



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

January 23, 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 12D-16.002, F.A.C.

Dear Ms. Jackson:

This is in response to your letter dated January 7, 2026, regarding your review of the rule referenced above and incorporated materials.

Incorporated materials:

Comment: As indicated, the coded versions of the updated incorporated materials do not contain the effective dates. The insertion of these dates appears to be a technical change that will require publication in the Florida Administrative Register.

Response: Please see the attached clean versions of the incorporated materials. The clean versions have been submitted and accepted to the Department of State's website since the coded versions were provided to you on December 19, 2025. All forms have an effective date of 2/2026 to match the effective dates in Rule 12D-16.002, F.A.C.

A Notice of Correction has been published on January 23, 2026 (Vol. 52, No. 15) in the Florida Administrative Register, to show the insertion of the effective dates in the incorporated materials, incorporated in Rule 12D-16.002, F.A.C.

12D-16.002(5)(e):

Comment: Incorporated Material—Maximum Millage Levy Calculation, Preliminary Disclosure, DR-420MM-P
P.2: There is a formatting issue at the top of this form page that retains question 18 above the header.

Response: The form DR-420MM-P was reformatted to move question 18 to page 1 of the form. The form was posted to the Department of State website under Reference number 19034 and accepted for adoption.

If you need further assistance regarding the changes in response to your comment, please feel free to contact me at (850)717-6079.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jeremy W. Roberts", with a stylized flourish at the end.

Jeremy W. Roberts
Agency Rules Coordinator