

AGENDA
FLORIDA DEPARTMENT OF REVENUE

Meeting Material Available on the web at:
<http://dor.myflorida.com/dor/opengovt/meetings.html>

MEMBERS

Governor Charlie Crist
Attorney General Bill McCollum
Chief Financial Officer Alex Sink
Commissioner Charles Bronson

May 25, 2010

Contact: Robert Babin
(850- 487-1453)

9:00 A.M.
LL-03, The Capitol
Tallahassee, Florida

<u>ITEM</u>	<u>SUBJECT</u>	<u>RECOMMENDATION</u>
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1.	Respectfully request approval of the minutes of May 11, 2010.	
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(ATTACHMENT 1)

RECOMMEND APPROVAL

2.	Respectfully request adoption and approval to file and certify with the Secretary of State under Chapter 120, Florida Statutes proposed rules on:	
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Tax Administration Issues

Consent Agreements: proposed amendments to clarify the procedures for taxpayers and the Department to agree to extend the period for assessment or refund.

[Rule 12-16.005, Florida Administrative Code / F.A.C.]

Large Currency Reports: proposed amendments to update the rules related to large currency reports filed with the Department. *[Rule 12-19.005, F.A.C.]*

Electronic Reporting – Unemployment Compensation Tax: proposed amendments to clarify the electronic reporting requirements for unemployment tax agents who report for 100 or more employers. *[Rule 12-24.003, F.A.C.]*

Use of Social Security Numbers for Tax Administration Purposes: proposed amendments to update the use of social security numbers to identify taxpayers for tax purposes and to update the privacy notice statement for the collection, use and release of social security numbers. *[Rules in Rule Chapters 12-6, 12-18, 12-24, 12A-1, 12A-19, 12B-4, 12B-5, 12C-1, and 12C-3.]*

Address/Jurisdiction Databases

Communications Services Tax and Insurance Premium Tax: proposed amendments to adopt, by reference, updated codes used to determine the physical location of customers or policy holders. *[Rules 12A-19.071, 12A-19.100, and 12B-8.0016, F.A.C.]*

Corporate Income Tax

Bonus Depreciation: proposed amendments to - a) update the provisions for adjustments to federal income for Florida income tax purposes; b) establish procedures for reporting the additions and claiming the subtractions required by Section 220.13(1)(e), Florida Statutes; and c) provide procedures for filing amended Florida corporate income tax returns for the 2007 and 2008 tax years. *[Rule 12C-1.013(14), F.A.C.]*

Sales and Use Tax

Registration: proposed amendment regarding the requirement for certain taxpayers to provide security to the state before being issued a sales tax registration certificate. *[Rule 12A-1.060(6), F.A.C.]*

(ATTACHMENT 2)

RECOMMEND APPROVAL

MEETING OF THE GOVERNOR AND CABINET AS HEAD OF THE DEPARTMENT OF REVENUE

May 11, 2010

MINUTES

With Governor Crist presiding, and Attorney General McCollum and Commissioner Bronson present, the Department of Revenue was convened in LL-03, The Capitol.

The following official actions were taken.

- ITEM 1.** Approved the minutes of March 23, 2010.
- ITEM 2.** Approved and granted authority to adopt, file and certify with the Secretary of State under Chapter 120, Florida Statutes, proposed rule provisions concerning the statutory requirement that the Department establish procedures a person can use to file a written challenge to a notice the Department issued the person concerning the failure to register a business for sales and use tax purposes. [Rule 12A-1.060(5), Florida Administrative Code/F.A.C.]
- ITEM 3.** Approved and granted authority to publish Notices of Proposed Rule in the Florida Administrative Weekly (F.A.W.)

Delegation of Authority

Settlements or Compromises: proposed rule amendments to update the delegations of authority to positions authorized by the Executive Director of the Department to settle or compromise a taxpayer's assessment; these updates reflect the current organizational structure of the Department and simplify the rule by providing these delegations in a chart form for ease of reading. [Rule 12-13.004, Florida Administrative Code/F.A.C.]

Consent Agreements: proposed rule amendments to update the delegations of authority to positions authorized by the Executive Director of the Department to enter into consent agreements with taxpayers; these updates reflect the current organizational structure of the Department and simplify the language used in the rule. [Rule 12-16.004, F.A.C.]

Payment Scheduling Agreements: proposed rule amendments to update the delegations of authority to positions authorized by the Executive Director of the Department to enter into agreements for scheduling payments of tax liabilities; these updates reflect the current organizational structure of the Department and simplify the language used in the rule. [Rule 12-17.004, F.A.C.]

ATTACHMENT # 1

Communications Services Tax

Tax Brackets: proposed new rule concerning an automated Internet function taxpayers can use to calculate the tax amounts and brackets applicable to each taxable sale of communications services and to provide that when the tax due results in a fraction of a cent, the amount must be rounded up to the next whole cent. *[Rule 12A-19.021, F.A.C.]*

May 14, 2010

MEMORANDUM

TO: The Honorable Charlie Crist, Governor
Attention: Pat Gleason, Director of Cabinet Affairs

The Honorable Bill McCollum, Attorney General
Attention: Rob Johnson, Cabinet Affairs

The Honorable Alex Sink, Chief Financial Officer
Attention: Robert Tornillo, Chief Cabinet Aide
Amber Hughes, Cabinet Aide

The Honorable Charles Bronson, Agriculture Commissioner
Attention: Jim Boxold, Chief Cabinet Aide
Cathy Giordano, Cabinet Aide

FROM: Robert Babin, Director of Legislative and Cabinet Services

SUBJECT: Rulemaking – Proposed State and Local Tax Issues

What is the Department Requesting? Final adoption of these proposed rules, and approval to file and certify them with the Secretary of State under Chapter 120, Florida Statutes.

Why are These Proposed Rules Necessary?

Tax Administration

Consent Agreements: To clarify when consent agreements become effective. [*Rule 12-16.005, Florida Administrative Code / F.A.C.*]

Large Currency Reports: To update the Department's rule on the confidentiality of reports on large currency transactions. [*Rule 12-19.005, F.A.C.*]

Electronic Reporting – Unemployment Compensation Tax: To clarify the electronic reporting and remittance requirements for unemployment tax agents who prepare unemployment compensation tax quarterly reports for 100 or more employers. [*Rule 12-24.003, F.A.C.*]

ATTACHMENT #2

Memorandum
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Use of Social Security Numbers for Tax Administration Purposes: To administratively implement recent changes to the required privacy notice disclosure provisions in Chapter 2009-237, Laws of Florida. *[Rules in Rule Chapters 12-6, 12-18, 12-24, 12A-1, 12A-19, 12B-4, 12B-5, 12C-1, and 12C-3, F.A.C.]*

Address/Jurisdiction Databases

Communications Services Tax and Insurance Premium Tax: To conform to recent changes to federal and national standards for geographical feature record identifiers. *[Rules 12A-19.071, 12A-19.100, and 12B-8.0016, F.A.C.]*

Corporate Income Tax

Bonus Depreciation: To administratively implement the provisions regarding the additions for “bonus depreciation” and I.R.S. Section 179 expense. *[Rule 12C-1.013(14), F.A.C.]*

Sales and Use Tax

Security to Get or Hold a Registration Certificate: To amend the rule in response to a recent rule challenge. *[Rule 12A-1.060(6), F.A.C.]*

What do These Proposed Rules Do?

Tax Administration

Consent Agreements: Current law authorizes the Department to enter into consent agreements with taxpayers to extend the period in which an assessment may be issued or a claim for refund may be filed. These proposed amendments clarify that the agreement be signed by the taxpayer prior to being signed by the Department.

Large Currency Transactions: The proposed amendments to Rule 12-19.005, F.A.C.; (1) clarify the Department’s authority to provide large currency transaction reports to federal, state, or local law enforcement or prosecutorial agencies, or to the Office of Financial Regulation, or the Department of Financial Services, when requested in writing by one of these agencies; (2) update the information on where these agencies may submit the written request; and (3) remove a provision that is redundant of language in another Department rule.

Electronic Reporting – Unemployment Compensation Tax: The proposed amendments conform an existing rule to the statutory requirement that any person who prepared and reported unemployment compensation tax returns for 100 or more employers in any quarter during the preceding fiscal year must file tax returns by electronic means.

Use of Social Security Numbers for Tax Administration Purposes: Based on the provisions of Section 1, Chapter 2009-237, Laws of Florida, the Department reviewed each form on which it requests a social security number, to determine if an alternative unique identifier could be substituted for the social security number. These proposed amendments conform existing forms to the provisions of this new law, including updates to comply with the privacy notice statement enacted in the law.

Address/Jurisdiction Databases

Communications Services Tax and Insurance Premium Tax: The Department maintains an “Address/Jurisdiction Database” to assign communications service addresses and insurance policies and premiums to local taxing jurisdictions. This database contains a combination of both Geographic Names Information Feature Identifiers and Federal Information Processing System 55 place codes, which are federal and national standards. These amendments incorporate a national change in which the Geographic Names Information Feature Identifier Code has superseded the Federal Information Processing System 55 place code.

Corporate Income Tax

Bonus Depreciation: These proposed amendments contain procedures taxpayers must use to file amended corporate income tax returns for tax years 2007 and 2008, based on the Legislature’s repeal of provisions regarding the additions for “bonus depreciation” and I.R.S. Section 179 expense (made retroactive to January 1, 2008).

Sales and Use Tax

Registration: A petition challenging the validity of a recently amended rule provision resulted in the Department agreeing to remove the provision from the rule. The challenged provision defined the term “person” for purposes of establishing criteria used to determine if the person would be required to provide security when applying for or retaining a sales tax registration. These proposed amendments remove the challenged provision.

