

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

ADVANCE DEPOSIT PAYMENT/CREDIT GUIDANCE

CONTENTS

WHAT IS AN ADVANCE ROYALTY DEPOSIT?	2
IMPORTANT DATES	2
ROYALTY RETURN SUBMISSION	2
ADVANCE DEPOSIT RETURN FILING UTILIZING PAPER FORMS	3
ADVANCE DEPOSIT RETURN FILING UTILIZING WEB FILING	5
ADVANCE DEPOSIT RETURN FILING UTILIZING CSV	6
<u>Sample CSV</u> - Paying advance deposit due; 2020 Adjustment Required is greater than \$0.	7
<u>Sample CSV</u> - Taking advance credit; 2020 Adjustment Required is less than \$0 and royalties due exceed credit amount	8
<u>Sample CSV</u> - Taking advance credit 2020 Adjustment Required is less than \$0 and royalties due are less than credit amount.	9
USING ADVANCE CREDIT (REMITTANCE CREDIT) RETURN FILING UTILIZING PAPER FORMS	11
USING ADVANCE CREDIT (REMITTANCE CREDIT) RETURN FILING UTILIZING WEB FILING	13
USING ADVANCE CREDIT (REMITTANCE CREDIT) RETURN FILING USING CSV	15
<u>Sample CSV</u> - Using advance credit in full; royalties due exceed credit amount	16
<u>Sample CSV</u> - Using partial advance credit; royalties due are less than credit amount	17
FILING A CLAIM FOR REFUND	18
COMMISSIONER RULINGS	18

WHAT IS AN 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 (advance deposit) with the New Mexico State Land Office (SLO) or must submit royalty payments pursuant to the Accelerated Royalty provisions.

The royalty filer must submit an advance royalty payment amount that will remain on deposit with the SLO. If this deposit is held by the SLO, the remitter has until the 25th day of the second month following the production 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 submitted through the latest March 31st. For example, if a reporter's monthly payment average for the previous twelve months through the latest March 31st is \$30,000, the advance deposit would be \$30,000.

The advance deposit amount is recalculated annually and the SLO 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. If the amount of the remitter's existing advance deposit is more than the amount required for the current year, the remitter can apply the excess advance deposit to future royalty or request a refund of advance deposit funds. If the amount of the remitter's existing advance deposit is less than the amount required for the current year, the remitter must submit the difference to the SLO by July 25th.

IMPORTANT DATES

April 1 – March 31:	Calculation period for advance royalty payment
June 1:	Notice of Advance Payment sent to remitters
July 1-25:	Advance payments must be made or credits must be taken in full with the July return, no later than July 25.

ROYALTY RETURN SUBMISSION

Oil and gas royalty filers have three methods available to submit royalty returns to the New Mexico State 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 and the use of Microsoft Internet Explorer. In addition, each electronic filer must obtain a user ID and password. We encourage the filing of returns electronically. Electronic returns have the same due dates as paper returns.

Advance deposits must be paid or credits must be taken in full with the July return.

Advance Deposit Return Filing Utilizing Paper Forms

A paper royalty return consists of three forms: OGR-1 Summary Report, OGR-2 Detail Report, and OGR – Remittance Document. For the purposes of this guidance document, we will focus on the OGR-1 Summary Report.

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 deposit credit**, and the submission or use of accelerated payments.

Copies of this form and full instructions can be downloaded at this link: <http://www.nmstatelands.org/divisions/oil-gas-and-minerals/royalty-management-forms/>

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):
5. Accelerated Royalty Payment: Sales month/year ____/____
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:
12. Use Accelerated Royalty: Sales month/year ____/____
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*

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 State 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. Only complete this line 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 New Mexico State 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 Payment 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.

Advance Deposit Return Filing Utilizing Web 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.

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.

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 Deposit increases or decreases.**

The screenshot shows the 'Advanced Payment Methods' tab selected in the 'Manage Sales Return' interface. The 'Accelerated Royalty Payment' section includes a 'for Sales month / year' field (MM/YY) and an 'Accelerated Payment Amount' input field with a 'Save (click here)' button. The 'Use Accelerated Royalty' section includes a 'for Sales month / year' field (MM/YY) and an 'Amount used' input field with a 'Save (click here)' button. The 'Net Advance Payment (see instructions)' section includes an input field and a 'Save (click here)' button. The 'Advanced Payment Methods' tab is highlighted with a red box, and the 'Net Advance Payment' section is also highlighted with a red box.

