



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

Solid Mineral Severance Tax Return

Check here if amending your return

**DR-142
 R. 01/12**

Rule 12B-7.026
 Florida Administrative Code
 Effective 01/12

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
17. Gross Tax Due: (from Lines 5, 9, and 16)	\$	□□□	□□□	□□
18. Payments and Other Credits:				
18a. Estimated Tax Payments:	\$	□□□	□□□	□□
18b. Other Credits: (see instructions).....	\$	□□□	□□□	□□
19. Total Tax Due:	\$	□□□	□□□	□□
20. Penalty:	\$	□□□	□□□	□□
21. Interest:	\$	□□□	□□□	□□
22. Total Due with Return:	\$	□□□	□□□	□□
23. Credit:	\$	□□□	□□□	□□
24. 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 Do Not Detach Coupon	Phone number	Date

Solid Mineral Severance Tax Return

**DR-142
 R. 01/12**

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.

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

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

	US DOLLARS		CENTS
Total amount due from Line 22	□□□	□□□	□□
Total credit from Line 23	□□□	□□□	□□
Total refund from Line 24	□□□	□□□	□□
FEIN Enter FEIN if not preprinted	□□□□□□□□		

DR-142

Do Not Write in the Space Below.



This page left blank intentionally.



SCHEDULE I - Production of Phosphate Rock

- First, enter the total tons of phosphate rock produced from January 1, 2011 through June 30, 2011 in Column A, Line 1. Next, enter the total tons of phosphate rock produced from July 1, 2011 through December 31, 2011 in Column B, Line 1. Report the total tons produced by the county of production. Use blank spaces for counties not listed.

Tons Produced County	Column A	Column B								
	Severance Tax (January 1st through June 30th)	Severance Tax (July 1st through December 31st)								
	Tons Produced	Tons Produced								
a. Hamilton:	<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"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>								
b. Hardee:	<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"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>								
c. Hillsborough:	<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"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>								
d. Manatee:	<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"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>								
e. Polk:	<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"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>								
f. _____:	<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"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>								
g. _____:	<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"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>								
2. Total Tons Produced:	<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"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>								
3. Tax Rate:										
4. Amount Due:	<table border="1"> <tr> <td>US DOLLARS</td> <td>CENTS</td> </tr> <tr> <td><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"/></td> <td><input type="text"/> <input type="text"/> <input type="text"/></td> </tr> </table>	US DOLLARS	CENTS	<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"/>	<table border="1"> <tr> <td>US DOLLARS</td> <td>CENTS</td> </tr> <tr> <td><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"/></td> <td><input type="text"/> <input type="text"/> <input type="text"/></td> </tr> </table>	US DOLLARS	CENTS	<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"/>
US DOLLARS	CENTS									
<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"/>									
US DOLLARS	CENTS									
<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"/>									
5. Gross Amount Due:	<table border="1"> <tr> <td>US DOLLARS</td> <td>CENTS</td> </tr> <tr> <td><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"/></td> <td><input type="text"/> <input type="text"/> <input type="text"/></td> </tr> </table>		US DOLLARS	CENTS	<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"/>				
US DOLLARS	CENTS									
<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"/>									
6. 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 <input type="checkbox"/> No <input type="checkbox"/>									



SCHEDULE II - Production of Heavy Minerals

7. **Total Tons Produced:** , ,

8. **Tax Rate:**

9. **Gross Tax Due:** \$, , .

|----- US DOLLARS -----| |CENTS|

SCHEDULE III - Production of Other Solid Minerals

10. 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"/>
11. Total Tons Produced:	<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. Value of Solid Minerals:	<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. Exemptions: Value of solid minerals not subject to tax:	
13a. 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"/>
13b. Sales tax imposed per Florida Statute 212:	\$ <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"/>
13c. 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"/>
13d. 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"/>
Total Exemptions: (add Lines 13a, 13b, 13c, and 13d).....	\$ <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. Total Taxable Value:	\$ <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"/>
15. Tax Rate:	<input type="text"/>
16. Gross Tax Due:	\$ <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"/>

|----- US DOLLARS -----| |CENTS|

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 1st 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. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in Florida Statutes. To obtain interest rates, visit our Internet site at www.myflorida.com/dor or contact Taxpayer Services at 800-352-3671.

