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DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NOS.: RULE TITLES:

12C-2.011 Administration

12C-2.0115 Public Use Forms

PURPOSE AND EFFECT: The purpose of the draft amendment to Rule 12C-2.011, F.A.C. (Administration), clarifies the documents listed are examples of transactions for which tax is to be paid directly to the Department. The purpose of the draft amendment to Rule 12C-2.0115, F.A.C. (Public Use

Forms) is to update the information on how to obtain copies of forms from the Department.

SUBJECT AREA TO BE ADDRESSED: Clarification of transactions for tax paid directly to the Department and how to obtain copies of forms from the Department.

RULEMAKING AUTHORITY: 199.135(2), 199.202, 213.06(1) FS

LAW IMPLEMENTED: 119.071(5), 196.199(2), 199.135, 199.202, 215.26 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: Thursday, August 14, 2025, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. (IF NOT REQUESTED, THIS WORKSHOP WILL NOT BE HELD.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at floridarevenue.com/rules.

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