

[REDACTED]

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: September 23, 2021, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1220, Tallahassee, Florida 32399. Anyone wishing to attend the workshop remotely may register at [https://attendee.gotowebinar.com/register/7422330626551160080].

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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

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

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DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NO.: RULE TITLE:

12C-1.051 Forms

PURPOSE AND EFFECT: 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.

SUBJECT AREA TO BE ADDRESSED: This rulemaking addresses changes to Florida Corporate Income Tax forms.

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.