

12-6.001 Application of Rules.

(1) The rules set forth in this chapter are applicable to all revenues assessed and collected by the Department pursuant to Section 213.05, F.S.

(2)(a) The Department of Revenue encourages taxpayers to attempt to resolve any notice, billing, assessment, or refund denial through discussions with the Department, whether in person, in writing, or by telephone, prior to initiating the informal protest procedures contained in this chapter. This will allow the Department and the taxpayer to address possible miscommunication, misunderstanding, or Department or taxpayer error.

(b) Notices issued by the Department pursuant to this rule chapter will be sent to the taxpayer, unless the taxpayer submits a completed Power of Attorney and Declaration of Representative (Form DR-835, incorporated by reference in Rule 12-6.0015, F.A.C.) which instructs the Department as to whom the taxpayer wants these notices to be sent. 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)1. If this chapter provides for a specific number of consecutive calendar days within which a taxpayer or the Department must act, the expiration of such period will not occur on a Saturday, Sunday, or legal holiday. For purposes of this chapter, the term “legal holiday” shall mean a holiday that is observed by state agencies as a legal holiday as this term is defined in Section 110.117, F.S. Instead, such specific number of consecutive calendar days will expire on the next successive day that is not a Saturday, Sunday, or legal holiday.

2. For the purposes of this chapter, “postmark date” shall include the date on which a taxpayer delivers a document discussed in these rules to an express service or delivery service for delivery to the Department.

(d) This chapter does not apply to the formal proceedings governed by Sections 120.569 and 120.57, F.S.

(3)(a) For the purposes of the extensions of time authorized in Rules 12-6.002, 12-6.003, 12-6.0033, 12-6.030 and 12-6.032, F.A.C., a taxpayer’s request for an extension will be granted, unless the Department determines that the request should be denied. A request for an extension will be denied when it is apparent from the best information available to the Department that: the taxpayer does not intend to comply with the requirements of the rule; or, the taxpayer intends to delay the procedures established by the rule; or, there is significant endangerment to the revenues involved in the protest. The Department will notify the taxpayer in writing of such determination, and such notification will grant the taxpayer 10 consecutive calendar days to comply with the rule’s requirements.

(b) For the purposes of any joint agreement to extend the time to conduct a conference authorized in Rule 12-6.0023 or 12-6.030, F.A.C., a taxpayer’s request to schedule the conference after the 40-day period will be granted, unless the Department determines that the request should be denied. A request will be denied when it is apparent from the best information available to the Department that: the taxpayer does not intend to comply with the requirements of the rule; or, the taxpayer intends to delay the procedures established by the rule; or, there is significant endangerment to the revenues involved in the protest. The Department will notify the taxpayer in writing of such determination, and such notification will grant the taxpayer 10 consecutive calendar days to comply with the rule’s requirements.

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, 1-1-23.