



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 6, 2026

Jamie Jackson, Chief Attorney
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

Re: Florida Department of Revenue Proposed Rule Amendments Ch. 12C-3, F.A.C.

Dear Ms. Jackson:

Please find enclosed information regarding Department of Revenue proposed rules, including the Notices of Proposed Rule, published in the September 30, 2026 (Volume 52, Number 190), edition of the *Florida Administrative Register*, the Rule Summary, the Facts and Circumstances Justifying Proposed Rules, the Federal Comparison Statement, Summary of Rule Development Workshop, and Summary of Public Meeting.

If you need additional information, please do not hesitate to contact me.

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator

Attachments

The attached documents are for the following Florida Department of Revenue Rules:

Chapter 12C-3

- Rule 12C-3.0015, F.A.C., Affidavit - No Florida Estate Tax Due (*Repeal*)
- Rule 12C-3.006, F.A.C., Information Confidential (*Repeal*)
- Rule 12C-3.008, F.A.C., Public Use Forms (*Repeal*)
 - ~~DR 312: Affidavit of No Florida Estate Tax Due~~ (*Repeal*)
 - ~~DR 313: Affidavit of No Florida Estate Tax Due When Federal Return is Required~~ (*Repeal*)
 - ~~F 706: Florida Estate Tax Return~~ (*Repeal*)
- Rule 12C-3.010, F.A.C., Final Certificate and Nontaxable Certificate Mailing Procedure (*Repeal*)

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DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NOS.:	RULE TITLES:
12C-3.0015	Affidavit - No Florida Estate Tax Due
12C-3.006	Information Confidential
12C-3.008	Public Use Forms
12C-3.010	Final Certificate and Nontaxable Certificate Mailing Procedure

PURPOSE AND EFFECT: The purpose of the proposed repeal of Rules 12C-3.0015, 12C-3.006, 12C-3.008, and 12C-3.010, F.A.C., is to remove rules regarding estate tax in Florida because there is no Florida state-level estate tax after December 31, 2004, and there is no affidavit requirement for any probate proceedings, including those commenced prior to July 1, 2023, effective July 1, 2023, as provided in section 1, Ch. 2023-207, L.O.F.

SUMMARY: The draft repeal of Chapter 12C-3, F.A.C., is to remove an obsolete rule chapter.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this rule will not have an adverse impact on small business or likely increase directly or

indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days after publication of this notice.

RULEMAKING AUTHORITY: 198.08, 198.32(2), 213.06(1) FS.

LAW IMPLEMENTED: 198.02, 198.03, 198.04, 198.05, 198.13, 198.15, 198.16, 198.18, 198.19, 198.26, 198.32, 198.37, 198.38, 198.39, 198.40, 213.053(1)(e), (2)(a), 213.235 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: Wednesday, October 21, 2026, 10:00 a.m.
PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida

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 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 TEXT OF THE PROPOSED RULE IS:

12C-3.0015 Affidavit – No Florida Estate Tax Due.

Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 198.02, 198.03, 198.04, 198.05, 198.13, 198.26, 198.32 FS. History—New 12-13-94, Amended 1-22-01, 4-14-09, 1-25-12, 1-20-14, 1-1-24, Repealed.

12C-3.006 Information Confidential.

Rulemaking Authority 198.08, 213.06(1) FS. Law Implemented 213.053(1)(e), (2)(a) FS. History—New 2-19-72, Formerly 12C-3.06, Amended 8-25-94, 12-13-94, Repealed.

12C-3.008 Public Use Forms.

Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 198.02, 198.03, 198.04, 198.08, 198.13, 198.32(2), (3), FS. History—New 9-26-77, Formerly 12C-3.08, Amended 1-11-93, 8-25-94, 1-22-01, 5-4-03, 10-30-06, 11-6-07, 4-14-09, 6-28-10, 1-25-12, 1-20-14, 1-1-21, 1-1-24, Repealed.

12C-3.010 Final Certificate and Nontaxable Certificate Mailing Procedure.

Rulemaking Authority 198.08, 213.06(1) FS. Law Implemented 198.13, 198.19, 198.32(2) FS. History—New 6-7-78, Formerly 12C-3.10, Amended 1-11-93, 8-25-94, 12-13-94, 4-14-09, 1-20-14, Repealed.

NAME OF PERSON ORIGINATING PROPOSED RULE:
The Governor and Cabinet

NAME OF AGENCY HEAD WHO APPROVED THE
PROPOSED RULE: The Governor and Cabinet

DATE PROPOSED RULE WAS APPROVED BY AGENCY
HEAD: September 29, 2026

DATE NOTICE OF RULE DEVELOPMENT WAS
PUBLISHED IN FAR: August 4, 2026

[REDACTED]

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-3, FLORIDA ADMINISTRATIVE CODE
ESTATE TAX
REPEALING RULES 12C-3.0015, 12C-3.006, 12C-3.008 AND 12C-3.010

SUMMARY OF PROPOSED RULE

The purpose of the proposed repeal of Rules 12C-3.0015, 12C-3.006, 12C-3.008, and 12C-3.010, F.A.C., is to remove rules regarding estate tax in Florida because there is no Florida state-level estate tax after December 31, 2004, and there is no affidavit requirement for any probate proceedings, including those commenced prior to July 1, 2023, effective July 1, 2023, as provided in section 1, Ch. 2023-207, L.O.F.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed repeal of Rules 12C-3.0015, 12C-3.006, 12C-3.008, and 12C-3.010, F.A.C., removes rules regarding estate tax in Florida because there is no Florida state-level estate tax after December 31, 2004, and there is no affidavit requirement for any probate proceedings, including those commenced prior to July 1, 2023, effective July 1, 2023, as provided in section 1, Ch. 2023-207, L.O.F.

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 4, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 4, 2026 (Vol. 52, No. 150), to advise the public of the proposed changes to Rule Chapter 12C-3, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on August 18, 2026. No request was received by the Agency, and no workshop was held. No written comments were received by the Agency.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 29, 2026

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 29, 2026, and approved the publication of the Notice of Proposed Rule for Rules 12C-3.0015, 12C-3.006, 12C-3.008 and 12C-3.010, 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 15, 2026 (Vol. 52, No. 179).