



**Revenue Information Bulletin  
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Individual Income Tax**

**No Additional Deduction for Oil and Gas Depletion**

There is no Louisiana deduction for oil and gas depletion in excess of the depletion allowed in computing federal adjusted gross income. No adjustment for depletion of any kind should be made on the Louisiana return.

A number of individual income tax returns have been received this processing season on which individuals have claimed oil and gas depletion in excess of that allowed for federal income tax purposes. This “excess depletion” has been claimed on Schedule E, and at least one tax software package was generating this deduction prior to correction by the vendor.

Individuals who took an additional deduction for depletion should file an amended return as soon as possible to avoid penalties and interest.

Cynthia Bridges  
Secretary

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