

Miami-Dade County Lake Belt Mitigation Fees Return

DR-146 R. 01/19 Rule 12B-7.031, F.A.C. Effective 01/19 Page 1 of 2

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

Name and address if not preprinted:

0123456789 0123456789							
Certificate #:							
Business Partner #:							
Contract Object #:							

FEIN:

Use black ink. Example A - Handwritten Example B - Typed

Collection Period:

Return Due:

Who Must File a Return?

Any lime rock or sand miner, or its subsidiary or affiliate, who extracts and sells lime rock or sand product from within the Miami-Dade County Lake Belt Area and Township is required to file this return.

Late After:

What Fees are Paid on this Return?

This form is used to calculate the Miami-Dade County Lake Belt Mitigation Fee. This fee is imposed on each ton of lime rock and sand extracted in its raw, processed, or manufactured form from within the Miami-Dade County Lake Belt Area and Township. A lime rock or sand miner, or its subsidiaries or affiliates, who sells lime rock or sand products is required to collect the mitigation fee and forward the proceeds to the Department of Revenue.

Instructions for filing this tax return.

Line 1: Enter the total tons of limerock and sand extracted and sold or transferred during the collection period.

Line 2: The fee rate is printed on Line 2 of the return.

Line 3: Multiply Line 1 by Line 2 and enter the result.

Line 4: Less DOR Credit Memo. Enter the amount of any mitigation and water treatment plant upgrade fee credit memos issued by the Department.

was made electronically.

A return must be filed even if no tax is due or EFT payment has been sent.

Line 5: Fee Due. Enter the result of Line 3 minus Line 4.

Line 6: **Plus Penalty**. If you are late filing your return or paying the fees due, add a late penalty of 10 percent of the amount owed, but no less than \$50. The \$50 minimum penalty applies even if a "zero return" is filed.

Line 7: Plus Interest. Calculate interest from the LATE AFTER date on the front of the tax return until the date the tax return will be postmarked by the U.S. Postal Service or hand delivered to the Department. A floating rate of interest applies to underpayments and late payments. The rate is updated January 1 and July 1 of each year. For current and prior period interest rates, visit

floridareveneue.com/taxes/rates.

Line 8: Total Due with Return. Enter the total of Lines 5, 6, and 7 on Line 8. This is the amount you owe. Make your check or money order payable to the Florida Department of Revenue.

Information, forms, and tutorials are available on the Department's website at **floridarevenue.com**.

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

	Detach coupon and r	return with payment	
Florida Department of Revenue	Miami-Dade County Lake Belt Mitigation Fees Return		HD/PM DATE: DR-146 R. 01/19
Certificate Number	Collection Period	Tons of Limerock and Sand Extracted and Sold or	
		Transferred	
		2. Fee Rate (see instructions)	
	I	3. Total (Line 1 times Line 2)	
		4. Less DOR Credit Memo	
		5. Fee Due (Line 3 - Line 4)	
		6. Plus Penalty (see instructions for Rates)	
ı		7. Plus Interest (see Instructions for rates)	
Due:		8. Total Due with Return (Add Lines 5, 6. and 7)	
Late After:	Do not write in this space.		
Check here if payment			

9100 0 99999999 0054042031 1 39999999 0000 2

When is the tax return due and payable?

Returns and payments are due by the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your return must be postmarked or hand delivered to the Department on the first day of business following the 20th. You must file a tax return, even if no tax is due. Late-filed returns are subject to penalty and interest.

Taxpayers who pay tax electronically can find the *Florida e-Services Calendar of Electronic Payment Deadlines* (DR-659) and other e-Services program information on the Department's website.

Sign and date the tax return. The return must be signed by a person who is authorized to sign on behalf of the provider.

Mail your return and payment to:

Florida Department of Revenue 5050 W Tennessee St Tallahassee FL 32399-0150 **Electronic Funds Transfer (EFT):** Florida law requires certain taxpayers to pay taxes and file tax returns electronically. For information about electronic payment and filing requirements and procedures or to enroll, go to the Department's website at **floridarevenue.com**.

Information and forms are available on the Department's website at **floridarevenue.com**.

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For written replies to tax questions, write to:

Taxpayer Services – MS 3-2000

Florida Department of Revenue

5050 W Tennessee St

Tallahassee FL 32399-0112

	Change of Informa	tion - Miami-Dad	le County L	ake Belt Mitigat	ion Fees					
	The legal entity changed on//notify the Department of any changes by ca		•	•						
	The business was closed permanently on/ (The Department will cancel your certificate number as of this date.) Are you a corporation/partnership required to file a corporate income tax return? Yes No									
	The business will close/was closed temporaril Forwarding Address:				_/	or or				
	City:	State:	ZIP:			Recurring every year				
	The business was sold on/ The new owner information is:									
	Name of New Owner:Telephone Number of New Owner: ()									
	Mailing Address of New Owner:									
	City:	County:		State:	ZIP:					
Cer	rtificate Number			FEIN						
Bus	siness Partner Number									
Sign	nature of Taxpayer (Required):		Date:	Telephone	Number: ()				

Detach coupon and return with payment

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Taxpayer Date

Signature of Preparer Date