



Mail to:
 Florida Department of Revenue
 5050 W Tennessee St
 Tallahassee Florida 32399-0150

Oil Production Monthly Tax Return

DR-145
 R. 07/12
 Page 1
 TC

Rule 12B-7.008
 Florida Administrative Code
 Effective 05/13

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

Name
 Address
 City/St/ZIP

Certificate # :
 FEIN :
 Applied Period :
 Return Due Date :

DOR USE ONLY
 [] [] / [] [] / [] []
 POSTMARK OR HAND-DELIVERY DATE

T Tax Due with Return Calculation

Complete Return Schedules First

		US DOLLARS			CENTS
27. Gross Tax Due (Enter the sum of Line 8, Line 16, Line 23, and Line 26)	\$	[] []	[] []	[] []	[] []
28. Credit for Contributions to Nonprofit Scholarship Funding Organizations	\$	[] []	[] []	[] []	[] []
29. DOR Credit Memo Issued (attach original credit memo)	\$	[] []	[] []	[] []	[] []
30. Total Tax Due	\$	[] []	[] []	[] []	[] []
31. Penalty	\$	[] []	[] []	[] []	[] []
32. Interest	\$	[] []	[] []	[] []	[] []
33. Total Due with Return	\$	[] []	[] []	[] []	[] []

Under penalties of perjury, I declare that I have read the foregoing and the facts stated in it are true.

Signature of officer	Title	Phone number	Date
Signature of preparer	Address of preparer	Phone number	Date

Do Not Detach Coupon

Oil Production Monthly Tax Return

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Enclose your payment coupon and check with your tax return to ensure your account is properly credited.

Return is due on the 25th day of the following month.

Period Ending [M] [M] [D] [D] [Y] [Y]

Check here if you transmitted funds electronically.
 Enter name and address, if not preprinted:

Name
 Address
 City/St/ZIP

Total amount due from Line 33	[] [] [] []	[] [] [] []	[] [] [] []	[] []
FEIN <small>Enter FEIN if not preprinted</small>	[] [] [] [] [] [] [] [] [] []			

DR-145

Do Not Write in the Space Below.



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SCHEDULE I - Ordinary Oil Production (8%)

	COUNTY NAME				COUNTY TOTALS
1. Total Barrels Produced					
2. EXEMPTION - Barrels used in lease operations on the lease or unit where produced					
3. Taxable Barrels (Line 1 minus Line 2)					
4. Value Per Barrel (Round to the nearest hundreths)					
5. Taxable Value (Line 3 times Line 4)					
6. Total Taxable Value (Line 5) for all counties.					\$
7. Tax Rate					8% of value
8. Gross Tax Due (Multiply Line 6 times Line 7)					\$

SCHEDULE II - Small Well (5%)

	COUNTY NAME				COUNTY TOTALS
9. Total Barrels Produced					
10. EXEMPTION - Barrels used in lease operations on the lease or unit where produced					
11. Taxable Barrels (Line 9 minus Line 10)					
12. Value Per Barrel (Round to the nearest hundreths)					
13. Taxable Value (Line 11 times Line 12)					
14. Total Taxable Value (Line 13) for all counties.					\$
15. Tax Rate					5% of value
16. Gross Tax Due (Multiply Line 14 times Line 15)					\$



SCHEDULE III - Tertiary and Mature Field Recovery Oil Production (rate varies)

			A	B	C	D
			County Name			
17.		Total Barrels Produced				
18.		EXEMPTION - Barrels used in lease operations on the lease or unit where produced				
19.		Taxable Barrels (Line 17 minus Line 18)				
20.		Value Per Barrel (Round to the nearest hundreths)	\$	\$	\$	\$
21.		Taxable Value (Multiply Line 19 by Line 20)				
	Tax Calculation	Tax Due (See Schedule III Instructions - Multiply Line 19 times the tiered value per barrel times the tiered tax rate. Enter the result on Line 22a, 22b, or 22c under the appropriate row and column.)				
22a.		Tax Due - Value of oil is \$60 and below (Line 19 times the applicable value, not to exceed \$60 times 1 percent)	\$	\$	\$	\$
22b.		Tax Due - Value of oil is greater than \$60 and less than \$80 (Line 19 times the applicable value, not to exceed \$19.99, times 7 percent.)	\$	\$	\$	\$
22c.		Tax Due - Value of oil is \$80 and above (Line 19 times the applicable value times 9 percent)	\$	\$	\$	\$
23.		Gross Tax Due for All Counties (Line 22a plus 22b plus 22c)				\$

SCHEDULE IV - Escaped Oil (12.5%)

24. **Gross Value of any Escaped Oil**

\$

25. **Tax Rate**

12.5% of value

26. **Gross Tax Due** (Multiply Line 24 times Line 25)

\$

Instructions for Filing Oil Production Monthly Tax Return

Who Must File? Every producer of oil in Florida must file a monthly tax return. Producers must file a return even if no tax is due. Producer means any person who:

- Owns, controls, manages, or leases oil property.
- Owns, controls, manages, or leases oil wells.
- Produces any taxable oil products.
- Owns any royalty or other interest in any taxable product (consistent with oil production) or its value, whether the taxable product is produced by, or on behalf of someone under a lease contract or otherwise.

Return Due Date? The monthly return is due on or before the 25th day of the month following the month production occurred. If the due date falls on a Saturday, Sunday, or state or federal holiday, returns and payments will be considered timely if postmarked on the next business day. Late-filed returns are subject to penalty and interest.

