



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

# Oil Production Monthly Tax Return

DR-145  
 R. 01/22  
 Rule 12BER21-24, F.A.C.  
 Effective 01/22  
 Page 1 of 7

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 :

HD/PM DATE:  
 / /

## Complete Return Schedules First - Tax is Due with Return Calculation

	US DOLLARS	CENTS
27. <b>Gross Tax Due</b> (Enter the sum of Line 8, Line 16, Line 23, and Line 26) .....	\$	
28. <b>Credits</b> (see instructions on page 5) .....	\$	
28a. <b>Credit for Contributions to Eligible Nonprofit Scholarship-Funding Organizations</b> (may not exceed 50% of Line 27) .....	\$	
28b. <b>Credit for Contributions to Eligible Charitable Organizations</b> (may not exceed 50% of Line 27, less Line 28a) .....	\$	
28c. <b>Credit for Contributions to the New Worlds Reading Initiative</b> (may not exceed 50% of Line 27, less Lines 28a and 28b) .....	\$	
29. <b>DOR Credit Memo Issued</b> (attach original credit memo) .....	\$	
30. <b>Total Tax Due</b> .....	\$	
31. <b>Penalty</b> .....	\$	
32. <b>Interest</b> .....	\$	
33. <b>Total Due with Return</b> .....	\$	

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

DR-145  
 R. 01/22

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

Return is due on the 25<sup>th</sup> day of the following month.

Period Ending

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	US DOLLARS	CENTS
FEIN Enter FEIN if not preprinted		

# 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. <b>Total Taxable Value (Line 5) for all counties.</b>					\$
7. <b>Tax Rate</b>					8% of value
8. <b>Gross Tax Due (Multiply Line 6 times Line 7)</b>					\$

**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. <b>Total Taxable Value (Line 13) for all counties.</b>					\$
15. <b>Tax Rate</b>					5% of value
16. <b>Gross Tax Due (Multiply Line 14 times Line 15)</b>					\$



**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 hundredths)	\$	\$	\$	\$
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)

\$

12.5% of value



## 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 25<sup>th</sup> 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. Interest rates are updated January 1 and July 1 of each year using the formula established in Florida Statutes. To obtain updated interest rates, visit the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates) or contact Taxpayer Services at 850-488-6800.

**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 the Department's website 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.

**Credits:** A credit is available against the severance tax on oil production for contributions to:

- eligible nonprofit scholarship-funding organizations under s. 1002.395, F.S.,
- eligible charitable organizations under s. 402.62, F.S., or
- to the New Worlds Reading Initiative under s. 1003.485, F.S.

More information about these credits, including the application process, is located on the Department's website.

Prior to using one or more of tax credits listed above (Lines 28a., 28b., or 28c.), please validate:

- the Department of Revenue approved your tax credit allocation,
- your contribution was made to an eligible recipient, and
- you received a certificate of contribution.

One hundred percent of eligible contributions are allowed as a credit, but the amount of credits taken cannot exceed 50 percent of the gross tax due reported on Line 27 of the return.

If a credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years. For tax years beginning prior to January 1, 2018, an unused credit for contributions to eligible nonprofit scholarship-funding organizations may be carried forward no 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.

**Tax Rates Based on Tiered Formula:**

- 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, Line 16, Line 23, and Line 26 and enter the sum on Line 27. Subtract from Line 27 eligible credits for contributions to eligible nonprofit scholarship-funding organizations, eligible charitable organizations, and the New Worlds Reading Initiative, as well as any credit memos issued by the Department and enter the result on Line 30. If the return and payment are late, calculate penalty and interest on Lines 31 and 32.

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 and tutorials are available online at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms and publications are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**To speak with a Department of Revenue representative**, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

**Learn More and Stay Informed**

Visit the Department's Taxpayer Education webpage at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education) for additional information and educational webinars. The Taxpayer Education page has sales and use tax tutorials on how to complete your tax return, calculate discretionary sales surtax, electronically file and remit your taxes, and pay estimated tax.

**Subscribe to Receive Updates by Email from the Department.**

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules, including notices of rule development workshops and emergency rulemaking. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

Reference: Section 211.02, Florida Statutes

## Reference

*The following document was mentioned in this form and is incorporated by reference in the rule indicated below.  
The form is available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

Form DR-145X

Oil Production Monthly Amended Tax Return

Rule 12BER21-24, F.A.C.