



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

January 31, 2025

Janet Young
Agency Rules Coordinator
Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0400

Dear Janet Young:

Your adoption package for Rules 12C-1.01915, .0193, and .051, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 11:19 a.m. on January 31, 2025. 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 February 20, 2025.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/wlh

From: [Tonya Fulford](#)
To: [RuleAdoptions](#)
Cc: [Martha Gregory](#); [Tammy Miller](#); [Brinton Hevey](#); [Janet Young](#); [Tonya Fulford](#)
Subject: Department of Revenue Rule Certifications -12-6, 12-21, 12-29, 12A-1, 12A-15, 12A-19, 12B-7, 12B-8, 12C-1
Date: Friday, January 31, 2025 11:19:51 AM
Attachments: [image001.png](#)
[image002.png](#)
[12-6.pdf](#)
[12-6 Rule Text.docx](#)
[12-21.pdf](#)
[12-21 Rule Text.docx](#)
[12-29.pdf](#)
[12-29 Rule Text.docx](#)
[12A-1.pdf](#)
[12A-1 Rule Text.docx](#)
[12A-15.pdf](#)
[12A-15 Rule Text.docx](#)
[12A-19.pdf](#)
[12A-19 Rule Text.docx](#)
[12B-7.pdf](#)
[12B-7 Rule Text.docx](#)
[12B-8.pdf](#)
[12B-8 Rule Text.docx](#)
[12C-1.pdf](#)
[12C-1 Rule Text.docx](#)
Importance: High

EMAIL RECEIVED FROM EXTERNAL
SOURCE

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

Good morning,

Attached are the rule certification packets for the following rules and the final language in word format:

- Rule 12-6.003: Protest of Notices of Proposed Assessment Issued by the Department Which Result from and Audit
- Rule 12-21.205: Departmental Levy on Frozen Assets; Procedures (2024 Legislative Changes)
- Rule 12-29.001 Scope
- Rule 12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.003 Public Use Forms
- Rule 12-29.004 Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.005 The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.006 Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.007 Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer; Rescindment

BEN ALBRITTON
President



Representative Tobin Rogers "Toby" Overdorf, Chair
Senator Erin Grall, Vice Chair
Senator Mack Bernard
Senator Don Gaetz
Senator Thomas J. "Tom" Leek
Senator Tina Scott Polsky
Senator Carlos Guillermo Smith
Senator Clay Yarborough
Representative William "Bill" Conerly
Representative Chad Johnson
Representative Kim Kendall
Representative Leonard Spencer
Representative Debra Tendrich
Representative Meg Weinberger

DANIEL PEREZ
Speaker



KENNETH J. PLANTE
COORDINATOR
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400
Telephone (850) 488-9110
Fax (850) 922-6934
www.japc.state.fl.us
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-1.01915, .0193, .051
File Control No: 195355

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: 1/31/2025

This certification expires after: 2/7/2025

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

January 31, 2025

Alexandra Leijon
Administrative Code and Register Director
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 Rules

Dear Ms. Leijon:

The following Department of Revenue Rules are presented for certification:

12C-1.01915, F.A.C., Credit for Qualified Railroad Reconstruction or Replacement Expenditures
12C-1.051, F.A.C., Forms
12C-1.0193, F.A.C., Florida Renewable Energy Production Credit (*Repeal*)

The following persons may be contacted regarding these rule certifications:

Martha Gregory	717-6041	martha.gregory@floridarevenue.com
Brinton Hevey	717-7754	brinton.hevey@floridarevenue.com

Florida Department of Revenue
2450 Shumard Oak Blvd.
Bldg. One, Room 1-2600
Tallahassee, Florida 32399-0100

Sincerely,

Janet L. 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-1.01915

12C-1.0193 (Repeal)

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

General Counsel

Title

7
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-1.01915

12C-1.0193 (Repeal)

12C-1.051



Signature of Agency Head

Executive Director

Title

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX
AMENDING RULES 12C-1.01915 AND 12C-1.051
REPEALING RULE 12C-1.0193

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12C-1.01915, F.A.C. (Credit for Qualified Railroad Reconstruction or Replacement Expenditures), provide that the calculation of the tax credit is based on the track miles owned or leased by a qualifying railroad on the last day of the prior calendar year. An application for the tax credit may be submitted to the Department once the qualified expenditures are incurred during the taxable year, but no later than May 1 of the following calendar year. Qualifying railroads are limited to one application each taxable year. The requirement to include a copy of federal Form 8900, Qualified Railroad Track Maintenance Credit, or its equivalent, with an application for tax credit is amended to provide that a copy of the federal form is to be submitted to the Department within 60 days of submitting the form to the Internal Revenue Service. The Department will issue a letter to the applicant indicating the amount of the approved credit within 30 days of receiving a completed application. Any credits approved by the Department may be used in the taxable year of approval and in any of the five subsequent taxable years. Tax credits may be transferred immediately upon approval by the Department. Taxpayers receiving a transferred tax credit may only use the tax credit on tax returns with a due date, or extended due date, after the date of transfer.

