

AMENDMENT



You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at the address or phone number listed on this form.

a. ■ 37190

Texas Comptroller of Public Accounts Amended PURCHASER REPORT OF NATURAL GAS TAX

Page 1 of _____

c. Taxpayer number ■	d. Due date	e. Filing period	f. ■
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h. ■ FM	i. ■
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g. Taxpayer name and mailing address

1 Blacken this box if your address has changed.

THIS REPORT PAGE MUST ACCOMPANY ANY LEASE DETAIL SUPPLEMENT PAGES (Form 10-171) FOR THIS REPORTING PERIOD. It is recommended that supplement pages be completed prior to completing this page.

REPORT TOTALS AND TAX COMPUTATION (See instructions.)

ENTER NET ADJUSTED AMOUNTS.

- 1. Total net taxable value of condensate
 (Enter dollars and cents.) 1. ■ \$
- 2. Tax due on condensate
 (Multiply Item 1 by . Enter dollars and cents.) 2. ■ \$
- 3. Total net taxable value of gas (Excluding leases with exemption Type 05 high cost gas)
 (Enter dollars and cents.) 3. ■ \$
- 4. Tax due on gas (Excluding leases with exemption Type 05 high cost gas)
 (Multiply Item 3 by . Enter dollars and cents.) 4. ■ \$
- 5. Taxable regulatory fee volume
 (See instructions. Round volume to whole numbers.) 5. ■
- 6. Regulatory fee due
 (Multiply Item 5 by . Enter dollars and cents.) 6. ■ \$
- 7. Tax due on leases with exemption Type 05 high cost gas
 (Total of Item 22 from attached Lease Detail Supplements. Enter dollars and cents.) 7. ■ \$
- 8. Total tax and fee due
 (Add Items 2, 4, 6, and 7. Enter dollars and cents.) 8. ■ \$



*** DO NOT DETACH ***

- 9. Credits
 (NOT valid without attached Credit Transfer Form for Natural Gas Tax, Form 10-147) 9. \$
- 10. Net amount due (Item 8 minus Item 9) 10. \$
- 11. Penalty & Interest (If report is filed or tax paid after the due date, see instructions.) 11. \$
- 12. TOTAL AMOUNT DUE AND PAYABLE (Item 10 plus Item 11) 12. ■ \$

13. Taxpayer name

■ T Code ■ Taxpayer number ■ Period

37020

Make the amount in Item 12 payable to State Comptroller.

I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.

Name (Type or print.)	Business phone (Area code and number)
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Mail to
Comptroller of Public Accounts
 P.O. Box 149358
 Austin, TX 78714-9358

sign here	Taxpayer or duly authorized agent	Date
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l. ■

Instructions for Completing Texas Purchaser Amended Report of Natural Gas Tax

For Assistance - For assistance, call 1-800-252-1384. Forms and additional information are available online at www.comptroller.texas.gov.

General Information

- To amend more than one filing period, taxpayers are required to file a separate amended report for each individual filing period.
- Section 201.203 and Section 201.2035 of the Texas Tax Code requires dual reporting for producers and first purchasers of natural gas to the Comptroller's office. All production volumes and values are required to be reported regardless of tax liability or legislative exemption status.
- This page must include a signature and printed name.
- Provide your 11-digit Texas taxpayer number when corresponding with our office.

Specific Information

Item c. Taxpayer Number: Enter your 11-digit taxpayer number assigned by the Comptroller's office.

Item e. Filing Period: - Monthly filers: Enter the month and year for the filing period. Example: June 2007.
- Yearly filers: Enter the year only for the filing period. Example: 2007.

Item 1. Total Net Taxable Value of Condensate: Enter the total amount of all net taxable value of condensate from Item 20 of the Lease Detail Supplement page(s). Enter dollars and cents.

Item 2. Tax Due on Condensate: Enter the tax due amount on condensate by multiplying the value in Item 1 of this page by 0.046 (or 4.6%). Enter dollars and cents.

