process we educate the taxpayer on future compliance.

**Campaigns**

Purpose

Compliance Campaigns systematically addresses registration, filing, and tax liability issues.

Activities

We conduct limited scope desk audits by reviewing taxpayer records along with analyzing all available third party data and/or tax information to maximize results. We notify the taxpayer of our audit findings and provide appropriate work papers and/or other documentation supporting these findings.

**Lead Development**

Purpose

Lead Development identifies non-compliant events and routes leads to the appropriate section to address the non-compliance.

Activities

Lead Development serves at the forefront of the Department's compliance enforcement process by systematically monitoring taxpayer behaviors and recommending business partner selections for audit. We extensively use data from SUNTAX to obtain taxpayer filing, tax return, and audit history information. We use this information, along with information obtained from other data base research tools and third party data to analyze business behaviors, economic behaviors, and financial data. We systematically evaluate deviances in filing behaviors and financial metrics for voluntary compliance issues and recovery potential. Our research of this information results in the creation and distribution of audit leads to offices across the state of Florida and throughout the United States. The development of leads for non-compliant businesses serves to support the efforts of auditors, investigators and other compliance enforcement staff related to non-filing, unreported tax obligations and underreported revenues.

**Criminal Investigation**

Purpose

Criminal Investigation detects and deters criminal tax violations of Florida's revenue laws. Through professional working relationships with internal and external partners, this sub-process maximizes efficient use of resources and ensures public confidence in tax law enforcement, resulting in successful criminal prosecutions where necessary. The primary customers are the Offices of the State Attorney and Office of Statewide Prosecution.

Activities

This process begins when a complaint or referral results in a case being assigned to an investigator to conduct a formal investigation of a taxpayer. Investigative techniques include conducting and documenting interviews, gathering and analyzing business and banking records, reviewing internal and external information sources, and surveillance. We create, maintain, and update a case file consisting of evidentiary material as evidence is collected. We refer approved criminal offense cases for prosecution. In instances where a tax issue is present but there is insufficient basis or evidence upon which to proceed criminally, we generally refer the case to Audit or Campaigns (Registered Tax Filer Examinations or Unregistered Tax Filer Examinations), or Collection, or Enforcement with the goal of obtaining a civil assessment or pursuit of civil remedies. The process ends with investigation cases being closed by referral for prosecution to the Office of the State Attorney or the Office of Statewide Prosecution, referral to another Department process, or closed without further Department action required.

**Receivables Management**

**Collection**

Purpose

The Collection Process efficiently pursues past due liabilities and administers the appropriate agency action to increase compliance, change taxpayer behavior and ensure consistent treatment of taxpayers.

Activities

This process begins when a taxpayer fails to file a return, underpays the liability, or files/pays late, and the Department initiates action. Collection actions can occur because of unpaid audit assessments, liabilities resulting from a late tax return filing, math errors on tax returns, the failure to file a required tax return, an overpayment of refunds, or the remittance of a bad check/failed EFT transmission. After the issuance of a notice, we often contact the taxpayer via an outbound phone call by central collections staff. Collection cases that are not resolved by notice or phone contact are then transferred to a service center or sent to a private collection agency for additional collection efforts. At the service center, we contact taxpayers through written correspondence, phone calls, face-to-face visits, or a combination of all three. This process ends when all potential liabilities have been resolved by collection, compromise, adjustment or a tax lien is filed and the Enforcement Process begins.

**Enforcement**

Purpose

The Enforcement Process aggressively pursues past due liabilities and administers the appropriate agency action to increase compliance, change taxpayer behavior and ensure consistent treatment of taxpayers.

Activities

This process begins because of failed collection efforts and the filing of a tax lien. Enforcement actions include the garnishment of assets, seizure of property, and revocation of registration account numbers. We work closely with the Office of the General Counsel and external parties, e.g., local Sheriff’s offices, the Departments of Business and Professional Regulation, Lottery, and Financial Services. We receive our primary workload from the Collection Process; however, other upstream processes supplying workload directly to Enforcement include Campaigns and Criminal Investigations. This process ends when all potential liabilities have been resolved or when the Department determines them uncollectible.

**Refunds and Distribution**

**Accounting Services**

*Question to BPO: This sub-page is not listed on the business process map. Is this page still needed?*

*Response: It’s not listed as a part of the original process. The sub-process was added after the re-org in 2012 when Accounting Services and Audit Verification were added to process. The page is still needed.*

Purpose

Accounting Services timely and accurately records tax revenues received and timely and accurately reconciles and distributes refunds and distribution warrants (checks).

