

**AGENDA
RULE DEVELOPMENT WORKSHOP**

Workshop Materials Available on the web at <http://www.floridarevenue.com/rules>.

10:00 a.m., July 27, 2022

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**ROOM 1250, BLDG TWO
2450 SHUMARD OAK BLVD
TALLAHASSEE, FLORIDA**

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 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

Chapter 12C-1: Corporate Income Tax

Rule 12C-1.013 Adjusted Federal Income Defined

Rule 12C-1.042 Methods of Accounting

**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

Forms:

Rule 12A-1.097	Public Use Forms
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-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax

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

Instructions for Attending

You can join this meeting by:

- 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:
<https://attendee.gotowebinar.com/register/7837611777211928077>
 - 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.
 - To register additional attendees, complete a separate registration at the link above.

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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.

For Technical Support:

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