

# LOUISIANA

DEPARTMENT *of* REVENUE

## Oilfield Site Restoration Fee Return

(Oil and Condensate Production)

This return is to be filed quarterly and is due on or before the 25th day of the second month following the close of the taxable period. If the due date falls on a weekend or legal holiday, the return is due on the next business day. We encourage you to file and pay electronically at [www.revenue.louisiana.gov/latap](http://www.revenue.louisiana.gov/latap).

- Line 1a Full rate barrels:** The fee is assessed on gross production and is payable upon the initial disposition. Using the severance tax return, Form SEV. O-1D, enter the number of barrels **initially disposed of which were produced** at the full rate (Severance Tax Rate Code 1), the exempt tax rates for deep, horizontal, inactive and tertiary oil wells (Severance Tax Rate Codes D, H, I, and T), and the reduced tax rates for inactive and orphan wells (Severance Tax Rate Codes IA and OW).
- Line 1b Amount of fee:** The fee for the full rate barrels. Multiply Line 1a by the fee rate of \$0.015 per barrel, rounded to the nearest dollar amount.
- Line 2a Incapable rate barrels:** The fee is assessed on gross production and is payable upon the initial disposition. Using the severance tax return, Form SEV. O-1D, enter the number of barrels **initially disposed of which were produced** at the incapable rate (Severance Tax Rate Code 2).
- Line 2b Amount of fee:** The fee for the incapable rate barrels. Multiple Line 2a by the fee rate of \$0.0075 per barrel, rounded to the nearest dollar amount.
- Line 3a Stripper rate barrels:** The fee is assessed on gross production and is payable upon the initial disposition. Using the severance tax return, Form SEV. O-1D, enter the number of barrels **initially disposed of which were produced** at or exempted from the stripper rate (Severance Tax Rate Code 3), and the number of barrels **initially disposed of which were produced** at the reclaimed rate (Severance Tax Rate Code 9).
- Line 3b Amount of fee:** The fee for the stripper rate barrels and reclaimed rate barrels. Multiple Line 3a by the fee rate of \$0.00375 per barrel, rounded to the nearest dollar amount.
- Line 4 Total fees:** Add Lines 1b, 2b, and 3b.
- Line 5 Interest:** Interest accrues on any unpaid liability from the due date to the date of the 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](http://www.revenue.louisiana.gov).
- Line 6 Delinquent penalty:** The delinquent penalty is 5 percent of the liability for each 30 days or fraction thereof, not to exceed 25 percent of Line 4, rounded to the nearest dollar amount.
- Electronic payments and filings that are filed late will be assessed a delinquent 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 the circumstances indicate willful intent to disregard state tax laws and regulations.
- Line 7 Total fees, interest, and penalty due:** Add Lines 5, 6, and 7. Make payment payable to: Louisiana Department of Revenue. **DO NOT SEND CASH.** Mail your return and payment to the address on Form R-9050. You can also pay your oilfield site restoration fee at [www.revenue.louisiana.gov/latap](http://www.revenue.louisiana.gov/latap).

### Instructions for Paid Preparer

If your return was prepared by a paid preparer, that person must also sign in the appropriate space, complete the information in the "Paid Preparer Use Only" box and enter his or her identification number in the space provided under the box. If the paid preparer has a PTIN, the PTIN must be provided; otherwise, the FEIN or LDR account number must be provided. If the paid preparer represents a firm, the firm's FEIN must be entered in the "Paid Preparer Use Only" box. The failure of a paid preparer to sign or provide an identification number will result in the assessment of the unidentified preparer penalty on the preparer. The penalty of \$50 is for each occurrence of failing to sign or failing to provide an identification number.

**AMENDED RETURNS SHOULD COVER THE ENTIRE TAXABLE PERIOD THAT IS BEING AMENDED.**