



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 13, 2020

Jamie L. Jackson, Chief Attorney
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

Re: Department of Revenue
Rule 12A-1.097

Dear Ms. Jackson:

This is in response to your letter dated October 6, 2020, regarding your review of Rule 12A-1.097, F.A.C.

12A-1.097(15)

Comment: Please ensure that “of” is corrected to “for” in the title of form DR-123 included in the rule text to align with that on the amended form.

Response: The Department has made the correction to the final rule text that will be submitted for certification.

If you need further assistance regarding the changes in response to your comments, please feel free to contact me at 717-6536.

Sincerely,

Janet L. Young
Agency Rules Coordinator