

FILING INSTRUCTIONS FOR WEST VIRGINIA OIL AND GAS PRODUCER/OPERATOR RETURN

- NRA#** - Enclosed, you should find a printout that identifies all oil and gas accounts appraised by this office for your company for **Tax Year 2020**. This printout will provide you with the **NRA** account number that has been assigned to each property. The first two columns on the report, shown as "**COUNTY and DIST-ACCT NO,**" contain the NRA account number that is **REQUIRED** to be reported on the producing oil and gas returns and filed or postmarked on or before **August 1, 2020¹**. Column one represents the county's two-digit ID number. Column two represents the two-digit district number within the county and a specific eight-digit account number assigned to a return. If you are reporting new wells for the first time or are unable to determine the NRA account number on selected accounts, please identify the county and the district in which the well is located. The State Tax Department will assign the remaining eight digits in the account number. For companies wishing to include NRA number for new wells, the format this year is 2021 plus API well number.
- COUNTY** - Please identify the county in which this parcel/lease is located (or taxed).
- DIST-ACCT NO-** Please identify the district in which this parcel/lease is located (or taxed) and the account number assigned to this account.

SCHEDULE 1. Producer/Operator and Property Information

- WELL/LEASE NAME** - Please provide the well name/lease name or unique identifier that is specific to this property.
- PRODUCER NAME** - Please provide the company name or the name of the producing company.
If you have sold or are no longer operating any well in any of the accounts, please identify the name and address of the new producer and the date in which the well was transferred.
- STREET, CITY, STATE, ZIP** - Please provide the company's complete mailing address.
- DBA, ATTN, AGENT** - If you are acting as agent for the producer/operator, please provide the agent company's name.
- PHONE/EMAIL-** If the Department has questions regarding the filing of your return, please provide the telephone number of a contact. Also, if possible, please supply an email address of the person who can answer questions about the data on the return.
- LAND BOOK/LEASE ACREAGE** - Please provide the acreage involved in this parcel/lease. If more than one return is filed for wells on this lease, then apportion acreage appropriately to each report (e.g. 1,000-acre lease, 4 wells, use 250 acres per return).
- NUMBER OF WELLS** - Provide the number of wells you are reporting on this account or lease. **NOTE: If you indicate multiple wells, provide SEPARATE Schedule 2 data for each.**

SCHEDULE 2. Production Information/Calendar Year 2019

- WELL STATUS -** Circle the status of the well as (A) Active, (P) Plugged and abandoned to the surface prior to July 1 of the current year, (S) Shut-in or volumes not sold for the entire past calendar year, or (E) Enhanced for an oil well involved in enhanced recovery.

¹ As August 1 is a Saturday, the due date is August 3rd this year.

- API #** - List only the **last** FIVE digits of the API well number.
- INITIAL PROD. DATE** - List the initial year that this well began producing. If unavailable or unknown, leave blank.
- TOTAL BBL** - List the total rounded production in BBLs for each identified well. **(DO NOT USE DECIMALS)**
- TOTAL MCF** - List the total rounded production in MCF for each identified well. **(DO NOT USE DECIMALS)**
- TOTAL OIL RECEIPTS*** - List the total gross oil receipts received (field line receipts) for **calendar year 2019**. **Round to nearest whole dollar.**
- TOTAL GAS RECEIPTS*** - List the total gross gas receipts received (field line receipts) for **calendar year 2019**. **Round to nearest whole dollar.**
- WORKING INTEREST OIL RECEIPTS*-** List the working interest oil receipts received for **calendar year 2019** (total oil receipts minus oil royalties/overriding royalties paid). **Round to nearest whole dollar.**
- WORKING INTEREST GAS RECEIPTS*-** List the working interest gas receipts received for **calendar year 2019** (total gas receipts minus gas royalties/overriding royalties paid). **Round to nearest whole dollar.**
- PRODUCING FORMATION/PLAY** - Please provide all producing formation(s), or subsurface strata from which this production occurred. If coded or abbreviated, please provide an explanation sheet to the Department. (Failure to file this information will result in the lowest decline rate being used, thus producing a higher appraisal.). **If Marcellus, list whether horizontal or vertical.**
Returns not noted will be assumed to be vertical.
- DAYS IN PRODUCTION** - Only supply the days in production for:
(a) wells with an initial production date during calendar year **2019** (and wells sold or bought during **2019**) and
(b) wells which were shut-in or non-producing during calendar year **2018** and began re-production during calendar year **2019**.

SCHEDULE 3. Working Interest, Royalty, and Overriding Royalty Owners

- OWNER'S NAME** - **Indicate the recipient of the working interest, royalty or overriding royalty income in alphabetical order. In instances of more than one working interest partner, list individually only if a separate tax ticket is requested.**
NOTE: If well is plugged or shut-in and no income was received, list royalty owners only and their decimal interest.
- ADDRESS** - Give the current mailing address for those receiving income from this property.
- CODE** - Indicate overriding royalty interest with an ORRI asterisk (*); flat rate royalties with "FR", royalty interest with "RI", or leave blank, and working interest as "WI". Any interest not coded will be assumed to be a royalty interest.
- DECIMAL INTEREST** - Indicate the decimal interest each party owns. NOTE: Working, royalty and overriding royalty interest should total 1.0 unless flat rate royalties are involved.
- INCOME** - Report the gross monies paid to the working, royalty or overriding royalty interests for **calendar year 2019**.
NOTE: **Round to nearest whole dollar.** Total income should equal total oil and/or gas receipts on Schedule 2. Any discrepancies between the amounts will be attributed to the producer. Any return that indicates royalty income was paid by a third party, unknown or not listed will have that income be attributed to the producer. No exceptions will be made. If the royalties are paid by another entity, this data is still required to be submitted with your return.

* **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. You may convert these by-products to MCF equivalents and include them with your total MCF and receipts. Do not report them separately.**