

North Dakota Office of State Tax Commissioner

State Capitol, 600 E. Boulevard Ave., Bismarck, ND 58505-0599

Electronic Data Interchange (EDI) Filing Guide For T-12 Oil Report & T-13 Gas Report



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SECTION I

INTRODUCTION:

The North Dakota Office of State Tax Commissioner (Commissioner) offers Electronic Data Interchange (EDI) as an option for filing oil and gas severance tax reports electronically. This manual is designed to provide the necessary information needed to file the T-12 Oil Report and T-13 Gas Report using the EDI format. The manual and all applicable information is available on the Commissioner's home page at www.nd.gov/tax, or by contacting the Oil and Gas Tax Section.

ELECTRONIC FILING STANDARDS:

The Commissioner is adhering to the American Petroleum Institute's (API) Petroleum Industry Data Exchange (PIDX) Electronic Filing of Tax Return Data convention of ANSI ASC X12 Electronic Filing Standards. Use of this convention provides consistency in the method of filing tax returns to North Dakota and to other states. This EDI application uses ASC X12 Version Release 004010 of the Transaction Set 813, Electronic Filing of Tax Return Data, and the Transaction Set 997, Functional Acknowledgement. The X12 Standards Dictionary, Version Release 004010, can be obtained through Data Interchange Standards Association (DISA).

FILING OPTIONS:

Electronic returns are filed with the Commissioner by transmitting the electronic file as an e-mail attachment to the address oiltax@nd.gov.

REGISTRATION:

A Registration Application for Electronic Filing must be completed and submitted before you can electronically file a return with the Commissioner. An authorized agent of the company must sign the application. The signature of the agent will be deemed to be the signature appearing on the electronic return. A Registration Application can be obtained on the Commissioner's home page or by contacting the Oil and Gas Tax Section.

TESTING:

Testing is required, by all parties that want to file electronically, before the Commissioner will accept their electronic returns. The testing procedures will insure that the file transmission functions perform properly and that the files are received in the appropriate format.

HOW TO GET STARTED:

Before the Commissioner will accept electronic returns, the following steps must be completed:

1. Contact the Commissioner to get specifications and registration information. This manual should include all necessary information, but you are encouraged to contact the Commissioner if you have questions. This manual is also available on the Commissioner's web site.
2. Contact the Commissioner to schedule testing of the electronic filing procedures.
3. Following successful testing, as determined by the Commissioner, a Registration Application for Electronic Filing must be submitted.
4. Upon receipt of the application, the Commissioner will activate you to production status and begin accepting your electronic returns.

SECTION II

CONTACTS:

EDI Coordinator, Technical Assistance, Taxpayer Assistance (701) 328-3657
FAX Number (701) 328-1942
E-mail oiltax@nd.gov
Web Site Address www.nd.gov/tax

Mailing Address:

North Dakota Office of State Tax Commissioner
Oil and Gas Tax Section
600 E. Boulevard Ave.
Bismarck, ND 58505-0599

SECTION III

813 ELECTRONIC FILING OF TAX RETURN DATA

Functional Group = TF

This Draft Standard for Trial Use contains the format and establishes the data contents of the Electronic Filing of Tax Return Data Transaction Set (813) for use within the context of an Electronic Data Interchange (EDI) environment. This transaction set can be used by tax filers to electronically file tax returns with a federal, state, or local taxing authority and which may initiate payments related to the tax return.

Table 1

| NOTE | POS. NO. | SEG. ID | NAME | REQ. DES. | MAX USE | LOOP REPEAT |
|---------------------|----------|---------|---|-----------|---------|-------------|
| | 010 | ST | Transaction Set Header | M | 1 | |
| | 020 | BTI | Beginning Tax Information | M | 1 | |
| | 030 | DTM | Date/Time Reference | M | 10 | |
| N | 040 | TIA | Tax Information and Amount | O | 1000 | |
| | 043 | REF | Reference Identification | O | 10 | |
| | 045 | TRN | Trace | O | 1000 | |
| | 047 | BPR | Beginning Segment for Payment Order/Remittance Advice | O | 1000 | |
| LOOP ID - N1 | | | | | | 5 |
| N | 050 | N1 | Name | O | 1 | |
| | 060 | N2 | Additional Name Information | O | 2 | |
| | 070 | IN2 | Individual Name Structure Components | O | 10 | |
| | 080 | N3 | Address Information | O | 2 | |
| | 090 | N4 | Geographic Location | O | 1 | |
| | 100 | PER | Administrative Communications Contact | O | 2 | |

TABLE 2

| NOTE | POS. NO. | SEG. ID | NAME | REQ. DES. | MAX USE | LOOP REPEAT |
|----------------------|----------|---------|--------------------------------------|-----------|---------|---------------|
| LOOP ID - TFS | | | | | | 100000 |
| | 010 | TFS | Tax Form | O | 1 | |
| | 020 | REF | Reference Identification | O | 10 | |
| | 030 | DTM | Date/Time Reference | O | 10 | |
| | 040 | MSG | Message Text | O | 1000 | |
| LOOP ID - N1 | | | | | | 5 |
| N | 050 | N1 | Name | O | 1 | |
| | 060 | N2 | Additional Name Information | O | 2 | |
| | 070 | IN2 | Individual Name Structure Components | O | 10 | |
| | 080 | N3 | Address Information | O | 2 | |
| | 090 | N4 | Geographic Location | O | 1 | |
| LOOP ID - TIA | | | | | | 10000 |
| N | 092 | TIA | Tax Information and Amount | O | 1 | |
| | 094 | DTM | Date/Time Reference | O | 10 | |
| | 096 | MSG | Message Text | O | 1000 | |

| | | LOOP ID - FGS | | 100000 |
|----------|------------|----------------------|--------------------------------------|---------------|
| | 100 | FGS | Form Group | O 1 |
| | 110 | REF | Reference Identification | O 10 |
| | 120 | DTM | Date/Time Reference | O 10 |
| | | LOOP ID - N1 | | 5 |
| N | 130 | N1 | Name | O 1 |
| | 140 | N2 | Additional Name Information | O 2 |
| | 150 | IN2 | Individual Name Structure Components | O 10 |
| | 160 | N3 | Address Information | O 2 |
| | 170 | N4 | Geographic Location | O 1 |
| | | LOOP ID - TIA | | 10000 |
| N | 180 | TIA | Tax Information and Amount | O 1 |
| | 190 | DTM | Date/Time Reference | O 10 |
| | 200 | MSG | Message Text | O 1000 |

TABLE 3

| NOTE | POS. NO. | SEG. ID | NAME | REQ. DES. | MAX USE | LOOP REPEAT |
|-------------|-----------------|----------------|-------------------------|------------------|----------------|--------------------|
| | 010 | SE | Transaction Set Trailer | M | 1 | |

NOTES:

- 1/040 The TIA segment allows for tax information and amounts associated with the entire filing. At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.
- 1/050 This N1 loop reflects names and addresses associated with the entire filing.
- 2/050 This N1 loop reflects names and addresses associated with a particular tax form (TFS).
- 2/092 At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.
- 2/130 This N1 loop reflects names and addresses associated with a particular subset of a tax form.
- 2/180 At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.

NORTH DAKOTA OIL & GAS SEVERANCE TAX EDI MAPPING

Separator Requirements

| Type | ASCII Value | EBCDIC Value | Character |
|----------------------|-------------|--------------|-----------|
| Segment Terminator | 5C | EO | \ |
| Element Separator | 7E | A1 | ~ |
| Subelement Separator | 3A | 7A | : |
| Padding Character | 20 | 40 | Space |

Attribute Conventions

| Attribute | Definition |
|------------------------|---|
| Data Element Type | <p>Nn - Numeric - Numeric type data element is symbolized by the two-position representation (Nn). N indicates a numeric, and n indicates the decimal places to the right of a fixed, implied decimal point. N0 (N zero) is a numeric with no decimal places.</p> <p>R - Decimal (real) - The decimal point is optional for integer values, but is required for fractional values. For negative values the leading minus (-) sign is used. Absence of this sign indicates a positive value. The plus (+) sign should not be transmitted.</p> <p>ID - Identifier - An identifier data element must always contain a value from a predefined list of values that is maintained by ASC X12 or by other bodies that are recognized by ASC X12.</p> <p>AN - String - A string (Alphanumeric) is a sequence of any character from the basic or extended character sets. It must contain at least one non-space character. The significant characters must be left justified. Leading spaces, if any, are assumed to be significant. Trailing spaces should be suppressed.</p> <p>DT - Date - Format for the date type is CCYYMMDD. CC is the first two digits of the year (19-20), YY is the last two digits of the year (00-99), MM is the numeric value of the month (01-12), and DD is the day (01-31).</p> <p>TM - Time - Format for the time is HHMMSS, expressed in 24-hour clock format. HH is the numeric value for hour (00-23), MM for minute (00-59), and SS for second (00-59).</p> |
| Requirement Designator | <p>Defines how the data element is used in the segment.</p> <p>M - Mandatory data element - This element is required to appear in the segment.</p> <p>O - Optional data element - The appearance of the data element is at the option of the sending party or is based on a mutual agreement of the interchange parties.</p> <p>X - Relational data element - Relational conditions may exist between two or more data elements. If one is present, the other(s) are required. The relational condition is displayed under the Syntax Notes of the X12 Standards.</p> |
| Data Element Length | <p>The number of character positions assigned to the data element. Example: Data element length of 2/10. You must have at least 2 characters, but no more than 10 characters for this element (minimum of 2 / maximum of 10).</p> |

