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DEPARTMENT OF REVENUE
Corporate, Estate and Intangible Tax
NOTICE OF EXTENSION UNDER SECTION 120.74(5), FLORIDA STATUTES
RULE NOS.:RULE TITLES:
12C-1.0198 Internship Tax Credit Program
12C-1.051 Forms

In accordance with subsection 120.74(5), F.S., the Department extends the April 1 deadline to publish a Notice of Proposed Rule for Rule Chapter 12C-1, Corporate Income Tax., to implement sections 34 and 35, Chapter 2021-31, Laws of Florida. A Notice of Rule Development for Rules 12C-1.0198 and 12C-1.051, F.A.C., was published in the Florida Administrative Register on November 1, 2021 (Vol. 47, No. 212, p. 5110). A Notice of Emergency Rule 12CER22-1, Internship Tax Credit Program, is published in this issue of the Florida Administrative Register to implement this law pending adoption of a permanent rule. To receive public comment to continue to develop a proposed permanent rule and form, a Notice of Workshop announcing a rule development workshop to be held on April 27, 2022, is published in this issue of the Florida Administrative Register.

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