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 have an advance deposit credit, enter the **full amount of the credit** being taken as a negative.

Advance Deposit Return Filing Using CSV

A CSV (Comma Separated Value) file is a spreadsheet or database document that is saved in the CSV format. The layout consists of fields separated by commas. Remitters to the New Mexico State 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. A CSV file consists of record types and data that correspond to the forms to be filed with the New Mexico State Land Office. The record types for royalty return advance deposits 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 New Mexico State Land Office. This record type MUST be the first line in your CSV File.

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

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

Field Order	Field Name	Field Description	Type	Max Field Length	Validation
Form: 185 Record Type 5 OGR1 Header Record					
1	REC TYP	Record type	Numeric	1	Must be "5"
2	RET SUB DTE	Return submit date	Numeric	8	Format(CCYMMDD) 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 – CORRESPONDS TO COLUMN "S" ON EXCEL SPREADSHEET
20	TOT REMIT AMT	Total Remittance Amount	Numeric	7.2	Can be negative or positive
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

**Sample CSV spreadsheet:
Paying advance deposit due
2020 Adjustment Required is greater than \$0.**

	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	20200725	155615	1	FILER ID	N	Y	0	0	78634	0	150	78784	0	0	0	0	0	10000	88784	1		20200725	Current-Month Reporting -NM
2	4	999999	A0012355	150																				
3	6	999999	0520	1023900	L0274	01	51	Y	186	0	0	5913	0	0	0	739	0	CSV Return						
4	6	999999	0520	1023943	B11589	01	51	Y	188	0	0	6358	0	0	0	795	0	CSV Return						
5	6	999999	0520	1031623	OG1981	01	51	Y	200	0	0	6724	0	0	0	840	0	CSV Return						
6	6	999999	0520	1031702	E07392	01	51	Y	200	0	0	5977	0	0	0	747	0	CSV Return						
7	6	999999	0520	1031719	OG494	01	51	Y	376	0	0	12669	0	0	0	1584	0	CSV Return						
8	6	999999	0520	1031765	L0188	01	51	Y	182	0	0	5423	0	0	0	677	0	CSV Return						
9	6	999999	0520	1038998	K0385	01	51	Y	198	0	0	6626	0	0	0	828	0	CSV Return						
10	6	999999	0520	1072771	E04958	01	51	Y	383	0	0	12699	0	0	0	1588	0	CSV Return						
11	6	999999	0520	1097739	E1130	01	51	Y	164	0	0	5121	0	0	0	640	0	CSV Return						
12	6	999999	0520	1113585	E04397	01	51	Y	569	0	0	18549	0	0	0	2319	0	CSV Return						
13	6	999999	0520	1113585	E07668	01	51	Y	1608	0	0	52440	0	0	0	6555	0	CSV Return						
14	6	999999	0520	1113585	OG272	01	51	Y	777	0	0	25342	0	0	0	3168	0	CSV Return						
15	6	999999	0520	1113585	OG784	01	51	Y	2104	0	0	68618	0	0	0	8577	0	CSV Return						
16	6	999999	0520	1176341	B02656	01	51	Y	1009	0	0	33337	0	0	0	4167	0	CSV Return						
17	6	999999	0520	1176386	VA957	01	51	Y	394	0	0	13331	0	0	0	1944	0	CSV Return						
18	6	999999	0520	1176386	V04678	01	51	Y	394	0	0	13331	0	0	0	1944	0	CSV Return						
19	6	999999	0520	1186998	A01118	01	51	Y	185	0	0	6291	0	0	0	785	0	CSV Return						
20	6	999999	0520	1188200	OG784	01	51	Y	23	0	0	752	0	0	0	94	0	CSV Return						
21	6	999999	0520	1190519	V04206	01	51	Y	293	0	0	9904	0	0	0	1651	0	CSV Return						
22	6	999999	0520	1190519	V04402	01	51	Y	293	0	0	9904	0	0	0	1651	0	CSV Return						
23	6	999999	0520	1234014	VA1873	01	51	Y	8812	0	0	298728	0	0	0	37341	0	CSV Return						