SEGMENT STRUCTURE

ISA Interchange Control Header

GS Functional Group Header

ST Transaction Set Header

BTI Beginning Tax Information

TIA Tax Information and Amount

N1 Name

N3 Address Information

N4 Geographic Information

PER Administrative Contact

TFS LOOP

TFS Tax Form

DTM Date/Time Reference

TIA Tax Information and Amount

FGS LOOP

FGS Form Group

REF Reference Identification

N1 LOOP

N1 Name

TIA LOOP

TIA Tax Information and Amount

SE Transaction Set Trailer

GE Functional Trailer

IEA Interchange Control Header

ENVELOPE HEADER SEGMENTS

Interchange Control Header (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|-----------|--------------|---|-------------------|---|
| ISA01 | I01 | Authorization Information Qualifier | ID M 2/2 | "00" = No Authorization Information is Present |
| ISA02 | I02 | Authorization Information | AN M 10/10 | " " Ten Spaces |
| ISA03 | I03 | Security Information Qualifier | ID M 2/2 | "00" = Password |
| ISA04 | I04 | Security Information | AN M 10/10 | " " = Ten Spaces |
| ISA05 | I05 | Interchange ID Qualifier | ID M 2/2 | Qualifier to designate code structure of the sender ID |
| ISA06 | I06 | Interchange Sender ID | AN M 15/15 | Code Identifying Sender. Code agreed to by trading partners |
| ISA07 | I05 | Interchange ID Qualifier | ID M 2/2 | "ZZ" = Mutually Defined |
| ISA08 | I07 | Interchange Receiver ID | AN M 15/15 | "ND0" plus 12 spaces = ND Tax Dept. Mailbox ID |
| ISA09 | I08 | Interchange Date | DT M 6/6 | "YYMMDD" = Date of Interchange |
| ISA10 | I09 | Interchange Time | TM M 4/4 | "HHMM" = Time of Interchange |
| ISA11 | I10 | Interchange Control Standard Identifier | ID M 1/1 | "U" = U.S. EDI Community ASC X12, TDCC, and UCS |
| ISA12 | I11 | Interchange Control Version Number | ID M 5/5 | "00401" = X12 Version Number |
| ISA13 | I12 | Interchange Control Number | N0 M 9/9 | Unique number that identifies the interchange data to the sender. Assigned by the sender. |
| ISA14 | I13 | Acknowledgment Requested | ID M 1/1 | "0" = No Acknowledgment Required "1" = Interchange Acknowledgment Required |
| ISA15 | I14 | Test Indicator | ID M 1/1 | "P" = Production Data "T" = Test Data |
| ISA16 | I15 | Subelement Separator | M 1/1 | ":" = (ASCII 3A hex) or (EBCDIC = 7A hex) |

Functional Group Header (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|------|-------|--|------------|---|
| GS01 | 479 | Functional Identifier Code | ID M 2/2 | "TF" = Electronic Filing of Tax Return Data (813) |
| GS02 | 142 | Application Senders' Code | AN M 2/15 | Code Identifying Sender. Code agreed to by trading partners |
| GS03 | 124 | Applications Receiver's Code | AN M 2/15 | "ND813080CP" = Code identifying N.D. Tax Dept. |
| GS04 | 373 | Date | DT M 8/8 | "CCYYMMDD" = The Group Date |
| GS05 | 337 | Time | TM M 4/4 | "HHMM" = The Group Time |
| GS06 | 28 | Group Control Number | N0 M 1/9 | Assigned number originated and maintained by the sender. |
| GS07 | 455 | Responsible Agency Code | ID M 1/2 | "X" = ASC X12 |
| GS08 | 480 | Version / Release / Industry / Identifier Code | AN M 1/12 | "004010" = X12 Version Number |

ENVELOPE TRAILER SEGMENTS**Functional Group Trailer (Mandatory)**

| ID | Ref # | Element Name | Attributes | Value/Description |
|------|-------|-------------------------------------|------------|--|
| GE01 | 97 | Number of Transaction Sets Included | N0 M 1/6 | Count of transaction sets within this GS/GE |
| GE02 | 28 | Group Control Number | N0 M 1/9 | The data interchange control number (GE02) in the trailer must be identical to the same data element in the associated Function Header (GS06). |

Interchange Control Trailer (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|-------|-------|--------------------------------------|------------|---|
| IEA01 | I16 | Number of Included Functional Groups | N0 M 1/5 | Count of Functional Groups within this ISA/IEA |
| IEA02 | I12 | Interchange Control Number | N0 M 9/9 | Unique number that identifies the interchange data to the sender. Assigned by the sender. |

TRANSACTION SET 813
North Dakota T-12 Oil Severance Tax Report

Transaction Set Header (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|------|-------|--------------------------------|------------|--|
| ST01 | 143 | Transaction Set Identifier | ID M 3/3 | "813" |
| ST02 | 329 | Transaction Set Control Number | AN M 4/9 | Determined by Filer (Same value in SE02) |

Begin Tax Information Segment (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|--------------------------------|------------|--|
| BTI01 | 128 | Reference Number Qualifier | ID M 2/2 | "T6" = Tax Filing |
| BTI02 | 127 | Reference Number | AN M 1/3 | "080" = Severance Tax |
| BTI03 | 66 | Identification Code Identifier | ID M 1/2 | "47" = Tax Authority |
| BTI04 | 67 | Identification Code | AN M 2/2 | "ND" |
| BTI05 and BTI06 not used. | | | | |
| BTI07 | 66 | Identification Code Identifier | ID M 2/2 | "24" = Fed. Employer ID Number "34" = Social Security Number "49" = State Assigned ID Number |
| BTI08 | 67 | Identification Code | AN M 9/13 | Taxpayer's FEIN, SSN, or ID |
| BTI09 thru BTI12 not used. | | | | |

Tax Information and Amount Segment (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|--------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8000" = Name / Address Change |
| TIA02 not used. | | | | |
| TIA03 | 449 | Fixed Format Information | AN M 1/1 | Y (yes) or N (no) |
| TIA04 thru TIA07 not used. | | | | |

Name Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|--------------------------|-------|----------------------------|------------|----------------------|
| N101 | 98 | Entity Identification Code | ID M 2/2 | "TP" = Taxpayer Name |
| N102 | 93 | Name | AN M 1/35 | Company Name |
| N103 thru N106 not used. | | | | |

Address Information Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------|-------|---------------------|------------|-------------------|
| N301 | 166 | Address Information | AN M 1/35 | New Address |
| N302 not used. | | | | |

Graphic Location Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|--------------------------|-------|------------------------|------------|-------------------|
| N401 | 19 | City Name | AN M 2/30 | City |
| N402 | 156 | State or Province Code | ID M 2/2 | State or Province |
| N403 | 116 | Postal Code | AN M 3/9 | Zip Code |
| N404 thru N406 not used. | | | | |

Administrative Communications Contact Segment (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|-----------------------|------------|-------------------|
| PER01 | 366 | Contact Function Code | ID M 2/2 | "EB" = Entered By |
| PER02 | 93 | Name | AN M 1/35 | Contact Person |
| PER03 | 365 | Number Qualifier | ID M 2/2 | TE = Telephone |
| PER04 | 364 | Communications Number | AN M 7/10 | Telephone Number |
| PER05 thru PER08 not used. | | | | |

T-12 Worksheets: Begin with the TFS loop, it is repeated for each current or amended report filed for a reporting month.

Tax Form Segment (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|---------------------------|-------|------------------------------------|------------|--|
| TFS01 | 128 | Reference Identification Qualifier | ID M 2/2 | "T6" = Tax Filing |
| TFS02 | 127 | Reference Identification | AN M 4/4 | Tax Form Filing (O)Original or (A)Amended (i.e., T120, T12A) |
| TFS03 and TFS04 not used. | | | | |
| TFS05 | 66 | Identification Code Qualifier | ID M 2/2 | "ZZ" = Mutually Defined |
| TFS06 | 67 | Identification Code | AN M 1/1 | "1"=Producer, "2"=Purchaser |
| TFS07 and TFS08 not used. | | | | |

Date/Time Reference Segment (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------|------------|---|
| DTM01 | 374 | Date/Time Qualifier | ID M 3/3 | "405" = Production Date |
| DTM02 | 373 | Date | DT M 8/8 | "CCYYMMDD" = Last Day of Production Month |
| DTM03 thru DTM07 not used. | | | | |

Tax Information and Amount Segment (Mandatory) *

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|--|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8113" = Total Gross Production Tax (GPT) Paid With Return |
| TIA02 | 782 | Monetary Amount | R M 1/9 | Total GPT Paid with Return |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8659" = Total GPT Penalty |
| TIA02 | 782 | Monetary Amount | R M 1/9 | GPT Penalty Paid with Return |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|-------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8660" = Total GPT Interest |
| TIA02 | 782 | Monetary Amount | R M 1/9 | GPT Interest Paid with Return |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Mandatory) *

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|--|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8118" = Total Oil Extraction Tax (OET) Paid with Return |
| TIA02 | 782 | Monetary Amount | R M 1/9 | Total OET Paid with Return |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8661" = Total OET Penalty |
| TIA02 | 782 | Monetary Amount | R M 1/9 | OET Penalty Paid with Return |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|-------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8662" = Total OET Interest |
| TIA02 | 782 | Monetary Amount | R M 1/9 | OET Interest Paid with Return |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8305" = Credit Taken Amount |
| TIA02 | 782 | Monetary Amount | R M 1/9 | Credits Claimed |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|----------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8180" = Tax Reimbursement |
| TIA02 not used. | | | | |
| TIA03 | 449 | Fixed Format Information | AN M 1/1 | "C" = Credit, "R" = Refund |
| TIA04 thru TIA07 not used. | | | | |

The FGS loop repeats for each individual well reported on the T-12 Worksheet.