Item 3. Total Net Taxable Value of Gas: Enter the total net taxable value of gas for all commodities in Item 20 of the Lease Detail Supplement page(s), except for values that correspond with exemption "Type 5" leases and condensate values. Enter dollars and cents.

Item 4. Tax Due on Gas: Enter the tax due amount on gas by multiplying the net taxable value of gas in Item 3 of this page by 0.075 (or 7.5%). Enter dollars and cents.

Item 5. Taxable Regulatory Fee Volume: Enter the sum of your volume for all leases reported in Item 14 of the Lease Detail Supplement page(s) that includes the commodities of raw gas (RG), lease use (LU), and products (PR) less the total of all the governmental royalty volume reported in Item 17. Include volumes for residue gas (RS) unless the residue volume is included as part of the plant product or raw gas volume. Only include leases marked "Yes" as liable for tax due in Item 16. Leases with approved exemptions that report "Yes" as being liable for tax for the raw gas (RG), lease use (LU) and product (PR) commodities are subject to the regulatory fee. The exception is leases that are approved for the reactivated orphan well exemption are not subject to the regulatory fee. Enter whole numbers.

Item 6. Regulatory Fee Due: Enter the regulatory fee due amount by multiplying the volume in Item 5 of this page by 0.000667. Enter dollar and cents.

Item 7. Tax Due on Leases With Exemption Type 5 High Cost Gas: Enter the sum of all the reduced tax due amounts reported with exemption "Type 5" leases in Item 22 of the Lease Detail Supplement page(s). Enter dollar and cents.

Item 8. Total Tax and Fee Due: Enter the total tax and fee due amount by adding the amounts indicated in Items 2, 4, 6 and 7 of this page. Enter dollar and cents.

Item 9. Credits: Enter a credit amount if using a credit from another filing period to offset the liability in this filing period. In order to process the transfer of credit, the "Credit Transfer Form for Natural Gas Tax" (Form 10-147) must be signed and submitted.

Item 10. Net Amount Due: Enter the net amount due by subtracting Item 9 from Item 8 of this page. Enter dollar and cents.

Item 11. Penalty & Interest: If payment is 1-30 days late, a 5 percent penalty is assessed on the tax balance due. If a balance is remaining after 30 days, an additional 5 percent penalty is assessed on the tax balance due. Interest begins to accrue on the 61st day after the due date of a filing period. The interest rate varies annually. For current interest rate information, call the Comptroller at 1-877-447-2834 or visit our website at www.comptroller.texas.gov/taxes/file-pay/interest.php.

Item 12. TOTAL AMOUNT DUE AND PAYABLE: Add the amounts in Item 10 and Item 11. Make the amount in Item 12 payable to **State Comptroller**.

AMENDMENT

a. ■ 37110



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Amended Natural Gas Tax -- Purchaser Lease Detail Supplement --

c. Taxpayer number

d. Filing period



e. Taxpayer name

f.

LOCATOR NUMBER

LOCATOR NUMBER

1. Lease name (as recorded with the Railroad Commission)

2. County of production

3. Commodity (Use the alpha codes listed in the instructions.)

4. Commodity code (Numeric)

5. Lease type OIL 1 GAS 2

6. County code

7. Lease number Check digit

8. Is Item 7 a drilling permit number YES 1 NO 2

9. Exemption type

10. API number

11. Producer's name

1. Lease name (as recorded with the Railroad Commission)

2. County of production

3. Commodity (Use the alpha codes listed in the instructions.)

4. Commodity code (Numeric)

5. Lease type OIL 1 GAS 2

6. County code

7. Lease number Check digit

8. Is Item 7 a drilling permit number YES 1 NO 2

9. Exemption type

10. API number

11. Producer's name

12. Producer number

12. Producer number

Enter adjusted data in Items 13 - 22.

Enter adjusted data in Items 13 - 22.

