FLORIDA DEPARTMENT OF REVENUE

Refund Sampling Methodology Application
Sales and Use Tax

DR-370060
R. XX/XX
Rule 12-26.008, F.A.C.
Effective XX/XX

This application is required when a taxpayer requests a refund of any sales tax, discretionary sales surtax, surcharge, or fee imposed or administered under cChapter 212, Florida Statutes (F.S.), and paid to the Department, and the taxpayer wishes to conduct a sample to establish the amount of refund due. **Filing this application will not toll the statute of limitations for claiming a tax refund; you must also file an *Application for Refund - Sales and Use Tax* (Form DR-26S) with the Department.**

General Instructions

- Complete Part I.
- Complete Part II or Part III, **not both**.
- Complete Part IV.
- Submit one *Refund Sampling Methodology Application* for each **sample**.
- **Attach**:
  - ✓ a completed *Florida Department of Revenue Power of Attorney and Declaration of Representative* (Form DR-835), if applicable.
  - ✓ the required information and documentation.

PART I

Name of applicant		Applicant's Ssales Ttax Rregistration Nnumber
Mailing address		
City	State	ZIP
Business location address		
City	State	ZIP
Business telephone number (include area code)		Home telephone number (include area code)
Fax number including area code (optional)		Email E-mail address (optional)
Collection Period (Note: Do not include period(s) outside the statute of limitations for claiming a tax refund.)		Dates taxes were paid to the Department

Indicate which sampling approach you will be using by checking one of the boxes below:

☐ **Certified Audit Program**

☐ **Certified Public Accountant (C.P.A.) Attestation**

☐ **Department of Revenue Approved Methodology**

Note: All sampling methods must be performed in accordance with Rule 12-26.0041, Florida Administrative Code(F.A.C.).F.A.C.

Certified Audit Program: This option requires registration in the Certified Audit Program pursuant to section 213.285, F.S. All required forms and documentation must be submitted through the qualified practitioner as provided in Rule 12-25.048, F.A.C. The qualified practitioner must sign the application and attach a properly executed *Florida Department of Revenue Power of Attorney and Declaration of Representative* (Form DR-835). Mail the *Refund Sampling Methodology Application* and other information directly to: ~~Certified Audit.~~

Florida Department of Revenue
Certified Audit
PO Box 5139
Tallahassee, FL 32314-5139

C.P.A. Attestation: This option allows refund requests using a sampling method conducted through attestation by a C.P.A. The C.P.A. must sign the application and attach a properly executed Form DR-835.

Department of Revenue Approved Methodology: The Department must approve in writing the sampling methodology used.

Name of person(s) planning ~~and/~~or conducting the sample	Title	Certifications, Degrees, and Other Sampling Training	Business telephone number (include area code)

(Not required when the sampling methodology will be performed by a qualified practitioner under the Certified Audit Program.)

Attach ~~**Attach**~~ documentation or information concerning certifications, degrees earned, and other sampling training, or attach a copy of the certificate of completion from the Department of Revenue sampling training course(s). Contact Refunds at **(850)~~850-~~617-8585** for more information about the Department's sampling training course.

Attach a comprehensive written narrative containing:

- the nature of the business operations of the applicant including the general nature of the business and industry, the divisions and locations, seasonal effects, internal controls, reliability of records, safeguards for records, and any change in operations during the refund period;
- the recordkeeping and storage system of the applicant, including any software applications used;
- identification of the population from which the sample will be taken (e.g., the accounts, invoices, vendors, or other records), including the total number of transactions and the dollar value of the transactions;
- identification of the county(ies) included in the population from which a refund is requested and other information that will allow the Department to allocate amounts refunded to the county(ies) from which the refund is due;
- the sampling methodology to be used;
- the method for determining the sample size;
- the method of selecting the sample from the population;
- information on how extra ordinary items, corrections, reclassifications, tax-only items, voids, duplicates, installments, and credits will be handled in the sample; and
- the method of projecting the results of the sample over the identified population.

Attach each chart of accounts in effect during the refund period.

Note: The completed sample must include both underpayments and overpayments of tax in projecting the refund amount. Missing records selected in the sample that cannot be located will not be eligible for refund.

Identify the sampling method you will be using by checking one of the boxes below.

☐ Non-statistical Sampling ☐ Statistical Sampling
Only complete Part II ~~**Complete Part II ONLY**~~ **Only Complete Part III** ~~**Complete Part III ONLY**~~

PART II – Non-statistical Sampling

Identify the sample selection ~~**selection**~~ method you will be using:

☐ Simple random sample ☐ Systematic random sample ☐ Cluster ~~(please explain)~~

Attach an explanation of your sampling plan detailing the following: ~~Explain your sampling plan in detail noting the following items:~~

1. Type of records (e.g., imaging, journals, periods)., ~~microfiche, etc.)~~
2. Beginning number for each range
3. Ending number for each range
4. Number of ranges
5. Sampling frame size
6. Sample size
7. Method used to determine sample size
8. Method of establishing correspondence of sample points to actual records
9. Method of selecting and using spares
10. Estimator used to determine the refund amount

PART III – Statistical Sampling

Identify the sample selection method you will be using:

☐ Simple random sample
- ☐ Without stratification
- ☐ With stratification

☐ Systematic random sample
- ☐ Without stratification
- ☐ With stratification

☐ Cluster ~~(please explain)~~

Attach an explanation of your sampling plan detailing the following: ~~Explain your sampling plan in detail noting the following items:~~

1. Population size
2. Sample size
3. Method used to determine sample size
4. Method of calculating precision
5. If stratification is used:
   a) Method of determining stratum boundaries
   b) Number of strata
   c) Detail threshold amount
6. For sample analysis:
   a) Precision amount
   b) Confidence level
   ~~c) Method used to calculate precision~~
7. Estimator used to determine the refund amount

PART IV – Certification

Under penalties of perjury, I declare that I have read the foregoing *Refund Sampling Methodology Application* and all documents attached, and the facts stated in them are true. The records referred to in them concerning the refund request for the period _____ through _____ are adequate and voluminous, as provided in s. 212.12(6)(c), F.S., and in Rule 12-3.0012(2) and (3), F.A.C.

_____

Name and Title of Taxpayer or Representative* (Print or Type) Federal Employer Identification Number

Signature _____ Date _____

***Important** – A *Florida Department of Revenue Power of Attorney and Declaration of Representative* (Form DR-835) must be properly executed and submitted to the Department.

FOR DOR USE ONLY Approval # _____ Approved (date) _____

If you have questions or need assistance completing this form, call (850) 617-8585.

Mail completed form, attachments, and documentation to:
Florida Department of Revenue
Refunds
PO Box 6470
Tallahassee, FL 32314-6470

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at **floridarevenue.com/forms**.

Form DR-26S	Application for Refund - Sales and Use Tax	Rule 12-26.008, F.A.C.
Form DR-835	Florida Department of Revenue POWER OF ATTORNEY and Declaration of Representative	Rule 12-6.0015, F.A.C.