



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**LAUREL M. LEE**  
Secretary of State

May 4, 2022

Danielle Boudreaux  
Florida Department of Revenue  
Building One, Room 2600  
2450 Shumard Oak Blvd.  
Tallahassee, FL 32399-0100

Attention: Janet Young

Dear Danielle Boudreaux:

Your adoption package for Rule 12C-1.051, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 3:00 p.m. on May 3, 2022. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is May 23, 2022.

Sincerely,

Anya C. Owens  
Program Administrator

ACO/mas

**Swain, Margaret A.**

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**From:** Danielle Boudreaux <Danielle.Boudreaux@floridarevenue.com>  
**Sent:** Tuesday, May 3, 2022 3:00 PM  
**To:** RuleAdoptions  
**Cc:** Owens, Anya C.; Janet Young; Jennifer Ensley; Tonya Fulford  
**Subject:** RE: Department of Revenue Rule Certification Packets  
**Attachments:** 12-13\_Certification Packet\_050322.pdf; 12-24\_Certification Packet\_050322.pdf; 12-29\_Certification Packet\_050322.pdf; 12A-16\_Certification Packet\_050322.pdf; 12A-19\_Certification Packet\_050322.pdf; 12B-4\_Certification Packet\_050322.pdf; 12B-5\_Certification Packet\_050322.pdf; 12B-7\_Certification Packet\_050322.pdf; 12B-8\_Certification Packet\_050322.pdf; 12C-1\_Certification Packet\_050322.pdf

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EMAIL RECEIVED FROM EXTERNAL SOURCE

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The attachments/links in this message have been scanned by Proofpoint.

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Good afternoon,

Attached are the updated certification packets with the corrected agency certification form.

Thank you,



**Danielle Boudreaux**  
*Revenue Program Administrator, Rulemaking and  
Legislative Analysis*  
Technical Assistance and Dispute Resolution  
Florida Department of Revenue  
(850) 717-7082  
[danielle.boudreaux@floridarevenue.com](mailto:danielle.boudreaux@floridarevenue.com)

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**From:** RuleAdoptions <RuleAdoptions@Dos.myflorida.com>  
**Sent:** Tuesday, May 3, 2022 11:43 AM  
**To:** Danielle Boudreaux <Danielle.Boudreaux@floridarevenue.com>  
**Cc:** Owens, Anya C. <Anya.Owens@dos.myflorida.com>  
**Subject:** RE: Department of Revenue Rule Certification Packets

Good morning Danielle,

Our office is in receipt of your adoption filings for the 10 Department of Revenue Rule Chapters. Upon further review, however, it appears that the Agency Certification page for each adoption is not the current effective version found in 1-1.010. The updated version took effect May 16, 2021 and removes the line that reads, "Attached are the original and two copies of each rule covered by this certification."

Updated filing procedures:

<https://www.flrules.org/gateway/ruleNo.asp?id=1-1.010>

<https://www.flrules.org/gateway/ruleNo.asp?id=1-1.013>

Please update the adoptions with the current version of the Agency Certification and the re-submit your filings for processing.

Respectfully,

Margaret Swain  
Government Operations Consultant III  
Florida Administrative Code and Register  
Room 701 The Capitol | Tallahassee, Florida  
(850)245-6208

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**From:** Danielle Boudreaux <[Danielle.Boudreaux@floridarevenue.com](mailto:Danielle.Boudreaux@floridarevenue.com)>  
**Sent:** Tuesday, May 3, 2022 11:02 AM  
**To:** RuleAdoptions <[RuleAdoptions@Dos.myflorida.com](mailto:RuleAdoptions@Dos.myflorida.com)>  
**Cc:** Janet Young <[Janet.Young@floridarevenue.com](mailto:Janet.Young@floridarevenue.com)>; Jennifer Ensley <[Jennifer.Ensley@floridarevenue.com](mailto:Jennifer.Ensley@floridarevenue.com)>; Tonya Fulford <[Tonya.Fulford@floridarevenue.com](mailto:Tonya.Fulford@floridarevenue.com)>  
**Subject:** Department of Revenue Rule Certification Packets

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good morning,

Please find attached the certification packets for 10 Department of Revenue Rule chapters.

