



Instructions for Completing Texas Crude Oil Tax - Producer Report and Producer 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 – Persons, such as a producer, operator or working interest owner, can request permission from the Comptroller’s office to file monthly crude oil tax reports and remit taxes due. In accordance with Texas Administrative Code, Chapter 3, Rule 3.35, the Comptroller’s office can grant permission for another person to file monthly crude oil tax reports and remit the taxes due. Failure of the authorized party to pay the taxes due does not relieve the producer, first purchaser, or any subsequent purchaser of the liability for the tax. See Tax Code, Section §202.251.

All crude oil extracted from the earth is taxable. As shown below, report the different types of disposition volumes of crude oil in the field titled, “Gross Barrels” (Item 15 of the Producer Lease Detail Supplement Report) and pay the tax due based on the reported volume.

- For crude oil sold, report the volume of the purchaser’s gross take, which includes temperature corrections less the volume of basic sediment and water.
- For crude oil produced and not sold, but used on the lease or transported off lease to storage, report the volume of crude oil dispositions based on the price of oil applicable for that month. This volume should be the same as the disposition of oil reported to the Texas Railroad Commission.
- Report the volume of crude oil used, lost, stolen, or otherwise unaccounted for after the oil has been produced and measured.

Producers previously granted permission by the Comptroller’s office to file this report but are no longer active, blacken the box labeled “FINAL REPORT” and enter the inactive date.

When To File – File this report on or before the 25th day of each month. This report must include volumes and values of crude oil sold from the previous production month. 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: Crude oil produced during the month of July must be reported by August 25th.

General Information

- Do not change any preprinted lease information. If the preprinted lease information is not correct, enter the correct lease information in the subsequent blank lines. After four consecutive months, the Comptroller’s office deletes preprinted lease information not previously reported.
- Do not report corrections to previous report periods on this report. File the “Amended Crude Oil Tax – Producer Report” (Forms 10-168 and 10-172) to correct, add, or delete data from a previously reported lease transaction.
- 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.

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 Items 11 through Items 23.

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

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

- Select "Yes" if you are the physical operator; or
- Select "No" if you are a working interest owner.

Item 13.

- Select "YES" or "NO" for all reported leases even if you do not owe any tax.
- If "YES" is selected (responsible for tax remittance), complete all remaining items.
- If "NO" is selected (not responsible for tax remittance), complete only Items 14, 15, and 18.

Item 14.

- Enter the API gravity for the reported lease in Items 1 and 5.
- Enter the numeric figure to the tenth degree (xx.x).

Item 15. All crude oil extracted from the earth is taxable. As shown below, report the different types of disposition volumes of crude oil in Item 15.

- For crude oil sold, report the purchaser's gross take, temperature corrections less the volume of basic sediment and water.
- For crude oil produced and not sold, but used on the lease or transported off lease to storage, report the volume of crude oil dispositions based on the price of oil applicable for that month. This volume should be the same as the disposition of oil reported to the Texas Railroad Commission.
- Report the volume of crude oil used, lost, stolen, or otherwise unaccounted for after the oil has been produced and measured.
- Round all reported barrels to the next whole number.

Item 16.

- Enter the volume of oil not subject to tax because of a governmental exempt status, such as a state-owned royalty.
- Round all reported barrels to the next whole number.
- Do not include the barrels related to any legislative tax incentive reported in Item 7.**
- Rule 3.34, titled "Exemption of Certain Royalty Interests from Oil Occupation taxes and Regulation Pipeline Taxes" is available online at comptroller.texas.gov/taxes/crude-oil/. Select the link titled, "Rules."

Item 17. Enter the total of Item 15 (Gross Barrels) minus Item 16 (Governmental Royalty Barrels.)

Item 18. Enter the total value of the Gross Barrels reported in Item 15. Enter dollar and cents.

Item 19.

- Enter the value of oil not subject to tax because of a governmental exempt status, such as a state-owned royalty. Enter dollar and cents.
- Do not include the value related to any legislative tax incentive reported in Item 7.**
- Rule 3.34, titled "Exemption of Certain Royalty Interests from Oil Occupation taxes and Regulation Pipeline Taxes" is available online at comptroller.texas.gov/taxes/crude-oil/. Select the link titled, "Rules."

Item 20. Enter any physical trucking charges incurred by the producer. Enter dollar and cents.

Item 21. If tax is due for a lease whereby Item 13 is marked "Yes", enter the sum of Item 18 minus Item 19, minus Item 20 in Item 21.