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Were Comments Received from External Parties? A rule development workshop was held on January 27, 2010 for proposed rules 12-16.005, 12A-19.071, 12A-19.100, 12B-8.0016, 12C-1.013(14), and Rule 12A-1.060(6), F.A.C. For the remainder of the rules, Notices of Proposed Rule Development were published in the Florida Administrative Weekly stating that, if requested, the Department would hold a rule development workshop. No requests for a workshop were received. No written comments have been submitted.

On March 23, 2010, the Governor and Cabinet approved the Department's request to conduct a hearing on these proposed rule changes. A public hearing for each of these proposed rules was held on May 3, 2010. No comments were received from the public on these proposals.

Attached are copies of:

- Summaries of the proposed rules
- Statements of facts and circumstances justifying the rules
- Federal relation statements
- Summaries of meetings, workshops, and hearings
- Proposed rule text with notices of change incorporated
- Notice of cabinet meeting

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-16, FLORIDA ADMINISTRATIVE CODE
CONSENT AGREEMENTS
AMENDING RULE 12-16.005

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12-16.005, F.A.C. (Requirements for Consent Agreements), clarify the Department's procedures for signing written agreements to extend the period during which an assessment may be issued or a claim for refund may be filed.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 213.23, F.S., authorizes the Executive Director, or his or her designee, to enter into consent agreements with a taxpayer to extend the period during which an assessment may be issued or a claim for refund may be filed. When both the Department and the taxpayer provide written consent, a tax assessment may be issued or a claim for a tax refund may be made at any time prior to the expiration of the period agreed upon. The proposed amendments to Rule 12-16.005, F.A.C. (Requirements for Consent Agreements), are necessary to eliminate confusion over the language that appears to require that the agreement be signed by the Department prior to being signed by the taxpayer.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

HELD ON JANUARY 27, 2010

A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on December 31, 2009 (Vol. 35, No. 52, p. 6693), to advise the public of the development of changes to Rule 12-16.005, F.A.C. (Requirements for Consent Agreements), and that a rule development workshop would be held on January 27, 2010. No comments were received by the Department.

SUMMARY OF RULE HEARING

HELD ON MARCH 23, 2010

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 23, 2010, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-16.005, F.A.C. (Requirements for Consent Agreements). A notice for the public hearing was published in the Florida Administrative Weekly on March 12, 2010 (Vol. 36, No. 10, pp. 1194-1195).

SUMMARY OF RULE HEARING

HELD ON MAY 3, 2010

The proposed amendments to Rule 12-16.005, F.A.C. (Requirements for Consent Agreements), were published in the Florida Administrative Weekly on April 9, 2010 (Vol. 36, No. 14, pp. 1589-1590). A rule hearing was held on May 3, 2010, in Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida. No comments have been received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-16, FLORIDA ADMINISTRATIVE CODE
CONSENT AGREEMENTS
AMENDING RULE 12-16.005

12-16.005 Requirements for Consent Agreements.

(1) through (3) No change.

(4) A consent agreement or an extension of a consent agreement shall ~~first~~ be signed and dated on behalf of the Department by a person with delegated authority to enter into a consent agreement or an extension of a consent agreement under Rule 12-16.004, F.A.C.

(5) No change.

(6)(a) A consent agreement or an extension of a consent agreement is effective when it has been signed and dated by both the taxpayer or authorized representative and on behalf of the Department by a person with the delegated authority ~~received by the Department, unless the agreement as originally signed by the Department has been subsequently altered by the taxpayer.~~

(b) The Department will use the later of the date the agreement or extension is signed and dated by the taxpayer or the Department to determine whether the agreement is timely.

(c) No change.

(7) A consent agreement or an extension of a consent agreement, signed and dated by both the taxpayer or authorized representative and on behalf of the Department by a person with delegated authority, is binding and sufficient when transmitted by electronic means or facsimile. Rulemaking Specific Authority 213.06(1) FS. Law Implemented 213.23 FS. History—New 12-

28-88, Amended 12-2-03,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-19, FLORIDA ADMINISTRATIVE CODE
REPORTS OF LARGE CURRENCY TRANSACTIONS
AMENDING RULE 12-19.005

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12-19.005, F.A.C. (Confidentiality of Reports; Disclosure of Information): (1) clarify that when the Department receives a written request for a report of large currency transactions from a federal, state, or local law enforcement agency or a prosecutorial agency, the Office of Financial Regulation, or the Department of Financial Services, the Department is authorized to provide the report, or the information contained within it, to the requesting agency; (2) update the information on where these agencies may submit a written request for reports of large currency transactions that are filed with the Department; and (3) remove the provision regarding the access to reports of large currency transactions by agents or employees of the Department that is redundant of Rule 12-22.003(1), F.A.C.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12-19.005, F.A.C. (Confidentiality of Reports; Disclosure of Information), are necessary to clarify the Department's procedures regarding the confidentiality and disclosure provisions for reports of large currency transactions filed with the Department and to update the information on requesting copies of a large currency transaction report filed with the Department.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

FEBRUARY 2, 2010

A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on January 8, 2010 (Vol. 36, No. 1, pp. 5-6), to advise the public of the development of changes to Rule 12-19.005, F.A.C. (Confidentiality of Reports; Disclosure of Information), and that, if requested in writing, a rule development workshop would be held on February 2, 2010. No written request was received by the Department. No written comments were received by the Department.

SUMMARY OF RULE HEARING

HELD ON MARCH 23, 2010

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 23, 2010, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-19.005, F.A.C. (Confidentiality of Reports; Disclosure of Information). A notice for the public hearing was published in the Florida Administrative Weekly on March 12, 2010 (Vol. 36, No. 10, pp. 1195-1196).

SUMMARY OF RULE HEARING

HELD ON MAY 3, 2010

The proposed amendments to Rule 12-19.005, F.A.C. (Confidentiality of Reports; Disclosure of Information), were published in the Florida Administrative Weekly on April 9, 2010 (Vol. 36, No. 14, pp. 1591-1592). A rule hearing was held on May 3, 2010, in Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida. No comments have been received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-19, FLORIDA ADMINISTRATIVE CODE
REPORTS OF LARGE CURRENCY TRANSACTIONS
AMENDING RULE 12-19.005

12-19.005 Confidentiality of Reports; Disclosure of Information.

(1) Reports of large currency transactions and the information contained in them are confidential and are not subject to disclosure to the public. ~~Access to the reports filed with the Department of Revenue is restricted to those agents and employees of the Department of Revenue who have a need to know the information contained in the reports.~~ However, the reports of large currency transactions filed with the Department, or the information contained within the reports, are documents and information shall be subject to disclosure pursuant to subpoena, as provided in Section 213.053 ~~(9)(8)~~, F.S.

(2)(a) ~~In addition, when Notwithstanding the provisions of subsection (1), the Department receives a written request for a report is authorized to provide copies of any reports of large currency transactions filed with the Department from as specified under Section 896.102(2), F.S., to a federal, state or a local law enforcement agency or a prosecutorial agency, and to the Office of Financial Regulation, or the Department of Financial Services, the Department is authorized to provide the report, or the information contained within the report, to the requesting agency Banking and Finance. Written requests for reports of large currency transactions are to be addressed to the Florida Department of Revenue, Criminal Investigations~~

Process Owner, 5050 W. Tennessee Street, Building G, Capital Center Complex, Tallahassee, Florida 32399-0100.

(b) For purposes of this rule chapter, law enforcement agency shall mean a lawfully established federal, state, or local public agency that is responsible for the prevention and detection of crime and the enforcement of penal, traffic, regulatory, game, immigration, postal, customs, or controlled substance laws.

(c) ~~Requests for reports by authorized entities may be obtained by written request to the Investigation Manager, Compliance Enforcement Investigations Process, Florida Department of Revenue, 5050 W. Tennessee Street, Building G, Capital Center Complex, Tallahassee, Florida 32399-0100.~~ For additional information regarding reports of large currency transactions, contact the Criminal Investigations Process Owner at (850)922-2673.

(3) The custodian of the reports of large currency transactions which are filed with the Department of Revenue ~~is shall be~~ the Criminal ~~Investigation~~ Investigations Process Owner. Subpoenas seeking disclosure of documents and information filed with the Department, that do not fall under the disclosure provision of Section 896.102, F.S., should be served to the custodian of the reports.

(4) Federal tax information obtained from the Internal Revenue Service under Information Sharing Agreements shall not be disclosed under this rule chapter.

Rulemaking Specific Authority 896.102(3) FS. Law Implemented 213.053(9)(8), 250.535(1)(e), 896.102 FS. History—New 2-18-88, Amended 12-18-88, 1-2-95,_____.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE

PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS;

TAXPAYER RECORDKEEPING AND RETENTION REQUIREMENTS

PART I ELECTRONIC FUNDS TRANSFER AND RETURN SUBMISSION

AMENDING RULE 12-24.003

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12-24.003, F.A.C. (Requirements to File or to Pay Taxes by Electronic Means), clarify, consistent with section 443.163(1), F.S., that any unemployment tax agent who prepared and reported Form UCT-6 (Employer's Quarterly Report) for 100 or more employers in any calendar quarter during the preceding state fiscal year is required to file the reports electronically with the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 443.163(1), F.S., requires any person who prepared and reported the unemployment compensation tax returns (Form UCT-6, Employer's Quarterly Reports) for 100 or more employers in any quarter during the preceding state fiscal year to file the tax returns by electronic means. The purpose of the proposed amendments to Rule 12-24.003, F.A.C. (Requirements to File or to Pay Taxes by Electronic Means), is to clarify the electronic reporting requirements for unemployment tax agents who prepare and report unemployment tax for 100 or more employers.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MARCH 8, 2010

A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on February 19, 2010 (Vol. 36, No. 7, p. 781), to advise the public of the development of changes to Rule 12-24.003, F.A.C. (Requirements to File or to Pay Taxes by Electronic Means), and that a rule development workshop, if requested in writing, would be held on March 8, 2010. No written request was received by the Department. No comments were received by the Department.

