

**STATE OF FLORIDA
STATE BOARD OF ADMINISTRATION**

JAMES O. BATTLE,)	
)	
Petitioner,)	
)	
vs.)	Case No. 2011-2182
)	
STATE BOARD OF ADMINISTRATION,)	
)	
Respondent.)	
)	
)	
)	

FINAL ORDER

This matter was initiated by a Request for Intervention submitted by the Petitioner on July 12, 2011 requesting an address change on a 2008 Internal Revenue Service Form 1099-R (“2008 Form 1099-R”) issued by Respondent in late January 2009 to report the distributions from Petitioner’s Florida Retirement System Investment Plan (“FRS Investment Plan”) account made during 2008. Petitioner requests that the address on the 2008 Form 1099-R now be changed to reflect a Florida address for Petitioner instead of a Georgia address. This request was denied and Petitioner filed a Petition for Hearing requesting the same relief.

For the reasons explained in detail below, the Petition for Hearing filed in this case is being dismissed, with prejudice, because Petitioner is not entitled to a hearing to contest whether the Respondent should be required to issue Petitioner a new 2008 Form 1099-R, over two and one-half years after the original form was issued, setting forth a different address than that provided by Petitioner for the original 2008 Form 1099-R, for

use by Petitioner solely in attempting to convince the Georgia Department of Revenue that Petitioner was a Florida resident when he received distributions from his FRS Investment Plan account.

STATEMENT OF THE ISSUE

The Statement of the Issue is whether the Petitioner is entitled to have Respondent issue a new 2008 Form 1099-R reflecting a Florida address for Petitioner instead of a Georgia address, so that Petitioner may present this new form to the Georgia Department of Revenue in an attempt to establish that he was a Florida resident, and not a Georgia resident, when he received his FRS Investment Plan distributions.

FINDINGS OF FACT

The Findings of Fact are as follows:

1. Petitioner requested three distributions from his Florida Retirement System Investment Plan account on the following dates in 2008: October 1, November 6 and December 10. Records indicate that checks for all three distributions were mailed to Petitioner at a Georgia address provided by Petitioner. The total of these three distributions was \$ [REDACTED]. In late January 2009, Respondent timely issued a 2008 Form 1099-R reflecting the total amount of these distributions to Petitioner and the applicable federal income tax withholding of \$ [REDACTED]. See Exhibit A, attached hereto.

2. The 2008 Form 1099-R issued by Respondent reflects the following Georgia address for Petitioner:

Battle, James O.
[REDACTED]

This address was taken directly from a change of address that Petitioner submitted online on September 18, 2008 at 4:38 p.m. See Exhibit B, attached hereto.

3. Respondent did not undertake any effort to determine Petitioner's residency at the time it issued the 2008 Form 1099-R. Rather, it simply relied upon the address supplied by Petitioner when he changed his address online to ensure that he timely received a copy of the 2008 Form 1099-R. Moreover, the 2008 Form 1099-R was timely issued the last week of January of 2009, after the Petitioner had received a total distribution from his FRS Investment Plan account.

4. Petitioner contends that he was a Florida resident during all of 2008, and that did not become a Georgia resident until February of 2009 (after he received all three of his Investment Plan distributions that were reflected on the 2008 Form 1099-R). See Exhibit C, attached hereto.

5. Petitioner contends that a corrected 2008 Form 1099-R setting forth a Florida address for Petitioner is required to satisfy the Georgia Department of Revenue that Petitioner was a Florida resident, and not a Georgia resident, at the time he received all of the distributions from his FRS Investment Plan account in 2008. See Exhibit D, attached hereto. According to Petitioner, he will be required to pay taxes to the State of Georgia in excess of [REDACTED] unless the Respondent issues a "corrected" Form 2008 1099-R reflecting a Florida address.

6. There are no allegations either in Petitioner's Request for Intervention or Petitioner's Request for Hearing that Petitioner did not receive the 2008 Form 1099-R or any of the distributions from his FRS Investment Plan account, all of which were sent to Petitioner at a Georgia address that the Petitioner had provided to the Respondent.

Petitioner also has not alleged that the Respondent made any error in sending the 2008 Form 1099-R and/or the distributions to Petitioner at the Georgia address provided by Petitioner. Rather, Petitioner has stated in both the Request for Intervention and the Request for Hearing that he made a “mistake” in requesting Respondent to send the distributions and the 2008 Form 1099-R to a Georgia address. He indicated this mistake was due to his “lack of knowledge.”

CONCLUSIONS OF LAW

7. The Respondent issues a Form 1099-R to any recipient of a distribution from the FRS Investment Plan. In so doing, the Respondent does not undertake, and is not required by any statute to undertake, any activity to determine the accuracy of the recipient’s address or the recipient’s state of residency. Rather, the Respondent simply relies upon the address provided by each recipient of an FRS Investment Plan distribution when issuing a Form 1099-R to the recipient.

8. Petitioner’s dispute as to the taxation by the State of Georgia of the FRS Investment Plan distributions he received in 2008 is with the Georgia Department of Revenue, not Respondent. The Respondent is neither required, nor authorized, by any statute to undergo any process to verify the residency of any recipient of an FRS Investment Plan distribution, or to determine whether there may be adverse tax consequences if a recipient uses one address instead of another. There is no Florida statute that would guide Respondent in making any such determinations. Further, there is no law that requires or authorizes the Respondent to re-issue to Petitioner, over two and one-half years after the date of the original issuance, a Form 1099-R containing a different address for Petitioner, not because the originally-issued form was in any manner

incorrect but rather because the Petitioner finds that a revised address on the form would provide him with a tax advantage. As such, the Respondent has no jurisdiction to determine in an administrative proceeding whether Petitioner was a Florida resident when he received the distributions from his FRS Investment Plan account in 2008, and whether Petitioner should be issued a new 2008 Form 1099-R setting forth a Florida address.

9. Chapter 120, Florida Statutes, known as the “Administrative Procedure Act” or “APA,” requires a Florida governmental entity, such as Respondent, to afford a hearing to individuals who are “substantially affected” by agency action. §§ 120.569, 120.57, Fla. Stat. “Agency action” is defined by the APA as:

the whole or part of a rule or order, or the equivalent, or the denial of a petition to adopt a rule or issue an order. The term also includes any denial of a request made under s. 120.54(7).

