Florida Department of Revenue Office of the Executive Director

Jim Zingale Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

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May 4, 2022

Jamie L. Jackson, Chief Attorney Joint Administrative Procedures Committee Room 680, Pepper Building 111 West Madison Street Tallahassee, Florida 32399-1400

Re: Department of Revenue

Rule 12A-15.012

Dear Ms. Jackson:

This is in response to your letter dated April 13, 2022, regarding your review of Rule 12A-15.012, F.A.C.

12A-15.012(1)(b)

Comment: Depending on the Department's response to the comment regarding proposed rule

12A-1.112, F.A.C., the cross-reference included in this paragraph may require updating.

Response: Per the Department's response to the comment regarding proposed Rule 12A-1.112,

F.A.C., the Department has updated the cross-reference. A Notice of Change was published in today's edition of the *Florida Administrative Register*, replacing the cross-reference to Rule 12A-1.112, F.A.C., with a cross-reference to Section 212.07(4), F.S.

A copy of the Notice is attached.

If you need further assistance regarding the changes in response to your comments, please feel free to contact me at 717-6536.

Sincerely,

Janet L. Young

Agency Rules Coordinator

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Attachment