SUMMARY OF RULE HEARING

HELD ON MARCH 23, 2010

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 23, 2010, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-24.003, F.A.C. (Requirements to File or to Pay Taxes by Electronic Means). A notice for the public hearing was published in the Florida Administrative Weekly on March 12, 2010 (Vol. 36, No. 10, pp. 1194-1195).

SUMMARY OF RULE HEARING

HELD ON MAY 3, 2010

The proposed amendments to Rule 12-24.003, F.A.C. (Requirements to File or to Pay Taxes by Electronic Means), were published in the Florida Administrative Weekly on April 9, 2010 (Vol. 36, No. 14, pp. 1592-1593). A rule hearing was held on May 3, 2010, in Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida. No comments have been received.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE
PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS;
TAXPAYER RECORDKEEPING AND RETENTION REQUIREMENTS
PART I ELECTRONIC FUNDS TRANSFER AND RETURN SUBMISSION
AMENDING RULE 12-24.003

12-24.003 Requirements to File or to Pay Taxes by Electronic Means.

(1) through (2) No change.

(3) The following taxpayers must file tax returns by electronic means:

(a) through (b) No change.

(c) Any unemployment tax agent who prepared ~~Prepared~~ and reported Form UCT-6 (Employer's Quarterly Report) for 100 or more employers ~~employees~~ in any calendar quarter during ~~in~~ the preceding state fiscal year.

(4) through (5) No change.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3) FS.

Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History-New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-6, FLORIDA ADMINISTRATIVE CODE
INFORMAL PROTEST AND APPEAL PROCEDURE
AMENDING RULE 12-6.0015

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12-6.0015, F.A.C. (Public Use Forms), update the privacy statement regarding the collection, use, and release of social security numbers required by Chapter 2009-237, L.O.F., on Form DR-835, Power of Attorney and Declaration of Representative.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 1, Chapter 2009-237, L.O.F., requires agencies to identify in writing the specific federal or state laws governing the collection, use, and release of social security numbers. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers that are obtained for tax administration purposes continue to remain confidential under sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. The Department has updated the information regarding the collection of social security numbers as unique identifiers for tax administration purposes. The proposed amendments to Rule 12-6.0015, F.A.C. (Public Use Forms), are necessary to adopt, by reference, changes that will update the privacy notice statement on Form DR-835, Power of Attorney and Declaration of Representative, used by taxpayers to grant a representative

authority to perform certain acts on behalf of the taxpayer and to receive and inspect confidential information from the Department.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

FEBRUARY 2, 2010

A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on January 15, 2010 (Vol. 36, No. 2, pp. 112-113), to advise the public of the development of changes to Rule 12-6.0015, F.A.C. (Public Use Forms), and that, if requested in writing, a rule development workshop would be held on February 2, 2010. No written request was received by the Department. No written comments were received by the Department.

SUMMARY OF RULE HEARING

HELD ON MARCH 23, 2010

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 23, 2010, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-6.0015, F.A.C. (Public Use Forms). A notice for the public hearing was published in the Florida Administrative Weekly on March 12, 2010 (Vol. 36, No. 10, pp. 1194-1195).

SUMMARY OF RULE HEARING

HELD ON MAY 3, 2010

The proposed amendments to Rule 12-6.0015, F.A.C. (Public Use Forms), were published in the Florida Administrative Weekly on April 9, 2010 (Vol. 36, No. 14, pp. 1588-1589). A rule hearing was held on May 3, 2010, in Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida. No comments have been received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-6, FLORIDA ADMINISTRATIVE CODE
INFORMAL PROTEST AND APPEAL PROCEDURE
AMENDING RULE 12-6.0015

12-6.0015 Public Use Forms. The following form is employed by the Department in its dealings with the public. This form is hereby incorporated by reference in this rule. Copies of this form are available, without cost, by using one or more of the following methods: 1) downloading the form from the Department’s Internet site at www.myflorida.com/dor/forms; or, 2) calling the Department at (800)352-3671, Monday through Friday, 8 a.m. to 7 p.m., Eastern Time; or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Distribution Center, 168A Blountstown Highway, Tallahassee, Florida 32304. Persons with hearing or speech impairments may call the Department’s TDD at (800)367-8331 or (850)922-1115.

Form Number	Title	Effective Date
DR-835	Power of Attorney and Declaration of Representative (R. 09/09 <u>06/08</u>)	___ <u>01/09</u>
<p><u>Rulemaking Specific</u> Authority 213.06(1), 213.21(1) FS. Law Implemented 72.011, <u>119.071(5)</u>, 120.54(5), 120.569, 120.57, 213.21 FS. History-New 3-6-03, Amended 4-5-07, 1-27-09,_____.</p>		

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-18, FLORIDA ADMINISTRATIVE CODE
COMPENSATION FOR TAX INFORMATION
AMENDING RULE 12-18.004

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12-18.004, F.A.C. (Submission of Information and Claims for Compensation), update the privacy statement regarding the collection, use, and release of social security numbers required by Chapter 2009-237, L.O.F., on Form DR-55 (Application for Compensation for Tax Information).

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 1, Chapter 2009-237, L.O.F., requires agencies to identify in writing the specific federal or state laws governing the collection, use, and release of social security numbers. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers that are obtained for tax administration purposes continue to remain confidential under sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. The Department has updated the information regarding the collection of social security numbers as unique identifiers for tax administration purposes. The proposed amendments to Rule 12-18.004, F.A.C. (Submission of Information and Claims for Compensation), are necessary to adopt, by reference, changes that will update the privacy notice statement on Form DR-55, Application for Compensation for Tax Information, used by

the Department in the compensation for tax information.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

FEBRUARY 2, 2010

A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on January 15, 2010 (Vol. 36, No. 2, p. 113), to advise the public of the development of changes to Rule 12-18.004, F.A.C. (Submission of Information and Claims for Compensation), and that, if requested in writing, a rule development workshop would be held on February 2, 2010. No written request was received by the Department. No written comments were received by the Department.

SUMMARY OF RULE HEARING

HELD ON MARCH 23, 2010

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 23, 2010, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-18.004, F.A.C. (Submission of Information and Claims for Compensation). A notice for the public hearing was published in the Florida Administrative Weekly on March 12, 2010 (Vol. 36, No. 10, pp. 1194-1195).

SUMMARY OF RULE HEARING

HELD ON MAY 3, 2010

The proposed amendments to Rule 12-18.004, F.A.C. (Submission of Information and Claims for Compensation), were published in the Florida Administrative Weekly on April 9, 2010 (Vol. 36, No. 14, p. 1590). A rule hearing was held on May 3, 2010, in Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida. No comments have been received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-18, FLORIDA ADMINISTRATIVE CODE
COMPENSATION FOR TAX INFORMATION
AMENDING RULE 12-18.004

12-18.004 Submission of Information and Claims for Compensation.

(1) through (2) No change.

(3)(a) The Department designates Form DR-55, Application for Compensation for Tax Information, as the form to be used by claimants for this purpose. Form DR-55, Application for Compensation for Tax Information (R. ~~09/09~~ ~~03/09~~, Effective ___ ~~06/09~~), is hereby incorporated, by reference, in this rule.

(b) No change.

Rulemaking Authority 213.06(1), 213.30(1) FS. Law Implemented 92.525(2), 119.071(5), 213.30 FS. History—New 6-21-88, Amended 11-14-91, 10-19-99, 10-1-03, 10-30-06, 6-1-09,___.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE
PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS;
TAXPAYER RECORDKEEPING AND RETENTION REQUIREMENTS
PART I ELECTRONIC FUNDS TRANSFER AND RETURN SUBMISSION
AMENDING RULE 12-24.011

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12-24.011, F.A.C. (Public Use Forms), update the privacy statement regarding the collection, use, and release of social security numbers required by Chapter 2009-237, L.O.F., to Form DR-600 (Enrollment and Authorization for e-Services Program).

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 1, Chapter 2009-237, L.O.F., requires agencies to identify in writing the specific federal or state laws governing the collection, use, and release of social security numbers. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers that are obtained for tax administration purposes continue to remain confidential under sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. The Department has updated the information regarding the collection of social security numbers as unique identifiers for tax administration purposes. The proposed amendments to Rule 12-24.011, F.A.C. (Public Use Forms), are necessary to

adopt, by reference, changes that will update the privacy notice statement on Form DR-600 (Enrollment and Authorization for e-Services Program), used by the Department in the administration of the e-Services Program for paying taxes and filing returns electronically.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

FEBRUARY 2, 2010

A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on January 15, 2010 (Vol. 36, No. 2, pp. 113-114), to advise the public of the development of changes to Rule 12-24.011, F.A.C. (Public Use Forms), and that, if requested in writing, a rule development workshop would be held on February 2, 2010. No written request was received by the Department. No written comments were received by the Department.

SUMMARY OF RULE HEARING

HELD ON MARCH 23, 2010

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 23, 2010, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-24.011, F.A.C. (Public Use Forms). A notice for the public hearing was published in the Florida Administrative Weekly on March 12, 2010 (Vol. 36, No. 10, pp. 1194-1195).

