LOUISIANA DEPARTMENT of REVENUE

Oilfield Site Restoration Fee Return - Natural Gas 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-9051 must be filed electronically using the Louisiana Taxpayer Access Point (LaTAP) at https://latap.revenue.louisiana.gov/.

Full rate MCF: 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 MCF reported for the full rate (Severance Tax Rate Code 1), the exempt tax rates for deep, horizontal, and tertiary gas wells (Severance Tax Rate Codes D, H, and T), and the reduced tax rates for inactive and orphan wells (Severance Tax Rate Codes IA and OW). Multiply the total number of MCFs reported by the fee rate of $0.003 per MCF, rounded to the nearest dollar amount.

Incapable oil well gas MCF: 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 MCF reported for the incapable oil well gas rate (Severance Tax Rate Code 2). Multiply the total number of MCFs reported by the fee rate of $0.000856 per MCF, rounded to the nearest dollar amount.

Incapable gas well gas MCF: 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 MCF reported for the incapable gas well gas rate (Severance Tax Rate Code 3). Multiply the total number of MCFs reported by the fee rate of $0.000371 per MCF, rounded to the nearest dollar amount.

Total fees: Add the fee amounts assessed for full rate, incapable oil well gas, and incapable gas well gas MCFs.

Interest: Interest accrues on any unpaid liability from the due date to the date of payment. Refer to the Form R-1111, *Interest Rate Schedule*, for the applicable daily interest rates. Form R-1111 is available on 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 "Total 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.

Total Due: Add "Total 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.