Rule 12C-1.0193, F.A.C., (Florida Renewable Energy Production Credit), is obsolete and proposed for repeal. The credit may no longer be claimed by taxpayers (including any carryovers).

The proposed amendments to Rule 12C-1.051, F.A.C., adopt, by reference, new Form F-11992, Florida Individuals with Unique Abilities Tax Credit Application for Tax Credit, changes to two forms used to administer the tax credit for qualified railroad expenditures, and changes to annual corporate income/franchise tax returns reflecting law changes effective for taxable years beginning in 2024 or thereafter, and to remove obsolete provisions.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12C-1.01915, F.A.C. (Credit for Railroad Reconstruction or Replacement Expenditures), and to the two forms used to administer this tax credit incorporated by reference in Rule 12C-1.051 (Forms), are necessary to reflect the provisions of section 220.1915, as amended by section 40, Chapter 2024-158, L.O.F., and to remove the provisions rendered obsolete.

The proposed repeal of Rule 12C-1.0193, F.A.C. (Florida Renewable Energy Production Credit) is necessary to remove an obsolete rule from the *Florida Administrative Code*.

The proposed amendments to Rule 12C-1.051, F.A.C., are necessary to adopt a new form to implement section 220.1992, F.S., Individuals with Unique Abilities Tax Credit Program, created by section 41, Chapter 2024-158, L.O.F.; to provide for claiming a tax credit under the Child Care Tax Credits program, created by sections 36, 39, 44, and 55, Chapter 2024-158, L.O.F.; to reflect the provisions of section 220.199, F.S., Residential graywater system tax credit, created by section 32, Chapter 2023-157, L.O.F.; and to adopt updates to Florida corporate income/franchise tax returns to reflect these law changes and to remove obsolete provisions.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 15, 2024

A Notice of Rule Development was published in the *Florida Administrative Register* on August 1, 2024 (Vol. 50, No. 150, pp. 2765-2766), to advise the public of the proposed changes to Rules 12C-1.01915 and 12C-1.051, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 15, 2024. One request was received, and a workshop was held on August 15, 2024. No comments were received by the Department.

SUMMARY OF PUBLIC MEETING

DECEMBER 17, 2024

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 17, 2024, and approved the publication of the Notice of Proposed Rule for Rules 12C-1.01915, 12C-1.0193, and 12C-1.051, F.A.C., and the filing and certification of 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 December 11, 2024 (Vol. 50, No. 240, p. 4646). A second notice of public meeting was published in the *Florida Administrative Register* on December 12, 2024 (Vol. 50, No. 241, p. 4664) to correct the address for the public meeting.

SUMMARY OF RULE HEARING

JANUARY 14, 2025

A Notice of Proposed Rule was published in the *Florida Administrative Register* on December 19, 2024 (Vol. 50, No. 246, pp. 4792-4795), to advise the public of the proposed changes to Rules 12C-1.01915 and 12C-1.051, F.A.C., and the proposed repeal of Rule 12C-1.0193, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on January 14, 2025. No request was received, and no hearing was held. No written comments were received by the Department.

Written comments of a technical nature were received from the staff of the Joint Administrative Procedures Committee. In response, prior to adoption and certification technical changes are included in subsection 12C-1.01915(3), F.A.C., and paragraph 12C-1.051(9)(a), F.A.C., to correct the title of form DR-11915, Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Tax Credit. Technical changes are included in paragraphs 12C-1.051(9)(a) and (b), F.A.C., to correct the effective date of the forms to 02/25. Technical changes are also included in form F-11915 to include a revision date and effective date of 02/25 and in form F-11915 to include an effective date of 02/25.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX
AMENDING RULES 12C-1.01915 AND 12C-1.051
REPEALING RULE 12C-1.0193

12C-1.01915 Credit for Qualified Railroad Reconstruction or Replacement Expenditures.

(1) Definitions. For purposes of this rule, the following terms mean:

(a) No change.