SUMMARY OF RULE HEARING

HELD ON MAY 3, 2010

The proposed amendments to Rule 12-24.011, F.A.C. (Public Use Forms), were published in the Florida Administrative Weekly on April 9, 2010 (Vol. 36, No. 14, p. 1593). A rule hearing was held on May 3, 2010, in Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida. No comments have been received by the Department.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE

PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS;

TAXPAYER RECORDKEEPING AND RETENTION REQUIREMENTS

PART I ELECTRONIC FUNDS TRANSFER AND RETURN SUBMISSION

AMENDING RULE 12-24.011

12-24.011 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department for the purposes of the e-Services Program and are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) DR-600	Enrollment and Authorization for e-Services Program (R. 11/08 <u>10/09</u>)	____ 06/09

(3) No change.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3) FS.

Law Implemented 119.071(5), 202.30, 206.485, 213.755, 220.21(2), (3), 443.1317, 443.163 FS.

History-New 6-1-09, Amended _____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULES 12A-1.060, 12A-1.061, AND 12A-1.097

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule Chapter 12A-1, F.A.C. (Sales and Use Tax), update the privacy statement regarding the collection, use, and release of social security numbers required by Chapter 2009-237, L.O.F., on applications to register with the Department for tax purposes or on applications for certain tax exemptions under the Florida Enterprise Zone Program or the Florida Neighborhood Revitalization Program.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

Section 1, Chapter 2009-237, L.O.F., requires agencies to identify in writing the specific federal or state laws governing the collection, use, and release of social security numbers. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers that are obtained for tax administration purposes continue to remain confidential under sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. The Department has updated the information regarding the collection of social security numbers as unique identifiers for tax administration purposes on its applications for registration for sales and use tax purposes. The proposed amendments to Rule 12A-1.060, F.A.C. (Registration), Rule 12A-1.061, F.A.C. (Rentals, Leases, and Licenses to Use

Transient Accommodations), and Rule 12A-1.097, F.A.C. (Public Use Forms), are necessary to update the privacy notice statement on applications for registration with the Department or to remove the request for a social security number from the form.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

FEBRUARY 2, 2010

A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on January 15, 2010 (Vol. 36, No. 2, p. 114), to advise the public of the development of changes to Rule 12A-1.060, F.A.C. (Registration), Rule 12A-1.061, F.A.C. (Rentals, Leases, and Licenses to Use Transient Accommodations), and Rule 12A-1.097, F.A.C. (Public Use Forms), and that, if requested in writing, a rule development workshop would be held on February 2, 2010. No written request was received by the Department. No written comments were received by the Department.

SUMMARY OF RULE HEARING

HELD ON MARCH 23, 2010

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 23, 2010, and approved the publication of the Notice of Proposed Rule for changes to Rule

12A-1.060, F.A.C. (Registration), Rule 12A-1.061, F.A.C. (Rentals, Leases, and Licenses to Use Transient Accommodations), and Rule 12A-1.097, F.A.C. (Public Use Forms). A notice for the public hearing was published in the Florida Administrative Weekly on March 12, 2010 (Vol. 36, No. 10, pp. 1194-1195).

SUMMARY OF RULE HEARING

HELD ON MAY 3, 2010

The proposed amendments to Rule 12A-1.060, F.A.C. (Registration), 12A-1.061, F.A.C. (Rentals, Leases, and Licenses to Use Transient Accommodations), and Rule 12A-1.097, F.A.C. (Public Use Forms), were published in the Florida Administrative Weekly on April 9, 2010 (Vol. 36, No. 14, pp. 1603-1605). A rule hearing was held on May 3, 2010, in Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida. No comments have been received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULES 12A-1.060, 12A-1.061, AND 12A-1.097

12A-1.060 Registration.

(1) through (2) No change.

(3) REGISTRATION OF TRANSIENT ACCOMMODATIONS.

(a) through (d) No change.

(e)1. through 5. No change.

6. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under Sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. Collection of an individual's social security number is authorized under state and federal law. Visit the Department's Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

(4) through (6) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 119.071(5), 212.03(1), (2), 212.04(4), 212.0596(1), (2), 212.06(2), 212.12(2), (5), (6), 212.14(4), 212.16(1), (2), 212.18(3) FS. History—Revised 10-7-68, 1-7-70, 6-16-72, Amended 3-21-77, 5-10-77, 10-

18-78, Formerly 12A-1.60, Amended 6-10-87, 1-2-89, 11-12-90, 3-17-94, 1-2-95, 3-20-96, 11-30-97, 4-2-00, 6-19-01, 10-2-01(1), 10-2-01(1), 8-1-02, 4-17-03, 6-12-03, 6-4-08, 9-1-09,_____.

12A-1.061 Rentals, Leases, and Licenses to Use Transient Accommodations.

(1) through (6) No change.

(7) REGISTRATION.

(a) No change.

(b)1. through 5. No change.

6. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under Sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. Collection of an individual's social security number is authorized under state and federal law. Visit the Department's Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

(8) through (19) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 92.525(1)(b), 119.071(5), 212.02(2), (10)(a)-(g), (16), 212.03(1), (2), (3), (4), (5), (7), 212.031, 212.04(4), 212.08(6), (7)(i), (m), 212.11(1), (2), 212.12(7), (9), (12), 212.13(2), 212.18(2), (3), 213.37, 213.756 FS. History—Revised 10-7-68, 1-7-70, Amended 1-17-71, Revised 6-16-72, Amended 7-19-72, 4-19-74, 12-11-74, 5-27-75, 10-18-78, 4-11-80, 7-20-82, 1-29-83, 6-11-85, Formerly

12A-1.61, Amended 10-16-89, 3-17-94, 1-2-95, 3-20-96, 11-30-97, 7-1-99, 3-4-01(4), 3-4-01(2), (5), (14), 10-2-01, 8-1-02, 9-1-09,_____.

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) No change.

(b) Forms (certifications) specifically denoted by an asterisk (*) are issued by the Department upon final approval of the appropriate application. Defaced copies of certifications, for purposes of example, may be obtained by written request directed to:

Florida Department of Revenue

Taxpayer Services

5050 W. Tennessee St., Bldg. L 1379 Blountstown Highway

Tallahassee, Florida 32399-0112 ~~32304~~.

Form Number	Title	Effective Date
(2)(a) DR-1	Application to Collect and/or Report Tax In Florida (R. <u>09/09</u> 01/06)	____ <u>04/06</u>

(b) No change.

(3) through (5) No change.

(6)(a) through (f) No change.

(g) DR-15JEZ Application for the Exemption of Electrical
Energy Used in an Enterprise Zone ~~Effective~~

~~July 1, 1995~~ (R. 08/09 ~~04/01~~) _____ ~~06/01~~

(h) through (i) No change.

(j) DR-15ZC Application for Florida Enterprise Zone Jobs

Credit for Sales Tax (R. 10/09 ~~06/08~~) _____ ~~09/09~~

(k) through (m) No change.

(7) No change.

(8) DR-17A Certificate of Cash Deposit/Cash Bond

(R. 03/10 ~~06/07~~) _____ ~~06/08~~

(9) through (10) No change.

(11) DR-26RP Florida Neighborhood Revitalization Program

(R. 10/09 ~~01/06~~) _____ ~~04/07~~

(12) DR-29 Application for Release or Refund of

Security (R. 03/10 ~~06/07~~) _____ ~~06/08~~

(13) through (23) No change.

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (7), 212.11(5)(b), 212.12(1)(b)2., 212.17(6), 212.18(2), (3), 213.06(1), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.17, 212.18(2), (3), 213.235, 213.29, 213.37, 219.07, 288.1258, 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1),

(3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS. History-New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE
COMMUNICATIONS SERVICES TAX
AMENDING RULE 12A-19.100

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), update the privacy statement regarding the collection, use, and release of social security numbers required by Chapter 2009-237, L.O.F., on Form DR-700019 (Communications Services Use Tax Return).

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 1, Chapter 2009-237, L.O.F., requires agencies to identify in writing the specific federal or state laws governing the collection, use, and release of social security numbers. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers that are obtained for tax administration purposes continue to remain confidential under sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. The Department has updated the information regarding the collection of social security numbers as unique identifiers for tax administration purposes. The proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), are necessary to adopt, by reference, changes that will update the privacy notice statement on Form DR-700019 (Communications Services Use Tax Return).

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

FEBRUARY 2, 2010

A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on January 15, 2010 (Vol. 36, No. 2, p. 115), to advise the public of the development of changes to Rule 12A-19.100, F.A.C. (Public Use Forms), and that, if requested in writing, a rule development workshop would be held on February 2, 2010. No written request was received by the Department. No written comments were received by the Department.

SUMMARY OF RULE HEARING

HELD ON MARCH 23, 2010

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 23, 2010, and approved the publication of the Notice of Proposed Rule for changes to Rule 12A-19.100, F.A.C. (Public Use Forms). A notice for the public hearing was published in the Florida Administrative Weekly on March 12, 2010 (Vol. 36, No. 10, pp. 1194-1195).

SUMMARY OF RULE HEARING

HELD ON MAY 3, 2010

The proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), were published in the Florida Administrative Weekly on April 9, 2010 (Vol. 36, No. 14, p. 1608). A

rule hearing was held on May 3, 2010, in Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida. No comments have been received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE
COMMUNICATIONS SERVICES TAX
AMENDING RULE 12A-19.100

12A-19.100 Public Use Forms.

(1)(a) The Department employs the following public-use forms and instructions in the administration of Chapter 202, F.S., Communications Services Tax, and in the administration of the Department’s electronic Address/Jurisdiction Database created pursuant to Sections 175.1015 and 185.085, F.S. These forms are hereby incorporated by reference in this rule.

(b) No change.

(2) through (4) No change.

Form Number	Title	Effective Date
(5) DR-700019	Communications Services Use Tax Return (R. 10/09 N. 12/02)	<u> </u> 07/03

(6) through (12) No change.

