



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 12B-7.008, 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. Gross Tax Due (Enter the sum of Line 8, Line 16, Line 23, and Line 26)	\$ □□, □□□, □□□□	□□
28. Credits (see instructions on page 5)	\$ □□, □□□, □□□□	□□
28a. Credit for Contributions to Eligible Nonprofit Scholarship-Funding Organizations (may not exceed 50% of Line 27)	\$ □□, □□□, □□□□	□□
28b. Credit for Contributions to Eligible Charitable Organizations (may not exceed 50% of Line 27, less Line 28a)	\$ □□, □□□, □□□□	□□
28c. Credit for Contributions to the New Worlds Reading Initiative (may not exceed 50% of Line 27, less Lines 28a and 28b)	\$ □□, □□□, □□□□	□□
29. DOR Credit Memo Issued (attach original credit memo)	\$ □□, □□□, □□□□	□□
30. Total Tax Due	\$ □□, □□□, □□□□	□□
31. Penalty	\$ □□, □□□, □□□□	□□
32. Interest	\$ □□, □□□, □□□□	□□
33. Total Due with Return	\$ □□, □□□, □□□□	□□

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 25th 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

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DRAFT



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

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



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

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.

Tax forms and publications are available online at 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 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.

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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.

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.*

Form DR-145X

Oil Production Monthly Amended Tax Return

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

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