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|  | Natural Gas Franchise Tax Return |
| | Taxpayer Services Division P.O. Box 201 Baton Rouge, LA 70821-0201 (225) 219-7656 (225) 219-2114 (TDD) |

Revenue account number _____

Taxpayer name _____

Address _____

| |
|--|
| Year 20 _____ Quarter Ending: March 31 <input type="checkbox"/> June 30 <input type="checkbox"/> Sept. 30 <input type="checkbox"/> Dec. 31 <input type="checkbox"/> Check (✓) One |
|--|

1. Gross receipts (round to whole-dollar amounts):

- A. From the sale of natural gas.....
- B. For hire
- C. For use
- D. Other income
- E. Total gross receipts (Add Line 1A through Line 1D).....
- F. Deduct: Cost of gas purchased for resale
- G. **Total adjusted gross receipts** (Subtract Line 1E minus Line 1F)

2. Interstate Allocation

- A. Total miles of pipeline
- B. Average receipts per mile (Column 2, Line 1G ÷ Line 2A)
- C. Louisiana miles of pipeline
- D. **Taxable interstate gross receipts** (Multiply Line 2B x Line 2C)

3. Calculation of Tax, Interest, and Penalty

- A. Amount of tax (Col. 1 = 1% of Line 1G) (Col. 2 = 1% of Line 2D).
- B. Total tax due (Total of Line 3A (Column 1 + Column 2)
- C. Penalty, 5% per month from due date of payment, not to exceed 25%
- D. Interest (1.25 % per month from due date to date of payment)
- E. **Total due** (Add Line 3B + Line 3C + Line 3D)

| | Column 1 | Column 2 |
|----|------------|------------|
| | Intrastate | Interstate |
| 1A | | |
| 1B | | |
| 1C | | |
| 1D | | |
| 1E | | |
| 1F | | |
| 1G | | |
| | | |
| 2A | | |
| 2B | | |
| 2C | | |
| 2D | | |
| | | |
| 3A | | |
| 3B | | |
| 3C | | |
| 3D | | |
| 3E | | |

I declare, under the penalty for filing false returns, that this return has been examined by me, and is to the best of my knowledge and belief, true, correct, and complete.

Signature _____

Title _____

Area code/Telephone _____

This return is due on or before the last day of the month following the last day of the quarter annual period and shall become delinquent after that date.



GENERAL INSTRUCTIONS

Every corporation, domestic or foreign, engaged in the business of transporting natural gas by pipeline in the State of Louisiana, shall, as required by Louisiana Revised Statute 47:1031-1041, file a report on this form.

This report is due on or before the last day of the month following the last day of the quarter annual period and shall become delinquent after that date.

INSTRUCTIONS FOR FILLING OUT REPORT FORM NO. N.G.F.T. - 100

Column 1. Intrastate - Enter in this column the receipts and corresponding deductions that begin and end within the State of Louisiana.

Column 2. Interstate - Enter in this column the receipts and corresponding deductions that pass through, into, and out of the State of Louisiana.

1. Gross Receipts (round to whole-dollar amounts)

- A. Enter the total amount of gross receipts from the sale of natural gas.
- B. Enter the total receipts derived from the transportation of natural gas for hire.
- C. Enter the total cost of natural gas transported for use to the point of use as determined by the books.
- D. Enter the total amount of gross receipts from the extraction and sale of natural gas liquids and liquefiabiles.
- E. Add Lines 1A through 1D for both Column 1 and Column 2.
- F. Enter the cost of gas purchased for resale. The cost of gas includes only the amount paid for gas, whether purchased at the well head, at a field line, at a plant outlet or at a city gate. This would also include amounts paid to third parties for transportation.
- G. Subtract Line 1E minus Line 1F.

2. Interstate Allocation

- A. Column 2, enter the total number of miles in the entire pipe line system.
- B. Column 2, enter the average receipts per mile, (Divide Column 2, Line 1G divided by Line 2A).
- C. Column 2, enter the total number of miles of pipeline in Louisiana.
- D. Enter the taxable gross receipts. Column 2, enter amount of average receipts per mile (Line 2B) multiplied by the number of miles of pipe line in Louisiana (Line 2C).

3. Calculation of Tax, Interest, and Penalty

- A. Taxable gross receipts.
- B. Amount of tax due.
- C. Enter the amount of delinquent penalty for returns filed after the last day of the month following the last day of the quarter. (5% of the tax for each 30 days or fraction thereof of delinquency, not to exceed 25% in the aggregate.)
- D. Enter the amount of interest for returns filed after the last day of the month following the last day of the quarter. (1.25% per month from the due date until paid.)
- E. Enter the total amount of tax plus penalty and interest for returns filed after the last day of the month following the last day of the quarter.

Make payment payable to: Louisiana Department of Revenue
Taxpayer Services Division
P.O. Box 201
Baton Rouge, LA 70821-0201