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.26(3)(a), (c), (d), (e), (j), 202.27(7) FS. Law Implemented 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.13(2), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History-New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-4, FLORIDA ADMINISTRATIVE CODE
DOCUMENTARY STAMP TAX
AMENDING RULES 12B-4.003

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12B-4.003, F.A.C. (Public Use Forms), update the privacy statement regarding the collection, use, and release of social security numbers required by Chapter 2009-237, L.O.F., on Form DR-228 (Documentary Stamp Tax Return for Nonregistered Taxpayers' Unrecorded Documents).

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 1, Chapter 2009-237, L.O.F., requires agencies to identify in writing the specific federal or state laws governing the collection, use, and release of social security numbers. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers that are obtained for tax administration purposes continue to remain confidential under sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. The Department has updated the information regarding the collection of social security numbers as unique identifiers for tax administration purposes. The proposed amendments to Rule 12B-4.003, F.A.C. (Public Use Forms), are necessary to adopt, by reference, changes that will update the privacy notice statement on Form DR-228 (Documentary Stamp Tax Return for Nonregistered Taxpayers' Unrecorded Documents).

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

FEBRUARY 2, 2010

A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on January 15, 2010 (Vol. 36, No. 2, pp. 115-116), to advise the public of the development of changes to Rule 12B-4.003, F.A.C. (Public Use Forms), and that, if requested in writing, a rule development workshop would be held on February 2, 2010. No written request was received by the Department. No written comments were received by the Department.

SUMMARY OF RULE HEARING

HELD ON MARCH 23, 2010

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 23, 2010, and approved the publication of the Notice of Proposed Rule for changes to Rule 12B-4.003, F.A.C. (Public Use Forms). A notice for the public hearing was published in the Florida Administrative Weekly on March 12, 2010 (Vol. 36, No. 10, pp. 1194-1195).

SUMMARY OF RULE HEARING

HELD ON MAY 3, 2010

The proposed amendments to Rule 12B-4.003, F.A.C. (Public Use Forms), were published in the Florida Administrative Weekly on April 9, 2010 (Vol. 36, No. 14, p. 1609). A

rule hearing was held on May 3, 2010, in Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida. No comments have been received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-4, FLORIDA ADMINISTRATIVE CODE
DOCUMENTARY STAMP TAX
AMENDING RULES 12B-4.003

12B-4.003 Public Use Forms.

(1) The following public-use forms and instructions are employed by the Department of Revenue in its administration of the documentary stamp tax, and are hereby incorporated in this rule by reference. Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's Internet site at www.myflorida.com/dor/forms; or, 2) calling the Department at (800)352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m., Eastern Time; or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Distribution Center, 168A Blountstown Highway, Tallahassee, Florida 32304. Persons with hearing or speech impairments may call the Department's TDD at (800) 367-8331 or (850) 922-1115.

Form Number	Title	Effective Date
(2) No change.		
(3) DR-228	Documentary Stamp Tax Return for Nonregistered Taxpayers' Unrecorded Documents (R. 10/09 <u>12/04</u>)	___ 06/05

(4) No change.

Rulemaking Authority 201.11, 213.06(1) FS. Law Implemented 119.071(5), 201.01, 201.02(1), 201.022, 201.031(1), 201.07, 201.08(1)(a), 201.133 FS. History—Revised 8-18-73, Formerly 12A-4.03, Amended 9-26-77, 12-11-78, Formerly 12B-4.03, Amended 12-5-89, 2-16-93, 10-20-93, 12-30-97, 5-4-03, 6-28-05, 1-1-08, 4-14-09, 1-11-10,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE
MOTOR FUELS, DIESEL FUELS, ALTERNATIVE FUELS,
AVIATION FUELS, AND POLLUTANTS
AMENDING RULE 12B-5.150

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), update the privacy statement regarding the collection, use, and release of social security numbers required by Chapter 2009-237, L.O.F., on forms used by the Department in the administration of the taxes imposed on fuels and pollutants.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 1, Chapter 2009-237, L.O.F., requires agencies to identify in writing the specific federal or state laws governing the collection, use, and release of social security numbers. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers that are obtained for tax administration purposes continue to remain confidential under sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. The Department has updated the information regarding the collection of social security numbers as unique identifiers for tax administration purposes. The proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), are necessary to adopt, by reference, changes that will update the privacy notice statement on forms used by the

Department in the administration of taxes imposed on fuels and pollutants.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

FEBRUARY 2, 2010

A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on January 15, 2010 (Vol. 36, No. 2, p. 116), to advise the public of the development of changes to Rule 12B-5.150, F.A.C. (Public Use Forms), and that, if requested in writing, a rule development workshop would be held on February 2, 2010. No written request was received by the Department. No written comments were received by the Department.

SUMMARY OF RULE HEARING

HELD ON MARCH 23, 2010

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 23, 2010, and approved the publication of the Notice of Proposed Rule for changes to Rule 12B-5.150, F.A.C. (Public Use Forms). A notice for the public hearing was published in the Florida Administrative Weekly on March 12, 2010 (Vol. 36, No. 10, pp. 1194-1195).

SUMMARY OF RULE HEARING

HELD ON MAY 3, 2010

The proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), were published in the Florida Administrative Weekly on April 9, 2010 (Vol. 36, No. 14, p. 1610). A rule hearing was held on May 3, 2010, in Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida. No comments have been received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE
MOTOR FUELS, DIESEL FUELS, ALTERNATIVE FUELS,
AVIATION FUELS, AND POLLUTANTS
AMENDING RULE 12B-5.150

12B-5.150 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department and are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) No change.		
(3) DR-156	Florida Fuel Tax Application (R. 10/09 04/05)	____ 04/07
(4) DR-156R	Renewal Application for Florida Fuel/Pollutant License (R. 10/09 40/05)	____ 05/06
(5) DR 156T	Florida Temporary Fuel Tax Application (R. 10/09 03/09)	____ 06/09
(6) through (10) No change.		
(11) DR-166	Florida Pollutant Tax Application (R. 10/09 03/09)	____ 04/09
(12) DR-176	Application for Air Carrier Fuel Tax License (R. 10/09 03/09)	____ 04/09
(13) through (14) No change.		

(15) DR-185 Application for Fuel Tax Refund Permit

(R. 10/09 ~~07/07~~)

_____ ~~07/07~~

(16) through (41) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8), 526.206 FS.

Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.095, 206.11, 206.404, 206.41, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.877, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9943, 212.0501, 213.255, 213.755, 526.203 FS. History-New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX
AMENDING RULE 12C-1.051

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), update the privacy statement regarding the collection, use, and release of social security numbers required by Chapter 2009-237, L.O.F., on forms used by the Department in the administration of the corporate income tax.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 1, Chapter 2009-237, L.O.F., requires agencies to identify in writing the specific federal or state laws governing the collection, use, and release of social security numbers. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers that are obtained for tax administration purposes continue to remain confidential under sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. The Department has updated the information regarding the collection of social security numbers as unique identifiers for tax administration purposes. The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), are necessary to adopt, by reference, changes that will update the privacy notice statement on forms used by the Department in the administration of the corporate income tax.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

FEBRUARY 2, 2010

A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on January 15, 2010 (Vol. 36, No. 2, pp. 116-117), to advise the public of the development of changes to Rule 12C-1.051, F.A.C. (Forms), and that, if requested in writing, a rule development workshop would be held on February 2, 2010. No written request was received by the Department. No written comments were received by the Department.

SUMMARY OF RULE HEARING

HELD ON MARCH 23, 2010

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 23, 2010, and approved the publication of the Notice of Proposed Rule for changes to Rule 12C-1.051, F.A.C. (Forms). A notice for the public hearing was published in the Florida Administrative Weekly on March 12, 2010 (Vol. 36, No. 10, pp. 1194-1195).

SUMMARY OF RULE HEARING

HELD ON MAY 3, 2010

The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), were published in the Florida Administrative Weekly on April 9, 2010 (Vol. 36, No. 14, pp. 1614-1615). A rule

hearing was held on May 3, 2010, in Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida. No comments have been received by the Department.

DEPARTMENT OF REVENUE
 CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
 CORPORATE INCOME TAX
 AMENDING RULE 12C-1.051

12C-1.051 Forms.

(1)(a) The following forms and instructions are used by the Department in its administration of the corporate income tax and franchise tax. These forms are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) DR-703	Dealer Questionnaire (R. <u>01/10</u> 02/00)	<u> </u> 03/00

(3) through (9) No change.

(10)(a) F-1156Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax (R. <u>01/10</u> 04/09)	<u> </u> 01/09
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(b) F-1156ZN	Instructions for Completing Form F-1156Z Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax (R. <u>01/10</u> 04/09)	<u> </u> 01/09
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(11) through (14) No change.

Rulemaking Authority 213.06(1), 220.51 FS. Law Implemented 119.071(5), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.14, 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845,

220.185, 220.186, 220.187, 220.1895, 220.19, 220.191, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04 FS. History-New 9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-3, FLORIDA ADMINISTRATIVE CODE
ESTATE TAX
AMENDING RULE 12C-3.008

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12C-3.008, F.A.C. (Public Use Forms), update the privacy statement regarding the collection, use, and release of social security numbers required by Chapter 2009-237, L.O.F., on forms used by the Department in the administration of the estate tax.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 1, Chapter 2009-237, L.O.F., requires agencies to identify in writing the specific federal or state laws governing the collection, use, and release of social security numbers. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers that are obtained for tax administration purposes continue to remain confidential under sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. The Department has updated the information regarding the collection of social security numbers as unique identifiers for tax administration purposes. The proposed amendments to Rule 12C-3.008, F.A.C. (Public Use Forms), are necessary to adopt, by reference, changes that will update the privacy notice statement on forms used by the Department in the administration of the estate tax.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

FEBRUARY 2, 2010

A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on January 15, 2010 (Vol. 36, No. 2, p. 117), to advise the public of the development of changes to Rule 12C-3.008, F.A.C. (Public Use Forms), and that, if requested in writing, a rule development workshop would be held on February 2, 2010. No written request was received by the Department. No written comments were received by the Department.

