

**Annual Report  
Of  
Oil Pipeline Companies  
To The  
North Dakota Tax Commissioner  
As of January 1, 20 \_\_\_\_**

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**Name of Company** \_\_\_\_\_

**Address** \_\_\_\_\_

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This form of annual report is required under North Dakota Century Code ch. 57-06, and must be filed by all Oil Pipeline Companies owning and operating or leasing and operating property or carrying on business in North Dakota. The information called for in this report is to be as of January 1 of the current year, unless otherwise specified in the various schedules. The assessment date of operating property is January 1. The report must be filed on or before May 1.

One copy of the most recent annual report to FERC must accompany this report.

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Mail to: Office of State Tax Commissioner  
600 E. Boulevard Ave. Dept, 127  
Bismarck, ND 58505-0599

# Oil Pipeline Companies

## Comparative Balance Sheet

December 31, 20 \_\_\_\_

Name of Company \_\_\_\_\_

Schedule 1

Show hereunder the balance sheet of the affairs of the company as shown by its accounts and other records as of the close of the year and as of the beginning of the year. All contra entries hereunder should be indicated in parentheses.

Line No.		Balance at End of Year	Balance at Beginning of Year
<b>Current Assets</b>			
1	(10) Cash	\$	\$
2	(10-5) Special deposits		
3	(11) Temporary investments		
4	(12) Notes receivable		
5	(13) Receivables from affiliated companies		
6	(14) Accounts receivable		
7	(15) Interest and dividends receivable		
8	(16) Oil inventory		
9	(17) Material and supplies		
10	(18) Prepayments		
11	(19) Other current assets		
12	(19-5) Deferred income tax charges		
13	Total current assets		
<b>Investments and Special Funds</b>			
	(20) Investments in affiliated companies:		
14	Stocks		
15	Bonds		
16	Other secured obligations		
17	Unsecured notes		
18	Investment advances		
19	Undistributed earnings from certain investments in account 20		
	(21) Other investments:		
20	Stocks		
21	Bonds		
22	Other secured obligations		
23	Unsecured notes		
24	Investment advances		
25	(22) Sinking and other funds		
26	(23) Reductions in security values - Credit		
27	(24) Allowance for net unrealized loss on noncur. marketable equity securities - Credit		
28	Total investments and special funds		
<b>Tangible Property</b>			
29	(30) Carrier property		
30	(31) Accrued depreciation - Carrier property		
31	(32) Accrued amortization - Carrier property		
32	Net carrier property		
33	(33) Operating oil supply		
34	(34) Noncarrier property		
35	Less accrued depreciation - Noncarrier property		
36	Net noncarrier property		
37	Total tangible property		
<b>Other Assets and Deferred Charges</b>			
38	(40) Organization costs and other intangibles		
39	(41) Less accrued amortization of intangibles		
40	Reserved		
41	(43) Miscellaneous other assets		
42	(44) Other deferred charges		
43	(45) Accumulated deferred income tax charges		
44	Total other assets and deferred charges		
45	<b>Total Assets</b>		

**Oil Pipeline Companies**  
Comparative Balance Sheet (Continued)

December 31, 20 \_\_\_\_

Name of Company \_\_\_\_\_

Schedule 1 (Cont.)

Line No.			Balance at End of Year	Balance at Beginning of Year
<b>Current Liabilities</b>				
46	(50)	Notes Payable	\$	\$
47	(51)	Payables to affiliated companies		
48	(52)	Accounts payable		
49	(53)	Salaries and wages payable		
50	(54)	Interest payable		
51	(55)	Dividends payable		
52	(56)	Taxes payable		
53	(57)	Long-term debt payable within one year		
54	(58)	Other current liabilities		
55	(59)	Deferred income tax credits		
56		Total current liabilities		
<b>Noncurrent Liabilities</b>				
57	(60)	Long-term debt payable after one year		
58	(61)	Unamortized premium on long-term debt		
59	(62)	Less: Unamortized discount on long-term debt - Debit		
60	(63)	Other noncurrent liabilities		
61	(64)	Accumulated deferred income tax credits		
62		Total noncurrent liabilities		
63		Total Liabilities		
<b>Stockholders' Equity</b>				
64	(70)	Capital stock		
65	(71)	Premiums on capital stock		
66	(72)	Capital stock subscriptions		
67	(73)	Adjusted paid-in capital		
68	(74)	Appropriated retained income		
69	(75)	Unappropriated retained income		
70	(75.5)	Unrealized loss on noncarrier marketable equity securities		
71	(76)	Less: Treasury stock		
72		Total stockholders' equity		
73		Total Liabilities And Stockholder's Equity		

