



**Instructions for Completing
Form R-9001 (SEV G-2)**
Application for Certification of Incapable Wells
*Louisiana Revised Statutes 47:633 through
47:647*

**For questions about this form,
please contact:**
Louisiana Department of Revenue
Taxpayer Compliance Division
Severance Tax Unit
Phone: (855) 307-3893
Email: Severance.Inquiries@la.gov

This application may be completed by the producer or duly authorized representative. Form G-2 must be submitted to the Louisiana Department of Revenue (LDR) electronically using LaTAP at www.revenue.louisiana.gov.

This application is to be used when applying for the following reduced gas severance tax rates:

- (1) incapable gas well rate - \$0.13 per MCF (applicable to a gas well that is incapable of producing an average of 250 MCF per day, under operating conditions, for the entire taxable period)
- (2) incapable oil well gas rate - \$0.03 per MCF (applicable to gas produced from an oil well with a wellhead pressure of 50 psi gauge or less (under operating conditions, whether it be tubing flow or casing flow) throughout the entire taxable period)

Wells that have been certified as incapable on this application and have been assigned the prefix "E" in the Certification Number must be reported on the Incapable Well Report (Form SEV. G-3) every month if the reduced rates are reported and paid on the Gas Severance Tax Return (Form SEV. G-1D). Failure to report incapable well production on the Report Form SEV. G-3 when required could result in the denial of reduced tax rate status.

Should any well certified as incapable for gas severance tax purposes subsequently become capable, the full severance tax rates levied in LA R.S. 47:633(9) become due and payable.

Taxpayer Name – This is the name of producer or authorized representative submitting application.

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

Severance Account Number – Enter your producer code (that may be up to six digits) assigned by the Louisiana Office of Conservation. For 4 and 5-digit numbers, pad with a leading zero(s).

Production Month – Period for which the reduced rate is requested

Field – This is the official name assigned by the Louisiana Office of Conservation to identify a field; separate application must be submitted for each field.

Conservation Well Serial Number – Enter the code (that may be up to six digits) assigned by the Office of Conservation to identify a well on a lease.

Parish – This is the parish where production occurred.

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

Producer – This is the code assigned by the Louisiana Office of Conservation that may be up to six digits. For 4 and 5-digit codes, pad with a leading zero(s).

Lease Code – This is the 6-digit code assigned by the Louisiana Office of Conservation.

Measurement Method – of measurement prior to commingling with capable gas. See Measurement Method Code Legend. Use Code 1 if gas is metered; use Code 2 if measurement is determined by GOR well tests.

Well-Head Pressure – This is tubing, casing, or annular space pressure under which well is producing

Method of Producing Code – This is the method under which the well is producing. If Method of Producing Code is 2, 3, or 4, do not enter anything in the Well-head Pressure Column.

Well Classification Code – This is either oil or gas well, as determined by the Office of Conservation.

Number of Wells on Reporting Lease – Enter the total number of capable wells on lease and total number of incapable wells on lease.

Taxpayer Number – This is up to a 6 digit number assigned by the Louisiana Office of Conservation or reporting company number assigned by LDR to taxpayers who are not producers or transporters. If 4 or 5 digit numbers pad with leading zero(s)