



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

Gas and Sulfur Production Quarterly Tax Return

DR-144
R. 01/22

For Year:

Check here if amending your return

Rule 12B-7.008, F.A.C.
Effective 01/22
Page 1 of 6



DOR USE ONLY
POSTMARK OR HAND-DELIVERY DATE

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 :
Quarter Ending :
Return Due By :
Late After:

Complete Return Schedules First - Tax is Due with Return Calculation

	US DOLLARS	CENTS
11. Gross Tax Due: (from Lines 6 and 10)	\$	
12. Payments and Other Credits (see instructions on page 6):		
12a. Credit for Contributions to Eligible Nonprofit Scholarship-Funding Organizations (may not exceed 50% of Line 6)	\$	
12b. Credit for Contributions to Eligible Charitable Organizations (may not exceed 50% of Line 6, less the amount on Line 12a.)	\$	
12c. Credit for Contributions to the New Worlds Reading Initiative (may not exceed 50% of Line 6, less the amount on Lines 12a. and 12b.)	\$	
12d. Estimated Tax Payments	\$	
12e. Other Credits (see instructions)	\$	
13. Total Tax Due:	\$	
14. Penalty:	\$	
15. Interest:	\$	
16. Total Due with Return:	\$	
17. Credit:	\$	
18. Refund:	\$	

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

Gas and Sulfur Production Quarterly 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 or before the 25th of the second month following the end of the quarter.

Quarter Ending

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

Name
Address
City/St
ZIP

	US DOLLARS	CENTS
Total amount due from Line 16		
Total credit from Line 17		
Total refund from Line 18		
FEIN Enter FEIN if not preprinted		

DR-144

Do Not Write in the Space Below.



DRAFT
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SCHEDULE I - Gas Production	Month	COUNTY NAME			COUNTY TOTALS
1. Total volume produced	First				
	Second				
	Third				
2. EXEMPTIONS 2a. Volume used on lease operations on the lease or unit where produced.	First				
	Second				
	Third				
2b. Volume produced from new field wells completed after July 1, 1997.	First				
	Second				
	Third				
2c. Volume produced from new wells, shut-in wells, or abandoned wells in existing field after July 1, 1997.	First				
	Second				
	Third				
2d. Volume produced from deep wells, over 15,000 ft.	First				
	Second				
	Third				
2e. Gas returned to horizon in the field where produced.	First				
	Second				
	Third				
2f. Gas vented or flared into the atmosphere, not sold.	First				
	Second				
	Third				
3. Taxable volume (Line 1 minus Lines 2a, 2b, 2c, 2d, 2e, and 2f.)	First				
	Second				
	Third				
4. Enter total taxable volume of gas. (Add County Totals, Line 3, for first, second, and third months of quarter.)					4.
5. Tax Rate					5. per mcf
6. Gross Tax Due					6.

SCHEDULE II - Sulfur Production	Month	COUNTY NAME			COUNTY TOTALS
7. Total tons produced	First				
	Second				
	Third				
8. Enter total tons produced. (Add County Totals, Line 7, for first, second, and third months of quarter.)					8.
9. Tax Rate					9. per ton
10. Gross Tax Due					10.

SCHEDULE III - Royalty Information for State Lands

Enter the average monthly unit value of gas and sulfur produced each month during the quarter if royalties are due for state owned land.

Unit Value	Month 1	Month 2	Month 3
Value of gas per thousand cubic feet (mcf)			
Value of sulfur per ton			
Natural gas liquids per barrel			

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Instructions for Filing the Gas and Sulfur Production Quarterly Tax Return

Who Must File? Every producer of gas and sulfur in Florida must file a quarterly tax return. Producers must file a return even if no tax is due. 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 Must Estimated Tax be Paid? Estimated tax must be paid in monthly installments (see Form DR-144ES). You must pay any balance due on your quarterly return on or before the due date on the return.

Return Due Date: The quarterly return is due on or before the 25th day of the second month following the end of each calendar quarter. For example, the return for the third quarter, ending September 30, would be due on or before November 25. If the due date falls on a Saturday, Sunday, 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. A maximum delinquency penalty, which cannot exceed 50 percent of tax due, will be assessed. A minimum penalty of \$50 per month, or portion of a month, applies even if no tax is due. This penalty cannot exceed \$300. Florida law provides a floating rate of interest for late payments of tax. Interest rates, including daily rates are published in Tax Information Publications (TIPs). Rates are updated semiannually on January 1 and July 1 of each year and posted online at floridarevenue.com/taxes/rates.

