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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

February 19, 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 additional comment for your consideration and response:

**12A-1.097(2)(a)-(b),
(13):** Cross-references to potentially applicable forms are made in these incorporated materials. Please provide a reference to the appropriate incorporative rule(s) for these forms.

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

Sincerely,

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

Jamie L. Jackson
Chief Attorney