Item 22. Enter the reduced tax rate only for:

- enhanced oil recovery projects (Exempt Type 05); or
- enhanced oil recovery project using anthropogenic carbon dioxide (Exempt Type 14).

Item 23. Multiply the Net Taxable Value in Item 21 by the following:

- the reduced tax rate for the enhanced oil recovery project (Exempt Type 05) as shown in Item 22 and enter the calculated tax due amount in Line 23; or
- the enhanced oil recovery rate using anthropogenic carbon dioxide rate (Exempt Type 14) as shown in Item 22 and enter the calculated tax due amount in Line 23, if applicable.

The form is titled "Texas CRUDE OIL Tax PRODUCER Lease Detail Supplement". It contains two identical columns of fields for reporting lease information. Handwritten entries include: "48100" in field 'a', "XXXX" in field 'b', "10162088R071807" in field 'c', "Page X-X of X" in field 'd', "X" in field 'e', "X" in field 'f', "X" in field 'g', "X" in field 'h', "X" in field 'i', "X" in field 'j', "X" in field 'k', "X" in field 'l', "X" in field 'm', "X" in field 'n', "X" in field 'o', "X" in field 'p', "X" in field 'q', "X" in field 'r', "X" in field 's', "X" in field 't', "X" in field 'u", "X" in field 'v", "X" in field 'w", "X" in field 'x", "X" in field 'y", "X" in field 'z", "X" in field 'aa", "X" in field 'ab", "X" in field 'ac", "X" in field 'ad", "X" in field 'ae", "X" in field 'af", "X" in field 'ag", "X" in field 'ah", "X" in field 'ai", "X" in field 'aj", "X" in field 'ak", "X" in field 'al", "X" in field 'am", "X" in field 'an", "X" in field 'ao", "X" in field 'ap", "X" in field 'aq", "X" in field 'ar", "X" in field 'as", "X" in field 'at", "X" in field 'au", "X" in field 'av", "X" in field 'aw", "X" in field 'ax", "X" in field 'ay", "X" in field 'az", "X" in field 'ba", "X" in field 'bb", "X" in field 'bc", "X" in field 'bd", "X" in field 'be", "X" in field 'bf", "X" in field 'bg", "X" in field 'bh", "X" in field 'bi", "X" in field 'bj", "X" in field 'bk", "X" in field 'bl", "X" in field 'bm", "X" in field 'bn", "X" in field 'bo", "X" in field 'bp", "X" in field 'bq", "X" in field 'br", "X" in field 'bs", "X" in field 'bt", "X" in field 'bu", "X" in field 'bv", "X" in field 'bw", "X" in field 'bx", "X" in field 'by", "X" in field 'bz", "X" in field 'ca", "X" in field 'cb", "X" in field 'cc", "X" in field 'cd", "X" in field 'ce", "X" in field 'cf", "X" in field 'cg", "X" in field 'ch", "X" in field 'ci", "X" in field 'cj", "X" in field 'ck", "X" in field 'cl", "X" in field 'cm", "X" in field 'cn", "X" in field 'co", "X" in field 'cp", "X" in field 'cq", "X" in field 'cr", "X" in field 'cs", "X" in field 'ct", "X" in field 'cu", "X" in field 'cv", "X" in field 'cw", "X" in field 'cx", "X" in field 'cy", "X" in field 'cz", "X" in field 'da", "X" in field 'db", "X" in field 'dc", "X" in field 'dd", "X" in field 'de", "X" in field 'df", "X" in field 'dg", "X" in field 'dh", "X" in field 'di", "X" in field 'dj", "X" in field 'dk", "X" in field 'dl", "X" in field 'dm", "X" in field 'dn", "X" in field 'do", "X" in field 'dp", "X" in field 'dq", "X" in field 'dr", "X" in field 'ds", "X" in field 'dt", "X" in field 'du", "X" in field 'dv", "X" in field 'dw", "X" in field 'dx", "X" in field 'dy", "X" in field 'dz", "X" in field 'ea", "X" in field 'eb", "X" in field 'ec", "X" in field 'ed", "X" in field 'ee", "X" in field 'ef", "X" in field 'eg", "X" in field 'eh", "X" in field 'ei", "X" in field 'ej", "X" in field 'ek", "X" in field 'el", "X" in field 'em", "X" in field 'en", "X" in field 'eo", "X" in field 'ep", "X" in field 'eq", "X" in