(b) “Qualified expenditures” means gross expenditures made in Florida by a qualifying railroad during the taxable year in which the credit is claimed, provided such expenditures were made on ~~for~~ track that was owned or leased by a qualifying railroad on the last day of the prior calendar year, and were:

1. through 2. No change.

(c) “Qualifying railroad” means any Class II or Class III railroad operating in Florida on the last day of the calendar year prior to the taxable year for which the credit is claimed, pursuant to the classifications in effect for that year as set by the United States Surface Transportation Board or its successor.

(2) Available Credits for Qualifying Railroads. ~~A For taxable years beginning on or after January 1, 2023, a~~ credit equal to 50 percent of a qualifying railroad’s qualified expenditures incurred in Florida during a taxable year is available against the Florida corporate income tax imposed by Chapter 220, F.S. However, the amount of the credit may not exceed \$3,500 multiplied by the number of miles of railroad track owned or leased in Florida by the qualifying railroad as of the end of the calendar year prior to the taxable year in which the qualified expenditures were incurred.

(a) through (c) No change.

(3) Application Process. To apply for available program credits, a qualifying railroad must submit a Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Tax Credit (Form F-11915, incorporated by reference in Rule 12C-1.051, F.A.C.) to the Department each taxable year, along with

documentation demonstrating that the qualifying railroad's qualified expenditures meet the criteria to receive credits. Only one Form F-11915 may be submitted per qualifying railroad per taxable year.

(a) If federal Form 8900 (Qualified Railroad Track Maintenance Credit), or its equivalent, is filed with the Internal Revenue Service within 60 days prior to submitting Form F-11915, if the qualifying railroad earned a federal credit under 26 U.S.C. 45G during the taxable year, the supporting documentation must include federal Form 8900 (Qualified Railroad Track Maintenance Credit) or its equivalent. Otherwise, a qualifying railroad must submit federal Form 8900 directly to the Department within 60 days of submitting the form to the Internal Revenue Service.

(b) ~~If the qualifying railroad is a taxpayer under Chapter 220, F.S., it must submit Form F-11915 when it files its Florida Corporate Income/Franchise Tax Return (Form F-1120, incorporated by reference in Rule 12C-1.051, F.A.C.).~~

(b)(e) ~~The~~ If the qualifying railroad is not a taxpayer under Chapter 220, F.S., it must submit Form F-11915 to the Department no later than May 1 of the calendar year following the year in which the qualified expenditures were made. If the May 1 due date falls on a Saturday, Sunday, or legal holiday, Form F-11915 will be considered timely if the form is postmarked or electronically submitted on the next succeeding day that is not a Saturday, Sunday, or legal holiday. The May 1 due date may not otherwise be extended.

1. Example: ~~Qualifying railroad X is not a taxpayer under Chapter 220, F.S.~~ Qualifying railroad X operates on a calendar year basis. X has qualified expenditures during calendar year ~~2024~~ 2023. X must apply for a credit by submitting Form F-11915 ~~to with~~ the Department no later than May 1, ~~2025~~ 2024.

2. Example: ~~Qualifying railroad Y is not a taxpayer under Chapter 220, F.S.~~ Qualifying railroad Y operates on a fiscal year basis, with a January 31 year end. Y has qualified expenditures during the fiscal year beginning February 1, ~~2024~~ 2023, and ending January 31, ~~2025~~ 2024. Y must apply for a credit by submitting Form F-11915 ~~to with~~ the Department no later than May 1, ~~2026~~ 2025.

(d) renumbered (c) No change.

(d) The Department will issue a letter to the qualifying railroad within 30 days after receipt of the completed application indicating the amount of the approved credit.

(4) Determination of Carryforward or Transfer of Unused Credits. When a credit is not fully used during a taxable year, either because the qualifying railroad that earned the credit has insufficient tax liability or because the qualifying railroad is not a taxpayer under Chapter 220, F.S., the credit may be carried forward or may be transferred

in accordance with subsection (5). The carryforward or transferred credit may be used in the year approved or any of the 5 subsequent taxable years in which the credit was earned, when the tax imposed by Chapter 220, F.S., for that taxable year exceeds the credit for which the qualifying railroad or transferee is eligible in that taxable year, after applying the other credits and unused carryovers in the order provided by Section 220.02(8), F.S.

