

[REDACTED]

Estate Tax Due When Federal Return is Required (Form DR-313), incorporated by reference in Rule 12C-3.008, F.A.C. (Public Use Forms), is to reflect the provisions of Ch. 2023-207, L.O.F. The proposed amendments to the rule and forms provide when an affidavit of no Florida estate tax due is required to be filed by the personal representative of an estate. SUBJECT AREA TO BE ADDRESSED: The subject area is the changes by Ch. 2023-207, L.O.F., regarding the requirements of a personal representative of an estate to file an affidavit when no Florida estate tax is due.

RULEMAKING AUTHORITY: 198.08, 198.32(2), 213.06(1) FS., ss. 1,2, Ch. 2023-207, LOF F.

LAW IMPLEMENTED: 198.02, 198.03, 198.04, 198.05, 198.08, 198.13, 198.14, 198.15, 198.22, 198.23, 198.26, 198.32, 198.33(1), 198.38, 198.39, 213.37, 837.06 FS., ss. 1, 2, Ch. 2023-207, LOF 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 18, 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/8023483126142956121>.

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: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

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

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NOS.: RULE TITLES:
12C-3.0015 Affidavit - No Florida Estate Tax
12C-3.008 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12C-3.0015, F.A.C. (Affidavit – No Florida Estate Tax Due), and to the Affidavit of No Florida Estate Tax Due (Form DR-312) and the Affidavit of No Florida