Activities

Accounting Services is responsible for reconciling and posting daily revenue receipts to FLAIR and SUNTAX and preparing the daily Collection Report. This report is a snap shot in time of State revenues collected by the Department listed by taxes, fees, and other agencies. We are also responsible for posting to taxpayer accounts audit related adjustments, warrant liabilities, and refunds. The Vouching Unit is part of Accounting Services and is responsible for reconciling and distributing approved refunds and distributions warrants.

**Refund Determination**

**Purpose**

Refunds Determination timely and accurately credits or refunds tax overpayments. The process is mandated by statute and delegated to the Department by the State's Chief Financial Officer.

**Activities**

Refund Determination is responsible for refunding taxpayers for overpayments of taxes. We complete refund audits by making determinations to approve or deny refund claims. Refund audits may be generated by a claim from a taxpayer, an overpayment made on a return, or an audit of a taxpayer's records resulting in overpayment of tax. In addition, we oversee the process by which reemployment tax refunds are approved.

**Revenue Accounting**

Purpose

Revenue Accounting, as referred to as Fund Distribution/Reconciliation, is legally mandated by statute and/or local ordinance to timely disburse revenue to the appropriate recipients to fund governmental operations and programs, and to timely and accurately review depository data and ensure that revenue is posted to the appropriate funds.

Activities

This process is responsible for validating that all receipts and disbursements are posted to the appropriate fund and are properly recorded and reported. We are also responsible for transferring revenues to the appropriate state agencies and local governments.

**Return and Revenue Processing**

*Note: we need to meet with them to determine how this information maps to the new site. The info they sent regarding the process purpose and activities doesn’t match the current pages/business process map. I used their latest information below.*

**Payment Processing**

Revenue is received through two processes: 1) Check Processing and 2) Electronic Payment Processing.

**1) Check Processing**

**Validation Unit**

Purpose

Check Processing deposits physical payments into the Treasury to fund governmental operations. This process is mandated by state law to fund governmental operations. Primary external customers are the Treasury and other state and local governments.

Activities

Check Processing begins with the receipt of checks and associated payment coupons/tax documents. We sort incoming checks and tax documents by tax and document type forward them to the Screening Unit. Screening interrogates the remittances to ensure that payment coupons have the appropriate information to allow for posting to the correct taxpayer, tax, and applied period. Screeners then batch like-remittances and print web header sheets for each batch. Screening then sends all remittance coupons and checks the Validations Unit for processing. Screening sends all back-up documentation for each like-remittance to the Imaging Center for processing in Document Processing. The Validations Unit runs the remittance coupons and checks through high-speed equipment that images the front and the back of the documents. Using image recognition software and/or manual data entry, they also perfect he information associated with each payment. We then generate a payment file and send it to the SUNTAX system for posting to the taxpayer account. When this file has been successfully interrogated, SUNTAX sends a confirmation that automatically starts a process to prepare a file containing the associated deposit data and images of the checks for transmission to the bank. This file is electronically transmitted to the bank for deposit. We then pull coupons together with the back-up information and physically retain these until the payments are completed by the Return Reconciliation Process. We store the checks for a 30-day period after we transmit the electronic file to the bank for deposit. After the 30-day period, we destroy the checks. Once the payments are completed by Return Reconciliation Process, we destroy the physical coupons and documents, and the images of these items become the document of record.

**Data Management**

Purpose

Data Management creates a taxpayer/employer account when a paper check is received from an unregistered entity to allow for the processing of the payment and the return in SUNTAX.

Activities

Check processing in Data Management begins with the receipt of an image of a paper check for a business that is not currently registered with the Department. To process a payment in SUNTAX, an account must exist. Using the information on the check, we create an account by capturing the following data items: business entity name, address, and telephone number. When possible, we also determine the entity type (corporation, partnership, etc.) and assign this to the account along with the determined tax obligations/liabilities. The process ends when we have entered all required data accurately, have properly created an account and/or tax obligation, and the account information is viewable and/or electronically retrievable.

**2) Electronic Payment Processing**

Purpose

The process electronically deposits revenue and reduces the time to deposit using an automated process. This ensures funds are available sooner and allows the Department to reconcile payments quickly and efficiently. External customers are the State Treasury that benefits from increased investment of funds, and state and local governments that gain access to monies to fund governmental operations.

Activities

The process begins when electronically enrolled taxpayers initiate their tax payment or outstanding tax liability by electronic means (EFT, web). Taxpayers who choose the ACH-Debit method, send the Department authorization to electronically withdraw an authorized amount of tax (funds) directly from the taxpayer's account. Taxpayers who choose the ACH-Credit method, electronically transfer funds from their bank account directly to the State's EFT bank account. The process ends when we have deposited and recorded all electronic remittances.

**Document Processing**

Tax returns/reports are received through two processes: 1) Paper Document Processing and 2) Electronic Return Processing.

