

NEW MEXICO STATE LAND OFFICE
ROYALTY MANAGEMENT DIVISION
P O BOX 1148
SANTA FE, NEW MEXICO 87504-1148
505-476-4574
FAX: 505-827-6073

OIL AND GAS ROYALTY FILER'S KIT

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This filer's kit contains information regarding oil and gas royalty return filing with the New Mexico State Land Office. Information includes: the ONGARD (Oil and Natural Gas Administration Database) system, royalty reporting and payment requirements, web applications, account notices and answers to frequently asked questions. Oil and gas royalty reporting forms are provided in this kit. Royalty forms can also be accessed through the State Land Office web site:

www.nmstatelands.org

Additional kits are available upon request.

RESOURCES

State Land Office Rulings:

For information concerning rulings, statutes and rules and regulations for oil and gas royalty administered by the New Mexico State Land Office, please contact:

Estevan Baca, Director
Royalty Management Division
New Mexico State Land Office
P O Box 1148
Santa Fe, NM 87504-1148
(505) 827-1218
ebaca@slo.state.nm.us

Publications:

To order copies of Royalty informational publications, please contact:

Royalty Management Division
New Mexico State Land Office
P O Box 1148
Santa Fe, NM 87504-1148
(505) 476-4574
jjuares@slo.state.nm.us

PUN and Lease Numbers:

If you need assistance obtaining, reviewing or correcting production unit numbers (PUNs) and related leases, please contact:

Compliance Bureau
New Mexico State Land Office
P O Box 1148
Santa Fe, NM 87504-1148
(505) 827-3650
royaltycompliance@slo.state.nm.us

Forms:

You may download all royalty forms with the exception of remittance documents at:

<http://www.nmstatelands.org/divisions/oil-gas-and-minerals/royalty-management-forms/>

If you file royalty electronically, you can request remittance documents online at:

<https://secure.slo.state.nm.us/OnlineFiling/OSCOOnlinePortal/Login.aspx>

If you do not have a login and password for electronic filing, you can request remittance documents by contacting:

Revenue Bureau
Royalty Management Division
New Mexico State Land Office
P O Box 1148
Santa Fe, NM 87504-1148
(505) 827-5738
royaltyrevenue@slo.state.nm.us

OIL AND GAS ROYALTY PROGRAM

The New Mexico State Land Office (Land Office) administers the royalty program on the production and disposition of oil and gas products derived from New Mexico state lands. This includes the processing of hardcopy (paper) and electronic royalty returns, and management and maintenance of associated files and records. The LAND OFFICE administers a comprehensive audit and compliance program that examines royalty data for reporting accuracy and compliance with lease terms, statutes, rules and regulations.

ROYALTY MANAGEMENT DIVISION

The Royalty Management Division is structured into three bureaus:

Revenue Bureau

The Revenue Bureau provides assistance with forms completion, assessment and credit notices, royalty payments and questions pertaining to oil and gas royalty returns. Please direct questions and correspondence to:

Dilia Borunda, Revenue Manager
Revenue Bureau
New Mexico State Land Office
P O Box 1148
Santa Fe, NM 87504-1148
(505) 827-5738
FAX: (505) 827-6073
dborunda@slo.state.nm.us

Audit Bureau

The Audit Bureau conducts and provides assistance with oil and gas royalty audits. Please direct questions and correspondence to:

TBD, Audit Manager
Audit Bureau
New Mexico State Land Office
P O Box 1148
Santa Fe, NM 87504-1148
FAX: (505) 827-6073
royaltyaudit@slo.state.nm.us

Compliance Bureau

The Compliance Bureau provides assistance with refund requests, outstanding notice collection, suspended line clearance, advance payment and electronic filing. Please direct questions and correspondence to:

Jeri Birge, Compliance Manager
Compliance Bureau
New Mexico State Land Office
P O Box 1148
Santa Fe, NM 87504-1148
(505) 827-6634
FAX: (505) 827-6073
jbirge@slo.state.nm.us

ONGARD

ONGARD, the Oil and Natural Gas Administration and Revenue Database is an automated system that supports the oil and gas activities of the Land Office and the Oil Conservation Division (OCD) of the New Mexico Energy, Minerals and Natural Resources Department (EMNRD). ONGARD provides a computerized environment where the Land Office and OCD can share oil and gas related information. It provides a foundation for processing the large number of transactions handled by the two agencies. The ONGARD website is also the launching point for filing royalty returns electronically and using web-based tools for royalty remitters.

TERMS AND DEFINITIONS

ACCELERATED ROYALTY PAYMENT: A payment for oil and gas royalty submitted within 20 days of the end of the production/sales month. This payment is usually submitted prior to submitting an associated royalty report. When you provide a check as payment, you authorize the State of New Mexico to either use information from your check to make a one-time electronic funds transfer from your account or to process the payment as a check transaction.

ADVANCE ROYALTY DEPOSIT: A deposit that is equal to the royalty reporter's average monthly royalty payment for the period 4/1 – 3/31 each year. Any royalty reporter whose average royalty exceeds \$25,000 monthly must maintain an Advance Royalty Deposit with the Land Office or must submit royalty payments pursuant to the Accelerated Royalty provisions.

COMPLIANCE ASSESSMENT: A notice of amount due that is issued as a result of an audit or a compliance review of volume or value.

COMPUTATION ASSESSMENT: A notice of amount due for underpaid royalty differences based on ONGARD's computation of the data submitted by the royalty reporter. ONGARD calculates royalty based on the Gross Proceeds, Deductions, and the Lease Royalty Rate for the property.

COMPUTATION CREDIT: A notice for overpaid royalty differences based on ONGARD's computation of the data submitted by the royalty reporter. ONGARD calculates royalty based on the Gross Proceeds, Deductions, and the Lease Royalty Rate for the property.

CSV (Comma Separated Value Reporting): A reporting format for electronic oil and gas royalty returns.

INTEREST ASSESSMENT: A notice of interest due for the late payment of oil and gas royalty. For all returns submitted after October 1, 2022, interest is calculated at the rate of 1.0% per month compounded beginning when payment is due until payment is made (see 19-1-13 NMSA, 1978). In addition, if a return is underpaid, and a remittance assessment is generated, a corresponding interest assessment on those unpaid royalties in the remittance assessment will generate. Payment of remittance assessments must be made and processed before payment of the corresponding interest assessments. For all returns received prior to October 1, 2022, interest is calculated at the rate of 1.25% per month or portion of a month beginning when payment is due until payment is made (see 56-8-3 NMSA, 1978).

LEASE: A six-digit alphanumeric code used to designate a specific lease property. Calculation of royalty due is based on the royalty rate assigned to this lease number. The lease number is part of the royalty reporting detail record.

LEASE CREDIT: A notice of overpayment of previously distributed royalty funds. This credit can be used against future royalty due to the same beneficiary.

OGRID: The Oil and Gas reporter's identification number. This number is generated by ONGARD when the oil and gas account is created.

OGR Report: A monthly report submitted to the Land Office by remitters in order to report volumes, proceeds, deductions and royalty due on New Mexico State Trust Lands.

OGR-1: First page of the OGR Report. This report summarizes the detail contained in the report.

OGR-2: Component of the OGR Report. This form details the volumes, proceeds, deductions, and royalty due on New Mexico State Trust Lands on a pun/lease/sales period basis.

ONGARD: The Oil and Natural Gas Administration and Revenue Database.

PUN (Production Unit Number): A unique identifier for one or more well completions. The number is assigned based on master operator, property name identification and pool, including Unitization and Communitization matters. The PUN is part of the royalty reporting detail record.

REMITTANCE: A payment submitted by the royalty filer and posted to the ONGARD system. When you provide a check as payment, you authorize the State of New Mexico to either use information from your check to make a one-time electronic funds transfer from your account or to process the payment as a check transaction.

REMITTANCE ASSESSMENT: A notice of underpayment of the royalty due as reported by the royalty remitter. This is generated when the payment submitted is less than the royalty reported due.

REMITTANCE CREDIT: A notice of overpayment of royalty on an oil and gas royalty return. This is generated when the royalty due as stated on the return is less than the payment submitted.

SUSPENDED DETAIL LINE: A detail line from the OGR-2 that has been suspended due to an invalid PUN, Lease, or other critical error. The royalty associated with the line cannot be distributed until the line is removed from suspense.

OIL AND GAS ROYALTY RETURNS

Oil and natural gas producers operating in New Mexico are required to file monthly royalty returns. The oil and gas activities that occurred during the production/sales month must be reported at the PUN/Lease level for each property for which the reporter is responsible as long as the property (lease, communitization or unitization) continues to produce. The return must include detailed production and sales information for each PUN/Lease.

A royalty return consists of an OGR-1 Summary Report form, an OGR-2 Detail Report form(s), a remittance document, and a royalty payment. A remittance document is not required if the payment is electronically submitted i.e. EFT.

OGR-1 Oil and Gas Royalty Summary Report: This form is used to summarize the monthly activity for all properties being reported. The OGR-1 Summary Report must also include information on credits applied, assessments paid, accelerated royalty paid or utilized, and any changes to their advance payment balance.

OGR-2 Oil and Gas Royalty Detail Report: This form is used to report line item detail for each transaction.

OGR-1 Remittance Document: The remittance document must accompany the royalty payment. It is used to correctly post the payment to the specific OGRID account and royalty return. A remittance document is not required if the payment is electronically submitted i.e. EFT.

Royalty Payment: A payment for the total amount due on the royalty return. Electronically transmitted payments must meet Land Office requirements. A payment is not required if the total amount due on a return is less than \$1.00 (one dollar). When you provide a check as payment, you authorize the State of New Mexico to either use information from your check to make a one-time electronic funds transfer from your account or to process the payment as a check transaction.

Copies of the OGR-1, OGR-2, and remittance document are included in this kit. The OGR-1 and OGR-2 can be photocopied and used as needed.

DUE DATES

Royalty returns must be submitted on or before the twenty-fifth (25th) day of the second month after the production/sales month. For example, a return for the 01/2022 sales period must be postmarked or electronically transmitted on or before 03/25/2022.

Royalty payment due dates are established by rule and vary according to the reporter's status as a SMALL (average monthly state royalty payments less than \$25,000) or LARGE (average monthly state royalty payments greater than \$25,000) royalty payer.

SMALL royalty payers must submit their royalty payment by the 25th day of the second month following the production/sales month for which the report is required.

LARGE royalty payers are required to submit payment by the 20th day after the end of the production/sales month. These payers can submit their payment and return by this due date or employ one of the following methods to remit payment:

1. Accelerated Royalty Payment: The royalty filer must submit a payment amount equal to the state royalty due for the reporting period by the 20th day of the month following the production/sales month. This payment is made prior to the submission of the royalty return which contains detailed data. The associated return is not due until the 25th day of the second month following production/sale. When you provide a check as payment, you authorize the State of New Mexico to either use information from your check to make a one-time electronic funds transfer from your account or to process the payment as a check transaction.

2. Advance Royalty Payment: The royalty filer must submit an advance payment amount that will remain on deposit with the Land Office. If this deposit is held by the Land Office, the remitter has until the 25th day of the second month following the production/sale month to submit the royalty return and associated payment. The deposit amount must be equal to the reporter's average monthly royalty payment based on the twelve monthly payments for most recent period 4/1 – 3/31 each year. For example, if a reporter's monthly payment average for the previous twelve months through the latest March 31st is \$30,000, the Advance Royalty Deposit would be \$30,000.

The Advance Royalty Deposit amount is recalculated annually and the Land Office will send out a notice of Advance Payment beginning June 1st of each year. This notice will include the increase or decrease required based on the remitter payment history for the calculation period. The calculation period is the twelve month period April 1 – March 31. If the amount of the remitter's existing Advance Royalty Deposit is more than the amount required for the current year, the remitter can apply the excess advance payment to future royalty or request a refund of Advance Royalty Deposit funds. If the amount of the remitter's

existing Advance Royalty Deposit is less than the amount required for the current year, the remitter must submit the difference to the Land Office by July 25th.

Royalty filers who fail to make timely payments will be assessed interest. For all returns submitted after October 1, 2022, interest is calculated at the rate of 1.0% per month compounded beginning when payment is due until payment is made (see 19-1-13 NMSA, 1978). For all returns received prior to October 1, 2022, interest is calculated at the rate of 1.25% per month or portion of a month beginning when payment is due until payment is made (see 56-8-3 NMSA, 1978).

ROYALTY RETURN SUBMISSION

Oil and gas royalty filers have three methods available to submit royalty returns to the Land Office. These three methods are: the submission of paper royalty return forms, electronic filing using the CSV format, and electronic filing using the ONGARD online royalty filing application. Electronic filing of royalty returns requires an internet connection. In addition, each electronic filer must obtain a user ID and password. We encourage the filing of returns electronically. All returns have the same due dates regardless of the method of submission.

