

**Oilfield Site Restoration Fee Return  
{ Oil and Condensate Production }**

We encourage you to file and pay electronically at [www.revenue.louisiana.gov/latap](http://www.revenue.louisiana.gov/latap).

- Line 1a Full rate barrels:** Using the severance tax return, Form SEV. O-1D, enter the number of barrels paid at the full rate (Severance Tax Rate Code 1) and the number of barrels reported as exempt from severance taxes (Severance Tax Rate Codes D, H, I, and T).
- Note:** Effective July 1, 2017, the full rate fee is assessed on all production from oil wells taxed at the full rate for severance taxes and deep, horizontal, inactive and tertiary oil wells certified by the Louisiana Office of Conservation as exempt from severance taxes as provided by Act 411 of the 2017 Regular Legislative Session.
- Line 1b Amount of fee:** The fee for the full rate barrels. Multiply Line 1a by the fee rate of \$0.015 per barrel, rounded to the nearest dollar amount.
- Line 2a Incapable rate barrels:** Using the severance tax return, Form SEV. O-1D, enter the number of barrels paid at the incapable rate (Severance Tax Rate Code 2).
- Line 2b Amount of fee:** The fee for the incapable rate barrels. Multiple Line 2a by the fee rate of \$0.0075 per barrel, rounded to the nearest dollar amount.
- Line 3a Stripper rate barrels:** Using the severance tax return, Form Sev. O-1D, enter the number of barrels paid at or exempted from the stripper rate (Severance Tax Rate Code 3), and the number of barrels paid at the reclaimed rate (Severance Tax Rate Code 9).
- Line 3b Amount of fee:** The fee for the stripper rate barrels and reclaimed rate barrels. Multiple Line 3a by the fee rate of \$0.00375 per barrel, rounded to the nearest dollar amount.
- Line 4 Total fees:** Add Lines 1b, 2b, and 3b.
- Line 5 Interest:** Interest is due if the payment is late. 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](http://www.revenue.louisiana.gov).
- Line 6 Delinquent penalty:** 5 percent for each 30 days or fraction thereof, from the due date, not to exceed 25 percent of Line 4, rounded to the nearest dollar amount. In addition to the delinquent penalty described here, you may also incur a delinquent payment penalty under Revised Statutes (R.S.) 47:1602 if a return is filed timely but payment is made late and/or a negligence penalty under R.S. 47:1604.1 if circumstances indicate willful negligence or intentional disregard of rules and regulations.
- Line 7 Total fees, interest, and penalty due:** Add Lines 4, 5, and 6. Make payment payable to: Louisiana Department of Revenue. **DO NOT SEND CASH.** Mail your return and payment to the address on Form R-9050. You can also pay your oilfield site restoration fee at [www.revenue.louisiana.gov/latap](http://www.revenue.louisiana.gov/latap).

**AMENDED RETURNS SHOULD COVER THE ENTIRE TAXABLE PERIOD THAT IS BEING AMENDED.**