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 (EFT) in the next calendar year. More information on EFT requirements and procedures can be found on our Internet site or you can contact Taxpayer Services (see For Information and Forms).

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 1st) 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

Note: Tax rates are adjusted each year based on the producer price index. Tax rates are posted on our Internet site.

Instructions for Completing Form DR-142

DR-142
R. 01/12
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:

- Column A – Enter the tons of phosphate produced from January 1, 2011 through June 30, 2011.
- Column B - Enter the tons of phosphate produced from July 1, 2011 through December 31, 2011.

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: Enter the tax rates for the applicable tax year (go to our Internet site to find tax rates or contact us for a preprinted form with rates).

Line 4 Amount Due: Multiply Line 2 by Line 3 for each column and enter the results.

Line 5 Gross Tax Due: Add the Amount Due (Line 4) from each column and enter the result.

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 9), multiply the total tons produced (Line 7) by the tax rate printed on Line 8.

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 12. 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 14. Multiply Line 14 by the Tax Rate on Line 15, and calculate and enter the Gross Tax Due on Line 16.

Front page of the return:

Line 17 Gross Tax Due: Enter the sum of Lines 5, 9, and 16.

Line 18a Estimated Tax Payments: Enter the total amount of estimated payments paid.

Line 18b 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 19 Total Tax Due: Subtract the sum of Lines 18a and 18b from Line 17. Enter the difference on Line 19.

Line 20 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 21 Interest: If the return is late, compute the interest as indicated in the General Instructions and enter the total.

Line 22 Total Due with Return: Enter the total of Lines 19, 20, and 21. 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 23 Credit: Enter the amount to be credited to your estimated payments for next year.

Line 24 Refund: Enter the amount to be refunded. A complete refund application (Form DR-26) must be submitted to the Department including documentation establishing the overpayment. Interest will be paid by the Department if the refund has not been paid within 90 days of receipt of the complete application. Interest paid by the Department will be computed beginning on the 91st day based on a statutory floating interest rate that may not exceed 11 percent.

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. 01/12

Rule 12B-7.026
Florida Administrative Code
Effective 01/12

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)

5. \$ _____

6. Less Total Amount of Installments Paid to Date for this Taxable Year

(applies only if this is an amended declaration)

6. \$ _____

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

7. \$ _____

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

8. _____

9. Amount of Installments

(Line 7 divided by Line 8; enter here and on installment payment coupons)

9. \$ _____

*** Detach Coupon ***

Florida Department of Revenue

DR-142ES
R. 01/12

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

M M D D Y Y

Name
Address
City/St/ZIP

Installment Payment Amount

(See reverse side)

US DOLLARS CENTS

_____, _____, _____ . _____

Check here if you transmitted funds electronically.

Office use only

M M D D Y Y

Do Not Write Below this Line.

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

DR-142ES
R. 01/12

Due Dates:

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

Tax Shown on Preceding Year Return

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.)

*** Detach Coupon ***

Florida Department of Revenue

DR-142ES
R. 01/12

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			
<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"/>

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

*** Detach Coupon ***

Florida Department of Revenue

DR-142ES
R. 01/12

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			
<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"/>

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

*** Detach Coupon ***

Florida Department of Revenue

DR-142ES
R. 01/12

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			
<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"/>

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

DR-142ES
R. 01/12

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. 01/12

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. 01/12

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 1st 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 1st, at the same time as the declaration of estimated tax. The second installment payment is due on or before July 1st. The third installment payment is due on or before October 1st and the fourth installment payment is due on or before January 1st 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 printed on the form.

NOTE: If you are using a form that does not have printed rates and printed taxable years, you must contact the Department to determine the applicable rates for the taxable year you are filing. Tax rates for phosphate rock and heavy minerals are adjusted each year based on the producer price index.

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 or contact Taxpayer Services.

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. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in the Florida Statutes. To obtain interest rates, visit our Internet site or contact Taxpayer Services.

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 1st of the year following the taxable year. Returns will be mailed to taxpayers on or about January 1st of each year.

For Information and Forms



Information and forms are available on our Internet site at:

www.myflorida.com/dor



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



Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.



For a written reply to tax questions, write:
Taxpayer Services
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Get the Latest Tax Information

Sign up to get e-mail notices automatically when we post:

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

Sign up at: **www.myflorida.com/dor**