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 Rules 12C-1.022 and .051, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 4:38 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 January 1, 2026.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/wlh

From: Tonya Fulford
To: RuleAdoptions
Cc: Martha Gregory; Tammy Miller; Brinton Hevey; Jeremy Roberts; Tonya Fulford
Subject: Department of Revenue Rules Certification - 12-24, 12-29, 12A-1, 12B-8, 12C-1
Date: Tuesday, December 9, 2025 4:38:49 PM
Attachments: image001.png
image003.png
12-24.pdf
12-24_Final Rule Text.docx
12-29.pdf
12-29_Final Rule Text.docx
12A-1.pdf
12A-1_Final Rule Text.docx
12B-8.pdf
12B-8_Final Rule Text.docx
12C-1.pdf
12C-1_Final Rule Text.docx
Importance: High

Good afternoon,

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

- Rule 12-24.002: Definitions
- Rule 12A24.003: Requirements to File or to Pay Taxes by Electronic Means
- Rule 12-24.011: Public Use Forms
- Rule 12-29.001: Scope
- Rule 12-29.002: Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.003: Public Use Forms
- Rule 12-29.005: The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.008: Home Away From Home Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12A-1.0015: Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats
- Rule 12A-1.097: Public Use Forms
- Rule 12A-8.003: Tax Statement; Overpayments
- Rule 12C-1.022: Returns; Filing Requirement
- Rule 12C-1.051: Forms

BEN ALBRITTON
President

DANIEL PEREZ
Speaker

THE FLORIDA LEGISLATURE

JOINT ADMINISTRATIVE PROCEDURES COMMITTEE

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

KENNETH J. PLANTE
COORDINATOR
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400
Telephone (850) 488-9110
Fax (850) 922-6934
www.japc.state.fl.us
japc@leg.state.fl.us

CERTIFICATION

Department:	Department of Revenue
Agency:	Corporate, Estate and Intangible Tax
Rule No(s):	12C-1.022, .051
File Control No:	197013

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

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

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 Rules

Dear Ms. Leijon:

The following Department of Revenue Rules are presented for certification:

12C-1.022, F.A.C., Returns; Filing Requirement
12C-1.051, F.A.C., Forms

The following persons may be contacted regarding this rule certification:

Martha Gregory	717-6041	martha.gregory@floridarevenue.com
Brinton Hevey	717-7754	brinton.hevey@floridarevenue.com

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:

[X] (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

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

[X] (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

[X] (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).

12C-1.022 12C-1.051

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: January 1, 2026
(month) (day) (year)

Signature, Person Authorized to Certify Rules

General Counsel
Title

Number of Pages Certified

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:

[X] 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).

12C-1.022 12C-1.051

Signature of Agency Head

Executive Director

Title

Form: DS-FCR-6
Rule 1-1.010(3)(f), F.A.C.; effective 10-17

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE

CORPORATE INCOME TAX

AMENDING RULES 12C-1.022 AND 12C-1.051

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12C-1.022, F.A.C. (Returns; Filing Requirement), exclude charitable trusts from the requirement to file a Florida corporate income/franchise tax return.

The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), adopt updates to the Florida corporate income/franchise tax return and instructions to allow for claiming the Rural Community Investment Program Credit and to remove the obsolete enterprise zone jobs credit.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendment to Rule 12C-1.022, F.A.C. (Returns; Filing Requirement), is necessary to reflect section 220.03(1)(c), F.S., as amended by sections 62 and 63, Ch. 2025-208, L.O.F., to exclude charitable trusts from the requirement to file a Florida corporate income/franchise tax return effective for taxable years beginning on or after January 1, 2026.

The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), are necessary to incorporate updates to the Florida Corporate Income/Franchise Tax Return to provide for claiming the Rural Community Investment Program Credit provided in section 288.062, F.S., created by section 66, Ch. 2025-208, L.O.F., and to remove obsolete provisions.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules 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, p. 2836), to advise the public of the draft changes to Rules 12C-1.022 and 12C-1.051, 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 Rules 12C-1.022 and 12C-1.051, 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 rules remain 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 13, 2025 (Vol. 51, No. 199, pp. 3991-3992), to advise the public of the proposed changes to Rules 12C-1.022 and 12C-1.051, F.AC., 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 12C-1, FLORIDA ADMINISTRATIVE CODE

CORPORATE INCOME TAX

AMENDING RULES 12C-1.022 AND 12C-1.051

12C-1.022 Returns; Filing Requirement.