**Statistics of Operations**  
Year ended December 31, 20 \_\_\_\_

	North Dakota	System
<b>Crude Oil</b>		
Number of barrels received into system		
Number of barrels delivered out of system		
<b>Products</b>		
Number of barrels received into system		
Number of barrels delivered out of system		
<b>Total number of barrel - miles</b>		

**Oil Pipeline Companies**  
Operating Income Statement - System

December 31, 20 \_\_\_\_

Name of Company \_\_\_\_\_

Schedule 2

Line No.	Operating Revenue Accounts	Crude Oil	Products	Total
1	(200) Gathering revenues			
2	(210) Trunk revenues			
3	(220) Delivery revenues			
4	(230) Allowance oil revenue			
5	(240) Storage and demurrage revenue			
6	(250) Rental revenue			
7	(260) Incidental revenue			
8	(600) Total			

Line No.	Operating Expense Accounts	Crude Oil			
		Gathering	Trunk	Delivery	Total
<b>Operations</b>					
1	(300) Salaries and wages				
2	(310) Supplies and expenses				
3	(320) Outside services				
4	(330) Operating fuel and power				
5	(340) Oil losses and shortages				
6	Total Operations Expenses				
<b>Maintenance</b>					
7	(400) Salaries and wages				
8	(410) Supplies and expenses				
9	(420) Outside services				
10	(430) Maintenance materials				
11	Total Maintenance Expenses				
<b>General</b>					
12	(500) Salaries and wages				
13	(510) Supplies and expenses				
14	(520) Outside services				
15	(530) Rentals				
16	(540) Depreciation and amortization excluding licensed veh.				
16a	Depreciation and amortization - licensed vehicles				
17	(550) Pensions and benefits				
18	(560) Insurance				
19	(570) Casualty and other losses				
20	(580) Pipeline taxes				
21	Total General Expenses				
22	Grand Totals				

	Net carrier operating income				
	Income taxes on net carrier operating income				
	Provision for deferred taxes on net carrier operating inc.				

**Oil Pipeline Companies**  
Operating Income Statement - System

December 31, 20 \_\_\_\_

Name of Company \_\_\_\_\_

Schedule 2 (Concluded)

Line No.	Products				Total			
	Gathering	Trunk	Delivery	Total	Gathering	Trunk	Delivery	Total
<b>Operations</b>								
1								
2								
3								
4								
5								
6								
<b>Maintenance</b>								
7								
8								
9								
10								
11								
<b>General</b>								
12								
13								
14								
15								
16								
16a								
17								
18								
19								
20								
21								
22								


**Oil Pipeline Companies**  
Operating Income Statement - North Dakota

December 31, 20 \_\_\_\_

Name of Company \_\_\_\_\_

Schedule 3

Line No.	Operating Revenue Accounts	Crude Oil	Products	Total
1	(200) Gathering revenues			
2	(210) Trunk revenues			
3	(220) Delivery revenues			
4	(230) Allowance oil revenue			
5	(240) Storage and demurrage revenue			
6	(250) Rental revenue			
7	(260) Incidental revenue			
8	(600) Total			

Line No.	Operating Expense Accounts	Crude Oil			
		Gathering	Trunk	Delivery	Total
<b>Operations</b>					
1	(300) Salaries and wages				
2	(310) Supplies and expenses				
3	(320) Outside services				
4	(330) Operating fuel and power				
5	(340) Oil losses and shortages				
6	Total Operations Expenses				
<b>Maintenance</b>					
7	(400) Salaries and wages				
8	(410) Supplies and expenses				
9	(420) Outside services				
10	(430) Maintenance materials				
11	Total Maintenance Expenses				
<b>General</b>					
12	(500) Salaries and wages				
13	(510) Supplies and expenses				
14	(520) Outside services				
15	(530) Rentals				
16	(540) Depreciation and amortization excluding licensed veh.				
16a	Depreciation and amortization - licensed vehicles				
17	(550) Pensions and benefits				
18	(560) Insurance				
19	(570) Casualty and other losses				
20	(580) Pipeline taxes				
21	Total General Expenses				
22	Grand Totals				

	Net carrier operating income			
	Income taxes on net carrier operating income			
	Provision for deferred taxes on net carrier operating inc.			

