

Instructions for Form Sev. G-1d

Reporting company name and address

Self-explanatory.

Revenue Account Number

This is your 10-digit Louisiana Tax Number

Reporting company number

Producer code number assigned by the Louisiana Office of Conservation, or number assigned by the Louisiana Department of Revenue, Severance Tax Division, to taxpayers who are not producers.

Taxable period

Period for which tax is due. Volumes and taxes for more than one taxable period are not to be combined; they are to be reported separately.

Field, producer, lease, plant names

Self-explanatory.

Parish, field, producer, lease codes, well serial numbers

Codes assigned by the Louisiana Office of Conservation. Use well serial number for deep or horizontal wells.

Plant code

Code assigned by the Louisiana Office of Conservation.

Taxpayer code

Producer code assigned by the Louisiana Office of Conservation, or number assigned by the Department of Revenue to taxpayers who are not producers.

Tax rate code

Code assigned by the Louisiana Department of Revenue to designate applicable tax rate per MCF by category. (See Tax Rate Codes at right.)

Gross gas production

Producer must report all production for each property as reported on the OGP to the Louisiana Office of Conservation. Responsible taxpayers, if other than producer, must report gross volumes for which they are to account.

Exclusions

Gas volume lawfully exempt from tax.

1. Code: Code assigned by the Department of Revenue at right.
2. MCF: Volume of gas claimed for preceding exclusion code.

Net taxable MCF

Gross production plus and/or minus exclusions reported.

Tax and interest

Net taxable MCF times applicable tax rate equals amount of tax due. Delinquent penalty is 5 percent of tax liability for each 30 days or fraction thereof, not to exceed 25 percent. Interest accrues on unpaid tax from due date to date of payment. Refer to the Tax Interest Rate Schedule (R-1111) on the Department's website at www.revenue.louisiana.gov for the monthly interest rates that apply. Tax, penalty, and interest must be reported as separate items.

Totals

To be entered only on last page of G-1d if multiple pages are used.

Special Instructions

1. In any case where a taxpayer's average monthly tax liability for the preceding calendar year equals or exceeds \$5,000, payment must be made by one of the following methods:
 - a. By electronic funds transfer to be received by the Department of Revenue on or before the twenty-fifth day of the second month following the month to which the tax is applicable. A separate transfer must be made for each return.
 - b. By delivery of the tax return and full payment in investable funds of the amount shown on the return, in person, or by courier to the Department of Revenue on or before the twenty-fifth day of the second month following the month to which the tax is applicable. Such payment must be received before the end of the business day.
2. A taxpayer who is not complying with the provisions of Louisiana Revised Statute 47:1519 will be considered delinquent and will be subject to penalties and interest as provided in R.S. 47:1601 and 1602.

Note

A parish summary (G-1s) must accompany this return.

Tax Rate Codes

Taxable gas category	Tax rate per MCF	Tax rate code
Full rate – capable gas 7/08 – 6/09 7/09 – 6/10 7/10 – 6/11 7/11 – 6/12 7/12 – 6/13	28.8¢ 33.1¢ 16.4¢ 16.4¢ 14.8¢	1
Incapable rate – oil well gas	3¢	2
Incapable rate – gas well gas	1.3¢	3
Penalty and interest	—	6
Deep well. Production from a well drilled to a true vertical depth of more than 15,000 feet and commences after July 31, 1994. This well must be approved as a deep well by the Office of Conservation.	—	D
Horizontal well. Production from an approved horizontal well or horizontally recompleted well from which production commences after July 31, 1994. This well must be approved by the Office of Conservation.	—	H
Inactive well. Production from an approved well that has been inactive for two or more years or having 30 days or less of production during the last two years. Application must be made to the Office of Conservation prior to production, during the period beginning July 31, 1994, and ending June 30, 2000, for a 5 year severance tax exemption; for the period beginning July 1, 2002, and ending December 31, 2004 for a 2 year severance tax exemption, and for the period beginning January 1, 2005 and ending June 30, 2010, for a 5 year severance tax exemption. This well must be approved by the Office of Conservation.	—	I
Tertiary recovery projects approved by the Office of Conservation.	—	T

Exclusion Codes

Nature of exclusion	Exclusion code
Injected into the formation in the State of Louisiana	1
Produced without the State of Louisiana and which has been injected into the earth in the State of Louisiana	2
Vented or flared from oil and gas wells	3
Used for fuel in connection with the operation and development for the production of oil or gas in the field where produced	4
Used in the manufacture of carbon black	7
United States Government royalty	8
Gas to be accounted for by working interest owner or purchaser or others (Identify taxpayer in taxpayer code column.)	9
Measurement difference (not to include over/short delivery accounts)	X
Gas used for the production of natural resources in the State of Louisiana	N

Produced Water Injection Incentive Tax Rate Code Legend Approved Projects Only

Taxable gas category	Tax rate per MCF	Tax rate code
Produced water – Full rate 7/08 – 6/09 7/09 – 6/10 7/10 – 6/11 7/11 – 6/12 7/12 – 6/13	23.0¢ 26.5¢ 13.1¢ 13.1¢ 11.8¢	1P
Produced water – Incapable rate – Oil well gas.	2.4¢	2P
Produced water – Incapable rate – Gas well gas.	1.04¢	3P