



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

# Oil Production Monthly Amended Tax Return

**DR-145X**  
**R. 01/19**  
 Rule 12B-7.008, F.A.C.  
 Effective 01/19  
 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 :

**DOR USE ONLY**

POSTMARK OR HAND-DELIVERY DATE

## Tax Due with Return Calculation

## Complete Return Schedules First

	US DOLLARS	CENTS
1. <b>Gross Tax Due</b> (Enter the sum of Schedule I Line 6, plus Schedule II Line 6, plus Schedule III Line 6, plus Schedule IV Line 2) .....	\$	
2. <b>Credit for Contributions to Nonprofit Scholarship Funding Organizations</b> .....	\$	
3. <b>DOR Credit Memo Issued</b> (attach original credit memo).....	\$	
4. <b>Total Tax Due</b> .....	\$	
5. <b>Penalty</b> .....	\$	
6. <b>Interest</b> .....	\$	
7. <b>Total Due with Return</b> .....	\$	
8. <b>Credited</b> .....	\$	
9. <b>Refunded</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 <b>Do Not Detach Coupon</b>	Phone number	Date

## Oil Production Monthly Amended Tax Return

**DR-145X**  
**R. 01/19**

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

Period 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 7		
Total credit from Line 8		
Total refund from Line 9		
FEIN Enter FEIN if not preprinted		

# DR-145X

Do Not Write in the Space Below.

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Applied Period: \_\_\_\_\_

**SCHEDULE I - Ordinary Oil Production (8%)**

County Name	PREVIOUSLY REPORTED			AMENDED			NET CHANGE		
	Production Taxable Barrels (from DR-145, Schedule I, Line 3)	Taxable Value (from DR-145, Schedule I, Line 5)	Tax Due (value x rate)	Taxable Barrels Produced	Taxable Value	Tax Due	Taxable Barrels Produced	Taxable Value	Net Tax Due/Credit
1.									
2.									
3.									
4.									
5.									
<b>6. Total Ordinary Oil Net Tax Due/Credit</b>									

**SCHEDULE II - Small Well (5%)**

County Name	PREVIOUSLY REPORTED			AMENDED			NET CHANGE		
	Production Taxable Barrels (from DR-145, Schedule II, Line 11)	Taxable Value (from DR-145, Schedule II, Line 13)	Tax Due (value x rate)	Taxable Barrels Produced	Taxable Value	Tax Due	Taxable Barrels Produced	Taxable Value	Net Tax Due/Credit
1.									
2.									
3.									
4.									
5.									
<b>6. Total Small Well Net Tax Due/Credit</b>									

**SCHEDULE III - Tertiary and Mature Field Recovery Oil Production**

- Value per barrel is \$60 and below – (1%)
- Value per barrel is greater than \$60 and less than \$80 – (7%)
- Value per barrel is \$80 and above – (9%)

County Name	PREVIOUSLY REPORTED			AMENDED			NET CHANGE		
	Production Taxable Barrels (from DR-145, Schedule III, Line 19)	Taxable Value (from DR-145, Schedule III, Line 21)	Tax Due (value x rate)	Taxable Barrels Produced	Taxable Value	Tax Due	Taxable Barrels Produced	Taxable Value	Net Tax Due/Credit
1.									
2.									
3.									
4.									
5.									
<b>6. Total Tertiary and Mature Field Oil Net Tax Due/Credit</b>									

**SCHEDULE IV - Escaped Oil (12.5%)**

PREVIOUSLY REPORTED	AMENDED	NET CHANGE	
Gross Value (from DR-145, Line 24)	Gross Value	Gross Value	Net Tax Due/Credit
<b>2. Total Escaped Oil Net Tax Due/Credit</b>			

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## General Instructions

Use this form (DR-145X) to amend the amounts previously reported on the *Oil Production Monthly Tax Return* (Form DR-145). A separate return is required for each applied period you amend.

**Who Must File?** Every producer of oil in Florida must file a monthly tax return (DR-145). Producers must file a return even if no tax is due. Producer means any person who:

- Owns, controls, manages or leases oil property.
- Owns, controls, manages or leases oil wells.
- Produces any taxable oil products.
- Owns any royalty or other interest in any taxable product (consistent with oil production) or its value, whether the taxable product is produced by, or on behalf of someone under a lease contract or otherwise.

**Return Due Date:** Your payment (if applicable), returns, and schedules are due to the Department on the 25<sup>th</sup> day of the month after the oil was produced. Your DR-145 is late if the return and payment are received or postmarked after the 25<sup>th</sup> day of the month following the production period. If the 25<sup>th</sup> is a Saturday, Sunday, or state or federal holiday, your return and payment must be received or postmarked on the next business day, even if no tax is due.

**Amended Return Due Date:** An *Oil Production Monthly Amended Tax Return* (Form DR-145X) is due when there are changes to the oil production figures or errors in the calculations submitted with the original monthly return. An amended return must be filed if there are corrections to be made to tax returns that were submitted within three (3) years before the date the error was discovered.

A claim for refund or credit must be filed within three (3) years after the date the tax was paid.

