R-9036-L (4/02)

G-1d

State of Louisiana
Department of Revenue
P. O. Box 201
Baton Rouge, LA 70821-0201

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Gas Severance Tax Return - Lease Detail

File original of this return only.

Reporting company name	Reporting company number	Revenue Account Number	This return is due by the 15th day of the second month following the taxable period and becomes delinquent on the first day thereafter. If the due date falls on a weekend or holiday, the return is due on the next business day and becomes delinquent on the first day thereafter. See special instructions for additional filing requirements for taxpayers with liabilities equal to or in excess of $20,000. Report all volumes in MCF (15.025 pounds absolute pressure and 60°F).
Reporting company address, city, state, ZIP		Report submitted during month of	

Field name Producer name Lease and Well name Plant name	Conservation codes					Taxpayer code	Taxable period		Tax rate code	Gross gas production	Exclusions						Net taxable MCF	Tax and interest
	Parish	Field	Producer	Lease	Plant code		Mo.	Yr.		MCF	Code	MCF	Code	MCF	Code	MCF		
Totals (to be entered on last page of return if more than one page is used)																		

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Instructions for Form Sev. G-1d

Reporting company name and address
Self-explanatory.

Reporting company number
Producer code number assigned by the Louisiana Office of Conservation, or number assigned by the Department of Revenue, Severance Tax Division, to taxpayers who are not producers.

Revenue Account Number
This is your 10-digit Louisiana Tax Number for Corporation Income and Franchise taxes, Sales tax, Withholding tax, or Oilfield Site Restoration fee. If you are not registered for any of these taxes, please write or call the Department of Revenue for a registration application, Form R-16018.

Report submitted during month of
Month return is actually submitted.

Field, producer, lease, plant names
Self-explanatory.

Parish, field, producer, lease codes
Codes assigned by the Louisiana Office of Conservation.

Plant code
Code assigned by the Louisiana Office of Conservation.

Taxpayer code
Producer code assigned by the Louisiana Office of Conservation, or number assigned by the Department of Revenue to taxpayers who are not producers. Exclusion Code 9 taken.

Taxable period
Period for which tax is due. Volumes and taxes for more than one taxable period are to be reported separately.

Tax rate code
Code assigned by the Department of Revenue to designate applicable tax rate per MCF by category. (See Tax Rate Codes at right.)

Gross gas production
Producer must report all production for each property as reported on the OGP to the Louisiana Office of Conservation. Responsible taxpayers, if other than producer, must report gross volumes for which they are to account.

Exclusions
Gas volume lawfully exempt from tax.

1. Code: Code assigned by the Department of Revenue at right.
2. MCF: Volume of gas claimed for preceding exclusion code.

Net taxable MCF
Gross production plus and/or minus exclusions reported.

Tax and interest
Net taxable MCF times applicable tax rate equals amount of tax due. Delinquent penalty is 5 percent of tax liability for each 30 days or fraction thereof, not to exceed 25 percent. Interest accrues at the rate of 1.25 percent per month on unpaid tax from due date to date of payment. Tax, penalty, and interest must be reported as separate items.

Totals
To be entered only on last page of G-1d if multiple pages are used.

Special Instructions

1. In any case where a taxpayer's average monthly tax liability for the preceding calendar year equals or exceeds $100,000, payment must be made by one of the following methods:
   a. By electronic funds transfer to be received by the Department of Revenue on or before the last day of the month following the month to which the tax is applicable. A separate transfer must be made for each return.
   b. By delivery of the tax return and full payment in investible funds of the amount shown on the return, in person, or by courier to the Department of Revenue on or before the last day of the month following the month to which the tax is applicable. Such payment must be received before the end of the business day.
2. In any case where a taxpayer's average monthly tax liability for the preceding calendar year equals or exceeds $20,000 and is less than $100,000, payment must be made by one of the following methods:
   a. By electronic funds transfer to be received by the Department of Revenue on or before the fifteenth day of the second month following the month to which the tax is applicable. A separate transfer must be made for each return.
   b. By delivery of the tax return and full payment in investible funds of the amount shown on the return, in person, or by courier to the Department of Revenue on or before the fifteenth day of the second month following the month to which the tax is applicable. Such payment must be received before the end of the business day.
3. A taxpayer who is not complying with the provisions of Louisiana Revised Statute 47:1519 will be considered delinquent and will be subject to penalties and interest as provided in R.S. 47:1601 and 1602.

Note
A parish summary (G-1s) must accompany this return.

Tax Rate Codes

Taxable gas category	Tax rate per MCF	Tax rate code
Full rate – capable gas 7/98 – 6/99 7/99 – 6/00 7/00 – 6/01 7/01 – 6/02 7/02– 6/03	 9.3¢ 7.8¢ 9.7¢ 19.9¢ 12.2¢	1
Incapable rate – oil well gas	3¢	2
Incapable rate – gas well gas	1.3¢	3
Penalty and interest	—	6
Approved contracts at less than 52¢ per MCF	7¢	7
Deep well. Production from a well drilled to a true vertical depth of more than 15,000 feet and commences after July 31, 1994. This well must be approved as a deep well by the Office of Conservation.	—	D
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 Office of Conservation.	—	H
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 Office of Conservation prior to production, during the period beginning July 31, 1994, and ending June 30, 2000. This well must be approved by the Office of Conservation.	—	I
New discovery well. Production from an approved well, which is drilled as a wildcat well, spudded after September 30, 1994, and completed before September 30, 2000. This well must be approved by the Office of Conservation.	—	N
Tertiary recovery projects approved by the Office of Conservation.	—	T

Exclusion Codes

Nature of exclusion	Exclusion code
Injected into the formation in the State of Louisiana	1
Produced without the State of Louisiana and which has been injected into the earth in the State of Louisiana	2
Vented or flared from oil and gas wells	3
Used for fuel in connection with the operation and development for the production of oil or gas in the field where produced	4
Used in the manufacture of carbon black	7
United States Government royalty	8
Gas to be accounted for by working interest owner or purchaser or others (Identify taxpayer in taxpayer code column.)	9
Measurement difference (not to include over/short delivery accounts)	X
Gas used for the production of natural resources in the State of Louisiana	N

Produced Water Injection Incentive Tax Rate Code Legend– Approved Projects Only

Taxable gas category	Tax rate per MCF	Tax rate code
Produced water-Full rate- 7/98 to 6/99 7/99 to 6/00 7/00 to 6/01 7/01 to 6/02 7/02 to 6/03	 7.4¢ 6.2¢ 7.8¢ 15.9¢ 9.8¢	1P
Produced water-Incapable rate-Oil well gas.	2.4¢	2P
Produced water-Incapable rate-Gas well gas.	1.04¢	3P