Form Group Segment - Individual Well (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|-------|-------|-------------------------|------------|--------------------|
| FGS01 | 350 | Assigned Identification | AN M 3/3 | "LOC" = Location |
| FGS02 | 128 | Reference Qualifier | ID M 2/2 | "WN" = Well Number |
| FGS03 | 127 | Reference Number | AN M 7/10 | API Number |

Reference Identification Segment – Sequence Number (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|---------------------------|-------|------------------------------------|------------|---|
| REF01 | 128 | Reference Identification Qualifier | ID M 2/2 | "55" = Sequence Number |
| REF02 | 127 | Reference Identification | AN M 1/3 | API Number Multiple Entry Sequence Number |
| REF03 thru REF06 not used | | | | |

Name Segment - Well Name (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|-------------------------|-------|----------------------------|------------|-------------------|
| N101 | 98 | Entity Identification Code | ID M 2/2 | "PP" = Property |
| N102 | 93 | Name | AN M 1/35 | Well Name |
| N103 thru N106 not used | | | | |

Name Segment - Other Party Fed. ID# (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|------------------------|-------|-------------------------------|------------|--|
| N101 | 98 | Entity Identification Code | ID M 2/2 | "SY" = Secondary Party |
| N102 not used. | | | | |
| N103 | 66 | Identification Code Qualifier | ID M 2/2 | "FI" = Federal Taxpayer Identification Number |
| N104 | 67 | Identification Code | AN M 9/9 | Other Party Federal Taxpayer Identification Number |
| N105 and N106 not used | | | | |

The Name Segment can be repeated up to 4 times.

Tax Information and Amount Segment (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|---------------------------|-------|---------------------------------------|------------|-------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8059" = Sales Information |
| TIA02 | 782 | Monetary Amount | R M 1/9 | Purchase/Sales Value |
| TIA03 | 449 | Fixed Format Information | AN M 2/2 | Well Code |
| TIA04 | 380 | Quantity | R M 1/9 | Barrels of Oil Purchased/Sold |
| TIA05 | 355 | Unit or Basis for Measurement Code | ID M 2/2 | "BR" = Barrels |
| TIA06 and TIA07 not used. | | | | |

Tax Information and Amount Segment (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|---------------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8140" = Oil Gravity |
| TIA02 and TIA03 not used. | | | | |
| TIA04 | 380 | Quantity | R M 1/4 | Oil Gravity (to nearest tenth degree) |
| TIA05 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|----------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8057" = Crude Oil Posting |
| TIA02 not used. | | | | |
| TIA03 | 449 | Fixed Format Information | AN M 1/4 | Posting Code (See Note) |
| TIA04 thru TIA07 not used. | | | | |

Note: Posting code list provided by Office of State Tax Commissioner.

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|-----------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8170" = Additional Value |
| TIA02 | 782 | Monetary Amount | R M 1/9 | Additional Value per Barrel |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|--|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8313" = Transportation Deduction Amount |
| TIA02 | 782 | Monetary Amount | R M 1/9 | Transportation Deduction per Barrel |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|-----------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8615" = Deductions |
| TIA02 | 782 | Monetary Amount | R M 1/9 | Other Deductions per Barrel |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|-----------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8065" = Exempt Value |
| TIA02 | 782 | Monetary Amount | R M 1/9 | Exempt Government Royalties |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|----------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8200" = Net Taxable Value |
| TIA02 | 782 | Monetary Amount | R M 1/9 | Net Taxable Value |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|-------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8110" = GPT Due |
| TIA02 | 782 | Monetary Amount | R M 1/9 | Total GPT Due |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Mandatory) **

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8663" = GPT Previously Paid |
| TIA02 | 782 | Monetary Amount | R M 1/9 | GPT Paid on Previous Returns |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Mandatory) **

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|-----------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8111" = GPT Paid by Others |
| TIA02 | 782 | Monetary Amount | R M 1/9 | GPT Paid by Others |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Mandatory) **

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|-------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8112" = GPT Paid with Return |
| TIA02 | 782 | Monetary Amount | R M 1/9 | GPT Paid with Return |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|-------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8115" = OET Due |
| TIA02 | 782 | Monetary Amount | R M 1/9 | Total OET Due |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Mandatory) **

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8664" = OET Previously Paid |
| TIA02 | 782 | Monetary Amount | R M 1/9 | OET Paid on Previous Returns |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Mandatory) **

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|-----------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8116" = OET Paid by Others |
| TIA02 | 782 | Monetary Amount | R M 1/9 | OET Paid by Others |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Mandatory) **

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|-------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8117" = OET Paid with Return |
| TIA02 | 782 | Monetary Amount | R M 1/9 | OET Paid with Return |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|--------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8192" = Condensate Code |
| TIA02 not used. | | | | |
| TIA03 | 449 | Fixed Format Information | AN M 1/1 | C = Condensate |
| TIA04 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|--------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8193" = Pool Code |
| TIA02 not used. | | | | |
| TIA03 | 449 | Fixed Format Information | AN M 1/3 | Pool Code |
| TIA04 thru TIA07 not used. | | | | |

Transaction Set Trailer (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|------|-------|--------------------------------|------------|---|
| SE01 | 96 | Number of Included Segments | N0 M 1/10 | Number of segments (inserted by translator) |
| SE02 | 329 | Transaction Set Control Number | AN M 4/9 | Determined by Filer (Same value in ST02) |

MANDATORY / OPTIONAL CODES:

- M - Always Mandatory
- O - Optional
- M* - Mandatory if one or more of the fields with this code are greater than zero
- M** - At least one of these is mandatory, if the total tax due is greater than zero

TRANSACTION SET 813
North Dakota T-13 Gas Severance Tax Report

Transaction Set Header (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|------|-------|--------------------------------|------------|--|
| ST01 | 143 | Transaction Set Identifier | ID M 3/3 | "813" |
| ST02 | 329 | Transaction Set Control Number | AN M 4/9 | Determined by Filer (Same value in SE02) |

Begin Tax Information Segment (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|--------------------------------|------------|---|
| BTI01 | 128 | Reference Number Qualifier | ID M 2/2 | "T6" = Tax Filing |
| BTI02 | 127 | Reference Number | AN M 1/3 | "080" = Severance Tax |
| BTI03 | 66 | Identification Code Identifier | ID M 1/2 | "47" = Tax Authority |
| BTI04 | 67 | Identification Code | AN M 2/2 | "ND" |
| BTI05 and BTI06 not used. | | | | |
| BTI07 | 66 | Identification Code Identifier | ID M 2/2 | "24" = Fed. Employer ID Number "34" = Social Security Number |
| BTI08 | 67 | Identification Code | AN M 9/9 | Taxpayer's FEIN or SSN |
| BTI09 thru BTI12 not used. | | | | |

Tax Information and Amount Segment (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|--------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8000" = Name / Address Change |
| TIA02 not used. | | | | |
| TIA03 | 449 | Fixed Format Information | AN M 1/1 | Y (yes) or N (no) |
| TIA04 thru TIA07 not used. | | | | |

Name Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|--------------------------|-------|----------------------------|------------|----------------------|
| N101 | 98 | Entity Identification Code | ID M 2/2 | "TP" = Taxpayer Name |
| N102 | 93 | Name | AN M 1/35 | Company Name |
| N103 thru N106 not used. | | | | |

Address Information Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------|-------|---------------------|------------|-------------------|
| N301 | 166 | Address Information | AN M 1/35 | New Address |
| N302 not used. | | | | |

Graphic Location Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|--------------------------|-------|------------------------|------------|-------------------|
| N401 | 19 | City Name | AN M 2/30 | City |
| N402 | 156 | State or Province Code | ID M 2/2 | State or Province |
| N403 | 116 | Postal Code | AN M 3/9 | Zip Code |
| N404 thru N406 not used. | | | | |

Administrative Communications Contact Segment (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|-----------------------|------------|-------------------|
| PER01 | 366 | Contact Function Code | ID M 2/2 | "EB" = Entered By |
| PER02 | 93 | Name | AN M 1/35 | Contact Person |
| PER03 | 365 | Number Qualifier | ID M 2/2 | TE = Telephone |
| PER04 | 364 | Communications Number | AN M 7/10 | Telephone Number |
| PER05 thru PER08 not used. | | | | |

T-13 Worksheets: Begin with the TFS loop, it is repeated for each current or amended report filed for a reporting month.

