Florida Department of Revenue Office of the Executive Director

Jim Zingale Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

November 6, 2025

Jamie L. Jackson, Chief Attorney Joint Administrative Procedures Committee Room 680, Pepper Building 111 West Madison Street Tallahassee, Florida 32399-1400

Re:

Department of Revenue

Proposed Rule 12-18.004

Dear Ms. Jackson:

This is in response to your letter dated October 22, 2025, regarding your review of the rule referenced above.

12-18.004

Comment:

Notice:

There is an error in the rule text included for paragraph(3)(a). A corrective notice

should be published to set forth the correct rule text.

Response:

A Notice of Correction has been published on November 6, 2025 (Vol. 51, No. 217) in

the Florida Administrative Register, to set forth the correct rule text for Rule 12-

18.004(3)(a), F.A.C.

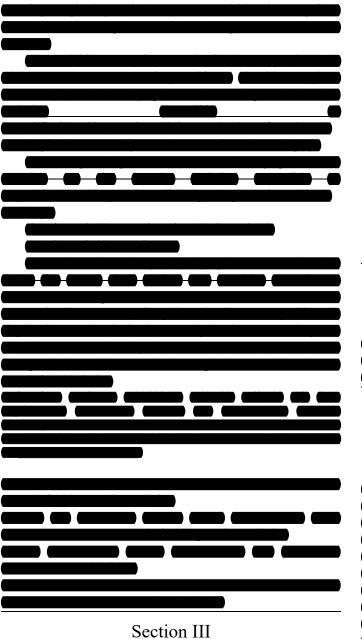
If you need further assistance regarding the changes in response to your comments, please feel free to contact me at (850)617-8362.

Sincerely,

Jeremy W. Roberts

Agency Rules Coordinator

Attachments



Section III
Notice of Changes, Corrections and
Withdrawals

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-18.004 Submission of Information and Claims for

Compensation

NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 51 No. 198, October 10, 2025 issue of the Florida Administrative Register.

Rule 12-18.004(3)(a), F.A.C., in the Notice on page 3883 is corrected to remove duplicated language and to read as follows:

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. 07/15, Effective 07/15

(http://www.flrules.org/Gateway/reference.asp?No=Ref-05593), is hereby incorporated, by reference, in this rule.

(b) No change.

Rulemaking Authority 213.06(1), 213.30(1) FS. Law Implemented 213.30 FS. History—New 6-21-88, Amended 11-14-91, 10-19-99, 10-1-03, 10-30-06, 6-1-09, 6-28-10, 1-25-12, 7-28-15.____.





THE FLORIDA LEGISLATURE JOINT ADMINISTRATIVE PROCEDURES COMMITTEE



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Representative Chad Johnson
Representative Kim Kendall

Representative Leonard Spencer Representative Debra Tendrich Representative Meg Weinberger

October 22, 2025

Ms. Janet Young Rules Coordinator Department of Revenue P.O. Box 5906 Tallahassee, Florida 32314-5906

RE: Department of Revenue

Proposed Rule Number 12-18.004

Dear Ms. Young:

I have reviewed the above-referenced proposed rule, which was advertised in the Florida Administrative Register on October 10, 2025. I have the following comment.

Notice: There is an error in the rule text included for paragraph (3)(a). A corrective

notice should be published to set forth the correct rule text.

Please let me know if you have any questions. Otherwise, I look forward to your response.

Sincerely,

Jamie L. Jackson Chief Attorney

JLJ:tf #196913