Return Filing Utilizing Paper Forms

A paper royalty return consists of the following forms:

- OGR-1 Summary Report – this form summarizes the information contained within the royalty return. In addition, this form is used to report the use of credits, payment of assessments, reporting of advance deposit payment or use of advance payment credit, and the submission or use of accelerated payments.
- OGR-2 Detail Report – this form is used to report production detail information and to amend previously reported detail information. It is on this form that volumes, proceeds, deductions and royalty due are detailed on a PUN/Lease/Sales Period/Product basis.
- OGR – Remittance Document – this form is used if the remitter is paying the royalty amount due with a check. The OGR Remittance Document must accompany the check in order to ensure that the payment is credited to the correct remitter. A remittance document is not required if the remitter is making payment through electronic means such as ACH or EFT. When you provide a check as payment, you authorize the State of New Mexico to either use information from your check to make a one-time electronic funds transfer from your account or to process the payment as a check transaction.

Copies of these forms and instructions are included with this filer's kit and copies can be submitted. If you would like the forms in PDF or Excel format you can download them at this link: <http://www.nmstatelands.org/divisions/oil-gas-and-minerals/royalty-management-forms/>

Paper returns and payments are to be mailed to:

New Mexico State Land Office
P.O. Box 1148
Santa Fe, NM 87504-1148

The paper forms and instructions on how to complete each line can be found following this page.

OGR-1 Summary Report

New Mexico State Land Office

SLO Form OGR-1

Rev. 01/99

OIL & GAS ROYALTY REMITTANCE REPORT (OGR-1)

1. Date Submitted (Month/Day/Year):
2. OGRID Number (in box):
3. Final Return ("Y" or "N" in box):
4. Remitted Return ("Y" or "N" in box):
Sales month/year ____/____
5. Accelerated Royalty Payment: Amount (in box):
6. Total Oil/Gas Royalties: (Total of "State Royalty" column on OGR-2)
7. Total Oil/Gas Interest: (This line is no longer used)
8. Total Assessments Paid: (Attach assessment turnaround documents)
9. **Total Royalty and Assessments Reported:**
10. Total Regular Credit Taken: (Attach credit turnaround documents)
11. Total Lease Credit Taken:
Sales month/year ____/____
12. Use Accelerated Royalty: Payment previously submitted: Amount (in box) ...
13. Total Credit Taken:
14. Net Advance Royalty Payment (or credit): **See instructions:**
15. **Total Remittance:**
16. Type of Payment: (Check below)
(1)____ Fedwire (2)____ ACH credit (3)____ ACH debit (4) ____ Check*

*** When you provide a check as payment, you authorize the State of New Mexico to either use information from your check to make a one-time electronic funds transfer from your account or to process the payment as a check transaction.**

FOR OFFICE USE ONLY	
Postmark Date: ____/____/____	Validated Remittance Amt: _____
Receipt Date: ____/____/____	In/Out Check

THIS REPORT SUBMITTED BY:

Company Name: _____ Telephone No: _____
Address: _____ City: _____ State: _____ Zip: _____

This report for the month(s) of ____ 20____ through ____ 20____ consisting of ____ OGR-2 pages has been examined by me and to the best of my knowledge and belief it is true, complete and pursuant to law and regulation.

Name: _____ Title: _____ Date: _____

Signature: _____

The following information is entered on the OGR-1 Summary Report.

LINE	LINE HEADING	ENTER THE FOLLOWING:
1	Date Submitted	The month, day, and year the report is being submitted to the Land Office.
2	OGRID Number	Your assigned oil and gas reporting identification number.
3	Final Return	Enter YES if a final report. Enter NO if not a final report.
4	Remitted Return	Enter YES if payment is being submitted. Enter NO if no payment is due.
5	Accelerated Royalty Payment	Enter the sales period and payment amount for which you are making an accelerated royalty payment. Complete this line only if you are subject to and have received approval to submit accelerated royalty.
6	Total Oil/Gas Royalties	Enter the total amount of royalties that you are reporting on this return.
7	Total Oil/Gas Interest	This line is no longer used. Do not enter an amount on this line. The Land Office will generate and send an interest assessment for late royalty.
8	Total Assessments Paid	Enter the total of all assessments being paid on the report. Attach each "Assessment Turnaround Document" page of the assessment notice to the report.
9	Total Royalty and Assessments Reported	Enter the sum of lines 6 and 8.
10	Total Regular Credit Taken	Enter the total of all remittance credits being applied to the report. Do not enter lease credits on this line. Attach each "Credit Turnaround Document" page of the credit notice to the report.
11	Total Lease Credit Taken	Enter the total of all lease credits applied to OGR-2 detail lines of the report.
12	Use Accelerated Royalty	Enter the sales period and amount of a previously submitted accelerated royalty payment.
13	Total Credit Taken	Enter the sum of lines 10, 11, and 12.
14	Net Advance Royalty Payment (or credit)	Enter the net change you are making to your Advance Royalty Deposit amount. If you are taking a credit for your deposit based on the Advance Payment Notice sent to you, enter this amount as a (credit).
15	Total Remittance	Enter the sum of line 9 minus line 13 and plus line 14 if increasing advance payment or minus line 14 if taking an advance payment credit. This should be the amount of the payment you submit with the report.
16	Type of Payment	Enter a check in the appropriate block to designate payment type.

OGR-2 Detail Report

SLO FORM: OGR-2

REV: 02/95

NEW MEXICO STATE LAND OFFICE OIL & GAS ROYALTY DETAIL REPORT: (OGR-2)

SLO FORM OGR-2

Company Name _____

Page _____ of _____

OGRID Number _____

Sales Mo/Yr _____

Line	PUN	Lease Number	Product Code	TXN Code	ARMS Length	Volume BBL/MCF	NGL Gallons	BTU Content of GAS	GROSS PROCEEDS	Transportation Deduction	Gas Marketing Prep/Other	Gas Processing Deductions	STATE ROYALTY
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
PAGE TOTAL:													
GRAND TOTAL:													

Note: Round the dollar amounts to the nearest dollar. DO NOT use commas to designate thousands. Oil/Condensate to nearest barrel. NGL to the nearest Gallon.
Gas/Gas Products to the nearest MCF (15.025 P.S.I.A.)

The following information is entered on the OGR-2 Detail Report.

COLUMN HEADING	ENTER THE FOLLOWING:
Pun	Enter the PUN number assigned by the State of New Mexico. The PUN number must be entered for each line entry.
Lease Number	Enter the Lease number as assigned by the State of New Mexico. The Lease number must be entered for each line entry.
Product Code	Enter the Product Code for the product being sold. The Product Codes are as follows: 01 – Oil 02 – Oil Condensate 03 – Gas, processed (residue) gas 04 – Gas, wet 05 – Oil, other liquid hydrocarbons 07 – Gas Plants Products 14 – Oil, lost 16 – Gas lost, flared or vented 17 – Carbon Dioxide gas (CO2)
TXN Code	Enter the Transaction Code for the reporting of the line detail. The Transaction Codes are as follows: 43 – Royalty In Kind Payment 44 – Royalty In Trespass Payment 49 – Unit Contraction/Expansion 51 – Regular payment 52 – Estimated payment 53 – Correction of estimated payment 54 – Appeal/Court action payment 55 – Audit and Compliance exception payment 59 – Settlement payment 60 – Transfer of royalty payment 63 – Compensatory royalty payment 65 – Stripper Well reduced royalty payment <i>Code 51 is the most commonly used transaction code.</i>
Arms Length	Enter Y if the reported sale is an arms-length transaction. Enter N if the reported sale is not an arms-length transaction.
Volume BBL/MCF	Report oil and condensate (product codes 1 and 2) to the nearest whole barrel. Report unprocessed natural gas (product code 4) to the nearest MCF metered at the wellhead at a 15.025 PSIA at 60° F. For processed gas (product code 3), report to the nearest MCF for residue gas and the MCF equivalent of the reported natural gas liquids (product code 7).
NGL Gallons	Report the natural gas liquids (all component products in total) to the nearest gallon.
BTU Content of Gas	Report the BTU content of processed natural gas for non-arms-length transactions only.
Gross Proceeds	Enter the value/actual price received for the products before deductions to the nearest whole dollar.
Transportation Deduction	Enter the allowable transportation costs to the nearest whole dollar.
Gas Marketing Prep/Other Deduction	Enter the allowable marketing and other allowable costs to the nearest whole dollar.
Gas Processing Deduction	Enter the allowable processing costs to the nearest whole dollar.
State Royalty	Calculate and enter the royalty due for each detail line by multiplying the Gross Proceeds column less all deductions by the applicable royalty rate.

Please note the following when completing the OGR-2 form:

- A separate OGR-2 form is required for each sales period being reported.
- Do not enter more than twelve lines of information per OGR-2 form. Each transaction reported on the OGR-2 is identified by page and line number.
- Be sure to distinguish between numeric zero and 1 and alphabetic O and I when entering the lease number.
- Be sure that the correct royalty rate is used to compute the royalty due amount for each reported transaction.
- Contact the Land Office at royaltycompliance@slo.state.nm.us for assistance if the lease number or PUN is not known or if the PUN or lease is inactive. The Land Office has a web application for PUN/Lease inquiries, which is discussed in further detail in a later section of this filer's kit.
<http://web.slo.state.nm.us/Applications/RoyaltyPunInquiry/Default.aspx>
- If you cannot get the correct PUN, report the detail line using the last seven digits of the property's API number. If you do not know the lease number, please contact the Compliance Bureau at royaltycompliance@slo.state.nm.us. If a transaction is reported with an invalid PUN or Lease code, a correction must be submitted in a subsequent report as soon as the correct PUN or Lease number is obtained.
- The Land Office is unable to distribute the funds to the appropriate beneficiary when royalty is reported with an invalid PUN and/or lease number. Royalty reported with invalid PUN and/or Lease will be suspended until the remitter submits the correct PUN and/or Lease. Each month, each remitter who has suspended lines will be emailed a Suspended Detail Line Report. The royalty reporter should contact the Compliance Bureau at royaltycompliance@slo.state.nm.us for assistance in clearing the suspended transactions.

OGR-1 Remittance Document

The OGR-1 Remittance Document is a pre-printed form that is submitted with all paper checks for royalty payments. This is to ensure that the payment is credited to the proper OGRID for matching to the royalty return submitted. You may request additional remittance documents at any time by contacting the Royalty Management Division, Revenue Bureau at royaltyrevenue@slo.state.nm.us. In addition, if you are an electronic filer and have a login ID and password, you can request the remittance documents online. If you make your royalty payments through EFT methods, you are not required to submit a remittance document.

When you provide a check as payment, you authorize the State of New Mexico to either use information from your check to make a one-time electronic funds transfer from your account or to process the payment as a check transaction.

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OGR1 REMITTANCE

OGRID: _____

Amount Paid: .

OGRID NAME:

When you provide a check as payment, you authorize the State of New Mexico to either use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction.

Form C1.ROY.RMTREQ Mail To: NM State Land Office P.O. Box 1148 Santa Fe, New Mexico 87504-1148

Electronic Filing

Royalty reporters are strongly encouraged to file electronically. There are two options for electronic reporting, CSV filing and Online Web Filing. Both methods require internet access. The Online Web Filing application is for use by remitters who report less than 50 lines per report. Remitters that report more than 50 lines per report should file their royalty returns electronically using the CSV method.

Getting Started

In order to begin filing electronically, the royalty filer must first:

1. Contact the Land Office in order to obtain a user ID and password to enable filing. At that time, we will email you a Contact Information Form to be completed and returned. You may contact either of the following to obtain a user ID and password:

Dilia Borunda
Revenue Manager
(505) 827-5738
dborunda@slo.state.nm.us

Cassandra Cano
Deputy Director
(505) 827-5701
ccano@slo.state.nm.us

2. Once an account is created for you, we will send the primary contact person an email with a link to set up the password.
3. Log in using the following steps:
 - a. Enter your Sender ID
 - b. Enter your Password
 - c. Click the “Login” button
4. If you have forgotten your password, type your ID into the ‘Sender ID’ textbox and click the ‘Reset Password’ link. The primary contact person will receive an email with instructions on how to reset the password.
5. Once you obtain a login and password, our staff will assist you in getting started and walk you through the first filing. If you are going to use the CSV method of electronic filing, you will go through a testing process to ensure that the CSV file being submitted is in the right format. Filers must send an error-free test file before any production data will be accepted electronically. If you use our Online Web Filing application, a member of our staff will assist you in filing your first return.

Available features of the Electronic Filing applications include:

1. Filers have full control of their “password” and have the ability to reset it at their convenience.
2. Filers have the capability to view details and a long history of reported files.
3. Filers can file for multiple OGRIDs, without having to exit and login again.
4. Filers can update their Company Account Information.

Electronic Filing Using Online Web Filing Application

Once you have successfully logged into the Unified Online Filing site, to file a royalty return using the Online Web Filing application, you will perform the following:

1. Click “Select OGRID” from the left-hand menu.
2. Select the appropriate OGRID from the drop down list.
3. Select “Royalty Online Web Filing” option from the list of activities.
4. Click on the “Go” button and you will be directed to the Royalty Online Filing application.