**1) Paper Document Processing**

**Screening and Validation Units**

Purpose

Document Processing prepares physical paper documents for conversion to various media to capture data from paper-filed tax returns and other documents, to make documents available to users, and to archive documents for future reference. GTA processes are the primary internal customers.

Activities

Document Processing begins with the receipt of paper tax returns/payment coupons, and associated check payments. We batch and send documents received without an accompanying check directly to the Imaging Center for imaging/data capture. We sort incoming payment coupons (associated with checks) by tax type and document type, and forward them to the Screening Unit. Screeners batch like coupons (with checks) and print batch header sheets for each batch. Screening sends all payment coupons and checks the Validations Unit for processing. We send any back-up documentation for payment coupons to the Imaging Center to be imaged. We inspect and prepare all documents received for imaging. We remove staples and paperclips, repair tears, and tape all non-standard size documents to standard size pages. We then feed the documents through high-speed scanners, where the front and back of each page are imaged. Images are systematically sent to work queues and/or archived, using information on the batch header sheet and bar codes on documents. We match physical documents with remittance documents from Validations. We then pull all documents together and physically retain them until the recording of payments is completed in the Return Reconciliation Process. After which, we destroy the physical coupons and documents, and the images of these items constitute the document of record.

**Data Capture Units**

Purpose

Data Capture creates an electronic record of tax return information and uploads it into SUNTAX to support the related tax payment and to determine compliance. The customers are GTA's Core Business Processes and State agencies, which rely on accurate and timely tax return data to perform each of their activities.

Activities

This process begins with the submission of tax return data sent electronically by the taxpayer, or with the availability of the images of paper tax returns received from taxpayers. We upload electronically received data directly into the tax databases and taxpayer records. Document Processing processes paper tax returns and makes images of returns available for further processing. We process certain documents using optical character recognition (OCR) software that recognizes numerical characters and creates an electronic record of that data. When the software fails to recognize a number, the image of the document is automatically cued to an operator for review and input of the correct value. The other documents that are not compatible with recognition software are cued to be keyed from images by data entry operators. After we capture the required data, we upload an electronic file of data to SUNTAX or in the appropriate fields in the miscellaneous tax databases. After the file is successfully uploaded, the appropriate data is posted in the taxpayer's record and the images of the physical documents are retrievable. The process ends when all the required database fields have been populated with accurate data.

**2) Electronic Return Processing**

Purpose

Electronic Return Processing eliminates the need to handle paper and reduces the time to load report and return data using an automated process. This allows the Department to reconcile/settle a return/report to a corresponding payment quickly and efficiently.

Activities

Electronic Return Processing begins when enrolled or un-enrolled, obligated or voluntary, customers file returns or reports by electronic means (vendor supported web applications, DOR web applications, import functionality, EDI, XML, or MeF). Taxpayers who file by approved vendor web applications or DOR web applications provide information by data entry. Import functionality is available in several of our web applications as an alternative method. File specifications are posted on the DOR website. This method is a good choice for individuals who have numerous tax schedules or large amounts of data to transmit. EDI is available for sales and use and/or solid waste and fuel tax (terminal supplier and terminal operator) customers. Sales and use and/or solid waste customers who wish to file EDI, can purchase approved software (posted on the DOR website), or can complete the application and testing process to become a direct filer. XML is available for unemployment tax. MeF can be used to electronically transmit a corporate tax return (F-1120) to the Department.

**Return Reconciliation**

Purpose

Return Reconciliation verifies the accuracy and intent of taxpayer filed return data to ensure an accurate distribution and taxpayer filing history.

Activities

This process begins with the loading of a return into the math audit subroutine. The subroutines are a series of edits that audit the four corners of the return. The subroutines can make automated changes to a return, based on the way it was originally filed. Upon review of the subroutine, returns that are correctly filed, go into the filing history of the Business Partner. Returns that don't meet these edits generate exceptions and are reviewed within Return Reconciliation. A specialist reviews taxpayer information to determine if data was accurately captured. This review may also involve contacting the taxpayer for additional information and reviewing taxpayer filing history and registration data. The Return Reconciliation Process ends when, either by subroutine review or manual review, the returns are determined to be complete and loaded into history.

**Taxpayer Aid**

**Taxpayer Assistance**

Purpose

Taxpayer Assistance aids tax filers, taxpayers, or taxpayer representatives when they request tax information.

Activities

This process assists tax filers, taxpayers, or taxpayer representatives by responding to inquiries over the telephone, face-to-face, or in writing on a wide variety of issues. Our call center receives inbound calls from the Department’s 1-800 lines for tax information as well as collection and registration issues. We track and report on the number and percentage of calls received, agent and self-serve answer rate, and overall answer rate. We also track and report on customer satisfaction information, such as caller wait time and call survey results on customer satisfaction and first contact resolution.

