

Form Sev. O-1D 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 or purchaser 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 or purchasers. For 4-digit numbers, pad with a leading zero.

Total Amount Due – The total amount due for the return is shown in this field. It is automatically calculated after all data is entered.

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. To enter a new tax period, click on "Change Tax Period". When finished, select OK or Exit.

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 Code/Well Serial Number – Codes assigned by the Louisiana Office of Conservation. Use well serial numbers for deep, horizontal, inactive, inactive reduced tax rate, orphan reduced tax rate, or tertiary wells.

Purchaser code – The 5-digit purchaser or producer code number assigned by the Louisiana Office of Conservation or reporting company number assigned by LDR.

Tax rate code – Code assigned by LDR to designate the tax rate of resource being reported. (See Tax Rate Code Legend)

Schedule code – Code assigned by LDR to determine whether barrels are taxable or non-taxable. (See Schedule Code Legend)

Kind code – Code assigned by LDR to identify category of resource being reported. (See Kind Code Legend)

Gross Production barrels – Total number of barrels produced or severed at the wellhead prior to being sold to the first purchaser (should agree with the Office of Conservation's OGP Report). Barrel volume must be numeric and have two explicit decimal places.

Disposition barrels – Total number of taxable barrels for this period for which codes on the line item are applicable (should agree with the Office of Conservation's OGP Report). Barrel volume must be numeric and have two explicit decimal places.

Note: Any disposition barrels reported for the following tax rate codes must also be reported on the Sev. O-5, Monthly Oil Well Report for Exempt Wells/Mining Wells: Deep, Horizontal, Inactive, Inactive reduced tax rate, and Orphan reduced tax rate.

Gross taxable value amount – Gross value of resource. The amount must be numeric and have two explicit decimal places.

Transportation charge – Barge, pipeline, or truck costs charged and withheld by first purchaser or charges allowed by LDR in those instances where no second or third party is involved in transporting the oil.

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.

To make changes to a row, select Edit or Remove.

Tax Due – The tax amount due for each row will be automatically calculated. 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 before the tax return can be submitted.

The severance tax return is due on or before the 25th 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 legal holiday, the return is due on the first business day following the due date and becomes delinquent the first day thereafter.

The delinquent penalty is 5 percent of the tax liability for each 30 days or fraction thereof, not to exceed 25 percent. Interest accrues on any unpaid tax from the due date to the date of payment. Refer to the Tax Interest Rate Schedule (R-1111) for the applicable monthly interest rates. Form R-1111 is available on the LDR's website at www.revenue.louisiana.gov.

Electronic payments and filings that are filed late will be assessed a delinquent payment penalty per R.S. 47:1519 and 1520 and will be subject to penalties and interest as set forth in R.S. 47:1601 and 1602.

Note – In addition to the delinquent penalties described above, a taxpayer may also incur a negligence penalty under R.S. 47:1604.1 if circumstances indicate willful negligence or intentional disregard of rules and regulations.

The Parish Summary Return (O-1S) will be automatically generated once all information is entered and it will be assigned a Batch Number. A copy of the O-1S can be exported to either an Excel or PDF file.

LOUISIANA

DEPARTMENT of REVENUE

Instructions for Form Sev. O-1D

KIND CODE LEGEND

Code	Kind
1	Oil
2	Condensate
6	Interest and penalty

ANTHROPOGENIC CO2 TERTIARY RECOVERY INCENTIVE TAX RATE CODE LEGEND – APPROVED PROJECTS ONLY

Code	Tax rate – category
1T	Full Rate – 6.25 percent of value
2T	Half Rate – Incapable Oil – 3.125 percent of value
3T	Quarter Rate – Stripper Oil – 1.5625 percent of value

PRODUCED WATER INJECTION INCENTIVE TAX RATE CODE LEGEND—APPROVED PROJECTS ONLY

Code	Tax rate – category
1P	Produced water - Full Rate - 10 percent of value.
2P	Produced water - Half Rate - Incapable Oil - 5 percent of value.
3P	Produced water - Quarter Rate - Stripper Oil - 2.5 percent of value.

SCHEDULE CODE LEGEND

Code	Schedule – category
1	Tax computed and paid herewith.
2	Tax due by others and not computed or paid herewith. (Royalty Owner and Working Interest take in kind to be reported under Schedule 2 if others are responsible for the tax.)
IA	Used in conjunction with a tax rate IA by the party who would be responsible for paying the tax.
OW	Used in conjunction with a tax rate OW by the party who would be responsible for paying the tax.
5	U.S. Government Royalty - NO TAX DUE.
D	Used in conjunction with a tax rate D by the party who would be responsible for paying the tax if the production was not exempt.
H	Used in conjunction with a tax rate H by the party who would be responsible for paying the tax if the production was not exempt.
I	Used in conjunction with a tax rate I by the party who would be responsible for paying the tax if the production was not exempt.
S	Used in conjunction with a tax rate 3 by the party who would be responsible for paying the tax if the production was not exempt. The exemption applies to production after June 1, 1994, as long as the gross taxable value is less than \$20.00 per barrel.
T	Used in conjunction with a tax rate 1, 2, or 3 by the party responsible for paying the tax on primary/secondary barrels. Used in conjunction with tax rate T by the party who would be responsible for paying the tax if the production was not exempt.

TAX RATE CODE LEGEND

Code	Tax rate – category
1	Full Rate - Oil and Condensate - 12.5 percent of value.
2	Half Rate - Incapable Oil - 6.25 percent of value.
3	Quarter Rate - Stripper Oil - 3.125 percent of value. Stripper exemption under Act 2 of the 1994 Regular Session of the Louisiana Legislature applies to production after June 1, 1994, provided the gross taxable value is less than \$20.00 per barrel.
IA	Inactive reduced rate well - Oil - 6.25 percent of value – 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.
OW	Orphan reduced rate well - Oil - 3.125 percent of value – 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.
4	Taxable Royalty or Working Interest take in-kind. Tax not computed or paid herewith. Tax to be paid by others. (Producer to report volumes only of taxable Royalty or Working Interest take in-kind under Tax Rate Code 4 if Royalty Owner or Working Interest Owner is responsible for reporting tax.)
5	U.S. Government Royalty. Volume and value only being reported. Tax not computed or paid herewith. NO TAX DUE.
6	Interest and penalty
9	Reclaimed oil. Oil reclaimed by class one salvage crude reclamation facilities that are permitted by the Louisiana Office of Conservation - 3.125 percent of value received by the first purchase. Any person or affiliate of a person engaged in severing oil, gas, or other natural resources, or operating oil or gas property, or other property from which natural resources are severed, shall not be eligible for the reduced tax rate.
Code	Exempt tax rate - category
D	Deep well. Production beginning at a true vertical depth of more than 15,000 feet and that commences after July 31, 1994, from a well approved as a deep well by the Louisiana Office of Conservation.
H	Horizontal well. Production from an approved horizontal well or horizontally recompleted well from which production commences after July 31, 1994. This well must be approved by the Louisiana Office of Conservation.
I	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 Louisiana Office of Conservation prior to production, during the period beginning January 1, 2005 and ending June 30, 2010 for a 5 year severance tax exemption. This well must be approved by the Louisiana Office of Conservation. 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 those wells.
T	Tertiary recovery projects approved by the Louisiana Office of Conservation.