

12-6.003 Protest of Notices of Proposed Assessment Issued by the Department Which Result From an Audit.

(1)(a) A taxpayer may secure review of a Notice of Proposed Assessment (~~Assessment~~) by implementing the provisions of this section.

(b) To secure review of a Notice of Proposed ~~an~~ Assessment, a taxpayer must file a written protest postmarked or faxed within 60 consecutive calendar days (150 consecutive calendar days if the notice Assessment is addressed to a person outside the United States) from the date of issuance on the notice Assessment.

(c) Protests postmarked or faxed more than 60 consecutive calendar days (150 consecutive calendar days if the Notice of Proposed Assessment is addressed to a person outside the United States) after the date of issuance on the notice Assessment will be deemed late filed, and the proposed aAssessment becomes final for purposes of chapter 72, F.S., upon the expiration of 60 consecutive calendar days (150 consecutive calendar days if the notice Assessment is addressed to a person outside the United States) after the date of issuance on the notice Assessment, unless the taxpayer has timely secured a written extension of time within which to file a protest.

(d)1. A taxpayer may request an extension of time for filing a protest by mailing or faxing a written request to the address or fax number designated on the Notice of Proposed Assessment. ~~To In order for the taxpayer's request to~~ be considered timely, the request must be postmarked or faxed within 60 consecutive calendar days (150 consecutive calendar days if the notice Assessment is addressed to a person outside the United States) from the date of issuance on the notice Assessment. Each extension of time will be for 30 consecutive calendar days. Within a 30 consecutive calendar day extension period, the taxpayer may submit a request in writing to the address or fax number designated on the notice Assessment for an additional 30 consecutive calendar day extension within which to submit a written protest.

2. Failure to mail or fax the written protest or failure to mail or fax a written request for an additional extension within a 30 consecutive calendar day extension period will shall result in forfeiture of the taxpayer's rights to the proceedings provided by this rule and the proposed assessment will become a final assessment for purposes of chapter 72, F.S., at the expiration of the extended filing period.

(2)(a) The protest must shall be mailed or faxed ~~filed by mailing or faxing a written request~~ to the address or fax number designated on the Notice of Proposed Assessment; and ~~shall~~ include:

1. through 5. No change.
6. A copy of the Notice of Proposed Assessment.
7. No change.

(b)1. No change.

2. Failure to submit this information or to request an additional 15 consecutive calendar day extension within either the original 15 consecutive calendar day period or an additional 15 consecutive calendar day extension period will shall result in issuance of a written dismissal of the protest and forfeiture of the taxpayer's right to the proceedings provided by this rule.

3. If the taxpayer either fails to submit the required information or fails to request an extension of time within which to submit the required information, the proposed aAssessment will shall become a final aAssessment for purposes of chapter 72, F.S., on the later of:

- a. No change.
- b. The expiration of 60 consecutive calendar days after the date of issuance on the Notice of Proposed Assessment.

(3)(a) No change.

(b) If a protest is timely filed, Technical Assistance and Dispute Resolution will issue a Notice of Decision (NOD). The NOD Assessment will shall become a final aAssessment for purposes of chapter 72, F.S., as of the date of issuance on the NOD, unless the taxpayer timely files a petition for reconsideration of the NOD.

(4)(a)1. through (b)1. No change.

2. Failure to submit this information or to request an additional 15 consecutive calendar day extension within either the original 15 consecutive calendar day period or an additional 15 consecutive calendar day extension period will shall result in issuance of a Notice of Reconsideration (NOR) that dismisses the petition for reconsideration and sustains the NOD. The NOR Assessment will become a final aAssessment for purposes of chapter 72, F.S., as of the date of issuance on the NOR.

(c) If a petition for reconsideration is timely filed, the Department will issue a Notice of Reconsideration (NOR). The NOR Assessment will become a final aAssessment for purposes of chapter 72, F.S., as of the date of issuance on the NOR.

(5) No change.

Rulemaking Authority 72.011(2), 213.06(1), 213.21(1) FS. Law Implemented 72.011(2), 213.21(1), ~~213.34~~ FS. History—New 12-31-81, Formerly 12-6.03, Amended 7-1-88, 3-6-03, 1-19-15, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 17, 2024
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 1, 2024