The screenshot shows the 'New Mexico Oil and Gas Unified Online Filing' application. On the left, there are three menu sections: 'Menu Options' with 'Select OGRID' and 'Contact Us'; 'Account Options' with 'Manage Account Info' and 'Change Password'; and 'Administrator Options' with 'User Accounts' and 'Import Users'. The main content area is titled 'Welcome - New Mexico Oil and Gas Unified Online Filing'. It contains a 'Choose an OGRID:' dropdown menu with '99999 - Web Filer' selected. Below this is a 'Select an Activity:' section with a list of activities: 'Upload a Royalty CSV File', 'Royalty Online Web Filing' (highlighted in blue), 'Royalty Suspense', 'Royalty Reported Detail History', 'Royalty Payment History', 'Royalty Outstanding Billing Statement', and 'Royalty Status and History'. At the bottom right of the main area is a 'Go' button.

5. Using the drop down button, select the current month's sales period. If you are filing an Amended Return or filing for prior periods not shown on the filing activity, select the most recent sales period as your current month.
6. Check the 'Automatically Add Leases from Last Return' button to have all of the prior reported Pun/Lease rows inserted in the current month's reporting period.
7. Click the “Go” button to start filing.

The screenshot shows the 'Unified Online Filing >> Oil and Gas Royalties Online Reporting and Filing' application. On the left, there are three menu sections: 'Return Options' with 'Start Web Return' and 'RPD Start Return'; 'Support' with 'Support'; and 'ONGARD Portal' with 'Unified Online Filing'. The main content area is titled 'Welcome'. It contains a 'Sales Return' section with a 'Filing for:' dropdown menu with '99999 - Web Filer' selected. Below this is a 'Filing Activity:' dropdown menu with 'Start return for sales in June, 2013' selected. There is a checkbox labeled 'Automatically add Leases from the last return' which is checked. At the bottom right of the main area is a 'Go' button.

After you have completed this step, you will now enter your royalty return information.

CURRENT MONTH

This tab is where you will enter the royalty information for the current month selected.

Add New Detail Line: Click here to create and enter a new detail line. A new window will open where the royalty information will be entered.

The screenshot shows the 'State of New Mexico Oil and Natural Gas Administration and Revenue Database' interface. The main window displays 'Unified Online Filing >> Oil and Gas Royalties Online Reporting and Filing'. A 'Manage Sales Return' window is open, showing 'Current Month' as the selected tab. A 'New Return Detail Line' dialog box is overlaid on top, titled 'Manage Detail Line for the Current Month'. The dialog box contains the following fields and options:

- Sale Period: 6/2013
- PUN: [Text Box]
- Lease: [-please select-]
- Prod. Code: [-please select-]
- Trans. Code: [-please select-]
- Arms Len: [-please select-]
- Volume (BBL/MCF): [Text Box]
- NGL (GAL) : [Text Box]
- BTU Num: [Text Box]
- Gross Proceeds: [Text Box]
- Transportation Deduction: [Text Box]
- Other Deductions: [Text Box]
- Gas Processing Deduction: [Text Box]
- ROYALTY DUE: [Text Box]

Buttons: Save, Cancel

You are now ready to begin entering the royalty reporting details in the working box which has now appeared on the screen. You will notice the Sales Period is encoded as selected in the beginning of this process.

Royalty Return Detail Line Data:

PUN – Enter the PUN number as assigned by the State of New Mexico. The PUN number must be entered for each line entry.

Lease – Enter the Lease number as assigned by the State of New Mexico. The lease number must be entered for each line entry.

Product Code – Use the drop-down button to select the product code.

Trans. Code – Use the drop-down button to select the transaction code.

Arms Len – Enter “Y” if the reported sale is an Arm’s Length transaction or enter “N” if the reported sale is a Non-Arm’s Length transaction. If left blank, the transaction will default to Y.

Volume (BBL/MCF) – Report oil and condensate (product codes 1 and 2) to the nearest whole barrel. Report unprocessed natural gas (product code 4) to the nearest MCF metered at the wellhead at a 15.025 PSIA at 60° F. For processed gas (product code 3), report to the nearest MCF for residue gas and the MCF equivalent of the reported natural gas liquids (product code 7).

NGL (GAL) – Report the Natural Gas liquids (all component products in total) to the nearest gallon.

BTU Num – Report the BTU content of processed natural gas for non-arms-length transactions only.

Gross Proceeds – Enter the value/actual price received for the products on an entitlement or take basis for the production unit property before deductions. This amount will be rounded to the nearest whole dollar.

Transport Deductions – Enter allowable transportation costs. This amount will be rounded to the nearest whole dollar.

Other Deductions – Enter other allowable costs. This amount will be rounded to the nearest whole dollar.

Gas Processing Deductions – Enter allowable processing costs. This amount will be rounded to the nearest whole dollar.

Royalty Due – The royalty due amount will be calculated by the system by clicking on the Save button.

Once you have entered the detail line and saved it, the screen will appear as:

Unified Online Filing >> Oil and Gas Royalties Online Reporting and Filing

Return Options
Start Web Return
RPD Start Return

Support
Support

ONGARD Portal
Unified Online Filing

Manage Sales Return - WEB FILER, 9999
Sales Period: June, 2013

Current Month | Amended Lines | Notices | Advanced Payment Methods | Summary

The Detail Line for PUN '1190526' has been saved. TN: 106244
Add New Detail Line (click here)

PUN	Lease	Prod. Code	Trans. Code	Arms Len	Volume BBL/MCF	NGL (GAL)	BTU Num	Gross Proceeds	Transportation Deduction	Other Deductions	Gas Processing Deduction	ROYALTY DUE		
1190526	K03403	4	S1	Y	100			\$180				\$22	edit	delete
Totals:					100	0	0	\$180	\$0	\$0	\$0	\$22		

One detail line has been entered for the Return.

Continue this process until all detail line entries are entered.

Edit Detail Data: User has the option to change the detail line entry by clicking the “Edit” link located at the end of the entered line entry. The application will open a working box allowing you to make any required changes.

Delete Detail Data: Click the “Delete” link to delete the entire line entry.

AMENDED LINES

This tab is where you will enter amending lines to correct prior reported data. You will need to back out the detail line as previously submitted and enter the corrected line as it should be. In addition, this tab will be used to enter royalty data for sales periods that are outside of the three sales periods you can select.

Unified Online Filing >> Oil and Gas Royalties Online Reporting and Filing

Return Options
Start Web Return
RPD Start Return

Support
Support

ONGARD Portal
Unified Online Filing

Manage Sales Return - Sales Period: June, 2013

Current Month | **Amended Lines** | Notices | Advanced Payment Methods | Summary

[+ Enter a New Amendment](#)

There are no Amendment Lines in this Return.

Please enter amendments prior to the reporting period of June, 2013.

[FAQ](#) | [User Manual](#)

Enter a New Amendment: Click here to create and enter a new amended line entry. A new window will open where the amended royalty information will be entered.

Details are entered in the same manner as the current month's entries with the following exceptions:

1. Remitter must enter the sales period being reported.
2. Remitter may enter negative values if amending a previously submitted detail line.
3. Remitter must calculate and enter the amount to be entered in the "Royalty Due" field; the system will not calculate and enter the value for you.

Edit Return Amendment Line
New Return Amendment Line

Manage Amended Detail Line

Current Period: June, 2013

Sale Period: / (MM/YYYY)

PUN:

Lease: 99

Prod. Code: 1 -- OIL (BBLs)

Trans. Code: 51 -- Regular Payment

Arms Len: Yes

Volume (BBL/MCF):

NGL (GAL) :

BTU Num:

Gross Proceeds:

Transportation Deduction:

Other Deductions:

Gas Processing Deduction:

ROYALTY DUE:

- **Amended Returns to Clear Suspense** – Amended returns or return detail to clear suspended detail lines must be submitted in a separate report from any other amended reporting or new sales period reporting.
- **Amended Returns to Adjust Prior Periods** – There are various reasons to amend prior period reporting, and therefore must be addressed differently by the type of adjustment needed. Please note that due to the

research involved in processing an amended return, no return may be submitted to amend reporting for more than 12 sales periods (1 year) in a single return, and must be split into multiple returns for more than 1 year of amendments:

- Amendments submitted to clear computational notices – must be submitted in a separate report from any other amended reporting or new sales period reporting.
- Amendments which have a net royalty amount due – must be submitted in a separate report from any other amended reporting or new sales period reporting
- Amendments which have a net royalty credit – may be submitted with other reporting for new sales, but should be reviewed against previous reporting data to ensure that backout/reversal entries match historical reporting received and processed by the Land Office. You can download your historical reporting Online Filing.

<http://web.slo.state.nm.us/Home/SLO/SLOOnlineFiling.aspx>

Select an Activity:	Upload a Royalty CSV File
	Royalty Online Web Filing (RPD)
	Royalty Suspense
	Royalty Reported Detail History
	Royalty Payment History
	Royalty Outstanding Billing Statement
	Royalty Remittance Document Request
	Royalty Status and History

NOTICES

This tab is where you will enter any assessments you are paying or credits you are applying on the royalty return.

To add a new notice, search for the notice by the invoice number. If you want to update or delete a notice use the “Edit” link or “Delete” link on the appropriate notice line in the details section.

Unified Online Filing >> Oil and Gas Royalties Online Reporting and Filing

Return Options
Start Web Return
RPD Start Return

Support
Support

ONGARD Portal
Unified Online Filing

Manage Sales Return -

Sales Period

Current Month
Amended Lines
Notices
Advanced Payment Methods
Summary

Search:
Invoice Number:

Details:

No notices have been associated with this Return.

Summary:

Totals		
	Notice Amount	Applied Amount
Assessments	\$0	\$0
Regular Credits	\$0	\$0
Lease Credits	\$0	\$0
Net Payment or (Credit)	\$0	\$0

1. **Invoice Number:** Enter the notice number that you are reporting on the return and click “Go”. The system will retrieve the notice detail information

The screenshot shows the 'Unified Online Filing >> Oil and Gas Royalties Online Reporting and Filing' interface. On the left, there are navigation links: 'Return Options' (Start Web Return, RPD Start Return), 'Support' (Support), and 'ONGARD Portal' (Unified Online Filing). The main area is titled 'Manage Sales Return -' and includes tabs for 'Current Month', 'Amended Lines', and 'Notices'. A search bar is present with the text 'Search: Invoice Number: A0001519'. A modal window titled 'Search by Invoice Number A0001519 Manage Invoice Details' is open, displaying the following information: 'Invoice Number: A0001519', 'Invoice Type: IN', 'Invoice Balance: \$90', and 'Paid/Taken:'. There are input fields for 'Amt.' and 'Paid/Taken', and buttons for 'Add Invoice' and 'Cancel'.

2. **Amt. Paid/Taken:** Enter the amount being paid on the assessment or the amount being applied from the credit.
3. Click the “Add Invoice” button to save the information.

ADVANCED PAYMENT METHODS

This tab is used to enter a current accelerated royalty payment you are making, a past accelerated royalty payment you are applying to detail on this return, and Advance Royalty Deposit increases or decreases.

The screenshot shows the 'Unified Online Filing >> Oil and Gas Royalties Online Reporting and Filing' interface. The main area is titled 'Manage Sales Return -' and includes tabs for 'Current Month', 'Amended Lines', 'Notices', 'Advanced Payment Methods', and 'Summary'. The 'Advanced Payment Methods' tab is selected, displaying the following information: 'Sales Period: June, 2013', 'Advanced Payment Methods', 'Accelerated Royalty Payment', 'for Sales month / year: [] / [] MM/YY', 'Accelerated Payment Amount: []', and a 'Save (click here)' button. Below this, there is a section for 'Use Accelerated Royalty' with 'for Sales month / year: [] / [] MM/YY', 'Amount used: []', and a 'Save (click here)' button. At the bottom, there is a section for 'Net Advance Payment (see instructions)' with a text input field and a 'Save (click here)' button.

1. **Accelerated Royalty Payment:** Enter the sales month/year for which you are making an accelerated payment and the amount of the accelerated payment.
2. **Use Accelerated Royalty:** Enter the sales month/year and amount of the previously paid accelerated royalty payment you wish to apply to the royalty details in this return.
3. **Net Advance Payment:** Enter the Advance Deposit amount you will be paying with this return. If you have been informed that you can take a credit for Advance Payment, enter the credit amount being taken as a negative.

Please see the Advance Royalty Deposit Guidance document for full details on the advance royalty deposit requirements.

SUMMARY

This tab is used to complete and file your royalty return. The system has automatically summarized all of the information entered. The remitter should review and ensure that all values are as expected. If there is a discrepancy, the user should go back to the tab where the information is not correct and make adjustments. There are items on this summary page that the royalty filer must complete. They are as follows:

1. **Final Sales Return:** This should always be “No”. If you will not be filing royalties, you must contact the Land Office and inform them of the reason that you will no longer file.
2. **Type of Payment:** Using the drop down button, select the type of payment. The options are Check, FedWire and ACH Debit.
3. **Check Type:** This only needs to be completed if the type of payment is a check. Using the drop down button, select “in-state” or “out-of-state” to indicate where the banking institution you are using is located. When you provide a check as payment, you authorize the State of New Mexico to either use information from your check to make a one-time electronic funds transfer from your account or to process the payment as a check transaction.