(1) In general, every corporation as defined in section 220.03(1)(e), F.S., subject to tax under chapter 220, part II, F.S., and every bank and savings association subject to tax under chapter 220, Part VII, F.S., must make a return of income for each taxable year in which such entity either is liable for tax under the Florida Income Tax Code, or is required to make a federal income tax return, whether or not such taxpayer is liable for tax under the Florida Income Tax Code.

(a) through (d) No change.

(e) Any nonprofit or other tax-exempt organization, including a private foundation, which is exempt from fFederal Income Tax under I.R.C. s. 501(a), and is described in I.R.C. s. 501(c), is required to file ~~a~~ fForm F-1120 only when such organization has “unrelated trade or business taxable income,” as determined under I.R.C. s. 512, or is filing a Form 990T with the Internal Revenue Service. This filing requirement does not apply to a charitable trust. An organization that is required to apply for a “determination letter” ~~in order~~ to be exempt under I.R.C. s. 501(a), which has not timely filed such application on or before its due date as required by I.R.C. Reg. s. 1.508-1 or which has received an adverse determination, is ~~shall~~ not ~~be~~ considered ~~to be~~ a tax-exempt organization. Such organization is subject to the Florida corporate income tax and is required to file ~~a~~ fForm F-1120, unless the organization receives a retroactively effective determination letter. If an organization does not file Florida corporate income tax returns in reliance on this rule, and the Internal Revenue Service determines that the organization was not exempt from federal income tax for any such period, ~~then~~ the organization is ~~will be~~ required to file f~~F~~orm F-1120 or f~~F~~orm F-1120X, Amended Florida Corporate Income/Franchise Tax Return (incorporated by reference in Rule 12C-1.051, F.A.C.), pursuant to Section 220.23, F.S.

(f) through (k) No change.

(2) through (6) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 213.06(1), 220.21, 220.22(4), 220.51 FS. Law Implemented 220.03, 220.22, 605.1103 FS. History–New 10-20-72, Amended 10-20-73, 10-8-74, 3-5-80, Formerly 12C-1.22, Amended 12-21-88, 4-8-92, 12-7-92, 3-18-96, 10-2-01, 6-19-03, 8-4-05, 1-1-26 .

12C-1.051 Forms.

(1)(a) No change.

(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) 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).

Form Number	Title	Effective Date
(2) through (4) No change.		
(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18772 ~~17789~~)	01/26 ~~02/25~~
(b) F-1120N	Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2025 ~~2024~~ (http://www.flrules.org/Gateway/reference.asp?No=Ref-18773 ~~17790~~)	01/26 ~~02/25~~
(6) through (16) No change.		

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 213.06(1), 220.183(4)(d), 220.1915(7), 220.196(4), 220.198(6), 220.1991(3), 220.51, 402.261(7)(a), 1002.395(12)(b) FS. Law Implemented 119.071(5), 212.08(5)(p), 213.37, 220.03, 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1876, 220.1877, 220.1878, 220.1895, 220.191, 220.1915, 220.196, 220.198, 220.199, 220.1991, 220.1992, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 402.261, 1002.395 FS. History–New 9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-

96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 4-26-10(12)(a), (b), 4-26-10(13)(a), (b), 6-28-10, 1-12-11, 6-6-11, 1-25-12, 1-17-13, 3-12-14, 1-19-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 12-12-19, 5-23-22, 1-1-23, 11-21-23, 1-1-24, 2-20-25, 1-1-26.

CERTIFICATION OF MATERIALS INCORPORATED

BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12C-1.051, F.A.C., have been:

[X] (1) Filed through the Department of State's e-rulemaking website at www.flrules.org.

[ ] (2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials as described in option (1) above, a true and complete copy of the incorporated materials has been provided to the Department of State as outlined in paragraph 1-1.013(5)(c), F.A.C. Copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)].

List form number(s) and form title(s), or title of document(s) below:

Form Number	Form Title or Title Name
F-1120	Florida Corporate Income/Franchise Tax Return
F-1120N	Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2025

Under the provisions of Section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.

Signature, Person Authorized to Certify Rules

General Counsel

Title

From:	FL-Rules@dos.state.fl.us
To:	Tonya Fulford
Cc:	flrules@dos.state.fl.us
Subject:	12C-1.051 Reference Material for Rule Adoption Approved
Date:	Friday, December 5, 2025 4:42:16 PM

Dear fulfordt:
The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.
The approved material is available in the Review/Modify Agency Reference Material list (Agency Main Menu page).
Rule Number: 12C-1.051
Reference Number: Ref-18772; Reference Name: F-1120: Florida Corporate Income/Franchise Tax Return
Reference Number: Ref-18773; Reference Name: F-1120N: Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2025

Click here to log in.

Administrative Code and Register Staff
Florida Department of State