§ 120.52(2), Fla. Stat. “Order” itself is not defined by the APA, but a “final order” is defined as a final written decision which is not a rule, that results from a rule challenge proceedings, a request for a declaratory statement, a proceeding affecting a substantial interest (including informal and formal proceedings and bid protests), a mediation or summary hearing of such a proceeding. A “rule” is defined in pertinent part as “each agency statement of general applicability that implements, interprets, or prescribes law or policy...” § 120.52(16), Fla. Stat.

10. Since the APA is concerned only with agency action (whether a rule or an order), it is not geared toward giving the public a right to challenge every step that a Florida government agency takes. The APA allows challenges to agency action (i.e., a rule or order) only by those who have sufficient “substantial interests.” In order to demonstrate sufficient substantial interests for standing, a party must show that (a) he or

she will suffer an injury of sufficient immediacy to be entitled to a hearing, and that (2) his or her substantial injury is of the type or nature which the proceeding is designed to protect. *See, Agrico Chemical Co. v. Department of Environmental Regulation*, 406 So.2d 478 (Fla. 2nd DCA 1981). Simply being a Florida resident is not sufficient to confer standing to challenge agency action.

11. While there is no doubt that the ultimate outcome of the taxation issue could cause substantial economic injury to the Petitioner, this issue involves agency action (i.e., assessment of income tax) taken solely by the Georgia Department of Revenue, and not by Respondent. The act of issuing a 2008 Form 1099-R to Petitioner at the address he specifically requested does not have the force or effect of law and does not otherwise meet the definition of a rule or order under the APA. As such, Respondent has not taken agency action against Respondent that has substantially affected him and, resultantly, Petitioner has no right to a hearing to contest whether the Respondent should issue the Petitioner a new 2008 Form 1099-R setting forth a Florida address.

12. This Final Order should not be interpreted as a rejection of Petitioner's assertion that he was a Florida resident in 2008 when he requested and received the distributions from his FRS Investment Plan account. Indeed, the dismissal of Petitioner's request for a hearing is based, in part, upon the Respondent's lack of authority to make a determination as to Petitioner's residency. The fact that Respondent addressed the 2008 Form 1099-R to a Georgia address instead of a Florida address should not be interpreted as a finding by Respondent that Petitioner was a Georgia resident in 2008 when he received the distributions from his FRS Investment Plan account. That is an issue to be

determined in another forum where the jurisdiction to make such a determination properly lies.

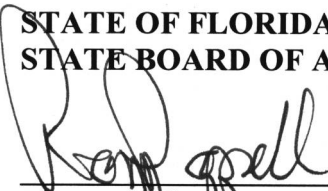
ORDER

The Petitioner's request for a hearing to demonstrate entitlement to a re-issued 2008 Form 1099-R from Respondent setting forth a Florida address for Petitioner, rather than a Georgia address, hereby is denied, with prejudice.

Any party to this proceeding has the right to seek judicial review of the Final Order pursuant to Section 120.68, Florida Statutes, by the filing of a Notice of Appeal pursuant to Rule 9.110, Florida Rules of Appellate Procedure, with the Clerk of the State Board of Administration in the Office of the General Counsel, State Board of Administration, 1801 Hermitage Boulevard, Suite 100, Tallahassee, Florida, 32308, and by filing a copy of the Notice of Appeal accompanied by the applicable filing fees with the appropriate District Court of Appeal. The Notice of Appeal must be filed within thirty (30) days from the date the Final Order is filed with the Clerk of the State Board of Administration.

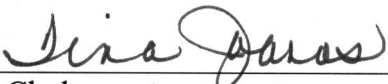
DONE AND ORDERED this 13th day of December, 2011, in Tallahassee, Florida.

**STATE OF FLORIDA
STATE BOARD OF ADMINISTRATION**



Ron Poppell, Senior Defined Contribution
Programs Officer
State Board of Administration
1801 Hermitage Boulevard, Suite 100
Tallahassee, Florida 32308
(850) 488-4406

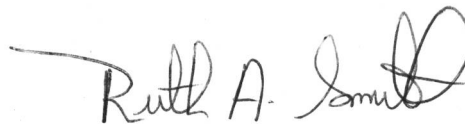
FILED ON THIS DATE PURSUANT TO
SECTION 120.52, FLORIDA STATUTES
WITH THE DESIGNATED CLERK OF THE
STATE BOARD OF ADMINISTRATION,
RECEIPT OF WHICH IS HEREBY
ACKNOWLEDGED.



Agency Clerk TINA JOANOS

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Final Order
was sent by U.S. Mail to Mr. James O. Battle, [REDACTED]
[REDACTED], this 1st day of December, 2011.



Ruth A. Smith
Assistant General Counsel
State Board of Administration of Florida
1801 Hermitage Boulevard
Suite 100
Tallahassee, FL 32308

EXHIBIT A

0123091-2008

VOID

CORRECTED

PAYER'S name, street address, city, state, and ZIP code STATE OF FLORIDA 401A INFO CENTER: 1-866-446-9377 C/O BNY MELLON ASSET SVC P O BOX 569 PITTSBURGH PA 15230		1 Gross distribution \$ 2008 Tax \$ 2008 Form 1099-R OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.
PAYER'S Federal identification number [REDACTED]	RECIPIENT'S identification number [REDACTED]	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input checked="" type="checkbox"/>	This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		3 Capital gain (included in box 2a) \$ 0.00	
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		4 Federal income tax withheld \$ [REDACTED]	This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		5 Employee contributions (Designated Roth contributions or insurance premiums) \$ 0.00	
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		6 Net unrealized appreciation in employer's securities \$ 0.00	This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		7 Distribution code(s) 1 IR/SEP SIMPLE	
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		8 Other \$ 0.00 0%	This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		9a Your percentage of total distribution % 9b Total employee contributions \$ 0.00	
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		10 State tax withheld \$ [REDACTED]	12 State distribution
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		11 State/Payer's state no. [REDACTED]	16 Local distribution
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		13 Local tax withheld \$ [REDACTED]	14 Name of locality
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		14 Name of locality [REDACTED]	16 Local distribution

