



**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

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, \_\_\_\_.*

### Section III

## Notice of Changes, Corrections and Withdrawals

## DEPARTMENT OF REVENUE

|                               |                                                                             |
|-------------------------------|-----------------------------------------------------------------------------|
| <b>RULE NO.:</b><br>12-18.004 | <b>RULE TITLE:</b><br>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.

**BEN ALBRITTON**  
President



Senator Erin Grall, Chair  
Representative Tobin Rogers "Toby" Overdorf, Vice Chair  
Senator Mack Bernard  
Senator LaVon Bracy Davis  
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Representative Chad Johnson  
Representative Kim Kendall  
Representative Leonard Spencer  
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**DANIEL PEREZ**  
Speaker



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THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

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,

A handwritten signature in purple ink that reads "Jamie L. Jackson".

Jamie L. Jackson  
Chief Attorney