

Introduction

The North Dakota Office of State Tax Commissioner is the administrator of oil and gas taxes subject to the Tribal Oil Agreement signed by the State of North Dakota and the Three Affiliated Tribes of the Fort Berthold Reservation. Schedule T-84 is intended to provide the necessary ownership interest information on wells drilled within the boundaries of the Fort Berthold Reservation. This information will be used to determine the Tribal and non-Tribal interest ratios for tax rate purposes and subsequent distributions of the tax revenue.

Instructions

1. **A Schedule T-84 is required for each original well completion; an amended Schedule T-84 is required for any change to the original reported information.**
2. **Each well must be reported on a separate Schedule T-84.**
3. Check the appropriate original or amended box.
4. **Do not use hyphens** in Federal ID or API numbers.
5. Provide the complete well name and the file number assigned by the North Dakota Industrial Commission.
6. API numbers are to include the 3 character county code (**enter leading 0's**) and the 5 character lease code. **Do not include the state code 33** (i.e. 01201234).
7. Provide the legal description for the **actual surface location** of the well.
8. Check the **appropriate drilling or spacing unit** box and provide the legal description.
 - a. Drilling unit: The area assigned in the granting of a well permit.
 - b. Spacing unit: The area allocated to a well under a Well Spacing Order.
9. Provide the total acres in the drilling or spacing unit (United States General Land Office acres).
10. Provide the completed formation pool name as provided by the North Dakota Industrial Commission.
11. **Use multiple entries as necessary.**
12. **Attach supporting documentation.**
13. **The Schedule T-84 can be submitted electronically by attaching the file to an email message and forwarding it to oiltax@nd.gov, or by mailing it to the Commissioner's office at the address below.**

Contacts

Taxpayer Assistance..... 701.328.2705
Fax Number 701.328.1950
Email: oiltax@nd.gov
Website Address..... www.nd.gov/tax
Mailing Address:

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