



**Oilfield Site Restoration Fee Return  
- Oil and Condensate Production**  
*Louisiana Revised Statute 30:87*

**Mail to:**  
Louisiana Department of Revenue  
Taxpayer Compliance Division - SES  
P.O. Box 201  
Baton Rouge, LA 70821-0201  
**For questions about this form, please contact:**  
**Phone:** (855) 307-3893  
**Email:** [Severance.Inquiries@la.gov](mailto:Severance.Inquiries@la.gov)

LDR Account Number	Taxpayer Name		
Address	City	State	Zip Code
Foreign Nation, if not United States (Do not abbreviate.)	Email Address		

<b>FOR OFFICE USE ONLY</b> <div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>	Field flag	Taxable Period (mm/yy)	<input type="radio"/> If your name has changed, fill in circle. <input type="radio"/> If amended return, fill in circle. <input type="radio"/> If final return, fill in circle.
	<b>Fiscal Year July 1, 2025, to June 30, 2026</b> <span style="float: right; font-size: 2em; font-weight: bold;">O/C</span>		

Category		A First Month of Quarter (Barrels)	B Second Month of Quarter (Barrels)	C Third Month of Quarter (Barrels)	Total Number of Barrels Reported	Fee Rate Per Barrel		Amount of Fee (Round to the nearest dollar.)	
For wells completed before July 1, 2025	1 Full rate (Severance tax rate codes 1, D, H, IA, OW, T, 1T, 1P, and OR)	1a				X	0.04	1b	00
	2 Incapable rate	2a				X	0.02	2b	00
	3 Stripper rate	3a				X	0.01	3b	00
	4 Total subject to fees (Add Lines 1b, 2b, and 3b.)							4	00
For wells completed after July 1, 2025	5 Full rate (Severance tax rate codes 1N, D, HN, IA, OW, 1TN, 1PN, and OR)	5a				X	0.04	5b	00
	6 Incapable rate	6a				X	0.0385	6b	00
	7 Stripper rate	7a				X	0.019	7b	00
	8 Total subject to fee (Add Lines 5b, 6b, and 7b.)							8	00
9 Net total subject to fee (Add Lines 4 and 8.)								9	00
10 Interest (See instructions.)								10	00
11 Delinquent penalty (5% for each 30 days, or fraction thereof, not to exceed 25% of Line 9)								11	00
12 Total fees, interest, and penalty due (Add Lines 9, 10, and 11.) Make payment payable to <b>Louisiana Department of Revenue</b> . DO NOT SEND CASH. Pay this amount.								12	00

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

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
Signature	Date (mm/dd/yyyy)
Printed Name	Title
Telephone	

<b>PAID PREPARER USE ONLY</b>	Print Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if self-employed.
	Firm's Name ➤	Firm's FEIN ➤		
	Firm's Address ➤	Telephone ➤		

**Complete only if change in business status has occurred.**

Date business discontinued (mm/dd/yyyy)	Date business sold (mm/dd/yyyy)	Name of purchaser
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For office use only



PTIN, FEIN, or LDR Account Number of  
Paid Preparer

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**5520**