

**Instructions**  
**Oilfield Restoration Fee Return**  
**Natural Gas Production**

- Line 1a -**Full rate MCFs:** Number of MCFs paid at the full rate, Tax Rate Code 1, from the severance tax return (Form SEV. G-1s).
- Line 1b -**Amount of fee:** The fee for the full rate MCFs; Line 1a multiplied by the fee rate of \$0.0030 per MCF, rounded to the nearest dollar amount.
- Line 2a -**Incapable oil well gas:** Number of MCFs paid at the incapable oil well gas rate, Tax Rate Code 2, from the severance tax return (Form G-1s).
- Line 2b -**Amount of fee:** The fee for the incapable oil well gas rate MCFs; Line 2a multiplied by the fee rate of \$0.0012 per MCF, rounded to the nearest dollar amount.
- Line 3a -**Incapable gas well gas:** Number of MCFs paid at the incapable gas well gas rate, Tax Rate Code 3, from the severance tax return (Form G-1s).
- Line 3b -**Amount of fee:** The fee for the incapable gas well gas rate MCFs; Line 3a multiplied 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](http://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.
- Line 7 **Total fees, interest, and penalty due:** Add Lines 4, 5, and 6. Make payment to: Louisiana Department of Revenue. **Do not send cash.**

This return is due on or before the 25<sup>th</sup> day of the second month following the taxable period and becomes delinquent the first day thereafter. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter. Failure to file this return will result in additional penalties for negligence and collection costs that will be added to the assessment.

Amended returns should cover the entire taxable period that is being amended.