

Notice of Change/Withdrawal

DEPARTMENT OF REVENUE

RULE NOS.:RULE TITLES:

- 12-26.003 Application for Refund
- 12-26.004 Refund Approval Process
- 12-26.008 Public Use Forms
- 12-26.009 Refund/Offset Within an Audit

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 44 No. 10, January 16, 2018 issue of the Florida Administrative Register.

The following changes are made in response to written comments received from the staff of the Joint Administrative Procedures Committee.

12-26.003 Application for Refund.

(1) through (2) No change.

(3) Form DR-26, Application for Refund (incorporated by reference in Rule 12-26.008, F.A.C.), is the approved refund application for all taxes collected by the Department, except as follows:

(a) No change.

(b) CORPORATE INCOME TAX. Refunds claimed under Chapter 220, F.S., must be filed with the Department on the following forms:

1. No change.

~~2. Form F-1120X, Amended Florida Income Tax Return (incorporated by reference in Rule 12C-1.051, F.A.C.).~~

3. Renumbered 2. No change.

(c) through (f) No change.

(4) No change.

12-26.004 Refund Approval Process

(1) No change.

(2)(a) through (b) No change.

(c) The 90 consecutive calendar day period and the requirement to pay interest on refund amounts not timely paid or credited to a taxpayer, as discussed in paragraphs (a) and (b) above, will be tolled if:

1. No change.

2. Both parties complete and sign Department Form DR-370026 (~~Mutual~~ Agreement to Audit ~~or Verify~~ Refund Claim), incorporated by reference in Rule 12-26.008, F.A.C.

(3) through (4) No change.

12-26.008 Public Use Forms

Forms DR-26S and DR-26SN have been revised to delete references to equipment, machinery and materials used for renewable technologies, as that program has expired.

Forms DR-26, DR-26N, DR-26S, DR-26SN, and DR-370026 have been revised to provide incorporative information for promulgated materials referenced in each form.

Revised drafts of the forms will be available on the Department's website.