

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-22, FLORIDA ADMINISTRATIVE CODE
CONFIDENTIALITY AND DISCLOSURE OF TAX INFORMATION
AMENDING RULE 12-22.005

12-22.005 Disclosure Procedures.

(1) through (5) No change.

~~(6) Requests for Technical Assistance Advisements. Technical assistance advisements and requests for technical assistance advisements are confidential and not subject to public inspection or examination pursuant to Chapter 119, F.S. The disclosure of technical assistance advisements is subject to the provisions of Sections 213.053 and 213.22, F.S. Technical assistance advisements with taxpayer names, addresses, and identifying details deleted may be disclosed. The disclosure fee of \$5.00 each or 50 cents per page, whichever is greater, is charged for such disclosures. Requests for copies of technical assistance advisements shall be addressed to the Technical Assistance and Dispute Resolution, P.O. Box 7443, Tallahassee, Florida 32314-7443.~~

(7) through (8) No change.

Rulemaking Authority 213.06(1), ~~213.22(4)~~ FS. Law Implemented 213.053, ~~213.22~~ FS. History—New 12-18-88, Amended 1-25-12, 5-9-13, 7-28-15,_____.