**Oil Pipeline Companies**  
 Operating Income Statement - North Dakota

December 31, 20 \_\_\_\_

Name of Company \_\_\_\_\_

Schedule 3 (Concluded)

Line No.	Products				Total			
	Gathering	Trunk	Delivery	Total	Gathering	Trunk	Delivery	Total
<b>Operations</b>								
1								
2								
3								
4								
5								
6								
<b>Maintenance</b>								
7								
8								
9								
10								
11								
<b>General</b>								
12								
13								
14								
15								
16								
16a								
17								
18								
19								
20								
21								
22								


**Oil Pipeline Companies**  
Other Income Statement

December 31, 20 \_\_\_\_

Name of Company \_\_\_\_\_

Schedule 4

Line No.		System	North Dakota
<b>Ordinary Items</b>			
<b>Carrier Operating Income</b>			
1	(600) Operating revenues	\$	\$
2	(610) Less operating expenses		
3	Net carrier operating income		
4	(620) Income (net) from noncarrier property		
5	(630) Interest and dividend income (from investments under cost only)		
6	(640) Miscellaneous income		
7	(645) Unusual or infrequent items - Credit		
8	(650) (Less) Interest expense		
9	(660) (Less) Miscellaneous income charges		
10	(665) (Less) Unusual or infrequent items - Debit		
11	Dividend income (from investments under equity only)		
12	Undistributed earnings (losses)		
13	Equity in earnings (losses) of affiliated companies (lines 11 and 12)		
14	Total other income and deductions (Total lines 4 thru 10 and 13)		
15	Ordinary income before federal income taxes (lines 3 and 14)		
16a	Income taxes on carrier operating income	\$	
16b	Income taxes on other income	\$	
16c	(670) (Less) Income taxes on income from continuing operations (lines 16a, 16b)		
17	(671) (Less) Provision for deferred taxes		
18	Income (loss) from continuing operations (lines 15, 16c and 17)		
<b>Discontinued Operations</b>			
19	(675) Income (loss) from operations of discontinued segments*		
20	(676) Gain (loss) on disposal of discontinued segments*		
21	Total income (loss) from discontinued operations (lines 19 and 20)		
22	Income (loss) before extraordinary items (lines 18 and 21)		
<b>Extraordinary Items and Accounting Changes</b>			
23	(680) Extraordinary items - Net - (Debit) Credit		
24	(695) Income taxes on extraordinary items - Debit - (Credit)		
25	(696) Provision for deferred taxes - Extraordinary items		
26	Total extraordinary items (lines 23-25)		
27	(697) Cumulative effect of changes in accounting principles*		
28	Total extraordinary items and accounting changes - (Debit) Credit - (lines 26 and 27)		
29	Net income (loss) (lines 22 and 28)		

\*Less applicable income taxes of:

30	675	Income (loss) from operations of discontinued segments		
31	676	Gain (loss) on disposal of discontinued segments		
32	697	Cumulative effect of changes in accounting principles		
33		Indicate method elected by carrier as provided in the Revenue Act of 1971, to account for the investment tax credit. Flow-through . . . . . Deferral . . . . .		
34		If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit		
35		If deferral method was elected, indicate amount of investment tax credit utilized as a reduction of tax liability for current year		
36		Deduct amount of current year's investment tax credit applied to reduction of tax liability but deferred for accounting purposes	( )	
37		Balance of current year's investment tax credit used to reduce current year's tax accrual		
38		Add amount of prior years' deferred investment tax credits being amortized and used to reduce current year's tax accrual		
39		Total decrease in current year's tax accrual resulting from use of investment tax credits		
40		Show the amount of investment tax credit carryover at year end		