Thank you,



**Danielle Boudreaux**  
*Revenue Program Administrator, Rulemaking and  
Legislative Analysis*  
Technical Assistance and Dispute Resolution  
Florida Department of Revenue  
(850) 717-7082  
[danielle.boudreaux@floridarevenue.com](mailto:danielle.boudreaux@floridarevenue.com)

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**NOTIFICATION TO RECIPIENTS:** The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

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Senator Ben Albritton, Chair  
 Representative Rick Roth, Vice Chair  
 Senator Lorraine Ausley  
 Senator Jason Brodeur  
 Senator Danny Burgess  
 Senator Shevrin D. "Shev" Jones  
 Representative Wyman Duggan  
 Representative Yvonne Hayes Hinson  
 Representative Thomas Patterson "Patt" Maney  
 Representative Angela "Angie" Nixon  
 Representative Anthony Sabatini



KENNETH J. PLANTE  
 COORDINATOR  
 Room 680, Pepper Building  
 111 W. Madison Street  
 Tallahassee, Florida 32399-1400  
 Telephone (850) 488-9110  
 Fax (850) 922-6934  
[www.japc.state.fl.us](http://www.japc.state.fl.us)  
[japc@leg.state.fl.us](mailto:japc@leg.state.fl.us)

THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
 PROCEDURES COMMITTEE**

## CERTIFICATION

**Department:** Department of Revenue  
**Agency:** Corporate, Estate and Intangible Tax  
**Rule No(s):** 12C-1.051  
**File Control No:** 186513

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- ☒ There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- ☐ The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- ☐ The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 5/2/2022

This certification expires after: 5/9/2022

Certifying Attorney: Jamie Jackson

**NOTE:**

- ☒ *The above certified rules include materials incorporated by reference.*
- ☐ *The above certified rules do not include materials incorporated by reference.*



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

May 3, 2022

Ms. Anya Owens, Chief  
Florida Department of State  
R.A. Gray Building, Mail Station 22  
500 S. Bronough Street  
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rule

Dear Ms. Owens:

The following Department of Revenue Rule is presented for certification:

12C-1.051                      Forms

The following persons may be contacted regarding these rule certifications:

Danielle Boudreaux	717-7082	danielle.boudreaux@floridarevenue.com
Jennifer Ensley	717-7659	jennifer.ensley@floridarevenue.com

Florida Department of Revenue  
Building One, Room 2600  
2450 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0100

Sincerely,

Janet Young  
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE  
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

☒ (1) That all statutory rulemaking requirements of chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and

☒ (2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and

☒ (3) All rules covered by this certification are filed within the prescribed time limitations of section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by section 120.54(3)(a), F.S.; and

☒ (a) Are filed not more than 90 days after the notice; or

☐ (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or

☐ (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or

☐ (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or

☐ (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or

☐ (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or

☐ (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or

☐ (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or

☐ (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12C-1.051

Under the provision of section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date:

\_\_\_\_\_  
(month) (day) (year)

  
\_\_\_\_\_  
Signature, Person Authorized to Certify Rules

\_\_\_\_\_  
Deputy Executive Director  
Title

\_\_\_\_\_  
2  
Number of Pages Certified



CERTIFICATION OF DEPARTMENT OF STATE

DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3, Florida Statutes, I certify as agency head, as defined by section 20.05(1)(b), Florida Statutes, that:

☒ All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

☐ The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12C-1.051

  
\_\_\_\_\_  
Signature of Agency Head

\_\_\_\_\_  
Executive Director  
Title

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12C-1, FLORIDA ADMINISTRATION CODE  
CORPORATE INCOME TAX  
AMENDING RULE 12C-1.051

SUMMARY OF PROPOSED RULE

The revisions to these forms conform to provisions of the Internal Revenue Code (including the treatment of net operating loss deductions and carryovers); decouple from provisions of the Internal Revenue Code (including the treatment of qualified improvement property; business meals expenses; film, television, and live theatrical production expenses; and the limit on net interest deductions); strike language related to the additional required information that taxpayers were required to submit online for taxable years 2018 and 2019; and update references to forms issued by the Internal Revenue Service.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of this rulemaking is to implement legislative changes, as well as general updates to conform with changes to the formatting of IRS form titles and numbers. These changes require revisions for four forms used to administer Florida Corporate Income Tax. The revised forms include Form F-1120A, Florida Corporate Short Form Income Tax Return; Form F-1120, Florida Corporate Income/Franchise Tax Return; Form F-1120N, Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2021; and Form 1120XN, Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

September 23, 2021

A Notice of Rule Development was published in the *Florida Administrative Register* on September 9, 2021 (Vol. 47, No. 175, p. 4126), to advise the public of the proposed changes to Rule 12C-1.051, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held. A rule development workshop was requested and held on September 23, 2021. No comments were received at the workshop regarding these rules, and no written comments were received.

