



FORM RWT-EXM - EXEMPTION STATUS FOR ROYALTY WITHHOLDING FOR PUBLICLY TRADED PARTNERSHIP AND TAX- EXEMPT ORGANIZATION

NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
SFN 28265

Name of entity	Federal employer identification number	
Mailing address	Telephone number	
City	State	ZIP Code

Check the applicable box(es):

- Exempt from royalty withholding** - Pursuant to North Dakota Century Code (N.D.C.C.) § 57-38-59.4, the entity identified on this form certifies that its North Dakota oil or gas royalty payments are exempt from North Dakota income tax withholding because the entity is a(n):
- Publicly traded partnership, as defined under Internal Revenue Code (IRC) § 7704, that is not a corporation.
 - Organization exempt from North Dakota income tax under N.D.C.C. § 57-38-09.
- Subject to royalty withholding** - The entity identified on this form no longer meets the exemption condition under N.D.C.C. § 57-38-59.4, and its North Dakota oil or gas royalty payments are subject to North Dakota income tax withholding.

Enter date status changed: ____/____/____

I declare, under penalty of perjury, that this form is correct and complete to the best of my knowledge and belief.

Printed name of authorized representative	Title
Signature of authorized representative	Date signed

Purpose of form

On or after January 1, 2014, certain remitters (payers) of North Dakota oil or gas royalties are required to withhold North Dakota income tax from the royalty payments. However, royalty payments are exempt from withholding if the royalty owner is one of the following:

- Publicly traded partnership, as defined under Internal Revenue Code § 7704, that is not treated like a corporation.
- Organization exempt from North Dakota income tax under N.D.C.C. § 57-38-09.

A qualifying publicly traded partnership or tax-exempt organization must use Form RWT-EXM to certify its exempt status to the remitter and to the Office of State Tax Commissioner. A remitter must withhold North Dakota income tax from the entity's North Dakota oil or gas royalty payments unless the remitter receives a copy of a completed Form RWT-EXM from the entity.

Instructions for royalty owner

Complete Form RWT-EXM and provide a copy of it to each remitter from whom you receive North Dakota oil or gas royalty payments and to the Office of State Tax Commissioner. Send the state's copy to:

Individual Income Tax Section
Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599
Fax: 701.328.1942
E-mail: individualltax@nd.gov

Retain the original completed form in your tax records.

Loss of exemption. If you cease to qualify as a publicly traded partnership or tax-exempt organization, you must complete a new Form RWT-EXM on which you check the "Subject to royalty withholding" box and provide a copy to each remitter and the Office of State Tax Commissioner.

Instructions for remitter

If you receive a copy of a completed Form RWT-EXM from a royalty owner, you do not have to withhold North Dakota income tax from the North Dakota oil or gas royalty payments made to the royalty owner. Retain the copy of the form in your tax records.

Need assistance?

Phone: 701.328.1247
Speech or hearing impaired:
1.800.366.6888 (Relay ND)
E-mail: individualltax@nd.gov
Web site: www.nd.gov/tax

Privacy Act Notice

In compliance with the Privacy Act of 1974, disclosure of a federal employer identification number (FEIN) on this form is required under N.D.C.C. §§ 57-01-15 and 57-38-59.4, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the FEIN may delay or prevent the processing of this form.