



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 21, 2020

Kenneth J. Plante, Coordinator  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400

Attn: Jamie Jackson, Chief Attorney

RE: Florida Department of Revenue Proposed Rule Amendments  
*Rule 12-25.0305 – Scope of Rules*  
*Rule 12-25.031 – Definitions*  
*Rule 12-25.033 – Eligibility and Qualifications*  
*Rule 12-25.035 – Responsibility for Program Training, Certification Procedures, and Program Availability*  
*Rule 12-25.038 – Voluntary Disclosure of Liabilities for Other Taxes*  
*Rule 12-25.039 – Protest Procedure; Denial of a Request to Participate in the Certified Audit Program*  
*Rule 12-25.041 – Suspension of a Certified Audit in Progress*  
*Rule 12-25.042 – Withdrawal from the Certified Audit Program*  
*Rule 12-25.045 – A Certified Audit is Initiated by the Taxpayer but Not Completed*  
*Rule 12-25.047 – Development of Agreed Upon Procedures*  
*Rule 12-25.048 – Submission of the Certified Audit Report*  
*Rule 12-25.049 – Review of Certified Audit Reports*  
*Rule 12-25.050 – Protests*

Dear Ms. Jackson:

In accordance with section 120.54(3)(d)1., F.S., this letter serves as notification to the Joint Administrative Procedures Committee that the referenced rules have not been changed from the proposed rule amendments published in the *Florida Administrative Register* on September 24, 2020 (Vol. 46, No. 187, pp. 3954-3958).

The Department reviewed the proposed rules listed above and determined that the proposed rules likely will not have an adverse impact on small businesses, small counties, or small cities, and it is not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. No Statement of Estimated Regulatory Cost is required for the proposed rules. The rules do **not** require ratification by the Legislature pursuant to Section 120.541(3), F.S.

The Department of Revenue will file the proposed rule amendments for certification with the Department of State on December 28, 2020, for an effective date of January 17, 2021. These rules are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule. The final public hearing for these rules was held on November 16, 2020.

Sincerely,

A handwritten signature in cursive script that reads "Janet Young".

Janet Young  
Agency Rules Coordinator



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Attn: Jamie Jackson, Chief Attorney

RE: Florida Department of Revenue Proposed Rule Amendments  
*Rule 12-25.037 – Applying for Participation in the Program*

Dear Ms. Jackson:

In accordance with section 120.54(3)(d)1., F.S., this letter serves as notification to the Joint Administrative Procedures Committee that the referenced rule has been changed from the proposed rule amendments published in the *Florida Administrative Register* on September 24, 2020 (Vol. 46, No. 187, pp. 3954-3958).

A Notice of Change for Rule 12-25.037, F.A.C., was published in the *Florida Administrative Register* on December 3, 2020 (Vol. 46, No. 234, p. 5297).

The Department reviewed the proposed rule listed above and determined that the proposed rule likely will not have an adverse impact on small businesses, small counties, or small cities, and it is not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. No Statement of Estimated Regulatory Cost is required for the proposed rule. The rule does **not** require ratification by the Legislature pursuant to Section 120.541(3), F.S.

The Department of Revenue will file the proposed rule amendments for certification with the Department of State on December 28, 2020, for an effective date of January 17, 2021. This rule is filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule. The final public hearing for this rule was held on November 16, 2020.

Sincerely,

Janet Young  
Agency Rules Coordinator