## SUMMARY OF PUBLIC MEETING

March 29, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 29, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rule 12C-1.051, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on March 18, 2022 (Vol. 48, No. 54, pp. 1049-1050).

## SUMMARY OF RULE HEARING

April 21, 2022

A Notice of Proposed Rule was published in the *Florida Administrative Register* on March 31, 2022 (Vol. 48, No. 63, pp. 1243-1244), to advise the public of the proposed changes to Rule 12C-1.051, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on April 21, 2022. No request was received, and no hearing was held. No written comments were received by the Department.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12C-1, FLORIDA ADMINISTRATION CODE  
CORPORATE INCOME TAX  
AMENDING RULE 12C-1.051

**12C-1.051 Forms.**

(1) No change

Form Number	Title	Effective Date
(2) through (3)	No change	
(4) F-1120A	Florida Corporate Short Form Income Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-14252">http://www.flrules.org/Gateway/reference.asp?No=Ref-14252</a> <del>11392</del> )	<u>01/22</u> <del>01/20</del>
(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-14253">http://www.flrules.org/Gateway/reference.asp?No=Ref-14253</a> <del>11393</del> )	<u>01/22</u> <del>01/20</del>
(b) F-1120N	Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, <u>2021</u> <del>2019</del> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-14254">http://www.flrules.org/Gateway/reference.asp?No=Ref-14254</a> <del>11394</del> )	<u>01/22</u> <del>01/20</del>
(6)	No change	
(7)(a)	No change	
(b) F-1120XN	Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-14255">http://www.flrules.org/Gateway/reference.asp?No=Ref-14255</a> <del>11395</del> )	<u>01/22</u> <del>01/20</del>
(8) through (14)	No change	

*Rulemaking Authority 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.51, 1002.395(13) FS. Law Implemented 119.071(5), 212.08(5)(p), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.193, 220.194, 220.195, 220.196, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33,*

220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS. History—New 9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 4-26-10(12)(a), (b), 4-26-10(13)(a), (b), 6-28-10, 1-12-11, 6-6-11, 1-25-12, 1-17-13, 3-12-14, 1-19-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 12-12-19, 05-23-22.

CERTIFICATION OF MATERIALS INCORPORATED  
BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12C-1.051 have been:

[X] (1) Filed through the Department of State's e-rulemaking website at [www.flrules.org](http://www.flrules.org).

[ ] (2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials as described in option (1) above, a true and complete copy of the incorporated materials has been provided to the Department of State as outlined in paragraph 1-1.013(5)(c), F.A.C. Copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)].

List form number(s) and form title(s), or title of document(s) below:

Form Number	Form Title
F-1120	Florida Corporate Income/Franchise Tax Return
F-1120A	Florida Corporate Short Form Income Tax Return
F-1120N	Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2021)
F-1120XN	Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return

Under the provisions of Section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.

  
Signature, Person Authorized to Certify Rules

Deputy Executive Director  
Title

## Danielle Boudreaux

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**From:** FL-Rules@dos.state.fl.us  
**Sent:** Monday, May 2, 2022 7:36 AM  
**To:** Danielle Boudreaux  
**Cc:** flrules@dos.state.fl.us  
**Subject:** 12C-1.051 Reference Material for Rule Adoption Approved

Dear dboudreaux:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12C-1.051

Reference Number: Ref-14252; Reference Name: F-1120A R. 01/22

Reference Number: Ref-14253; Reference Name: F-1120 R. 01/22

Reference Number: Ref-14254; Reference Name: F-1120N R. 01/22

Reference Number: Ref-14255; Reference Name: F-1120XN R. 01/22

Click [here](#) to log in.

Administrative Code and Register Staff  
Florida Department of State