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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

October 6, 2020

Ms. Danielle Boudreaux
Revenue Program Administrator, Rulemaking & Legislative Analysis
Department of Revenue
2450 Shumard Oak Blvd.
Building 1, Room 1-2600
Tallahassee, Florida 32399-0100

**RE: Department of Revenue
Rule 12A-1.097**

Dear Ms. Boudreaux:

I have reviewed the above-referenced rule and offer the following comment for your consideration and response:

12A-1.097(15): 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.

If you have questions, please do not hesitate to contact me. Otherwise, I look forward to your written response.

Sincerely,

A handwritten signature in blue ink that reads "Jamie L. Jackson".

Jamie L. Jackson
Chief Attorney