

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

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

10:00 a.m., April 21, 2022

Contacts: Danielle Boudreaux, Revenue Program Administrator I, (850) 717-7082
Brinton Hevey, Intra-Departmental Projects Admin, (850) 717-7754
Jennifer Ensley, Tax Law Specialist, (850) 717-7659

**ROOM 1220, BLDG ONE
2450 SHUMARD OAK BLVD
TALLAHASSEE, FLORIDA**

Please register for the webinar at:
<https://attendee.gotowebinar.com/register/1664552174698348304>

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 discussion of the proposed changes to the following rules:

Chapter 12

- a. 12-13.007 Grounds for Reasonable Cause for Compromise of Penalties
- b. 12-13.0075 Guidelines for Determining Amount of Compromise
- c. 12-24.001 Scope of Rules
- d. 12-24.003 Requirements to File or to Pay Taxes by Electronic Means
- e. 12-29.001 Scope
- f. 12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- g. 12-29.003 Public Use Forms [Florida Tax Credit Scholarship Program; Applications]
 - i. Form DR-116000: Florida Tax Credit Scholarship Program - Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations
 - ii. Form DR-226000: Strong Families Tax Credit - Application for Tax Credit Allocation for Contributions to an Eligible Charitable Organization
 - iii. Form DR-226100: Strong Families Tax Credit - Application for Rescindment of Previous Allocation of Tax Credit
 - iv. Form DR-226200: Strong Families Tax Credit - Notice of Intent to Transfer a Tax Credit

Form DR-336000: The New Worlds Reading Initiative - Application for Tax Credit Allocation for Contributions to the Administrator

- v. Form DR-336100: The New Worlds Reading Initiative - Application for Rescindment of Previous Allocation of Tax Credit
- vi. Form DR-336200: The New Worlds Reading Initiative - Notice of Intent to Transfer a Tax Credit

- h. 12-29.004 Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment
- i. 12-29.005 The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment

Chapter 12A-1

- a. 12A-1.004 Sales Tax Brackets
- b. 12A-1.005 Admissions
- c. 12A-1.020 Licensed Practitioners; Drugs, Medical Products and Supplies
- d. 12A-1.056 Tax Due at Time of Sale; Tax Returns and Regulations
- e. 12A-1.057 Alcoholic and Malt Beverages.
- f. 12A-1.060 Registration
- g. 12A-1.070 Leases and Licenses of Real Property; Storage of Boats and Aircraft
- h. 12A-1.091 Use Tax
- i. 12A-1.097 Public Use Forms
 - i. Form DR-1MP: Florida Business Tax Application for Marketplace Providers and Remote Sales
 - ii. Form DR-1: Florida Business Tax Application
 - iii. Form DR-1A: Application for Registered Businesses to Add a New Florida Location
 - iv. Form DR-7N: Instructions for Consolidated Sales and Use Tax Return
 - v. Form DR-15EZN: Instructions for FORM DR-15EZ Sales and Use Tax Returns
 - vi. Form DR-15N: Instructions for FORM DR-15 Sales and Use Tax Returns
 - vii. Form DR-46NT: Nontaxable Medical Items and General Grocery List
- j. 12A-1.103 Remote Sales; Marketplaces [Mail Order Sales]
- k. 12A-1.104 Sales of Property to be Transported to a Cooperating State
- l. 12A-1.108 Exemption for Data Center Property
- m. 12A-1.112 Sales Tax Paid by Dealers on Behalf of Purchasers
- n. 12A-15.001 Scope of Rules
- o. 12A-15.002 Surtax Brackets
- p. 12A-15.003 Admissions; Tangible Personal Property; Services; Service Warranties; Real Property and Transient Accommodations; Use Tax

- q. 12A-15.008 Construction Contractors Who Repair, Alter, Improve, and Construct Real Property; Refund of Surtax
- r. 12A-15.012 Alcoholic and Malt Beverages
- s. 12A-15.014 Transition Rule
- t. 12A-16.002 Imposition and Payment of the Surcharge
- u. 12A-16.004 Registration
- v. 12A-16.005 Exemption Permits, Certificates, and Affidavits
- w. 12A-16.006 Surcharge Returns and Filing Requirements
- x. 12A-16.008 Public Use Forms
 - i. Form DR-15SWN: Instructions for Solid Waste and Surcharge Returns
 - ii. Form DR-15SWS: Schedule of Rental Car Surcharge by County
- y. 12A-19.100 Public Use Forms
 - i. Form DR-700016: Florida Communications Services Tax Return

Chapter 12B

- a. 12B-4.052 Computation of Tax; Definitions
- b. 12B-5.150 Public Use Forms
 - i. Form DR-309631N: Instructions for Filing Terminal Supplier Fuel Tax Return
 - ii. Form DR-309632N: Instructions for Filing Wholesaler/Importer Fuel Tax Return
 - iii. Form DR-309635N: Instructions for Filing Blender Fuel Tax Return
 - iv. Form DR-309636N: Instructions for Filing Terminal Operator Information Return
 - v. Form DR-309637N: Instructions for Filing Petroleum Carrier Information Return
 - vi. Form DR-309638N: Instructions for Filing Exporter Fuel Tax Return
- c. 12B-5.600 Tracking System Reporting Requirements
- d. 12B-7.008 Public Use Forms
 - i. DR-144: Gas and Sulfur Production Quarterly Tax Return
 - ii. DR-144ES: Declaration of Estimated Gas and Sulfur Production
 - iii. DR-145: Oil Production Monthly Tax Return
 - iv. DR-145X: Oil Production Monthly Amended Tax Return
- e. 12B-8.003 Tax Statement; Overpayments
 - i. DR-907N: Instructions for Filing Insurance Premium Installment Payment (Form DR-907)
 - ii. DR-908: Insurance Premium Taxes and Fees Return for Calendar Year 2021
 - iii. DR-908N: Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return
 - iv. DR-350900: 2021 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

Chapter 12C-1

- a.** 12C-1.051 Forms
- i.** Form F-1120: Florida Corporate Income/Franchise Tax Return
 - ii.** Form F-1120A: Florida Corporate Short Form Income Tax Return
 - iii.** Form F-1120N: Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1,2021)
 - iv.** Form F-1120XN: Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return

3. Public Comments

4. Closing Comments from Department of Revenue Staff

Instructions for Attending

You can join this meeting by:

- Attending in person; or
- Using your computer for a webinar broadcast.
 - To attend the virtual meeting, you must register on the Internet before the meeting. Register with the following link before the meeting:
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 - Enter your name and contact information and click Register at the bottom of the screen.
 - Once you register, a link with instructions to attend the meeting will be sent to the email address you provided. Your registration ID link is unique to your email address.
 - **IMPORTANT:** Save this email electronically. The link is complex. If you save the email, you can open it and click on the link the day of the meeting.
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 - Using audio: Use the “raise hand” function within the webinar software. Department staff will acknowledge and unmute the participant so they may ask their question.
 - Without audio: Use the “comment box” within the webinar software to submit the question. Department staff will read the question aloud prior to answering.

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If you have problems accessing the registration, contact Tonya Fulford by email at rulecomments@floridarevenue.com or by phone at 850-717-6799.