**Late Returns:** If you amend your return to report production that results in additional tax due, a delinquency penalty of 10 percent of the tax due will be assessed for each month, or

portion of a month, the return is late. The maximum penalty cannot exceed 50 percent of the tax due. A minimum penalty of \$50 per month, or portion of a month, applies even if no tax is due; this penalty cannot exceed \$300. A floating rate of interest applies to underpayments and late payments of tax. The Department updates the rates January 1 and July 1 of each year by using the formula established in Florida Statutes. To obtain interest rates, go to the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Electronic Funds Transfer (EFT):** Any taxpayer who paid more than \$20,000 in severance taxes between July 1 and June 30 of the state's previous fiscal year, must send in their taxes by electronic funds transfer (EFT) in the next calendar year. For more information on EFT requirements and procedures, visit the Department's website or contact Taxpayer Services at 850-488-6800.

### Credit for Contributions to Nonprofit Scholarship-Funding Organizations (SFOs)

A credit is available against severance tax on oil production for contributions to nonprofit scholarship-funding organizations (SFOs). More information about this credit and how to submit your *Florida Tax Credit Scholarship Program Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations* (Form DR-116000) is posted at [floridarevenue.com/forms](http://floridarevenue.com/forms).

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 1 of the return. If the 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, the unused credit can be carried forward no more than five (5) years.

## Instructions for Completing an Oil Production Monthly Amended Return

### Name, Address, Federal Employee Identification Number (FEIN), and Applied Period:

Enter your name, address, FEIN, and applied period being amended on the front of the form. Also enter the applied period at the top of page 2.

### Complete Schedules I, II, and III

**Previously Reported** - Enter the number of taxable barrels produced, taxable value, and tax due as reported on the original or last amended return for the month. Report the net results of all previously filed returns if amended returns were filed for this period.

**Amended** - Enter the revised number of taxable barrels produced, taxable value, and tax due for the month.

### Net Change -

- Subtract the amended taxable barrels produced from the taxable barrels that were reported on the previous return and enter the result.
- Subtract the amended taxable value from the taxable value that was reported on the previous return and enter the result.
- Subtract the amended tax due from the tax due that was reported on the previous return and enter the result.

Separate lines are required for each county of production.

### Complete Schedule IV

**Previously Reported** - Enter the gross value as previously reported on the original return. Gross value means the total barrels of escaped oil produced times the value per barrel.

**Amended** - Enter the revised gross value for the month.

**Net Change –**

- Subtract the amended gross value from the gross value reported on the previous return and enter the result.
- Multiply the net change in gross value by the tax rate and enter the result under Net Tax Due/Credit.

**Note:** The tax rate on the production of oil is measured by the method of extraction and the value per barrel. Value is defined as the sale or market price of the oil at the point it reaches the mouth of the well in its natural, unrefined condition. The following tax rates apply:

- Ordinary Oil Production (Schedule I) – 8 percent
- Small Well Production (Schedule II)– 5 percent
- Tertiary/Mature Field Oil (Schedule III) - A tax rate of 1 percent is levied on the first \$60 of value, 7 percent on a value greater than \$60 and less than \$80, and 9 percent on a value greater than or equal to \$80. Tax due is determined by multiplying the total barrels produced times the tiered value per barrel times the tiered tax rate.

**Example 1 - 200 barrels of oil were produced and had a value of \$90 per barrel 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 - 200 barrels of oil were produced and had a value of \$50 per barrel 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.

- Escaped Oil Production (Schedule IV) – 12.5 percent

**Complete the front of return:**

**Line 1** Carry forward to page 1, Line 1, the net change in tax due reported on Schedules I, II, III, and/or IV.

**Line 2** Enter the approved credit for contributions made to nonprofit scholarship-funding organizations. The credit cannot exceed 50 percent of the gross tax due.

**Line 3** Enter the amount of any outstanding credit memos issued by the Department of Revenue. You must attach the original credit memos to the back of this return.

**Line 4** Subtract the sum of Lines 2 and 3 from Line 1.

**Line 5** Calculate penalty if your amended return was not timely filed. The penalty rate is 10 percent per month, or portion of a month, not to exceed 50 percent of the tax due. Then multiply the total due on Line 4, by the penalty rate.

**Line 6** A floating rate of interest applies to underpayments and late payments of tax. The Department updates the rate January 1 and July 1 of each year by using the formula established in Florida Statutes. To obtain interest rates, visit the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Line 7** Add Lines 4, 5, and 6 and enter the result. If you have overpaid, you may choose to have a credit memo issued or request a refund. We will pay interest on refunds if the overpayment of tax has not been paid or credited within 90 days of receipt of a complete application for refund. A complete application must contain documentation establishing the overpayment. 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 your amended 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, forms, and tutorials are available on the Department's website at [floridarevenue.com](http://floridarevenue.com).

**To speak with a Department representative,** call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

To find a **taxpayer service center** near you, go to [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters).

**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

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Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs) or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

## 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](http://floridarevenue.com/forms).*

Form DR-145	Oil Production Monthly Tax Return	Rule 12B-7.008, F.A.C.
Form DR-116000	Florida Tax Credit Scholarship Program Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations	Rule 12-29.003, F.A.C.