Form 1099-R

Department of the Treasury - Internal Revenue Service

0123091-2008

VOID

CORRECTED

PAYER'S name, street address, city, state, and ZIP code STATE OF FLORIDA 401A INFO CENTER: 1-866-446-9377 C/O BNY MELLON ASSET SVC P O BOX 569 PITTSBURGH PA 15230		1 Gross distribution \$ 2008 Tax \$ 2008 Form 1099-R OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy C For Recipient's Records
PAYER'S Federal identification number [REDACTED]	RECIPIENT'S identification number [REDACTED]	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input checked="" type="checkbox"/>	This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		3 Capital gain (included in box 2a) \$ 0.00	
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		4 Federal income tax withheld \$ [REDACTED]	This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		5 Employee contributions (Designated Roth contributions or insurance premiums) \$ 0.00	
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		6 Net unrealized appreciation in employer's securities \$ 0.00	This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		7 Distribution code(s) 1 IR/SEP SIMPLE	
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		8 Other \$ 0.00 0%	This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		9a Your percentage of total distribution % 9b Total employee contributions \$ 0.00	
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		10 State tax withheld \$ [REDACTED]	12 State distribution
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		11 State/Payer's state no. [REDACTED]	16 Local distribution
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		13 Local tax withheld \$ [REDACTED]	14 Name of locality
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		14 Name of locality [REDACTED]	16 Local distribution

Form 1099-R

Department of the Treasury - Internal Revenue Service

0123091-2008

VOID

CORRECTED

PAYER'S name, street address, city, state, and ZIP code STATE OF FLORIDA 401A INFO CENTER: 1-866-446-9377 C/O BNY MELLON ASSET SVC P O BOX 569 PITTSBURGH PA 15230		1 Gross distribution \$ 2008 Tax \$ 2008 Form 1099-R OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy 2 File this copy with your state, city, or local income tax return when required
PAYER'S Federal identification number [REDACTED]	RECIPIENT'S identification number [REDACTED]	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input checked="" type="checkbox"/>	This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		3 Capital gain (included in box 2a) \$ 0.00	
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		4 Federal income tax withheld \$ [REDACTED]	This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		5 Employee contributions (Designated Roth contributions or insurance premiums) \$ 0.00	
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		6 Net unrealized appreciation in employer's securities \$ 0.00	This information is being furnished to the Internal Revenue Service.
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RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		10 State tax withheld \$ [REDACTED]	12 State distribution
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		11 State/Payer's state no. [REDACTED]	16 Local distribution
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		13 Local tax withheld \$ [REDACTED]	14 Name of locality
RECIPIENT'S name, street address (including apt no.), city, state, and ZIP code BATTLE JAMES O [REDACTED]		14 Name of locality [REDACTED]	16 Local distribution

Form 1099-R

Department of the Treasury - Internal Revenue Service

EXHIBIT A

EXHIBIT B

Dan,

The info below shows that an address change was entered thru the web on 9/18/08 at 4:38 PM and posted on trade date 9/19/08.

PANT	PLAN #	DATE STAMP	TIME STAMP	TRADE DATE	SOURCE	CONFIRM NUMBER	TRANSACTION TYPE
[REDACTED]		09/19/08	16:38:09	09/19/08	INT 890W	[REDACTED]	AC - ADDRESS CHANGE

This was the old and new address:

[REDACTED]	813 (PH289)	ADDR-L1	[REDACTED]	[REDACTED]
"	813 (PH293)	CITY	[REDACTED]	[REDACTED]
"	813 (PH294)	STATE	[REDACTED]	[REDACTED]
"	813 (PH295)	ZIP	[REDACTED]	[REDACTED]

Lisa

Lisa J. Covais
ING - 30 Braintree Hill Office Park, 2S-047
Braintree, MA 02184
Tel: (781) 796-9397
Email: Lisa.Covais@us.ing.com
ING. Your future. Made easier.™

EXHIBIT B

EXHIBIT C

**FRS Investment Plan
Petition for Hearing**
Investment Plan Complaint Resolution
Office of Defined Contribution Programs
P.O. Box 13300
Tallahassee, FL 32317-3300

If you are dissatisfied with the SBA's proposed resolution as set out in the final agency action letter regarding your Request for Intervention against an Investment Plan or MyFRS Financial Guidance Program provider, you may petition for a hearing with the SBA by completing and submitting this form (petition) within 21 days of receipt of the final agency action letter. The following "Notice of Rights" outlines your rights to a hearing:

Notice of Rights: Pursuant to Chapter 120, Florida Statutes, and the Uniform Rules of Procedure, codified as Chapters 28-101 through 28-110, Florida Administrative Code, a person whose substantial interests are affected by a decision of the State Board of Administration of Florida (SBA) regarding the Public Employee Optional Retirement Program (referred to here as the Investment Plan) may request a hearing with the SBA by filing a petition within 21 days of receipt of the final agency action letter by the SBA. Any person who fails to file a petition within 21 days will have waived his right to a hearing. The hearing may be a formal hearing or an informal hearing pursuant to the provisions of Sections 120.569 and 120.57, Florida Statutes. The petition must be filed (received) in the Office of Defined Contribution Programs (see address above) within the 21-day period.

Upon receipt of the petition, the SBA will review it for compliance with the SBA's requirements and timeliness. If appropriate, the petition can be denied for lack of compliance and for failure to file within the stated timeline. If the SBA elects to request that an administrative law judge of the Division of Administrative Hearings (DOAH) be assigned to conduct the hearing, the SBA will forward the petition and all materials filed with the SBA to the DOAH within 15 days after receipt of the petition and will notify you of its action. The SBA will issue an order in the proceedings. Once this order becomes final, your rights to appeal will be governed by Section 120.68, Florida Statutes.

Name: JAMES O. BATTLE SSN: [REDACTED]

Address: [REDACTED] Street Apt. [REDACTED]
[REDACTED] City (Cell) State Zip Code Email Address [REDACTED]

Home Telephone Number: [REDACTED] Work Telephone Number: _____

Employer: CACTUS WAREHOUSE

Please describe in detail the information requested below. Use additional sheets if necessary.

