

LOUISIANA
DEPARTMENT of REVENUE

Oil Spill Contingency Fee Quarterly Return

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

THIS FORM IS TO BE USED FOR PERIODS BEGINNING ON OR AFTER JANUARY 1, 2019.

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 (Add Lines 6, 7, and 8) Make payment payable 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

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



PTIN, FEIN, or LDR Account Number of Paid Preparer

For Office Use Only.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Instructions for Oil Spill Contingency Fee Quarterly Return (R-9004)

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

Lines 1a through 1c: 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.

Line 1d: Add Lines 1a, 1b, and 1c.

Line 1e: If other marine terminal operators are paying the fee on any part of the oil, the number of barrels must be indicated on this line. The amount reported on Line 1e must be itemized on Schedule A.

Line 1f: Subtract Line 1e from Line 1d.

Lines 2a through 2c: 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.

Line 2d: Add Lines 2a, 2b, and 2c.

Line 2e: 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 reported on Line 2e must be itemized on Schedule A.

Line 2f: Subtract Line 2e from Line 2d.

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: The delinquent penalty is 5 percent of the 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 LA R.S. 47:1604.1 if circumstances indicate willful intent to disregard state tax laws and regulations. Electronic payments and filings that are filed late will be assessed a delinquent penalty per LA R.S. 47:1519 and 1520 and will be subject to penalties and interest as set forth in LA R.S. 47:1601 and 1602.

Line 8 - Interest: Interest accrues on any unpaid liability from the due date to the date of payment. Refer to Form R-1111, *Interest Rate Schedule - Collected on Unpaid Taxes*, for the applicable monthly interest rates. Form R-1111 is available on LDR's website at www.revenue.louisiana.gov.

Line 9 - Total amount due: Add Lines 6, 7, and 8. Make payment payable to: Louisiana Department of Revenue. **DO NOT SEND CASH.** Mail your return and payment to the address on Form R-9004.

Address any questions to:

Email: Severance.inquiries@la.gov or

Telephone: 1-855-307-3893

Instructions for Paid Preparer

If your return was prepared by a paid preparer, that person must also sign in the appropriate space, complete the information in the "Paid Preparer Use Only" box and enter his or her identification number in the space provided under the box. If the paid preparer has a PTIN, the PTIN must be provided; otherwise, the FEIN or LDR account number must be provided. If the paid preparer represents a firm, the firm's FEIN must be entered in the "Paid Preparer Use Only" box. The failure of a paid preparer to sign or provide an identification number will result in the assessment of the unidentified preparer penalty on the preparer. The penalty of \$50 is for each occurrence of failing to sign or failing to provide an identification number.