Late Returns:

If your return and payment are late, a delinquency penalty of 10 percent of any tax due will be added for each month, or portion of a month, the return is late. The maximum delinquency penalty cannot exceed 50 percent of the tax due. A minimum penalty of \$50 per month, or portion of a month, applies even if no tax is due. This penalty cannot exceed \$300. A floating rate of interest applies to underpayments and late payments of tax. We update the interest rate January 1 and July 1 of each year using the formula established in Florida Statutes. To obtain updated interest rates, visit our Internet site at www.myflorida.com/dor or contact Taxpayer Services at 800-352-3671.

Electronic Funds Transfer (EFT): Any taxpayer who paid more than \$20,000 in severance taxes between July 1 and June 30 (the state's fiscal year), must pay their taxes by Electronic Funds Transfer (EFT) in the next calendar year. More information on EFT requirements and procedures can be found on our Internet site or you can contact Taxpayer Services (see "Contact Us").

Amended returns: If you are filing an amended return, use the *Oil Production Monthly Amended Tax Return* (Form DR-145X). Do not resubmit Form DR-145.

Credit for Contributions to Nonprofit Scholarship Funding Organizations:

A credit is available against severance tax on oil production for contributions to nonprofit scholarship funding organizations (SFOs). More information about this credit and how to submit your *Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship Funding Organizations (SFOs)* (Form DR-116000) is on our Internet site.

The Department of Revenue must approve an allocation of this credit before it can be taken. One hundred percent of an eligible contribution is allowed as a credit, but the amount of the credit taken may not exceed 50 percent of the gross tax due reported on Line 27 of the return. If the credit granted is not fully used in any one fiscal year (July through June), you must apply for approval to carry forward the credit in a subsequent year. An unused credit cannot be carried forward more than five (5) years.

Instructions for Completing the Return

Schedule I:

Complete this schedule to report production of ordinary oil subject to the eight percent tax rate. Ordinary oil includes all oil that does not qualify as tertiary oil or small well oil.

For each county, in separate columns, enter the gross production, exemption, and **value per barrel**. Calculate the taxable barrels for each county and enter the results on Line 3. Multiply the taxable barrels by the **value per barrel** and enter the results on Line 5. Add each taxable value listed on Line 5, and enter the result on Line 6. Multiply the total taxable value by the tax rate (8 percent) and enter the result on Line 8 (Gross Tax Due).

Schedule II:

Use this schedule to report small well oil produced in Florida for sale, transport, storage, profit, or commercial use.

For each county, in separate columns, enter the gross

production, exemptions, and value per barrel. Calculate the taxable barrels for each county and enter the results on Line 11. Multiply the taxable barrels by the value per barrel and enter the results on Line 13. Add each taxable value listed on Line 13, and enter the result on Line 14. Multiply the total taxable value by the tax rate (5 percent) and enter the result on Line 16 (Gross Tax Due).

Schedule III:

Use this schedule to report tertiary or mature field oil produced in Florida for sale, transport, storage, profit, or commercial use. Report production, exemptions, and value per barrel under the county in which the oil was severed (Columns A, B, C, and D).

Tax due from tertiary or mature field oil production is calculated using a tiered formula. Tax rates are based on the value per barrel of oil at the time of production. Value is defined as the sale or market price of the oil at the point it reaches the mouth of the well in its natural, unrefined condition.

A tax rate of:

- One percent is levied on the first \$60 of value.
- Seven percent is levied on a value greater than \$60 and less than \$80.
- Nine percent is levied on a value greater than or equal to \$80.

Tax due is determined by multiplying the total number of barrels produced, times the tiered value per barrel, times the tiered tax rate.

Example 1

If 200 barrels of oil were produced and each barrel had a value of \$90 at the time of production, tax is calculated as follows:

- 200 barrels times \$60 times 1 percent equals \$120.
- 200 barrels times \$19.99 times 7 percent equals \$279.86.
- 200 barrels times \$10.01 times 9 percent equals \$180.18.

Total tax due in this example equals \$580.04.

Example 2

If 200 barrels of oil were produced and each barrel had a value of \$50 at the time of production, tax is calculated as follows:

- 200 barrels times \$50 times 1 percent equals \$100.

Total tax due in this example equals \$100.

In separate columns for each county, enter:

- Total Barrels Produced (Line 17).
- Exemption
- Value Per Barrel (Line 20).

Subtract exempt barrels reported on Line 18 from the total barrels reported as produced on Line 17, and enter the result on Line 19 (Taxable Barrels). Multiply Line 19 by the Value Per Barrel (Line 20), and enter the result on Line 21.

Multiply Line 19 times the tiered value per barrel times the tiered tax rate and enter the results on Lines 22a, 22b, or 22c. Add Lines 22a plus 22b plus 22c, and enter the result on Line 23.

Schedule IV:

Complete this schedule to report any escaped oil subject to the 12.5 percent tax rate. Enter the gross value of any escaped oil by multiplying the total barrels by the value per barrel. Multiply the gross value listed on Line 24 by the tax rate (12.5 percent) reported on Line 25, and enter the result on Line 26 (Gross Tax Due).

Front page of return:

Add Line 8 plus Line 16 plus Line 23 plus Line 26 and carry the result (Gross Tax Due) to Line 27, of the return. If the return and payment are late, calculate and add penalty and interest.

To calculate interest, multiply the daily interest factor times Line 30 (Total Tax Due) times the number of days late.

Sign and date the return and mail it with your payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

If your payment is made by EFT, be sure to check the EFT box.

Contact Us

Information, forms, and tutorials are available on our Internet site:

www.myflorida.com/dor

To speak with a Department representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

To find a **taxpayer service center** near you, go to: **www.myflorida.com/dor/contact.html**

For written replies to tax questions, write to:

Taxpayer Services - Mail Stop 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to our tax publications to receive due date reminders or an e-mail when we post:

- Tax Information Publications (TIPs).
- *Facts on Tax*, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.

Go to: **www.myflorida.com/dor/list/**