



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

**Solid Mineral Severance Tax Return**

**For Year:**

Check here if amending your return

DR-142

R. 01/13

TC

Rule 12B-7.026

Florida Administrative Code

Effective 05/13



DOR USE ONLY

POSTMARK OR HAND-DELIVERY DATE

Name  
 Address  
 City/St/ZIP

Certificate # :  
 FEIN :  
 Taxable Year :  
 Return Due By :  
 Late After :

**Tax Due with Return Calculation**

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

**Complete Return Schedules First**

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 <i>Do Not Detach Coupon</i>	Phone number	Date

**Solid Mineral Severance Tax Return**

DR-142

R. 01/13

Handwritten Example      Typed Example  
 0 1 2 3 4 5 6 7 8 9      0 1 2 3 4 5 6 7 8 9  
 Use black ink.

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

Year Ending      M M D D Y Y

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 21			
Total credit from Line 22			
Total refund from Line 23			
FEIN Enter FEIN if not preprinted			

**DR-142**

Do Not Write in the Space Below.

9100 0 99999999 0013042031 6 3999999999 0000 2



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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

<b>Severance Tax</b> (January 1st through December 31st)	
-----Tons Produced-----	
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**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.

	----- 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. <b>Total Tons Produced:</b> .....	<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"/>
	----- US DOLLARS -----   CENTS
11. <b>Value of Solid Minerals:</b> .....	\$ <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. <b>Exemptions:</b> 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"/>
<b>Total Exemptions:</b> (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. <b>Total Taxable Value:</b> .....	\$ <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. <b>Tax Rate:</b> .....	<input type="text"/>
15. <b>Gross Tax Due:</b> .....	\$ <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

**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 1<sup>st</sup> 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. (For example, the 2011 tax return is due on or before April 1, 2012.) 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 penalty can not exceed 50 percent of the total tax due. 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 and posted online at [www.myflorida.com/dor](http://www.myflorida.com/dor).

**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.

**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 in the next calendar year. Visit the Department's Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) 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 1<sup>st</sup>) 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 each year based 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 [www.myflorida.com/dor](http://www.myflorida.com/dor).

# Instructions for Completing Form DR-142

DR-142  
R. 01/13  
Page 6

## Schedule I

### 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 a through g 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 [www.myflorida.com/dor](http://www.myflorida.com/dor).

**Line 4 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 [www.myflorida.com/dor](http://www.myflorida.com/dor).

## 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.
- Used 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 [www.myflorida.com/dor](http://www.myflorida.com/dor).

### 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.

**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.



**Declaration/Installment Payment  
of Estimated Solid Mineral Severance Tax**

DR-142ES  
R. 01/13  
TC

Rule 12B-7.026  
Florida Administrative Code  
Effective 05/13

**For Year:**

Check here if this is an amended declaration

Name  
Address  
City/St/ZIP

Certificate # :

FEIN :

Taxable Year :

Declaration is based on (check one):

80% of estimated production this year

Prior year's return

A - Phosphate Rock	B - Heavy Minerals	C - Other Solid Minerals
per ton	per ton	of value

1. **Expected Tonnage of Phosphate Rock, Heavy Minerals, or Other Solid Minerals.**

2. **Expected Taxable Value of Other Solid Minerals**

3. **Tax Rate for Taxable Year**

4. **Estimated Tax Due**  
(Line 3 multiplied by Line 1 or Line 2)

5. **Total Estimated Tax Due** (enter total of Line 4, Columns A, B, and C)

6. **Less Total Amount of Installments Paid to Date for this Taxable Year**  
(applies only if this is an amended declaration)

7. **Balance of Estimated Payments Due** (Line 5 minus Line 6)

8. **Number of Remaining Payments this Year** (4 installments per year)

9. **Amount of Installments**  
(Line 7 divided by Line 8; enter here and on installment payment coupons)

5. \$ \_\_\_\_\_

6. \$ \_\_\_\_\_

7. \$ \_\_\_\_\_

8. \_\_\_\_\_

9. \$ \_\_\_\_\_

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

Florida Department of Revenue

DR-142ES  
R. 01/13

**Declaration/Installment Payment of Estimated Solid Mineral Severance Tax**

Handwritten Example      Typed Example

0 1 2 3 4 5 6 7 8 9      0 1 2 3 4 5 6 7 8 9

Use black ink.