Explain how your substantial interests will be affected by the SBA's final agency action letter:

I STAND TO LOSE OVER [REDACTED] DOLLARS DUE TO ME TRYING TO START A NEW LIFE FOR MY FAMILY AND MY LACK OF KNOWLEDGE. DOING EVERYTHING I THOUGHT WAS RIGHT, PRE-PLANNING.

FRS Investment Plan
Petition for Hearing
Investment Plan Complaint Resolution
Office of Defined Contribution Programs
P.O. Box 13300
Tallahassee, FL 32317-3300

When and how did you receive notice of the SBA's final agency action letter: CERTIFIED
MAIL 10-11-11.

List all of your disputed issues. If none, please so indicate: I WAS NOT A
RESIDENT OF GEORGIA UNTIL 2009.

Provide a concise statement of the facts, which you believe entitles you to the outcome you are seeking as well as the statutes and rules which support your claim for relief:

COPIES OF DRIVERS LICENSE, STORAGE
RECIEPTS,

Provide a statement of the specific facts you contend warrant reversal or modification of the SBA's final agency action letter:

I WAS PRE-PLANNING A MOVE IN ADVANCE
UNAWARE OF LAWS OF DIFFERENT STATES.
LACK OF KNOWLEDGE,

Provide a statement of the specific statutes or rules which you contend require reversal or modification of the SBA's final agency action letter:

I WAS NOT A GEORGIA RESIDENT UNTIL
2009,

Provide a statement of the outcome you are seeking, stating the precise action you want the SBA or the other party to take:

CONNECT WHATS RIGHT, NOT ACCUSE ME
FOR A MISTAKE MADE DUE TO MY LACK
OF KNOWLEDGE, TRYING TO BETTER MY
FAMILIES LIFE.

**FRS Investment Plan
Petition for Hearing**
Investment Plan Complaint Resolution
Office of Defined Contribution Programs
P.O. Box 13300
Tallahassee, FL 32317-3300

Provide any other information you contend is material: I RESIDED IN
FLORIDA IN 2008. WHO HAS USED THE
ADDRESS WHERE I WAS RESIDING. PRE-PLANNING
MY MOVE COST ME OVER [REDACTED] MONEY
MY FAMILY DESPERATELY NEEDS.

Please sign your name, and print your name below your signature:

[REDACTED]
Signature
JAMES O. BATTLE
Print Name

10-11-11
Date

**FRS Investment Plan
Request for Intervention**
Investment Plan Complaint Resolution
Office of Defined Contribution Programs
P.O. Box 13300
Tallahassee, FL 32317-3300

If you have a complaint against an Investment Plan or MyFRS Financial Guidance Program provider or one of its representatives, you have the right to file a Request for Intervention. You may complete this form and send it to the State Board of Administration of Florida (SBA) for intervention and resolution. Send the form either by mail to the address listed above, by e-mail to DefinedContributionPrograms@sbafla.com, or by fax to 850-413-1489.

Upon receipt of the Request for Intervention, the SBA will research your concerns and send you a final agency action letter detailing the SBA's findings, any proposed resolution, and information on the next steps in the dispute resolution process. If you are not satisfied with this decision, you may request a hearing with the SBA within 21 days of receipt of the SBA's final agency action letter.

I understand that by signing this form I have agreed to release to the SBA any personally identifiable information shared with or generated by any service provider to the FRS, including the MyFRS Financial Guidance Program. Any information released will be used for the limited purpose of resolving your complaint.

Name: JAMES O. BATTLE SSN: [REDACTED]

Address: [REDACTED] Street Apt.

[REDACTED]
City State Zip Code Email Address

Home Telephone Number [REDACTED] Work Telephone Number: _____

Employer: _____

Please describe in detail the information requested below. Use additional sheets if necessary.

List all parties involved in the dispute including names of applicable personnel: FRS

Describe the facts supporting your complaint: I've PROVIDED DOCUMENTS OF Florida RESIDENT IN 2008.

**FRS Investment Plan
Request for Intervention**
Investment Plan Complaint Resolution
Office of Defined Contribution Programs
P.O. Box 13300
Tallahassee, FL 32317-3300

Describe the facts supporting your complaint: ATTACHED SUPPORTING DOCUMENTS PROVING FLORIDA RESIDENT IN 2008. 1099 CORRECTED TO FLORIDA, GA. DEPT IS WAITING SO AS THEY CAN MAKE CORRECTIONS,

Describe your desired outcome: NEED 1099R FORM TO STATE FLORIDA NOT GEORGIA AS RESIDENT IN YEAR 2008. SO AS I CAN FORWARD TO STATE OF GEORGIA REVENUE.

List the steps you have taken so far to reach a resolution: SENT PROOF I WASN'T A GEORGIA RESIDENT IN 2008 TO GA. DEPT. OF REVENUE. THEY ARE JUST WAITING ON CORRECTION OF 1099 FORM.

Explain the reason(s) you are requesting our assistance: NEED 1099 CHANGED TO FLORIDA, USING PROOF OF FLORIDA RESIDENT, COPY SENT TO ME SO I CAN FORWARD TO GA. DEPT. OF REVENUE.

Please sign your name, and print your name below your signature:



Signature

7/4/11
Date Signed

JAMES O. BATTLE

Print Name

TO WHOM CONCERNED

NAME JAMES BATTLE

DOB: [REDACTED]

SSN: [REDACTED]

TAX YEAR 2008

I'M WISHING TO APPEAL MY CASE IN REF TO MY 1099R LISTING ME AS A GEORGIA RESIDENT. I OFFICIALLY MOVED TO GA AND BECAME A RESIDENT IN FEB. 2009. I WAS HAVING A HOUSE BUILT IN GA, TO BE READY IN NOV. OF 2008, AND IN THE PROCESS OF SELLING MY HOME IN MIAMI FLORIDA WHICH SOLD OCT. 17th 2008. SINCE I WAS TRANSITIONING TO MOVE TO GEORGIA I HAD OPENED A GEORGIA ACCOUNT AT SUNTRUST, IN OCTOBER WHEN I HAD MY FUNDS WITHDRAWN I HAD THEM SENT TO MY GA. ACCOUNT AND SO I THOUGHT I NEEDED TO USE A GA. ADDRESS WHICH I FOUND OUT THE HARD WAY AT TAX TIME I MADE A COSTLY MISTAKE BY DOING SO,