The final step is the submission of the royalty return to the Land Office. Once you have reviewed the information to determine that it is accurate, you will click the “Submit Return” button. At that time, a box will appear stating that you affirm the information you are submitting has been examined by you and is in accordance with all laws and regulations. If you agree, click on the “OK” button to submit the return.

Unified Online Filing >> Oil and Gas Royalties Online Reporting and Filing

Return Options
Start Web Return
RPD Start Return

Support
Support

ONGARD Portal
Unified Online Filing

Manage Sales Return - Sales Period: June, 2013

Current Month | Amended Lines | Notices | Advanced Payment Methods | **Summary**

Return Summary

Tracking Number: 106243
Submission Status: Pending
Date Submitted:
OGRID Number: 7046
Final Sales Return (You will never file with State of New Mexico again): No [Save \(click here\)](#)

Current Sales Month Oil and Gas Royalties	
Amendments to Prior Filings	
Assessments Paid	\$90.00
Accelerated Royalty Payment	\$0.00
Total Royalty & Assessments Due:	\$90.00
Total Regular Credits Taken	\$0.00
Total Lease Credits Taken	\$0.00
Accelerated Royalty Amount Used	\$0.00
Total Credits:	\$0.00
Net Advance Payment:	\$0.00
Total Remittance	\$90.00

Type of Payment: Check [Save \(click here\)](#)
Check type: In-State Check

Submit Return

Message from webpage

By submitting this return, I affirm that it has been examined by me and, to the best of my knowledge and belief, is true, complete and in accordance with law and regulation.

Continue?

OK Cancel

Electronic Filing Using CSV

A CSV (Comma Separated Value) file is a spreadsheet or database document that is saved in the CSV format. The CSV format is widely used by other State Governments and the software industry. The format itself is not proprietary, and is widely used by spreadsheet and database vendors. The format can also be created programmatically using any language that can create a text file. The layout consists of fields separated by commas. The CSV format saves on key entry by not requiring fields to be padded with spaces or zeros. It is important to note that commas cannot be used within the field data, as this will introduce extra fields in the record. Remitters to the Land Office most often use Microsoft Excel to create their CSV files, but any program that will save a file in the CSV format is accepted.

CSV FILE LAYOUT

A CSV file consists of record types and data that correspond to the forms to be filed with the Land Office. The record types for royalty returns submitted are as follows:

Record type 5 – Corresponds to the OGR-1 Royalty Summary report and is required in every royalty CSV file submitted to the Land Office. This record type **MUST** be the first line in your CSV File.

Record type 4 – This record type is used to report notices that are to be paid in the case of assessments or the amount to be applied to the return from credit notices. This record type is only required if you are reporting royalty notices.

Record type 6 – Corresponds to the OGR-2 Royalty Detail report and is required when you are submitting any type of royalty detail line.

Once the remitter has gathered the information to file the royalty return, a CSV file can be created. The layouts for the different record types follow on the next pages.

Layout for Record Type 5 – Corresponds with Form OGR-1

This form must be the first record type in your CSV File.

Form:	185 Record Type 5 OGR1 Header Record				
Field Order	Field Name	Field Description	Type	Max Field Length	Validation
1	REC TYP	Record type	Numeric	1	Must be "5"
2	RET SUB DTE	Return submit date	Numeric	8	Format (YYYYMMDD) cannot be future date
3	OGRID	Oil and Gas Reporting ID Number	Numeric	6	Validate that OGRID is registered as an electronic Filer
4	XMIT CTL NBR	Unique Sequential Number used to identify the file transmission per OGRID and transaction type (Recommend starting with 1)	Numeric	9	Must be greater than the last XMIT CTL NBR used in your previous file transmission if your return was accepted
5	SENDER ID	Login ID for Electronic Filing	Alpha	15	Validate that SENDER ID on CSV file matches the SENDER ID transmitting the return.
6	FINAL RET IND	Final Return or not	Alpha	1	Y, N or Blank
7	REMIT RET IND	Remit Return Indicator	Alpha	1	Y, N or Blank
8	ACCEL ROY SALES MMY	Accelerated Sales month/year for which you are paying	Numeric	4	MMYY format
9	ACCEL ROY PMT	Accelerated Royalty Payment amount	Numeric	7	Cannot be negative - must be 0 or greater
10	TOT ROY RPT	Total Royalty reported	Numeric	7	Can be negative or positive
11	TOT INT RPT	Total Interest reported	Numeric	7	Cannot be negative - must be 0
12	TOT ASSMNT PD AMT	Total Amount paid as Assessments	Numeric	7	Cannot be negative - must be 0 or greater
13	TOT ROY & ASSMNT PD	Total Royalty & Assessments Paid Amount	Numeric	7	Can be negative or positive
14	REG CR AMT	Total Regular Credits Applied	Numeric	7	Cannot be negative - must be 0 or greater
15	LSE CR AMT	Total Lease Credit Amount Applied	Numeric	7	Cannot be negative - must be 0 or greater
16	ACCEL CLAIM SALES MMY	Report month/year for accelerated payment you are claiming	Numeric	4	MMYY format, can be blank
17	ACCEL CLAIM PMT	Dollar Amount of Payment applied	Numeric	7	Cannot be negative - must be 0 or greater
18	TOT CR TAKEN	Total Credit taken	Numeric	7	Cannot be negative - must be 0 or greater
19	TOT ADV PMT	Total Amount of Advance Payment paid or taken as credit	Numeric	7	Can be negative or positive
20	TOT REMIT AMT	Total Remittance Amount	Numeric	7.2	Cannot be negative – must be 0.00 or greater. Amount must have two decimal places
21	PMT TYP	Type of Payment	Numeric	2	Accepted values are 01 (Fedwire), 02 (ACH Credit), 03 (ACH Debit), or 04 (Check)
22	IO CHK	Check from In or Out of NM	Alpha	1	Values are "I" or "O"
23	RET POSTM DTE	Postmark Return	Numeric	8	Overlaid with system timestamp
24	REPORTERS REF	Reporters Use	Alpha	20	Can be blank

Layout for Record Type 4 – Reporting of Assessments Paid or Credits Applied

If applicable, this Record Type must follow Record Type 5.

Form: 185 Record Type 4 OGR2 Invoice Record					
Field Order	Field Name	Field Description	Type	Max Field Length	Validation
1	REC TYP	Record type	Numeric	1	Must be “4”
2	OGRID	Oil and Gas Reporting Identification Number	Numeric	6	Must be same as OGR1
3	INVOICE NUM	Royalty Assessment or Credit Invoice Number	Alpha	8	Invoice number must be 8 digits with “A” being the first digit for assessments and “C” being the first digit for credits. This number can be found on the notice
4	AMT APPLIED/PAID	Amount Paid for the reported assessment or applied for the reported credit.	Numeric	9	Cannot be negative – must be 0 or greater

Layout for Record Type 6 – Corresponds with Form OGR-2

This Record Type must follow Record Type 5 and Record Type 4, if applicable.

Form: 185 Record Type 6 OGR2 Detail Record					
Field Order	Field Name	Field Description	Type	Max Field Length	Validation
1	REC TYP	Record type	Numeric	1	Must be "6"
2	OGRID	Oil and Gas Reporting Identifier	Numeric	6	Must be same as OGR1
3	SALE MTH/YR NUM	Sales month/year	Numeric	4	MMYY
4	PUN	Number used to report on a distinct property, pool, OGRID	Numeric	7	Must be 7 digits. If the PUN is not known, please enter the last 7 digits of the properties API number
5	LEASE	Lease Identifier	Alpha Numeric	6	If the lease is unknown, please contact the Compliance Bureau
6	PRD CDE	Product type	Numeric	2	Consists of one or two digit code. Product codes are listed on page 11 of this Filer's Kit
7	TRN CDE	Transaction code for detail line entry	Numeric	2	Consists of two digit code. Transaction codes are listed on page 11 of this Filer's Kit
8	ARMS LEN IND	Arms Length Indicator	Alpha	1	"Y" if arms-length transaction or "N" if not
9	VOL MCF BBLS	Volume of Oil and Gas Production reported as Oil=BBLS; Gas=MCF	Numeric	9	Can be negative, 0 or greater
10	NGLS GAL	Volume of NGLS in Gallons	Numeric	7	Can be negative, 0 or greater
11	BTU NUM	BTU/Value	Numeric	5	Can be negative, 0 or greater
12	GROSS PROCEEDS	Report Actual (whole) Dollars received for sale of Product before Deductions	Numeric	7	Can be negative, 0 or greater
13	TRANSP DED	Allowable Transportation Deduction	Numeric	7	Can be negative, 0 or greater
14	MKT DED	Allowable Deduction for Market Preparation	Numeric	9	Can be negative, 0 or greater
15	GAS PROCESSING DED	Gas Processing Deduction	Numeric	9	Can be negative, 0 or greater
16	TOT ROY PAID	Total Royalty Paid Amount	Numeric	9	Can be negative, 0 or greater
17	REPORTERS USE	Reporters Use	Alpha	20	Can be blank
18	REPORTERS REF	Reporters Reference	Alpha	20	Can be blank

Here is a sample spreadsheet before being saved in the CSV format and the file transmitted in the CSV format:

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
1	5	20130729	99999	1003	Filer ID	N	Y	O	O	22458	O	100	22558	O	O	O	O	O	O	22558	1	I	O	CSV Return
2	4	99999	A1234567	100																				
3	6	99999	1013	1053178	B02359	1	51	Y	1659	O	O	24726	O	O	O	3091	O	CSV Return						
4	6	99999	1013	1053178	B02359	1	51	Y	1000	O	O	10000	O	O	O	12500	O	CSV Return						
5	6	99999	1013	1056872	B11297	1	51	Y	362	O	O	4935	O	O	O	617	O	CSV Return						
6	6	99999	1013	1056872	B11297	1	51	Y	500	O	O	5000	O	O	O	6250	O	CSV Return						
7	6	99999	1013	1056934	B07897	4	51	Y	923	O	O	14634	O	O	O	1829	O	CSV Return						
8	6	99999	1013	1056934	B07897	4	51	Y	0	O	O	-923	O	O	O	-1829	O	CSV Return						
9	6	99999	1013	1116033	E05837	4	51	Y	2	O	O	32	O	O	O	4	O	CSV Return						
10	6	99999	1013	1116033	E05837	1	51	Y	0	O	O	-2	O	O	O	-4	O	CSV Return						
11	6	99999	1013	1116033	E05837	1	51	Y	42	O	O	640	O	O	O	80	O	CSV Return						
12	6	99999	1013	1116033	E05837	4	51	Y	0	O	O	-42	O	O	O	-80	O	CSV Return						
13	6	99999	1013	1116033	E07360	4	51	Y	8	O	O	120	O	O	O	15	O	CSV Return						
14	6	99999	712	1116033	E07360	1	51	Y	0	O	O	-8	O	O	O	-15	O	CSV Return						
15	6	99999	712	1116033	E07360	1	51	Y	12	O	O	176	O	O	O	22	O	CSV Return						
16	6	99999	712	1116033	E07360	1	51	Y	0	O	O	-12	O	O	O	-22	O	CSV Return						
17	6	99999	712	1116033	E08570	1	51	Y	38	O	O	592	O	O	O	74	O	CSV Return						
18	6	99999	1211	1116033	E08570	1	51	Y	0	O	O	-38	O	O	O	-74	O	CSV Return						
19	6	99999	1211	1149906	B02146	1	51	Y	2287	O	O	33326	O	O	O	4166	O	CSV Return						
20	6	99999	1211	1149906	B02146	1	51	Y	0	O	O	-2287	O	O	O	-4166	O	CSV Return						
21	6	99999	1211	1149939	B02146	1	51	Y	1453	O	O	23398	O	O	O	2925	O	CSV Return						
22	6	99999	1211	1149939	B02146	1	51	Y	0	O	O	-1453	O	O	O	-2925	O	CSV Return						
23																								
24	Example of CSV return with the following:																							
25	Ogrid:		99999																					
26	Submit Date:		7/29/2013	Assessment A1234567 being paid for \$100																				
27	Xmit Ctrl #:		1003																					
28	Sales Months:		13-Oct																					
29			12-Jul																					
30			11-Dec																					
31	Products:		1 - Oil																					
32			4 - Unprocessed Gas																					
33																								
34	Total Royalty:		\$22,458																					
35	Payment:		\$22,558																					
36	Pymt Type:		Fedwire																					