Tax Form Segment (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|---------------------------|-------|------------------------------------|------------|--|
| TFS01 | 128 | Reference Identification Qualifier | ID M 2/2 | "T6" = Tax Filing |
| TFS02 | 127 | Reference Identification | AN M 4/4 | Tax Form Filing (O)Original or (A)Amended (i.e., T130, T13A) |
| TFS03 and TFS04 not used. | | | | |
| TFS05 | 66 | Identification Code Qualifier | ID M 2/2 | "ZZ" = Mutually Defined |
| TFS06 | 67 | Identification Code | AN M 1/1 | "1"=Producer, "2"=Purchaser |
| TFS07 and TFS08 not used. | | | | |

Date/Time Reference Segment (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------|------------|---|
| DTM01 | 374 | Date/Time Qualifier | ID M 3/3 | "405" = Production Date |
| DTM02 | 373 | Date | DT M 8/8 | "CCYYMMDD" = Last Day of Production Month |
| DTM03 thru DTM07 not used. | | | | |

Tax Information and Amount Segment (Mandatory) *

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|-------------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8113" = Total GPT Paid With Return |
| TIA02 | 782 | Monetary Amount | R M 1/9 | Total GPT Paid with Return |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8659" = Total GPT Penalty |
| TIA02 | 782 | Monetary Amount | R M 1/9 | GPT Penalty Paid with Return |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|-------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8660" = Total GPT Interest |
| TIA02 | 782 | Monetary Amount | R M 1/9 | GPT Interest Paid with Return |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8305" = Credit Taken Amount |
| TIA02 | 782 | Monetary Amount | R M 1/9 | Credits Claimed |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|----------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8180" = Tax Reimbursement |
| TIA02 not used. | | | | |
| TIA03 | 449 | Fixed Format Information | AN M 1/1 | "C" = Credit, "R" = Refund |
| TIA04 thru TIA07 not used. | | | | |

The FGS loop repeats for each individual well reported on the T-13 Worksheet.

Form Group Segment - Individual Well (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|-------|-------|-------------------------|------------|--------------------|
| FGS01 | 350 | Assigned Identification | AN M 3/3 | "LOC" = Location |
| FGS02 | 128 | Reference Qualifier | ID M 2/2 | "WN" = Well Number |
| FGS03 | 127 | Reference Number | AN M 7/10 | API Number |

Reference Identification Segment – Sequence Number (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|---------------------------|-------|------------------------------------|------------|---|
| REF01 | 128 | Reference Identification Qualifier | ID M 2/2 | "55" = Sequence Number |
| REF02 | 127 | Reference Identification | AN M 1/3 | API Number Multiple Entry Sequence Number |
| REF03 thru REF06 not used | | | | |

Name Segment - Well Name (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|-------------------------|-------|----------------------------|------------|-------------------|
| N101 | 98 | Entity Identification Code | ID M 2/2 | "PP" = Property |
| N102 | 93 | Name | AN M 1/35 | Well Name |
| N103 thru N106 not used | | | | |

Name Segment - Other Party Fed. ID# (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|------------------------|-------|-------------------------------|------------|--|
| N101 | 98 | Entity Identification Code | ID M 2/2 | "SY" = Secondary Party |
| N102 not used. | | | | |
| N103 | 66 | Identification Code Qualifier | ID M 2/2 | "FI" = Federal Taxpayer Identification Number |
| N104 | 67 | Identification Code | AN M 9/9 | Other Party Federal Taxpayer Identification Number |
| N105 and N106 not used | | | | |

The Name Segment can be repeated up to 3 times.

Tax Information and Amount Segment (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|---------------------------|-------|---------------------------------------|------------|----------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8056" = Gross Volume |
| TIA02 and TIA03 not used. | | | | |
| TIA04 | 380 | Quantity | R M 1/9 | Natural Gas Delivered/Sold - MCF |
| TIA05 | 355 | Unit or Basis for Measurement Code | ID M 2/2 | "FC" = 1000 Cubic Feet |
| TIA06 and TIA07 not used. | | | | |

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|---------------------------|-------|---------------------------------------|------------|---|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8082" = Gas Returned to Lease - Exempt |
| TIA02 and TIA03 not used. | | | | |
| TIA04 | 380 | Quantity | R M 1/9 | Natural Gas Returned to Lease - MCF |
| TIA05 | 355 | Unit or Basis for Measurement Code | ID M 2/2 | "FC" = 1000 Cubic Feet |
| TIA06 and TIA07 not used. | | | | |

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|---------------------------|-------|---------------------------------------|------------|---|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8083" = Residue Returned to Lease - Exempt |
| TIA02 and TIA03 not used. | | | | |
| TIA04 | 380 | Quantity | R M 1/9 | Residue Returned to Lease - MCF |
| TIA05 | 355 | Unit or Basis for Measurement Code | ID M 2/2 | "FC" = 1000 Cubic Feet |
| TIA06 and TIA07 not used. | | | | |

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|---------------------------|-------|---------------------------------------|------------|---|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8084" = Liquids Returned to Lease - Exempt |
| TIA02 and TIA03 not used. | | | | |
| TIA04 | 380 | Quantity | R M 1/9 | Liquids Returned to Lease - MCF |
| TIA05 | 355 | Unit or Basis for Measurement Code | ID M 2/2 | "FC" = 1000 Cubic Feet |
| TIA06 and TIA07 not used. | | | | |

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|---------------------------|-------|---------------------------------------|------------|-------------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8085" = Condensate Reported as Oil |
| TIA02 and TIA03 not used. | | | | |
| TIA04 | 380 | Quantity | R M 1/9 | Condensate Reported as Oil - MCF |
| TIA05 | 355 | Unit or Basis for Measurement Code | ID M 2/2 | "FC" = 1000 Cubic Feet |
| TIA06 and TIA07 not used. | | | | |

Tax Information and Amount Segment (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|---------------------------|-------|---------------------------------------|------------|-------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8210" = Net Delivered / Sold |
| TIA02 and TIA03 not used. | | | | |
| TIA04 | 380 | Quantity | R M 1/9 | Net Delivered/Sold |
| TIA05 | 355 | Unit or Basis for Measurement Code | ID M 2/2 | "FC" = 1000 Cubic Feet |
| TIA06 and TIA07 not used. | | | | |

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|---|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8064" = Exempt Interest Decimal |
| TIA02 thru TIA05 not used. | | | | |
| TIA06 | 954 | Percent | R M 1/10 | Exempt Royalty Interest - Decimals to be reported |
| TIA07 not used. | | | | |

Tax Information and Amount Segment (Optional)

| ID | Ref # | Element Name | Attributes | Value/Description |
|---------------------------|-------|---------------------------------------|------------|-----------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8066" = Exempt Volume |
| TIA02 and TIA03 not used. | | | | |
| TIA04 | 380 | Quantity | R M 1/9 | Exempt Royalty Volume - MCF |
| TIA05 | 355 | Unit or Basis for Measurement Code | ID M 2/2 | "FC" = 1000 Cubic Feet |
| TIA06 and TIA07 not used. | | | | |

Tax Information and Amount Segment (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|---------------------------|-------|---------------------------------------|------------|-------------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8101" = GPT Due and Taxable Volume |
| TIA02 | 782 | Monetary Amount | R X 1/9 | Total GPT Due |
| TIA03 not used. | | | | |
| TIA04 | 380 | Quantity | R X 1/9 | Taxable Volume - MCF |
| TIA05 | 355 | Unit or Basis for Measurement Code | ID X 2/2 | "FC" = 1000 Cubic Feet |
| TIA06 and TIA07 not used. | | | | |

Tax Information and Amount Segment (Mandatory) **

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8663" = GPT Previously Paid |
| TIA02 | 782 | Monetary Amount | R M 1/9 | GPT Paid on Previous Returns |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Mandatory) **

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|-------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8112" = GPT Paid with Return |
| TIA02 | 782 | Monetary Amount | R M 1/9 | GPT Paid with Return |
| TIA03 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|----------------------------|-------|---------------------------------------|------------|--------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8193" = Pool Code |
| TIA02 not used. | | | | |
| TIA03 | 449 | Fixed Format Information | AN M 1/3 | Pool Code |
| TIA04 thru TIA07 not used. | | | | |

Tax Information and Amount Segment (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|---------------------------|-------|---------------------------------------|------------|-----------------------------------|
| TIA01 | 817 | Tax Information Identification Number | AN M 4/4 | "8130" = BTU |
| TIA02 and TIA03 not used. | | | | |
| TIA04 | 380 | Quantity | R M 1/4 | Wellhead BTU |
| TIA05 | 355 | Unit or Basis for Measurement Code | ID M 2/2 | "BY" = British Thermal Unit (BTU) |
| TIA06 and TIA07 not used. | | | | |

Transaction Set Trailer (Mandatory)

| ID | Ref # | Element Name | Attributes | Value/Description |
|------|-------|--------------------------------|------------|---|
| SE01 | 96 | Number of Included Segments | N0 M 1/10 | Number of segments (inserted by translator) |
| SE02 | 329 | Transaction Set Control Number | AN M 4/9 | Determined by Filer (Same value in ST02) |

MANDATORY / OPTIONAL CODES:

- M - Always Mandatory
- O - Optional
- M* - Mandatory if one or more of the fields with this code are greater than zero
- M** - At least one of these is mandatory, if the total tax due is greater than zero

SECTION IV

FILING INSTRUCTIONS FOR T-12 OIL REPORT AND T-13 GAS REPORT:

