

Office use only

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\*\*\* Detach Coupon \*\*\*

Florida Department of Revenue

Rule 12B-7.008, F.A.C. Effective 01/22

DR-144ES R. 01/22 Page 1 of 4

Declaration of Estimated Gas and Sulfur Production Tax

Installment #

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

Make checks payable and mail to: Florida Department of Revenue 5050 W Tennessee St Tallahassee FL 32399-0150

Do Not Write Below this Line

Check here if you transmitted funds electronically

FEIN

FEIN grid

Quarter Ending

Quarter Ending grid

Applied Month

Applied Month grid

Payment Amount

(See reverse side)

Payment Amount grid with US DOLLARS and CENTS labels

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Gas	Sulfur

1. Enter Previous Applied Month's Production .....
2. Enter Current Applied Month's Tax Rate .....
3. Enter Total (multiply Line 1 by Line 2) .....

- US DOLLARS      CENTS
4. Enter Estimated Tax or Amended Estimated Tax for the Current Applied Month .....\$   ,    ,    .
  5. Enter 90 Percent of Line 4.....\$   ,    ,    .
  6. Enter Amount of this Installment  
(NOTE: The amount on Line 6 must equal or exceed the lesser of Line 3 or Line 5.) .....\$   ,    ,    .
  7. Enter Amount of Unused Credit.....\$   ,    ,    .
  8. Enter Amount of this Installment Payment (Line 6 minus Line 7) (Enter amount on face of coupon).....\$   ,    ,    .

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# Instructions for Filing the Declaration of Estimated Gas and Sulfur Production Tax and Payment of Estimated Tax

**Who Must File a Declaration of Estimated Tax?** Every producer severing gas or sulfur and subject to tax must file a monthly declaration of estimated tax. Producer means any person who:

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

**When is the Declaration of Estimated Tax Due?** A declaration of estimated tax must be filed on or before the 25<sup>th</sup> day of the month following each month that production occurred. If the due date falls on a Saturday, Sunday, or state or federal holiday, the declaration will be considered timely if it is postmarked on the next business day. For example, the declaration for January (current applied month) is due on or before February 25. The day we receive your payment or filing (or the postmark date if mailed), determines the timeliness of the payment or filing.

**How do I Calculate my Declaration of Estimated Tax?** Estimated tax means the amount of tax you think you owe for the current month. The estimate may be based on current production figures or on the previous month's production multiplied by the current month's rate (if current production figures are unavailable). To avoid penalties for underestimating tax due, the taxpayer must pay at least 90 percent of the actual tax due for the current month or an amount equal to the previous month's production multiplied by the current month's rate, whichever is less.

Complete the back of Form DR-144ES to calculate the amount of estimated tax due.

**Line 1** - Enter the amount of gas and sulfur produced during the previous month.

**Line 2** - Enter the current applied month's tax rate.

**Line 3** - Multiply Line 1 by Line 2 and enter the result.

**Line 4** - Enter estimated tax or amended estimated tax for the current applied month.

**Line 5** - Multiply Line 4 by 90 percent and enter the result.

**Line 6** - Enter the amount of your installment (installment must equal or exceed the lesser of Line 3 or Line 5).

**Line 7** - Enter unused credit amount.

**Line 8** - Subtract Line 7 from Line 6 and enter the result.

Carry this figure to the **"Payment Amount"** on the face of the DR-144ES.

For example, if you are calculating your declaration of estimated tax for the month of July (current month), which is due on or before August 25, you should first look at June (previous month's production). On Line 1, enter the previous month's production for June. On Line 2, enter the current month's tax rate. Multiply Line 1 by Line 2 and enter the total on Line 3. On Line 5, enter 90 percent of the amount on Line 4. If you do not have final figures and are unsure of the amount of production in July, you should enter on Line 6 the total amount from Line 3 to ensure that a penalty is not assessed for underestimating tax. If you do have final figures and are sure of the amount of production in July, you may send in 90 percent of the current month's tax due and you will not incur a penalty for underestimating tax.

**Filing a Quarterly Return:** A quarterly return (Form DR-144) is due on or before the 25<sup>th</sup> day of the second month following the end of each calendar quarter. We will mail quarterly returns with current tax rates to you during the second month of each quarter (February, May, August, and November).

**Electronic Funds Transfer (EFT):** Any taxpayer who paid more than \$20,000 in severance taxes between July 1 and June 30 (state's fiscal year) in the prior year, must pay their tax by EFT in the following calendar year. Visit the Department's website at [floridarevenue.com](http://floridarevenue.com).

**Underpayment of Estimated Tax:** An underpayment of estimated tax occurs if the monthly estimated payment is less than 90 percent of the tax determined to be due for the month, and less than the previous applied month's production multiplied by the current applied month's tax rate. Penalty at the rate of 12 percent per year is due on the amount of any underpayment of estimated tax. Interest is also due on any underpayment of estimated tax, calculated from the due date to the date of payment.

Florida law provides a floating rate of interest for late payments of tax. Interest rates, including daily rates are published in TIPs. Rates are updated semiannually on January 1 and July 1 of each year and posted on the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Payment Coupons:** Complete Lines 1 through 8 on the back of the coupon. Enter the amount from Line 8 on the front of the coupon. Make sure the name, address, installment number, federal employer identification number, and taxable year are correct. Type or print them if you are using a form that does not have preprinted information. If your payment is made electronically, be sure to check the EFT box.

**Mail each coupon and payment to:**

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

## 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).

References: Sections 211.025 and 211.026, 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-144

Gas and Sulfur Production Quarterly Tax Return

Rule 12B-7.008, F.A.C.