2-4

I WAS THINKING THAT SINCE I WAS IN PROCESS OF SELLING MY HOME IN MIAMI AND WOULD NO LONGER BE USING [REDACTED]


[REDACTED] That was the right thing to do. ONCE I SOLD MY HOME IN FL, I REMAINED THERE TO CARE FOR A TERMINALLY ILL RELATIVE IN WHICH HE DIED DAY BEFORE CHRISTMAS I CAN PROVIDE PROOF OF SUCH AS WELL BY PROVIDING OBITUARY UPON REQUEST, I WORKED FOR LAW ENFORCEMENT FOR 20 YEARS FOR MIAMI DADE CONNECTIONS AS A CORRECTIONS OFFICER, LAW ABIDING CITIZEN MY ENTIRE LIFE AND BECAUSE I MADE A MISTAKE BECAUSE OF LACK OF KNOWLEDGE IN TAXES I'M BEING ASKED TO PAY TO THE STATE OF GEORGIA, IN WHICH I DID NOT RESIDE IN 2008 THE SUM OF OVER \$ [REDACTED] DOLLARS. I HAVE PROVIDED PROOF OF SUCH TO GEORGIA DEPT OF REVENUE BUT BECAUSE MY 1099R STATES GA, THEY WILL NOT REMOVE THESE TAXES. I'VE COMMUNICATED WITH MR. TONJAM NEELEY

FROM THE GA, DEPT OF REVENUE
AND WAS TOLD IF FRS
CORRECTS LOGSN MY CASE WOULD
BE REVIEWED AND EXEMPTED.
THIS WAS TRULY A MISTAKE ON
MY BEHALF, AND I HONESTLY
ADMIT THAT, THE INFORMATION
I'VE PROVIDED TO GA, DEPT OF REV,
AND I'M PROVIDING TO FRS
PROVES I DID NOT RESIDE IN
THE STATE OF GA, IN 2008,
IN WHICH CASE I'M NOT
ENTITLED TO OWE FOR 2008
TAXES IN THE STATE OF GA,
I'M ASKING THAT MY CASE
BE APPEALED AND HEARD
WITH FAIR UNDERSTANDING.
IN WHICH CASE FACTS
SHOULD OUTWEIGH A MISTAKE
MADE BY A TAXPAYER WITH
NO ~~tax~~ KNOWLEDGE OF TAX
LAWS, I MADE A HONEST
MISTAKE, BUT I SHOULDN'T
HAVE TO PAY FOR IT WHEN
FACTS SHOWS THE RESIDENCY
OF FLORIDA. THIS IS NOT
FAIR TO ME I APOLOGIZE
FOR NOT KNOWING BETTER.

4-4

I'M ASKING THAT MY CASE BE
HEARD BY THE HIGHEST AUTHORITY,
AND RULED WITHOUT PREJUDICE,
OF MY LACK OF KNOWLEDGE.
JUDGE IN FAVOR OF FACTS, I'VE
PROVIDED SUCH AND FORWARDED
TO GA. DEPT. OF REVENUE AS
WELL. MRS NEELEY IS AWAITING
ME TO SEND SUCH CORRECTIONS
OF MY LOIP TO HER AT GA. DEPT.
OF REVENUE SHE IS HANDLING
MY CASE. I HAVE 2 DAUGHTERS
ATTENDING COLLEGE COLLEGE
AND TO BE ASK TO PAY 35,000
BECAUSE OF A MISTAKE IS
UNFAIR TO MYSELF AND FAMILY,
ESPECIALLY WHEN I'M PROVIDING
PROOF OF FLORIDA RESIDENCY.
I ASK THAT LOIP BE CORRECTED
AND MAILED TO ME SO AS I
CAN GET CLOSURE FOR SELF
AND FAMILY, THANK YW SO
MUCH.

JAMES O. BATTLE


7/4/11

I RESIGNED FROM MY JOB IN JUNE 2008.

001145 PNF9R30
 NATIONWIDE TRUST CO FSB A DIV OF NW BANK
 FBO NRS PLAN PARTICIPANTS
 P.O. BOX 182797
 COLUMBUS, OH 43218-2797



FIRST-CLASS MAIL
 Important Tax Document Enclosed

CONFIDENTIAL

JAMES BATTLE JR



CORRECTED (if checked)

PAYER'S name, street address, city, state and ZIP code NATIONWIDE TRUST CO FSB A DIV OF NW BANK FBO NRS PLAN PARTICIPANTS P.O. BOX 182797 COLUMBUS, OH 43218-2797		1. Gross distribution [REDACTED]	OMB No. 1545-0119 2008 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
2a Taxable amount [REDACTED]		Total distribution <input checked="" type="checkbox"/>			
PAYER'S federal identification number [REDACTED]		RECIPIENT'S identification number [REDACTED]		3 Capital gain (included in box 2a)	
RECIPIENT'S name, street address, city, state and ZIP code JAMES BATTLE JR [REDACTED]		5 Employee contributions/Designated Roth Contributions or insurance premiums		4 Federal income tax withheld [REDACTED]	
7 Distribution code(s) 2		IRA/SEP/SIMPLE		8 Other	
9a Your percentage of total distribution		9b Total employee contributions		6 Net unrealized appreciation in employer's securities	
1st year of desig. Roth contrib.		10 State tax withheld		11 State/Payer's state no. FL	
Account number (see instructions) [REDACTED]		13 Local tax withheld		14 Name of locality	
				12 State distribution [REDACTED]	
				15 Local distribution	

Form 1099R

Department of the Treasury - Internal Revenue Service

Copy 2
 File this copy with your state, city, or local income tax return, when required

CORRECTED (if checked)