1. You will not have to report any entries with a zero. It will be assumed that the entry is zero if the TIA segment with the 8XXX code is not reported.
2. Decimals are required if the number is a real number - i.e., 2023.23 should be reported as it looks. If the number is a whole number, you need not report the decimal nor the two zeroes to the right of the decimal - i.e., 2034.00 should be reported as 2034 (no decimal).
3. For the API Number, you may report either the API number for the well, or the corresponding Group Number. Use the number that would have been reported on the paper tax forms.
4. The following entries are mandatory (**do not report a well that had no purchases during the reporting period**):
 - a. Both oil and gas tax forms
 - (1) Federal ID number
 - (2) Production Period
 - (3) Form type (Including original/amended indicator)
 - (4) API/Group numbers
 - (5) Well name
 - (6) Pool code
 - (7) Producer/Purchaser Indicator
 - (8) Other Party Federal Identification Number
 - b. T-12 Oil Report
 - (1) If there is a purchase, the following are mandatory:
 - (a) Barrels purchased/sold
 - (b) Value of oil purchased/sold
 - (c) Value of exempt government royalties (if applicable)
 - (d) Net taxable value
 - (e) Production tax due
 - (f) Production tax previously paid (if applicable)
 - (g) Production tax paid by others (if applicable)
 - (h) Production tax paid with return (if applicable)
 - (i) Well code
 - (j) Extraction tax due (if applicable)
 - (k) Extraction tax previously paid (if applicable)
 - (l) Extraction tax paid by others (if applicable)
 - (m) Extraction tax paid with return (if applicable)
 - (n) Oil gravity
 - (o) Posting code (Code list provided by Tax Commissioner)
 - (p) Additional value (if applicable)
 - (q) Transportation deduction (if applicable)
 - (r) Other deductions (if applicable)
 - (s) Condensate indicator (if applicable)
 - c. T-13 Gas Report
 - (1) If there is a purchase, the following is mandatory:
 - (a) Natural gas delivered/sold
 - (b) Natural gas returned to lease
 - (c) Residue returned to lease
 - (d) Liquids returned to lease
 - (e) Condensate reported as oil
 - (f) Delivered/sold volume
 - (g) Exempt royalty percentage (if applicable)
 - (h) Exempt royalty volume
 - (i) Taxable volume
 - (j) Tax due
 - (k) Tax previously paid
 - (l) Tax paid with return
 - (m) Wellhead BTU

**NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
600 E. BOULEVARD AVE., BISMARCK, ND 58505-0599
OIL GROSS PRODUCTION AND OIL EXTRACTION TAX REPORT**

FORM T-12
(August 2000)

YEAR/MONTH _____
(i.e., 1999, 2000) (i.e., 01, 12)

ORIGINAL
(Check One)
 AMENDED

PRODUCER
(Check One)
 PURCHASER

For Office Use Only

FEDERAL I.D. NUMBER _____

NAME _____

ADDRESS _____

PHONE _____

CITY _____ STATE/PROV. _____

ZIP CODE _____

For instruction booklet or forms contact the Office of State Tax Commissioner: 701-328-3593.
Hearing/speech impaired TTY users call Relay North Dakota 1-800-366-6888, ask for 701-328-3657.

You must attach all T-12 Worksheets to this Report.

GROSS PRODUCTION TAX

| | | |
|---|--|--|
| 1. Gross Production Tax Paid With Report ▶ | <input style="width: 100px; height: 20px;" type="text"/> | <div style="border: 1px solid black; padding: 5px; background-color: #e0e0e0;"> Line 1 - Total from Block 8 on T-12 Worksheet </div> |
| 2. Penalty on Gross Production Tax (See Instructions) ▶ | <input style="width: 100px; height: 20px;" type="text"/> | |
| 3. Interest on Late Gross Production Tax (See Instructions) ▶ | <input style="width: 100px; height: 20px;" type="text"/> | |
| 4. Total Due (Add Lines 1, 2, and 3) | <input style="width: 100px; height: 20px;" type="text"/> | |

OIL EXTRACTION TAX

| | | |
|---|--|---|
| 5. Oil Extraction Tax Paid With Report ▶ | <input style="width: 100px; height: 20px;" type="text"/> | <div style="border: 1px solid black; padding: 5px; background-color: #e0e0e0;"> Line 5 - Total from Block 13 on T-12 Worksheet </div> |
| 6. Penalty on Oil Extraction Tax (See Instructions) ▶ | <input style="width: 100px; height: 20px;" type="text"/> | |
| 7. Interest on Late Oil Extraction Tax (See Instructions) ▶ | <input style="width: 100px; height: 20px;" type="text"/> | |
| 8. Total Due (Add Lines 5, 6, and 7) | <input style="width: 100px; height: 20px;" type="text"/> | |

| | |
|--|--|
| 9. Total Due With This Report (Add Lines 4 and 8) | <input style="width: 100px; height: 20px;" type="text"/> |
| 10. Tax Credits Claimed (Enter as a positive value) ▶ | <input style="width: 100px; height: 20px;" type="text"/> |
| 11. Total Gross Production and Oil Extraction Tax Remitted With This Report (Line 9 minus Line 10) | <input style="width: 100px; height: 20px;" type="text"/> |

If Line 11 Results in Credit Balance, Apply to: Credit Refund

I declare under penalties of North Dakota Century Code Section 12.1-11.02, which provides for a Class A misdemeanor for making a false statement in a government matter, that this report, including any accompanying schedules and statements has been examined by me and to the best of my knowledge and belief is a true, correct, and complete report.

Report Prepared by: _____
(Please Print or Type)

Date: _____

Please Do Not Write In This Space

Check here if PAYMENT has been submitted electronically.

**North Dakota Statement of Oil Purchases/Sales
Gross Production & Oil Extraction Tax**

T-12 WORKSHEET - OIL
(August 2000)

YEAR/MONTH _____
(i.e., 1999, 2000) (i.e., 01, 12)

FEDERAL I.D. NUMBER _____

TAXPAYER NAME _____

Page _____ of _____

| Barrels of Oil Purchased/Sold (Round to two Places) | | Value of Oil Purchased/Sold | | Value of Exempt Government Royalties | | Gross Production Tax | | Oil Extraction Tax | | Other Party Federal I.D. Number | |
|---|--------------|-----------------------------|--------------------------|---|--|--------------------------------|-------------------------------|---------------------------------|-----------|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Oil Gravity | Posting Code | Additional Value | Transportation Deduction | Other Deductions | Total Production Tax Due (5% of Block 4) | Production Tax Previously Paid | Production Tax Paid By Others | Production Tax Paid with Report | Pool Code | Well Code | Taxable Value of Oil (Same as Block 4) |
| C | D | E | F | G | 6 | 6 | 7 | 8 | A | B | 9 |
| API Number: 33 - | | Sequence # () | | Condensate <input type="checkbox"/> YES | | Production Tax Paid By Others | | Extraction Tax Paid with Report | | Extraction Tax Due (4% or 6.5% of Block 9) | |
| Well or Lease Name: _____ | | | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Oil Gravity | Posting Code | Additional Value | Transportation Deduction | Other Deductions | Total Production Tax Due (5% of Block 4) | Production Tax Previously Paid | Production Tax Paid By Others | Production Tax Paid with Report | Pool Code | Well Code | Taxable Value of Oil (Same as Block 4) |
| C | D | E | F | G | 6 | 6 | 7 | 8 | A | B | 9 |
| API Number: 33 - | | Sequence # () | | Condensate <input type="checkbox"/> YES | | Production Tax Paid By Others | | Extraction Tax Paid with Report | | Extraction Tax Due (4% or 6.5% of Block 9) | |
| Well or Lease Name: _____ | | | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Oil Gravity | Posting Code | Additional Value | Transportation Deduction | Other Deductions | Total Production Tax Due (5% of Block 4) | Production Tax Previously Paid | Production Tax Paid By Others | Production Tax Paid with Report | Pool Code | Well Code | Taxable Value of Oil (Same as Block 4) |
| C | D | E | F | G | 6 | 6 | 7 | 8 | A | B | 9 |
| API Number: 33 - | | Sequence # () | | Condensate <input type="checkbox"/> YES | | Production Tax Paid By Others | | Extraction Tax Paid with Report | | Extraction Tax Due (4% or 6.5% of Block 9) | |
| Well or Lease Name: _____ | | | | | | | | | | | |
| Page Total | | Page Total | | Page Total | | Page Total | | Page Total | | Page Total | |
| Sum of Block 8: | | Sum of Block 13: | | Sum of Block 8: | | Sum of Block 13: | | Sum of Block 8: | | Sum of Block 13: | |