Sample CSV - Notepad

File Edit Format View Help

5,20130729,99999,1003,Filer ID,N,Y,O,O,22458,O,100,22558,O,O,O,O,O,22558,1,I,O,CSV Return
4,99999,A1234567,100,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
6,99999,1013,1053178,B02359,1,51,Y,1659,O,O,24726,O,O,O,3091,O,CSV Return,,,,,
6,99999,1013,1053178,B02359,1,51,Y,1000,O,O,10000,O,O,O,12500,O,CSV Return,,,,,
6,99999,1013,1056872,B11297,1,51,Y,362,O,O,4935,O,O,O,617,O,CSV Return,,,,,
6,99999,1013,1056872,B11297,1,51,Y,500,O,O,5000,O,O,O,6250,O,CSV Return,,,,,
6,99999,1013,1056934,B07897,4,51,Y,923,O,O,14634,O,O,O,1829,O,CSV Return,,,,,
6,99999,1013,1056934,B07897,4,51,Y,0,O,O,-923,O,O,O,-1829,O,CSV Return,,,,,
6,99999,1013,1116033,E05837,4,51,Y,2,O,O,32,O,O,O,4,O,CSV Return,,,,,
6,99999,1013,1116033,E05837,1,51,Y,0,O,O,-2,O,O,O,-4,O,CSV Return,,,,,
6,99999,1013,1116033,E05837,1,51,Y,42,O,O,640,O,O,O,80,O,CSV Return,,,,,
6,99999,1013,1116033,E05837,4,51,Y,0,O,O,-42,O,O,O,-80,O,CSV Return,,,,,
6,99999,1013,1116033,E07360,4,51,Y,8,O,O,120,O,O,O,15,O,CSV Return,,,,,
6,99999,712,1116033,E07360,1,51,Y,0,O,O,-8,O,O,O,-15,O,CSV Return,,,,,
6,99999,712,1116033,E07360,1,51,Y,12,O,O,176,O,O,O,22,O,CSV Return,,,,,
6,99999,712,1116033,E07360,1,51,Y,0,O,O,-12,O,O,O,-22,O,CSV Return,,,,,
6,99999,712,1116033,E08570,1,51,Y,38,O,O,592,O,O,O,74,O,CSV Return,,,,,
6,99999,1211,1116033,E08570,1,51,Y,0,O,O,-38,O,O,O,-74,O,CSV Return,,,,,
6,99999,1211,1149906,B02146,1,51,Y,2287,O,O,33326,O,O,O,4166,O,CSV Return,,,,,
6,99999,1211,1149906,B02146,1,51,Y,0,O,O,-2287,O,O,O,-4166,O,CSV Return,,,,,
6,99999,1211,1149939,B02146,1,51,Y,1453,O,O,23398,O,O,O,2925,O,CSV Return,,,,,
6,99999,1211,1149939,B02146,1,51,Y,0,O,O,-1453,O,O,O,-2925,O,CSV Return,,,,,
CSV FILE AS TRANSMITTED

Filing the CSV return

Once you have successfully logged into the Unified Online Filing site you will need to upload the CSV file as follows:

1. Click “Select OGRID” from the left-hand menu.
2. Select the appropriate OGRID from the drop down list
3. Select “Upload a Royalty CSV File” option from the list of activities.
4. Click on the “Go” button and you will be directed to the Royalty Online Filing application.

New Mexico Oil and Gas Unified Online Filing

Welcome - New Mexico Oil and Gas Unified Online Filing

Menu Options

- Select OGRID
- Contact Us

Account Options

- Manage Account Info
- Change Password

Administrator Options

- User Accounts
- Import Users

Choose an OGRID: **88888 - Web Filer**

Select an Activity:

- Upload a Royalty CSV File
- Royalty Online Web Filing
- Royalty Suspense
- Royalty Reported Detail History
- Royalty Payment History
- Royalty Outstanding Billing Statement
- Royalty Status and History

Go

5. You will then see the below screen to upload your file.
6. Click on “Browse” and it will open your file directory so that you can select the CSV file to upload.
7. Once file is selected, click on “Upload” to transmit your file.

Unified Online Filing >> CSV Online Filing

Welcome to the CSV Online Filing application.

Royalty CSV Upload

Step 1: Select your CSV file:

Browse...

Step 2: Upload selected file:

Upload

8. After you have uploaded the file, you will receive an on-screen notice of whether the file was accepted or rejected.
9. If the file was accepted, you can print a confirmation which will list the tracking number of the return you filed.
10. If the file was rejected, you can print a report which details the errors found in your file.

Sample report for CSV file with no errors accepted by ONGARD:

ONGARD - STATE OF NEW MEXICO
CSV PROCESS ACKNOWLEDGEMENT / DETAIL ERROR REPORT

Prod Ind: P
 ROYALTY
 Trasmission Received From: RMD-SLO
 OGRID: 99999
 Sender ID: Web Filer

Tran Type: 185
 Xmit Cntrl Num: 2007

7/2/2013
 2:41 PM
 Page No: 1
 FileName: SampleFile.csv
 File Format: CSV
 Tracking Num: 104956

PRE-EDIT SUMMARY OF RETURN

FOR OGRID CODE	99999
TOTAL SUMMARY LINES READ	1
TOTAL SUMMARY ERRORS	0
 TOTAL DETAIL LINES READ	 48
TOTAL DETAIL ERRORS	0
 TOTAL INVOICE LINES READ	 0
TOTAL INVOICE ERRORS	0
 TOTAL LEASE CREDIT LINES READ(OGR-2C)	 0
TOTAL LEASE CREDIT ERRORS(OGR-2C)	0

No Critical Errors. Return Accepted.

Sample report for file rejected by ONGARD listing errors. This is the starting place for fixing your file for resubmission. If you are unable to correct your errors or need help understanding the error messages, contact the Land Office at (505) 827-5738 or (505) 827-5701 and we will be happy to assist you.

ONGARD - STATE OF NEW MEXICO
CSV PROCESS ACKNOWLEDGEMENT / DETAIL ERROR REPORT

Prod Ind: P
 ROYALTY
 Trasmission Received From: RMD-SLO
 OGRID:
 Sender ID:

Tran Type: 185
 Xmit Cntrl Num: 3001

4/9/2013
 1:04 PM
 Page No: 1
 FileName: comp-
 File Format: CSV
 Tracking Num: 101900

ROW NUM	REC TYPE	FIELD NUM	FIELD NAME	FIELD LENGTH	REPORTED VALUE	STATUS	ERROR DESCRIPTION
30	?	1	REC TYP	1		R	Unrecognized Record Type

AMENDED RETURNS

There are various reasons to amend prior period reporting, and therefore must be addressed differently by the type of adjustment needed. You will need to back out the detail line exactly as previously submitted and enter the corrected line as it should be.

- **Amended Returns to Clear Suspense** – Amended returns or return detail to clear suspended detail lines must be submitted in a separate report from any other amended reporting or new sales period reporting.
- **Amended Returns to Adjust Prior Periods** – There are various reasons to amend prior period reporting, and therefore must be addressed differently by the type of adjustment needed. Please note that due to the research involved in processing an amended return, no return may be submitted to amend reporting for more than 12 sales periods (1 year) in a single return, and must be split into multiple returns for more than 1 year of amendments:
 - Amendments submitted to clear computational notices – must be submitted in a separate report from any other amended reporting or new sales period reporting.
 - Amendments which have a net royalty amount due – must be submitted in a separate report from any other amended reporting or new sales period reporting.
 - Amendments which have a net royalty credit – may be submitted with other reporting for new sales, but should be reviewed against previous reporting data to ensure that backout/reversal entries match historical reporting received and processed by Land Office. You can download your historical reporting Online Filing.

<http://web.slo.state.nm.us/Home/SLO/SLOOnlineFiling.aspx>

Select an Activity:	<div>Upload a Royalty CSV File</div> <div>Royalty Online Web Filing (RPD)</div> <div>Royalty Suspense</div> <div>Royalty Reported Detail History</div> <div>Royalty Payment History</div> <div>Royalty Outstanding Billing Statement</div> <div>Royalty Remittance Document Request</div> <div>Royalty Status and History</div>
---------------------	--

OTHER ONLINE APPLICATIONS

The Land Office has several online applications that serve to assist the remitter. They are:

Royalty PUN Inquiry

This application allows the user to search and view PUN, Lease, Well Completion, Allocation Percentages and Beneficiary information extracted from the ONGARD system. This application DOES NOT require that the royalty filer have a user id and password for electronic filing. The instructions to access this application are:

Go to <http://web.slo.state.nm.us/Applications/RoyaltyPunInquiry/Default.aspx>

The screenshot shows the homepage of the New Mexico State Land Office Royalty Pun Inquiry application. The header features the New Mexico State Land Office logo and the title "NEW MEXICO STATE LAND OFFICE". Below the header, the page is titled "Royalty Pun Inquiry". The main content area is divided into two columns. The left column contains a navigation menu with the following items: "Contact Information", "PUN Searches", and "Other Options". The right column contains the main content, which includes a "Welcome - Contact Information" section, a "Welcome to the New Mexico State Land Office Production Unit Number (PUN) Lease Inquiry website." message, a "This site allows the user to search and view PUN, Lease, and Well Completion data extracted from the ONGARD system." message, and contact information for three staff members: Billie S. Luther, Compliance Accountant/Auditor; Leticia Vigil, Compliance Accountant/Auditor; and Jeri Birge, Compliance Manager.

NEW MEXICO STATE LAND OFFICE

Royalty Pun Inquiry

Contact Information

Home

PUN Searches

PUN Details Information

PUN Lease Information

PUN Well Completion Information

API Pool Inquiry

PUN History Inquiry

OGRID PUN Inquiry

Well Completion to PUN/OGRID Inquiry

Other Options

Allocation Percentages and Beneficiary Information

Welcome - Contact Information

Welcome to the New Mexico State Land Office Production Unit Number (PUN) Lease Inquiry website.

This site allows the user to search and view **PUN, Lease, and Well Completion** data extracted from the ONGARD system. The multiple PUN search screens available, which are listed in the navigation links to the left. Each screen contains instructions explaining how to access the data. If you need further information regarding these screens or additional assistance you may contact us at:

Billie S. Luther, Compliance Accountant/Auditor
Phone: 505-827-3650
Email: bluther@slo.state.nm.us

Leticia Vigil, Compliance Accountant/Auditor
Phone: 505-827-5796
Email: lvigil@slo.state.nm.us

Jeri Birge, Compliance Manager
Phone: 505-827-6634
Email: jbirge@slo.state.nm.us

The Menu options and instructions are:

1. **PUN Details Information:**

Enter a seven-digit PUN and the screen will display PUN data including PUN type, OGRID name (Operator of the PUN), Property Name, Effective Date and PUN Status (Active or De-active).

The screenshot shows the search results page of the New Mexico State Land Office Royalty Pun Inquiry application. The header features the New Mexico State Land Office logo and the title "NEW MEXICO STATE LAND OFFICE". Below the header, the page is titled "Royalty Pun Inquiry". The main content area is divided into two columns. The left column contains a navigation menu with the following items: "Contact Information", "PUN Searches", and "Other Options". The right column contains the main content, which includes a "PUN Information Details" section, a "Search by PUN Inquiry" section, and a table of search results. The table has the following columns: "Pun", "Pun Type", "OGrid Name", "Property Name", "Effective Date", "Status", and "Gas Royalty Payment Basis". The table contains two rows of data. Below the table, there is a "+2" link to view more results.

NEW MEXICO STATE LAND OFFICE

Royalty Pun Inquiry

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Home

PUN Searches

PUN Details Information

PUN Lease Information

PUN Well Completion Information

API Pool Inquiry

PUN History Inquiry

PUN Information Details

☒ Search by PUN ☐ Search by OGRID

Search by Pun Inquiry

Enter PUN:

3 records were found. [Export Grid To Excel \(click here\)](#)

Pun	Pun Type	OGrid Name	Property Name	Effective Date	Status	Gas Royalty Payment Basis
1068296	STUNIT2	BLACK HILLS GAS RESOURCES, INC.	MESCALERO RIDGE UNIT	11/29/1994	A	ENTITLEMENT
1068296	STUNIT2	CIMAREX ENERGY CO. OF COLORADO	MESCALERO RIDGE UNIT	09/01/2001	A	ENTITLEMENT

+2

2. PUN Lease Information:

This option allows the user to view all leases associated with a selected PUN and the applicable royalty rates.

A. Search by PUN Option:

Enter the seven-digit PUN and check either the Active or De-active box. If the Active box is selected, the screen will display active leases attached to the PUN. If the De-active box is selected, the screen will display de-active leases attached to the PUN. You must also select the product kind. The screens will also display the royalty rates associated with the Leases.

State of New Mexico
Oil and Natural Gas Administration and Revenue Database

Royalty Pun Inquiry

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PUN Details Information
PUN Lease Information
PUN Well Completion Information

Other Options
Allocation Percentages and Beneficiary Information

PUN Lease

Search Pun Lease Information
Enter PUN:
☒ Active ☐ De-Active
Lease Prefix: Lease Sequence:

2 records were found. [Export Grid To Excel \(click here\)](#)

Pun	Royalty Rate	Lease Information	Property Name
1168069	0.125	A0-1320	VACUUM 31
1168069	0.16667	V0-3836	VACUUM 31

B. Search by Lease Option:

Enter the Lease Code and the screen will display all Production Unit Numbers associated with the specified Lease Code. The screen will also display the applicable Royalty Rate.

State of New Mexico
Oil and Natural Gas Administration and Revenue Database

Royalty Pun Inquiry

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PUN Lease

Search Pun Lease Information
Enter PUN:
☒ Active ☐ De-Active
Lease Prefix: Lease Sequence:

4 records were found. [Export Grid To Excel \(click here\)](#)

Pun	Royalty Rate	Lease Information	Property Name
1024665	0.16667	V0-3836	VACUUM 9205 JV-P
1168069	0.16667	V0-3836	VACUUM 31
1233549	0.16667	V0-3836	VACUUM 9205 JV-P
1278834	0.16667	V0-3836	VACUUM 9205 JV-P

3. **PUN Well Completion Information:** This option allows you to search for PUN information by entering the PUN or the API number.

