



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

**Jim Zingale**  
Executive Director

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5050 West Tennessee Street, Tallahassee, FL 32399

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December 3, 2020

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

Re: Florida Department of Revenue Rule 12-25.037  
Notice of Change

Dear Ms. Jackson:

Following the Department's public rule hearing, held November 16, 2020, written public comment was received. The public comment requested a minor change to the language in Rule 12-25.037(1), F.A.C.

A Notice of Change was published in the December 3, 2020, edition of the *Florida Administrative Register*. A copy of the notice is included with this letter.

If you need additional information, please do not hesitate to contact me.

Sincerely,

Janet Young  
Agency Rules Coordinator