**T-12 OIL REPORT
ASC-X12 VERSION 4010**

| T-12 COVERSHEET | | | | | | | |
|--|----------|-------|------|-------|--------|-----------|--|
| Element | Segment | H/D/T | Size | Field | OP/Man | Frequency | Definition |
| Producer/Purchaser Indicator | TFS | D | 1/0 | AN | M | 1 | Indicates if the return is filed by the producer or purchaser. |
| Form Type and Original/Amended Indicator | TFS | D | 4/0 | AN | M | 1 | Indicates whether the return is an original or an amended. |
| Production Period | DTM | D | 8/0 | N | M | 1 | This is the production period for this return. Each production period needs a different return. Enter last day of month. |
| Federal ID# | BTI | H | 9/0 | N | M | 1 | Identification number given to company by IRS. |
| Blk 1-GPT paid | TIA-8113 | D | 10/2 | N | M | 1 | Total of Gross Production Tax submitted with the return. |
| Blk 2-Penalty on GPT | TIA-8659 | D | 10/2 | N | O | 1 | Penalty for Gross Production Tax submitted with the return. |
| Blk 3-Interest on GPT | TIA-8660 | D | 10/2 | N | O | 1 | Interest for Gross Production Tax submitted with the return. |
| Blk 5-OET paid | TIA-8118 | D | 10/2 | N | M | 1 | Total of Oil Extraction Tax submitted with the return. |
| Blk 6-Penalty on OET | TIA-8661 | D | 10/2 | N | O | 1 | Penalty for Gross Production Tax submitted with the return. |
| Blk 7-Interest on OET | TIA-8662 | D | 10/2 | N | O | 1 | Interest for Gross Production Tax submitted with the return. |
| Blk 10-Credits Claimed | TIA-8305 | D | 10/2 | N | O | 1 | Available credit amount applied to the total tax due which reduces the amount of payment to be submitted. |
| Overpayment "Applied To" Indicator | TIA-8180 | D | 1/0 | AN | O | 1 | Indicates if overpayment amount is to be refunded or will be applied as credit on a future return. |

T-12 WORKSHEET

| | | | | | | | |
|--|----------|---|------|----|---|---|---|
| API Number-County code and Group/Well Number | FGS | D | 10/0 | AN | M | U | The 3 digit county code followed by the 4 or 5 digit group/well number. |
| Sequence Number | REF | D | 3/0 | N | O | U | Sequential number to indicate multiple entries for an API number. |
| Well Name | N1 | D | 30/0 | AN | M | U | Name of the well that corresponds to the API number reported. |
| Blk 1-Barrels Purchased/Sold | TIA-8059 | D | 9/2 | N | M | U | Barrels of oil purchased/sold from the corresponding lease. |
| Blk 2-Value of Oil Purchased | TIA-8059 | D | 10/2 | N | M | U | The gross value of oil purchased. |
| Blk 3-Value of Exempt Gov't Royalties | TIA-8065 | D | 9/2 | N | O | U | The value of exempt federal, state, Indian and other municipality royalties. |
| Blks 4 and 9-Taxable Value | TIA-8200 | D | 10/2 | N | M | U | Block 2 - Block 3 |
| Blk 5-Production Tax Due | TIA-8110 | D | 9/2 | N | M | U | Block 4 x 5% (.05) |
| Blk 6-Production Tax Previously Paid | TIA-8663 | D | 9/2 | N | O | U | The production tax paid on previously reported returns. |
| Blk 7-Production Tax Paid by Others | TIA-8111 | D | 9/2 | N | O | U | The production tax that is to be remitted by others. |
| Blk 8-Production Tax Paid With Return | TIA-8112 | D | 9/2 | N | M | U | The production tax submitted with return. |
| Blk A-Pool Code | TIA-8193 | D | 3/0 | N | M | U | Enter a two or three digit pool code. |
| Blk B-Well Code | TIA-8059 | D | 3/0 | AN | M | U | This is the well code that has been assigned to the property. |
| Blk 10-Extraction Tax Due | TIA-8115 | D | 9/2 | N | M | U | Block 9 x 6.5% (.065) for WW; 4% (.04) for NW, W4, TR, and SR; 0% for EN, HE, FE, S1, S2, S3, HR, IE, and WP. |

T-12 WORKSHEET

| | | | | | | | |
|---|----------|---|-----|----|---|---|--|
| Blk 11-Extraction Tax Previously Paid | T1A-8664 | D | 9/2 | N | O | U | The extraction tax paid on previously reported returns. |
| Blk 12-Extraction Tax Paid by Others | T1A-8116 | D | 9/2 | N | O | U | The extraction tax that is to be remitted by others. |
| Blk 13-Extraction Tax Paid With Return | T1A-8117 | D | 9/2 | N | M | U | The extraction tax submitted with return. |
| Blk C-Oil Gravity | T1A-8140 | D | 3/1 | N | M | U | The average gravity of the oil purchased/sold. |
| Blk D-Posting Code | T1A-8057 | D | 4/0 | AN | M | U | The posting code listed by the Office of State Tax Commissioner. |
| Blk E-Additional Value | T1A-8170 | D | 4/2 | N | O | U | Additional value paid per barrel. |
| Blk F-Transportation Deduction | T1A-8313 | D | 4/2 | N | O | U | Per barrel transportation charge. |
| Blk G-Other Deductions | T1A-8615 | D | 4/2 | N | O | U | Other deductions per barrel. |
| Condensate Indicator | T1A-8192 | D | 1/0 | AN | O | U | Enter a C for condensate. |
| Blk 14, 15, 16, 17-Other Party Fed. ID# | N1 | D | 9/0 | N | M | U | Enter the other party's Fed. ID number (can repeat 4 times). |

Element: Denotes the corresponding field on the paper return.
Segment: Denotes which segment of the mapping the field is located in.
H/D/T: Denotes if the element is in the header, data section, or trailer of the transaction set.
Size: Denotes how many bytes are available along with the place at which the decimal is located.
Field: Denotes whether the field is for alpha or numeric characters or a combination of the two.
OP/Man: Denotes whether the field is optional or mandatory.
Frequency: Denotes how frequently the field can be used on each return. U is for an unconditional number of entries.
Definition: Denotes a brief explanation of the element to be included in that field.

**STATE OF NORTH DAKOTA
T-12 EDI "813" FORMAT
VERSION 4010
EXPLANATIONS AND COMMENTS**

| | | <u>MANDATORY/ OPTIONAL</u> |
|---|--|---|
| ST*813~(CONTROL NUMBER)\ | TAXPAYER ASSIGNED CONTROL NUMBER | M |
| BTI~T6~080~47~ND~~~24~(FEDERAL ID)\ | FEDERAL ID | M |
| TIA~8000~~(Y or N)\ | NAME/ADDRESS CHANGE? Y OR N | M |
| N1~TP~(COMPANY NAME)\ | NEW COMPANY NAME | O |
| N3~(MAILING ADDRESS)\ | NEW ADDRESS | O |
| N4~(CITY)~(STATE/PROVINCE)~(ZIP CODE)\ | NEW CITY, STATE/PROVINCE, ZIP | O |
| PER~EB~(CONTACT PERSON)~TE~(TEL #)\ | | M |
| | | <u>BLOCK REF ON COVERSHEET</u> |
| TFS~T6~T12(O)ORIGINAL /(A)AMENDED ~~~ZZ~(1)=PRODUCER / (2)=PURCHASER\ TAX FORM FILING (i.e., T12O, T12A) PRODUCER/PURCHASER INDICATOR | | M |
| DTM~405~(CCYYMMDD)\ | LAST DAY OF THE PRODUCTION PERIOD | M |
| TIA~8113~(TOTAL GROSS PRODUCTION TAX PAID WITH RETURN)\ | | (1) M* |
| TIA~8659~(PENALTY ON GROSS PRODUCTION TAX)\ | | (2) O |
| TIA~8660~(INTEREST ON GROSS PRODUCTION TAX)\ | | (3) O |
| TIA~8118~(TOTAL OIL EXTRACTION TAX PAID WITH RETURN)\ | | (5) M* |
| TIA~8661~(PENALTY ON OIL EXTRACTION TAX)\ | | (6) O |
| TIA~8662~(INTEREST ON OIL EXTRACTION TAX)\ | | (7) O |
| TIA~8305~(CREDIT TAKEN AMOUNT)\ | | (10) O |
| TIA~8180~~(TAX REIMBURSEMENT, C=CREDIT / R=REFUND) OVERPAYMENT "APPLIED TO" INDICATOR | | O |

T-12 (Continued)

| | <u>BLOCK REF ON WORKSHEET</u> | <u>MANDATORY/ OPTIONAL</u> |
|---|---|--------------------------------|
| FGS~LOC~WN~(API NUMBER)\ | | M |
| REF~55~(SEQUENCE #)\ | API MULTIPLE ENTRY SEQUENCE NUMBER | O |
| N1~PP~(WELL NAME)\ | | M |
| N1~SY~~FI~(OTHER PARTY FED ID#)\ | (14) | M |
| N1~SY~~FI~(OTHER PARTY FED ID#)\ | (15) | O |
| N1~SY~~FI~(OTHER PARTY FED ID#)\ | (16) | O |
| N1~SY~~FI~(OTHER PARTY FED ID#)\ | (17) | O |
| TIA~8059~(PURCHASE/SALES VALUE)~(WELL CODE) ~(BARRELS OF OIL PURCHASED/SOLD)~BR\ | (2, B, 1) | M |
| TIA~8140~~~(OIL GRAVITY-TO NEAREST TENTH DEGREE)\ | (C) | M |
| TIA~8057~~(POSTING CODE)\ | (D) | M |
| TIA~8170~(ADDITIONAL VALUE PER BARREL)\ | (E) | O |
| TIA~8313~(TRANSPORTATION DEDUCTION PER BARREL)\ | (F) | O |
| TIA~8615~(OTHER DEDUCTIONS PER BARREL)\ | (G) | O |
| TIA~8065~(EXEMPT GOVERNMENT ROYALTIES)\ | (3) | O |
| TIA~8200~(NET TAXABLE VALUE)\ | (4, 9) | M |
| TIA~8110~(TOTAL PRODUCTION TAX DUE)\ | (5) | M |
| TIA~8663~(PRODUCTION TAX PREVIOUSLY PAID)\ | (6) | M** |
| TIA~8111~(PRODUCTION TAX PAID BY OTHERS)\ | (7) | M** |
| TIA~8112~(PRODUCTION TAX PAID WITH RETURN)\ | (8) | M** |
| TIA~8115~(TOTAL EXTRACTION TAX DUE)\ | (10) | O |
| TIA~8664~(EXTRACTION TAX PREVIOUSLY PAID)\ | (11) | M** |
| TIA~8116~(EXTRACTION TAX PAID BY OTHERS)\ | (12) | M** |
| TIA~8117~(EXTRACTION TAX PAID WITH RETURN)\ | (13) | M** |
| TIA~8192~~(CONDENSATE CODE)\ | C=CONDENSATE | O |
| TIA~8193~~(POOL CODE)\ | (A) | M |
| SE~(NUMBER OF SEGMENTS TRANSMITTED)~(CONTROL NUMBER)\ | | M |