SUMMARY OF RULE HEARING

HELD ON MARCH 23, 2010

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 23, 2010, and approved the publication of the Notice of Proposed Rule for changes to Rule 12C-3.008, F.A.C. (Public Use Forms). A notice for the public hearing was published in the Florida Administrative Weekly on March 12, 2010 (Vol. 36, No. 10, pp. 1194-1195).

SUMMARY OF RULE HEARING

HELD ON MAY 3, 2010

The proposed amendments to Rule 12C-3.008, F.A.C. (Public Use Forms), were published in the Florida Administrative Weekly on April 9, 2010 (Vol. 36, No. 14, pp. 1615-

1616). A rule hearing was held on May 3, 2010, in Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida. No comments have been received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-3, FLORIDA ADMINISTRATIVE CODE
ESTATE TAX
AMENDING RULE 12C-3.008

12C-3.008 Public Use Forms.

(1)(a) The following public-use forms and instructions are employed by the Department in its administration of the Florida estate tax and are hereby adopted by reference.

(b) No change.

Form Number	Title	Effective Date
(2) DR-308	Request and Certificate for Waiver and Release of Florida Estate Tax Lien (R. 10/09 <u>04/09</u>)	___ <u>04/09</u>
(3) DR-310	Domicile Statement (R. 10/09 <u>12/07</u>)	___ <u>04/09</u>
(4) through (5)	No change.	
(6) F-706	Florida Estate Tax Return for Residents, Nonresidents and Nonresident Aliens (R. 10/09 <u>04/09</u>)	___ <u>04/09</u>

Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 92.525(1)(b), 119.071(5), 198.08, 198.13, 198.22, 198.23, 198.26, 198.32(2), 198.33(1), 198.38, 198.39, 213.37, 837.06 FS. History-New 9-26-77, Formerly 12C-3.08, Amended 1-11-93, 8-25-94, 1-22-01, 5-4-03, 10-30-06, 11-6-07, 4-14-09,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE
COMMUNICATIONS SERVICES TAX
AMENDING RULES 12A-19.071 AND 12A-19.100

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12A-19.071, F.A.C. (Department of Revenue Electronic Database), and to Rule 12A-19.100, F.A.C. (Public Use Forms), adopt changes to the Guide for Address Change Requests to the Department's Address/Jurisdiction Database, and to Form DR-700012 (Application for Certification of Communications Services Database), necessary to include the Geographic Names Information System Feature Identifier places codes.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The Geographic Names Information System Feature Identifier (GNIS Feature ID) has superseded the Federal Information Processing Standards 55 (FIPS 55) database place code as the federal and national standard geographical feature record identifier.

Effective October 3, 2009, the Department's Address/Jurisdiction Database, maintained by the Department for purposes of assigning communications service addresses and insurance policies and premiums to local taxing jurisdictions, contains a combination of both GNIS Feature ID place codes and FIPS 55 place codes. The FIPS 55 place code will remain as a field in the database. Local taxing jurisdictions submit address/jurisdiction changes to the Department using the Guide for Address Change Requests. This guide contains the required record layout using the

specified place codes.

Providers of communications services address/jurisdiction database and vendors of such databases may request that the Department certify their database for accuracy of the address/jurisdictions contained within the database. To apply, service providers and database vendors must submit Form DR-700012 (Application for Certification of Communications Services Database) and their database in the required record layout using the specified place codes. The required database layout contains a combination of Federal Information Processing Standards (FIPS) 55 place codes and the Geographic Names Information System (GNIS) Feature Identifier place codes.

The proposed amendments to Rule 12A-19.071, F.A.C. (Department of Revenue Electronic Database), and to Rule 12A-19.100, F.A.C. (Public Use Forms), are necessary to adopt, by reference, updates to Form DR-7000012 and to the Guide for Address Change Requests necessary to the Department's Address/Jurisdiction Database to include the GNIS Feature Identifier place codes.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

HELD ON JANUARY 27, 2010

A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on December 31, 2009 (Vol. 35, No. 52, pp. 6695-6696), to advise the public of the

development of changes to Rule 12A-19.071, F.A.C. (Department of Revenue Electronic Database), and to Rule 12A-19.100, F.A.C. (Public Use Forms), and that a rule development workshop would be held on January 27, 2010. No comments were received by the Department.

SUMMARY OF RULE HEARING

HELD ON MARCH 23, 2010

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 23, 2010, and approved the publication of the Notice of Proposed Rule for changes to Rule 12A-19.071, F.A.C. (Department of Revenue Electronic Database), and to Rule 12A-19.100, F.A.C. (Public Use Forms). A notice for the public hearing was published in the Florida Administrative Weekly on March 12, 2010 (Vol. 36, No. 10, pp. 1194-1195).

SUMMARY OF RULE HEARING

HELD ON MAY 3, 2010

The proposed amendments to Rule 12A-19.071, F.A.C. (Department of Revenue Electronic Database), and to Rule 12A-19.100, F.A.C. (Public Use Forms), were published in the Florida Administrative Weekly on April 9, 2010 (Vol. 36, No. 14, pp. 1606-1608). A rule hearing was held on May 3, 2010, in Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida. No comments have been received.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE
COMMUNICATIONS SERVICES TAX
AMENDING RULES 12A-19.071 AND 12A-19.100

12A-19.071 Department of Revenue Electronic Database.

(1) No change.

(2)(a) No change.

(b) Local taxing jurisdictions must submit information requesting changes to the Address/Jurisdiction Database electronically following the on-line Guide for Address Change Requests (~~October 4, 2009~~ ~~February 7, 2007~~, hereby incorporated by reference, effective ~~12/07~~). Only local taxing jurisdictions that are registered users of the Department's electronic change submission process can access the Guide for Address Change Requests. Authorized local jurisdiction contact persons may access the login screen for registered users at <http://geotax.state.fl.us>. Local taxing jurisdictions that do not have access to computers with Internet access should contact the Department to request authorization to submit changes through alternative electronic media. The information must also be submitted on Form DR-700022, Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (incorporated by reference in Rule 12A-19.100, F.A.C.).

(c) through (e) No change.

(3) No change.

Rulemaking Specific Authority 202.26(3)(b), (g) FS. Law Implemented 202.22(2), 202.23 FS.
History–New 11-14-05, Amended 12-20-07,_____.

12A-19.100 Public Use Forms.

(1)(a) The Department employs the following public-use forms and instructions in the administration of Chapter 202, F.S., Communications Services Tax, and in the administration of the Department's electronic Address/Jurisdiction Database created pursuant to Sections 175.1015 and 185.085, F.S. These forms are hereby incorporated by reference in this rule.

(b) No change.

(2) No change.

Form Number	Title	Effective Date
(3) DR-700012	Application for Certification of Communications Services Database (R. 01/08 <u>10/09</u>)	<u>01/09</u>

(4) through (12) No change.

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.26(3)(a), (c), (d), (e), (j), 202.27(7) FS. Law Implemented 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.13(2), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History–New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES
AMENDING RULE 12B-8.0016

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12B-8.0016, F.A.C. (Department of Revenue Electronic Database), adopt changes to the Guide for Address Change Requests to the Department's Address/Jurisdiction Database necessary to include the Geographic Names Information System Feature Identifier place codes.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The Geographic Names Information System Feature Identifier (GNIS Feature ID) has superseded the Federal Information Processing Standards 55 (FIPS 55) database place code as the federal and national standard geographical feature record identifier.

Effective October 3, 2009, the Department's Address/Jurisdiction Database, maintained by the Department for purposes of assigning communications service addresses and insurance policies and premiums to local taxing jurisdictions, contains a combination of both GNIS Feature ID place codes and FIPS 55 place codes. The FIPS 55 place code will remain as a field in the database. Local taxing jurisdictions submit address/jurisdiction changes to the Department using the Guide for Address Change Requests. This guide contains the required record layout using the specified place codes.

The purpose of the proposed amendments to Rule 12B-8.0016, F.A.C. (Department of Revenue Electronic Database), is to adopt, by reference, updates to the Guide for Address Change Requests necessary to the Department's Address/Jurisdiction Database to include the GNIS Feature Identifier place codes.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

HELD ON JANUARY 27, 2010

A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on December 31, 2009 (Vol. 35, No. 52, p. 6697), to advise the public of the development of changes to Rule 12B-8.0016, F.A.C. (Department of Revenue Electronic Database), and that a rule development workshop would be held on January 27, 2010. No comments were received by the Department.

SUMMARY OF RULE HEARING

HELD ON MARCH 23, 2010

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 23, 2010, and approved the publication of the Notice of Proposed Rule for changes to Rule 12B-8.0016, F.A.C. (Department of Revenue Electronic Database). A notice for the public hearing

was published in the Florida Administrative Weekly on March 12, 2010 (Vol. 36, No. 10, pp. 1194-1195).

SUMMARY OF RULE HEARING

HELD ON MAY 3, 2010

The proposed amendments to Rule 12B-8.0016, F.A.C. (Department of Revenue Electronic Database), were published in the Florida Administrative Weekly on April 9, 2010 (Vol. 36, No. 14, p. 1611). A rule hearing was held on May 3, 2010, in Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida. No comments have been received.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES
AMENDING RULE 12B-8.0016

12B-8.0016 Department of Revenue Electronic Database.

(1) No change.

(2)(a) No change.