field 'er", "X" in field 'es", "X" in field 'et", "X" in field 'eu", "X" in field 'ev", "X" in field 'ew", "X" in field 'ex", "X" in field 'ey", "X" in field 'ez", "X" in field 'fa", "X" in field 'fb", "X" in field 'fc", "X" in field 'fd", "X" in field 'fe", "X" in field 'ff", "X" in field 'fg", "X" in field 'fh", "X" in field 'fi", "X" in field 'fj", "X" in field 'fk", "X" in field 'fl", "X" in field 'fm", "X" in field 'fn", "X" in field 'fo", "X" in field 'fp", "X" in field 'fq", "X" in field 'fr", "X" in field 'fs", "X" in field 'ft", "X" in field 'fu", "X" in field 'fv", "X" in field 'fw", "X" in field 'fx", "X" in field 'fy", "X" in field 'fz", "X" in field 'ga", "X" in field 'gb", "X" in field 'gc", "X" in field 'gd", "X" in field 'ge", "X" in field 'gf", "X" in field 'gg", "X" in field 'gh", "X" in field 'gi", "X" in field 'gj", "X" in field 'gk", "X" in field 'gl", "X" in field 'gm", "X" in field 'gn", "X" in field 'go", "X" in field 'gp", "X" in field 'gq", "X" in field 'gr", "X" in field 'gs", "X" in field 'gt", "X" in field 'gu", "X" in field 'gv", "X" in field 'gw", "X" in field 'gx", "X" in field 'gy", "X" in field 'gz", "X" in field 'ha", "X" in field 'hb", "X" in field 'hc", "X" in field 'hd", "X" in field 'he", "X" in field 'hf", "X" in field 'hg", "X" in field 'hh", "X" in field 'hi", "X" in field 'hj", "X" in field 'hk", "X" in field 'hl", "X" in field 'hm", "X" in field 'hn", "X" in field 'ho", "X" in field 'hp", "X" in field 'hq", "X" in field 'hr", "X" in field 'hs", "X" in field 'ht", "X" in field 'hu", "X" in field 'hv", "X" in field 'hw", "X" in field 'hx", "X" in field 'hy", "X" in field 'hz", "X" in field 'ia", "X" in field 'ib", "X" in field 'ic", "X" in field 'id", "X" in field 'ie", "X" in field 'if", "X" in field 'ig", "X" in field 'ih", "X" in field 'ii", "X" in field 'ij", "X" in field 'ik", "X" in field 'il", "X" in field 'im", "X" in field 'in", "X" in field 'io", "X" in field 'ip", "X" in field 'iq", "X" in field 'ir", "X" in field 'is", "X" in field 'it", "X" in field 'iu", "X" in field 'iv", "X" in field 'iw", "X" in field 'ix", "X" in field 'iy", "X" in field 'iz", "X" in field 'ja", "X" in field 'jb", "X" in field 'jc", "X" in field 'jd", "X" in field 'je", "X" in field 'jf", "X" in field 'jg", "X" in field 'jh", "X" in field 'ji", "X" in field 'jj", "X" in field 'jk", "X" in field 'jl", "X" in field 'jm", "X" in field 'jn", "X" in field 'jo", "X" in field 'jp", "X" in field 'jq", "X" in field 'jr", "X" in field 'js", "X" in field 'jt", "X" in field 'ju", "X" in field 'jv", "X" in field 'jw", "X" in field 'jx", "X" in field 'jy", "X" in field 'jz", "X" in field 'ka", "X" in field 'kb", "X" in field 'kc", "X" in field 'kd", "X" in field 'ke", "X" in field 'kf", "X" in field 'kg", "X" in field 'kh", "X" in field 'ki", "X" in field 'kj", "X" in field 'kk", "X" in field 'kl", "X" in field 'km", "X" in field 'kn", "X" in field 'ko", "X" in field 'kp", "X" in field 'kq", "X" in field 'kr", "X" in field 'ks", "X" in field 'kt", "X" in field 'ku", "X" in field 'kv", "X" in field 'kw", "X" in field 'kx", "X" in field 'ky", "X" in field 'kz", "X" in field 'la", "X" in field 'lb", "X" in field 'lc", "X" in field 'ld", "X" in field 'le", "X" in field 'lf", "X" in field 'lg", "X" in field 'lh", "X" in field 'li", "X" in field 'lj", "X" in field 'lk", "X" in field 'll", "X" in field 'lm", "X" in field 'ln", "X" in field 'lo", "X" in field 'lp", "X" in field 'lq", "X" in field 'lr", "X" in field 'ls", "X" in field 'lt", "X" in field 'lu", "X" in field 'lv", "X" in field 'lw", "X" in