**Florida Department of Revenue**
*Office of the Executive Director*

**Jim Zingale**
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399 floridarevenue.com

October 22, 2026

Jamie L. Jackson, Chief Attorney
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

Re: Department of Revenue Rule 12D-19.005, F.A.C.

Dear Ms. Jackson:

Thank you for your letter dated October 8, 2026, regarding your review of the Notice of Proposed Rule for Rule 12D-19.005, F.A.C.

**12D-19.005(2)(c)**

***Comment:*** Updates to this paragraph indicate that the Department "may" accept a student substitution. It is unclear by what standards or circumstances the Department would choose to accept or deny a substitution. See § 120.52(8)(d), Fla. Stat. (2026). Please review and advise.

***Response:*** The Department plans to publish a Notice of Change to clarify paragraph (c) of Rule 12D-19.005(2), F.A.C.

If you need more information regarding the response to your comments, please contact me at (850)717-6079.

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator
Jeremy.Robert@floridarevenue.com