Example of CSV return with the following:

OGRID	999999
Submit Date	07/25/20
Xmit Ctrl #	1
Sales Months	May-20
Product	1 - Oil
Royalty Due	78634
Assessments	150
Advance Payment	10000
Total Royalty	88784

**Sample CSV spreadsheet:
Taking advance deposit credit
2020 Adjustment Required is less than \$0 and
royalties due exceed credit amount
(Credits must be taken IN FULL)**

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	20200725	155615	1	FILER ID	N	Y	0	78634	0	150	78784	0	0	0	0	0	-50000	28784	1	I	20200725	Current-Month Reporting -NM
2	4	999999	A0012355	150																			
3	6	999999	0520	1023900	L0274	01	51	Y	186	0	0	5913	0	0	0	739	0	CSV Return					
4	6	999999	0520	1023943	B11589	01	51	Y	188	0	0	6358	0	0	0	795	0	CSV Return					
5	6	999999	0520	1031623	OG1981	01	51	Y	200	0	0	6724	0	0	0	840	0	CSV Return					
6	6	999999	0520	1031702	E07392	01	51	Y	200	0	0	5977	0	0	0	747	0	CSV Return					
7	6	999999	0520	1031719	OG494	01	51	Y	376	0	0	12669	0	0	0	1584	0	CSV Return					
8	6	999999	0520	1031765	L0188	01	51	Y	182	0	0	5423	0	0	0	677	0	CSV Return					
9	6	999999	0520	1038998	K0385	01	51	Y	198	0	0	6626	0	0	0	828	0	CSV Return					
10	6	999999	0520	1072771	E04958	01	51	Y	383	0	0	12699	0	0	0	1588	0	CSV Return					
11	6	999999	0520	1097739	E1130	01	51	Y	164	0	0	5121	0	0	0	640	0	CSV Return					
12	6	999999	0520	1113585	E04397	01	51	Y	569	0	0	18549	0	0	0	2319	0	CSV Return					
13	6	999999	0520	1113585	E07668	01	51	Y	1608	0	0	52440	0	0	0	6555	0	CSV Return					
14	6	999999	0520	1113585	OG272	01	51	Y	777	0	0	25342	0	0	0	3168	0	CSV Return					
15	6	999999	0520	1113585	OG784	01	51	Y	2104	0	0	68618	0	0	0	8577	0	CSV Return					
16	6	999999	0520	1176341	B02656	01	51	Y	1009	0	0	33337	0	0	0	4167	0	CSV Return					
17	6	999999	0520	1176386	VA957	01	51	Y	394	0	0	13331	0	0	0	1944	0	CSV Return					
18	6	999999	0520	1176386	V04678	01	51	Y	394	0	0	13331	0	0	0	1944	0	CSV Return					
19	6	999999	0520	1186998	A01118	01	51	Y	185	0	0	6291	0	0	0	785	0	CSV Return					
20	6	999999	0520	1188200	OG784	01	51	Y	23	0	0	752	0	0	0	94	0	CSV Return					
21	6	999999	0520	1190519	V04206	01	51	Y	293	0	0	9904	0	0	0	1651	0	CSV Return					
22	6	999999	0520	1190519	V04402	01	51	Y	293	0	0	9904	0	0	0	1651	0	CSV Return					
23	6	999999	0520	1234014	VA1873	01	51	Y	8812	0	0	298728	0	0	0	37341	0	CSV Return					

Example of CSV return with the following:

OGRID	999999
Submit Date	07/25/20
Xmit Ctrl #	1
Sales Months	May-20
Product	1 - Oil
Royalty Due	78634
Assessments	150
Advance Payment	-50000
Total Royalty	28784

**Sample CSV spreadsheet:
Taking advance deposit credit
2020 Adjustment Required is less than \$0 and
royalties due are less than credit amount.
(Credits must be taken IN FULL)**