field 'lx", "X" in field 'ly", "X" in field 'lz", "X" in field 'ma", "X" in field 'mb", "X" in field 'mc", "X" in field 'md", "X" in field 'me", "X" in field 'mf", "X" in field 'mg", "X" in field 'mh", "X" in field 'mi", "X" in field 'mj", "X" in field 'mk", "X" in field 'ml", "X" in field 'mn", "X" in field 'mo", "X" in field 'mp", "X" in field 'mq", "X" in field 'mr", "X" in field 'ms", "X" in field 'mt", "X" in field 'mu", "X" in field 'mv", "X" in field 'mw", "X" in field 'mx", "X" in field 'my", "X" in field 'mz", "X" in field 'na", "X" in field 'nb", "X" in field 'nc", "X" in field 'nd", "X" in field 'ne", "X" in field 'nf", "X" in field 'ng", "X" in field 'nh", "X" in field 'ni", "X" in field 'nj", "X" in field 'nk", "X" in field 'nl", "X" in field 'nm", "X" in field 'nn", "X" in field 'no", "X" in field 'np", "X" in field 'nq", "X" in field 'nr", "X" in field 'ns", "X" in field 'nt", "X" in field 'nu", "X" in field 'nv", "X" in field 'nw", "X" in field 'nx", "X" in field 'ny", "X" in field 'nz", "X" in field 'oa", "X" in field 'ob", "X" in field 'oc", "X" in field 'od", "X" in field 'oe", "X" in field 'of", "X" in field 'og", "X" in field 'oh", "X" in field 'oi", "X" in field 'oj", "X" in field 'ok", "X" in field 'ol", "X" in field 'om", "X" in field 'on", "X" in field 'oo", "X" in field 'op", "X" in field 'oq", "X" in field 'or", "X" in field 'os", "X" in field 'ot", "X" in field 'ou", "X" in field 'ov", "X" in field 'ow", "X" in field 'ox", "X" in field 'oy", "X" in field 'oz", "X" in field 'pa", "X" in field 'pb", "X" in field 'pc", "X" in field 'pd", "X" in field 'pe", "X" in field 'pf", "X" in field 'pg", "X" in field 'ph", "X" in field 'pi", "X" in field 'pj", "X" in field 'pk", "X" in field 'pl", "X" in field 'pm", "X" in field 'pn", "X" in field 'po", "X" in field 'pp", "X" in field 'pq", "X" in field 'pr", "X" in field 'ps", "X" in field 'pt", "X" in field 'pu", "X" in field 'pv", "X" in field 'pw", "X" in field 'px", "X" in field 'py", "X" in field 'pz", "X" in field 'qa", "X" in field 'qb", "X" in field 'qc", "X" in field 'qd", "X" in field 'qe", "X" in field 'qf", "X" in field 'qg", "X" in field 'qh", "X" in field 'qi", "X" in field 'qj", "X" in field 'qk", "X" in field 'ql", "X" in field 'qm", "X" in field 'qn", "X" in field 'qo", "X" in field 'qp", "X" in field 'qq", "X" in field 'qr", "X" in field 'qs", "X" in field 'qt", "X" in field 'qu", "X" in field 'qv", "X" in field 'qw", "X" in field 'qx", "X" in field 'qy", "X" in field 'qz", "X" in field 'ra", "X" in field 'rb", "X" in field 'rc", "X" in field 'rd", "X" in field 're", "X" in field 'rf", "X" in field 'rg", "X" in field 'rh", "X" in field 'ri", "X" in field 'rj", "X" in field 'rk", "X" in field 'rl", "X" in field 'rm", "X" in field 'rn", "X" in field 'ro", "X" in field 'rp", "X" in field 'rq", "X" in field 'rr", "X" in field 'rs", "X" in field 'rt", "X" in field 'ru", "X" in field 'rv", "X" in field 'rw", "X" in field 'rx", "X" in field 'ry", "X" in field 'rz", "X" in field 'sa", "X" in field 'sb", "X" in field 'sc", "X" in field 'sd", "X" in field 'se", "X" in field 'sf", "X" in field 'sg", "X" in field 'sh", "X" in field 'si", "X" in field 'sj", "X" in field 'sk", "X" in field 'sl", "X" in field 'sm", "X" in field 'sn", "X" in field 'so", "X" in field 'sp", "X" in field 'sq", "X" in field 'sr", "X" in field 'ss", "X" in field 'st", "X" in field 'su", "X" in field 'sv", "X" in field 'sw", "X" in field 'sx", "X" in field 'sy", "X" in field 'sz", "X" in field 'ta", "X" in field 'tb", "X" in field 'tc", "X" in field 'td", "X" in