PAYER'S name, street address, city, state and ZIP code NATIONWIDE TRUST CO FSB A DIV OF NW BANK FBO NRS PLAN PARTICIPANTS P.O. BOX 182797 COLUMBUS, OH 43218-2797		1. Gross distribution [REDACTED]	OMB No. 1545-0119 2008 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
2a Taxable amount [REDACTED]		Total distribution <input checked="" type="checkbox"/>			
PAYER'S federal identification number [REDACTED]		RECIPIENT'S identification number [REDACTED]		3 Capital gain (included in box 2a)	
RECIPIENT'S name, street address, city, state and ZIP code JAMES BATTLE JR [REDACTED]		5 Employee contributions/Designated Roth Contributions or insurance premiums		4 Federal income tax withheld [REDACTED]	
7 Distribution code(s) 2		IRA/SEP/SIMPLE		8 Other	
9a Your percentage of total distribution		9b Total employee contributions		6 Net unrealized appreciation in employer's securities	
1st year of desig. Roth contrib.		10 State tax withheld		11 State/Payer's state no. FL	
Account number (see instructions) [REDACTED]		13 Local tax withheld		14 Name of locality	
				12 State distribution [REDACTED]	
				15 Local distribution	

Form 1099R

(Keep for your records)

Department of the Treasury - Internal Revenue Service


Copy C
 For Recipient's Records

This information is being furnished to the Internal Revenue Service.

The Sunshine State

DRIVER LICENSE CLASS D

Florida




JAMES OTIS BATTLE JR

[REDACTED]

BIRTH DATE	SEX	HGT.	REST.	ENDORSE
[REDACTED]	M	5-09		

ISSUED	EXPIRES	DUPLICATE
06-03-03	05-18-09	00-00-00



SAFE DRIVER!

Operation of a motor vehicle constitutes consent to any sobriety test required by law.

Florida LICENSE

Georgia DRIVER'S LICENSE

Sonny Perdue GOVERNOR

NUMBER [REDACTED] EXPIRES 05-18-2013

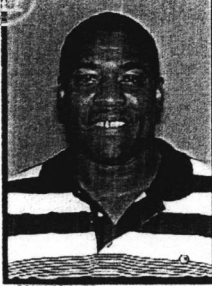
BATTLE, JAMES OTIS JR

[REDACTED]

SEX	BIRTHDATE	ISSUE DATE	COUNTY
M	[REDACTED]	02-04-2009	075

HEIGHT	WEIGHT	CSC	FEE	RESTRICTIONS
5-09	220	5 94	000.00	

CLASS	ENDORSEMENTS	TYPE
C	[REDACTED]	FRP



COMMISSIONER
Harold C. Day

GA LICENSE
ISSUED 2-4-09

HO3DEC 04 06



Citizens Property Insurance Corporation

Citizens Service Center
6676 Corporate Center Parkway
Jacksonville, FL 32216-0973

Homeowners HO-3 Special Form Policy - New Declarations

Policy Number: [REDACTED]

Policy Period: From 11/29/07 To 11/29/08

12:01 A.M. Eastern time at the location of the Residence Premises

Named Insured and Mailing Address: JAMES BATTLE [REDACTED]	Location of Residence Premises: [REDACTED]	Agent: Phone (305) 225-1243 Florida Ins Professionals Jorge L. Gonzalez 817 SW 122nd Ave. Miami, FL 33184-2404 FL License: A100103 Citizens ID: 006914
---	--	---

Coverage is only provided where a premium and a limit of liability is shown.

ALL OTHER PERILS DEDUCTIBLE: \$2,500

HURRICANE DEDUCTIBLE: \$2,936 (2%)

SECTION I - PROPERTY COVERAGES

	LIMIT OF LIABILITY	ANNUAL PREMIUM
A - Dwelling	\$146,800	\$2,485
B - Other Structures	\$14,680	INCLUDED
C - Personal Property	\$73,400	INCLUDED
D - Loss of Use	\$14,680	INCLUDED
Ordinance or Law Limit (25% of Cov. A)	(see policy)	INCLUDED

SECTION II - LIABILITY COVERAGES

E - Personal Liability (Basic Limit \$100,000)	\$300,000	\$18
F - Medical Payments	\$2,000	INCLUDED

ADDITIONAL COVERAGES

MANDATORY ADDITIONAL CHARGES

Florida Insurance Guaranty Association	\$0
Emergency Management Preparedness and Assistance Trust Fund	\$2
2005 Citizens Market Equalization Surcharge	\$52
2005 Florida Hurricane Catastrophe Fund Emergency Assessment	\$25
2005 Citizens Emergency Assessment	\$35
Tax Exempt Surcharge	\$44

TOTAL POLICY PREMIUM INCLUDING ASSESSMENTS AND ALL SURCHARGES

\$2,661

Insured Note: The portion of your premium for Hurricane Coverage is: \$1,562

First Mortgagee:

Loan Number: 1328015769
AMERICAN SERVICING COMPANY.
ISAOA/ATIMA
PO BOX 5106
SPRINGFIELD, OH 45501





CITY OF NORTH MIAMI BEACH
 City Hall, Customer Service
 17011 N.E. 19 Avenue
 North Miami Beach, FL 33162
 (305) 948-2960
 Office Hours: 8:15am-4:45pm Mon-Fri
 Closed Holidays

Account Number	[REDACTED]
Customer Name	BATTLE JAMES
Service Address	[REDACTED]
PAYMENT DUE BY	ON RECEIPT

See reverse side for additional information and Description of Billing Terms.

Bill Prepared on 11/04/2008

CUSTOMER INFORMATION

THIS MESSAGE PERTAINS TO MIAMI-DADE SEWER CUSTOMERS ONLY.
 THE MIAMI-DADE SEWER RATES WERE INCREASED AS FOLLOWS:
 0% FOR CONSERVATION BLOCK ONE
 9% FOR CONSERVATION BLOCK TWO
 8% FOR CONSERVATION BLOCK THREE
 AS SEEN BELOW IN THE CONSUMPTION SEWER RATE TABLE ON YOUR BILL.

IN ADDITION, FOR SINGLE-FAMILY AND NON RESIDENTIAL CUSTOMERS, THE
 BASE CHARGE WILL NOW BE BASED ON WATER METER SIZE.
 FOR MULTI-FAMILY DWELLINGS, THE BASE CHARGE WHICH HAS BEEN, AND
 STILL IS, BASED ON THE NUMBER OF UNITS HAS BEEN DECREASED BY 20%.

