STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-6, FLORIDA ADMINISTRATIVE CODE

INFORMAL PROTEST AND APPEAL PROCEDURE

AMENDING RULES 12-6.030 AND 12-6.032

12-6.030 Conference Procedures for Notices of Intent to Make Refund Claim Changes.

(1)(a) No change.

(2)(a) The Department will grant extensions of time to request a conference when requested by a taxpayer that agrees to waive the interest provisions of Section 213.255, F.S., during an approved extension of time. A taxpayer may request an extension of time in which to request a conference by mailing or faxing a written request to the address or fax number designated on the notice or the revised notice, prior to the expiration of the period within which a conference must be requested. The written request must include a statement acknowledging the taxpayer's agreement to waive the interest provisions of Secton 213.255, F.S. Each extension of time will be for 30 consecutive calendar days. Within a 30 consecutive calendar day extension period, the taxpayer may submit a request in writing to the address or fax number designated on the notice or the revised notice for an additional 30 consecutive calendar day extension within which to request a conference. Each written request must include a statement acknowledging the taxpayer's agreement to waive the interest provisions of Section 213.255, F.S.

(b) No change.

(3) through (7) No change.

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 213.06(1), 213.21(1), 213.255(11) FS. Law Implemented 72.011(2), 213.21(1), 213.255, 215.26 FS. History–New 3-6-03, Amended ____.

12-6.032 Protest of Notices of Proposed Refund Denial.

(1)(a) A taxpayer may secure review of a Notice of Proposed Refund Denial (Form DR-832R), by implementing the provisions of this section.

(b) through (c) No change.

(d)1. The Department will grant extensions of time for filing a protest when requested by a taxpayer that agrees to waive the interest provisions of Section 213.255, F.S., during an approved extension of time. A taxpayer may request an extension of time for filing a protest by mailing or faxing a written request to the address or fax number designated on the NPRD. The written request must include a statement acknowledging the taxpayer's agreement to waive the interest provisions of Section 213.255, F.S. In order for the taxpayer's request to be considered timely, the request must be postmarked or faxed within 60 consecutive calendar days (150 consecutive calendar days if the NPRD is addressed to a person outside the United States) from the date of issuance on the NPRD. Each extension of time will be for 30 consecutive calendar days. Within a 30 consecutive calendar day extension period, the taxpayer may submit a request in writing to the address or fax number designated on the NPRD for an additional 30 consecutive calendar day extension within which to submit a written protest. Each written request must include a statement acknowledging the taxpayer's agreement to waive the interest provisions of Section 213.255, F.S.

2. No change.

(2) through (5) No change.

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 72.011(2), 213.06(1), 213.21(1), 213.255(11) FS. Law Implemented 72.011(2), 213.21(1), 213.255, 215.26 FS. History–New 3-6-03, Amended ___.