A. **Search by PUN Option:**

Enter the seven-digit PUN and the screen will display information for all well completions attached to the PUN including the API Number, Pool Identification Number, dates for which the well completion was attached to the PUN and the well completion well numbers.

Royalty Pun Inquiry

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PUN Searches
[PUN Details Information](#)
[PUN Lease Information](#)
[PUN Well Completion Information](#)
[API Pool Inquiry](#)
[PUN History Inquiry](#)

PUN Well Completion Search

☒ Search by PUN ☐ Search by API

Search by Pun Inquiry
Enter the seven digit PUN and the screen will display information for all well completions attached to the PUN including the API Number, Pool Identification Number, dates for which the well completion was attached to the PUN and the well completion well numbers.
Enter PUN:

Royalty Pun Inquiry

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PUN Searches
[PUN Details Information](#)
[PUN Lease Information](#)
[PUN Well Completion Information](#)
[API Pool Inquiry](#)
[PUN History Inquiry](#)
[OGRID PUN Inquiry](#)
[Well Completion to PUN/OGRID Inquiry](#)

Other Options
[Allocation Percentages and Beneficiary Information](#)

PUN Well Completion Search

☒ Search by PUN ☐ Search by API

Search by Pun Inquiry
Enter PUN:

15 records were found. [Export Grid To Excel \(click here\)](#)

Pun	State Code	County Code	Well IDN	Pool ID	Pool Name	Effective Date	Termination Date	Well Number	Property Name	Well Stat Code
1125218	30	15	21005	82600	PARKWAY,MORROW, WEST (GAS)	11/29/1994	01/25/2005	002	PARKWAY WEST UNIT	A
1125218	30	15	22367	82600	PARKWAY,MORROW, WEST (GAS)	11/29/1994	02/15/2010	005	PARKWAY WEST UNIT	A
1125218	30	15	22979	82600	PARKWAY,MORROW, WEST (GAS)	11/29/1994	12/31/9999	006	PARKWAY WEST UNIT	A
1125218	30	15	23006	82600	PARKWAY,MORROW, WEST (GAS)	11/29/1994	12/31/9999	007	PARKWAY WEST UNIT	A

B. Search by API Option:

Click the API Well # box and the screen will allow you to enter the API County Code, the API Well IDN and the Pool IDN. Once the API County Code, API Well IDN and the POOL IDN have been entered, the screen will display the following: (1) the Production Unit Number the well completion is attached to and (2) all PUNs the well completion has been attached to.

A drop down box has been included in the API County Code select field. If you search on the county, the screen will display all well completions within the given county. You may then select a well completion to retrieve the desired PUN information.

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PUN Well Completion Search

☐ Search by PUN

☒ Search by API

Search by API Inquiry

The screen will allow you to enter the API County Code, the API Well IDN and the Pool IDN. Once the API County Code, API Well IDN and the POOL IDN have been selected, the screen will display the following: (1) the Production Unit Number the well completion is attached to and (2) all PUNs the well completion has been attached to. A drop down box has been included in the API County Code select field. If you search on the county, the screen will display all well completions within the given county. You may then select a well completion to retrieve the desired PUN information.

API State Code:

30 - NEW MEXICO

API County Code:

5-Chaves

API Well IDN:

Pool IDN:

Search

Clear

Royalty Pun Inquiry

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PUN Well Completion Search

☐ Search by PUN

☒ Search by API

Search by API Inquiry

API State Code:

30

API County Code:

25-Lea

API Well IDN:

02091

Pool IDN:

Search

Clear

2 records were found.

[Export Grid To Excel \(click here\)](#)

Pun	State Code	County Code	Well IDN	Pool ID	Pool Name	Effective Date	Termination Date	Well Number	Property Name	Well Stat Code
1149939	30	25	2091	62160	VACUUM;GLORIETA	11/29/1994	12/31/9999	022	BRIDGES STATE SEC. 24	A
1149939	30	25	2091	62160	VACUUM;GLORIETA	11/29/1994	12/31/9999	022	VACUUM GLORIETA WEST UNIT	A

Updated 04/2022

32

4. API Pool Inquiry:

This screen allows you to enter the API County Code, the API Well IDN and the Pool IDN. Once the API County Code, API Well IDN and the POOL IDN have been entered, the screen will display the following: (1) the Production Unit Number the well completion is attached to and (2) all PUNs the well completion has been attached to.

A drop down box has been included in the API County Code select field. If you search on the county, the screen will display all well completions within the given county. You may then select a well completion to retrieve the desired PUN information.

Royalty Pun Inquiry																												
Contact Information		API Pool Inquiry																										
Home		Search Criteria:																										
		API ST CODE: 30 - NEW MEXICO																										
PUN Searches		API COUNTY CODE: 25 - Lea																										
PUN Details Information		API WELL IDN: 02091 (Optional, 5 digits)																										
PUN Lease Information		API POOL IDN: (Optional, 5 digits)																										
PUN Well Completion Information		POOL NAME: (Optional, first few characters)																										
API Pool Inquiry		<input type="checkbox"/> Show Printable Version																										
PUN History Inquiry		<input type="button" value="Search"/>																										
OGRID PUN Inquiry		2 rows returned. Export To Excel (click here)																										
Well Completion to PUN/OGRID Inquiry		<table border="1"> <thead> <tr> <th>API</th> <th>WELL NUM</th> <th>POOL ID</th> <th>POOL NAME</th> <th>PUN ATTACHED</th> <th>PUN EFF DTE</th> <th>PUN TERMN DTE</th> </tr> </thead> <tbody> <tr> <td>30-025-02091</td> <td>022</td> <td>62160</td> <td>VACUUM;GLORIETA</td> <td>1149939</td> <td>11/29/1994</td> <td>12/31/9999</td> </tr> <tr> <td>30-025-02091</td> <td>022</td> <td>62180</td> <td>VACUUM;GRAYBURG-SAN ANDRES</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>						API	WELL NUM	POOL ID	POOL NAME	PUN ATTACHED	PUN EFF DTE	PUN TERMN DTE	30-025-02091	022	62160	VACUUM;GLORIETA	1149939	11/29/1994	12/31/9999	30-025-02091	022	62180	VACUUM;GRAYBURG-SAN ANDRES			
API	WELL NUM	POOL ID	POOL NAME	PUN ATTACHED	PUN EFF DTE	PUN TERMN DTE																						
30-025-02091	022	62160	VACUUM;GLORIETA	1149939	11/29/1994	12/31/9999																						
30-025-02091	022	62180	VACUUM;GRAYBURG-SAN ANDRES																									
Other Options																												
Allocation Percentages and Beneficiary Information																												

5. PUN History Inquiry:

Enter a seven-digit PUN and the screen will display PUN data including PUN type, OGRID name (Operator of the PUN), Property Name, Effective Date and PUN Status (Active or De-active).

Royalty Pun Inquiry																									
Contact Information		PUN History Inquiry																							
Home		Search Criteria:																							
		PUN: 1068296																							
PUN Searches		<input type="checkbox"/> Show Printable Version																							
PUN Details Information		<input type="button" value="Search"/>																							
PUN Lease Information																									
PUN Well Completion Information		PUN: 1068296 PUN TYPE: STUNIT2 PUN EFFECTIVE DATE: 11/29/1994																							
API Pool Inquiry		View Well Completions (click here) View PUN History (click here)																							
PUN History Inquiry		Property Name: Mescalero Ridge Unit Property IDN: 29033																							
OGRID PUN Inquiry		Comm/Unit Name: Mescalero Ridge Unit (Contracted)																							
Well Completion to PUN/OGRID Inquiry		Pool: Quail Ridge;Morrow (Gas) Pool IDN: 83280																							
		Master Operator: Cimarex Energy Co. of Colorado Operator IDN: 162683																							
		BLM Agreement:																							
Other Options		3 rows returned. Export To Excel (click here)																							
Allocation Percentages and Beneficiary Information		<table border="1"> <thead> <tr> <th>STATUS</th> <th>STATUS DATE</th> <th>OPERATOR</th> <th>OPERATOR NAME</th> <th>PROPERTY NAME</th> </tr> </thead> <tbody> <tr> <td>ACTIVE</td> <td>11/29/1994</td> <td>13925</td> <td>BLACK HILLS GAS RESOURCES, INC.</td> <td>Mescalero Ridge Unit</td> </tr> <tr> <td>ACTIVE</td> <td>09/01/2001</td> <td>162683</td> <td>CIMAREX ENERGY CO. OF COLORADO</td> <td>Mescalero Ridge Unit</td> </tr> <tr> <td>DE-ACTIVATED</td> <td>07/19/2018</td> <td>162683</td> <td>CIMAREX ENERGY CO. OF COLORADO</td> <td>Mescalero Ridge Unit</td> </tr> </tbody> </table>				STATUS	STATUS DATE	OPERATOR	OPERATOR NAME	PROPERTY NAME	ACTIVE	11/29/1994	13925	BLACK HILLS GAS RESOURCES, INC.	Mescalero Ridge Unit	ACTIVE	09/01/2001	162683	CIMAREX ENERGY CO. OF COLORADO	Mescalero Ridge Unit	DE-ACTIVATED	07/19/2018	162683	CIMAREX ENERGY CO. OF COLORADO	Mescalero Ridge Unit
STATUS	STATUS DATE	OPERATOR	OPERATOR NAME	PROPERTY NAME																					
ACTIVE	11/29/1994	13925	BLACK HILLS GAS RESOURCES, INC.	Mescalero Ridge Unit																					
ACTIVE	09/01/2001	162683	CIMAREX ENERGY CO. OF COLORADO	Mescalero Ridge Unit																					
DE-ACTIVATED	07/19/2018	162683	CIMAREX ENERGY CO. OF COLORADO	Mescalero Ridge Unit																					

6. **OGRID PUN Inquiry:**

Enter the OGRID number and select the Active or De-active option. If the Active option is selected, the screen will display all active PUNs attached to the selected OGRID. If the De-active option is selected, the screen will display all de-active PUNs associated with the selected OGRID.

Royalty Pun Inquiry

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PUN Lease Information
PUN Well Completion Information

Other Options
Allocation Percentages and Beneficiary Information

PUN Information Details
☐ Search by PUN ☒ Search by OGRID
Search by OGRID Inquiry
 Enter OGRID:
☒ Active ☐ De-Active

 2 records were found. [Export Grid To Excel \(click here\)](#)

Pun	Pun Type	OGrid Name	Property Name	Effective Date	Status	Gas Royalty Payment Basis
1155013	REGLSE	ABCDEF	LEA YH STATE	11/29/1994	A	TAKES
1155028	REGLSE	ABCDEF	LEA YH STATE	11/29/1994	A	TAKES

7. **Well Completion to PUN/OGRID Inquiry:**

This screen will allow you to enter the seven digit PUN and the screen will display information for all well completions attached to the PUN including the API Number, Pool IDN , dates for which the well completion was attached to the PUN and the well completion well numbers, or you may enter your OGRID, and the screen will display all well completion information associated with the selected OGRID.

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OGRID PUN Inquiry
Well Completion to PUN/OGRID Inquiry

Other Options
Allocation Percentages and Beneficiary Information

Well Completion(s) associated to PUN(s)
 Search Criteria:
 Search By PUN:
 OR
 Search By OGRID:
☐ Show Printable Version

8. **Allocation Percentages/Bene Information:** This option allows the user to view the allocation percentages and beneficiary information for a particular PUN. There are several different options for information available. The search is by PUN.

- A. **Lease %:** This option will display for a selected PUN, the lease numbers, assignment numbers, number of acres and associated allocation percentages within each lease and assignment number and total state net interest.

State of New Mexico Oil and Natural Gas Administration and Revenue Database				
Royalty Pun Inquiry				
Contact Information	Search Allocation Percentages/Benefit Information			
Home	Open Search Criteria (click here)			
PUN Searches	18 Gas Record Returned for PUN: 1125218. Total State Net Interest : 100% Export Grid To Excel (click here)			
PUN Details Information				
PUN Lease Information				
PUN Well Completion Information				
Other Options				
Allocation Percentages and Beneficiary Information				
	LEASE NUMBER	ASSIGNMENT NUMBER	ACRES IN PUN	PERCENTAGE IN PUN
	EO-701	12	160	4.16667
	KO-3076	5	160	4.16667
	KO-3153	2	400	10.41667
	KO-3702	2	280	7.29167
	KO-3830	2	160	4.16667
	KO-4251	2	320	8.33333
	KO-4329	2	200	5.20833
	KO-4330	4	280	7.29167
	KO-4395	2	160	4.16667
	KO-4588	2	120	3.125
	KO-4721	2	160	4.16667
	KO-5771	2	40	1.04166
	KO-6949	2	360	9.375
	LO-1513	3	120	3.125
	LO-3099	3	320	8.33333
	LO-3100	2	240	6.25
	LO-323	2	40	1.04166
	LO-6520	5	320	8.33333

- B. **Lessee of Record %:** This option will display for a selected PUN the Lessee of Record names and their associated allocation percentages. The allocation percentage is computed by totaling for each lessee the allocation percentages of each active lease they own within the PUN.

