

Instructions for Completing Amended Crude Oil Tax – Producer Special Report and Amended Producer Special Lease Detail Supplement

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TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

For assistance, call 800-252-1384. Forms, administrative rules, and additional information are available online at www.comptroller.texas.gov/taxes/crude-oil/.

Who Must File –This amendment report is used by a crude oil producer, operator, or non-operating working interest owner who is not normally required to file a report. Use this amended report form to correct information previously reported or to add new information omitted from an original crude oil tax producer special report.

All crude oil extracted from the earth is taxable. Report the different types of disposition volumes of crude oil in the field titled, "Gross Barrels" (Item 15 of the Amended - Producer Special Lease Detail Supplement Report) and pay the taxes due based on the reported volume.

When To File Amended Reports – The statute of limitations for filing amended reports for crude oil is four years on or before the due date of a report period. If the due date of a report period falls on a Saturday, Sunday or legal holiday, the next business day is the due date.

Example: An amended report for crude oil for the January 2018 production period has a due date of Feb. 26, 2018. A taxpayer must file amended reports for the January 2018 production period by Feb. 25 2022.

Reasons For Filing Amended Reports

- correct data in a previously reported lease transaction;
- add or delete data previously reported in a lease transaction;
- · adjust a previously reported lease transaction to claim a tax exemption;
- add new lease transactions not previously reported; and
- · delete previously reported lease transactions entirely.

General Information

- · Report net adjusted amounts when correcting previously reported barrel and value amounts.
- Enter negative amounts when reporting credit amounts for the barrels and values.
- Round all barrels in each reported item to the next whole number.
- Two decimals are required on all dollar values. Enter dollars and cents.
- Provide your 11-digit taxpayer number when corresponding with our office.



Item 1. Enter the lease name reported to the Texas Railroad Commission (RRC)

Item 2. Enter the name of the county of production for the lease reported in Items 1 and 5.

Item 3. Enter the name of the purchaser to whom you sold crude oil for the lease reported in Items 1 and 5. If there is no purchaser, enter your name.

assigned by the Comptroller's office for the lease

enter your producer number.

reported in Items 1 and 5. If there is no purchaser, then

Item 12. For the lease reported it Items 1 and 5:

 Select "Yes" if you are the physical operator; or

shown in Item 22 and enter the calculated tax due amount in Line 23, if applicable.

 Select "No" if you are a working interest owner.

Item 4.

- Enter the 3-digit county code assigned by the Comptroller's office for the county of production for the lease reported in Items 1 and 5.
- A list of the county codes is available online at comptroller.texas.gov/taxes/resources/county-codes.php.

Item 5.

- Enter the 5-digit lease number assigned by RRC and add a leading zero.
- Enter the check digit. The lease number check digit is available at https://mycpa.cpa.state.tx.us/cong/checkDigitForward.do
- If RRC has not assigned a lease number, report the drilling permit number.

Item 6.

- Select "Yes" if the number reported in Item 5 is a drilling permit number.
- Select "No" if the number reported in Item 5 is an RRC lease number.

Item 7. Separately enter the applicable "Exempt Type" code (shown below) for each lease number to report an approved legislative tax incentive.

Item 7a, 7b, 7c.

- Enter the "Exempt Type" code in Item 7a to report one "Exempt Type."
- Enter each "Exempt Type" code separately in Items 7a, 7b and 7c, and report more than one "Exempt Type."

Exempt Type Code

- 03 = Two-Year Inactive Well, effective Sept. 1, 1997
- 05 = Enhanced Oil Recovery Projects, approved after Aug. 31, 1997
- **11** = Qualifying Low-Producing Lease, effective Sept. 1, 2005
- 14 = Enhanced Recovery Project Using Anthropogenic Carbon Dioxide, effective Sept. 1, 2007
- **15** = Geothermal Energy, effective Sept. 1, 2009
- **16** = Two-Year Inactive Well, effective Sept. 1, 2019

Item 8. Enter the last 8 digits of the American Petroleum Institute (API) number assigned to a well previously approved as a two-year inactive well (Exempt Type 03 or Type 16). This must be entered or the exemption will be disallowed.

