



**AGENDA FOR
GENERAL TAX ADMINISTRATION
RULE DEVELOPMENT WORKSHOP**

CANCELED
NOT REQUESTED, WILL NOT BE HELD

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Date and Time	August 18, 2026, 11:00 a.m.	Location	Room 1221, Bldg. 1 2450 Shumard Oak Blvd. Tallahassee, Florida
Workshop materials available online at http://www.floridarevenue.com/rules			
Agenda Items			
Call to order: ▪ Introduction of Department of Revenue staff ▪ Opening remarks by Department of Revenue			
Presentation and public discussion of the draft changes to the following rules: <u>DEPARTMENTAL</u> Chapter 12-6: Informal Protest and Appeal Procedure • Rule 12-6.030: Conference Procedures for Notices of Intent to Make Refund Claim Changes • Rule 12-6.032: Protest of Notices of Proposed Refund Denial Chapter 12-13: Compromise and Settlement • Rule 12-13.001: Scope of Rules • Rule 12-13.009: Closing Agreements • Rule 12-13.010: Special Provisions Applicable to Compromise of Estate Taxes (Repeal) Chapter 12-18: Compensation For Tax Information • Rule 12-18.001: Authorization for Compensation Chapter 12-21: Levy, Seizure and Sale of Property • Rule 12-21.002: Warrants and Liens Chapter 12-24: Payment of Taxes and Submission of Returns by Electronic Means; Taxpayer Recordkeeping and Retention Requirements • Rule 12-24.011: Public Use Forms ○ DR-600002: Application to Register for Secure File Transfer Protocol (SFTP) (<i>New</i>) Chapter 12-26: Refunds • Rule 12-26.001: Scope of Rules • Rule 12-26.002: Application of Rules • Rule 12-26.003: Application for Refund			



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Chapter 12-26: Refunds (cont'd.)

- Rule 12-26.004: Refund Approval Process
- Rule 12-26.008: Public Use Forms
 - DR-26: Application for Refund
 - DR-26N: Instructions - Application for Refund
 - DR-26S: Application for Refund-Sales and Use Tax
 - DR-26SN: Instructions - Application for Refund Sales and Use Tax
 - DR-26PW: Refund of Sales Tax Paid on Tangible Personal Property Incorporated into Public Works (State Universities and Florida College System Institutions) (*New*)

Chapter 12-29: Multitax Credits

- Rule 12-29.003: Public Use Forms
 - DR-226000: Strong Families Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organization
- Rule 12-29.004: Tax Statement; Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment

Chapter 12A-1: Sales and Use Tax

- Rule 12A-1.007: Aircraft, Boats, Mobile Homes, and Motor Vehicles
- Rule 12A-1.0371: Sales of Coins, Currency, or Bullion
- Rule 12A-1.053: Electric Power and Energy
- Rule 12A-1.097: Public Use Forms
 - DR-15AIR: Sales and Use Tax Return for Aircraft
 - DR-300400: Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes
- Rule 12A-1.110: Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit Scholarship Program
- Rule 12A-1.117: Annual Back-to-School Sales Tax Holiday

Chapter 12B-5: Tax on Motor Fuels, Diesel Fuels, Pollutants, and Natural Gas Fuel

- Rule 12B-5.150: Public Use Forms
 - DR-160: Application for Fuel Tax Refund – Mass Transit System Users
 - DR-189: Application for Fuel Tax Refund – Municipalities, Counties and School Districts
 - DR-190: Application for Fuel Tax Refund – Non-Public School
 - DR-309631N: Instructions for Filing Terminal Supplier Fuel Tax Return
 - DR-309632N: Instructions for Filing Wholesaler/Importer Fuel Tax Return
 - DR-309635N: Instructions for Filing Blender Fuel Tax Return
 - DR-309639: Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt Purposes (with instructions)
 - DR-309640: Application for Refund of Tax Paid on Undyed Diesel Consumed by Motor Coaches During Idle Time in Florida
 - DR-309660: Application for Pollutants Tax Refund

Chapter 12B-8: Insurance Premium Taxes, Fees and Surcharges



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- Rule 12B-8.003: Tax Statement; Overpayments
 - DR-908: Insurance Premium Taxes and Fees Return for Calendar Year 2026
 - DR-908N: Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return

Chapter 12C-1: Corporate Income Tax

- Rule 12C-1.051: Forms
 - F-1120: Florida Corporate Income/Franchise Tax Return
 - F-1120A: Florida Corporate Short Form Income Tax Return
 - F-1120N: Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2026
 - F-2220: Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax

Chapter 12C-3: Estate Tax

- Rule 12C-3.0015: Affidavit - No Florida Estate Tax Due (*Repeal*)
- Rule 12C-3.006: Information Confidential (*Repeal*)
- Rule 12C-3.008: 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: Final Certificate and Nontaxable Certificate Mailing Procedure (*Repeal*)

Public comments

Closing comments from Department of Revenue staff