

**For Year:**

revision and effective dates changed
to XX/XX; removed TC line

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POSTMARK OR HAND-DELIVERY DATE

Late After :

Complete Return Schedules First

16.	Gross Tax Due:	(from Lines 4, 8, and 15)	\$,				,				.		
17.	Payments and Other Credits:																
	17a.	Estimated Tax Payments:	\$,				,				.		
	17b.	Other Credits: (see instructions)	\$,				,				.		
18.	Total Tax Due:		\$,				,				.		
19.	Penalty:		\$,				,				.		
20.	Interest:		\$,				,				.		
21.	Total Due with Return:		\$,				,				.		
22.	Credit:		\$,				,				.		
23.	Refund:		\$,				,				.		

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

Signature of preparer	Address of preparer	Phone number	Date
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Do Not Detach Coupon

R. XX/XX

Return is due 1st day of the 4th month after close of the taxable year

Use black ink.

Ending

Check here if you transmitted funds electronically.

Enter name and address, if not preprinted:

Enter FEIN if not preprinted

[illegible]

Do Not Write in the Space Below.

DR-142



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SCHEDULE I - Production of Phosphate Rock

1. First, enter the total tons of phosphate rock produced from January 1 through December 31 for the prior calendar year. Report the total tons produced by the county of production. Use blank spaces for counties not listed.

**Tons
Produced
County**

a. Hamilton:

b. Hardee:

c. Hillsborough:

d. Manatee:

e. Polk:

f. _____:

g. _____:

2. **Total Tons Produced:**

3. **Tax Rate:**

4. **Gross Tax Due:**

5. Did your company donate property to a county in which it had phosphate rock production? ☒

(If yes, attach a statement indicating the county to which the property was donated and its value. Attach a certification by the governmental body accepting the property and an officer of the corporation attesting to the agreed value of the property.)

Yes ☐ No ☐

Severance Tax
(January 1st through December 31st)

Tons Produced

,,

,,

,,

,,

,,

,,

,,

,,

US DOLLARS | **CENTS** |
\$,,.



SCHEDULE II - Production of Heavy Minerals

6. **Total Tons Produced:** , ,
7. **Tax Rate:**
8. **Gross Tax Due:** \$, , .
- US DOLLARS | CENTS |

SCHEDULE III - Production of Other Solid Minerals

9. List the total tons of each type of solid mineral produced. Use blank space for solid minerals not listed.

- | Solid Mineral | Tons Produced |
|---|--|
| a. Clay: | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> |
| b. Gravel: | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> |
| c. Lime: | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> |
| d. Rare earths: | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> |
| e. Sand: | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> |
| f. Shells: | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> |
| g. Stone: | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> |
| h. _____: | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> |
| 10. Total Tons Produced: | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> |
| 11. Value of Solid Minerals: | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> |
| 12. Exemptions: Value of solid minerals not subject to tax: | |
| 12a. Florida governmental sales: | \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> |
| 12b. Sales tax imposed per Chapter 212, Florida Statutes (F.S.) : | \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> |
| 12c. Extracted for site improvement: | \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> |
| 12d. Agricultural use: | \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> |
| Total Exemptions: (add Lines 12a, 12b, 12c, and 12d)..... | \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> |
| 13. Total Taxable Value: | \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> |
| 14. Tax Rate: | <input type="text"/> |
| 15. Gross Tax Due: | \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> |

Instructions for Filing the Solid Mineral Severance Tax Return

General Instructions

Insert: Declaration/Installment Payment of Estimated Solid Mineral Severance Tax,

Who must file a return? Every producer severing solid minerals from the soil or waters of Florida must file an annual return. Solid mineral, means all solid minerals including, but not limited to, clay, gravel, phosphate rock, lime, shells (excluding live shellfish), stone, sand, heavy minerals, and any rare earths that have been discovered or may be discovered in the future, which are contained in the soils or waters of this state.

When must the tax be paid? An estimated tax must be paid in installments during the tax year (see Form DR-142ES). Any balance due with the annual return must be paid on or before April 1st of the year following the taxable year.

Return Due Date? The return is due on or before April 1st of the year following the taxable year. **2021** example, the **2022** tax return is due on or before April 1, **2022**. 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.

change to: **Late Returns and Penalty:**

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 penalty can not exceed 50 percent of the total tax due. Florida law provides a floating interest rate for late payments of taxes, including daily rates are published in Tax Publications (TIPs) that are updated semiannually and July 1 of each year and posted online at floridarevenue.com/taxes/tips.

Insert #A, see word document

Underpayment of Estimated Tax: You must pay a penalty (at the rate of 20 percent per year) and interest (at a floating rate) on any underpayment of estimated tax. For more information, see Form DR-142ES.

Penalty for Substantial Underpayment: If your underpayment exceeds 35 percent of the total tax due, you will be subject to a substantial underpayment penalty of 30 percent of the underpayment. This will be in addition to other penalties and interest.

Insert #B, see word document **Electronic Transfer (EFT):** Any taxpayer who paid more in severance taxes between July 1 and June 30 (calendar year), must pay their taxes by electronic in the next calendar year. Visit the Department's Internet site at floridarevenue.com/taxes/filepay for information on paying severance tax electronically.

Amended Returns: If you are filing an amended return, use a new Form DR-142 and check the "amended" box on the front page. Enter your name, address, federal employer identification number (FEIN), and the taxable year you are amending. Complete the entire return, showing the total production of solid minerals for the taxable year covered by the amended return. On Line 18a, add your estimated payments to any subsequent payments that were made and enter the result. If Line 19 results in additional tax due, you must calculate penalties and interest from the original due date (April 1st) to the date the amended return and payment are postmarked.

