

Form Sev. G-5 must be filed electronically using the Louisiana Department of Revenue's Severance Web Application.

Tax ID – This is your 10-digit Louisiana Tax Number.

Severance Account Number – Enter your 5-digit producer code number assigned by the Louisiana Office of Conservation or number assigned by the Louisiana Department of Revenue (LDR) to taxpayers who are not producers. For 4-digit numbers, pad with a leading zero.

Taxable Period – Period for which the well is exempt. Production for each exempt period is to be reported separately.

Parish – Parish where production occurred.

Field – The 4-digit code assigned by the Louisiana Office of Conservation.

Producer – The 5-digit producer code assigned by Louisiana Office of Conservation. For 4-digit codes, pad with a leading zero.

Lease – Codes are assigned by the Louisiana Office of Conservation.

Tax rate code – Code assigned by LDR to designate applicable tax rate per MCF by category. This should be the same tax rate code as reported on Form R-9036 (SEV G-1D), Gas Severance Tax Return – Lease Detail. **These wells must be approved by the Office of Conservation before the tax rate codes can be used. (See Tax Rate Code Legend)**

Conservation well serial number – Number assigned by the Louisiana Office of Conservation.

Gross Production MCF – All production for each well as reported on the Form OGP to the Office of Conservation.

Value for payout of well cost – Gross sales price or book value, if not sold, less royalty and direct well operating costs. Do not fill out this block for any well with an exemption code I or reduced tax rate code IA or OW.

Taxpayer Code – Enter the 5-digit producer code number assigned by the Louisiana Office of Conservation or number assigned by the Louisiana Department of Revenue (LDR) to taxpayers who are not producers. For 4-digit numbers, pad with a leading zero.

Note**User defined data** – Enter additional information pertaining to data in this row.

Add – Click the "Add" button after all information for this row has been entered.

When finished entering all information, click "Submit Return". The "View the DNR Validation Report" box must be selected prior to submitting the return in order to review the DNR data report. If the return data contains validation errors, you can view the Error Report which will display the row number(s) containing errors. Critical errors that are not critical calculated errors must be fixed by the error before the tax return can be submitted.

Exempt Tax Rate Codes		Code
Deep wells – any well drilled to a true vertical depth of more than 15,000 feet and from which production commences after July 31, 1994. The exemption is for two years or until payout of the well cost is achieved.		D
Horizontal wells – any well drilled or recompleted horizontally and from which production commences after July 31, 1994. The exemption is for two years or until payout of the well cost is achieved.		H
Inactive well – Production from an approved well that has been inactive for two or more years or having 30 days or less of production during the last two years. Application must be made to the Office of Conservation prior to production, during the period beginning July 31, 1994, and ending June 30, 2000, for a 5 year severance tax exemption, for the period beginning July 1, 2002, and ending December 31, 2004 for a 2 year severance tax exemption, and for the period beginning January 1, 2005 and ending June 30, 2010, for a 5 year severance tax exemption. The Office of Conservation must approve this well. Inactive wells that qualify for a reduced severance tax rate per Act 421 of the 2017 Regular Legislative Session should not use this Inactive tax rate code, but rather the IA code that is specific to these wells.		I
Reduced Tax Rate Codes		Code
Inactive reduced rate well – Production from an approved well that has been inactive for two or more years or having thirty days or less of production during the past two years. The production must be produced from the same perforated producing interval or from one hundred feet above and one hundred feet below the perforated producing interval for lease wells, and within the correlative defined interval for unitized reservoirs that the formerly inactive well produced from before being inactive. Application must be made to the Office of Conservation during the period beginning July 1, 2018 and ending June 30, 2023. The Office of Conservation must approve this well.		IA
Orphan reduced rate well – Production from an approved well that has been designated as orphan for longer than sixty months. The production must be produced from the same perforated producing interval or from one hundred feet above and one hundred feet below the perforated producing interval for lease wells, and within the correlative defined interval for unitized reservoirs that the formerly orphan well produced from before being designated as an orphan well. Application must be made to the Office of Conservation during the period beginning July 1, 2018 and ending June 30, 2023. The Office of Conservation must approve this well.		OW