

Notice of Meeting/Workshop Hearing

DEPARTMENT OF REVENUE

RULE NOS.:	RULE TITLES:
12-25.0305	Scope of Rules
12-25.031	Definitions
12-25.033	Eligibility and Qualifications
12-25.035	Responsibility for Program Training, Certification Procedures, and Program Availability
12-25.037	Applying for Participation in the Program
12-25.038	Voluntary Disclosure of Liabilities for Other Taxes
12-25.039	Protest Procedure; Denial of a Request to Participate in the Certified Audit Program
12-25.041	Suspension of a Certified Audit in Progress
12-25.042	Withdrawal from the Certified Audit Program
12-25.045	A Certified Audit is Initiated by the Taxpayer but Not Completed
12-25.047	Development of Agreed Upon Procedures
12-25.048	Submission of the Certified Audit Report
12-25.049	Review of Certified Audit Reports
12-25.050	Protests

The Department of Revenue announces a hearing to which all persons are invited.

DATE AND TIME: November 16, 2020, 2:00 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 2503, Tallahassee, Florida 32399.

SPECIAL COVID-19 CONSIDERATIONS: The Governor of the State of Florida has declared a state of emergency due to the COVID-19 pandemic. To minimize exposure to COVID-19 and help protect visitors and employees, Department offices are temporarily closed to the public. If Department offices remain closed to the public at the time of this hearing due to the COVID-19 pandemic, the hearing will take place using electronic media. Anyone wishing to participate in this public hearing must register at

<https://attendee.gotowebinar.com/register/7027115563002078220>. Additional updates, including any potential developments regarding the closure status of Department offices, may be found on the Department's website at: <http://floridarevenue.com/rules/>.

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Department has received a request for a rule hearing on the following proposed rules:

Rule 12-25.0305, F.A.C., Scope of Rules

Rule 12-25.031, F.A.C., Definitions

Rule 12-25.033, F.A.C., Eligibility and Qualifications

Rule 12-25.035, F.A.C., Responsibility for Program Training, Certification Procedures, and Program Availability

Rule 12-25.037, F.A.C., Applying for Participation in the Program

Rule 12-25.038, F.A.C., Voluntary Disclosure of Liabilities for Other Taxes

Rule 12-25.039, F.A.C., Protest Procedure; Denial of a Request to Participate in the Certified Audit Program

Rule 12-25.041, F.A.C., Suspension of a Certified Audit in Progress

Rule 12-25.042, F.A.C., Withdrawal from the Certified Audit Program

Rule 12-25.045, F.A.C., A Certified Audit is Initiated by the Taxpayer but Not Completed

Rule 12-25.047, F.A.C., Development of Agreed Upon Procedures

Rule 12-25.048, F.A.C., Submission of the Certified Audit Report

Rule 12-25.049, F.A.C., Review of Certified Audit Reports

Rule 12-25.050, F.A.C., Protests.

The Department will receive comments on the rules as published in the Notice of Proposed Rule on September 24, 2020 (Vol. 46, No. 187, pp. 3954-3958). The proposed rules consolidate current rules, update procedures outlined in rules, and repeal obsolete or unnecessary rules pertaining to the Certified Audit Program established by section 213.285, F.S. Included in the proposed rules are substantial revisions to the forms incorporated by reference (Form DR-342000, Request to Conduct a Certified Audit; Form DR-344000, Certified Audit Program Pre-Audit Analysis), which have been revised with the intent to simplify and clarify.

A copy of the agenda may be obtained by contacting: Danielle Boudreaux at (850)717-7082, email: RuleComments@floridarevenue.com, or referring to the Cabinet agenda posted to the Department's website at <http://floridarevenue.com/rules/>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

For more information, you may contact: Danielle Boudreaux at (850)717-0782 or email: RuleComments@floridarevenue.com.