**Oil Pipeline Companies**  
Carrier Property in Service - System

As of January 1, 20 \_\_\_\_

Name of Company \_\_\_\_\_

Schedule 5

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Balance at End of Year (e)
<b>Gathering Lines</b>					
1	(101) Land				
2	(102) Right of way				
3	(103) Line pipe				
4	(104) Line pipe fittings				
5	(105) Pipeline construction				
6	(106) Buildings				
7	(107) Boilers				
8	(108) Pumping equipment				
9	(109) Machine tools and machinery				
10	(110) Other station equipment				
11	(111) Oil tanks				
12	(112) Delivery facilities				
13	(113) Communication systems				
14	(114) Office furniture and equipment				
15	(115) Vehicles and other work equipment				
16	(116) Other property				
17	Total				
<b>Trunk Lines</b>					
18	(151) Land				
19	(152) Right of way				
20	(153) Line pipe				
21	(154) Line pipe fittings				
22	(155) Pipeline construction				
23	(156) Buildings				
24	(157) Boilers				
25	(158) Pumping equipment				
26	(159) Machine tools and machinery				
27	(160) Other station equipment				
28	(161) Oil tanks				
29	(162) Delivery facilities				
30	(163) Communication systems				
31	(164) Office furniture and equipment				
32	(165) Vehicles and other work equipment				
33	(166) Other property				
34	Total				
<b>General</b>					
35	(171) Land				
36	(176) Buildings				
37	(179) Machine tools and machinery				
38	(183) Communication systems				
39	(184) Office furniture and equipment				
40	(185) Vehicles and other work equipment				
41	(186) Other property				
42	(187) Construction work in progress				
43	Total				
44	Add: Material and supplies				
45	Subtract: Licensed vehicles				
46	Grand Total				

**Oil Pipeline Companies**  
Carrier Property in Service - North Dakota

As of January 1, 20 \_\_\_\_

Name of Company \_\_\_\_\_

Schedule 6

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Balance at End of Year (e)
<b>Gathering Lines</b>					
1	(101) Land				
2	(102) Right of way				
3	(103) Line pipe				
4	(104) Line pipe fittings				
5	(105) Pipeline construction				
6	(106) Buildings				
7	(107) Boilers				
8	(108) Pumping equipment				
9	(109) Machine tools and machinery				
10	(110) Other station equipment				
11	(111) Oil tanks				
12	(112) Delivery facilities				
13	(113) Communication systems				
14	(114) Office furniture and equipment				
15	(115) Vehicles and other work equipment				
16	(116) Other property				
17	Total				
<b>Trunk Lines</b>					
18	(151) Land				
19	(152) Right of way				
20	(153) Line pipe				
21	(154) Line pipe fittings				
22	(155) Pipeline construction				
23	(156) Buildings				
24	(157) Boilers				
25	(158) Pumping equipment				
26	(159) Machine tools and machinery				
27	(160) Other station equipment				
28	(161) Oil tanks				
29	(162) Delivery facilities				
30	(163) Communication systems				
31	(164) Office furniture and equipment				
32	(165) Vehicles and other work equipment				
33	(166) Other property				
34	Total				
<b>General</b>					
35	(171) Land				
36	(176) Buildings				
37	(179) Machine tools and machinery				
38	(183) Communication systems				
39	(184) Office furniture and equipment				
40	(185) Vehicles and other work equipment				
41	(186) Other property				
42	(187) Construction work in progress				
43	Total				
44	Add: Material and supplies				
45	Subtract: Licensed vehicles				
46	Grand Total				

**Oil Pipeline Companies**  
Accrued Depreciation - Carrier Property

As of January 1, 20 \_\_\_\_

Name of Company \_\_\_\_\_

Schedule 7

Line No.	Account (a)	System (b)	North Dakota (c)
<b>Gathering Lines</b>			
1	(102) Right of way		
2	(103) Line pipe		
3	(104) Line pipe fittings		
4	(105) Pipeline construction		
5	(106) Buildings		
6	(107) Boilers		
7	(108) Pumping equipment		
8	(109) Machine tools and machinery		
9	(110) Other station equipment		
10	(111) Oil tanks		
11	(112) Delivery facilities		
12	(113) Communication systems		
13	(114) Office furniture and equipment		
14	(115) Vehicles and other work equipment		
15	(116) Other property		
16	Total		
<b>Trunk Lines</b>			
17	(152) Right of way		
18	(153) Line pipe		
19	(154) Line pipe fittings		
20	(155) Pipeline construction		
21	(156) Buildings		
22	(157) Boilers		
23	(158) Pumping equipment		
24	(159) Machine tools and machinery		
25	(160) Other station equipment		
26	(161) Oil tanks		
27	(162) Delivery facilities		
28	(163) Communication systems		
29	(164) Office furniture and equipment		
30	(165) Vehicles and other work equipment		
31	(166) Other property		
32	Total		
<b>General</b>			
33	(176) Buildings		
34	(179) Machine tools and machinery		
35	(183) Communication systems		
36	(184) Office furniture and equipment		
37	(185) Vehicles and other work equipment		
38	(186) Other property		
39	Total		
40	Grand Total		
41	Less: Licensed vehicles		
42	Adjusted Grand Total		