MANDATORY/OPTIONAL CODES:

- M - Always mandatory
- O - Optional
- M* - Mandatory if one or more of the fields with this code are greater than zero
- M** - At least one of these is mandatory, if the total tax due is greater than zero

**NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
600 E. BOULEVARD AVE., BISMARCK, ND 58505-0599
GAS GROSS PRODUCTION TAX REPORT**

Form T-13
(August 2000)

ORIGINAL
(Check One)
 AMENDED

PRODUCER
(Check One)
 PURCHASER

YEAR/MONTH _____
(i.e., 1999, 2000) (i.e., 01, 12)

For Office Use Only

FEDERAL I.D. NUMBER _____

NAME _____

ADDRESS _____

PHONE _____

CITY _____ STATE/PROV. _____

ZIP CODE _____

For instruction booklet or forms contact the Office of State Tax Commissioner: 701-328-3593.
Hearing/speech impaired TTY users call Relay North Dakota 1-800-366-6888, ask for 701-328-3657.

You must attach all T-13 Worksheets to this Report.

GROSS PRODUCTION TAX

| | | | |
|---|---|---|--|
| 1. Gross Production Tax Paid With Report | ▶ | <input style="width: 100%;" type="text"/> | <div style="border: 1px solid black; background-color: #cccccc; padding: 5px; width: 100%; height: 100%;"> Line 1 - Total from Block 10 on T-13 Worksheet </div> |
| 2. Penalty on Gross Production Tax (See Instructions)..... | ▶ | <input style="width: 100%;" type="text"/> | |
| 3. Interest on Late Gross Production Tax (See Instructions)..... | ▶ | <input style="width: 100%;" type="text"/> | |
| 4. Total Due With This Report (Add Lines 1, 2, and 3)..... | | <input style="width: 100%;" type="text"/> | |
| 5. Tax Credits Claimed (Enter as a positive value) | ▶ | <input style="width: 100%;" type="text"/> | |
| 6. Total Gross Production Tax Remitted With This Report (Line 4 minus Line 5) | | <input style="width: 100%;" type="text"/> | |

If Line 6 Results in Credit Balance, Apply to: Credit Refund

I declare under penalties of North Dakota Century Code Section 12.1-11.02, which provides for a Class A misdemeanor for making a false statement in a government matter, that this report, including any accompanying schedules and statements has been examined by me and to the best of my knowledge and belief is a true, correct, and complete report.

Report Prepared by: _____
(Please Print or Type)

Date: _____

Please Do Not Write In This Space

Check here if PAYMENT has been submitted electronically.

**NORTH DAKOTA STATEMENT OF GAS PURCHASES/SALES
GROSS PRODUCTION TAX**

T-13 WORKSHEET - GAS
(August 2000)

YEAR/MONTH _____
(i.e., 1999, 2000) (i.e., 01, 12)

Page _____ of _____

FEDERAL I.D. NUMBER _____

TAXPAYER NAME _____

| NATURAL GAS DELIVERED/SOLD MCF | RESIDUE RETURNED TO LEASE MCF | CONDENSATE REPORTED AS OIL MCF | EXEMPT ROYALTY PERCENTAGE (Decimal) | TAXABLE VOLUME MCF (Block 6 minus Block 8) | TAX PAID WITH PREVIOUSLY PAID | OTHER PARTY FEDERAL I.D. NUMBER |
|---|-------------------------------------|---|--|--|--|---------------------------------------|
| NATURAL GAS RETURNED TO LEASE MCF | LIQUIDS RETURNED TO LEASE MCF | NET DELIVERED/SOLD (Block 1 Minus Blocks 2,3,4, &5) | EXEMPT ROYALTY MCF (Block 7 X Block 6) | TAX DUE (Block 9 X Rate Per MCF) | TAX PAID WITH REPORT (Block 10 minus Block 11) | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | 3 | 5 | 7 | 9 | 11 | 15 |
| 2 | 4 | 6 | 8 | 10 | 12 | 16 |
| API NUMBER _____ SEQUENCE # _____ WELL OR LEASE NAME _____ POOL CODE _____ WELLHEAD BTU _____ | | | | | | |
| 33 - () _____ | | | | | | |
| 1 | 3 | 5 | 7 | 9 | 11 | 15 |
| 2 | 4 | 6 | 8 | 10 | 12 | 16 |
| API NUMBER _____ SEQUENCE # _____ WELL OR LEASE NAME _____ POOL CODE _____ WELLHEAD BTU _____ | | | | | | |
| 33 - () _____ | | | | | | |
| 1 | 3 | 5 | 7 | 9 | 11 | 15 |
| 2 | 4 | 6 | 8 | 10 | 12 | 16 |
| API NUMBER _____ SEQUENCE # _____ WELL OR LEASE NAME _____ POOL CODE _____ WELLHEAD BTU _____ | | | | | | |
| 33 - () _____ | | | | | | |
| 1 | 3 | 5 | 7 | 9 | 11 | 15 |
| 2 | 4 | 6 | 8 | 10 | 12 | 16 |
| API NUMBER _____ SEQUENCE # _____ WELL OR LEASE NAME _____ POOL CODE _____ WELLHEAD BTU _____ | | | | | | |
| 33 - () _____ | | | | | | |

**T-13 GAS REPORT
ASC-X12 VERSION 4010**

| T-13 COVERSHEET | | | | | | | |
|--|----------|-------|------|-------|--------|-----------|--|
| Element | Segment | H/D/T | Size | Field | OP/Man | Frequency | Definition |
| Producer/Purchaser Indicator | TFS | D | 1/0 | AN | M | 1 | Indicates if the return is filed by the producer or purchaser. |
| Form Type and Original/Amended Indicator | TFS | D | 4/0 | AN | M | 1 | Indicates whether the return is an original or an amended. |
| Production Period | DTM | H | 8/0 | N | M | 1 | This is the production period for this return. Each production period needs a different return. Enter last day of month. |
| Federal ID# | BTI | H | 9/0 | N | M | 1 | Identification number given to company by IRS. |
| Blk 1-GPT paid | TIA-8113 | D | 10/2 | N | M | 1 | Total of Gross Production Tax submitted with the return. |
| Blk 2-Penalty on GPT | TIA-8659 | D | 10/2 | N | O | 1 | Penalty for Gross Production Tax submitted with the return. |
| Blk 3-Interest on GPT | TIA-8660 | D | 10/2 | N | O | 1 | Interest for Gross Production Tax submitted with the return. |
| Blk 5-Credits Claimed | TIA-8305 | D | 10/2 | N | O | 1 | Available credit amount applied to the total tax due which reduces the amount of payment to be submitted. |
| Overpayment "Applied To" Indicator | TIA-8180 | D | 1/0 | AN | O | 1 | Indicates if overpayment amount is to be refunded or will be applied as credit on a future return. |

T-13 WORKSHEET

| | | | | | | | |
|--|----------|---|------|----|---|---|---|
| API Number-County code and Group/Well Number | FGS | D | 10/0 | AN | M | U | The 3 digit county code followed by the 4 or 5 digit group/well number. |
| Sequence Number | REF | D | 3/0 | N | O | U | Sequential number to indicate multiple entries for an API number. |
| Well Name | N1 | D | 30/0 | AN | M | U | Name of the well that corresponds to the API number reported. |
| Blk 1-Natural Gas Delivered/Sold | TIA-8056 | D | 7/0 | N | M | U | Total volume of gas delivered to the purchaser/processor for processing and unprocessed gas delivered directly into a pipeline. |
| Blk 2-Natural Gas Returned to Lease | TIA-8082 | D | 7/0 | N | O | U | The volume of wet gas delivered to a purchaser/processor and physically returned to the lease prior to processing at a gas plant. |
| Blk 3-Residue Returned to Lease | TIA-8083 | D | 7/0 | N | O | U | Enter the volume of residue gas physically returned to the lease which is calculated by the conversion formula. |
| Blk 4-Liquids Returned to Lease | TIA-8084 | D | 7/0 | N | O | U | Enter the volume of liquids physically returned to the lease. |
| Blk 5-Condensate Reported as Oil | TIA-8085 | D | 7/0 | N | O | U | Enter the volume of condensate(e.g. scrubber oil, drip liquids, etc.) recovered by the purchaser/processor and reported as oil. |
| Blk 6-Net Delivered/Sold | TIA-8210 | D | 7/0 | N | M | U | Block 1 - Block 2, Block 3, Block 4, and Block 5. |
| Blk 7-Exempt Royalty Percentage | TIA-8064 | D | 8/7 | N | O | U | Enter the decimal fraction of exempt federal, state, other municipality and Indian royalty interests. There is a maximum of seven decimal places allowed. |
| Blk 8-Exempt Royalty Volume | TIA-8066 | D | 7/0 | N | O | U | Block 7 x Block 6, round to nearest whole number. |

