

## Notice of Development of Rulemaking

### **DEPARTMENT OF REVENUE**

#### **RULE NOS.:RULE TITLES:**

- 12-25.0305 Scope of Rules
- 12-25.031 Definitions
- 12-25.033 Eligibility and Qualifications
- 12-25.035 Responsibility for Program Training, Certification Procedures, and Program Availability
- 12-25.037 Applying for Participation in the Program
- 12-25.038 Voluntary Disclosure of Liabilities for Other Taxes
- 12-25.039 Protest Procedure; Denial of a Request to Participate in the Certified Audit Program
- 12-25.041 Suspension of a Certified Audit in Progress
- 12-25.042 Withdrawal from the Certified Audit Program
- 12-25.045 A Certified Audit is Initiated by the Taxpayer but Not Completed
- 12-25.047 Development of Agreed Upon Procedures
- 12-25.048 Submission of the Certified Audit Report
- 12-25.049 Review of Certified Audit Reports
- 12-25.050 Protests

**PURPOSE AND EFFECT:** These rule changes are necessary to revise Part II of Chapter 12-25, F.A.C., in order to simplify and clarify the process for conducting a certified audit pursuant to Section 213.285, F.S.

**SUBJECT AREA TO BE ADDRESSED:** Certified Audit Program

**RULEMAKING AUTHORITY:** 213.06(1), 213.285(7), FS.

**LAW IMPLEMENTED:** 213.285, FS.

**IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:**

**DATE AND TIME:** April 1, 2020; 2:00 p.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS:** Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

**THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:** Published on the Department's website at [www.floridarevenue.com/rules](http://www.floridarevenue.com/rules).