field 'te", "X" in field 'tf", "X" in field 'tg", "X" in field 'th", "X" in field 'ti", "X" in field 'tj", "X" in field 'tk", "X" in field 'tl", "X" in field 'tm", "X" in field 'tn", "X" in field 'to", "X" in field 'tp", "X" in field 'tq", "X" in field 'tr", "X" in field 'ts", "X" in field 'tt", "X" in field 'tu", "X" in field 'tv", "X" in field 'tw", "X" in field 'tx", "X" in field 'ty", "X" in field 'tz", "X" in field 'ua", "X" in field 'ub", "X" in field 'uc", "X" in field 'ud", "X" in field 'ue", "X" in field 'uf", "X" in field 'ug", "X" in field 'uh", "X" in field 'ui", "X" in field 'uj", "X" in field 'uk", "X" in field 'ul", "X" in field 'um", "X" in field 'un", "X" in field 'uo", "X" in field 'up", "X" in field 'uq", "X" in field 'ur", "X" in field 'us", "X" in field 'ut", "X" in field 'uu", "X" in field 'uv", "X" in field 'uw", "X" in field 'ux", "X" in field 'uy", "X" in field 'uz", "X" in field 'va", "X" in field 'vb", "X" in field 'vc", "X" in field 'vd", "X" in field 've", "X" in field 'vf", "X" in field 'vg", "X" in field 'vh", "X" in field 'vi", "X" in field 'vj", "X" in field 'vk", "X" in field 'vl", "X" in field 'vm", "X" in field 'vn", "X" in field 'vo", "X" in field 'vp", "X" in field 'vq", "X" in field 'vr", "X" in field 'vs", "X" in field 'vt", "X" in field 'vu", "X" in field 'vv", "X" in field 'vw", "X" in field 'vx", "X" in field 'vy", "X" in field 'vz", "X" in field 'wa", "X" in field 'wb", "X" in field 'wc", "X" in field 'wd", "X" in field 'we", "X" in field 'wf", "X" in field 'wg", "X" in field 'wh", "X" in field 'wi", "X" in field 'wj", "X" in field 'wk", "X" in field 'wl", "X" in field 'wm", "X" in field 'wn", "X" in field 'wo", "X" in field 'wp", "X" in field 'wq", "X" in field 'wr", "X" in field 'ws", "X" in field 'wt", "X" in field 'wu", "X" in field 'wv", "X" in field 'ww", "X" in field 'wx", "X" in field 'wy", "X" in field 'wz", "X" in field 'xa", "X" in field 'xb", "X" in field 'xc", "X" in field 'xd", "X" in field 'xe", "X" in field 'xf", "X" in field 'xg", "X" in field 'xh", "X" in field 'xi", "X" in field 'xj", "X" in field 'xk", "X" in field 'xl", "X" in field 'xm", "X" in field 'xn", "X" in field 'xo", "X" in field 'xp", "X" in field 'xq", "X" in field 'xr", "X" in field 'xs", "X" in field 'xt", "X" in field 'xu", "X" in field 'xv", "X" in field 'xw", "X" in field 'xx", "X" in field 'xy", "X" in field 'xz", "X" in field 'ya", "X" in field 'yb", "X" in field 'yc", "X" in field 'yd", "X" in field 'ye", "X" in field 'yf", "X" in field 'yg", "X" in field 'yh", "X" in field 'yi", "X" in field 'yj", "X" in field 'yk", "X" in field 'yl", "X" in field 'ym", "X" in field 'yn", "X" in field 'yo", "X" in field 'yp", "X" in field 'yq", "X" in field 'yr", "X" in field 'ys", "X" in field 'yt", "X" in field 'yu", "X" in field 'yv", "X" in field 'yw", "X" in field 'yx", "X" in field 'yy", "X" in field 'yz", "X" in field 'za", "X" in field 'zb", "X" in field 'zc", "X" in field 'zd", "X" in field 'ze", "X" in field 'zf", "X" in field 'zg", "X" in field 'zh", "X" in field 'zi", "X" in field 'zj", "X" in field 'zk", "X" in field 'zl", "X" in field 'zm", "X" in field 'zn", "X" in field 'zo", "X" in field 'zp", "X" in field 'zq", "X" in field 'zr", "X" in field 'zs", "X" in field 'zt", "X" in field 'zu", "X" in field 'zv", "X" in field 'zw", "X" in field 'zx", "X" in field 'zy", "X" in field 'zz".

Item 11. Enter the purchaser's 11-digit taxpayer number assigned by the Comptroller's office for the lease reported in Items 1 and 5. If there is no purchaser, then enter your producer number.

