

**DEPARTMENT OF ECONOMIC OPPORTUNITY
Reemployment Assistance Appeals
PO BOX 5250
TALLAHASSEE FL 32399-5250**

PETITIONER:

Employer Account No. - 1255298
FIRST COAST BILLING GROUP INC
ATTN: SANDY HUND
PO BOX 10608
JACKSONVILLE FL 32247-608

**PROTEST OF LIABILITY
DOCKET NO. 0020 9338 92-02**

RESPONDENT:

State of Florida
DEPARTMENT OF ECONOMIC
OPPORTUNITY
c/o Department of Revenue

ORDER

This matter comes before me for final Department 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 Petitioner's protest is accepted as timely and the determination dated October 9, 2013, is AFFIRMED.

JUDICIAL REVIEW

Any request for judicial review must be initiated within 30 days of the date the Order was filed. Judicial review is commenced by filing one copy of a *Notice of Appeal* with the DEPARTMENT OF ECONOMIC OPPORTUNITY at the address shown at the top of this Order and a second copy, with filing fees prescribed by law, with the appropriate District Court of Appeal. It is the responsibility of the party appealing to the Court to prepare a transcript of the record. If no court reporter was at the hearing, the transcript must be prepared from a copy of the Special Deputy's hearing recording, which may be requested from the Office of Appeals.

Cualquier solicitud para revisión judicial debe ser iniciada dentro de los 30 días a partir de la fecha en que la Orden fue registrada. La revisión judicial se comienza al registrar una copia de un *Aviso de Apelación* con la Agencia para la Innovación de la Fuerza Laboral [*DEPARTMENT OF ECONOMIC OPPORTUNITY*] en la dirección que aparece en la parte superior de este *Orden* y una segunda copia, con los honorarios de registro prescritos por la ley, con el Tribunal Distrital de Apelaciones pertinente. Es la responsabilidad de la parte apelando al tribunal la de preparar una transcripción del registro. Si en la audiencia no se encontraba ningún estenógrafo registrado en los tribunales, la transcripción debe ser preparada de una copia de la grabación de la audiencia del Delegado Especial [*Special Deputy*], la cual puede ser solicitada de la Oficina de Apelaciones.

Nenpòt demann pou yon revizyon jiridik fèt pou l kòmanse lan yon peryòd 30 jou apati de dat ke Lòd la te depoze a. Revizyon jiridik la kòmanse avèk depo yon kopi yon *Avi Dapèl* ki voye bay DEPARTMENT OF ECONOMIC OPPORTUNITY lan nan adrès ki parèt pi wo a, lan tèt Lòd sa a e yon dezyèm kopi, avèk frè depo ki preskri pa lalwa, bay Kou Dapèl Distrik apwopriye a. Se responsabilite pati k ap prezante apèl la bay Tribinal la pou l prepare yon kopi dosye a. Si pa te gen yon stenograf lan seyans lan, kopi a fèt pou l prepare apati de kopi anrejistreman seyans lan ke Adjwen Spesyal la te fè a, e ke w ka mande Biwo Dapèl la voye pou ou.

DONE and ORDERED at Tallahassee, Florida, this 22nd day of **August, 2014**.



Magnus Hines

Magnus Hines,
RA Appeals Manager,
Reemployment Assistance Program
DEPARTMENT OF ECONOMIC OPPORTUNITY

FILED ON THIS DATE PURSUANT TO § 120.52,
FLORIDA STATUTES, WITH THE DESIGNATED
DEPARTMENT CLERK, RECEIPT OF WHICH IS
HEREBY ACKNOWLEDGED.

Shanendra Y. Barnes

DEPUTY CLERK

8-26-14

DATE

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing Final Order have been furnished to the persons listed below in the manner described, on the 22nd day of August, 2014.