13. Is tax reimbursement included in calculating the value on this lease? YES 1 NO 2

14. Your volume

15. Value of your volume \$

16. Are you liable for the tax? YES 1 NO 2

13. Is tax reimbursement included in calculating the value on this lease? YES 1 NO 2

14. Your volume

15. Value of your volume \$

16. Are you liable for the tax? YES 1 NO 2

17. Governmental royalty volume

18. Governmental royalty value \$

19. Marketing cost \$

20. Net taxable value \$

17. Governmental royalty volume

18. Governmental royalty value \$

19. Marketing cost \$

20. Net taxable value \$

Items 21 and 22 for Exemption Type 05 leases only.

Items 21 and 22 for Exemption Type 05 leases only.

21. Type 05 reduced tax rate

22. Tax due on Type 05 \$

21. Type 05 reduced tax rate

22. Tax due on Type 05 \$

Texas Amended Report of Natural Gas Tax Purchaser Lease Detail Supplement

For assistance call 1-800-252-1384. Information is also available online at www.comptroller.texas.gov.

Specific Instructions

The net adjustment process must be used when amending previously reported data. When amending previously reported data, enter:

- lease information in Items 1 through 13, and
- volumes and values as negative figures to delete data previously reported in Items 14 through 22, except Items 16 and 21. Enter a dash in the beginning of a number to denote a negative sign.

To report new lease information in Items 1 through 13 including "exemption type" in Item 9 and "API number" (in Item 10, if applicable), enter the correct volumes and values.

Volumes: Report all gas volumes in "MCF" (1000 cubic feet at a pressure of 14.4 pounds plus 4 ounces or 14.65 pounds absolute). Do not report any volume amounts with decimals. Round the volume amount to the next whole number.

Items 1, 2, 5, 7 and 8.

- Enter the lease identification number assigned by the Texas Railroad Commission (RRC) in Item 7. For a gas lease, enter the 6-digit lease number. For an oil lease, add a leading zero (0) to the 5-digit lease number and enter as a 6-digit number. If the RRC has not assigned a lease number, then enter the 6-digit drilling permit number in Item 7.
- Items 7 and 8: Do not leave blank.
- If reporting a plant, then enter R3 and the last four digits of the plant identification number assigned by the RRC in Item 7.

Item 3. Commodity: Enter the 2-digit alpha code for the type of commodity reported on the lease identified in Item 7.

- **Raw Gas (RG)** - Sale or purchase of raw gas, unprocessed gas from an oil well or gas well gas.
- **Condensate (CN)** - The taxable disposition and production of all condensate from a gas well, actual or theoretical. Condensate is the liquid hydrocarbon (a high gravity oil) that is or can be, removed from gas by a separator. It does not include absorption and separation by a fractionating process. Condensate volume should be rounded to the nearest barrel.
- **Residue (RS)** - Residue gas sold or purchased only when there is a distinct sale or purchase of residue gas. Example: If a processing plant takes title to both the products and residue commodities, do not report the products and residue commodities as separate items.
- **Products (PR)** - Report only when the purchasers of products and residue commodities are different parties. The volume associated with the product commodity will be the raw gas volume delivered to the gas processing plant (plant inlet volume).

Item 4. Commodity Code: Enter the numeric code for the type of commodity reported on the lease identified in Item 1 and Item 7. The numeric codes are: 1 - Raw Gas, 4 - Condensate, 5 - Residue, 6 - Products.

Item 6. County Code: Enter the 3-digit county code for the county of production indicated in Item 2. A list of county codes is available on the Comptroller's website at www.comptroller.texas.gov/taxes/resources/county-rrc-codes.php.

Check Digit: Enter the check digit in the box to the right. The check digit is available at <https://ecpa.cpa.state.tx.us/cong/checkDigitForward.do>.

Item 9. Exemption Type: Enter the Comptroller approved numeric code for the legislative exemption type, if applicable.