**Business Technology Office**

**GTA System Support (GSS)**

Purpose

This office supports GTA technology needs. GTA System Support provides services for GTA’s business processes and taxpayers through integrated systems design, development and support. We leverage the latest technology to increase efficiency, improve effectiveness, and enhance our customer’s experience.

Activities

GTA System Support is comprised of the Project Management Office and six project teams, each of which support a specific business process area within GTA. The project teams are: Account Management, Compliance and Refunds, EDI/XML Processing, Payment and Fund Distribution, Receivables Management, and Return Processing and Return Reconciliation. Business Process Owners (BPO’s) or their designees submit work requests, which are assigned to the appropriate GSS team for evaluation. These work requests include recurring projects, large projects, and small projects. Recurring projects are those that require technology enhancements or configuration annually (or other periodic basis) such as annual mail outs or form changes. Large projects are those requiring more than 250 resource hours or that involve multiple GSS teams. Small projects require less than 250 resource hours and generally only impact one GSS team. The GTA Management Board prioritizes large projects. Team leads meet regularly with the BPO to prioritize small projects. Teams work prioritized projects in the following order: recurring, large, small. Activities performed by GSS include management of the technology project, systems analysis and design, coordination of user acceptance testing, support of user technology issues, and technology inventory tracking.

Too much?

**Data Support Services (DSS)**

Purpose

This office provides timely and accurate information to GTA and our partners in a cost-effective manner to answer questions and guide effective decision making.

Activities

This process begins with a need for a report to support operational, managerial, or economic decisions. We meet with our customers to determine their reporting requirements, analyze the various systems and data sets available, and design reports and dashboard to meet our customers’ needs.

**Solution Support Services (SSS)**

Purpose

This group provides timely technical and solution support to GTA while minimizing user downtimes.

Activities

The process begins with a technical support request. We use the iHub to receive and track these requests. When a user submits a request in iHub, it is automatically routed to the specialist assigned to the user’s location. If the specialist is out of the office, the system will route the request to the first available back-up specialist for the location. The specialist then works directly with the user to determine the specific technology issue and to arrange for the appropriate resolution, e.g., assignment of inventory, hardware configuration, software upgrade, assistance setting up equipment for a meeting or conference call, etc. After providing the necessary assistance, the specialist completes the request by closing the iHub ticket.

**Resource Management**

**Compliance Standards**

Purpose

Compliance Standards provides comprehensive operational support and training to ensure program-wide consistency and continuity. There are two sub-sub-processes: Case Processing and Review and Program Training.

Activities

Case Processing and Review conducts audit case reviews, issues Notices of Proposed Assessments, and administers the Certified Audit and Voluntary Disclosure programs. Program Training conducts needs analyses and develops and delivers training in response to the program’s requirements.

**Financial Management**

Purpose

Financial Management provides analytical, evaluation and data services to ensure effective and efficient use of program resources.

Activities

This team performs various analytical services for GTA. These services include: developing data to describe processes; evaluating programs; recommending feasible courses of action; acting as research and statistical consultants; and, assisting in developing procedures and systems to support data utilization.

**Planning and Performance Measures**

Purpose

Planning and Performance Measures offers support and assistance by providing information needed in strategic planning and performance measurement.

Activities

This team provides various support services for GTA. These include assisting in the identification, tracking, and reporting of performance accountability measures; preparing a monthly goals and strategies report; assisting in the preparation and administration of several operational and customer service surveys; and, provides consulting services for process improvements.

**Program Development and Support**

Purpose

Program Development and Support reviews proposed legislation for GTA impacts and coordinates implementation of law changes and tax forms.

Activities

This group performs a variety of activities associated with proposed legislation affecting GTA. These include: collecting ideas throughout the year for legislation; helping to develop the concepts; leading teams to review the concepts; presenting the concept to GTA management; providing feedback; and, coordinating fiscal impacts. During the legislative session, we coordinate bill assignments, summarize responses, and report GTA fiscal impacts. We also coordinate the implementation of tax law changes that affect GTA as well as the production of tax information publications (TIPS) and annual notices to taxpayers. Our communications group works with GTA staff to write, edit, design and distribute forms, brochures, and other tax publications.

**Taxpayer Education and Communication**

Purpose

Taxpayer Education and Communication supports education efforts and ensures consistency and clarity in program communications.

Activities

The team supports internal and external customers by developing and distributing internal training materials and external tax education materials; triaging and responding to internal system issues; coordinating external presentations; and, designing and maintaining GTA’s intranet site and internet pages.