Shanendra Y. Barnes

SHANEDRA Y. BARNES, Special Deputy Clerk
DEPARTMENT OF ECONOMIC
OPPORTUNITY
Reemployment Assistance Appeals
PO BOX 5250
TALLAHASSEE FL 32399-5250

By U.S. Mail:

LIBRADO MANALO
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921 NORTH DAVIS STREET
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JACKSONVILLE FL 32209-6829

FIRST COAST BILLING GROUP INC
ATTN: SANDY HUND
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DEPARTMENT OF REVENUE
WILLA DENNARD
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State of Florida
DEPARTMENT OF ECONOMIC OPPORTUNITY
c/o Department of Revenue

**DEPARTMENT OF ECONOMIC OPPORTUNITY
Reemployment Assistance Appeals
PO BOX 5250
TALLAHASSEE FL 32399-5250**

PETITIONER:

Employer Account No. - 1255298
FIRST COAST BILLING GROUP INC.
ATTN: SANDY HUND
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JACKSONVILLE FL 32224-2659

**PROTEST OF LIABILITY
DOCKET NO. 0020 9338 92-02**

RESPONDENT:

State of Florida
DEPARTMENT OF ECONOMIC
OPPORTUNITY
c/o Department of Revenue

RECOMMENDED ORDER OF SPECIAL DEPUTY

TO: Magnus Hines
RA Appeals Manager,
Reemployment Assistance Program
DEPARTMENT OF ECONOMIC OPPORTUNITY

This matter comes before the undersigned Special Deputy pursuant to the Petitioner's protest of the Respondent's determination dated October 9, 2013.

After due notice to the parties, a telephone hearing was held on March 10, 2014. The Petitioner, represented by its president, appeared and testified. The Petitioner's Office Manager testified as a witness. The Respondent, represented by a Department of Revenue Tax Auditor Supervisor, appeared and testified.

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 services performed for the Petitioner constitute employment pursuant to §443.036(19); 443.036(21); 443.1216, Florida Statutes.

ISSUE: Whether the Petitioner filed a timely protest pursuant to §443.131(3)(i); 443.1312(2); 443.141(2); Florida Statutes; Rule 73B-10.035, Florida Administrative Code.

Findings of Fact:

1. The Petitioner, First Coast Billing Group, Inc., is a corporation which operates a medical billing firm. The Florida Department of Revenue selected the Petitioner for an audit of the Petitioner's books and records for the 2011 tax year to ensure compliance with the Florida Unemployment Compensation Law, now known as the Florida Reemployment Assistance Program Law.
2. For the 2011 tax year the Petitioner issued six 1099 forms to workers who were classified by the Petitioner as independent contractors and who performed the medical billing work. The workers were referred to by the Petitioner as Medical Billing Specialists. The Tax Auditor questioned the

status of the workers and requested that the Petitioner have the workers complete Independent Contractor Analysis forms and requested copies of any written agreements between the workers and the Petitioner. The Petitioner provided three completed Independent Contractor Analysis forms, signed by the Petitioner's president and by individual workers. All of the workers who completed the forms were current workers and two of the workers did not begin performing services for the Petitioner until after 2011. The Petitioner provided signed agreements for all three workers. The agreement signed by the worker who performed services in 2011 was entered into on October 15, 2007. The Tax Auditor personally interviewed the worker who performed services for the Petitioner during 2011. One of the three current workers signed an identical agreement when she began work on May 20, 2013.

3. The *Independent Contractor Agreement* which was in use by the Petitioner during 2011 states that it is understood by all parties that the independent contractor is a true independent contractor and not an employee of the Petitioner. The Agreement provides that the Petitioner is not responsible for carrying workers' compensation insurance or for providing fringe benefits. The Agreement provides that the independent contractor will conduct himself or herself in a professional manner, will handle or operate company equipment with utmost care and safety, and will abide by company policies and standards, will at no time be under the influence of illegal narcotics, or consume, use, or be under the influence of alcoholic beverages while providing services to the Petitioner. The Agreement provides that the Petitioner maintains intellectual ownership over all designs, concepts, plots, photos, and paperwork unless written authorization is given. The Agreement requires the worker to personally perform the work unless the Petitioner provides prior written consent.
4. Applicants for the position of Medical Billing Specialist are initially interviewed by the Petitioner's Office Manager. The Office Manager checks the references listed on the application and makes a recommendation to the Petitioner's president who makes the decision of whether or not to hire the applicant. If the Office Manager receives permission from the president to hire an applicant, the Office Manager explains to the applicant that the applicant will be on probation for a period of time. Generally, based on the applicant's experience, the Office Manager determines the length of the probation, thirty days, sixty days, ninety days, or for an even longer period of time. The purpose of the probationary period is to allow the Petitioner to assess the performance of the worker and to allow the worker to determine if medical billing is the type of work that the worker wants to perform.
5. The Petitioner provides training for the Medical Billing Specialists and the Office Manager is one of the individuals who provides the training. The assigned duties of the Medical Billing Specialists include numerous functions such as data entry, coding, posting, re-filing insurance claims, calling insurance companies, and answering the telephone. The Office Manager tells the Medical Billing Specialists what to do and how to do it.
6. The Petitioner pays the Medical Billing Specialists by the hour worked at an amount determined by the Petitioner as reasonable based on the type work performed. The workers are required to submit a list of the hours worked during each work day and are paid by the Petitioner on a bi-weekly basis. No taxes are withheld from the pay and the workers do not receive any fringe benefits such as health insurance, paid vacations, sick pay, paid holidays, or retirement benefits. In the past the Petitioner has provided the workers with Christmas bonuses based on the workers' performance.

