

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-26 FLORIDA ADMINISTRATIVE CODE  
REFUNDS  
AMENDING RULE 12-26.008

**12-26.008 Public Use Forms.**

(1)(a) The following public use forms and instructions are used by the Department in the processing of refunds and are hereby incorporated by reference.

(b) Copies of ~~These~~ forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at 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, 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, (800)955-8770 (Voice) and (800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) DR-26	Application for Refund  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 40163">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 40163</a> )	<u>01/26</u> <del>07/19</del>
(3) through (6) No change.		
(7) DR-26N	Instructions – Application for Refund  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 40796">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 40796</a> )	<u>01/26</u> <del>07/19</del>
(8) through (10) No change.		

PROPOSED EFFECTIVE DATE: January 1, 2026

*Rulemaking Authority 212.08(5)(n)4., (o)4., (p)3.c., (v)5., 213.06(1) FS. Law Implemented 72.011, 199.218, 201.11, 202.23, 206.41, 206.64, 206.8745, 206.9875, 206.9942, 206.9965, 212.08(2)(j), (5)(n), (o), (p), (v), (7), 212.12(6)(a), (c), 212.13(1), (2), 212.17(1), (2), (3), 213.255(2), (3), (4), (12), 213.34, 213.37, 215.26, 220.725, 220.727, 624.5092, 681.104 FS. History—New 11-14-91, Amended 4-18-93, 10-4-01, 9-28-04, 4-16-18, 1-8-19, 7-8-19, 1-1-24,\_\_\_\_\_.*