

**AGENDA  
RULE HEARING  
(If Requested in Writing)**

Workshop materials available on the web at:  
<http://www.floridarevenue.com/rules>

**10:00 a.m., September 21, 2022**

**Contacts:** Brinton Hevey, Intra-Departmental Projects Admin, (850) 717-7754  
Jennifer Ensley, Tax Law Specialist, (850) 717-7659

**ROOM 1820, BLDG ONE  
2450 SHUMARD OAK BLVD  
TALLAHASSEE, FLORIDA**

**Please register for the webinar at:**  
<https://attendee.gotowebinar.com/register/6119500614842689805>

**THIS MEETING IS OPEN TO THE PUBLIC**

**1. Call to Order:**

- a. Introduction of Department of Revenue Staff
- b. Opening Remarks by Department of Revenue

**2. Presentation and public discussion of the proposed changes to the following rules:**

**Chapter 12-6: Informal Protest and Appeal Procedure**

Rule 12-6.001          Application of Rules

**Chapter 12-24: Payment of Taxes and Submission of Returns by Electronic Means;  
Taxpayer Recordkeeping and Retention Requirements**

Rule 12-24.002          Definitions

Rule 12-24.003          Requirements to File or to Pay Taxes by Electronic Means

**Chapter 12A-1: Sales and Use Tax**

Rule 12A-1.005          Admissions

Rule 12A-1.059          Fuels

Rule 12A-1.087          Exemption for Power Farm Equipment; Electricity Used for Certain  
Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural  
Purposes

Rule 12A-1.097          Public Use Forms

**Chapter 12A-16: Rental Car Surcharge**

Rule 12A-16.008          Public Use Forms

**Chapter 12A-19: Communications Services Tax**

Rule 12A-19.100      Public Use Forms

**Chapter 12B-4: Documentary Stamp Tax**

Rule 12B-4.003      Public Use Forms

**Chapter 12B-5: Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel**

Rule 12B-5.150      Public Use Forms

**Chapter 12B-6: Gross Receipts Tax**

Rule 12B-6.005      Public Use Forms

**Chapter 12B-7: Severance Taxes, Fees, and Surcharges**

Rule 12B-7.008      Public Use Forms

Rule 12B-7.026      Public Use Forms

Rule 12B-7.031      Public Use Forms

**Chapter 12B-8: Insurance Premium Taxes, Fees and Surcharges**

Rule 12B-8.003      Tax Statement; Overpayments

**Chapter 12C-1: Corporate Income Tax**

Rule 12C-1.013      Adjusted Federal Income Defined

Rule 12C-1.0198      Internship Tax Credit Program

Rule 12C-1.042      Methods of Accounting

Rule 12C-1.051      Forms

**Forms:**

Rule 12A-1.097      Public Use Forms

Form DR-1N: Registering Your Business

Form DR-15N: Instructions for DR-15 Sales and Use Tax Returns

Form DR-15EZN: Instructions for DR-15EZ Sales and Use Tax Return

Rule 12A-16.008      Public Use Forms

Form DR-15SWN: Instructions for DR-15SW Solid Waste and Surcharge Return

Rule 12A-19.100      Public Use Forms

Form DR-700016: Florida Communications Services Tax Return

Rule 12B-4.003      Public Use Forms

Form DR-225: Documentary Stamp Tax Return for Registered Taxpayers' Unrecorded Documents

Rule 12B-5.150      Public Use Forms

Form DR-176: Application for Air Carrier Fuel Tax License

Form DR-182: Florida Air Carrier Fuel Tax Return

Form DR-904: Pollutants Tax Return

Rule 12B-6.005      Payment of Tax; Reports; Public Use Forms

Form DR-133: Gross Receipts Tax Return

Rule 12B-7.008      Public Use Forms

Form DR-144: Gas and Sulfur Production Quarterly Tax Return

Form DR-144ES: Declaration of Estimated Gas and Sulfur Production Tax

Form DR-145: Oil Production Monthly Tax Return

Form DR-145X: Oil Production Monthly Amended Return

Rule 12B-7.026      Public Use Forms

Form DR-142: Solid Mineral Severance Tax Return

Form DR-142ES: Declaration/Installment Payment of Estimated Solid Mineral Severance Tax

Rule 12B-7.031      Public Use Forms

Form DR-146: Miami-Dade County Lake Belt Mitigation Fees Return

Rule 12B-8.003      Tax Statement; Overpayments

Form DR-907N: Instructions for Filing Insurance Premium Installment Payment (Form DR-907)

Form DR-908: Insurance Premium Taxes and Fees Return for Calendar Year 2022

Form DR-908N: Instructions for Preparing Form DR-908 Insurance Premium Taxes and Fees Return

Form 350900: Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

Rule 12C-1.051 Forms

Form F-1120: Florida Corporate Income/Franchise Tax Return

Form F-1120N: Instructions for – Corporate Income/Franchise Tax Return

Form F-1198: Florida Internship Tax Credit Program – Application for Tax Credit

Form F-2220: Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax

**3. Public Comments**

**4. Closing Comments from Department of Revenue Staff**

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