

LOUISIANA
DEPARTMENT of REVENUE

Oil Spill Contingency Fee Quarterly Return
(R.S. 30:2451-2496)

Mail to:
Louisiana Department of Revenue
P.O. Box 201
Baton Rouge, LA 70821-0201

THIS FORM IS TO BE USED FOR PERIODS BEGINNING OR AFTER JANUARY 1, 2016.

This return is due on or before the last day of the first month following the taxable period and becomes delinquent on the first day thereafter. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter.

Quarter Ending

Account Number _____
Name _____
Address _____
City, State, ZIP _____

1	Number of barrels of crude oil received by refinery for storage		
a	Domestic oil (produced in the State of Louisiana)		
b	Domestic oil (imported from other states)		
c	Foreign oil (imported from foreign countries)		
d	Total (Add Lines 1a, 1b, and 1c)		
e	Less barrels on which fee has already been paid (See Schedule A on back)	<	>
f	Net total (Subtract Line 1e from Line 1d)		
2	Number of barrels of crude oil received by refinery for processing		
a	Domestic oil (produced in the State of Louisiana)		
b	Domestic oil (imported from other states)		
c	Foreign oil (imported from foreign countries)		
d	Total (Add Lines 2a, 2b, and 2c)		
e	Less barrels on which fee has already been paid (See Schedule A on back)	<	>
f	Net total (Subtract Line 2e from Line 2d)		
3	Total barrels received (Add Lines 1f and 2f)		
4	Gross fee due (Multiply Line 3 by \$.0025)		
5	Less vendor's compensation (1.5% of Line 4 if timely filed and paid)		< >
6	Net fee due (Subtract Line 5 from Line 4)		
7	Delinquent penalty (5% for each 30 days or fraction thereof from due date of payment, not to exceed 25%)		
8	Interest (See instructions.)		
9	Total amount due (Make payment to: Louisiana Department of Revenue.) Do not send cash. Pay this amount. ▶		

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature		Date (mm/dd/yyyy)
Print Name	Title	Telephone

PAID PREPARER USE ONLY	Print Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed	PTIN
	Firm's Name ▶			Firm's EIN ▶	
	Firm's Address ▶			Telephone ▶	

Complete only if change in business status has occurred.

Date Business Discontinued (mm/dd/yyyy)	Date Business Sold (mm/dd/yyyy)	Name of Purchaser
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Instructions for Oil Spill Contingency Fee Quarterly Return (R-9004)

Anyone operating a refinery as defined in Louisiana Revised Statutes 30:2451-2496 must file an Oil Spill Contingency Fee Quarterly Return (Form R-9004) with the Louisiana Department of Revenue. Returns are due on April 30, July 31, October 31, and January 31.

Lines 1a through 1d: Report oil received by a refinery for storage. Amounts must be segregated by oil produced in Louisiana, oil imported from other states, and oil imported from foreign countries. If other marine terminal operators are paying the fee on any part of the oil, the number of barrels must be indicated on Line 1e. The amount on Line 1e must be itemized on Schedule A below.

Lines 2a through 2f: Report oil received by a refinery for processing or removed from storage for processing. Amounts must be segregated by oil with a Louisiana destination, oil being exported to other

states, and oil being exported to foreign countries. For crude oil removed from storage for processing on which the fee has already been paid, the number of barrels must be indicated on Line 2e. The amount on Line 2e must be itemized on Schedule A below.

Line 3 - Total barrels received: Add Lines 1f and 2f.

Line 4 - Gross fee due: Multiply Line 3 by \$.0025.

Line 5 - Less vendor's compensation: A discount of 1.5% is allowed only if the return is timely filed and remittance is timely paid. Multiply Line 4 by 1.5% (.015) to calculate discount.

Line 6 - Net fee due: Subtract Line 5 from Line 4.

Line 7 - Delinquent penalty: 5% of tax liability for each 30 days or fraction thereof

from the due date of the payment, not to exceed 25%.

NOTE - In addition to the delinquent penalties described above, a taxpayer may also incur a negligence penalty under R.S. 47:1604.1 if circumstances indicate willful negligence or intentional disregard of rules and regulations.

Line 8 - Interest: Interest is due if the payment is late and is computed in accordance with R.S. 47:1601. Refer to the Tax Interest Rate Schedule (R-1111) for monthly interest rates that apply. Form R-1111 is available on the Department's website at www.revenue.louisiana.gov.

Line 9 - Total amount due

Address any questions to:
Email: Severance.inquiries@la.gov or
Telephone: 1-855-307-3893

Schedule A – Barrels of Crude on Which Fee Previously Paid

Amounts reported on Line 1e or Line 2e on the front of this form must be itemized below according to refinery operator. The total should equal the total of Lines 1e and 2e.

Name of Refinery	Account Number or TCN	Number of Barrels
Total		

