

Form Sev. G-1D must be filed electronically using the Louisiana Department of Revenue's 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.

**Total Amount Due** – The total amount due for the return is shown in this field, which automatically calculates after all data is entered.

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

**Parish** – Parish where production occurred.

**Field** – The 4-digit code 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, inactive reduced tax rate, orphan reduced tax rate, and tertiary wells.

**Plant code** – The 4-digit code assigned by the Louisiana Office of Conservation.

**Taxpayer code** – Enter the 5-digit code assigned by the Louisiana Office of Conservation or number assigned by LDR to taxpayers who are not producers. For 4-digit numbers, pad with a leading zero.

**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 MCF amount, gross production plus and/or minus exclusion MCF reported, will be automatically calculated.

**Tax Due** – The tax amount due for each row will be automatically calculated. Net taxable MCF times the applicable tax rate equals the amount of tax due. 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 before the tax return can be submitted.

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.

The delinquent penalty is 5 percent of the tax liability for each 30 days or fraction thereof, not to exceed 25 percent. Interest accrues on any unpaid tax from the due date to the date of payment. Refer to the Tax Interest Rate Schedule (R-1111) for the applicable monthly interest rates. Form R-1111 is available on LDR's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

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.

**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 negligence or intentional disregard of rules and regulations.

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 an Excel or PDF file.

**Paid Preparer Information** – If this return was prepared by a paid preparer, he or she must complete the paid preparer information. The paid preparer must enter their name and identification number when preparing and filing the return. 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 also be provided. 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 is \$50 for each occurrence of failing to sign or failing to provide an identification number.

| <b>TAX RATE CODE LEGEND</b>  |  |                      |
|--|--|----------------------|
| <b>Tax Rate Codes</b>  |  |                      |
| <b>Tax rate - category</b>   | <b>Tax rate per MCF</b>                  | <b>Tax rate code</b> |
| Full rate – capable gas<br>7/16 - 6/17<br>7/17 - 6/18<br>7/18 - 6/19<br>7/19 - 6/20<br>7/20 - 6/21   | 9.8¢<br>11.1¢<br>12.2¢<br>12.5¢<br>9.34¢ | 1                    |
| Incapable rate – oil well gas  | 3¢                                       | 2                    |
| Incapable rate – gas well gas  | 1.3¢                                     | 3                    |
| Half rate - Inactive reduced tax rate: Production from an approved well that has been inactive for two or more years or having thirty days or less of production during the past two years. The production must be produced from the same perforated producing interval or from one hundred feet above and one hundred feet below the perforated producing interval for lease wells, and within the correlative defined interval for unitized reservoirs that the formerly inactive well produced from before being inactive. Application must be made to the Office of Conservation during the period beginning July 1, 2018 and ending June 30, 2023. The Office of Conservation must approve this well.<br>7/17 - 6/18<br>7/18 - 6/19<br>7/19 - 6/20<br>7/20 - 6/21 | 5.55¢<br>6.1¢<br>6.25¢<br>4.67¢          | IA                   |
| Quarter rate - Orphan reduced tax rate: Production from an approved well that has been designated as orphan for longer than sixty months. The production must be produced from the same perforated producing interval or from one hundred feet above and one hundred feet below the perforated producing interval for lease wells, and within the correlative defined interval for unitized reservoirs that the formerly orphan well produced from before being designated as an orphan well. Application must be made to the Office of Conservation during the period beginning July 1, 2018 and ending June 30, 2023. The Office of Conservation must approve this well.<br>7/17 - 6/18<br>7/18 - 6/19<br>7/19 - 6/20<br>7/20 - 6/21                                 | 2.775¢<br>3.05¢<br>3.125¢<br>2.335¢      | OW                   |
| Penalty and interest   | —  | 6                    |

| <b>EXCLUSION CODE LEGEND</b>  |                       |
|---|-----------------------|
| <b>Exclusion Codes</b>  |                       |
| <b>Nature of exclusion</b>  | <b>Exclusion code</b> |
| 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                     |

| <b>Produced Water Injection<br/>Incentive Tax Rate Code Legend<br/>APPROVED PROJECTS ONLY</b>  |  |                      |
|--|--|----------------------|
| <b>Taxable gas category</b>  | <b>Tax rate per MCF</b>                  | <b>Tax rate code</b> |
| Produced water – Full rate<br>7/16 - 6/17<br>7/17 - 6/18<br>7/18 - 6/19<br>7/19 - 6/20<br>7/20 - 6/21  | 7.8¢<br>8.9¢<br>9.76¢<br>10.0¢<br>7.472¢ | 1P                   |
| Produced water – Incapable rate – Oil well gas.  | 2.4¢                                     | 2P                   |
| Produced water – Incapable rate – Gas well gas.  | 1.04¢                                    | 3P                   |
| <b>Exempt Tax Rate - Category</b>  |  |                      |
| <b>Tax rate - category</b>   | <b>Tax rate per MCF</b>                  | <b>Tax rate code</b> |
| 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 this Inactive tax rate code, but rather the IA code that is specific to those wells. | —  | I                    |
| Tertiary recovery projects approved by the Louisiana Office of Conservation.   | —  | T                    |