AGENDA
RULE DEVELOPMENT WORKSHOP


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

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

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
<table>
<thead>
<tr>
<th>Rule</th>
<th>Public Use Forms</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rule 12A-1.097</td>
<td>Form DR-15N Instructions for DR-15 Sales and Use Tax Returns</td>
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<td>Form DR-15EZN Instructions for DR-15EZ Sales and Use Tax Return</td>
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<td>Rule 12A-16.008</td>
<td>Form DR-15SWN Instructions for DR-15SW Solid Waste and Surcharge Return</td>
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<td>Rule 12A-19.100</td>
<td>Form DR-700016 Florida Communications Services Tax Return</td>
</tr>
<tr>
<td>Rule 12B-4.003</td>
<td>Form DR-225 Documentary Stamp Tax Return for Registered Taxpayers’ Unrecorded Documents</td>
</tr>
<tr>
<td>Rule 12B-5.150</td>
<td>Form DR-176 Application for Air Carrier Fuel Tax License</td>
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<td>Form DR-182 Florida Air Carrier Fuel Tax Return</td>
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<td>Form DR-904 Pollutants Tax Return</td>
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<td>Rule 12B-6.005</td>
<td>Form DR-133 Gross Receipts Tax Return</td>
</tr>
<tr>
<td>Rule 12B-7.008</td>
<td>Form DR-144 Gas and Sulfur Production Quarterly Tax Return</td>
</tr>
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<td>Form DR-144ES Declaration of Estimated Gas and Sulfur Production Tax</td>
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<td>Form DR-145 Oil Production Monthly Tax Return</td>
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<td>Form DR-145X Oil Production Monthly Amended Return</td>
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<tr>
<td>Rule 12B-7.026</td>
<td>Form DR-142 Solid Mineral Severance Tax Return</td>
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<td>Form DR-142ES Declaration/Installment Payment of Estimated Solid Mineral Severance Tax</td>
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<tr>
<td>Rule 12B-7.031</td>
<td>Form DR-146 Miami-Dade County Lake Belt Mitigation Fees Return</td>
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### 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.

Attendees using the Webinar broadcast have three options:

1. Telephone and AUDIO PIN allows you to speak at the meeting. (All calls are muted.)
2. Telephone with NO AUDIO PIN – Listen Only.
3. A computer with microphone and speakers allows you to speak at the meeting. Raise your hand using the Webinar Control and wait your turn.

- If you want to ask a question or make a comment:
  - 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.