



# Declaration/Installment Payment of Estimated Solid Mineral Severance Tax

**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

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)

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

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

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

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

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

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

**Do Not Detach Coupon**

Florida Department of Revenue

## 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

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.)



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.)

Tax Shown on Preceding Year Return

Due Dates:

- Installment 1 - Due 5/1
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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.)

Tax Shown on Preceding Year Return

Due Dates:

- Installment 1 - Due 5/1
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- 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 of the taxable year. (For example, the declaration for the 2021 tax year is due on or before May 1, 2021.)

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

If you are required to electronically pay severance tax, you must initiate your electronic payment and **receive a confirmation number no later than 5 p.m. ET on the business day prior to the due date for each estimated tax payment.** The *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) under the eServices section, provides the electronic payment deadlines for estimated payments for Severance Tax.

**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% 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.

**Electronic Payment of Tax:** You may voluntarily pay taxes electronically. However, if you paid \$5,000 or more in severance taxes during the State of Florida's prior fiscal year (July 1 - June 30), you must electronically pay taxes in the next calendar year. You may use the Department's free and secure website to pay tax electronically. Visit [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) for information on paying tax electronically.

**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% 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% 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 updated semiannually on January 1 and July 1 of each year and posted at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**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 *Solid Mineral Severance Tax Return* (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 electronically, 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 of the year following the taxable year. Returns will be mailed to taxpayers on or about January 1 of each year.

## **Contact Us**

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Forms and publications are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

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

## **Subscribe to Receive Email Alerts from the Department.**

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: Sections 211.31, 211.3103, and 211.3106, Florida Statutes