Installment # \_\_\_\_\_

FEIN

Taxable Year End

Name  
Address  
City/St/ZIP

**Installment Payment Amount**  
(See reverse side)

US DOLLARS      CENTS

Check here if you transmitted funds electronically.  Office use only

Do Not Write Below this Line.

Make checks payable and mail to:  
FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0150

9100 0 99999999 0013042033 4 3999999999 0000 2

**DR-142ES**  
**R. 01/13**

Tax Shown on Preceding Year Return

Due Dates:

- Installment 1 - Due 5/1
- Installment 2 - Due 7/1
- Installment 3 - Due 10/1
- Installment 4 - Due 1/1

Estimated Tax or Amended Estimated  
Tax (from the declaration)

1. Amount of this Installment (from Declaration): ..... 1. \$ \_\_\_\_\_
2. Amount of Unused Overpayment Credit, if any, Applied to this Installment: ..... 2. \$ \_\_\_\_\_
3. Amount of this Installment Payment (Line 1 minus Line 2): ..... 3. \$ \_\_\_\_\_  
(Enter this amount on face of coupon.)





**DR-142ES**  
**R. 01/13**

Tax Shown on Preceding Year Return

Due Dates:

- Installment 1 - Due 5/1
- Installment 2 - Due 7/1
- Installment 3 - Due 10/1
- Installment 4 - Due 1/1

Estimated Tax or Amended Estimated Tax (from the declaration)

- 1. Amount of this Installment (from Declaration): ..... 1. \$ \_\_\_\_\_
- 2. Amount of Unused Overpayment Credit, if any, Applied to this Installment: ..... 2. \$ \_\_\_\_\_
- 3. Amount of this Installment Payment (Line 1 minus Line 2): ..... 3. \$ \_\_\_\_\_  
(Enter this amount on face of coupon.)

**DR-142ES**  
**R. 01/13**

Tax Shown on Preceding Year Return

Due Dates:

- Installment 1 - Due 5/1
- Installment 2 - Due 7/1
- Installment 3 - Due 10/1
- Installment 4 - Due 1/1

Estimated Tax or Amended Estimated Tax (from the declaration)

- 1. Amount of this Installment (from Declaration): ..... 1. \$ \_\_\_\_\_
- 2. Amount of Unused Overpayment Credit, if any, Applied to this Installment: ..... 2. \$ \_\_\_\_\_
- 3. Amount of this Installment Payment (Line 1 minus Line 2): ..... 3. \$ \_\_\_\_\_  
(Enter this amount on face of coupon.)

**DR-142ES**  
**R. 01/13**

Tax Shown on Preceding Year Return

Due Dates:

- Installment 1 - Due 5/1
- Installment 2 - Due 7/1
- Installment 3 - Due 10/1
- Installment 4 - Due 1/1

Estimated Tax or Amended Estimated Tax (from the declaration)

- 1. Amount of this Installment (from Declaration): ..... 1. \$ \_\_\_\_\_
- 2. Amount of Unused Overpayment Credit, if any, Applied to this Installment: ..... 2. \$ \_\_\_\_\_
- 3. Amount of this Installment Payment (Line 1 minus Line 2): ..... 3. \$ \_\_\_\_\_  
(Enter this amount on face of coupon.)

## Instructions for Filing the Declaration of Estimated Tax and Installment Payments of Solid Mineral Severance Tax

**Who must file a declaration of estimated tax?** Every producer subject to tax, severing solid minerals from the soil or waters of Florida, must file a declaration of estimated tax for the taxable year. 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 is the declaration due?** The declaration must be filed on or before May 1<sup>st</sup> of the taxable year. (For example, the declaration for the 2012 tax year is due on or before May 1, 2012.)