**Oil Pipeline Companies**  
Miles of Pipeline Operated January 1, 20 \_\_\_\_

Name of Company \_\_\_\_\_

Schedule 8

State  (a)	Operated January 1, 20 ____						Changes in Miles Operated During Previous Year					
	Gathering Lines		Trunk Lines				Gathering Lines (h)	Increases		Gathering Lines (k)	Decreases	
	Miles (b)	Size of Line (c)	For Crude Oil		For Products			Trunk Lines			Trunk Lines	
			Miles (d)	Size of Line (e)	Miles (f)	Size of Line (g)		For Crude Oil (i)	For Products (j)		For Crude Oil (l)	For Products (m)
<b>(A) Owned And Operated By Respondent</b>												
1												
2												
3												
4												
5												
6												
7												
8												
9												
10	Total											
<b>(B) Owned In Undivided Interests And Operated By Respondent</b>												
11												
12												
13												
14												
15												
16												
17												
18												
19	Total											
<b>(C) Owned By Others But Operated By Respondent</b>												
20												
21												
22												
23												
24												
25												
26												
27												
28	Total											
29	Grand Total											

## Construction Work In Progress

North Dakota Supplemental Schedule — January 1, 20 \_\_\_\_

To be completed by filers of:

Annual Report of Electric, Gas and Heat Companies  
Annual Report of Natural Gas Companies  
Annual Report of Oil Pipeline Companies

Please complete and include this sheet when you submit your Annual Report.

	<u>Short Term</u> <u>(less than 1 year)</u>	<u>Long Term</u>
1. Total Construction Work in Progress - System	_____	_____
2. Less: Amount of line 1 included in rate base, if applicable	(_____)	(_____)
3. CWIP not in rate base (line 1 less line 2)	_____	_____
4. Less: Amount of line 3 that is replacement CWIP	(_____)	(_____)
5. Expansion CWIP not in rate base (line 3 less line 4)	_____	_____

**Pipeline Company Organization**  
**January 1, 20 \_\_\_\_**

Schedule 10  
North Dakota

Name of Reporting Company \_\_\_\_\_  
Date of organization \_\_\_\_\_  
Under laws of what state organized \_\_\_\_\_  
When did Company commence operations (Show specific date) \_\_\_\_\_  
Location of principal office \_\_\_\_\_

**Officers**

President \_\_\_\_\_ Address \_\_\_\_\_  
Vice President \_\_\_\_\_ Address \_\_\_\_\_  
Secretary \_\_\_\_\_ Address \_\_\_\_\_  
Treasurer \_\_\_\_\_ Address \_\_\_\_\_  
Auditor \_\_\_\_\_ Address \_\_\_\_\_  
Superintendent \_\_\_\_\_ Address \_\_\_\_\_  
General Manager \_\_\_\_\_ Address \_\_\_\_\_  
Officer to whom correspondence concerning this report should be addressed:

Name \_\_\_\_\_ Title \_\_\_\_\_ Address \_\_\_\_\_

**Affidavit**

State of \_\_\_\_\_  
County of \_\_\_\_\_ ss

I, the undersigned \_\_\_\_\_  
(Name of Officer)

\_\_\_\_\_ of the \_\_\_\_\_  
(Official Title)

\_\_\_\_\_ Company, on oath do say that the foregoing return has been prepared under my direction from the original books, papers, and records of said company; that I have carefully examined the same; and declare the same to be a complete and correct statement of the business, affairs, and property of said company in respect to each and every matter and thing therein set forth, to the best of my knowledge, information, and belief.

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Official Title)

Subscribed and sworn to before me at \_\_\_\_\_  
this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

\_\_\_\_\_  
Notary Public in and for the State  
of \_\_\_\_\_  
County of \_\_\_\_\_  
My commission expires \_\_\_\_\_

It is understood that any and all information required to be furnished by \_\_\_\_\_  
\_\_\_\_\_ to the Tax Commissioner, pursuant to North Dakota Century Code  
Chapter 57-06, and which is not included in this annual report will be furnished to the Tax Commissioner upon request.

\_\_\_\_\_  
\_\_\_\_\_