7. The Medical Billing Specialists are required to work from the Petitioner's office one or more days each week. The rest of the time they may work from their homes or other locations. The Petitioner has sufficient office space and office equipment so that all of the Medical Billing Specialists can work from the Petitioner's office at the same time. The Petitioner does not consider that it would be desirable for all Medical Billing Specialists to work from the Petitioner's office at the same time and the Petitioner maintains the ability to control which days the Medical Billing Specialists work from the office and which days they work from home. When the Medical Billing Specialists work from the office the Petitioner provides the work space and computers. The Medical Billing Specialists do not pay the Petitioner for use of the Petitioner's office and equipment. When the Medical Billing Specialists work from home the workers generally provide a computer and a telephone, however, they are able to "check out" the Petitioner's equipment for use in their homes without charge for periods of time. The Petitioner provides the software for use on the workers' personal computers.
8. The workers are required to personally report the progress of the work. If a worker wants to take time off from work the worker must notify the Petitioner in advance. If a worker is not able to work as scheduled the worker is required to report the absence to the Petitioner.
9. The Petitioner's computer software tracks the activities of the Medical Billing Specialists. The Petitioner is able to determine what function is being performed, when it is performed, and how much time is spent on performing the function. The Petitioner is able to evaluate the performance of each Medical Billing Specialist. If the performance is not satisfactory the Petitioner gives the worker a verbal warning. If the worker makes a mistake that requires correction the worker is paid for the additional time needed to correct the mistake. If the worker has been issued multiple warnings for committing the same error, or if the Petitioner determines that an error was due to repeated negligence, the Petitioner may choose not to pay the worker for the time to correct the error. The Petitioner has never refused to pay a worker to correct an error.
10. The Petitioner maintains the right to terminate the workers without incurring a penalty for breach of contract. The workers have the right to stop performing services for the Petitioner at any time without incurring liability for breach of contract.
11. The Tax Auditor created the determination in this case, a *Notice of Proposed Assessment* dated October 9, 2013. The determination reclassified the six Medical Billing Specialists from independent contractor to employee resulting in additional tax due. The procedure employed by the Department of Revenue is that the Tax Auditor creates the *Notice of Proposed Assessment* and then provides the *Notice of Proposed Assessment* to a supervisor for review. The supervisor reviews the determination and returns it to the Tax Auditor, usually on the same date. The Tax Auditor then mails the determination on the same date as shown on the determination or within a day or two after the date on the determination.
12. Among other things the *Notice of Proposed Assessment* dated October 9, 2013, advises "If you do not agree with the proposed assessment in this notice, you may seek a review of the assessment with the Department of Revenue, Compliance Support Process, at the address listed below. Your protest must be filed with the Department within 20 days of the date of this notice,"
13. The *Notice of Proposed Assessment* was mailed to the Petitioner's correct mailing address and was received on an undetermined date. The Notice was reviewed by the Petitioner's president and by the Office Manager. The Petitioner sought legal advice. The Petitioner's Office Manager misread

the time limit for filing a protest and believed that the Petitioner had thirty days to file a written protest. On October 30, 2013, the Office Manager requested an extension of time for filing a written protest. The Petitioner filed a written protest by mail postmarked November 13, 2013.