~~(a) If the qualifying railroad is a taxpayer under Chapter 220, F.S., the Department will notify the qualifying railroad by letter within 30 days after the receipt of a completed Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit (Form F-11915), indicating the amount of credit that may be carried forward or transferred.~~

~~(b) If the qualifying railroad is not a taxpayer under Chapter 220, F.S., the Department will notify the qualifying railroad by letter within 30 days after the receipt of completed Form F-11915, indicating the amount of credit that may be transferred.~~

~~(a)(e)1.~~ Amounts that exceed the limitation of \$3,500 multiplied by the number of miles of railroad track owned or leased in Florida by the qualifying railroad as of the end of the calendar year prior to the taxable year in which the qualified expenditures were incurred, as provided in subsection (2), may not be carried forward to a subsequent taxable year or transferred.

~~(b)2.~~ Example: Qualifying Railroad Corporation A ~~is a taxpayer under Chapter 220, F.S., that~~ incurs \$20,000 of qualified expenditures during its taxable year. Corporation A owns 2 miles of railroad track within Florida as of the end of the calendar year prior to the its taxable year in which the qualified expenditures are incurred. Corporation A's credit is equal to 50 percent of the \$20,000 qualified expenditures incurred in the taxable year but may not exceed \$3,500 multiplied by the number of miles owned or leased in Florida at the end of the calendar year prior to the its taxable year with the qualified expenditures.

Credit computation: $50\% \times \$20,000 = \$10,000$ but may not exceed \$7,000 ($\$3,500 \times 2$ miles of railroad track).

Therefore, Corporation A receives a \$7,000 credit for qualified railroad reconstruction or replacement expenditures.

The amount of computed credit exceeding the limitation amount ($\$3,000 = \$10,000 - \$7,000$) cannot be used, carried forward, or transferred.

~~When it files its Florida Corporate Income/Franchise Tax Return (Form F-1120), Corporation A has \$5,000 tax due after application of all credits required to be claimed prior to application of the credit for qualified railroad reconstruction or replacement expenditures. Assuming the Department does not have to make any adjustments to~~

~~Corporation A's Form F-1120, the Department will issue a letter to Corporation A indicating that the amount of credit available to carry forward or transfer is \$2,000 (\$7,000—\$5,000).~~

(5) Transfer of credit. ~~Any~~ For taxable years beginning on or after January 1, 2023, an unused credit may be transferred, in whole or in part. The transfer of a credit does not affect the time limit for taking the credit, and the credit is subject to the same limitations imposed on the transferor in accordance with subsection (4). Transferred credits received by the transferee may only be used on tax returns with a due date or extended due date on or after the date of transfer.

(a) Credits may be transferred to a taxpayer subject to the tax under Chapter 220, F.S., and that either transports property using the rail facilities of ~~any~~ the qualifying railroad, or furnishes railroad-related property or services ~~to any railroad operating in Florida, or is a railroad~~, as those terms are defined in 26 C.F.R. s. 1.45G-1(b) (March 18, 2018), and herein incorporated by reference (<http://www.flrules.org/Gateway/reference.asp?No=Ref-16071>), to any railroad operating in Florida, or is a railroad. A copy of this regulation is available from the Department at https://floridarevenue.com/taxes/taxesfees/Pages/corp_tax_incent.aspx.

(b) through (c) No change.

(6) No change.

Rulemaking Authority 213.06(1), 220.1915(7) FS. Law Implemented 220.02(8), 220.1915 FS. History—New 12-3-23, 2-20-25.

The following rule is hereby repealed:

12C-1.0193 Florida Renewable Energy Production Credit.

~~(1) A Florida Renewable Energy Production Credit is provided in Section 220.193, F.S., for the sale of electricity from a Florida renewable energy facility. An application must be filed with the Department of Agriculture and Consumer Services each year for an allocation of credit. The Department of Agriculture and Consumer Services will notify eligible taxpayers of the certified amount of credit that is allocated to them and the tax year in which the taxpayer may claim the credit on its Florida corporate income tax return. A copy of the certification must be attached to the taxpayer's Florida corporate income tax return on which the credit is taken.~~

~~(2) The Florida Renewable Energy Production Credit may be transferred in a merger or acquisition. In addition, unused credits may be transferred one time (outside a merger or acquisition) to another taxpayer in whole or in~~

increments of not less than 25 percent of the remaining credit. Taxpayers are required to file a Notice of Intent to Transfer A Florida Energy Tax Credit (Form F-1193T, incorporated by reference in rule 12C-1.051, F.A.C.) to transfer the unused renewable energy production credits available for transfer. The transfer must be verified by the Department prior to the transferee claiming the credit. Within 15 days of receipt of a completed Form F-1193T, the Department will notify the transferor and the transferee by letter of the amount of tax credit authorized for transfer. A copy of the letter from the Department allowing the transfer must be attached by the transferee to the Florida Corporate Income/Franchise Tax Return (Form F-1120, incorporated by reference in rule 12C-1.051, F.A.C.) on which the credit is claimed. The transfer of a credit does not affect the time for taking the credit, and the credit is subject to the same limitations imposed on the transferor.

