



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

GLENN HEGAR

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.

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 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 Item 23.

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

AMENDMENT

Texas CRUDE OIL Tax AMENDED Producer SPECIAL Lease Detail Supplement

a. 4813

b.

c. Taxpayer number

d.

e. Taxpayer name

f.

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

2. County of production _____

3. Purchaser's name _____

4. County code _____

5. Lease number _____ Check digit _____

6. Is Item 5 a drilling permit number... YES 1 NO 2

7. Exempt types (If applicable) 7a. 7b. 7c.

8. API number (If applicable) _____

9. Project number (If applicable) _____

10. Incremental exemption (If applicable) Baseline 1 Incremental 2

11. Purchaser's taxpayer number _____

12. Lease operator indicator YES 1 NO 2

13. Are you liable for tax? YES 1 NO 2

14. API gravity _____

15. Gross barrels (Enter whole barrels) _____

16. Governmental royalty barrels (Enter whole barrels) _____

17. Taxable barrels (Enter whole barrels) _____

18. Gross value (Dollars and cents) \$ _____

19. Governmental royalty value (Dollars and cents) \$ _____

20. Trucking costs (Dollars and cents) \$ _____

21. Net taxable value (Dollars and cents) \$ _____

22. Reduced tax rate for Type 05 and 14

23. Tax due on Type 05 and 14 \$ _____

Items 22 3 for exempt Type 05 and 14 only

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.
 • Enter number of barrels sold, lost or stolen, or unaccounted for, or enter the gross barrels for a one-time sale.
 • 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 value of the Gross Barrels reported in Item 15. Enter dollar and cents.

Item 19.
 • Enter the total 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. Enter the total 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.

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.

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 3.

Enter the "Regulatory fee assessment."

- For report periods beginning with the September 2015 report period and later, multiply the "Total taxable barrels" reported in Item 1 by the Regulatory Oil Field Clean-up Fee of \$0.00625.
- For report periods prior to the September 2015 report period, multiply the "Total taxable barrels" reported in Item 1 by the Regulatory Oil Field Clean-up Fee of \$0.008125. This fee is the combined total of the Oil Field Clean-up Fee of \$0.00625 and the Regulatory Tax of \$0.001875 per barrel.
- Enter dollars and cents.

Item 1.

- Enter the sum of all taxable barrels reported in Item 17 from all of the Amended Producer Special Lease Detail Supplement(s), Form 10-175.
- Enter as whole barrels.

Item 2.

- Enter the sum of all net taxable values reported in Item 21 from all the Amended Producer Special Lease Detail Supplement(s), Form 10-175. Do not include values for Exempt Types "05" and "14."
- Enter dollars and cents.

Item 4.

- Enter the "Tax due" amount by multiplying the "Total net taxable value" reported in Item 2 by the tax rate of \$0.046 (4.6%).
- Enter dollars and cents.

Item 5.

- Enter the sum of all "Tax Due" amounts for Exempt Types "05" and "14" reported in Line 23 of the "Amended Producer Lease Supplement(s)," Form 10-175.
- Enter dollars and cents.

Item 6.

- Enter the sum of the values reported as "Regulatory fee assessment" in Item 3, plus the "Tax due" reported in Item 4, plus the "Tax due on leases with exemptions" reported in Item 5.

Item 7.

- File a "Credit Transfer Form for Crude Oil Tax" (Form 10-141) to transfer an outstanding credit amount from different period(s) to this report period for the purpose of offsetting the tax and fee due.

Form 10-174
(Rev. 7-19/7)

AMENDMENT

a. ■ 48150

Texas Comptroller of Public Accounts
AMENDED CRUDE OIL Tax -- PRODUCER SPECIAL Report

c. Taxpayer number d. Due date e. Filing period f. FM I ■

g. Taxpayer name and mailing address

Page 1 of _____

THIS REPORT PAGE MUST ACCOMPANY ANY LEASE DETAIL SUPPLEMENT PAGES (Form 10-175) FOR THIS REPORTING PERIOD. It is recommended that supplement pages be completed prior to completing this page.

SUMMARY DATA - (See instructions)

1. Total taxable barrels from lease detail supplements <small>(Total from Item 17 on all attached Lease Detail Supplements, Form 10-175. Enter whole barrels.)</small>	1.				
2. Total net taxable value from lease detail supplements <small>(Total from Item 21 on all attached Lease Detail Supplements, Form 10-175. Enter dollars and cents.)</small>	2.	\$			
3. Regulatory fee assessment <small>(Multiply Item 1 x _____ . See instructions. Enter dollars and cents.)</small>	3.	\$			
4. Tax due <small>(Multiply Item 2 x _____ . Enter dollars and cents.)</small>	4.	\$			
5. Tax due on leases with exemptions <small>(Type 05 and/or Type 14)</small> <small>(Total of Item 23 from Lease Detail Supplement, Form 10-175. Enter dollars and cents.)</small>	5.	\$			
6. Total tax and fee due <small>(Items 3, 4 and 5. Enter dollars and cents.)</small>	6.	\$			

*** DO NOT DETACH ***

7. Overpayment <small>(Credit Transfer Form for Crude Oil Tax, Form 10-141, must be included.)</small>	7.				
8. Net amount due <small>(Item 6 minus Item 7)</small>	8.	\$			
9. Penalty & Interest <small>(If tax is paid after the due date, see instructions.)</small>	9.	\$			
TOTAL AMOUNT DUE AND PAYABLE <small>(Item 8 plus Item 9)</small>	10.	\$			

11. Taxpayer number Period

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

13. Business phone (Area code and number)

14. Taxpayer or duly authorized agent Date

15. m.

Make the amount in Item 10 payable to
State Comptroller
at
Comptroller of Public Accounts
Box 149358
Austin, TX 78714-9358

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 in Item 8.

- 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.