



Miami-Dade County Lake Belt Mitigation Fees Return

DR-146
R. 07/18
Rule 12B-7.031
Florida Administrative Code
Effective 07/18

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

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 and address if not preprinted:

Certificate # :
Business Partner # :
Contract Object # :
FEIN :
Collection Period :

Return Due:

Late After:

A return must be filed even if no tax is due or EFT payment has been sent.

Who Must File a Return?

Any lime rock or sand miner, or its subsidiary or affiliate, who extracts and sells lime rock or sand product from within the Miami-Dade County Lake Belt Area and Township is required to file this return.

What Fees are Paid on this Return?

This form is used to calculate the Miami-Dade County Lake Belt Mitigation Fee. This fee is imposed on each ton of lime rock and sand extracted in its raw, processed, or manufactured form from within the Miami-Dade County Lake Belt Area and Township. A lime rock or sand miner, or its subsidiaries or affiliates, who sells lime rock or sand products is required to collect the mitigation fee and forward the proceeds to the Department of Revenue.

Instructions for filing this tax return.

Line 1: Enter the total tons of limerock and sand extracted and sold or transferred during the collection period.

Line 2: The fee rate is printed on Line 2 of the return.

Line 3: Multiply Line 1 by Line 2 and enter the result.

Line 4: Less DOR Credit Memo. Enter the amount of any mitigation and water treatment plant upgrade fee credit memos issued by the Department.

Line 5: Fee Due. Enter the result of Line 3 minus Line 4.

Line 6: Plus Penalty. If you are late filing your return or paying the fees due, add a late penalty of 10 percent of the amount owed, but no less than \$50. The \$50 minimum penalty applies even if a "zero return" is filed.

Line 7: Plus Interest. Calculate interest from the LATE AFTER date on the front of the tax return until the date the tax return will be postmarked by the U.S. Postal Service or hand delivered to the Department. A floating rate of interest applies to underpayments and late payments. The rate is updated January 1 and July 1 of each year. For current and prior period interest rates, check the Department's website or contact Taxpayer Services.

Line 8: Total Due with Return. Enter the total of Lines 5, 6, and 7 on Line 8. This is the amount you owe. Make your check or money order payable to the Florida Department of Revenue.

Information, forms, and tutorials are available on our website.

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

Detach coupon and return with payment

Florida Department of Revenue

Miami-Dade County Lake Belt Mitigation Fees Return

DOR USE ONLY
postmark or hand delivery date
DR-146 R. 07/18

Certificate Number

Collection Period

[Empty boxes for Certificate Number and Collection Period]

- 1. Tons of Limerock and Sand Extracted and Sold or Transferred
- 2. Fee Rate (see instructions)
- 3. Total (Line 1 times Line 2)
- 4. Less DOR Credit Memo
- 5. Fee Due (Line 3 - Line 4)
- 6. Plus Penalty (see Instructions for Rates)
- 7. Plus Interest (see Instructions for rates)
- 8. Total Due with Return (Add Lines 5, 6, and 7)

Grid for entering numerical values for lines 1 through 8.



Due:

Late After:

Check here if payment was made electronically.

Do not write in this space.

9100 0 99999999 0054042031 7 4000009999 9999 2

When is the tax return due and payable?

Returns and payments are due by the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your return must be postmarked or hand delivered to the Department on the first day of business following the 20th. You must file a tax return, even if no tax is due. Late-filed returns are subject to penalty and interest.

Taxpayers who pay tax electronically can find payment due date calendars (DR-659) and other e-Services program information on the Department's website.

Sign and date the tax return. The return must be signed by a person who is authorized to sign on behalf of the provider.

Mail your return and payment to:

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

Electronic Funds Transfer (EFT): Florida law requires certain taxpayers to pay taxes and file tax returns electronically. For information about electronic payment and filing requirements and procedures or to enroll, go to the Department's website www.floridarevenue.com.

Information and forms are available on our website.

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For written replies to tax questions, write to:

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

Change of Information - Miami-Dade County Lake Belt Mitigation Fees

The legal entity changed on ____/____/____. **If you change your legal entity and are continuing to do business in Florida, you must notify the Department of any changes by calling Taxpayer Services at 850-488-8600, Monday through Friday (excluding holidays).**

The business was closed permanently on ____/____/____. (The Department will cancel your certificate number as of this date.)
Are you a corporation/partnership required to file a corporate income tax return? Yes No

The business will close/was closed temporarily on ____/____/____. I plan to reopen on ____/____/____. This year only
Forwarding Address: _____ or
City: _____ State: _____ ZIP: _____ Recurring every year

The business was sold on ____/____/____. The new owner information is:
Name of New Owner: _____ Telephone Number of New Owner: (____) _____
Mailing Address of New Owner: _____
City: _____ County: _____ State: _____ ZIP: _____

Certificate Number

FEIN -

Business Partner Number _____

▶ Signature of Taxpayer (Required): _____ Date: _____ Telephone Number: (____) _____

Detach coupon and return with payment

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

Signature of Taxpayer Date

Signature of Preparer Date