

State of Florida
Taxpayer Rights Advocate's Office

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Advocate's Statutory Authority

The Florida Taxpayer Rights Advocate is a position created under s. 20.21(3), F.S., and reports to the Chief Inspector General of Florida in the Executive Office of the Governor.

For administrative purposes the Advocate is under the general supervision of the Executive Director of the Florida Department of Revenue.

The Advocate's responsibilities include:

- Facilitating the resolution of taxpayer complaints and problems which have not been resolved through normal administrative channels within the Department of Revenue.
- Issuing a stay action on behalf of a taxpayer who has suffered or is about to suffer an irreparable loss as a result of an action by the Department of Revenue.
- Producing an annual report to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the Chief Inspector General of Florida which provides a summary of the work the Advocate did for the prior fiscal year along with any recommendations for improvement for the Department of Revenue and any initiatives the Advocate plans to work on for the upcoming fiscal year.

General Overview of the Advocate's Operations

The Florida Department of Revenue (Department) and the Advocate's Office have a strong collaborative relationship and work together to resolve taxpayer complaints and problems. The Department administers the tax laws of the State of Florida and the Advocate's Office assists both the Department and taxpayers to resolve issues between the two.

However, the Advocate cannot serve as a substitute for normal administrative or judicial procedures. The Advocate does not have any special authority to override or change a decision the Department might make in a taxpayer's case. In fact, the Advocate does not have the statutory authority to compromise or settle tax, interest, or penalty a taxpayer might owe.

Instead, the Advocate becomes the voice of a taxpayer to negotiate the taxpayer's case before the Department and to help the Department understand facts about a taxpayer's case that might not have been shared previously.

The Advocate also becomes the voice of the Department to help a taxpayer better understand how a given law applies to them or why a decision was made by the Department.

Contact Types and Resolution Assistance Requests

- The vast majority of requests we receive are assistance with sales and use tax issues
 - Penalty Compromise
 - Assistance with Payment Plans
 - Assistance with Warrants and Bank Freezes
 - Assistance with Audits
 - Loss of Appeal Rights
- Assistance with the IRS or Federal Income Tax Related Issues
- Assistance with Other Tax Related Issues
 - Re-employment Tax
 - Florida Corporate Income Tax
 - Documentary Stamp Tax
 - Communications Services Tax