

Instructions for Form Sev. G-1D

Form Sev. G-1D must be filed electronically and can be filed on the Louisiana Department of Revenue Severance Web Application.

Tax ID – This is your 10-digit Louisiana Tax Number.

Severance Account Number – Enter your 5-digit producer code number assigned by the Louisiana Office of Conservation or number assigned by the Louisiana Department of Revenue (LDR) to taxpayers who are not producers. For 4-digit numbers, pad with a leading zero.

Tax 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. To enter a new tax period, click on “Change Tax Period”. When finished, select OK or Exit.

Parish – Parish where production occurred.

Field – Codes assigned by the Louisiana Office of Conservation.

Producer – The 5-digit producer code assigned by Louisiana Office of Conservation. For 4-digit codes, pad with a leading zero.

Lease Code/Well Serial number – Codes assigned by the Louisiana Office of Conservation. Use well serial numbers for deep, horizontal, inactive, or tertiary 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 LDR to taxpayers who are not producers.

Tax rate code – Code assigned by LDR to designate applicable tax rate per MCF by category. (See Tax Rate Code Legend)

Gross MCF – Producer must report all production for each property as reported on the Form 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. (See Exclusion Code Legend)

1. Code: Code assigned by LDR.
2. MCF: Volume of gas claimed for preceding exclusion code.

Note>User-defined data – Enter additional information pertaining to data in this row.

Add – Click the “Add” button after all information for this row has been entered.

To make changes to a row, select Edit or Remove.

Net taxable MCF – The Net MCFs amount, gross production plus and/or minus exclusion MCFs reported, will be automatically calculated.

Tax – The tax amount due for each row will be automatically calculated. 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 the due date to date of payment. 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.

A taxpayer who is not complying with the provisions of R.S. 47:1519 will be considered delinquent and will be subject to penalties and interest as provided in R.S. 47:1601 and 1602.

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.

Total Amount Due – The total amount due for the return is shown at the top of the screen.

When finished entering all information, click “Submit Return”. The “View the DNR Validation Report” box must be selected prior to submitting the return in order to review the DNR data report. If the return data contains validation errors, you can view the Error Report which will display the row number(s) containing errors. Critical errors that are not critical calculated errors must be fixed by the user before the tax return can be submitted.

The Parish Summary Return (G-1S) will be automatically generated once all information is entered and it will be assigned a Batch Number. A copy of the G-1S can be exported to either Excel or as a PDF file.

The severance tax return is due on or before the 25th day of the second month following the taxable period and becomes delinquent the first day thereafter. If the due date falls on a weekend or legal holiday, the return is due on the first business day following the due date and becomes delinquent the first day thereafter.

Tax Rate Codes		
Taxable gas category	Tax rate per MCF	Tax rate code
Full rate – capable gas 7/13 – 6/14 7/14 – 6/15 7/15 – 6/16 7/16 – 6/17 7/17 – 6/18	11.8¢ 16.3¢ 15.8¢ 9.8¢ 11.1¢	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 Louisiana 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 Louisiana 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 Louisiana Office of Conservation prior to production, during 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 Louisiana Office of Conservation. Inactive wells that qualify for a reduced severance tax rate per Act 421 of the 2017 Regular Legislative Session should not use the Inactive tax rate code on the return. Well owners must apply for a certification with the Louisiana Office of Conservation beginning July 1, 2018 and ending June 30, 2023.	—	I
Tertiary recovery projects approved by the Louisiana 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 7/13 – 6/14 7/14 – 6/15 7/15 – 6/16 7/16 – 6/17 7/17 – 6/18	9.4¢ 13.0¢ 12.6¢ 7.8¢ 8.9¢	1P
Produced water – Incapable rate – Oil well gas.	2.4¢	2P
Produced water – Incapable rate – Gas well gas.	1.04¢	3P