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THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

August 8, 2023

Ms. Janet Young  
Agency Rules Coordinator  
Department of Revenue  
Post Office Box 5906  
Tallahassee, Florida 32314-5906

**RE: Department of Revenue, Corporate, Estate and Intangible Tax  
Proposed Rule Number 12C-1.01915**

Dear Ms. Young:

I have reviewed the above-referenced proposed rule, which was advertised in the Florida Administrative Register on May 30, 2023, and the Notice of Change, which was advertised on August 4, 2023. I have the following comment for your consideration and response:

**12C-1.01915(5)(a):** 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. Please review and advise.

If you have questions, please do not hesitate to contact me. Otherwise, I look forward to your written response.

Sincerely,

A handwritten signature in blue ink that reads "Jamie L. Jackson".

Jamie L. Jackson  
Chief Attorney

JJ:tf #190208