

[REDACTED]

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., s. 32, Ch. 2022-97, ss. 21, 41, Ch. 2023-17, s. 4, Ch. 2023-81, s. 33, Ch. 2023-157, L.O.F.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: July 27, 2023, 2:00 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/5178834339342319189>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799 If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Martha Gregory, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email [RuleComments@floridarevenue.com](mailto:RuleComments@floridarevenue.com).

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at [floridarevenue.com/rules](http://floridarevenue.com/rules).

[REDACTED]

**DEPARTMENT OF REVENUE**

**Corporate, Estate and Intangible Tax**

RULE NO.: 12C-1.051  
RULE TITLE: Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12C-1.051, F.A.C. (Public Use Forms), is to incorporate, by reference, updates to Florida corporate income/franchise tax returns and instructions to reflect law changes allowing for reporting tax credits under the Live Local Program (ss. 21 and 41, Ch. 2023-17, L.O.F.), the Qualified Railroad Reconstruction or Replacement Expenditures (s. 32, Ch. 2022-97, L.O.F.), and for equipment used in Manufacturing of Human Breast Milk Derived Human Milk (s. 33, Ch. 2023-157, L.O.F.), and to reflect renaming the Experimental Learning Tax Credit Program (s. 4, Ch. 2023-81, L.O.F.). The proposed changes to instructions for preparing the Florida Partnership Information Return add information for filing the return electronically. The proposed changes to the form used to notify the Department of intent to transfer certain Florida corporate tax income tax credits removes reference to the obsolete Florida Renewable Energy Production Credit.

SUBJECT AREA TO BE ADDRESSED: Updates to Florida corporate income/franchise tax returns and instructions.

RULEMAKING AUTHORITY: 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.198(6), 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, 220.198, 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,