Underpayment of Estimated Tax: You must pay a penalty (at the rate of 12 percent per year) and interest (at a floating rate) on any underpayment of estimated tax. For more information, see Form DR-144ES.

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.

Electronic Funds Transfer: 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 in the next calendar year. Visit the Department's website at floridarevenue.com.

Amended Returns: If you are filing an amended return, use a new Form DR-144 and check the "amended" box on the front page. Enter your name, address, federal employer identification number (FEIN), and the taxable quarter you are amending. Complete the entire return, showing the total production of gas and sulfur for the quarter covered by the amended return. On Line 12d, list the estimated payments made, and the payment (if any) made when the original return was filed. If Line 13 results in additional tax due, you must calculate penalties and interest from the original due date 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

Tax Rates – Annual tax rates for gas production and for sulfur production are determined annually by the Department as provided in sections 211.025 and 211.026, F.S., and entered by the Department. Annual tax rates are published in Taxpayer Information Publications (TIPs) and posted on the Department's website at floridarevenue.com/taxes/rates.

Schedule I: Complete this schedule if you are a producer of gas. Gas means all natural gas, including casinghead gas, and all hydrocarbons not defined as oil. This excludes any hydrogen sulfide gas or sulfur contained, produced, or recovered from such hydrogen sulfide gas. You must specify the volume by thousand cubic feet (mcf) as produced by county. A cubic foot is defined as the volume of gas contained in one cubic foot of space at a base temperature of 60 degrees Fahrenheit and a base pressure of 14.65 pounds per square inch. Enter the county name where the gas is produced. Enter the total taxable volume on Line 4 and calculate the tax due.

Schedule II: Complete this schedule if you are a producer of sulfur. Sulfur means any sulfur produced or recovered from the hydrogen sulfide gas contained in oil or gas production. Enter the tons produced by county. Enter the county name where the sulfur is produced. Enter the total tons on Line 8 and calculate the tax due.

Schedule III: Complete this schedule if gas or sulfur royalties are due to the State of Florida for any production field on state-owned lands. Enter the average value per unit of production for each month during the quarter.

Instructions for Completing the Return

Line 11 (Gross Tax Due) – Enter the sum of Line 6 (Schedule I) and Line 10 (Schedule II).

- your contribution was made to an eligible recipient, and
- you received a certificate of contribution.

Line 12 (Payments and Other Credits):

12a. (Credit for Contributions to Eligible Nonprofit Scholarship- Funding Organizations) – Enter amount of credit, limited to 50% of Line 6. Attach a copy of the certificate received from the eligible nonprofit scholarship-funding organization(s).

12b. (Credit for Contributions to Eligible Charitable Organizations) – Enter amount of credit, limited to 50% of Line 6, less the amount of credit taken on Line 12a. Attach a copy of the certificate received from the eligible charitable organization(s).

12c. (Credit for Contributions to the New Worlds Reading Initiative) - Enter amount of credit, limited to 50% of Line 6, less the amount of credit taken on Lines 12a. and 12b. Attach a copy of the certificate received from the administrator for contributions to the New Worlds Reading Initiative.

A credit is available against the severance tax on gas production for contributions to:

- eligible nonprofit scholarship-funding organizations under s. 1002.395, F.S.,
- eligible charitable organization under s. 402.62, F.S., or
- 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 12a., 12b., or 12c.), please validate:

- the Department of Revenue approved your tax credit allocation,

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 6, Schedule I 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.

12d. (Estimated Tax Payments) – Enter the total estimated tax payments made during the quarter.

12e. (Other Credits) – Enter the total of all credit memos issued by the Department or the amount of overpayment carried forward from the prior quarter.

Line 13 (Total Tax Due) – Subtract Line 12 (the sum of a, b, c, d, and e) from Line 11 and enter the result.

Lines 14 and 15 (Penalty and Interest) – If the return and payment are late, calculate the penalty and interest as previously instructed.

Lines 17 and 18 (Credit and Refund) – If Line 13 is negative, you have overpaid and may apply this amount to the next estimated tax payment or apply for a refund. If you choose to receive a refund, a completed *Application for Refund* (Form DR-26) must be submitted to the Department including documentation establishing the overpayment.

Sign and date your 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, check the box on the coupon to indicate you transmitted funds electronically.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-144ES

Declaration of Estimated Gas and Sulfur
Production Tax

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

Form DR-26

Application for Refund

Rule 12-26.008, F.A.C.