



**Oilfield Site Restoration Fee Return -
Natural Gas 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

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

FOR OFFICE USE ONLY					Field flag
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Taxable Period (mm/yy)

☐ If your name has changed, fill in circle.
 ☐ If amended return, fill in circle.
 ☐ If final return, fill in circle.

For Taxable Periods July 2025 through June 2026

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Category		A First Month of Quarter MCFs (Thousand Cubic Feet)	B Second Month of Quarter MCFs (Thousand Cubic Feet)	C Third Month of Quarter MCFs (Thousand Cubic Feet)	Total Number of MCFs Reported	Fee Rate Per MCF		Amount of Fee (Round to the nearest dollar.)	
1	Full rate (Severance tax rate codes 1, D, H, IA, OW, T, and OR)	1a				X	0.003	1b	00
2	Incapable oil well gas rate	2a				X	0.000856	2b	00
3	Incapable gas well gas rate	3a				X	0.000371	3b	00
4	Total subject to fee (Add Lines 1b, 2b, and 3b.)							4	00
5	Interest (See instructions.)							5	00
6	Delinquent penalty (5% for each 30 days, or fraction thereof, not to exceed 25% of Line 4)							6	00
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. Pay this amount.							7	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)
Print Name	Title
	Telephone

PAID PREPARER USE ONLY	Print/Type 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

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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