Florida Department of Revenue Office of the Executive Director

Jim Zingale Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 16, 2025

Kenneth J. Plante, Coordinator Joint Administrative Procedures Committee Room 680, Pepper Building 111 West Madison Street Tallahassee, Florida 32399-1400

Attn: Jamie Jackson, Senior Attorney

Re: Florida Department of Revenue Rules

Notice of Correction, Rule 12-26.008, F.A.C.

Dear Ms. Jackson:

Please find enclosed information regarding Department of Revenue proposed rule amendment for Rule 12-26.008, F.A.C., published in the October 13, 2025, edition of the *Florida Administrative Register* (Volume 51, Number 199).

A Notice of Correction was published in the October 16, 2025, edition of the *Florida Administrative Register* (Volume 51, Number 202), to correct the date of publication of the Notice of Proposed Rule Development in the *Florida Administrative Register* to August 18, 2025.

If you need additional information, please do not hesitate to contact me.

Sincerely,

Janet L. Young

Agency Rules Coordinator

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Attachments

