

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-6, FLORIDA ADMINISTRATIVE CODE
INFORMAL PROTEST AND APPEAL PROCEDURE
AMENDING RULE 12-6.001

12-6.001 Application of Rules.

(1) No change

(2)(a) No change

(b) Notices issued by the Department pursuant to this rule chapter will be sent ~~issued~~ to the taxpayer, unless the taxpayer submits a completed Power of Attorney and Declaration of Representative (Form DR-835, incorporated by reference in ~~Rule rule~~ 12-6.0015, F.A.C.) which instructs the Department as to whom ~~how~~ the taxpayer wants these notices to be sent ~~issued~~ (~~see paragraph 12-6.005(1)(d), F.A.C.~~). A notice is issued when the notice is created and dated. Notices will be sent to the taxpayer or authorized representative by United States Postal Service to the last known mailing address of the taxpayer or authorized representative. Notices of Proposed Assessment and Notices of Proposed Refund Denial may also be sent by email or fax to the last known email address or fax number with the affirmative consent of the taxpayer or authorized representative.

(c) through (d) No change

(3) No change

Rulemaking Authority 72.011(2), 213.06(1), 213.21(1) FS. Law Implemented 72.011, 213.0537, 213.21(1) FS.

History—New 10-8-81, Formerly 12-6.01, Amended 3-6-03, XX-XX-XX.