State of New Mexico Oil and Natural Gas Administration and Revenue Database		
Royalty Pun Inquiry		
Contact Information	Search Allocation Percentages/Benefit Information	
Home	Open Search Criteria (click here)	
PUN Searches	8 Oil Record Returned for PUN: 1125218. Total State Net Interest : 91.66667% Export Grid To Excel (click here)	
PUN Details Information		
PUN Lease Information		
PUN Well Completion Information		
Other Options		
Allocation Percentages and Beneficiary Information		
	LESSEE CODE - LESSEE NAME	LESSEE%
	6137-DEVON ENERGY PRODUCTION COMPANY, LP	21.875
	22855-PETROLEUM CORP	9.375
	45465-PERRY R BASS TRUSTEE	1.04166
	69691-GENERAL ENERGY OPERATING LTD	11.45834
	149315-MAGNUM HUNTER PRODUCTION, INC.	23.95833
	169355-DEVON LOUISIANA CORPORATION	4.16667
	213902-HEADINGTON OIL CO. & KLABZUBA O & G	11.45834
	229137-COG OPERATING LLC	8.33333

- C. **Lessee of Record:** This option will display for a selected PUN active lease numbers, the assignment number and the lessee of record name associated with each active lease and assignment number.

State of New Mexico Oil and Natural Gas Administration and Revenue Database				
Royalty Pun Inquiry				
Contact Information	Search Allocation Percentages/Benefit Information			
Home				
PUN Searches	17 Gas Record Returned for PUN: 1125218.			
PUN Details Information				
PUN Lease Information				
PUN Well Completion Information				
Other Options				
Allocation Percentages and Beneficiary Information				
	LEASE NUMBER	ASSIGNMENT NUMBER	LESSEE NAME	ALLOCATION PERCENTAGE
	E0-701	12	HEADINGTON OIL CO. & KLABZUBA O & G	4.16667
	KD-3076	5	DEVON LOUISIANA CORPORATION	4.16667
	KD-3153	2	DEVON ENERGY PRODUCTION COMPANY, LP	10.41667
	KD-3702	2	GENERAL ENERGY OPERATING LTD	7.29167
	KD-3830	2	GENERAL ENERGY OPERATING LTD	4.16667
	KD-4251	2	MAGNUM HUNTER PRODUCTION, INC.	8.33333
	KD-4329	2	MAGNUM HUNTER PRODUCTION, INC.	5.20833
	KD-4330	4	HEADINGTON OIL CO. & KLABZUBA O & G	7.29167
	KD-4395	2	MAGNUM HUNTER PRODUCTION, INC.	4.16667
	KD-4588	2	MAGNUM HUNTER PRODUCTION, INC.	3.125
	KD-4721	2	DEVON ENERGY PRODUCTION COMPANY, LP	4.16667
	KD-5771	2	DEVON ENERGY PRODUCTION COMPANY, LP	1.04166
	KD-6949	2	PETROLEUM CORP	9.375
	LO-1513	3	MAGNUM HUNTER PRODUCTION, INC.	3.125
	LO-3100	2	DEVON ENERGY PRODUCTION COMPANY, LP	6.25
	LO-323	2	PERRY R BASS TRUSTEE	1.04166
	LO-6520	5	COG OPERATING LLC	8.33333

- D. **Lease/Bene:** This option will display for the selected PUN, the active lease number and the beneficiary associated with each active lease number. This option is very beneficial when the remitter is trying to apply lease credits to royalty detail lines.

State of New Mexico Oil and Natural Gas Administration and Revenue Database		
Royalty Pun Inquiry		
Contact Information	Search Allocation Percentages/Benefit Information	
Home		
PUN Searches	18 Oil Record Returned for PUN: 1125218.	
PUN Details Information		
PUN Lease Information		
PUN Well Completion Information		
Other Options		
Allocation Percentages and Beneficiary Information		
	LEASE NUMBER	BENE NUM - BENE NAME
	E0-701	1 - COMMON SCHOOLS
	KD-3076	1 - COMMON SCHOOLS
	KD-3153	1 - COMMON SCHOOLS
	KD-3702	1 - COMMON SCHOOLS
	KD-3830	1 - COMMON SCHOOLS
	KD-4251	1 - COMMON SCHOOLS
	KD-4329	1 - COMMON SCHOOLS
	KD-4330	1 - COMMON SCHOOLS
	KD-4395	1 - COMMON SCHOOLS
	KD-4588	1 - COMMON SCHOOLS
	KD-4721	1 - COMMON SCHOOLS
	KD-5771	1 - COMMON SCHOOLS
	KD-6949	1 - COMMON SCHOOLS
	LO-323	1 - COMMON SCHOOLS
	LO-1513	1 - COMMON SCHOOLS
	LO-3099	1 - COMMON SCHOOLS
	LO-3100	1 - COMMON SCHOOLS
	LO-6520	1 - COMMON SCHOOLS

Royalty Reported Detail History

This application allows the royalty filer to search royalty detail they have reported to the Land Office. Royalty Detail History is provided beginning with sales period January 2002. If royalty detail history is needed for periods prior to January 2002, please contact our staff for assistance. This application DOES require that the royalty filer have a user ID and password for electronic filing. The steps to retrieve your company's detail history are as follows:

Once you have successfully logged into the Unified Online Filing site:

1. Click "Select OGRID" from the left-hand menu.
2. Select the appropriate OGRID from the dropdown list
3. Select "Royalty Reported Detail History" option from the list of activities.
4. Click on the "Go" button and you will be directed to the Welcome screen.

The screenshot shows the 'Welcome - New Mexico Oil and Gas Unified Online Filing' page. On the left, there are three menu sections: 'Menu Options' with 'Select OGRID' and 'Contact Us'; 'Account Options' with 'Manage Account Info' and 'Change Password'; and 'Administrator Options' with 'User Accounts' and 'Import Users'. The main area has a 'Choose an OGRID:' dropdown menu with '88888 - Royalty Filer' selected. Below this is a 'Select an Activity:' dropdown menu with options: 'Upload a Royalty CSV File', 'Royalty Online Web Filing', 'Royalty Suspense', 'Royalty Reported Detail History' (highlighted in blue), 'Royalty Payment History', 'Royalty Outstanding Billing Statement', and 'Royalty Status and History'. A 'Go' button is at the bottom right.

5. Select "Detail History" from the left side of the Welcome screen. The following screen will be displayed:

The screenshot shows the 'Royalty Reported Detail History - Welcome' page. On the left, there is a 'Menu' section with 'Detail History' and an 'ONGARD Portal' section with 'Unified Online Filing'. The main area is titled 'Royalty Detail History Search' and contains the following fields: 'OGRID:' with the value '9999'; 'Start Sales Period:' with a date picker (MM/YYYY) showing 'Month' and 'Year'; 'End Sales Period:' with a date picker (MM/YYYY) showing 'Month' and 'Year'; 'PUN:' with a text input field; 'Lease Prefix:' with a text input field; 'Lease Sequence Number:' with a text input field; and 'Product Type:' with a dropdown menu set to 'All'. A 'Search' button is at the bottom right.

The royalty filer can choose all or none of the search parameters given. If the royalty filer does not choose one of the options, all royalty detail since January 2002 will be displayed.

- An example of the output is pictured below. In addition, the results of any search for Royalty Detail History can be exported into excel.

State of New Mexico		Oil and Natural Gas Administration and Revenue Database																	
Unified Online Filing >> Royalty Reported Detail History																			
Menu		Royalty Reported Detail History - Welcome																	
ONGARD Portal		Royalty Detail History Search																	
Unified Online Filing		24 records were returned by your search criteria. Open Search Criteria (click here) Export To Excel (click here)																	
OGRID	REPORT MTH/YR	SALES PERIOD	RET IDN	PG LN	FUN	LEASE	PROD CDE	ARMS LEN	BTU GAS	YOL (BBL/SMCF)	NGL GALN	TENS CDE	GROSS PROCEEDS	DEBN TENSE	DEBN OTHER	DEBN PROC	ROYALTY PAID AMT	REPORT TYR	
999999	2/2013	1/2013	88029	1	1	1083741	E0-289	4	N	1	2972	0	51	9,370	825	0	0	1,068	CSV
999999	3/2013	2/2013	88049	1	1	1083741	E0-289	4	N	1	2736	0	51	8,629	766	0	0	983	CSV
999999	4/2013	3/2013	88462	1	1	1083741	E0-289	4	N	1	3102	0	51	9,791	869	0	0	1,115	CSV
999999	2/2013	1/2013	88029	1	2	1083741	E0-346	4	N	1	3565	0	51	11,240	990	0	0	1,281	CSV
999999	3/2013	2/2013	88049	1	2	1083741	E0-346	4	N	1	3282	0	51	10,350	919	0	0	1,179	CSV
999999	4/2013	3/2013	88462	1	2	1083741	E0-346	4	N	1	3721	0	51	11,744	1,043	0	0	1,338	CSV

Royalty Payment History

This application allows the royalty filer to search history for payments they have made to the Land Office for royalty. The steps to retrieve your company's payment history are as follows:

Once you have successfully logged into the Unified Online Filing site:

- Click "Select OGRID" from the left-hand menu.
- Select the appropriate OGRID from the dropdown list
- Select "Royalty Payment History" option from the list of activities.
- Click on the "Go" button and you will be directed to the Welcome screen.

State of New Mexico		Oil and Natural Gas Administration and Revenue Database																	
New Mexico Oil and Gas Unified Online Filing																			
Menu Options		Welcome - New Mexico Oil and Gas Unified Online Filing																	
Select OGRID		Choose an OGRID: 99999- ROYALTY FILER																	
Contact Us																			
Account Options		Select an Activity:																	
Manage Account Info		Upload a Royalty CSV File																	
Change Password		Royalty Online Web Filing																	
		Royalty Suspense																	
		Royalty Reported Detail History																	
		Royalty Payment History																	
		Royalty Outstanding Billing Statement																	
		Royalty Status and History																	
Administrator Options																			
User Accounts																			
Import Users																			
		Go																	

5. Select “Payment History” from the left side of the Welcome screen. The following screen will be displayed:

State of New Mexico
Oil and Natural Gas Administration and Revenue Database

Unified Online Filing >> Royalty Payment History

Menu
Payment History

ONGARD Portal
Unified Online Filing

Royalty Payment History

OGRID: _____

Start Sales Period: 01 / 2013
(MM/YYYY) Month Year

End Sales Period: 03 / 2013
(MM/YYYY) Month Year

The royalty filer can choose to search for a particular date range or to leave the search options blank and all of the payments since January 2002 will be displayed.

6. An example of the output is pictured below. In addition, the results of any search for Royalty Payment History can be exported into excel.

State of New Mexico
Oil and Natural Gas Administration and Revenue Database

Unified Online Filing >> Royalty Payment History

Menu
Payment History

ONGARD Portal
Unified Online Filing

Royalty Payment History

3 records were returned by your search criteria. [Open Search Criteria \(click here\)](#) [Export To Excel \(click here\)](#)

RETURN ID	PAYMENT RECEIVED DATE	REMIT REF NUMBER	PAYMENT AMOUNT	APPLIED AMOUNT
83405	1/25/2012	125049604	7302.00	7302.00
83745	2/24/2012	224056555	6782.00	6782.00
84060	3/23/2012	323051956	4962.00	4962.00

1

Royalty Outstanding Billing Statement

This application allows the royalty filer to search for outstanding notices for their company that have been issued by the Land Office. The steps to retrieve your company’s outstanding notices are as follows:

Once you have successfully logged into the Unified Online Filing site:

1. Click “Select OGRID” from the left-hand menu.
2. Select the appropriate OGRID from the dropdown list
3. Select “Royalty Outstanding Billing Statement” option from the list of activities.
4. Click on the “Go” button and you will be directed to the Welcome screen.

5. Select “Outstanding Billing” from the left side of the Welcome screen. The list of notices for your account and outstanding balances will be displayed in summary form as shown below. For details on the individual notices, you can click on the “Detail” button that is next to each notice balance.

Notice Type	Notice No.	0 to 30	31 to 60	61 to 90	91 to 120	120 PLUS
IN	A0032415	17.00				
IN	A0032317		89.00			

Detail Screen:

ROYALTY SUSPENSE

If a royalty filer pays royalties on a detail line with an error that prevents the Land Office from distributing the funds to the proper beneficiary, that detail line and the money attached to it are put into “suspense”. On a monthly basis, the Compliance Bureau notifies each remitter, by email, of lines that are in suspense for their OGRID. The remitter is responsible for correcting these suspended lines so that funds can be distributed. The most common errors that cause lines to go into suspense are:

1. Invalid PUN – This occurs because either the PUN has been entered incorrectly or the PUN has not yet been assigned to the property.
2. Invalid Lease – This occurs because either the lease has been entered incorrectly or the remitter does not have the lease number.
3. Invalid PUN/Lease Combination – This occurs when the PUN is valid and the lease is valid, but the combination of the two is invalid.
4. Invalid Sales Period – This occurs when the remitter reports a detail line outside of the valid sales period for the PUN, lease or both.
5. Invalid product code – This occurs when the remitter reports a detail line with a product code that is not valid.
6. Invalid transaction code – This occurs when the remitter reports a detail line with a transaction code that is not valid.

