

AMENDMENT

a. ■ 48130

b. ■



• See instructions on back.

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Texas CRUDE OIL Tax AMENDED -- Producer SPECIAL Lease Detail Supplement --

c. Taxpayer number
 ■

d. Filing period



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 type (If applicable) _____ ■

8. API number (If applicable) _____ ■

9. Incremental exemption (If applicable) _____ ■ Baseline 1 Incremental 2

10. Purchaser's taxpayer number _____ ■

11. Lease operator indicator _____ ■ YES 1 NO 2

12. Are you liable for tax? _____ ■ YES 1

13. API gravity _____ ■

14. Gross barrels (Enter whole barrels)...

15. Governmental royalty barrels (Enter whole barrels)...

16. Taxable barrels (Enter whole barrels)...

17. Gross value (Dollars and cents).... \$

18. Governmental royalty value (Dollars and cents).... \$

19. Trucking costs (Dollars and cents).... \$

20. Net taxable value (Dollars and cents).... \$

HP

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18. Governmental royalty value (Dollars and cents).... \$

19. Trucking costs (Dollars and cents).... \$

20. Net taxable value (Dollars and cents).... \$

Instructions for Completing Texas Amended Crude Oil Tax Producer Special Lease Detail Supplement

To be filed with the Amended Crude Oil Tax Producer Special Report (Form 10-174)

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

To Correct Previously Reported Data

- If correcting barrels and/or values only, enter Items 1-10 as originally reported.
- Items 11 and 13 are replacement fields. Enter this information as it should be recorded.
- *Adjust* the barrels and/or values to net against what was previously reported.
Example: Gross barrels was originally reported as 100 barrels. It should have been 80 barrels. Your gross barrels will be reported as -20.
- For barrels and/or value fields that need no adjustment, either leave blank or "0" to reflect a "no change."
- To remove an item that was previously reported, enter Items 1-13 as originally reported and report all barrels and values as negative amounts.
- If a new lease needs to be added, see the instructions for reporting a new lease.
- Total all the taxable barrels (Item 16) and net taxable values (Item 20) and enter on the Summary Data page (Form 10-174).

To Report New Lease Information

Items 1, 5 & 6 - For the lease name shown in Item 1, enter the identification number assigned by the Texas Railroad Commission (RRC) in Item 5. Add a leading "0" (zero) to the 5-digit oil lease number assigned by the RRC. 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>. If the lease number has not been assigned by the RRC, use the drilling permit number in Item 5. Mark Item 6 to denote if Item 5 is a drilling permit number.

Items 2 & 4 - In Item 2, enter the county of production. Enter the 3-digit county code for the county of production in Item 4. A list of county codes is available in the Crude Oil Tax Guide and on the Comptroller's website at www.comptroller.texas.gov/taxinfo/taxforms/10-codes.html.

Items 3 & 10 - In Item 3, enter the name of your purchaser. In Item 10, enter the 11-digit taxpayer number, assigned by the Comptroller's office, for the purchaser name listed in Item 3.

For oil that was lost, stolen or unaccounted for, enter your name and 11-digit Texas taxpayer number.

For a one-time sale of crude oil, enter the purchaser's name and 11-digit Texas taxpayer number.

Item 7 - Enter the Comptroller approved numeric legislative exempt type, if applicable.

02 = Enhanced Oil Recovery (EOR) Projects approved prior to Jan. 1, 1994

03 = Two-Year Inactive Wells, effective Sept. 1, 1997

04 = Enhanced Oil Recovery (EOR) Projects approved Jan. 1, 1994 through Aug. 31, 1997

05 = Enhanced Oil Recovery (EOR) Projects approved after Aug. 31, 1997

06 = Incremental Production Leases, effective Sept. 1, 1997

07 = Three-Year Inactive Wells, effective Sept. 1, 1993 (expired Feb. 28, 2006)

08 = Co-Production Projects, effective Jan. 1, 1994

09 = Texas Experimental Research Recovery Activity (TERRA) Wells, effective Jan. 1, 1996

10 = Temporary Severance Tax Relief, effective Feb. 1, 1999 (expired July 31, 1999)

11 = Qualifying Low-Producing Leases, effective Sept. 1, 2005

12 = Reactivated Orphaned Wells, effective Jan. 1, 2006

13 = Enhanced Efficiency Equipment Wells, effective Sept. 1, 2005

14 = Enhanced Recovery Project Using Anthropogenic Carbon Dioxide, effective Sept. 1, 2007

15 = Geothermal energy, effective Sept. 1, 2009

Item 8 - Enter the American Petroleum Institute (API) number assigned to each well that qualifies for a well-level exemption. This must be entered or the exemption will be disallowed. This includes exempt types 3, 7, 12 and 13.

Item 9 - For expanded EOR projects, mark the incremental exemption block to indicate that baseline production or incremental production is being reported.
NOTE: If you are reporting incremental production, baseline production must also be reported on a separate line.

Item 11 - If you are the physical operator of the lease, check "YES." If you are an interest owner, check "NO."

Item 13 - Enter your API gravity for the lease. This should be a numeric figure, rounded to the tenth (xx.x).

Item 14 - Enter the number of merchantable barrels sold, lost, stolen or unaccounted for, or enter the gross barrels for a one-time sale. Round all volumes up to the nearest whole number.

Item 15 - Enter the volume of oil not subject to tax because of a governmental exempt status, such as state royalty. See Rule 3.34 Exemption of Certain Royalty Interests from Oil Occupation Taxes and Regulation Pipeline Taxes on the Comptroller's website. Round all volumes up to the nearest whole number.

Item 16 - Enter the taxable barrels (gross barrels minus exempt barrels).

Item 17 - Enter the total value of the crude oil reported in Item 14. Enter dollars and cents.

Item 18 - Enter the value of oil not subject to tax because of a governmental exempt status, such as state royalty. See Rule 3.34 Exemption of Certain Royalty Interests from Oil Occupation Taxes and Regulation Pipeline Taxes on the Comptroller's website. Enter dollars and cents.

Item 19 - Enter any physical trucking charges incurred by the producer. Enter dollars and cents.

Item 20 - Enter the value on which tax should be paid. Enter dollars and cents.

- For EOR projects (exempt types 2, 4 and 5), incremental production leases (exempt type 6), and co-production projects (exempt type 8), enter one-half of (gross value minus exempt and trucking).
- For two-year inactive, three-year inactive, TERRA, reactivated orphaned wells and geothermal energy (exempt types 3, 7, 9, 12 and 15), enter "0" (zero).
- For low-producing oil leases (exempt type 11), enter the taxable value based on the price of oil. The applicable tax credit can be found on the Comptroller's website.
- For enhanced efficiency equipment (exempt type 13), enter "0" (zero) unless the tax credit of 10% of cost of equipment, not to exceed \$1,000.00, has been reached.
- For Enhanced Recovery Projects Using Anthropogenic Carbon Dioxide (exempt type 14), enter the taxable value based on the percentage of anthropogenic carbon dioxide used in the project for the report period.

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 numbers listed on this form.