LOUISIANA DEPARTMENT of REVENUE

Oilfield Site Restoration Fee Return - Oil and Condensate Production

ELECTRONIC FILING INSTRUCTIONS

Louisiana Revised Statute 30:87

For questions about this form, please contact:
Louisiana Department of Revenue
Email: Severance.Inquiries@la.gov

This return is to be filed quarterly and is due on or before the 25th day of the second month following the close of the taxable period. If the due date falls on a weekend or legal holiday, the return is due on the next business day. Form R-9050 must be filed electronically via the Louisiana Taxpayer Access Point (LaTAP) at https://latap.revenue.louisiana.gov/.

For Wells Completed Before July 1, 2025

Full rate barrels: The fee is assessed on gross production and is payable upon the initial disposition. Using the severance tax return, Form SEV. O-1D, and the orphan well rework program tax return, Form SEV. OR-1D, enter the number of barrels initially disposed of which were produced at the full rate (Severance Tax Rate Code 1), the exempt tax rates for deep, horizontal, tertiary, and orphan well rework program oil wells (Severance Tax Rate Codes D, H, T, and OR), and the reduced tax rates (Severance Tax Rate Codes IA, OW, 1T, and 1P). Multiply the total number of barrels reported by the fee rate of $0.04 per barrel, rounded to the nearest dollar amount.

Incapable rate barrels: The fee is assessed on gross production and is payable upon the initial disposition. Using the severance tax return, Form SEV. O-1D, and the orphan well rework program tax return, Form SEV. OR-1D, enter the number of barrels initially disposed of which were produced at the incapable rate (Severance Tax Rate Code 2 and 2P). Multiply the total number of barrels reported by the fee rate of $0.02 per barrel, rounded to the nearest dollar amount.

Stripper rate barrels: The fee is assessed on gross production and is payable upon the initial disposition. Using the severance tax return, Form SEV. O-1D, and the orphan well rework program tax return, Form SEV. OR-1D, enter the number of barrels initially disposed of which were produced at or exempted from the stripper rate (Severance Tax Rate Code 3 and 3P), and the number of barrels initially disposed of which were produced at the reclaimed rate (Severance Tax Rate Code 9). Multiply the total number of barrels reported by the fee rate of $0.01 per barrel, rounded to the nearest dollar amount.

For New Wells Completed On or After July 1, 2025 (Newly Completed Wells Only, Do Not Include Recompletions)

Full rate barrels: The fee is assessed on gross production and is payable upon the initial disposition. Using the severance tax return, Form SEV. O-1D, and the orphan well rework program tax return, Form SEV. OR-1D, enter the number of barrels initially disposed of which were produced at the full rate (Severance Tax Rate Code 1N), the exempt tax rates for deep, horizontal, tertiary, and orphan well rework program oil wells (Severance Tax Rate Codes D, HN, 1TN, and OR), and the reduced tax rates (Severance Tax Rate Codes IA, OW, and 1PN). Multiply the total number of barrels reported by the fee rate of $0.04 per barrel, rounded to the nearest dollar amount.

Incapable rate barrels: The fee is assessed on gross production and is payable upon the initial disposition. Using the severance tax return, Form SEV. O-1D, and the orphan well rework program tax return, Form SEV. OR-1D, enter the number of barrels initially disposed of which were produced at the incapable rate (Severance Tax Rate Code 2 and 2P.) Multiply the total number of barrels reported by the fee rate of $0.02 per barrel, rounded to the nearest dollar amount.

Stripper rate barrels: The fee is assessed on gross production and is payable upon the initial disposition. Using the severance tax return, Form SEV. O-1D, and the orphan well rework program tax return, Form SEV. OR-1D, enter the number of barrels initially disposed of which were produced at or exempted from the stripper rate (Severance Tax Rate Code 3 and 3P), and the number of barrels initially disposed of which were produced at the reclaimed rate (Severance Tax Rate Code 9.) Multiply the total number of barrels reported by the fee rate of $0.01 per barrel, rounded to the nearest dollar amount.

Amount of fees: Add the Amount of fees calculated for the wells completed before July 1, 2025, and the wells completed on or after July 1, 2025.

Interest: Interest accrues on any unpaid liability from the due date to the date of the payment. Refer to the Form R-1111, *Interest Rate Schedule*, for the applicable daily interest rates. Form R-1111 is available on the LDR's website at https://revenue.louisiana.gov/.

Delinquent penalty: A return becomes delinquent on the day after the return is due. If a return is filed late, a delinquent penalty of 5 percent of the liability for each 30 days or fraction thereof, not to exceed 25 percent of the "Amount of fees," will be assessed.

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.

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Total Due: Add "Amount of fees, Interest, and Delinquent Penalty." Make payment to Louisiana Department of Revenue. **DO NOT SEND CASH**.

Instructions for Paid Preparer

If your return was prepared by a paid preparer, that person must also sign in the appropriate space, complete the information in the "Paid Preparer Use Only" box, and enter his or her identification number in the space provided under the box. 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 be entered in the "Paid Preparer Use Only" box. 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.

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