We encourage you to file and pay electronically at www.revenue.louisiana.gov/latap.

**Line 1a Full rate MCF:** The fee is assessed on gross production PRIOR to any reductions for exclusion codes. Using the severance tax return, Form SEV. G-1D, enter the gross MCF reported for the full rate (Severance Tax Rate Code 1), the exempt tax rates for deep, horizontal, and tertiary gas wells (Severance Tax Rate Codes D, H, 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 MCF. Multiply Line 1a by the fee rate of $0.003 per MCF, rounded to the nearest dollar amount.

**Line 2a Incapable oil well gas MCF:** The fee is assessed on gross production PRIOR to any reductions for exclusion codes. Using the severance tax return, Form SEV. G-1D, enter the gross MCF reported for the incapable oil well gas rate (Severance Tax Rate Code 2).

**Line 2b Amount of fee:** The fee for the incapable oil well gas rate MCF. Multiply Line 2a by the fee rate of $0.0012 per MCF, rounded to the nearest dollar amount.

**Line 3a Incapable gas well gas MCF:** The fee is assessed on gross production PRIOR to any reductions for exclusion codes. Using the severance tax return, Form SEV. G-1D, enter the gross MCF reported for the incapable gas well gas rate (Severance Tax Rate Code 3).

**Line 3b Amount of fee:** The fee for the incapable gas well gas rate MCF. Multiply Line 3a 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 accrues on any unpaid liability 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 LDR's website at 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 accuracy-related penalties under R.S. 47:1604.1.

**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-9051. You can pay your oilfield site restoration fee at www.revenue.louisiana.gov/latap.

If you have a foreign address, enter the city name in the appropriate space. Follow the country's practice for entering the postal code and the name of the province, county, or state. Enter the foreign country name in the appropriate space. Don't abbreviate the country name.

**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.**