

**PRODUCING AND RESERVE**  
**OIL AND GAS**  
**CALENDAR**

**JANUARY:**

Begin collection and review of previous year's recorded oil/gas leases.

**FEBRUARY:**

Attendance at Board of Review hearings.

**MARCH:**

Request to Research Division for previous year's interest and severance tax rates.

**APRIL:**

Mail upcoming Tax Year returns to producers.

**MAY:**

Receipt of Research data that was requested in March.  
Final receipt of previous year's oil/gas leases.

**JULY:**

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Filing of tentative appraisal variables with the Secretary of State.

**AUGUST:**

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Due date for receipt of Producing Oil/Gas returns.

**SEPTEMBER:**

- 1 Final Producing and Reserve oil/gas valuation variables are filed with Secretary of State and responses sent to individuals or companies that made comments.

**OCTOBER:**

**Desk audit questions sent to producers.**

**NOVEMBER:**

**Delinquent return requests sent to producers.**

**Tentative appraisals sent to producers that made requests.**

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**Date that Oil/Gas producing and reserve property appraisals are to be completed and counties advised of their need to complete review and link procedures.**