Comptroller of Public Accounts FORM 10-164 (Rev.9-16/6)

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b. ■

RESET FORM | PRINT FORM

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a. ■ 48140

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.*

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

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

h. ■ **FM** i. ■

Taxpayer name and mailing address

g.

1 ■ Blacken this box if your address has changed. Show changes by the preprinted information.

2 ■ **FINAL REPORT** - Blacken this box if you are no longer in business and enter the last business date

PLEASE INDICATE REASON

LOST **STOLEN** **UNACCOUNTED FOR**

OTHER _____

SUMMARY DATA *- (See instructions)*

1. Total taxable barrels from lease detail supplements
(Total from Item 16 on all attached Lease Detail Supplements, Form 10-165. Enter whole barrels.) **1.** ■

2. Total net taxable value from lease detail supplements
(Total from Item 20 on all attached Lease Detail Supplements, Form 10-165. Enter dollars and cents.) **2.** ■ $

3. Regulatory fee assessment
(Multiply Item 1 x . See instructions. Enter dollars and cents.) **3.** ■ $

4. Tax due
(Multiply Item 2 x . Enter dollars and cents.) **4.** ■ $

5. Total tax and fee due
(Add Items 3 and 4. Enter dollars and cents.) **5.** ■ $

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**** * * DO NOT DETACH * * ****

6. Overpayment *(Credit Transfer Form for Crude Oil Tax, Form 10-141, must be included.)* **6.** $

7. Net amount due *(Item 5 minus Item 6)* **7.** $

8. Penalty & Interest *(If tax is paid after the due date, see instructions.)* **8.** $

9. TOTAL AMOUNT DUE AND PAYABLE *(Item 7 plus Item 8)* **9.** ■ $

Taxpayer name

■ T Code ■ Taxpayer number ■ Period

I.

48020

Make the amount in Item 9 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.

Print name | Business phone *(Area code and number)*

sign here ▶ Taxpayer or duly authorized agent | Date

Mail to
Comptroller of Public Accounts
P.O. Box 149358
Austin, TX 78714-9358

m. ■

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Instructions for Completing
Texas Crude Oil Tax Producer Special Report

Who Must File - This report must be submitted by a crude oil producer or operator, who is not normally required to file, in order to pay taxes on oil used, lost, stolen, or otherwise unaccounted for after it has been produced and measured. This report may also be used to report a one-time sale (one sale per a 12-month period) of crude oil. Failure to file this report and pay applicable tax may result in collection action as prescribed by Title 2 of the Texas Tax Code.

When to File - This report must be filed on or before the 25th day of each month covering transactions of the previous month. If the due date falls on a Saturday, Sunday or legal holiday, the next business day will be the due date.

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

General Information

- Round the volume in each reported item to the nearest barrel. Two decimals are required on all dollar values.
- Do not report corrections to previous periods on this report. You must use the "Amended Crude Oil Tax - Producer Special Report" (Form 10-174) to correct previously reported data or to report items omitted from your original producer special report.

Summary Data Instructions

Item 1. Total of all taxable barrels (Item 16) from lease detail supplement(s). Enter whole numbers.

Item 2. Total of all net taxable values (Item 20) from lease detail supplement(s). Enter dollars and cents.

Item 3. Calculate the regulatory fee assessment. For periods beginning with the September 2015 filing period, multiply total taxable barrels from Item 1 by the regulatory fee assessment rate. The current rate for the Regulatory Oil Field Clean-up Fee is $0.00625. If reporting periods prior to September 2015, multiply total taxable barrels from Item 1 by the regulatory tax and fee assessment rate. The regulatory tax and fee assessment rate is $0.008125, which is a 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 4. Calculate the tax due. Multiply total net taxable value from Item 2 by 0.046 (4.6%). Enter dollars and cents.

Item 5. Total tax and fee due is the total of the values in Items 3 and 4. Enter dollars and cents.

Item 6. Overpayment. If using a credit in another period(s) to offset tax and fee due, a "Credit Transfer Form for Crude Oil Tax" (Form 10-141) must be completed in order to move the credit.

Item 7. Subtract the amount of overpayment, if applicable, from Item 5 and enter the amount due.

Item 8. Calculate the penalty and interest due on the balance. If payment is 1-30 days late, a 5% penalty is assessed on the tax balance due on the due date. If a balance is remaining after 30 days, an additional 5% penalty is assessed on the tax balance due. Interest begins to accrue on the 61st day after the due date. The interest rate varies annually. For current rate information, call the Comptroller at 1-877-447-2834 or visit our website at **www.comptroller.texas.gov**.

Item 9. Enter the total amount due in Item 9. The check should equal the amount due and is payable to the **State Comptroller**.