

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-16, FLORIDA ADMINISTRATIVE CODE  
CONSENT AGREEMENTS  
AMENDING RULE 12-16.003

12-16.003 Form of Consent Agreements.

(1) Consent agreements executed under this chapter ~~shall~~ specify the:

(a) Consent agreement number;

~~(b)(a)~~ Taxpayer's name, ~~federal employer identification or social security number, mailing address, and case number~~ and business partner number, ~~if applicable;~~

~~(c)(b)~~ Type of tax or taxes, ~~and the period(s) covered,~~ and the expiration dates for the statute of limitations for each tax type; and

~~(e) Date of expiration of the consent agreement; and,~~

(d) Service notification numbers ~~Consent agreement number.~~

(2)(a) The Department prescribes Form DR-872, Consent to Extend the Time to Issue an Assessment or to File a Claim for Refund, (January 2017, hereby incorporated by reference, effective 1/18)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-08952>), as the form to be used for the purposes of this chapter. A sample copy of this form may be obtained, without cost, by ~~one or more of the following methods:~~ 1) downloading the form from the Department's website at [floridarevenue.com/forms](http://floridarevenue.com/forms); or, 2) calling the Department at ~~1(850)488-6800~~ ~~1(850)488-6200~~, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center;~~ or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY). ~~The Department will provide this form to the taxpayer with the information specified in subsection (1) of this rule already entered on the form.~~

(b) The Department will provide this form to the taxpayer with the information specified in subsection (1) entered on the form.

*Rulemaking Authority 213.06(1), 213.23(2) FS. Law Implemented 213.23 FS. History--New 12-28-88, Amended 3-*

16-93, 12-2-03, 1-25-12, 1-11-16, 1-17-18,\_\_\_\_\_.