



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

December 9, 2025

Jeremy W. Roberts  
Agency Rules Coordinator  
Department of Revenue  
2450 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0400

Dear Jeremy Roberts:

Your adoption package for Rule 12-22.005, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 4:20 p.m. on December 9, 2025. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is December 29, 2025.

Sincerely,

Alexandra Leijon  
Administrative Code and Register Director

AL/wlh

**From:** [Tonya Fulford](#)  
**To:** [RuleAdoptions](#)  
**Cc:** [Martha Gregory](#); [Tammy Miller](#); [Brinton Hevey](#); [Jeremy Roberts](#)  
**Subject:** Department of Revenue Rules Certification - 12-3, 12-6, 12-16, 12-17, 12-18, 12-22, 12-26, 12-28, 12A-1, 12A-13, 12A-15, 12A-16, 12B-6, 12B-7, 12B-8, 12B-12, 12C-2  
**Date:** Tuesday, December 9, 2025 4:20:24 PM  
**Attachments:** [image001.png](#)  
[image003.png](#)  
[12-3.pdf](#)  
[12-3\\_Final Rule Text.docx](#)  
[12-6.pdf](#)  
[12-6\\_Final Rule Text.docx](#)  
[12-16.pdf](#)  
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[12-28.pdf](#)  
[12-28\\_Final Rule Text.docx](#)  
[12A-1\\_12.25.pdf](#)  
[12A-1\\_Final Rule Text.docx](#)  
[12A-13.pdf](#)  
[12A-13\\_Final Rule Text.docx](#)  
[12A-15.pdf](#)  
[12A-15\\_Final Rule Text.docx](#)  
[12A-16.pdf](#)  
[12A-16\\_Final Rule Text.docx](#)  
[12B-6.pdf](#)  
[12B-6\\_Final Rule Text.docx](#)  
[12B-7.pdf](#)  
[12B-7\\_Final Rule Text.docx](#)  
[12B-8\\_12.2025.pdf](#)  
[12B-8\\_Final Rule Text.docx](#)  
[12B-12.pdf](#)  
[12B-12\\_Final Rule Text.docx](#)  
[12C-2.pdf](#)  
[12C-2\\_Final Rule Text.docx](#)  
**Importance:** High

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EMAIL RECEIVED FROM EXTERNAL  
SOURCE

The attachments/links in this message have been scanned by Proofpoint.

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Good afternoon,

Attached are the rule certification packets for the following rules and the final language in word format.

Rule 12-3.0012 - Definitions

Rule 12-3.0015 - Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded

Rule 12-3.0017 - Adoption of Materials That Contain Departmental Procedures

Rule 12-6.0015: Public Use Forms

BEN ALBRITTON  
President



Senator Erin Grall, Chair  
Representative Tobin Rogers "Toby" Overdorf, Vice Chair  
Senator Mack Bernard  
Senator LaVon Bracy Davis  
Senator Don Gaetz  
Senator Thomas J. "Tom" Leek  
Senator Carlos Guillermo Smith  
Senator Clay Yarborough  
Representative William "Bill" Conerly  
Representative Chad Johnson  
Representative Kim Kendall  
Representative Leonard Spencer  
Representative Debra Tendrich  
Representative Meg Weinberger

DANIEL PEREZ  
Speaker



KENNETH J. PLANTE  
COORDINATOR  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400  
Telephone (850) 488-9110  
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[www.japc.state.fl.us](http://www.japc.state.fl.us)  
[japc@leg.state.fl.us](mailto:japc@leg.state.fl.us)

THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

## CERTIFICATION

**Department:** Department of Revenue  
**Agency:**  
**Rule No(s):** 12-22.005  
**File Control No:** 196914

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- ☒ There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- ☐ The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- ☐ The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 12/2/2025

This certification expires after: 12/9/2025

Certifying Attorney: Jamie Jackson

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**NOTE:**

- ☐ *The above certified rules include materials incorporated by reference.*
- ☒ *The above certified rules do not include materials incorporated by reference.*



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

[floridarevenue.com](http://floridarevenue.com)

December 9, 2025

Alexandra Leijon  
Administrative Code and Register Director  
Florida Department of State  
R.A. Gray Building, Mail Station 22  
500 S. Bronough Street  
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rule