(b) Local taxing jurisdictions must submit information requesting changes to the database electronically following the on-line Guide for Address Change Requests (October 4, 2009 ~~February 7, 2007~~, incorporated by reference in Rule 12A-19.071, F.A.C.). Only local taxing jurisdictions that are registered users of the Department's electronic change submission process can access the Guide for Address Change Requests. Authorized local jurisdiction contact persons may access the login screen for registered users at <http://geotax.state.fl.us>. Local taxing jurisdictions that do not have access to computers with Internet access should contact the Department to submit changes through alternative electronic media. The information must also be submitted on Form DR-700022, Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (incorporated by reference in Rule 12A-19.100, F.A.C.), with the exception of Special Fire Control Districts, which must use Form DR-350907, Local Insurance Premium Tax Special Fire Control Districts Notification of Jurisdiction Change (R. 10/06, hereby incorporated by reference, effective 12/07).

(c) through (e) No change.

(3) through (4) No change.

Rulemaking Specific Authority 175.1015(5), 185.085(5) FS. Law Implemented 175.1015,
185.085 FS. History-New 12-20-07, Amended_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX
AMENDING RULE 12C-1.013

SUMMARY OF PROPOSED RULE

The proposed amendments: (1) provide the additions that taxpayers are required to make for the amount of the federal deduction claimed under I.R.C. section 179 that exceeds \$128,000, the amount of special 50 percent bonus depreciation, and the amount of deferral of cancellation of indebtedness; (2) provide the subtractions that are available in each of seven tax years beginning with the year an addition is made under Section 220.13(1)(e), F.S.; (3) require taxpayers to maintain a schedule reflecting all adjustments made under Section 220.13(1)(e), F.S.; (4) provide that these adjustments do not affect the basis of the property; (5) require taxpayers who filed their Florida corporate income tax returns in a manner other than provided in Chapter 2009-18, L.O.F., to amend their Florida tax return; (6) provide that penalty and interest that are a direct result of the changes in Chapter 2009-18, L.O.F., will be compromised or waived when an amended Florida corporate income tax return is filed; (7) provide when the subtractions under Section 220.13(1)(e), F.S., are not to be included in a taxpayer's Florida corporate income tax return; and (8) provide when the deductions allowed under section 179, I.R.C., and for special 50 percent bonus depreciation are not required to be included in a taxpayer's Florida corporate income tax return.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Chapter 2009-18, L.O.F., and Chapter 2009-192, L.O.F., amend Section 220.13(1)(e), F.S., to require adjustments for the special 50 percent bonus depreciation, and section 179, I.R.C., expense in excess of \$128,000. In addition Chapter 2009-192, L.O.F., amends Section 220.13(1)(e), F.S., to address the deferral of cancellation of indebtedness income. These provisions were added to the Internal Revenue Code by the American Recovery and Reinvestment Act of 2009, Public Law 111-5, and the Economic Stimulus Act of 2008, Public Law 110-185. The amendments to Rule 12C-1.013, F.A.C. (Adjusted Federal Income Defined), are necessary to update the provisions for adjustments to federal income for Florida income tax purposes and to establish procedures for reporting the additions and claiming the subtractions required by Section 220.13(1)(e), F.S., and to provide procedures for filing amended Florida corporate income tax returns for the 2007 and 2008 tax years.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

HELD ON JANUARY 27, 2010

A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on December 31, 2009 (Vol. 35, No. 52, pp. 6697-6698), to advise the public of the development of changes to Rule 12C-1.013, F.A.C. (Adjusted Federal Income Defined), and that

a rule development workshop would be held on January 27, 2010. No comments were received by the Department.

SUMMARY OF RULE HEARING

HELD ON MARCH 23, 2010

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 23, 2010, and approved the publication of the Notice of Proposed Rule for changes to Rule 12C-1.013, F.A.C. (Adjusted Federal Income Defined). A notice for the public hearing was published in the Florida Administrative Weekly on March 12, 2010 (Vol. 36, No. 10, pp. 1194-1195).

SUMMARY OF RULE HEARING

HELD ON MAY 3, 2010

The proposed amendments to Rule 12C-1.013, F.A.C. (Adjusted Federal Income Defined), were published in the Florida Administrative Weekly on April 9, 2010 (Vol. 36, No. 14, pp. 1612-1614). A rule hearing was held on May 3, 2010, in Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida. No comments have been received.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX
AMENDING RULE 12C-1.013

12C-1.013 Adjusted Federal Income Defined.

(1) through (13) No change.

(14) Adjustments for excess s. 179, I.R.C., expense, special 50 percent bonus depreciation (s. 168(k), I.R.C.), and deferred cancellation of indebtedness income.

(a) Additions Required:

1. For tax years that begin in 2008 and 2009, taxpayers are required to add back the amount of the federal deduction claimed under s. 179, I.R.C., that exceeds \$128,000. All amounts in excess of \$128,000 are required to be added back, including amounts carried over from previous tax years under s. 179(b)(3)(B), I.R.C. The increased overall investment limitation contained in s. 179(b)(2), I.R.C., is the same for Florida as it is for federal income tax purposes.

2. Taxpayers are required to add back the amount of the federal deduction claimed as special 50 percent bonus depreciation under s. 168(k), I.R.C., for assets placed in service after December 31, 2007, and before January 1, 2010.

3. For indebtedness acquired after December 31, 2008, and before January 1, 2010, taxpayers are required to add back the gross amount of cancellation of indebtedness income that is deferred under s. 108(i), I.R.C. (relating to business indebtedness discharged by the reacquisition of a debt instrument). The deferral of the deduction for original issue discount in

debt for debt exchanges required by s. 108(i)(2), I.R.C., is also required for Florida corporate income tax purposes.

(b) Subtractions allowed for special 50 percent bonus depreciation and s. 179, I.R.C., expense previously added back:

1. In each of the seven tax years commencing with the year the addition is made under Section 220.13(1)(e), F.S., taxpayers may subtract one-seventh of the amount of excess s. 179, I.R.C., expense and one-seventh of the special 50 percent bonus depreciation that is added back under Section 220.13(1)(e), F.S.

2. The total amount that may be subtracted over the seven-year period should equal, but may not exceed, the amounts of s. 179, I.R.C., expense and special 50 percent bonus depreciation that have been added back to Florida taxable income under Section 220.13(1)(e), F.S.

3. Subtractions may be transferred to the surviving company in a merger or acquisition. Otherwise, if a taxpayer ceases to do business during the seven-year period, it may not accelerate, transfer, or otherwise utilize a subtraction.

(c) Subtractions for cancellation of indebtedness deferred under s. 108(i), I.R.C.:

1. Taxpayers may subtract the income required to be added back under Section 220.13(1)(e)3., F.S., when the deferred cancellation of indebtedness income is recognized for federal income tax purposes. The subtraction may not exceed the amount of income from deferred cancellation of indebtedness that is added back under Section 220.13(1)(e)3., F.S.

2. Cancellation of indebtedness income is included in the tax base, but it is excluded from the apportionment formula by all taxpayers under Section 220.15(5)(a), F.S.

(d) A schedule reflecting all of the adjustments made under Section 220.13(1)(e), F.S., must be created and maintained. Taxpayers must also report any additions on Schedule I,

Additions and/or Adjustments to Federal Taxable Income, of the Florida Corporate Income/Franchise and/or Emergency Excise Tax Return (Form F-1120, incorporated by reference in Rule 12C-1.051, F.A.C.) and any subtractions on Schedule II (Subtractions from Federal Taxable Income), of the return for the current tax year. Partnerships filing a Florida Partnership Information Return (Form F-1065, incorporated by reference in Rule 12C-1.051, F.A.C.) are required to make the adjustments required by Section 220.13(1)(e)1. and 3., F.S., on Part I (Florida Adjustment to Partnership Income), of the return. The additions and subtractions under Section 220.13(1)(e)1. and 3., F.S., must be reported in Part I of Form F-1065. Partnerships must report the amount of expenses claimed under s. 179, I.R.C., to their partners, so that their partners can compute the amount under subparagraph (14)(a)1.

(e) Basis of Property. The adjustments required by Section 220.13(1)(e)1. and 2., F.S. (relating to excess s. 179, I.R.C., expense and special 50 percent bonus depreciation), do not affect the basis of the underlying property. The basis of the property for Florida corporate income tax purposes is the same as the basis of the property for federal income tax purposes. If the property is sold or otherwise disposed of, the gain or loss for Florida corporate income tax purposes is the same as the gain or loss for federal income tax purposes and is included in federal taxable income apportioned to Florida. Differences in the apportionment fraction from one year to the next are disregarded. The applicable depreciation conventions, methods, and recovery periods are computed in the same manner as they are computed in determining federal taxable income.

(f) Example: On its calendar-year 2009 federal income tax return, Taxpayer claimed \$250,000 in s. 179, I.R.C., expense, of which \$25,000 was a carryover from 2006 allowed under s. 179(b)(3)(B), I.R.C. Taxpayer also claimed \$300,000 in special 50 percent bonus depreciation

under I.R.C. s. 168(k) and \$50,000 of depreciation under I.R.C. s. 168(b) for assets placed in service during the 2009 calendar year. Taxpayer is required to add back \$122,000 (\$250,000 minus \$128,000) of s. 179, I.R.C., expense and \$300,000 of the special 50 percent bonus depreciation in computing its Florida taxable income. Taxpayer is not required to add back the amount of regular depreciation (non-special 50 percent bonus depreciation) it claimed under s. 168(b), I.R.C., on its 2009 federal income tax return. On its 2009 Florida corporate income tax return, the taxpayer may also claim subtractions for one-seventh of the amount of special 50 percent bonus depreciation required to be added back (\$300,000 divided by seven equals \$42,857.14) and one-seventh of the amount of s. 179, I.R.C., expense required to be added back (\$122,000 divided by seven equals \$17,428.57). In each of the subsequent six tax years, the Taxpayer may subtract \$42,857.14 and \$17,428.57. At the end of these years, the subtractions should equal the amount(s) required to be added back. If Taxpayer disposes of the property, the gain or loss is the same for Florida as it is for federal income tax purposes. Any differences resulting from additions to Florida income are recovered solely through the subtraction process, even though the underlying property may be disposed of or fully depreciated.

