
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM SD

SPECIALIZED DISCLOSURE REPORT



W&T Offshore, Inc.

(Exact name of registrant as specified in its charter)

1-32414

(Commission File Number)

Texas

(State or Other Jurisdiction of Incorporation)

72-1121985

(IRS Employer Identification No.)

**5718 Westheimer Road, Suite 700
Houston, Texas 77057**

(Address of Principal Executive Offices)

**Bart P. Hartman III
Vice President and Chief Accounting Officer
(713) 626-8525**

(Name and telephone number, including area code, of the person to contact in connection with this report.)

Check the appropriate box to indicate the rule pursuant to which this Form is being submitted, and provide the period to which the information in this Form applies:

- Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to December 31,
- Rule 13q-1 under the Securities Exchange Act (17 CFR 240.13q-1) for the fiscal year ended December 31, 2023



Section 2 – Resource Extraction Issuer Disclosure

Item 2.01 Resource Extraction Issuer Disclosure and Report

Disclosure of Payments by Resource Extraction Issuers

The specified payment disclosure required by Form SD is included in Exhibit 99.1 to this Form SD.

Section 3 – Exhibits

Item 3.01 Exhibits

<u>Exhibit No.</u>	<u>Description</u>
2.01	Interactive Data File (Form SD for the year ended December 31, 2023 filed in XBRL)
99.1	Resource Extraction Payment Report as required by Item 2.01 of this Form

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

W&T OFFSHORE, INC.
(Registrant)

Dated: September 26, 2024

By: /s/ Sameer Parasnis
Name: Sameer Parasnis
Title: Executive Vice President and Chief Financial Officer

Disclosure of Payments by Resource Extraction Issuer

This exhibit to Form SD presents payments made by W&T Offshore, Inc. (the "Company") to the U.S. federal government for the purpose of commercial development of oil and natural gas during the year ended December 31, 2023. The information within this report has been prepared and is presented in accordance with Rule 13q-1 (17 CFR 240.13q-1) under the Securities Exchange Act of 1934, as amended ("the Rule"). This report is limited to payments required to be disclosed by the Rule and does not include other payments and contributions to governmental and civic entities beyond the scope of the Rule.

Payments

Payments are disclosed on a cash basis, according to the year during which the payment was made (rather than on an accrual basis). Only payments of the types defined within the Rule and for which the Company made payments during the reporting period are presented.

The Company did not make payments in respect of production entitlements, bonuses, dividends, infrastructure improvements or community and social responsibility during the year ended December 31, 2023.

Currency

All payments are reported in US Dollars.

Business Segment

The Company operates in one reportable segment.

Projects

Payments are grouped into projects, which, in accordance with the Rule, are defined as the combination of the country, the designation of "onshore" or "offshore" and body of water, and the political subnational jurisdiction of the associated extractive activities. Countries and political subnational jurisdictions are designated by ISO 3166 country codes.

For purposes of this report, the Company's projects are all offshore in the Gulf of Mexico and are either in State of Alabama waters or federal waters.

The resources being extracted are oil and natural gas, all with the extraction method of "well."

Detail of Payments

Project	Governmental Recipient	Taxes	Royalties	Fees	Total
Alabama	Office of Natural Resources Revenue	\$ —	\$ 371,446	\$ —	\$ 371,446
Federal	Office of Natural Resources Revenue	—	67,832,866	1,483,010	69,315,876
(1)	Internal Revenue Service	2,150,000	—	—	2,150,000
		<u>\$ 2,150,000</u>	<u>\$ 68,204,312</u>	<u>\$ 1,483,010</u>	<u>\$ 71,837,322</u>

(1) The United States federal government levies income taxes at the Company level rather than on a per project basis. Income tax payment information in the table above is presented at the Company entity level.