



Oil Producer Filing Waiver and Agreement

North Dakota Office of State Tax Commissioner

Company Information

Company Name		FEIN		Fax Number
Street or Other Mailing Address		City	State	Zip Code
Business Contact Name	Phone	E-Mail Address		
Technical Contact Name	Phone	E-Mail Address		

This agreement is made as of the _____ day of _____, 201____, by and between _____, the producer or operator (hereinafter "Producer") and the North Dakota State Tax Commissioner ("Commissioner").

The Commissioner grants to the Producer a waiver of the requirement to file a producer's monthly report subject to the following conditions:

- The purchaser must report and pay all tax due on forms prescribed by the Commissioner.
- All tax due on production and sales of oil that is not subject to the purchaser's monthly reporting must be reported and paid by Producer on forms prescribed by the Commissioner even though a waiver has been received. This includes enhanced recovery units, lease use oil, lost oil, and stolen or unaccounted for oil.
- Production and sales information must be remitted by Producer on a timely basis to the North Dakota Industrial Commission.
- Producer must continue to maintain production and sales records for inspection by the Commissioner and must respond in a timely manner to all requests for information relating to discrepancies between tax and the North Dakota Industrial Commission reports.
- Producer agrees to be subject to N.D.C.C. §§ 57-51-09 and 57-51-19 statutory assessment and refund dates established by the purchaser's report for Producer's wells.



- Producer agrees to provide the Producer's valid Federal Identification Number to the purchaser for use in the reporting of purchased interests.

This waiver may be terminated by the Commissioner at any time by providing written notice to Producer that a report must be filed for the production month following the month in which the notice of termination is issued. The Producer may terminate this waiver only by providing the Commissioner with written notice that a report will be filed in the next succeeding month. When a waiver is terminated by either the Commissioner or Producer, failure thereafter to file a timely report may subject Producer to penalties under N.D.C.C. §§ 57-51-06 and 57-51-10.

The Commissioner's waiver of Producer's requirement to file a report does not constitute a waiver of the Commissioner's authority to audit Producer's records and to assess Producer for additional gross production and oil extraction taxes.

Each signatory represents that they have full authority to execute this agreement on behalf of the party designated.

Agreed to this _____ day of _____, 201____.

NORTH DAKOTA STATE TAX COMMISSIONER

By: _____
Oil & Gas Tax Supervisor

Agreed to this _____ day of _____, 201____.

Producer's Name

Print Name: _____

Signature: _____

Title: _____