(3) Every taxpayer claiming a Florida Renewable Energy Production Credit must retain documentation that substantiates and supports the credit, a copy of the certification received from the Department of Agriculture and Consumer Services certifying the amount of the credit, a schedule reconciling all credit carryovers, transfers, and sales, a schedule tracking the credit amounts allocated and the use of such credits, and, if applicable copy of the letter from the Department allowing the transfer until tax imposed by chapter 220, F.S., may no longer be determined and assessed under section 95.091(3), F.S. Documentation to substantiate and support the credit includes: production records or other evidence of the amount of electricity produced; evidence of the increase in production and sales of electricity over the 2011 calendar year by an expanded facility; and evidence establishing that the electricity was produced from renewable energy.

Rulemaking Authority 213.06(1), 220.193, 220.51 FS. Law Implemented 213.35, 220.02(8), 220.03(1), 220.131, 220.193, 220.21 FS. History—New 4-26-10, Amended 1-17-13, Repealed 2-20-25.

12C-1.051 Forms.

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

Form Number	Title	Effective Date
(2) through (4) No change.		
(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-1778946279)	<u>02/25</u> 01/24
(b) F-1120N	Instructions for – Corporate Income/Franchise Tax Return for taxable	<u>02/25</u> 01/24

	years beginning on or after January 1, 2024 2023 (http://www.flrules.org/Gateway/reference.asp?No=Ref-1779046284)	
(6) through (8) No change.		
(9)(a) F-11915	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for <u>Tax</u> Credit (N-01/24) (http://www.flrules.org/Gateway/reference.asp?No=Ref-1779146044)	<u>02/25</u> 11/23
(b) F-11915T	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Notice of Intent to Transfer a Credit (N-01/24) (http://www.flrules.org/Gateway/reference.asp?No=Ref-1779246045)	<u>02/25</u> 11/23
(10) through (13) No change.		
<u>(14)</u> F-11992	<u>Florida Individuals with Unique Abilities Tax Credit Program Application for Tax Credit</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-17793)	<u>02/25</u>
(15) (14) F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-1779446283)	<u>02/25</u> 01/24
(16) (15) No change.		

Rulemaking Authority 213.06(1), 220.1915(7), 220.192(7), 220.193(4), 220.196(4), 220.198(6), 220.51, 402.261(7)(a), 1002.395(12)(13) FS. Law Implemented 119.071(5), 212.08(5)(p), 213.37, 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.1915, 220.1915, 220.193, 220.194, 220.195, 220.196, 220.198, 220.199, 220.1991, 220.1992, 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, 402.261, 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, 5-23-22, 1-1-23, 11-21-23, 1-1-24, 2-20-25.

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, F.A.C., have been:

(1) Filed through the Department of State's e-rulemaking website at 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:

<u>Form Number</u>	<u>Form Title or Title Name</u>
F-1120	Florida Corporate Income/Franchise Tax Return
F-1120N	Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2024
F-11915	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Tax Credit
F-11915T	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Notice of Intent to Transfer a Credit
F-11992	Florida Individuals with Unique Abilities Tax Credit Program Application for Tax Credit
F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax

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

General Counsel

Title

From: FL-Rules@dos.state.fl.us
To: [Tonya Fulford](#)
Cc: flrules@dos.state.fl.us
Subject: 12C-1.051 Reference Material for Rule Adoption Approved
Date: Thursday, January 30, 2025 4:57:29 PM

Dear fulfordt:

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-17789; Reference Name: F-1120 - Florida Corporate Income/Franchise Tax Return

Reference Number: Ref-17790; Reference Name: F-1120N - Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2024

Reference Number: Ref-17791; Reference Name: F-11915 - Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit

Reference Number: Ref-17792; Reference Name: F-11915T - Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Notice of Intent to Transfer a Credit

Reference Number: Ref-17793; Reference Name: F-11992 - Florida Individuals with Unique Abilities Tax Credit Program Application for Tax Credit

Reference Number: Ref-17794; Reference Name: F-2220 - Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State