



**Tallahassee Central Service Center**

PO BOX 6417

Tallahassee FL 32314-6417

11/09/2017

C/O RICHARD KAHN @ HBRK ASSOCIATES INC  
JANUSZ BANASIAK  
575 LEXINGTON AVE FL 4  
NEW YORK NY 10022-6146

Case No.: 400089637  
Tax Type: Sales and Use Tax  
BP #: [REDACTED]  
Tax Period(s): 09/01/2016 - 03/31/2017

**Notice of Intent to Make an Assessment**

The Department of Revenue is issuing you an assessment for tax, penalty, and interest for the period contained in the referenced section. Enclosed is an explanation, with schedules, describing the basis of the assessment. Calculations of penalty and interest are through the date of this assessment. This assessment does not prevent the Department from assessing any further deficiency in the manner provided by law, should added tax information come to our attention about the referenced tax and tax years.

Tax	\$	1,278.50
Penalty	\$	0.00
Specific Penalty	\$	0.00
Penalty – Other	\$	0.00
Interest	\$	68.74
Total	\$	1,347.24
Less payments made	\$	0.00
Balance Due	\$	1,347.24

You will need to add daily interest of \$ 0.28 from 11/18/2017 through the postmarked payment or hand delivered date to the balance due.

Explanation of Assessment: Please see the enclosed Explanation of Items. Please provide payment for the tax and the interest only. Thank you for your attention to this tax matter.

Reply To:  
Brian Taylor  
TAX AUDITOR IV

Child Support – Ann Coffin, Director • General Tax Administration – Maria Johnson, Director  
Property Tax Oversight – Dr. Maurice Gogarty, Director • Information Services – Damu Kutlikrishnan, Director

Phone [REDACTED]

[www.floridarevenue.com](http://www.floridarevenue.com)

FAX [REDACTED]

## Assessment Protest Procedures

**If you agree with** the assessment:

- make your check payable to the Florida Department of Revenue;
- attach your check to a copy of this notice and mail both to the office listed above; and
- Remember, the total amount due includes the balance due above plus any added interest accrued from the interest date listed above through the postmark or hand delivery date of your payment.

**If you do not agree** or if you have questions about the assessment:

- ask for a conference to review the reasons for the assessment;
- send a written request to Compliance Campaigns, PO BOX 6417, Tallahassee FL 32314-6417.
- You have 30 days from the date of this Notice to seek a conference.
- For an extension, send a written request to address listed above before the close of the 30 days.

**If we do not hear from you** within 30 days of our issuing you this notice:

- we will then issue a Final Assessment.
- After the Final Assessment, you have the right to review the assessment through formal and informal protest procedures. The Final Assessment will include the protest procedures.

## Explanation of Items

Taxpayer: JANUSZ BANASIAK

Audit #: 400089637

BP: [REDACTED]

Revision No.: 1

Audit Period: 09/01/2016 - 03/31/2017

Exhibit: B01 - Use Tax on Imported Goods

Exhibit Type: Detail

Sampling Method:

Exhibit Period: 09/01/2016 - 03/31/2017

Source Records: Hard Copy

Tax Issue: General purchases

Tax Rate Type: General Rate

---

Reason for Exhibit: (Revised to reflect taxpayer participation, remove penalty and update interest)

Reason for Exhibit:

Use tax is due on Imported Goods thru U.S. Customs at the exchange rate on the date of purchase.

Source of Information:

Documentation as provided by the Taxpayer was used to create this assessment.

Description of Mathematical Adjustments:

Based on the documentation provided, this assessment was computed upon untaxed Imported Goods at the rate of 6% plus PALM BEACH county's surtax rate of 1.00%. Total consideration is \$19,690.

Reference:

Florida Statutes:

212.02 (4)(5)(18)(20)(21) Definitions: Cost Price, Department, Storage, Use, Use Tax

212.054(1)(2)(a)(b)(3)(4) Discretionary sales surtax; limitations, administration, and collection.

Exhibit: B01 - Explanation of Items

Page Number: \_\_\_\_\_

EFTA00795489

## Explanation of Items

Taxpayer: JANUSZ BANASIAK

Audit #: 400089637

BP: XXXXXXXXXX

Revision No.: 1

Audit Period: 09/01/2016 - 03/31/2017

Exhibit: B01 - Use Tax on Imported Goods

---

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds

212.05 (1)(b) Sales, Storage, Use Tax

212.06(1)(a) Tax Rate

212.07(8) Liability

212.12(2)(3)(4)(5)(a)(b)(6)(a)(b)(7)(9)(10)(12) Dealer's credit for collecting tax; penalties for noncompliance; powers of Department of Revenue in dealing with delinquents; brackets applicable to taxable transactions; records required.

212.17(6)(7)(8) Additional Department Powers

212.18(2) Administration of Law

213.34 Authority to audit.

213.35 Books and records.

Florida Administrative Code:

12A-1.091 (1)(2)(a)(7)(13) Use Tax

12A-15 004 DSS, Specific Limitations.

12A-15.006 Tax Returns and Regulations.

12A-15.007 Records.

12A-15.001 Scope of Rules. administering the Discretionary Sales Surtax

12A-15.003(10) Use Tax

Exhibit: B01 - Explanation of Items

Page Number: \_\_\_\_\_

EFTA00795490

## Explanation of Items

Taxpayer: JANUSZ BANASIAK

Audit #: 400089637

BP: [REDACTED]

Revision No.: 1

Audit Period: 09/01/2016 - 03/31/2017

Exhibit: B01 - Use Tax on Imported  
Goods

---