

Producer Reporting Waiver Instructions:

North Dakota Century Code (N.D.C.C.) § 57-51-06 allows the Commissioner to waive a producer's reporting obligation. To take advantage of a waiver of their monthly reporting requirement, a producer must submit an application for a waiver and have it approved by the Commissioner. An "Oil Producer Reporting Waiver Application" form and a "Gas Producer Reporting Waiver Application" form must be submitted separately. The waiver will apply to all of a producer's wells; **a producer that chooses to report on any well must report on all wells.**

These forms must be completed, submitted, and approved before a producer can be granted a waiver of the requirement to file a monthly oil or gas report. The producer must accept all of the conditions of the waiver. A waiver agreement will require the following:

- **All of a producer's wells will be subject to the waiver.** A producer cannot choose to apply the waiver to some wells and not others.
- Tax due must be reported and paid by the purchaser on a monthly report.
- The producer must file a monthly report and pay the tax on sales not subject to a purchaser's monthly reporting (i.e., enhanced recovery, injected oil, etc.).
- The producer will be subject to statutory assessment and refund dates established by the purchaser's reports filed for a producer's wells.
- The producer must remit Form 5 production and sales information to the North Dakota Industrial Commission on a timely basis.
- The producer must maintain production and sales records for inspection by the Commissioner and must respond to all requests for information in a timely manner.
- The producer must provide a valid Federal Identification Number to the purchaser for use in reporting purchased interests.
- The producer will be required to file necessary reports for periods reported prior to the effective date of the waiver.

All submitted waiver agreements must contain an original authorized signature. The Commissioner will sign and retain a copy of the waiver application and send a copy to the producer. The producer may submit original signed copies of the waiver or they may scan an original signed copy and email it to the Commissioner's Office at oiltax@nd.gov. A copy signed by the Commissioner's Office will be forwarded to the producer.

Oil and gas producer reporting waiver application forms are available in the Oil and Gas Section on the Commissioner's website at www.nd.gov/tax. The waiver forms are available in a fill-in format and may be completed on screen and printed, or printed and completed at a later date. **Do not forget to sign and date the form before submitting it to the Commissioner.**

Note: An approved waiver is applicable only to the oil and gas reports filed with the Commissioner; it is not applicable to the monthly Form 5 production reports that are required to be submitted to the North Dakota Industrial Commission.