THE DUE DATE REFERS TO CURRENT CHARGES ONLY.
 ANY PREVIOUS BALANCE DUE IMMEDIATELY.

Meter ID Number	Size (inches)	Previous Reading	Current Reading	Consumption (in 1000 gallons)	Residential Units
58258321	5/8	1048	1049	1	1

COMPARE YOUR USAGE				Consumption Rates (per 1000 gallons)	
Period	Days	Gallons Used	Average Daily Gallons	WATER	SEWER
CURRENT	49	1,000	20	1 @ \$2.3800	
LAST YEAR	90	21,000	233		

QUARTERLY SERVICES	FINAL BILL
For period of: 09/02/2008 thru 10/21/2008	49 days
PAYMENT (ADJUSTED)	44.65
N.M.B. WATER CHARGES:	
MINIMUM CHARGE	9.10
CONSUMPTION CHARGE	2.38
RATE PRORATION ADJUSTMENT	.15 CR
HYDRANT CHARGE	.30
HOMELAND SECURITY SURCHARG	1.90
MIAMI-DADE COUNTY CHARGES:	
D.E.R.M. FEE	1.06
MIAMI GARDENS CHARGES:	
UTILITY TAX	1.41
STORMWATER	6.56
F.S. 180.191 SURCHARGE	2.83
DEPOSIT	70.00 CR
TOTAL DUE	\$.00

Paying in person: PLEASE BRING ENTIRE BILL WITH YOU.

Mailing Payment: DETACH AND RETURN BOTTOM PORTION WITH YOUR PAYMENT

Bill Prepared on 11/04/2008



CITY OF NORTH MIAMI BEACH
 Customer Service
 17011 NE 19 Avenue
 North Miami Beach, FL 33162

Account Number	[REDACTED]
Customer Name	BATTLE JAMES
AMOUNT ENCLOSED	
TOTAL AMOUNT DUE	\$.00

Make check payable to City of North Miami Beach in U.S. funds
 Please write your account number on your Check

BATTLE JAMES
 [REDACTED]



CITY OF NORTH MIAMI BEACH
 P.O. BOX 600427
 NORTH MIAMI BEACH, FL 33160-0427

02030350030000000000

Transaction History
Storage World @ Eagles Landing

Unit: 0C340
 Customer ID: XXXXXXXXXX
 Customer: James Battle

Date	Type	Trans#	User ID	Rent Mnthly	Insur.	Taxes	Late/ Lien	Return Chk/NSF	Misc. Chgs	Other Chgs	Credit	Total	Total Paid	Paid To	Balance
10/12/2008	030	26,963	-3	\$55.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.00	\$0.00	\$70.00	\$70.00	11/12/2008	\$0.00
10/13/2008	59B	27,010	-1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11/12/2008	0.00
11/12/2008	400	28,265	-1	55.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.00	0.00	11/12/2008	55.00
11/12/2008	810	28,279	0	55.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.00	55.00	12/12/2008	0.00
11/12/2008	810	28,280	0	0.00	0.00	0.00	0.70	0.00	0.00	10.00	0.00	10.70	10.70	12/12/2008	0.00
12/11/2008	830	29,479	-3	55.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.00	55.00	1/12/2009	0.00
1/12/2009	400	30,806	-1	55.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.00	0.00	1/12/2009	55.00
1/14/2009	830	30,940	0	55.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.00	55.00	2/12/2009	0.00
2/12/2009	400	32,127	-1	55.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.00	0.00	2/12/2009	55.00
2/14/2009	830	32,243	0	55.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.00	55.00	3/12/2009	0.00
3/12/2009	400	33,267	-1	55.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.00	0.00	3/12/2009	55.00
3/16/2009	830	33,433	0	55.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.00	55.00	4/12/2009	0.00

Totals: 12

\$355.70

Solo Home IN FLORIDA
 PUT FURNISHING IN STORAGE IN
 OCT. 12, 2008. REMOVED FURNISHING
 IN MAR. 2009 WHEN FULLY MADE
 MOVE TO GEORGIA.

mm

190.70

DR. KURT E. FRIEDMAN
21110 BISCAYNE BLVD. SUITE 305
AVENTURA, FL 33180

Date: May 13, 2008

Page: 1

ID: [REDACTED]
PHONE: 305-932-4955

ACCOUNT STATEMENT

[REDACTED] JAMES BATTLE
[REDACTED]

[REDACTED] JAMES BATTLE
[REDACTED]

Next Recall:

Date:

Time:

BALANCE: 0.00

DATE	NAME	CODE	DESCRIPTION	T/S	CHARGES	CREDITS
05-13-08	JAMES	00150	COMPREHESIVE ORAL EVAL		100.00	
05-13-08	JAMES	07210	EXTRACT-SURGICAL REMOVAL OF 19		275.00	
05-13-08	JAMES	D25	DISCOUNT 25%			-95.00
05-13-08	JAMES	VISA PAY	VISA PAYMENT			-200.00
05-13-08	JAMES	CASH	CASH PAYMENT - THANK YOU!			-80.00

ACCOUNT AGING:	CURRENT	30+ DAYS	60+ DAYS	90+ DAYS	120+ DAYS	BALANCE
	0.00	0.00	0.00	0.00	0.00	0.00

THIS IS TO CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF THE ORIGINAL INSTRUMENT SIGNED BY THE TITLE EXPERTS

Prepared by and return to:

Melvin Felton
Employee
The Title Experts of South Florida, Inc.
610 N.W. 183 Street Suite 103
Miami, FL 33169
305-917-0541
File Number: 080708
Will Call No.:

(Space Above This Line For Recording Data)

Warranty Deed

This Warranty Deed made this 17th day of October, 2008 between James O Battle and Bernice D Battle, husband and wife whose post office address is [redacted] grantor, and Easton Smith, a single man whose post office address is 675 Ives Dairy Road, Apt. #204, Miami, FL 33179, grantee:

(Whoever used herein the terms "grantor" and "grantee" include all the parties to this instrument and the heirs, legal representatives, and assigns of individuals, and the successors and assigns of corporations, trusts and trustees)

Witnesseth, that said grantor, for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable considerations to said grantor in hand paid by said grantee, the receipt whereof is hereby acknowledged, has granted, bargained, and sold to the said grantee, and grantee's heirs and assigns forever, the following described land, situate, lying and being in Miami-Dade County, Florida to-wit:

Lot 6, Block 2, of SIERRA, according to the Plat thereof, recorded in Plat Book 53, Page 66, of the Public Records of Miami-Dade County, Florida.