Dear Ms. Leijon:

The following Department of Revenue Rule is presented for certification:

12-22.005, F.A.C., Disclosure Procedures

The following persons may be contacted regarding this rule certification:

|                |          |                                                                                          |
|----------------|----------|------------------------------------------------------------------------------------------|
| Martha Gregory | 717-6041 | <a href="mailto:martha.gregory@floridarevenue.com">martha.gregory@floridarevenue.com</a> |
| Brinton Hevey  | 717-7754 | <a href="mailto:brinton.hevey@floridarevenue.com">brinton.hevey@floridarevenue.com</a>   |

Florida Department of Revenue  
2450 Shumard Oak Blvd.  
Bldg. One, Room 1-2600  
Tallahassee, Florida 32399-0100

Sincerely,

Jeremy W. Roberts  
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE  
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

☒ (1) That all statutory rulemaking requirements of Chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and

☒ (2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and

☒ (3) All rules covered by this certification are filed within the prescribed time limitations of Section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by Section 120.54(3)(a), F.S.; and

☒ (a) Are filed not more than 90 days after the notice; or

☐ (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or

☐ (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or

☐ (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or

☐ (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or

☐ (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or

☐ (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or

☐ (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or

☐ (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12-22.005

Under the provision of Section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date:

\_\_\_\_\_  
(month) (day) (year)



\_\_\_\_\_  
Signature, Person Authorized to Certify Rules

\_\_\_\_\_  
General Counsel

\_\_\_\_\_  
Title

\_\_\_\_\_  
Number of Pages Certified

1

CERTIFICATION OF DEPARTMENT OF STATE

DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3., Florida Statutes, I certify as agency head, as defined by Section 20.05(1)(b), Florida Statutes, that:

☒ All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

☐ The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12-22.005

  
\_\_\_\_\_  
Signature of Agency Head

Executive Director

\_\_\_\_\_  
Title

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-22, FLORIDA ADMINISTRATIVE CODE  
CONFIDENTIALITY AND DISCLOSURE OF TAX INFORMATION  
AMENDING RULE 12-22.005

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-22.005, F.A.C. (Disclosure Procedures), updates how to obtain copies of forms from the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12-22.005, F.A.C. (Disclosure Procedures), is necessary to update how to obtain copies of forms 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

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, pp. 2824-2825), to advise the public of the draft changes to Rule 12-22.005, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 30, 2025

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 30, 2025, and approved the publication of the Notice of Proposed Rule for Rule 12-22.005, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule

remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on September 23, 2025 (Vol. 51, No. 185).

#### SUMMARY OF RULE HEARING

##### NOVEMBER 4, 2025

A Notice of Proposed Rule was published in the *Florida Administrative Register* on October 10, 2025 (Vol. 51, No. 198, pp. 3884-3885), to advise the public of the proposed changes to Rules 12-22.005, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on November 4, 2025. No timely request for a hearing was received by the agency, and no hearing was held. No comments were received.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-22, FLORIDA ADMINISTRATIVE CODE  
CONFIDENTIALITY AND DISCLOSURE OF TAX INFORMATION  
AMENDING RULE 12-22.005

**12-22.005 Disclosure Procedures.**

(1) No change.

(2) Written Requests for Tax Information by a Taxpayer, Taxpayer's Representative, or Personal Representative of an Estate.

(a)1.a. A taxpayer, a taxpayer's authorized representative, or the personal representative of an estate may request a copy of the taxpayer's returns by submitting a completed and signed Request for Copy of Tax Return (Form DR-841, R. 07/15, hereby incorporated by reference, effective 07/15)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-05599>) or a written request directed to Records Management, MS #1-4364, 5050 West Tennessee Street, Tallahassee, Florida 32399-0158.

b. Copies of forms may be obtained, without cost, by: 1) downloading the form from the Department's website at [floridarevenue.com/forms](http://floridarevenue.com/forms); or, 2) calling the Department at (850)488-6800, 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, 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).

2. through 3. No change.

(b) through (c) No change.

(3) through (7) No change.

*Rulemaking Authority 213.06(1) FS. Law Implemented 213.053 FS. History--New 12-18-88, Amended 1-25-12, 5-9-13, 7-28-15, 1-1-24,\_\_\_\_\_.*