Conclusions of Law:

14. Section 443.141(2), Florida Statutes, provides:
 - (c) *Appeals*. The department and the state agency providing reemployment assistance 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.
15. Rule 73B-10.035, Florida Administrative Code provides;
 - (1) Filing a Protest. Protests of determinations of liability, assessments, reimbursement requirements, and tax rates are filed by writing to the Department of Revenue in the time and manner prescribed on the determination document. Upon receipt of a written protest, DOR will issue a redetermination if appropriate. If a redetermination is not issued, the letter of protest, determination, and all relevant documentation will be forwarded to the Office of Appeals, Special Deputy Section, in DEO for resolution.
16. Rule 73B-10.035, 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.
17. Rule 73B-10.022, Florida Administrative Code, provides:
 - (5) Computation of time: In computing any period of time prescribed, calendar days are counted; the date of issuance of a notice is not counted. The last day of the period is counted unless it is a Saturday, Sunday, or holiday; in which event the period will run until the end of the next day that is not a Saturday, Sunday, or holiday. Holidays are those dates designated by Section 110.117(1) and (2), F.S., and any other day that the offices of the United States Postal Service are closed.
18. The determination in this case, the *Notice of Proposed Assessment*, bears the date of October 9, 2013, however, there is no mail date on the determination. The testimony of the Tax Auditor Supervisor establishes that the determination may not have been mailed on October 9, 2013. The exact mailing date cannot be determined from the evidence. Therefore, the Petitioner's protest is accepted as timely filed.
19. The issue in this case, whether services performed for the Petitioner by medical billing specialists constitute employment subject to the Florida Reemployment Assistance Program Law, is governed by Chapter 443, Florida Statutes. Section 443.1216(1)(a)2., Florida Statutes, provides that employment subject to the chapter includes service performed by individuals under the usual common law rules applicable in determining an employer-employee relationship.
20. The Supreme Court of the United States held that the term "usual common law rules" is to be used in a generic sense to mean the "standards developed by the courts through the years of adjudication." United States v. W.M. Webb, Inc., 397 U.S. 179 (1970).

21. The Supreme Court of Florida adopted and approved the tests in 1 Restatement of Law, Agency 2d Section 220 (1958), for use to determine if an employment relationship exists. See Cantor v. Cochran, 184 So.2d 173 (Fla. 1966); Miami Herald Publishing Co. v. Kendall, 88 So.2d 276 (Fla. 1956); Magarian v. Southern Fruit Distributors, 1 So.2d 858 (Fla. 1941); see also Kane Furniture Corp. v. R. Miranda, 506 So.2d 1061 (Fla. 2d DCA 1987). In Brayshaw v. Agency for Workforce Innovation, et al; 58 So.3d 301 (Fla. 1st DCA 2011) the court stated that the statute does not refer to other rules or factors for determining the employment relationship and, therefore, the Department is limited to applying only Florida common law in determining the nature of an employment relationship.
22. Restatement of Law is a publication, prepared under the auspices of the American Law Institute, which explains the meaning of the law with regard to various court rulings. The Restatement sets forth a nonexclusive list of factors that are to be considered when judging whether a relationship is an employment relationship or an independent contractor relationship.
23. 1 Restatement of Law, Agency 2d Section 220 (1958) provides:
 - (1) A servant is a person employed to perform services for another and who, in the performance of the services, is subject to the other's control or right of control.
 - (2) The following matters of fact, among others, are to be considered:
 - (a) the extent of control which, by the agreement, the business may exercise over the details of the work;
 - (b) whether or not the one employed is engaged in a distinct occupation or business;
 - (c) the kind of occupation, with reference to whether, in the locality, the work is usually done under the direction of the employer or by a specialist without supervision;
 - (d) the skill required in the particular occupation;
 - (e) whether the employer or the worker supplies the instrumentalities, tools, and the place of work for the person doing the work;
 - (f) the length of time for which the person is employed;
 - (g) the method of payment, whether by the time or by the job;
 - (h) whether or not the work is a part of the regular business of the employer;
 - (i) whether or not the parties believe they are creating the relation of master and servant;
 - (j) whether the principal is or is not in business.
24. Comments in the Restatement explain that the word "servant" does not exclusively connote manual labor, and the word "employee" has largely replaced "servant" in statutes dealing with various aspects of the working relationship between two parties.
25. In Department of Health and Rehabilitative Services v. Department of Labor & Employment Security, 472 So.2d 1284 (Fla. 1st DCA 1985) the court confirmed that the factors listed in the Restatement are the proper factors to be considered in determining whether an employer-employee relationship exists. However, in citing La Grande v. B&L Services, Inc., 432 So.2d 1364, 1366 (Fla. 1st DCA 1983), the court acknowledged that the question of whether a person is properly classified an employee or an independent contractor often can not be answered by reference to "hard and fast" rules, but rather must be addressed on a case-by-case basis.
26. The tax audit conducted by the Department of Revenue is only for the 2011 tax year. Only one of the three written independent contractor agreements submitted in this case is relevant. The other two agreements are for individuals who did not perform services for the Petitioner during 2011. In spite of the fact that the relevant agreement states that the worker is an independent contractor, the agreement establishes that the Petitioner had the right to exercise substantial control over the

