



Instructions for Form R-9036 (SEV G-1D)

Gas Severance Tax Return - Lease Detail

Louisiana Revised Statutes 47:633 through 47:647

For questions about this form, please contact:

Louisiana Department of Revenue
 Taxpayer Compliance Division
 Severance Tax Unit
 Phone: (855) 307-3893
 Email: Severance.Inquiries@la.gov

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

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

Severance Account Number – Enter your producer code or transporter code (that may be up to six digits) assigned by the Louisiana Office of Conservation or reporting company number assigned by the Louisiana Department of Revenue ("LDR") to taxpayers who are not producers or transporters. For 4 and 5-digit numbers, pad with a leading zero(s).

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 Code – Code assigned by the Louisiana Office of Conservation that may be up to six digits. For 4 and 5-digit codes, pad with a leading zero(s).

Lease Code – The 6-digit code assigned by the Louisiana Office of Conservation

NOTE: When reporting on periods prior to July 2022, enter the Well Serial Number in both the Lease Code and Well Serial Number columns for deep, horizontal, inactive reduced tax rate, orphan reduced tax rate, and tertiary wells.

Conservation Well Serial Number – Code assigned by the Louisiana Office of Conservation that may be up to six digits. You must state both the Lease Code and Well Serial Number for deep, horizontal, inactive reduced tax rate, orphan reduced tax rate, and tertiary wells.

Plant Code – Code assigned by the Louisiana Office of Conservation that may be up to five digits

Taxpayer Code – Producer code or transporter code (that may be up to six digits) assigned by the Louisiana Office of Conservation or reporting company number assigned by LDR to taxpayers who are not producers or transporters. For 4 and 5-digit codes, pad with a leading zero(s).

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

Gross Gas Production 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 is the gross production plus and/or minus exclusion MCF reported which will be automatically calculated.

Total Amount 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 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.

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.

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 accuracy-related penalties under La. R.S. 47:1604.1.

Paid Preparer Information – If this return was prepared by a paid preparer, he or she must complete the paid preparer information. That person 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 of \$50 is for each occurrence of failing to sign or failing to provide an identification number.

TAX RATE CODE LEGEND		
Tax Rate Codes		
Tax rate - category	Tax rate per MCF	Tax rate code
Full rate – capable gas 7/20 - 6/21 7/21 - 6/22 7/22 - 6/23 7/23 - 6/24 7/24 - 6/25	9.34¢ 9.1¢ 17.7¢ 25.1¢ 9.8¢	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. 7/20 - 6/21 7/21 - 6/22 7/22 - 6/23 7/23 - 6/24 7/24 - 6/25	4.67¢ 4.55¢ 8.85¢ 12.55¢ 4.9¢	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. 7/20 - 6/21 7/21 - 6/22 7/22 - 6/23 7/23 - 6/24 7/24 - 6/25	2.335¢ 2.275¢ 4.425¢ 6.275¢ 2.45¢	OW
Penalty and interest	—	6

EXCLUSION CODE LEGEND	
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 within 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 7/20 - 6/21 7/21 - 6/22 7/22 - 6/23 7/23 - 6/24 7/24 - 6/25	7.472¢ 7.28¢ 14.16¢ 20.08¢ 7.84¢	1P
Produced water – Incapable rate – Oil well gas	2.4¢	2P
Produced water – Incapable rate – Gas well gas	1.04¢	3P

Exempt Tax Rate - Category		
Tax rate - category	Tax rate per MCF	Tax rate code
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. Pursuant to La. R.S. 47:633(7)(d)(ii), the Secretary has determined the average price of gas applicable to the horizontal severance tax exemption was determined to be \$2.50 per mcf. Therefore, the horizontal well exemption for the period July 1, 2024 through June 30, 2025 shall be 100%. The severance tax rate shall be \$0.00 per mcf. Horizontal rate 7/22 - 6/23 7/23 - 6/24 7/24 - 6/25	3.54¢ 5.02¢ 0.00¢	H
Tertiary recovery projects approved by the Louisiana Office of Conservation.	—	T