Once a remitter has been notified that they have suspended detail lines, it is their responsibility to correct those lines as soon as possible. There are two ways to correct suspended detail lines:

1. Remitter submits an amended return with a reversing entry for the suspended detail line and enters the line with correct information. This amended return must be submitted separately from the remitter’s current monthly return. **NOTE:** The detail line must be reversed **EXACTLY** as it was originally submitted or the reversing line will be rejected by the ONGARD system.
2. Remitter uses the “Royalty Suspense” application. This application can **ONLY** be used if the detail line does not have any other error in addition to the PUN or Lease error. Once a remitter has successfully logged into the Unified Online Filing site, you access the “Royalty Suspense” application as follows:
 - A. Click “Select OGRID” from the left-hand menu.
 - B. Select the appropriate OGRID from the dropdown list
 - C. Select “Royalty Suspense” option from the list of activities.
 - D. Click on the “Go” button and you will be directed to the Welcome screen.

The screenshot shows the 'New Mexico Oil and Gas Unified Online Filing' web application. On the left is a navigation menu with three sections: 'Menu Options' (containing 'Select OGRID' and 'Contact Us'), 'Account Options' (containing 'Manage Account Info' and 'Change Password'), and 'Administrator Options' (containing 'User Accounts' and 'Import Users'). The main content area is titled 'Welcome - New Mexico Oil and Gas Unified Online Filing'. It features a 'Choose an OGRID:' dropdown menu with '99999 - Royalty Filer' selected. Below this is a 'Select an Activity:' section with a list of activities: 'Upload a Royalty CSV File', 'Royalty Online Web Filing', 'Royalty Suspense' (which is highlighted in blue), 'Royalty Reported Detail History', 'Royalty Payment History', 'Royalty Outstanding Billing Statement', and 'Royalty Status and History'. At the bottom right of the main content area is a 'Go' button.

- E. Select “Suspense Lines” from the left side of the Welcome screen.
- F. The list of suspended detail lines for your account will be displayed. You will be given the report month where the detail line was submitted, along with the return ID and the page and line number where the suspended line was reported. An example of the display follows:

Unified Online Filing >> Royalty Suspense Website										
Menu Suspense Lines ONGARD Portal Unified Online Filing	SUSPENSED LINE DETAIL									
	9 detail lines were found for OGRID 99999									
	PUN	LEASE	RPT YR	RPT MTH	SALE YR	SALE MTH	RTN IDN	PG	LN	ROYAMT
	1282190	VA - 2133	2013	4	2013	2	88499	76	10	176.00
	1282190	VA - 2134	2013	4	2013	2	88499	76	11	176.00
	1299833	VB - 5542	2013	6	2013	4	89224	114	9	1356.00
	1299833	VB - 5543	2013	6	2013	4	89224	114	10	1357.00
	2370802	VB - 1163	2013	6	2013	4	89224	132	7	150962.00
	4645601	VA - 2213	2013	6	2013	4	89224	132	8	8881.00
	4645601	VB - 835	2013	6	2013	4	89224	132	10	6660.00
	5571001	VB - 1186	2013	6	2013	4	89224	132	12	87389.00
	5571001	VB - 1194	2013	6	2013	4	89224	132	13	87073.00

- G. The items in red are the errors that caused the detail line to go into suspense. The user can click on the item in red and be directed to a screen where corrections can be made. This screen also displays the error that caused the line to be suspended.

State of New Mexico

Oil and Natural Gas Administration and Revenue Database

Unified Online Filing >> Royalty Suspense Website

Menu

Suspense Lines

ONGARD Portal

Unified Online Filing

Suspense Correction

PUN/LEASE combination not valid for Sales Month/Year.

[Return to Suspense Lines \(click here\)](#)

OGRID:

OGRID Name:

PUN: 1282190

LEASE: VA 2133

SALE MTH/YR: 2/2013

PRODUCT CDE: 4

TRANS CDE: 51

VOLUME/BBL: 0

VOLUME/MCF: 330

NGL GALLONS: 0

GROSS PROCD: \$1,412.00

NGL CR AMT: \$0.00

TRANS DED: \$0.00

MKT DED: \$0.00

PRC DED: \$0.00

ROY REPORTED: \$176.00

ROY COMPUTED: \$177.00

Save

- H. Once corrected information has been entered, the user should click “Save” and the line will be removed from the suspense display.

ACCOUNT NOTICES

The Land Office generates and issues oil and gas royalty assessments and credits based on information filed by the royalty return remitter. There are two classifications of notices:

- A. Notice of Assessment for Royalty or Interest
- B. Notice of Royalty Credit

Account notices require your immediate attention. All notices include a summary page that details the notice type, the reason for the notice, the dollars involved, instructions for payment or resolution, statutory references and turnaround document. Some notices also include a detail sheet requiring other review or action by the royalty reporter.

A. Notices of Assessment of Royalty or Interest

Royalty Remittance Assessment: A notice of underpayment of the royalty due on a return. This occurs when the payment amount submitted is less than the royalty reported on the royalty filer's return. Payment of remittance assessments must be made and processed before payment of the corresponding interest assessments.

Royalty Interest Assessment on Remittance Assessment: A notice of interest assessed for late payment of oil and gas royalty that is related to a generated Remittance Assessment. For all returns submitted after October 1, 2022, interest is calculated at the rate of 1.0% per month compounded beginning when payment is due until payment is made (see 19-1-13 NMSA, 1978). For all returns received prior to October 1, 2022, interest is calculated at the rate of 1.25% per month or portion of a month beginning when payment is due until payment is made (see 56-8-3 NMSA, 1978). Payment of remittance assessments must be made and processed before payment of the corresponding interest assessments.

Royalty Interest Assessment: A notice of interest assessed for late payment of oil and gas royalty. For all returns submitted after October 1, 2022, interest is calculated at the rate of 1.0% per month compounded beginning when payment is due until payment is made (see 19-1-13 NMSA, 1978). For all returns received prior to October 1, 2022, interest is calculated at the rate of 1.25% per month or portion of a month beginning when payment is due until payment is made. (see 56-8-3 NMSA, 1978).

Computation Assessment: A notice for underpaid royalty differences based on ONGARD's calculation of the data submitted by the royalty reporter. The notice includes a detail sheet with a summary of the line entries that contain the computational difference.

Audit and Compliance Assessment: A notice issued as a result of an audit or compliance review of volume or values.

B. Notices of Royalty Credit

Remittance Credit: A notice of overpayment of royalty on an oil and gas royalty return. This occurs when the payment amount submitted is more than the royalty reported on the royalty filer's return.

Computation Credit: A notice for overpaid royalty differences based on ONGARD's calculation of the royalty amount due based on the data submitted by the royalty reporter. The notice includes a detail sheet with a summary of the line entries that contain the computational difference.

Lease Credit: A notice of overpayment of royalty of distributed funds that may be recouped against future royalty liability. Lease credits are generated when royalty filer submits a net credit return. The lease credit must be applied to future detail entries with the same beneficiary.

FILING A CLAIM FOR REFUND

A claim for refund must be validated through the Compliance Bureau prior to the submission of a Claim for Refund form. The validation process includes an account review to ensure that all outstanding notices have been addressed and an audit of the OGRID to ensure that the account is in good standing. The validation process may also include review of compliance with oil and gas lease terms and requirements and any other legal issues. Once the account is deemed to be in good standing, a final validated refund amount will be provided.

A claim for refund must be made on a form provided by the Land Office. The Claim for Refund forms can be found at <http://www.nmstatelands.org/divisions/oil-gas-and-minerals/royalty-management-forms/>. The claim form must contain the following information:

If the claim is for distributed funds:

- A. The amount of the erroneous payment.
- B. The OGRID number, lease number and PUN.
- C. Knowledge that the payment is not in any suspense fund.
- D. Reasons why such payment was erroneous.
- E. Notarized Signature.

If the claim is for non-distributed funds:

- A. The amount of the erroneous payment.
- B. The OGRID number, lease number and PUN.
- C. Knowledge that the payment is in a suspense fund.
- D. Reasons why such payment was erroneous.
- E. Notarized Signature.

In addition, every request for refund must also include (a) an amended return if any information for prior reporting periods is being changed. The amended return must include detail line entries for all affected PUN/Lease combinations **AND** (b) a letter should be attached if the space provided on the claim form for the reason for the erroneous payment is insufficient.

If a refund claim lacks any required information, the Land Office may return it to the royalty reporter requesting the additional information. The Land Office will not consider a claim to be filed until all requirements are met.

Statute of Limitations:

Statute of limitations provides that all claims for refund for an erroneous payment of money shall be barred forever if not filed with the Commissioner of Public Lands within six years from the date the erroneous payment was made.

Lease credits previously established through the Section 19-7-60 process can later be subject to a claim for refund, beyond the six-year limitation for the number of days necessary to provide ninety days to file the claim.

COMMISSIONER RULINGS

The Commissioner of Public Lands is empowered by statute to issue rulings necessary for the implementation or enforcement of any laws applicable to the oil and gas royalty program.

FREQUENTLY ASKED QUESTIONS

The Land Office is committed to providing the best possible customer service. Land Office staff will promptly reply to questions or requests for assistance. Answers to some of the more commonly asked questions are provided. Please contact us if the provided responses do not adequately answer your questions.

Question:

If I file my oil and gas royalty report electronically, do I still need to submit a paper copy of my return?

Answer:

No, you do not, however the electronic report must comply with the filing requirements as detailed in this Filer's Kit.

Question:

Can I photocopy OGR-1 and OGR-2 oil and gas royalty reporting forms?

Answer:

Yes, the OGR-1 Summary Report, OGR-2 Detail Report and OGR Remittance document may be photocopied.

Question:

Do I have to put a value in the Volume BBL/MCF column when reporting product code 7?

Answer:

Yes. The value should be the difference between wellhead and the value that you reported in the Volume BBL/MCF column on the product code 3 for the same PUN, lease, and sales period.

Question:

Will the Land Office compromise a liability if I am unable to pay?

Answer:

No, by law, the Land Office cannot compromise an outstanding royalty liability because of the royalty reporter's inability to pay (Article 4, Section 32 of the NM Constitution)

Question:

Can interest be forgiven by the Land Office for late payment of royalties?

Answer:

No, interest must be paid on late payment of royalties. Abatements can be considered in very unusual circumstances.

Question:

What if I receive an assessment that I feel is incorrect? Do I still have to remit payment?

Answer:

No, but you must immediately contact the Land Office and provide a detailed explanation of why you feel the assessment is invalid. You must also submit documentation and, if necessary, an amended return to correct the data that created the incorrect notice.

Question:

I received a lease credit notice and I'm not sure what it's for? How do I use it?

Answer:

ONGARD issues a lease credit when you submit credit detail lines intended to reverse previously submitted debit detail lines and the funds allocated to the debit lines have been distributed to the beneficiary. A lease credit can only be applied to new detail lines with the same beneficiary.

Question:

I received a remittance assessment and I don't understand why. I also received a Rejected Line Report but the lines on the report don't seem to match the lines on the remittance assessment amount. What do I do?

Answer:

The remittance assessment resulted because you included credit detail line entries on your royalty return and they were rejected. The Rejected Line Report lists all rejected lines. The remittance assessment is valid and due.

Question:

I received a remittance assessment and I don't understand why. I've checked my copy of the return and it indicates that I paid everything that was due.

Answer:

First check to see if you also received an offsetting lease credit. If so, the assessment is valid (see previous question and answer). If you did not receive a lease credit, check your files to see if you submitted the correct payment amount. It's possible that your payment was less than the royalty amount due on the return (the royalty amount due is noted on line 9 of the OGR-1 Summary Report form). If you still can't determine the reason for the assessment, please contact the Revenue Bureau at royaltyrevenue@slo.state.nm.us.

Question:

I received a computation assessment and I don't know why.
I received a computation credit and I don't know why.

Answer:

ONGARD has determined that the royalty due amount you computed for these detail lines is incorrect. Compare your copy of the report to the page and line numbers noted on the detail page of the notice. Check your computations; it's possible that you used the incorrect royalty rate (the lease number determines the royalty rate). If you need help to ascertain the correct royalty rate, review your lease documents or contact the Royalty Management Division at royaltycompliance@slo.state.nm.us. If you still cannot determine the reason for the notice, check the Land Office website or contact the Revenue Bureau at royaltyrevenue@slo.state.nm.us.

NOTE: If you received a computation assessment or computation credit, the Land Office requires that you submit an amended return reversing the incorrect detail lines and re-posting them with the correct information. This is to ensure that the royalty data is as accurate as possible.

Question:

Does the Land Office have a website?

Answer:

Yes, you can access the Land Office website at: www.nmstatelands.org

FORMS

Copies of the most commonly used forms are on our website at <https://www.nmstatelands.org/divisions/oil-gas-and-minerals/royalty-management-forms/>.