

**File Specifications, Record Layouts for Electronic and
Magnetic Media Filing of
West Virginia Oil and Gas Producer/Operator Returns for
Tax Year 2024**



West Virginia State Tax Department
Property Tax Section
1001 Lee Street E. 3rd Floor
Charleston, WV 25301

Contact:
Oil and Gas
PTDOilGas@wv.gov

Must be Pre-Approved to File Using this Method

Data must be submitted in a fixed-width ASCII file. The file consists of one header and three sections: schedule 1, schedule 2 and schedule 3. The header lists information for producers. Use keyword SCHEDULE # to indicate the start of a section. For example, SCHEDULE 1 indicates the beginning of section SCHEDULE 1. List all schedule 1 records following the keyword SCHEDULE 1. List all schedule 2 records following the keyword SCHEDULE 2. List all schedule3 records following the keyword SCHEDULE 3. All fields must be in the order as specified below.

HEADER RECORD (NR 51 Screen)

Field	Identification	Length	Position	Format	Attribute
01	PRODUCER CODE	12	1:12	TEXT	REQUIRED
02	PRODUCER NAME	40	13:52	TEXT	REQUIRED
03	PRODUCER STREET	80	53:132	TEXT	REQUIRED
04	PRODUCER CITY	40	133:172	TEXT	REQUIRED
05	PRODUCER STATE	2	173:174	TEXT	REQUIRED
06	PRODUCER ZIP	10	175:184	TEXT	REQUIRED
07	DBA,ATTN.,AGENT	40	185:224	TEXT	OPTIONAL
08	PHONE	25	225:249	TEXT	REQUIRED
12	PRODUCER EMAIL	80	250:329	TEXT	REQUIRED
13	TAX YEAR	4	330:333	NUM	REQUIRED

SCHEDULE 1 RECORD (NR 21 Screen)

Field	Identification	Length	Position	Format	Attribute
01	COUNTY	2	1:2	NUM	REQUIRED
02	NRA#	10	3:12	NUM	REQUIRED
03	WELL/LEASE NAME	40	13:52	TEXT	REQUIRED
04	PRODUCER CODE	12	53:64	TEXT	REQUIRED
05	LAND BOOK ACREAGE	10	65:74	NUM	OPTIONAL
06	LEASE ACREAGE	10	75:84	NUM	OPTIONAL
07	SERIAL# OF METER	40	85:124	NUM	OPTIONAL

08	METER STREET	80	125:204	TEXT	OPTIONAL
09	METER CITY	40	205:244	TEXT	OPTIONAL
10	METER STATE	2	245:246	TEXT	OPTIONAL
11	METER ZIP	10	247:256	NUM	OPTIONAL

SCHEDULE 2 RECORD (NR 76 Screen)

Field	Identification	Length	Position	Format	Attribute
01	COUNTY	2	1:2	NUM	REQUIRED
02	NRA#	10	3:12	NUM	REQUIRED
03	WELL STATUS	1	13:13	TEXT	REQUIRED
04	API#	10	14:23	TEXT	REQUIRED
04	PRODUCING NGLS	1	24:24	TEXT	OPTIONAL
05	INITIAL PROD DATE	8	25:32	MMDDYYYY	REQUIRED
06	TOTAL BBL	8	33:40	NUM	REQUIRED
07	TOTAL MCF	8	41:48	NUM	REQUIRED
08	TOTAL NGL	8	49:56	NUM	REQUIRED
09	TOTAL OIL RECEIPT	10	57:66	NUM	REQUIRED
10	TOTAL GAS RECEIPT	10	67:76	NUM	REQUIRED
11	TOTAL NGL RECEIPT	10	77:86	NUM	REQUIRED
12	TOTAL OIL EXPENSE	10	87:96	NUM	REQUIRED
13	TOTAL GAS EXPENSE	10	97:106	NUM	REQUIRED
14	TOTAL NGL EXPENSE	10	107:116	NUM	REQUIRED
15	WORKING INTEREST OIL RECEIPT	10	117:126	NUM	REQUIRED
16	WORKING INTEREST GAS RECEIPT	10	127:136	NUM	REQUIRED
17	WORKING INTEREST NGL RECEIPT	10	137:146	NUM	REQUIRED
18	FORMATION	4	147:150	NUM	REQUIRED
19	DAYS IN PRODUCTION	3	151:153	NUM	OPTIONAL

SCHEDULE 3 RECORD (NR 61 Screen)

Field	Identification	Length	Position	Format	Attribute
01	COUNTY	2	1:2	NUM	REQUIRED
02	NRA#	10	3:12	NUM	REQUIRED
03	OWNER'S NAME	40	13:52	TEXT	REQUIRED
04	OWNER'S STREET	80	53:132	TEXT	REQUIRED
05	OWNER'S CITY	40	133:172	TEXT	REQUIRED
06	OWNER'S STATE	2	173:174	TEXT	REQUIRED
07	OWNER'S ZIP	10	175:184	TEXT	REQUIRED
08	OWNER SSN (LAST 4)	4	185:188	TEXT	REQUIRED
09	OWNER CODE	10	189:198	TEXT	REQUIRED
10	CODE	2	199:200	TEXT	REQUIRED
11	DECIMAL INTEREST	10	201:210	NUM	OPTIONAL
12	INCOME	10	211:220	NUM	REQUIRED

WELL STATUS CODES:

- (A) Active
- (P) Plugged prior to July 1 of the current year
- (S) Shut in or volumes not sold for the entire past calendar year
- (E) Enhanced for an oil well involved in enhanced recovery
- (Z) Horizontal Marcellus/Utica
- (L) Horizontal other than Marcellus/Utica or Coalbed Methane
- (M) Vertical Marcellus/Utica
- (C) Vertical Coalbed methane
- (B) Began production after being shut-in the previous year
- (F) Flat rate royalty
- (H) Home use ONLY (no income reported or royalties paid)

NGL CODES (IF PRODUCING NGLS):

- (E) Ethane
- (P) Propane
- (B) Butane
- (I) Isobutane
- (P) Pentane

SCHEDULE 3 CODES:

- (*) Overriding Royalty Interest
 - (FR) Rate Royalties
 - (RI) Royalty Interest (or leave blank)
 - (WI) Working Interest
- Any interest not coded will be assumed to be a royalty interest

DO NOT DEDUCT ANY OPERATING EXPENSES OR ANY DEDUCTIONS CLAIMED ON SEVERANCE, INCOME AND/OR PROPERTY TAX, OR OTHER RETURNS. BE SURE THAT YOU ARE REPORTING ALL PRODUCTION FROM YOUR WELL.

THIS INCLUDES ALL BY-PRODUCTS SUCH AS PROPANE, BUTANE, ETC.

Wells that should **NOT** be part of electronic filings:

1. Non-producing wells. These can be filed in a report that identifies the county, NRA number and API number.
2. Non-producing wells in which a flat royalty was paid. These need to be filed on a paper return.
3. Producing wells in which total income was less than flat royalty paid. These need to be filed on a paper return.
4. Wells that were filed as non-producing the previous year. These are valued under a different format than wells that have been producing for the past few years. Thus, these need to be filed on a paper return.
5. Home use only gas wells. These need to be filed on paper returns.
6. Wells plugged the previous year. These can be filed in a report that identifies the county, NRA number, API number and date plugged.
7. Wells sold during previous year. Need to be filed on paper returns.
8. New wells need to be filed on a paper return. (unless all information has been provided PRIOR to electronic filing)