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

THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

January 30, 2018

Ms. Kimberly Berg
Agency Rules Coordinator
Department of Revenue
Post Office Box 5906
Tallahassee, Florida 32314-5906

**RE: Department of Revenue
Rules 12A-1.012, .0144, and .097**

Dear Ms. Berg:

I have reviewed the above-referenced rules and offer the following comments for your consideration and response:

- 12A-1.097:** Law Implemented
It is unclear how this rule's content implements section 219.07, Florida Statutes. Please review and advise.
- 12A-1.097(2)(a):** The effective date of 01/18 of this form is misleading as utilized separately from setting forth the version form as the content of the form will be effective upon adoption of the amendments for its incorporation, which will not occur in 01/18. Please review and revise as is necessary.
- 12A-1.097(2)(b):** Please see the comments above for rule 12A-1.097(2)(a).
- 12A-1.097(13):** Please see the comments above for rule 12A-1.097(2)(a).

If you have questions, please do not hesitate to contact me. Otherwise, I look forward to your written response.

Sincerely,

A handwritten signature in blue ink that reads "Jamie L. Jackson".

Jamie L. Jackson
Chief Attorney