



**AGENCY FOR WORKFORCE INNOVATION  
Unemployment Compensation Appeals**

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

**PETITIONER:**

Employer Account No. - 2858941  
ACCESS TRANSPORT  
NITA U PARIKH  
1050 S EDGEWOOD AVE  
JACKSONVILLE FL 32205

**RESPONDENT:**

State of Florida  
AGENCY FOR WORKFORCE INNOVATION  
c/o Department of Revenue

**PROTEST OF LIABILITY  
DOCKET NO. 2010-26420L**

**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 to a determination of the Respondent dated November 20, 2009, which held that services performed for the Petitioner by the Joined Party and others as drivers constitute insured employment under Florida Statutes.

The record of the case, consisting of the Special Deputy’s *Order to Show Cause*, with two exhibits attached, is herewith transmitted.

**Issue:** Whether the Petitioner filed a timely protest pursuant to §443.131(3)(h), 443.141(2)(c), or 443.1312, Florida Statutes, and Rule 60BB-2.035, Florida Administrative Code.

**Findings of Fact:** On November 20, 2009 a determination was mailed to the Petitioner at its last-known address of record. Among other things, the determination advised:

This letter is an official notice of the above determination and will become conclusive and binding unless you file a written application to protest this determination, within twenty (20) days from the date of this letter. If your protest is filed by mail, the postmark date will be considered the filing date of your protest.

The Petitioner subsequently protested this determination on December 18, 2009. On August 6, 2010, an *Order to Show Cause* was mailed to the Petitioner, instructing the Petitioner to set forth in writing the reasons why its protest should not be dismissed for lack of jurisdiction. A hearing was scheduled because the Petitioner’s response to the *Order to Show Cause* indicated the appeal may have been filed timely.

**Conclusions of Law:** Section 443.141(2)(c), Florida Statutes, provides:

- (c) *Appeals.*--The Agency for Workforce Innovation and the state agency providing unemployment tax collection services shall adopt rules prescribing the procedures for

an employing unit determined to be an employer to file an appeal and be afforded an opportunity for a hearing on the determination. Pending a hearing, the employing unit must file reports and pay contributions in accordance with s. 443.131.

Rule 60BB-2.035(5), Florida Administrative Code, provides:

(5) Timely Protest.

- (a)1. Determinations issued pursuant to Sections 443.1216, 443.131-.1312, F.S., will become final and binding unless application for review and protest is filed with the Department within 20 days from the mailing date of the determination. If not mailed, the determination will become final 20 days from the date the determination is delivered.
- 2. Determinations issued pursuant to Section 443.141, F.S., will become final and binding unless application for review and protest is filed within 15 days from the mailing date of the determination. If not mailed, the determination will become final 15 days from the date the determination is delivered.
- (b) If a protest appears to have been filed untimely, the Agency may issue an Order to Show Cause to the Petitioner, requesting written information as to why the protest should be considered timely. If the Petitioner does not, within 15 days after the mailing date of the Order to Show Cause, provide written evidence that the protest is timely, the protest will be dismissed.

Rule 60BB-2.023(1), Florida Administrative Code, provides, in pertinent part:

Filing date. ... The date of receipt will be the filing date of any report, protest, appeal, or other document faxed to the Agency or Department...

The evidence in this case reflects that the determination was mailed to the Petitioner at its last-known address on November 20, 2009. The Petitioner did not protest this determination until December 18, 2009. In accordance with the above cited sections of the statute and rules, the Petitioner had until August 6, 2010, to provide evidence that the protest was filed timely. Although a response was received, evidence presented at the hearing was not sufficient to establish that the protest was filed within the allowable time limit. The determination has thus become final.

**Recommendation:** It is recommended that the Petitioner's protest to the November 20, 2009, determination be dismissed due to lack of jurisdiction.

Respectfully submitted on July 22, 2010.



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KRIS LONKANI, Special Deputy  
AGENCY FOR WORKFORCE INNOVATION  
Unemployment Compensation Appeals