



**Revenue Information Bulletin No. 03-016  
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**Severance Tax Filing Changes**

Effective February 4, 2004, severance taxes will be converted to a new processing system and all tax filings must be submitted on the new tax forms or filed electronically via the Department's website at <http://www.rev.state.la.us>.

Conversion of the severance taxes represents phase three of the DELTA (Defining Excellence in Louisiana Tax Administration) Project and will allow tax returns to be processed by high-speed scanning equipment, which provides faster processing, imaging capabilities, and improved data accuracy.

**New Account Numbers and Forms**

All new and amended severance tax reports filed after February 4, 2004, must be submitted on the new tax forms. Severance taxpayers will be issued a 10-digit Louisiana Tax Identification Number that must be included on all filings. Oil and gas taxpayers will also retain their 5-digit company reporting number and must include both the Louisiana Tax Identification Number and the company reporting number on all filings. The Louisiana Tax Identification Numbers will be assigned to taxpayers in December, and the new forms with the pre-printed ID numbers will be mailed to taxpayers in January 2004. The new forms, which must be used for filings submitted after February 4, 2004, can be used to report the December 2003 tax period.

**Reporting and Adjustments To Prior Periods**

Under the new filing system, severance taxpayers who file paper returns must file separate detail returns and summaries for each tax period and file separate amended returns for each tax period to report changes to prior periods. Taxpayers who file electronically will be able to report the detail information and adjustments for multiple periods on one filing and make one payment for all periods reported in the filing.

**Electronic Filing and Payment**

Initially, electronic filing will be voluntary. However, in the future electronic filing will be required as provided by La. Rev. Stat. 47:1520. Electronic filing is not currently available for timber and mineral taxes.

The following forms may be filed electronically:

- Oil or Gas Severance Tax Return—Lease Detail (O1d & G1d);
- Incapable/Stripper Well Reports (O3 & G3); and
- Well Reports for Exempt Wells (O5 & G5).

The Severance Parish Summaries (O1s & G1s) will be created based on the lease detail filings.

If a taxpayer files a return electronically, paper returns will no longer be automatically sent to the taxpayer, but can be requested.

Electronic tax payments may be made using the existing electronic funds transfer payment methods or by E-check, a new service available through the Department's website.

**Revenue Information Bulletin 03-016**

**Page 2**

Additional information about severance tax forms and instructions can be obtained from the Department's website at <http://www.rev.state.la.us> or by contacting the Taxpayer Services Division at (225) 219-2200.

Cynthia Bridges  
Secretary

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