**When are the installment payments due?** The first installment payment is due on or before May 1<sup>st</sup>, at the same time as the declaration of estimated tax. The second installment payment is due on or before July 1<sup>st</sup>. The third installment payment is due on or before October 1<sup>st</sup> and the fourth installment payment is due on or before January 1<sup>st</sup> of the following year.

**How do I calculate my estimated tax and installment payment amounts?** Estimated tax means the amount the taxpayer estimates to be due for the current taxable year. The estimate can be based on current production figures or on the prior year's production if current production figures are unavailable. To avoid penalties for underestimating your tax due, you must make installment payments totaling at least 80 percent of the tax finally determined to be due for the tax year or an amount equal to the prior year's tax, whichever is less.

To calculate the amount of each installment payment, complete the *Declaration/Installment Payment of Estimated Solid Mineral Severance Tax* (Form DR-142ES). Calculate estimated tax due for the tax year. Check whether the estimate is based on the prior year or the current year's production. Enter the estimated tonnage and taxable value on Line 1 or Line 2 under the appropriate column. Finally, multiply the tonnage and taxable value by the tax rate.

Tax rates are entered by the Department. The tax rates for phosphate rock and for other solid minerals are provided in sections 211.3103 and 211.31, F.S. The tax rate for heavy minerals 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 [www.myflorida.com/dor](http://www.myflorida.com/dor).

**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 EFT in the next calendar year. For more information on EFT requirements and procedures, visit the Department's Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor).

**How do I amend my estimated tax?** To amend the declaration of estimated tax, obtain Form DR-142ES from the Department. Check the box on the form indicating an amended declaration. Complete your name, address, and federal employer identification number (FEIN). Enter the taxable year of the amended declaration. Calculate the amended estimate for the entire year and subtract (on Line 6) any payments already made for the year. Divide the balance due for the year by the number of remaining payments due to calculate each installment amount. Be sure to complete the coupon information, including installment number.

**Underpayment of estimated tax:** An underpayment of estimated tax will be determined if the total amount of installment payments is less than 80 percent of the tax finally determined to be due for the tax year, and less than the total amount of tax that was due in the prior year. Penalty (at the rate of 20 percent per year) is due on any portion of an installment of estimated tax that is underpaid or late. 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 and posted online at [www.myflorida.com/dor](http://www.myflorida.com/dor).

**Payment coupons:** Complete the back of each payment coupon before filing with the Department. Enter the amount of the installment and the amount (if any) of unused overpayment credit from Form DR-142 to be applied to the payment. Transfer the amount on Line 3 on the back of the coupon to the front of the coupon. Make sure the printed name, address, FEIN, taxable year, and installment number are on the coupon, or type or print them if you are using a form with no preprinted information. If the payment is made by EFT, check the box on the front of the coupon.

**Mail the declaration** including the first installment, coupons, and payments to:

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

**Filing of annual return:** An annual return (Form DR-142) is due on or before April 1<sup>st</sup> of the year following the taxable year. Returns will be mailed to taxpayers on or about January 1st of each year.

## Contact Us

Information, tax rates, and forms are available on our Internet site:  
**[www.myflorida.com/dor](http://www.myflorida.com/dor)**

**To speak with a Department representative**, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

To find a **taxpayer service center** near you, go to: **[www.myflorida.com/dor/contact.html](http://www.myflorida.com/dor/contact.html)**

**For written replies to tax questions**, write to:

Taxpayer Services - Mail Stop 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

**Subscribe to our tax publications** to receive due date reminders or an e-mail when we post:

- Tax Information Publications (TIPs).
- *Facts on Tax*, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.

Go to: **[www.myflorida.com/dor/list/](http://www.myflorida.com/dor/list/)**

References: Sections 211.31, 211.3103, and 211.3106 Florida Statutes