



b. ■

# Restimulation Well Exemption

■ T-CODE **00990**

*You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Find contact information at [www.comptroller.texas.gov/about/contact](http://www.comptroller.texas.gov/about/contact).*

a. Texas 11-digit taxpayer number

c. Operator name, contact person and mailing address (Type or print)

Complete this form and mail to:  
**Comptroller of Public Accounts**  
111 E. 17th St.  
Austin, TX 78774-0100  
If you have any questions about this form, please call 800-531-5441, ext. 3-4455.

See instructions on reverse side.

## Type of Well

d. Check one: .....  Oil  Gas

## Existing Exemption(s)

e. Check one (if applicable): .....  High-Cost Gas  Enhanced Oil Recovery

## Texas Railroad Commission (RRC) Lease Information

f. Name of lease and well \_\_\_\_\_  
g. County name and Comptroller county code \_\_\_\_\_ h. RRC district number \_\_\_\_ i. RRC lease number \_\_\_\_  
j. American Petroleum Institute (API) number \_\_\_\_\_ k. Well completion date (mm/dd/yyyy) \_\_\_\_\_  
l. Certification effective year and month (yy/mm) \_\_\_\_\_ m. RRC certification date (mm/dd/yyyy) \_\_\_\_\_

## Cost for Restimulation Treatment

n. Restimulation costs ..... .00

## Declaration

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

\_\_\_\_\_  
Name and title of authorized individual (please type or print) Daytime phone (area code and number) \_\_\_\_\_

Are you an authorized representative, consultant or third party? .....  Yes  No If yes, attach a signed Limited Power of Attorney (Form 01-137), to this form.

Email address \_\_\_\_\_

**sign here** \_\_\_\_\_ Signature \_\_\_\_\_ Date (mm/dd/yyyy) \_\_\_\_\_

## General Information

**Who Files:** Restimulation Well Exemption (Form AP-244) must be filed by taxpayers seeking an exemption for wells certified as Restimulation wells by the Texas Railroad Commission (RRC). A Limited Power of Attorney (Form 01-137) must be included with a completed Form AP-244 when a consultant or authorized third-party files Form AP-244 on behalf of a taxpayer.

**What is Needed:** A copy of a letter of certification from the RRC must accompany each completed Form AP-244.

**When to File:** To recoup credits for previously paid tax on approved restimulation well exemption, credit-amended tax reports must be filed within four years from the due date of a production period.

**End Date of Exemption:** The end date of the restimulation well tax exemption is determined by either:

- the earliest of the 36 consecutive months following the first production after a restimulation treatment is completed; or
- when the cumulative value of the tax savings equal to the lessor of:
  - the restimulation costs (include only the current and contemporaneous restimulation costs associated with performing the restimulation treatment); or
  - \$750,000.
- The date the RRC revokes the well's certification.

Information for Approval of Restimulation Wells is available on our crude oil and natural gas webpages:  
[www.comptroller.texas.gov/taxes/crude-oil](http://www.comptroller.texas.gov/taxes/crude-oil) and [www.comptroller.texas.gov/taxes/natural-gas](http://www.comptroller.texas.gov/taxes/natural-gas).

**Comptroller's Website:** Detailed information on approved restimulation wells is online at [www.comptroller.texas.gov/taxes/natural-gas](http://www.comptroller.texas.gov/taxes/natural-gas).

Select the link at the bottom of the page under "Additional Resources" titled "Natural Gas and Crude Oil Inquiry System." In the menu, choose one of the following:

- **Public Information:** This section does not require a login. It provides detailed information of a restimulation well. Select the link titled, "By Lease Number." Enter the required information.
- **Secure Information:** This section requires a login by persons responsible for reporting taxes. Consultants and authorized third-parties can login to a taxpayer's account with an approved Limited Power of Attorney. This section provides the current accumulated savings amount of a restimulation well. Select the link titled, "Type 17 Savings." Enter the lease number and county.

**For Assistance:** If you have any questions concerning this application, filing tax returns or any other crude oil or natural gas tax-related matter, call 800-531-5441, ext. 3-4455.

## Instructions

**Item e: Existing Exemption(s)**

Select if the well has active high-cost gas exemption or enhanced oil recovery exemption. The restimulated well exemption does not allow the well to have an active high-cost gas exemption or an enhanced oil recovery exemption at the same time. (See Tax Code, Section 202.062, Tax Exemption for Oil and Gas Produced from Certain Restimulation Wells.)

**Item f: Name of lease and well**

Enter the lease or well name as reported to the RRC.

**Item g: County name and Comptroller county code**

Enter the county name and Comptroller's county code of the lease or well as reported to the RRC.

**Item h: RRC district number**

Enter the district number of the lease as reported to the RRC.

**Item i: RRC lease number**

Enter the lease identification number assigned by the RRC.

**Item j: American Petroleum Institute (API) number**

Enter the API number assigned to the well/lease by the RRC.

**Item k: Well completion date**

Enter the completion date (mm/dd/yyyy) of the well as shown on RRC records.

**Item l: Certification effective year and month**

Enter the certification year and month (yy/mm) as shown on the RRC Certification Letter for the lease.

**Item m: RRC certification date**

Enter the date (mm/dd/yyyy) as shown on the RRC Certification Letter for the lease.

**Item n: Restimulation costs**

Enter the current and contemporaneous restimulation costs associated with performing the restimulation treatment. Restimulation costs are expenses that are directly attributable to payment for the restimulation treatment performed on a restimulation well.