



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

**Gas and Sulfur Production Quarterly Tax Return**

DR-144  
 R. 07/12

**For Year:**

Check here if amending your return

**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:

**Tax Due with Return Calculation**

**Complete Return Schedules First**

	US DOLLARS	CENTS
11. <b>Gross Tax Due:</b> (from Lines 6 and 10) .....	\$	
12. <b>Payments and Other Credits:</b>		
12a. Credit for Contributions to Nonprofit Scholarship Funding Organizations: (may not exceed 50% of Line 6) .....	\$	
12b. Estimated Tax Payments:.....	\$	
12c. Other Credits: (see instructions) .....	\$	
13. <b>Total Tax Due:</b> .....	\$	
14. <b>Penalty:</b> .....	\$	
15. <b>Interest:</b> .....	\$	
16. <b>Total Due with Return:</b> .....	\$	
17. <b>Credit:</b> .....	\$	
18. <b>Refund:</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**

**Gas and Sulfur Production Quarterly Tax Return**

DR-144  
 R. 07/12

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

Quarter Ending **M M D D Y Y**

**Return is due on or before the 25<sup>th</sup> of the second month following the end of the quarter.**

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 <small>Enter FEIN if not preprinted</small>		

**DR-144**

Do Not Write in the Space Below.



**This page intentionally left blank.**



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			

**This page intentionally left blank.**

## 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 25<sup>th</sup> 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) 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 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 Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor).

**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 12b, 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) on the Department's Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor).

**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.

## Instructions for Completing the Return

**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.

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

**Line 12 (Payments and Other Credits):**

12a (Credit for Contributions to Nonprofit Scholarship Funding Organizations) – Enter your pre-approved credit for contributions to nonprofit scholarship funding organizations.

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

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

A credit is available against the severance tax on gas for contributions to nonprofit scholarship funding organizations (SFOs). More information about this credit and how to submit your *Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship Funding Organizations (SFOs)* (Form DR-116000) is on our Internet site.

The Department of Revenue must approve an allocation of this credit before it can be taken. One hundred percent of an eligible contribution is allowed as a credit, but the amount of the credit taken may not exceed 50 percent of the gross tax due reported on Line 6, Schedule I of the return. If the credit

granted is not fully used in any one fiscal year (July through June), the taxpayer must apply for approval to carry forward the credit in a subsequent year. An unused credit cannot be carried forward more than five (5) years.

**Line 13 (Total Tax Due)** – Subtract Line 12 (the sum of a, b, and c) 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.

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

Florida Department of Revenue

Office use only  
M M D D Y Y

**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

Quarter Ending M M D D Y Y

Applied Month M M D D Y Y

**Payment Amount**

(See reverse side)

US DOLLARS CENTS

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

Florida Department of Revenue

Office use only  
M M D D Y Y

**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

Quarter Ending M M D D Y Y

Applied Month M M D D Y Y

**Payment Amount**

(See reverse side)

US DOLLARS CENTS

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

Florida Department of Revenue

Office use only  
M M D D Y Y

**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

Quarter Ending M M D D Y Y

Applied Month M M D D Y Y

**Payment Amount**

(See reverse side)

US DOLLARS CENTS

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

Gas	Sulfur

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**) .....

US DOLLARS				CENTS	
\$					
\$					
\$					
\$					
\$					

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

Gas	Sulfur

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**) .....

US DOLLARS				CENTS	
\$					
\$					
\$					
\$					
\$					

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

Gas	Sulfur

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**) .....

US DOLLARS				CENTS	
\$					
\$					
\$					
\$					
\$					



## 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 Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor).

## Instructions (continued)

**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 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 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, tax rates, forms, and tutorials 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/)