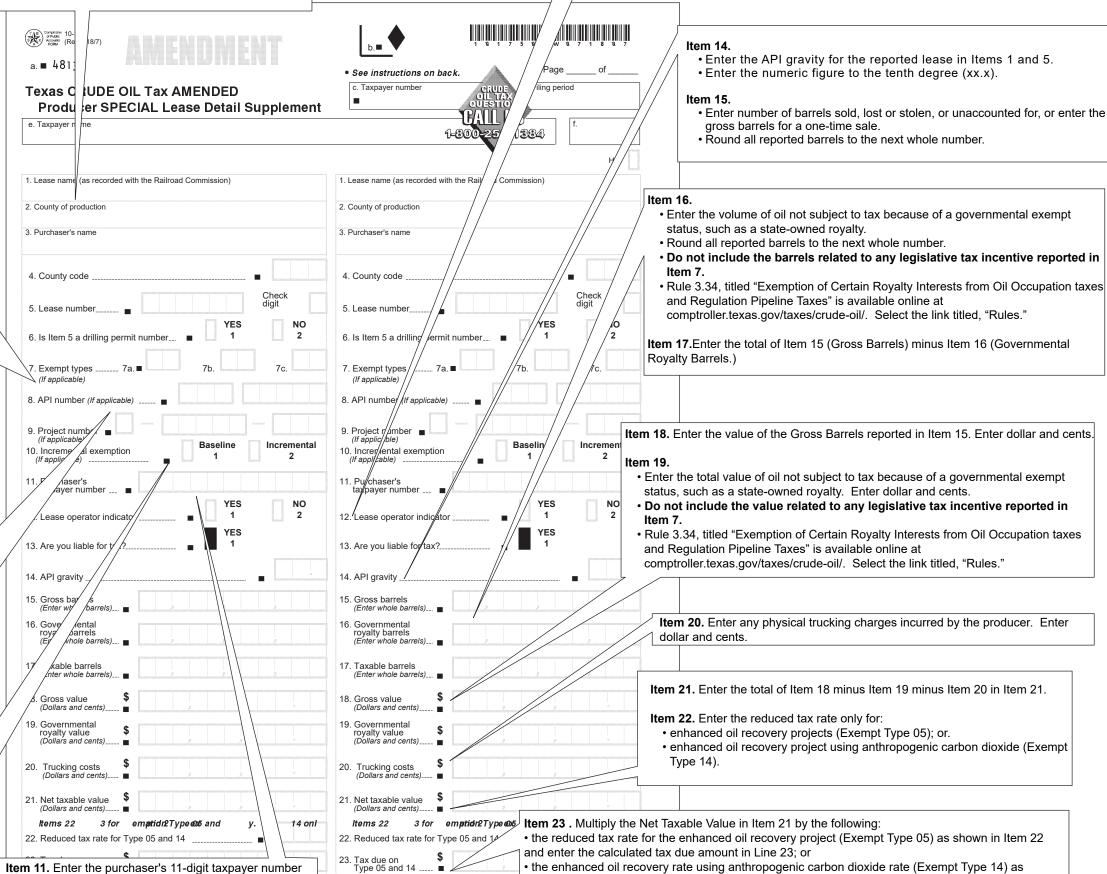
Item 9.

- Enter the project number assigned by RRC for an approved enhanced oil recovery project (Exempt Type 05) and enhanced oil recovery projects using anthropogenic carbon dioxide (Exempt Type 14).
- Enter the project number beginning with an alphabetic character followed by 5 (and up to 8) numbers.
- Omission of the project number causes the disallowance of the tax exemption for "Exempt Types" 05 and 14.

Item 10.

- For expanded enhanced oil recovery projects, if applicable, report the portion applicable to "Incremental" and "Baseline" in two separate transactions.
- Mark the "Incremental" block to report the incremental portion in one transaction and enter the applicable volumes and values in Item 11 through Item 23.
- Mark the "Baseline" block to report the baseline portion in another transaction and enter the applicable volumes and values in Item 11 through Items 23.

***NOTE:** The net taxable value (Item 21) for the baseline portion is not exempt.

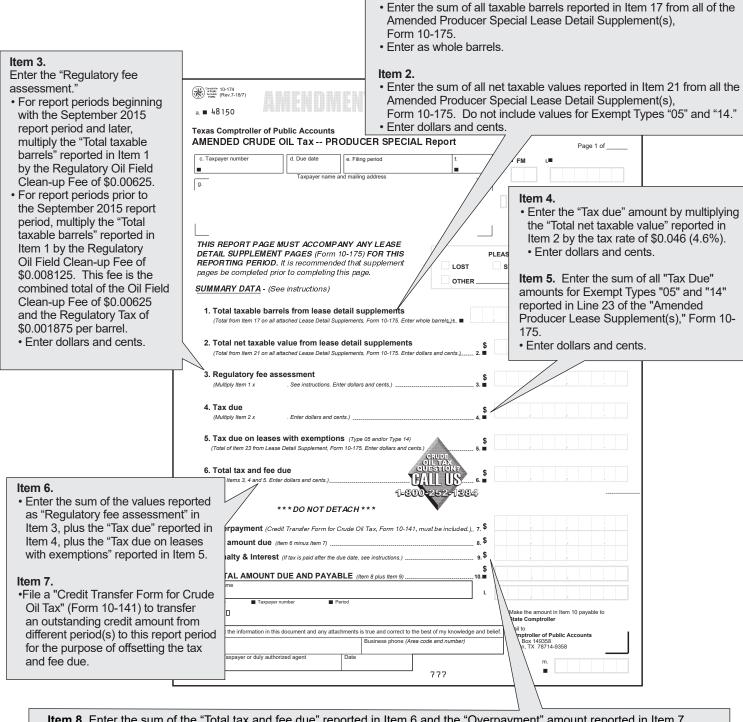




Instructions for Completing Amended Crude Oil Tax – Producer Special Report (Form 10-174) and Amended Producer Special Lease Detail Supplement (Form 10-175)

For assistance, call 800-252-1384. Forms, administrative rules, and additional information are available online at www.comptroller.texas.gov/taxes/crude-oil/.

Item 1



Item 8. Enter the sum of the "Total tax and fee due" reported in Item 6 and the "Overpayment" amount reported in Item 7.

Item 9. If the "Net amount due" in Item 8 is a tax due balance, enter the penalty and interest on the amount reported

- If payment is 1-30 days after the due date, a 5% penalty is assessed on the tax due balance.
- If a tax due balance remains after 31 days after the due date, an additional 5% penalty is assessed on the tax due balance
- Interest begins to accrue on the 61st day after the due date.
- For current rate information call our office at 877-447-2382 or visit www.Comptroller.texas.gov/taxes/file-pay/interest.php.

Item 10. Enter the sum of the "Net amount due" reported in Item 8 and the "Penalty & Interest" amount reported in Item 9.