(g) Example: In 2009, Taxpayer purchased its own indebtedness, a \$10,000 bond it had previously sold for face value. Taxpayer was able to reacquire its bond for \$7,000 and elected to defer recognition of the \$3,000 of cancellation of indebtedness income under s. 108(i), I.R.C. Under Section 220.13(1)(e), F.S., Taxpayer would add back the deferred cancellation of indebtedness income (\$3,000) to Florida income. In 2014 through 2018 (five years from 2009), the Taxpayer is required under s. 108(i), I.R.C., to recognize the \$3,000 of cancellation of indebtedness income it deferred in 2009. Therefore, Taxpayer would be allowed under Section 220.13(1)(e), F.S., to subtract the cancellation of indebtedness income as it is recognized for

federal tax purposes (provided that this income was added back in computing Florida net income in 2009). When Taxpayer recognizes the \$600 of cancellation of indebtedness income in 2014 for federal tax purposes, a Florida subtraction is allowed in 2014 for the same amount, \$600. The addition and subtractions to income associated with the cancellation of indebtedness income are excluded from the sales factor of the apportionment formula.

(h) Example: In 2009, Taxpayer issued new indebtedness in order to acquire its previously issued indebtedness. Taxpayer issued a 10-year, \$10,000 bond, for \$9,000, which was used to purchase a \$15,000 bond it had previously sold for face value. The Taxpayer makes an election under s. 108(i), I.R.C., to defer recognition of cancellation of indebtedness income. Taxpayer is prevented by s. 108(i)(2)(A), I.R.C., from amortizing the \$1,000 original issue discount on the new \$10,000 bond. Under Section 220.13(1)(e), F.S., Taxpayer would add back the deferred cancellation of indebtedness income of \$5,000 to Florida income and would also be prohibited from amortizing the \$1,000 original issue discount. When Taxpayer recognizes the \$5,000 (\$1,000 per year) in cancellation of indebtedness income for federal tax purposes, a Florida subtraction is allowed for the same amount (provided that this income was added back in computing Florida net income). The deduction for the \$1,000 original issue discount will be recognized for Florida corporate income tax purposes when it is allowed as a deduction for federal tax purposes.

(i) Amended returns and Section 220.13(1)(a)14. and 15., F.S. The original law (Chapter 2009-18, L.O.F.), which created Section 220.13(1)(e), F.S., repealed Section 220.13(1)(a)14. and 15., F.S., and made these changes retroactive to January 1, 2008. Taxpayers that filed their Florida corporate income tax returns and reported additions to tax for special 50 percent bonus depreciation and s. 179, I.R.C., expense under Sections 220.13(1)(a)14. and 15., F.S., or pursuant

to Emergency Rule 12CER08-31, F.A.C., are required to amend their Florida corporate income tax return(s) to conform to the new law, Chapter 2009-18, L.O.F. To the extent that any tax is due and paid on a 2007 or 2008 amended return(s) as a result of the differences between the additions and subtractions required by Sections 220.13(1)(a)14., and 15., F.S., and the adjustments required by Section 220.13(1)(e), F.S., additional interest or penalty will be compromised or waived. The provisions of this rule do not relieve a taxpayer of its obligation to file a Florida corporate income tax return and report the adjustments required by Section 220.13(1)(e), F.S.

(j) The subtractions allowed by Section 220.13(1)(e), F.S., are the means by which the additions required by Section 220.13(1)(e), F.S., are reconciled and recovered. If a taxpayer does not claim a deduction for special 50 percent bonus depreciation, does not claim a deduction for s. 179, I.R.C., expense in excess of \$128,000, or does not elect to defer cancellation of indebtedness income pursuant to s. 108(i), I.R.C., on the related federal income tax return(s), no add back is required or subtraction allowed for Florida corporate income tax purposes. Similarly, if a taxpayer did not add back special 50 percent bonus depreciation, or did not add back excess s. 179, I.R.C., expense, or deferred cancellation of indebtedness income because, for example, it was not subject to the Florida corporate income tax in that year, no subtraction is allowed for Florida corporate income tax purposes.

(k) Bonus depreciation claimed for assets placed in service prior to January 1, 2008, is not required to be added back under Section 220.13(1)(e), F.S. Section 179, I.R.C., expense claimed in tax years beginning before January 1, 2008, is not required to be added back. No subtraction is allowed for special 50 percent bonus depreciation, s. 179, I.R.C., expense, or

deferred cancellation of indebtedness income unless it has been added back in computing Florida taxable income under Section 220.13(1)(e), F.S.

(14) through (20) Renumbered (15) through (21) No change.

Rulemaking Authority 213.06(1), 220.51 F.S., s. 4, Ch. 2009-18, s. 3, Ch. 2009-192, L.O.F. Law Implemented 220.02(3), 220.03(5), 220.13, 220.131(1), 220.43(1), (3) FS. History—New 10-20-72, Amended 1-19-73, 10-20-73, 10-8-74, 4-21-75, 5-10-78, 11-13-78, 12-18-83, Formerly 12C-1.13, Amended 12-21-88, 12-7-92, 5-17-94, 10-19-94, 3-18-96, 10-2-01, 4-14-09, _____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.060

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12A-1.060, F.A.C. (Registration), remove the definition of "person" from subparagraphs (a)1. and 2. of subsection (6), Cash Deposits, Surety Bonds, or Letters of Credit.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

All In One Consultants, LLC, has filed a petition challenging the validity of the provisions of subparagraphs 12A-1.060(6)(a)1. and 2., F.A.C. - All In One Consultants, LLC v. Department of Revenue (DOAH Case No. 09-3012RX). In the rule challenge, All In One Consultants alleged that the Department did not have statutory authority to promulgate a rule defining "person," a term defined in section 212.02(12), F.S., and therefore the rule provision constituted an invalid exercise of delegated legislative authority under section 120.52(8), F.S. The Department has agreed to remove the definition from the rule. This rulemaking is necessary to remove the definition of the term "person" contained within subparagraphs (6)(a)1. and 2. of Rule 12A-1.060, F.A.C. (Registration).

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

HELD ON JANUARY 27, 2010

A Notice of Proposed Rule Development was published in the Florida Administrative Weekly on December 31, 2009 (Vol. 35, No. 52, p. 6695), to advise the public of the development of changes to Rule 12A-1.060, F.A.C. (Registration), and that a rule development workshop would be held on January 27, 2010. No comments were received by the Department.

SUMMARY OF RULE HEARING

HELD ON MARCH 23, 2010

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 23, 2010, and approved the publication of the Notice of Proposed Rule for changes to Rule 12A-1.060, F.A.C. (Registration). A notice for the public hearing was published in the Florida Administrative Weekly on March 12, 2010 (Vol. 36, No. 10, pp. 1195-1196).

SUMMARY OF RULE HEARING

HELD ON MAY 3, 2010

The proposed amendments to Rule 12A-1.060, F.A.C. (Registration), were published in the Florida Administrative Weekly on April 9, 2010 (Vol. 36, No. 14, pp. 1605-1606). A rule

hearing was held on May 3, 2010, in Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida. No comments have been received.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.060

12A-1.060 Registration.

(1) through (5) No change.

(6) CASH DEPOSITS, SURETY BONDS, OR LETTERS OF CREDIT. The Department will utilize the criteria in this subsection when it requires a cash deposit, surety bond, or irrevocable letter of credit as a condition to any person obtaining or retaining a dealer's certificate of registration. Nothing in this subsection prohibits the Department from pursuing any other authorized means to collect a tax or fee liability. Nothing in this subsection requires the Department to permit the posting of a cash deposit, surety bond, or irrevocable letter of credit instead of revoking or refusing to issue a dealer's certificate of registration. This subsection does not apply to a person currently in compliance with a written agreement with the Department regarding its tax or fee liabilities and obligations.

(a) Definitions. For the purposes of this subsection:

~~1. "Person" means any person, as defined in Section 212.02(12), F.S., and includes individuals owning a controlling interest in a person.~~

~~2. "Person" also includes any person with an existing certificate of registration or any person seeking to obtain a dealer's certificate of registration.~~

~~a. Who has acquired ownership or controlling interest in a business that would be otherwise liable for posting security, if the person fails to provide evidence the business was acquired in an arm's length transaction or for consideration; or~~

~~b. For a business that will be operated at an identical location of a previous business that would otherwise have been liable for posting security, if such person fails to provide evidence the business was acquired in an arm's length transaction or for consideration.~~

3. through 4. Renumbered 1. through 2. No change.

(b) through (g) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.03(1), (2), 212.04(4), 212.0596(1), (2), 212.06(2), 212.12(2), (5), (6), 212.14(4), 212.16(1), (2), 212.18(3) FS. History—Revised 10-7-68, 1-7-70, 6-16-72, Amended 3-21-77, 5-10-77, 10-18-78, Formerly 12A-1.60, Amended 6-10-87, 1-2-89, 11-12-90, 3-17-94, 1-2-95, 3-20-96, 11-30-97, 4-2-00, 6-19-01, 10-2-01(1), 10-2-01(1), 8-1-02, 4-17-03, 6-12-03, 6-4-08, 9-1-09,_____.