Parcel Identification Number: 34 21010020180

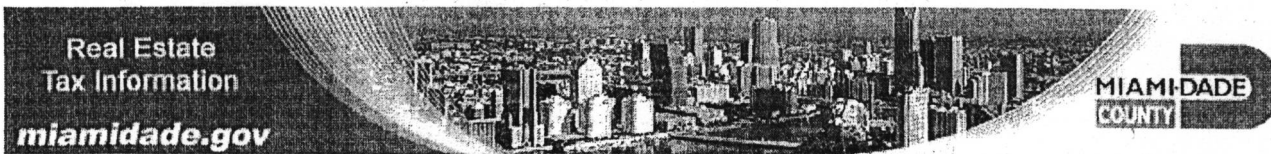
Together with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

To Have and to Hold, the same in fee simple forever.

And the grantor hereby covenants with said grantee that the grantor is lawfully seized of said land in fee simple; that the grantor has good right and lawful authority to sell and convey said land; that the grantor hereby fully warrants the title to said land and will defend the same against the lawful claims of all persons whomsoever; and that said land is free of all encumbrances, except taxes accruing subsequent to December 31, 2007.

In Witness Whereof, grantor has hereunto set grantor's hand and seal the day and year first above written.

Sold Home IN Florida.



Show Me:

Property Taxes

Search By:

Select Item

Detail Tax Information:

- [Real Estate Tax Info](#)
- [2008 Taxes](#)
- [Prior Years Taxes Due](#)
- [2008 Ad Valorem](#)
- [2008 Non-Ad Valorem](#)
- [2008 Back Assessments](#)
- [2008 Enterprise Folio](#)
- [2008 Historical Abatements](#)
- [2009 Quarterly Payments](#)
- [2008 Tax Notice/Memorandum](#)

Real Estate Tax Information

Today's Date: 11/02/2008 Last Update: 10/29/2008 Tax Year: 2008

Folio Number: 34 [REDACTED] MIAMI GARDENS

Owner's Name: JAMES O BATTLE & W BERNICE D

Property Address: [REDACTED]

Mailing Information :

JAMES O BATTLE & W BERNICE D

Legal Description :

[REDACTED]

To view 2008 Tax Notice/Memorandum click here

Amounts due if paid by 11/30/2008 in U.S. funds

2008 Taxes	\$ 1182.18
------------	------------

If payment is not received by the specified date the total amount due is subject to change.

E-check payment option is not available for properties with mortgage escrow accounts. Please call (305) 375-3787 for assistance.

Amounts due are subject to change without notice.

Contact Information

E-Mail:

proptax@miamidade.gov

(305) 270-4916

Downtown Office:
140 W Flagler St.,
Room 101
Miami, FL 33130

South Miami-Dade
Office:
10710 SW 211 St,
Room 104
Miami, FL 33189

Office Hours:

Mon - Fri
8:00 am - 5:00 pm

Related Links:

- [Tax Collector](#)
- [Property Appraiser](#)
- [Florida State Dept of Revenue](#)

[Property Tax Home](#) | [Real Estate Tax Info](#) | [2008 Taxes](#) | [Prior Years](#) | [2008 Non-Ad Valorem](#)
[2008 Back Assessments](#) | [2008 Enterprise Folio](#) | [2008 Historical Abatements](#) | [2009 Quarterly Payments](#) |
[2008 Tax Notice/Memorandum](#)

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All rights reserved.

E-mail your comments, questions and suggestions to [Webmaster](#)

*1752.16
569.98
Return*



Douglas J. MacGinnitie
Commissioner

Georgia Department of Revenue
Taxpayer Services Division
P.O.Box 49432
Atlanta, Georgia 30359-1432
1-877-423-6711 or fax 404-417-2439
E-mail: Taxpayer.Services@dor.ga.gov
Jun 14, 2011

Madeline B. Mangan
Director

JAMES O BATTLE
[REDACTED]

DLN: [REDACTED]
CTN: [REDACTED]
SSN: [REDACTED]
SSN: [REDACTED]

Dear JAMES O BATTLE :

We have received your protest regarding your Georgia Income Tax Return for 2008.

A resident of Georgia is taxed on all income, no matter what the source, unless specifically exempt. Per research your 1099 with the Federal Identification number [REDACTED] shows that you are a resident of Georgia; now, if this is a error please have you employer provide a corrected 1099.

If you require further assistance, please contact Taxpayer Services at 1-877-423-6711 or fax 404-417-2439. Send any additional information to the following address:

Taxpayer Services Division
ATTN:
P O Box 49432
Atlanta, GA 30359-1432

Sincerely,

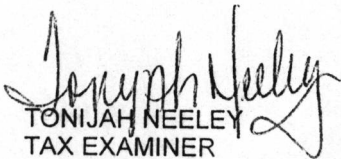

TONIJAH NEELEY
TAX EXAMINER

EXHIBIT D



Douglas J. MacGinnitie
Commissioner

Georgia Department of Revenue
Taxpayer Services Division
P.O.Box 49432
Atlanta, Georgia 30359-1432
1-877-423-6711 or fax 404-417-2439
E-mail:Taxpayer.Services@dor.ga.gov
Jun 14, 2011

Madeline B. Mangan
Director

JAMES O BATTLE
[REDACTED]

DLN: [REDACTED]
CTN: [REDACTED]
SSN: [REDACTED]
SSN: [REDACTED]

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ATTN:
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Atlanta, GA 30359-1432

Sincerely,

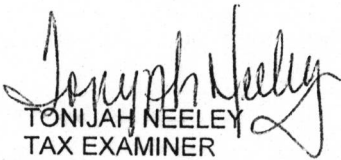

TONIJAH NEELEY
TAX EXAMINER

EXHIBIT D