AGENDA FOR
GENERAL TAX ADMINISTRATION
RULE HEARING

CANCELED
NOT REQUESTED, WILL NOT BE HELD

THIS MEETING IS OPEN TO THE PUBLIC			
Date and Time	October 21, 2026, 10:00 a.m.	**Location**	Room 1221, Bldg. 1 2450 Shumard Oak Blvd. Tallahassee, Florida

Hearing materials available online at http://www.floridarevenue.com/rules

Agenda Items

Call to order:

- Introduction of Department of Revenue staff
- Opening remarks by Department of Revenue

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

DEPARTMENTAL

Chapter 12-6: Informal Protest and Appeal Procedure
- Rule 12-6.030: Conference Procedures for Notices of Intent to Make Refund Claim Changes
- Rule 12-6.032: Protest of Notices of Proposed Refund Denial

Chapter 12-13: Compromise and Settlement
- Rule 12-13.001: Scope of Rules
- Rule 12-13.009: Closing Agreements
- Rule 12-13.010: Special Provisions Applicable to Compromise of Estate Taxes (Repeal)

Chapter 12-18: Compensation For Tax Information
- Rule 12-18.001: Authorization for Compensation

Chapter 12-21: Levy, Seizure and Sale of Property
- Rule 12-21.002: Warrants and Liens

Chapter 12-24: Payment of Taxes and Submission of Returns by Electronic Means; Taxpayer Recordkeeping and Retention Requirements
- Rule 12-24.011: Public Use Forms
  - ❖ DR-600002: Application to Register for Secure File Transfer Protocol (SFTP) (*New)*

Chapter 12-26: Refunds
- Rule 12-26.001: Scope of Rules
- Rule 12-26.002: Application of Rules
- Rule 12-26.003: Application for Refund

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Chapter 12-26: Refunds (cont'd.)

- Rule 12-26.004: Refund Approval Process
- Rule 12-26.008: Public Use Forms
  - ❖ DR-26: Application for Refund
  - ❖ DR-26N: Instructions - Application for Refund
  - ❖ DR-26S: Application for Refund-Sales and Use Tax
  - ❖ DR-26SN: Instructions - Application for Refund Sales and Use Tax
  - ❖ DR-26PW: Refund of Sales Tax Paid on Tangible Personal Property Incorporated into Public Works (State Universities and Florida College System Institutions) (*New*)

Chapter 12-29: Multitax Credits

- Rule 12-29.003: Public Use Forms
  - ❖ DR-226000: Strong Families Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organization
- Rule 12-29.004: Tax Statement; Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment

Chapter 12A-1: Sales and Use Tax

- Rule 12A-1.007: Aircraft, Boats, Mobile Homes, and Motor Vehicles
- Rule 12A-1.0371: Sales of Coins, Currency, or Bullion
- Rule 12A-1.053: Electric Power and Energy
- Rule 12A-1.097: Public Use Forms
  - ❖ DR-15AIR: Sales and Use Tax Return for Aircraft
  - ❖ DR-300400: Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes
- Rule 12A-1.110: Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit Scholarship Program
- Rule 12A-1.117: Annual Back-to-School Sales Tax Holiday

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

- Rule 12B-5.150: Public Use Forms
  - ❖ DR-160: Application for Fuel Tax Refund – Mass Transit System Users
  - ❖ DR-189: Application for Fuel Tax Refund – Municipalities, Counties and School Districts
  - ❖ DR-190: Application for Fuel Tax Refund – Non-Public School
  - ❖ DR-309631N: Instructions for Filing Terminal Supplier Fuel Tax Return
  - ❖ DR-309632N: Instructions for Filing Wholesaler/Importer Fuel Tax Return
  - ❖ DR-309635N: Instructions for Filing Blender Fuel Tax Return
  - ❖ DR-309639: Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt Purposes (with instructions)
  - ❖ DR-309640: Application for Refund of Tax Paid on Undyed Diesel Consumed by Motor Coaches During Idle Time in Florida
  - ❖ DR-309660: Application for Pollutants Tax Refund

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

- Rule 12B-8.003: Tax Statement; Overpayments
  - ❖ DR-908: Insurance Premium Taxes and Fees Return for Calendar Year 2026
  - ❖ DR-908N: Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return

Chapter 12C-1: Corporate Income Tax

- Rule 12C-1.051: Forms
  - ❖ F-1120: Florida Corporate Income/Franchise Tax Return
  - ❖ F-1120A: Florida Corporate Short Form Income Tax Return
  - ❖ F-1120N: Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2026
  - ❖ F-2220: Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax

Chapter 12C-3: Estate Tax

- Rule 12C-3.0015: Affidavit - No Florida Estate Tax Due (*Repeal)*
- Rule 12C-3.006: Information Confidential (*Repeal)*
- Rule 12C-3.008: Public Use Forms (*Repeal)*
  - ❖ ~~DR-312: Affidavit of No Florida Estate Tax Due~~ (*Repeal)*
  - ❖ ~~DR-313: Affidavit of No Florida Estate Tax Due When Federal Return is Required~~ (*Repeal)*
  - ❖ ~~F-706: Florida Estate Tax Return~~ (*Repeal)*
- Rule 12C-3.010: Final Certificate and Nontaxable Certificate Mailing Procedure (*Repeal)*

Public comments

Closing comments from Department of Revenue staff