Mail your completed return and payment to:

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

The tax rate for heavy mineral production is adjusted annually on the producer price index. Tax rates are published annually in TIPs. The TIPs are mailed to producers on or before April 15th and posted online at floridarevenue.com/taxes/tips.

Insert #C, see word document

Instructions for Completing Form DR-142

R. XX/XX

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DR-142

R. 01/13

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Schedule I

replace line with: and enter the result on Line 15 (Gross Tax Due).

Production of phosphate rock:

Complete this schedule if you are a producer of phosphate rock. Phosphate rock is defined by law as a variable mixture of calcium phosphates and other minerals that have fluorapatite as the dominant phosphatic mineral, found in bedded deposits of marine origin, including lad-pebble and river-pebble phosphates. It does not include colloidal phosphatic clays.

Line 1 Tons Produced:

Enter the tons of phosphate produced from January 1 through December 31 for the prior calendar year.

Note: Report tons produced in the county in which the phosphate rock was severed (Lines 1a through 1g).

Line 2 Total Tons Produced: Add Lines 1a through 1g for each column and enter the results.

Line 3 Tax Rate: The tax rate, as provided in section 211.3103, F.S., is entered by the Department. Annual tax rates are published in Taxpayer Information Publications (TIPs) on the Department's Internet site at floridarevenue.com/taxes/tips.

Line 4 Gross Tax Amount Due: Multiply Line 2 by Line 3 and enter the results.

Schedule II

Production of heavy minerals:

Complete this schedule if you are a producer of heavy minerals. Heavy minerals are defined by law as minerals found in conjunction with sand deposits that have a specific gravity of not less than 2.8. Heavy minerals are an admixture of such minerals as zircon, staurolite, and titanium minerals as generally mined in Florida. It is not necessary to show the county(ies) of production for heavy minerals.

To calculate the gross tax due (Line 8), multiply the total tons produced (Line 6) by the tax rate on Line 7. The tax rate is determined annually by the Department as provided in section 211.3106, F.S. Annual tax rates are published in Taxpayer Information Publications (TIPs) on the Department's Internet site at floridarevenue.com/taxes/tips.

start new paragraph and delete stricken text

Schedule III

Production of other solid minerals:

Complete this schedule if you are a producer of any other types of solid minerals. List the total tons of each mineral produced. Calculate the combined value of these solid minerals and enter the dollar amount on Line 11. Value means the sales price or true market price of the solid mineral at the point of severance. These solid minerals are exempt from severance tax if they are:

- Sold to a governmental agency of the state.
- Ultimately subject to sales tax, per Chapter 212, F.S.
- Extracted for site improvement under an approved reclamation project.

for direct application in agricultural uses.

Enter the value of the solid minerals that are exempt and subtract them from the total value, leaving the Total Taxable Value on Line 13. Multiply Line 13 by the Tax Rate on Line 14, and calculate and enter the Gross Tax Due on Line 15. The tax rate, as provided in section 211.31, F.S., is entered by the Department. Annual tax rates are published in Taxpayer Information Publications (TIPs) on the Department's Internet site at floridarevenue.com/taxes/tips.

Front page of the return:

Line 16 Gross Tax Due: Enter the sum of Lines 4, 8, and 15.

Line 17a Estimated Tax Payments: Enter the total amount of estimated payments paid.

Line 17b Payments and Other Credits: Enter credits issued by the Department. (Attach a copy of the credit memo or an explanation of Other Payments/Credits entered.)

Line 18 Total Tax Due: Subtract the sum of Lines 17a and 17b from Line 16. Enter the difference on Line 18.

Line 19 Penalty: If the return is late, compute the penalty as indicated in the General Instructions and enter total. Payment of delinquency penalty is required with any return filed after the date the return is due.

Line 20 Interest: If the return is late, compute the interest as indicated in the General Instructions and enter the total.

replace sentence with: Enter the sum of Lines 18, 19, and 20.

Line 21 Total Due with Return: Subtract the sum of lines 19 and 20 from line 18 and enter the result. If this amount is negative, you have overpaid, and you may apply it as a credit to your estimated tax for next year or request a refund.

Line 22 Credit: Enter the amount to be credited to your estimated payments for next year.

Line 23 Refund: Enter the amount to be refunded. A completed *Application for Refund* (Form DR-26) must be submitted to the Department including documentation establishing the overpayment.

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 the payment is made by EFT, check the box on the payment coupon.

replace sentence with: Check the box to indicate that funds were transmitted electronically.

Insert #A

Interest Rates

Florida law provides a floating interest rate for late payments of taxes due. Interest rates, including daily rates, are published in Tax Information Publications (TIPs) that are updated semiannually on January 1 and July 1 of each year. The interest rates are also posted at floridarevenue.com/taxes/rates.

Insert #B (both paragraphs)

Electronic Payment of Tax

You may voluntarily pay tax electronically. However, if you paid \$5,000 or more in severance taxes during the State of Florida's prior fiscal year (July 1 - June30), you are required to pay electronically in the next calendar year. We offer the use of our free and secure website to pay tax electronically. Visit floridarevenue.com/taxes/filepay for information on paying tax electronically.

When you **electronically pay**, you must initiate your electronic payment and **receive a confirmation number no later than 5 p.m. ET on the date specified on the *Florida eServices Calendar of Electronic Payment Deadlines (Form DR-659)*** to avoid penalty and interest. Keep the confirmation number in your records. Visit floridarevenue.com/forms and select the eServices section for electronic filing information and Form DR-659.

Insert #C

Solid Mineral Tax Rates

The tax rate for heavy mineral production is adjusted each year based on the producer price index as provided in section 211.3106, F.S. Updated tax rates are published annually in TIPs. The TIPs are mailed on or before April 15th each year and posted at floridarevenue.com/taxes/tips. Tax rates are also posted at floridarevenue.com/taxes/rates.