Code	Description of Approved Exemption Type	Code	Description of Approved Exemption Type
03	Two-year inactive well, effective Sept. 1, 1997	11	Qualifying low-producing gas well, effective Sept. 1, 2005
04	Flared/released casinghead gas well, effective Sept. 1, 1997	12	Reactivated orphaned well, effective Jan. 1, 2006
05	High cost gas lease with reduced tax rate, effective Sept. 1, 1996	15	Geothermal energy, effective Sept. 1, 2009
07	Three-year inactive well, effective Sept. 1, 1991	16	Two-Year Inactive Well, effective Sept. 1, 2019
09	Incremental production casinghead gas lease, effective Sept. 1, 1997		

Item 10. API Number: Enter the last 8 digits of the America Petroleum Institute (API) number assigned by the RRC to each well that qualifies for a well-level exemption. The API number is only required for the two-year inactive lease exemption, effective September 1, 1997 (Type 3), three-year inactive well exemption (Type 7), reactivated orphaned well exemption (Type 12) and two-year inactive well, effective September 1, 2019 (Type 16).

Items 11 and 12. Enter the name of your producer in Item 11 and their 11-digit Texas taxpayer number in Item 12.

Item 13. Tax Reimbursement: Mark the block indicating whether tax reimbursement is included in calculating the value in Item 15, as outlined in your contract. For information on tax reimbursement, see Tax Rule 3.18, at www.comptroller.texas.gov.

Item 14. Your Volume: Enter the total volume of gas or condensate purchased. Do not use decimals.

Item 15. Value of Your Volume: Enter the entire value associated with the volume indicated in Item 14. This is usually referred to as the "contract price." Do not include tax reimbursement, if applicable. Round all volumes up to the nearest whole number.

Item 16. Are You Liable for Tax?: Enter "YES" or "NO" for all lease types, even if you do not owe tax. Do not leave blank. Tax liability must be reported as "YES" by at least one party as stated in the contract between the operator and the purchaser, even if the lease qualifies for 100% exemption and taxes are not due because of the legislative exemption status.

Item 17. Governmental Royalty Volume: Enter the volume of gas not subject to tax due to governmental exempt status, such as a city, town or county government in Texas, a school district in Texas, public (state owned) colleges and universities in Texas or political subdivisions of the Federal government. See Rule 3.14.

Item 18. Governmental Royalty Value: Enter the value of the volume for the gas reported in Item 17. Do not enter volumes associated with lease types approved for a legislative tax exemption.

Item 19. Marketing Cost: Enter actual marketing cost incurred. The "market value at the mouth of the well" shall be determined by ascertaining the actual marketing costs incurred by the producer and subtracting these costs from the producer's gross cash receipts from the sale of the gas. For detailed information on allowable marketing costs, visit <https://mycpa.cpa.state.tx.us/cong/checkDigitForward.do>

Item 20. Net Taxable Value: Enter the total of Item 15 minus Items 18 and 19. If Item 20 results in a negative amount, enter zero in Item 20. If reporting an exemption type in Item 9, calculate the net taxable value based on the reported exemption type and enter the result of that amount in Item 20 as indicated below.

If an "Exemption Type" is reported in Item 9 as:	Enter the "Net Taxable Value" in Item 20 as:
03, 04, 07, 12, 15, or 16	Zero.
05	the total of Item 15 minus Items 18 and 19, then proceed to Items 21 and 22.
09	50% of the total of Item 15 minus Items 18 and 19.
11	75% of the total of Item 15 minus Items 18 and 19. (Note: 25% exemption applies when the certified price of gas ranges from \$3.01 to \$3.50 per MCF.)
11	50% of the total of Item 15 minus Items 18 and 19. (Note: 50% exemption applies when the certified price of gas ranges from \$2.51 to \$3.00 per MCF.)
11	Zero. (Note: 100% exemption applies when the certified price of gas is less than or equal to \$2.50 per MCF.)

Item 21. Reduced Tax Rate for Type 05: Enter the 3-digit reduced tax rate for the approved exemption Type 5 lease indicated in Item 7.

Item 22. Tax Due on Type 05: Enter the tax due amount for the approved exemption Type 5 lease reported by multiplying Item 20 by the tax rate indicated in Item 21.

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