

IN THE DISTRICT COURT OF APPEAL  
FIRST DISTRICT, STATE OF FLORIDA

RODRIGO A. PENARANDA,

Appellant,

v.

CASE NO. 1D09-5960

FLORIDA DEPARTMENT OF  
REVENUE obo ANGELA C.  
SANTIAGO,

Appellee.

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Opinion filed May 7, 2010.

An appeal from an order of the Florida Department of Revenue.

Rodrigo A. Penaranda, pro se, Appellant.

Bill McCollum, Attorney General, and Toni C. Bernstein, Senior Assistant Attorney General, Tallahassee, for Appellee Florida Department of Revenue.

PER CURIAM.

AFFIRMED. See Morrison v. State, 818 So. 2d 432, 446 (Fla. 2002) (“In order to preserve the issue for appellate review, a party must have made the same argument to the trial court that it raises on appeal.”). Compare Richardson v. Dep’t of Revenue ex rel. Moore, 742 So. 2d 445, 447 (Fla. 4th DCA 1999) (holding that because Richardson’s “sworn response to the commissioner’s report and his sworn motion for rehearing sufficiently raised an issue of fact as to whether he received notice of the August 5 hearing [on a petition to vacate a paternity judgment and reimburse a tax refund that had been divested to pay child support], the trial court was obligated to resolve the issue only after an evidentiary hearing.”)).

BENTON, VAN NORTWICK, and CLARK, JJ., CONCUR.