worker including the method of pay, the rate of pay, and the frequency of payment. The agreement requires the worker to act in an undefined "professional manner," to operate company equipment with utmost care and safety, and prohibits the worker from being under the influence of illegal narcotics or to consume, use, or be under the influence of alcoholic beverages while providing services to the Petitioner. The Agreement provides that the Petitioner maintains intellectual ownership over all designs, concepts, plots, photos, and paperwork unless written authorization is given. The Agreement requires the worker to personally perform the work unless the Petitioner provides prior written consent.

27. The Florida Supreme Court held that in determining the status of a working relationship, the agreement between the parties should be examined if there is one. The agreement should be honored, unless other provisions of the agreement, or the actual practice of the parties, demonstrate that the agreement is not a valid indicator of the status of the working relationship. Keith v. News & Sun Sentinel Co., 667 So.2d 167 (Fla. 1995). In Justice v. Belford Trucking Company, Inc., 272 So.2d 131 (Fla. 1972), a case involving an independent contractor agreement which specified that the worker was not to be considered the employee of the employing unit at any time, under any circumstances, or for any purpose, the Florida Supreme Court commented "while the obvious purpose to be accomplished by this document was to evince an independent contractor status, such status depends not on the statements of the parties but upon all the circumstances of their dealings with each other."
28. The Petitioner's business is to provide medical billing services for the Petitioner's clients. The workers in question are the individuals who actually perform the medical billing services for the Petitioner's clients. At least some of the work each week was performed from the Petitioner's premises using the Petitioner's equipment. When the workers performed services from their homes they had the right to use equipment supplied by the Petitioner but generally provided their own computers and telephones. The Petitioner provided software for the workers' computers which monitored the activities of the workers. It was not shown that the workers had substantial expenses in connection with the work or that the workers were at risk of suffering a financial loss from performing services. Although the workers exercised some control over the hours of work, they generally worked full time and were required to request time off in advance. These facts reveal that the services performed by the Medical Billing Specialists were not separate and distinct from the Petitioner's business but were an integral and necessary part of the business.
29. The degree of skill required to perform the work was not established, however, the type of work performed does not appear to require any special knowledge or skill. It was shown that the Petitioner provided training and instructed the workers concerning how to perform the work. Training is a method of control because it specifies how a task is to be performed. The Petitioner monitored the workers' performance and issued verbal warnings if the Petitioner was not satisfied with the performance. Generally, the greater the skill or special knowledge required to perform the work, the more likely the relationship will be found to be one of independent contractor. Florida Gulf Coast Symphony v. Florida Department of Labor & Employment Sec., 386 So.2d 259 (Fla. 2d DCA 1980)
30. The worker who entered into the relevant *Independent Contractor Agreement* began performing services for the Petitioner in October 2007 and was still performing services for the Petitioner at the time of the audit in 2013. Either party has the right to terminate the relationship at any time without incurring liability for breach of contract. These facts reveal the existence of an at-will

relationship of relative permanence. In Cantor v. Cochran, 184 So.2d 173 (Fla. 1966), the court in quoting 1 Larson, Workmens' Compensation Law, Section 44.35 stated: "The power to fire is the power to control. The absolute right to terminate the relationship without liability is not consistent with the concept of independent contractor, under which the contractor should have the legal right to complete the project contracted for and to treat any attempt to prevent completion as a breach of contract."

