



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 11, 2023

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

Re: Department of Revenue
Rule 12C-1.01915

Dear Ms. Jackson:

This is in response to your letter dated August 8, 2023, providing comments to the above referenced rule.

12C-1.01915(5)(a)

Comment: The published Notice of Change amended this paragraph to refer to specific terms as they are defined in 26 C.F.R. 1.45G-1(b). Material that meets the definition of a rule in section 120.52(16), F.S., should be specifically incorporated by reference in rule. See. § 120.54(1)(i), Fla. Stat. (2022), rule 1-1.013, F.A.C.

Response: The Department has submitted a Notice of Change to run in the *Florida Administrative Register* on August 14, 2022 (Vol. 45, No. 157). A copy of the notice to be published is included.

If you have any further questions, please do not hesitate to contact me.

Thank you,

Janet Young
Agency Rules Coordinator