LOUISIANA DEPARTMENT of REVENUE

Instructions for Form R-9050 (O/C) 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

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. We encourage you to file electronically at *www.revenue.louisiana.gov/latap*.

For wells completed before July 1, 2025

Line 1a **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.)

Line 1b **Amount of fee:** Multiply Line 1a by the fee rate of $0.04 per barrel, rounded to the nearest dollar amount.

Line 2a **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.)

Line 2b **Amount of fee:** Multiply Line 2a by the fee rate of $0.02 per barrel, rounded to the nearest dollar amount.

Line 3a **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.)

Line 3b **Amount of fee:** Multiply Line 3a by the fee rate of $0.01 per barrel, rounded to the nearest dollar amount.

Line 4 **Total subject to fee:** Add Lines 1b, 2b, and 3b.

For new wells completed after July 1, 2025 (newly completed wells only, do not include recompletions)

Line 5a **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 IA, OW, and 1PN.)

Line 5b **Amount of fee:** Multiply Line 5a by the fee rate of $0.04 per barrel, rounded to the nearest dollar amount.

Line 6a **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.)

Line 6b **Amount of fee:** Multiply Line 6a by the fee rate of $0.0385 per barrel, rounded to the nearest dollar amount.

Line 7a **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.)

Line 7b **Amount of fee:** Multiply Line 7a by the fee rate of $0.019 per barrel, rounded to the nearest dollar amount.

Line 8 **Total subject to fee:** Add Lines 5b, 6b, and 7b.

Line 9 **Net total subject to fee:** Add Lines 4 and 8.

Line 10 **Interest:** Interest accrues on any unpaid liability from the due date to the date of the payment. Refer to the Tax Interest Rate Schedule (R-1111) for the applicable monthly interest rates. Form R-1111 is available on the LDR's website at *www.revenue.louisiana.gov.*

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Line 11 **Delinquent penalty:** The delinquent penalty is 5 percent of the liability for each 30 days or fraction thereof, not to exceed 25 percent of Line 9, rounded to the nearest dollar amount.

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.

Line 12 **Total fees, interest, and penalty due:** Add Lines 9, 10, and 11. Make payment payable to Louisiana Department of Revenue. **DO NOT SEND CASH**. Mail your return to the address on Form R-9050. You can also file your oilfield site restoration return at *www.revenue.louisiana.gov/latap*.

If you have a foreign address, enter the city name in the appropriate space. Follow the country's practice for entering the postal code and the name of the province, county, or state. Enter the foreign country name in the appropriate space. Do not abbreviate the country name.

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.