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	20200725	155615	1	FILER ID	N	Y	0	0	78634	0	150	78784	0	0	0	0	-100000	-21216	1	1	20200725	Current-Month Reporting -NM
2	4	999999	A0012355	150																			
3	6	999999	0520	1023900	L0274	01	51	Y	186	0	0	5913	0	0	0	739	0	CSV Return					
4	6	999999	0520	1023943	B11589	01	51	Y	188	0	0	6358	0	0	0	795	0	CSV Return					
5	6	999999	0520	1031623	OG1981	01	51	Y	200	0	0	6724	0	0	0	840	0	CSV Return					
6	6	999999	0520	1031702	E07392	01	51	Y	200	0	0	5977	0	0	0	747	0	CSV Return					
7	6	999999	0520	1031719	OG494	01	51	Y	376	0	0	12669	0	0	0	1584	0	CSV Return					
8	6	999999	0520	1031765	L0188	01	51	Y	182	0	0	5423	0	0	0	677	0	CSV Return					
9	6	999999	0520	1038998	K0385	01	51	Y	198	0	0	6626	0	0	0	828	0	CSV Return					
10	6	999999	0520	1072771	E04958	01	51	Y	383	0	0	12699	0	0	0	1588	0	CSV Return					
11	6	999999	0520	1097739	E1130	01	51	Y	164	0	0	5121	0	0	0	640	0	CSV Return					
12	6	999999	0520	1113585	E04397	01	51	Y	569	0	0	18549	0	0	0	2319	0	CSV Return					
13	6	999999	0520	1113585	E07668	01	51	Y	1608	0	0	52440	0	0	0	6555	0	CSV Return					
14	6	999999	0520	1113585	OG272	01	51	Y	777	0	0	25342	0	0	0	3168	0	CSV Return					
15	6	999999	0520	1113585	OG784	01	51	Y	2104	0	0	68618	0	0	0	8577	0	CSV Return					
16	6	999999	0520	1176341	B02656	01	51	Y	1009	0	0	33337	0	0	0	4167	0	CSV Return					
17	6	999999	0520	1176386	VA957	01	51	Y	394	0	0	13331	0	0	0	1944	0	CSV Return					
18	6	999999	0520	1176386	V04678	01	51	Y	394	0	0	13331	0	0	0	1944	0	CSV Return					
19	6	999999	0520	1186998	A01118	01	51	Y	185	0	0	6291	0	0	0	785	0	CSV Return					
20	6	999999	0520	1188200	OG784	01	51	Y	23	0	0	752	0	0	0	94	0	CSV Return					
21	6	999999	0520	1190519	V04206	01	51	Y	293	0	0	9904	0	0	0	1651	0	CSV Return					
22	6	999999	0520	1190519	V04402	01	51	Y	293	0	0	9904	0	0	0	1651	0	CSV Return					
23	6	999999	0520	1234014	VA1873	01	51	Y	8812	0	0	298728	0	0	0	37341	0	CSV Return					

26	Example of CSV return with the following:		
27	OGRID		999999
28	Submit Date		07/25/20
29	Xmit Ctrl #		1
30	Sales Months		May-20
31			
32	Product		1 - Oil
33			
34	Royalty Due		78634
35	Assessments		150
36	Advance Payment		-100000
37	Total Royalty		-21216
38			

USING ADVANCE CREDIT (REMITTANCE CREDIT) ON FUTURE ROYALTY RETURNS

As a result of submitting your July filing with the full credit amount on your return, and if it is greater than your royalties due, a remittance credit will be issued and will be available for use on all future returns until the credit balance is used. Reporting this way will allow both the remitter and SLO to track the balance of the credit amount.

Using Advance Credit (Remittance Credit) Return Filing Utilizing Paper Forms

A paper royalty return consists of three forms: OGR-1 Summary Report, OGR-2 Detail Report, and OGR – Remittance Document. For the purposes of this guidance document, we will focus on the OGR-1 Summary Report.

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 deposit credit, and the submission or use of accelerated payments.

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):
5. Accelerated Royalty Payment: Sales month/year ____/____
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:
12. Use Accelerated Royalty: Sales month/year ____/____
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*

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 State 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. Only complete this line 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 New Mexico State 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 Payment 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.

Using Advance Credit (Remittance Credit) Return Filing Utilizing Web 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.

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.

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.

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

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.

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

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 -
Current Month | Amended Lines | Notice

Search:
Invoice Number: A0001519

Details:
No notices have been associated with this Return.