- 31. The Petitioner paid the workers by the hour at a pay rate determined by the Petitioner. Although the Petitioner chose not to withhold payroll taxes from the pay or to provide fringe benefits, that fact, standing alone, does not establish an independent contractor relationship. Section 443.1217(1), Florida Statutes, provides that the wages subject to the Reemployment Assistance Program Law include all remuneration for employment including commissions, bonuses, back pay awards, and the cash value of all remuneration in any medium other than cash.
- 32. The "extent of control" referred to in Restatement Section 220(2)(a), has been recognized as the most important factor in determining whether a person is an independent contractor or an employee. Employees and independent contractors are both subject to some control by the person or entity hiring them. The extent of control exercised over the details of the work turns on whether the control is focused on the result to be obtained or extends to the means to be used. A control directed toward means is necessarily more extensive than a control directed towards results. Thus, the mere control of results points to an independent contractor relationship; the control of means points to an employment relationship. Furthermore, the relevant issue is "the extent of control which, by the agreement, the master may exercise over the details of the work." Thus, it is the right of control, not actual control or actual interference with the work, which is significant in distinguishing between an independent contractor and an employee. Harper ex rel. Daley v. Toler, 884 So.2d 1124 (Fla. 2nd DCA 2004).
- 33. The evidence presented in this case reveals that the Petitioner has the right to control the means and manner in which the work is performed and that the Petitioner routinely exercises that right. Thus, it is concluded that the Medical Billing Specialists are employees of the Petitioner and not independent contractors.

Recommendation: It is recommended that the Petitioner's protest of the October 9, 2013, determination be accepted as timely filed. It is recommended that the determination dated October 9, 2013, be AFFIRMED.

Respectfully submitted on July 16, 2014



R. O. Smith, Special Deputy
Office of Appeals

A party aggrieved by the *Recommended Order* may file written exceptions to the Director at the address shown above within fifteen days of the mailing date of the *Recommended Order*. Any opposing party may file counter exceptions within ten days of the mailing of the original exceptions. A brief in opposition to counter exceptions may be filed within ten days of the mailing of the counter exceptions. Any party initiating such correspondence

must send a copy of the correspondence to each party of record and indicate that copies were sent.

Una parte que se vea perjudicada por la *Orden Recomendada* puede registrar excepciones por escrito al Director Designado en la dirección que aparece arriba dentro de quince días a partir de la fecha del envío por correo de la *Orden Recomendada*. Cualquier contraparte puede registrar contra-excepciones dentro de los diez días a partir de la fecha de envío por correo de las excepciones originales. Un sumario en oposición a contra-excepciones puede ser registrado dentro de los diez días a partir de la fecha de envío por correo de las contra-excepciones. Cualquier parte que dé inicio a tal correspondencia debe enviarle una copia de tal correspondencia a cada parte contenida en el registro y señalar que copias fueron remitidas.

Yon pati ke *Lòd Rekòmande* a afekte ka prezante de eksklizyon alekri bay Direktè Adjwen an lan adrès ki parèt anlè a lan yon peryòd kenz jou apati de dat ke *Lòd Rekòmande* a te poste a. Nenpòt pati ki fè opozisyon ka prezante objeksyon a eksklizyon yo lan yon peryòd dis jou apati de lè ke objeksyon a eksklizyon orijinal yo te poste. Yon dosye ki prezante ann opozisyon a objeksyon a eksklizyon yo, ka prezante lan yon peryòd dis jou apati de dat ke objeksyon a eksklizyon yo te poste. Nenpòt pati ki angaje yon korespondans konsa dwe voye yon kopi kourye a bay chak pati ki enplike lan dosye a e endike ke yo te voye kopi yo.



SHANEDRA Y. BARNES, Special Deputy Clerk

Date Mailed:

July 16, 2014

Copies mailed to:

Petitioner
Respondent
Joined Party

JAY AMBER
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