

Name
Address
Address
City/state/zip

Electronic Filing of Oil and Gas Severance Applications Now Mandatory

Louisiana Revised Statute 47:1520(A)(1)(b) authorizes the Secretary of the Louisiana Department of Revenue to require electronic filing of tax returns or reports of persons severing oil or gas from the soil or water of the state that are required to file reports under R.S. 47:635(A)(2) or 640(A)(2). In accordance with this provision, the Department promulgated Louisiana Administrative Code 61:III.1525 to implement the mandatory electronic filing requirements for oil and gas severance tax returns beginning July 2010, and for severance tax applications beginning July 2011.

Electronic filing of the oil and gas severance tax applications, R-9001 Application for Certification of Incapable Wells, Form G-2, and R-9020 Application for Certification of Stripper/Incapable Wells, Form O-2, is now required, beginning with the July 2011 production month application due September 25, 2011.

Effective with the July 2011 production, you must file the O-2 and G-2 returns electronically using the Department's Louisiana Taxpayer Access Point (LaTap) which is accessed through the Department's web-page at www.revenue.louisiana.gov. Once you have accessed the application, you will be given step-by-step instructions for electronic filing. You will need your Louisiana business tax account ID number and will have to create a log-on ID and password.

Failure to comply with this electronic filing requirement can result in the assessment of a penalty of \$100 or five percent of the tax, whichever is greater, as provided in R.S. 47:1520(B).

If you have any questions concerning this electronic filing mandate, please contact the Special Programs Division, Severance Tax Section at (225) 219-7656 or by e-mail at severance.inquiries@la.gov.