

Oilfield Site Restoration Fee Return
{ Natural Gas Production }

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

- Line 1a Full rate MCFs:** The fee is assessed on gross production PRIOR to any reductions for exclusion codes. Using the severance tax return, Form SEV. G-1D, enter the gross MCFs reported for the full rate (Severance Tax Rate Code 1) and for the exempt tax rates for deep, horizontal, inactive and tertiary oil wells (Severance Tax Rate Codes D, H, I, and T).
- Line 1b Amount of fee:** The fee for full rate MCFs. Multiply Line 1a by the fee rate of \$0.003 per MCF, rounded to the nearest dollar amount.
- Line 2a Incapable oil well gas:** The fee is assessed on gross production PRIOR to any reductions for exclusion codes. Using the severance tax return, Form SEV. G-1D, enter the gross MCFs reported for the incapable oil well gas rate (Severance Tax Rate Code 2).
- Line 2b Amount of fee:** The fee for the incapable oil well gas rate MCFs. Multiply Line 2a by the fee rate of \$0.0012 per MCF, rounded to the nearest dollar amount.
- Line 3a Incapable gas well gas:** The fee is assessed on gross production PRIOR to any reductions for exclusion codes. Using the severance tax return, Form SEV. G-1D, enter the gross MCFs reported for the incapable gas well gas rate (Severance Tax Rate Code 3).
- Line 3b Amount of fee:** The fee for the incapable gas well gas rate MCFs. Multiply Line 3a by the fee rate of \$0.000525 per MCF, 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.
- 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-9051. You can pay your oilfield site restoration fee at www.revenue.louisiana.gov/latap.

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

