



FORM SEV. M-1A/B
SEVERANCE TAX—MINERALS (other than petroleum products)
 Louisiana Department of Revenue
 P.O. Box 201, Baton Rouge, LA 70821-0201

Reporting company name ▼	Revenue Account Number ▼
Reporting company address (Including ZIP Code) ▼	Taxable Period ▼

FILE ORIGINAL OF THIS RETURN ONLY.

SCHEDULE A

All resources severed and/or purchased on which severance tax is being paid with this form.

Name and Address of Severer or Purchaser	Resources Severed	Resource Code NO.	Name of Pit Lease or Mine and Location	Parish Code NO.	Quantity Severed or Purchased	Tax Rate	Tax Due	Penalty and Interest	Total Amount Due
							\$	\$	\$
							\$	\$	\$
							\$	\$	\$
							\$	\$	\$
							\$	\$	\$
							\$	\$	\$
							\$	\$	\$
							\$	\$	\$
							\$	\$	\$

SCHEDULE B

List all resources severed and/or purchased on which others are to pay severance tax.

Resources Severed	Resource Code NO.	Parish Code NO.	Quantity Severed	Quantity Purchased	Name of Taxpayer	Address of Taxpayer

Instructions for Mineral Severance Tax Schedule M-1 A/B

Parish Detail

Mineral Resource in which the tax paid herewith or to be paid by others

This return must be filed with the Mineral – Parish Summary Return, form number R-9000, and is due on or before the last day of the month following the month of the severance of the mineral resource.

Name and address or reporting company – Self- explanatory.

Revenue Account Number – This is your 10 digit Louisiana Tax Number.

Taxable period – Period for which the tax is due. Volumes and taxes for more than one taxable period are not to be combined; they are to be reported separately.

Schedule A – All resources severed and/ or purchased on which severance tax is being paid with this form.

Name and address of severer and or purchaser – Name and address for those in which you are remitting tax.

Resource Severed – see the table below for the name of the resource.

Resource Code Number – see the table below for the resource code.

Name of pit lease or mine location – Identify location of mineral resource product.

Parish code – parish number assigned by the Louisiana Department of Revenue that Identifies the parish from which the timber product was severed. A list of the parish Codes can be obtained by contacting the Taxpayer Services Division, Severance Tax Section of the Louisiana Department of Revenue.

Quantity severed or purchased – The amount of the mineral resource for which you are remitting tax .

Tax rate – Refer to the table below for the applicable tax rate.

Penalty and 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.

Total amount due – Total tax, penalty, and interest for the taxable period that are applicable to this line.

Schedule B – List all resources severed and /or purchased on which others are to pay severance tax.

Resource Severed – see that table below for the name of the resource.

Resource Code Number – see the table for the resource code.

Parish Code – Parish number assigned by the Louisiana Department of Revenue that identifies the parish from which the timber product was severed. A list of the parish codes can be obtained by contacting the Taxpayer Services Division, Severance Tax Section of the Louisiana Department of Revenue.

Quantity Severed – The amount of the mineral resource severed for which others are to remit tax.

Quantity Purchased – The amount of the mineral resource purchased for which others are to remit tax.

Name of Taxpayer – name of those who will remit the tax.

Address of Taxpayer – Address of those who will remit the tax.

Resource Name, Code, and Tax Rate Table

Resource Code	Resource Severed	Tax Rate	Resource Code	Resource Severed	Tax Rate
21	Sulphur	\$1.03/long Ton	28	Sand-Other	.06/ton
22	Salt	.06/ton	29	Shell – reef or oyster	.06/ton
23	Salt Brine	.005/ton	30	Shell – clam	.06/ton
25	Sand- Clay or Pit Run	.06/ton	31	Stone Crushed	.03/ton
26	Sand-Washed	.06/ton	32	Marble	.20/ton
27	Sand- River	.06/ton	33	Lignite	.12/ton