

**AGENCY FOR WORKFORCE INNOVATION  
TALLAHASSEE, FLORIDA**

**PETITIONER:**

Employer Account No. - 2934369  
KENNETH A CONRAD  
877 ARTHUR MOORE DR  
GREEN COVE SPRINGS FL 32043-9510

**RESPONDENT:**

State of Florida  
Agency for Workforce Innovation  
c/o Department of Revenue

**PROTEST OF LIABILITY  
DOCKET NO. 2010-49438L**

**ORDER**

This matter comes before me for final Agency Order.

Having fully considered the Special Deputy's Recommended Order and the record of the case and in the absence of any exceptions to the Recommended Order, I adopt the Findings of Fact and Conclusions of Law as set forth therein. A copy of the Recommended Order is attached and incorporated in this Final Order.

In consideration thereof, it is ORDERED that the determination dated March 3, 2010, is REVERSED.

DONE and ORDERED at Tallahassee, Florida, this \_\_\_\_\_ day of **December, 2010**.



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TOM CLENDENNING  
Assistant Director  
AGENCY FOR WORKFORCE INNOVATION

**AGENCY FOR WORKFORCE INNOVATION  
Unemployment Compensation Appeals**

MSC 345 CALDWELL BUILDING  
107 EAST MADISON STREET  
TALLAHASSEE FL 32399-4143

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**RESPONDENT:**

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**RECOMMENDED ORDER OF SPECIAL DEPUTY**

TO: Assistant Director  
Agency for Workforce Innovation

This matter comes before the undersigned Special Deputy pursuant to the Petitioner’s protest of the Respondent’s determination dated March 3, 2010.

After due notice to the parties, a telephone hearing was held on September 29, 2010. The Petitioner appeared. The Respondent was represented by a Department of Revenue Service Center Manager. A Revenue Specialist II testified as a witness.

The record of the case, including the recording of the hearing and any exhibits submitted in evidence, is herewith transmitted. Proposed Findings of Fact and Conclusions of Law were not received.

**Issue:**

Whether the Petitioner is entitled to a waiver of penalty and interest for delinquent reports pursuant to Section 443.141(1), Florida Statutes and Rule 60BB-2.028(4), Florida Administrative Code.

**Findings of Fact:**

1. By determination mailed on or before March 11, 2010, the Department of Revenue notified the Petitioner that the Petitioner’s request for waiver of late filing penalties for the quarter ending March 31, 2009, was denied.
2. The Petitioner filed a timely protest by letter dated March 8, 2010.
3. After due notice to the Parties a telephone hearing was scheduled to be held on September 29, 2010. Prior to the hearing the Department reviewed the case and determined that the penalties were not appropriate. On September 27, 2010, the Department of Revenue notified the Office of Appeals that the Department would like to cancel the hearing because the Department was planning to contact the Petitioner to offer a full compromise of the penalties. On

September 28, 2010, the Department contacted the Petitioner and provided verbal notification that the penalties assessed for the quarter ending March 31, 2009, were waived.

**Conclusions of Law:**

4. Although no evidence was presented to show that a formal written redetermination has been issued by the Department of Revenue, competent testimony was presented to show that it is the intent of the Department to eliminate or waive the penalties.

**Recommendation:** It is recommended that the determination dated March 3, 2010, be REVERSED.

Respectfully submitted on September 30, 2010.



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R. O. SMITH, Special Deputy  
Office of Appeals