T-13 WORKSHEET

| | | | | | | | |
|---------------------------------------|----------|---|-----|---|---|---|--|
| Blk 9-Taxable Volume | TIA-8101 | D | 7/0 | N | M | U | Block 6 - Block 8. |
| Blk 10-Production Tax Due | TIA-8101 | D | 9/2 | N | M | U | Block 9 x applicable tax rate per MCF. |
| Blk 11-Production Tax Previously Paid | TIA-8663 | D | 9/2 | N | O | U | The production tax paid on previously reported returns. |
| Blk 12-Tax Paid With Return | TIA-8112 | D | 9/2 | N | M | U | The production tax submitted with return. |
| Blk 13-Pool Code | TIA-8193 | D | 3/0 | N | M | U | Enter a two or three digit pool code. |
| Blk 14-Wellhead BTU | TIA-8130 | D | 4/0 | N | M | U | Enter the wellhead BTU without a decimal. |
| Blk 15, 16, 17-Other Party Fed. ID# | N1 | D | 9/0 | N | M | U | Enter the other party's Fed. ID number (can repeat 3 times). |

Element: Denotes the corresponding field on the paper return.

Segment: Denotes which segment of the mapping the field is located in.

H/D/T: Denotes if the element is in the header, data section, or trailer of the transaction set.

Size: Denotes how many bytes are available along with the place at which the decimal is located.

Field: Denotes whether the field is for alpha or numeric characters or a combination of the two.

OP/Man: Denotes whether the field is optional or mandatory.

Frequency: Denotes how frequently the field can be used on each return. U is for an unconditional number of entries.

Definition: Denotes a brief explanation of the element to be included in that field.

**STATE OF NORTH DAKOTA
T-13 EDI "813" FORMAT
VERSION 4010
EXPLANATIONS AND COMMENTS**

| | | <u>MANDATORY/ OPTIONAL</u> |
|---|--|---|
| ST~813~(CONTROL NUMBER)\ | TAXPAYER ASSIGNED CONTROL NUMBER | M |
| BTI~T6~080~47~ND~~~24~(FEDERAL ID)\ | FEDERAL ID | M |
| TIA~8000~~(Y or N)\ | NAME/ADDRESS CHANGE? Y OR N | M |
| N1~TP~(COMPANY NAME)\ | NEW COMPANY NAME | O |
| N3~(MAILING ADDRESS)\ | NEW ADDRESS | O |
| N4~(CITY)~(STATE/PROVINCE)~(ZIP)\ | NEW CITY/ST/ZIP | O |
| PER~EB~(CONTACT PERSON)~TE~(TEL #)\ | | M |
| | | <u>BLOCK REF ON COVERSHEET</u> |
| TFS~T6~T13(O)ORIGINAL /(A)AMENDED ~~~ZZ~(1)=PRODUCER / (2)=PURCHASER\ TAX FORM FILING (i.e., T130, T13A) PRODUCER/PURCHASER INDICATOR | | M |
| DTM~405~(CCYYMMDD)\ | LAST DAY OF THE PRODUCTION PERIOD | M |
| TIA~8113~(TOTAL GROSS PRODUCTION TAX PAID WITH RETURN)\ | | (1) M* |
| TIA~8659~(PENALTY ON GROSS PRODUCTION TAX)\ | | (2) O |
| TIA~8660~(INTEREST ON GROSS PRODUCTION TAX)\ | | (3) O |
| TIA~8305~(CREDIT TAKEN AMOUNT)\ | | (5) O |
| TIA~8180~~(TAX REIMBURSEMENT, C=CREDIT / R=REFUND) OVERPAYMENT "APPLIED TO" INDICATOR | | O |

T-13 (Continued)

| | <u>BLOCK REF ON WORKSHEET</u> | <u>MANDATORY/ OPTIONAL</u> |
|---|---|--------------------------------|
| FGS~LOC~WN~(API NUMBER)\ | | M |
| REF~55~(SEQUENCE #)\ | API MULTIPLE ENTRY SEQUENCE NUMBER | O |
| N1~PP~(WELL NAME)\ | | M |
| N1~SY~~FI~(OTHER PARTY FED ID#)\ | (15) | M |
| N1~SY~~FI~(OTHER PARTY FED ID#)\ | (16) | O |
| N1~SY~~FI~(OTHER PARTY FED ID#)\ | (17) | O |
| TIA~8056~~~(NATURAL GAS DELIVERED/SOLD)~FC\ | (1) | M |
| TIA~8082~~~(NATURAL GAS RETURNED TO LEASE)~FC\ | (2) | O |
| TIA~8083~~~(RESIDUE RETURNED TO LEASE)~FC\ | (3) | O |
| TIA~8084~~~(LIQUIDS RETURNED TO LEASE)~FC\ | (4) | O |
| TIA~8085~~~(CONDENSATE REPORTED AS OIL)~FC\ | (5) | O |
| TIA~8210~~~(NET DELIVERED/SOLD)~FC\ | (6) | M |
| TIA~8064~~~~~(EXEMPT ROYALTY INTEREST)\ | (7) | O |
| | DECIMALS MUST BE REPORTED | |
| TIA~8066~~~(EXEMPT ROYALTY VOLUME)~FC\ | (8) | O |
| TIA~8101~(GROSS PRODUCTION TAX DUE)~~ | (10) | M |
| (TAXABLE VOLUME)~FC\ | (9) | |
| TIA~8663~(PRODUCTION TAX PREVIOUSLY PAID)\ | (11) | M** |
| TIA~8112~(PRODUCTION TAX PAID WITH RETURN)\ | (12) | M** |
| TIA~8193~~(POOL CODE)\ | (13) | M |
| TIA~8130~~~(WELLHEAD BTU)~BY\ | (14) | M |
| SE~(NUMBER OF SEGMENTS TRANSMITTED)~(CONTROL NUMBER)\ | | M |

MANDATORY/OPTIONAL CODES:

- M - Always mandatory
- O - Optional
- M* - Mandatory if one or more of the fields with this code are greater than zero
- M** - At least one of these is mandatory, if the total tax due is greater than zero



Registration Application for Electronic Filing - Oil & Gas Severance Tax
 Office of State Tax Commissioner/Oil & Gas Severance Tax Section
 SFN 29400

Taxpayer Information

| | | | |
|--|----------------------------------|------------|----------|
| Taxpayer Name | FEIN | Fax Number | |
| Street or Other Mailing Address | City | State | Zip Code |
| Business Contact Name and Telephone Number () | Business Contact E-mail Address | | |
| Technical Contact Name and Telephone Number () | Technical Contact E-mail Address | | |

Electronic Filing

| |
|--|
| Electronic Filing Tax Reports and Schedules (Check all that apply): <input type="checkbox"/> T-12 Oil Report <input type="checkbox"/> T-13 Gas Report |
|--|

Agreement to Electronically File

This agreement is entered into by the Tax Commissioner and the above named taxpayer for purposes of authorizing the taxpayer to electronically file the returns and reports required under North Dakota Century Code chs. 57-51 and 57-51.1.

Taxpayer agrees as follows:

1. The signature of the taxpayer affixed to this agreement shall be deemed to appear on such electronically filed returns or reports, as if actually so appearing. All returns and reports filed electronically pursuant to this agreement are deemed by the taxpayer to be truthful, accurate and complete statements made under penalty of perjury.
2. If any person, whose signature appears as the authorized agent of the taxpayer, leaves the employment of the taxpayer or becomes no longer authorized to sign returns or reports for the taxpayer, the Tax Commissioner must be immediately notified of this fact. No taxpayer liable for tax, penalty, or interest shall be relieved of liability with respect to any return or report required to be filed prior to the Tax Commissioner's notification. Taxpayer must execute a new agreement to include the signature of another authorized agent.
3. Taxpayer's electronically filed returns and reports shall be in a form compatible with the Tax Commissioner's equipment, software, and facilities.
4. Taxpayer's electronically filed returns and reports shall be submitted in accordance with the Tax Commissioner's rules and electronic filing standards.
5. Taxpayer shall be responsible for the costs to file its returns and reports electronically to the Tax Commissioner.
6. Any electronic filing not in conformity with the requirements specified herein shall be deemed a failure to file such returns and reports and taxpayer shall be subject to all applicable penalties prescribed by law.
7. The place of performance of this agreement shall be Bismarck, North Dakota, and the agreement shall be governed by North Dakota law.

Sign

Here

| | |
|----------------------|------------------|
| _____ | _____ |
| Authorized Signature | Date |
| _____ | _____ |
| Title | Telephone Number |