Search by Invoice Number A0001519
Manage Invoice Details
Invoice Number: A0001519
Invoice Type: IN
Invoice Balance: \$90
Paid/Taken:
Add Invoice 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.

Using Advance Credit (Remittance Credit) Return Filing Using CSV

A CSV (Comma Separated Value) file is a spreadsheet or database document that is saved in the CSV format. The layout consists of fields separated by commas. Remitters to the New Mexico State 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. A CSV file consists of record types and data that correspond to the forms to be filed with the New Mexico State Land Office. The record types for royalty return advance deposit 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 New Mexico State Land Office. This record type MUST be the first line in your CSV File.

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

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

Field Order	Field Name	Field Description	Type	Max Field Length	Validation
Form: 185 Record Type 5 OGR1 Header Record					
1	REC TYP	Record type	Numeric	1	Must be "5"
2	RET SUB DTE	Return submit date	Numeric	8	Format(CCYMMDD) 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 AMT	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 – CORRESPONDS TO COLUMN "S" ON EXCEL SPREADSHEET
20	TOT REMIT AMT	Total Remittance Amount	Numeric	7.2	Can be negative or positive
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

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.

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.

**Sample CSV spreadsheet:
Using advance deposit credit in full; royalties due exceed credit amount.
(Do not enter credit amounts as negatives)**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	UV	W	X
1	5	20200725	155615	1	FILER ID	N	Y	0	0	78634	0	0	78634	5000	0	0	0	5000	0	73634	1	20200725	Current-Month Reporting -NM
2	4	999999	C0012345	5000																			
3	6	999999	0520	1023900	L0274	01	51	Y	186	0	0	5913	0	0	0	739	0	CSV Return					
4	6	999999	0520	1023943	B11589	01	51	Y	188	0	0	6358	0	0	0	795	0	CSV Return					
5	6	999999	0520	1031623	OG1981	01	51	Y	200	0	0	6724	0	0	0	840	0	CSV Return					
6	6	999999	0520	1031702	E07392	01	51	Y	200	0	0	5977	0	0	0	747	0	CSV Return					
7	6	999999	0520	1031719	OG494	01	51	Y	376	0	0	12669	0	0	0	1584	0	CSV Return					
8	6	999999	0520	1031765	L0188	01	51	Y	182	0	0	5423	0	0	0	677	0	CSV Return					
9	6	999999	0520	1038998	K0385	01	51	Y	198	0	0	6626	0	0	0	828	0	CSV Return					
10	6	999999	0520	1072771	E04958	01	51	Y	383	0	0	12699	0	0	0	1588	0	CSV Return					
11	6	999999	0520	1097739	E1130	01	51	Y	164	0	0	5121	0	0	0	640	0	CSV Return					
12	6	999999	0520	1113585	E04397	01	51	Y	569	0	0	18549	0	0	0	2319	0	CSV Return					
13	6	999999	0520	1113585	E07668	01	51	Y	1608	0	0	52440	0	0	0	6555	0	CSV Return					
14	6	999999	0520	1113585	OG272	01	51	Y	777	0	0	25342	0	0	0	3168	0	CSV Return					
15	6	999999	0520	1113585	OG784	01	51	Y	2104	0	0	68618	0	0	0	8577	0	CSV Return					
16	6	999999	0520	1176341	B02656	01	51	Y	1009	0	0	33337	0	0	0	4167	0	CSV Return					
17	6	999999	0520	1176386	VA957	01	51	Y	394	0	0	13331	0	0	0	1944	0	CSV Return					
18	6	999999	0520	1176386	V04678	01	51	Y	394	0	0	13331	0	0	0	1944	0	CSV Return					
19	6	999999	0520	1186998	A01118	01	51	Y	185	0	0	6291	0	0	0	785	0	CSV Return					
20	6	999999	0520	1188200	OG784	01	51	Y	23	0	0	752	0	0	0	94	0	CSV Return					
21	6	999999	0520	1190519	V04206	01	51	Y	293	0	0	9904	0	0	0	1651	0	CSV Return					
22	6	999999	0520	1190519	V04402	01	51	Y	293	0	0	9904	0	0	0	1651	0	CSV Return					
23	6	999999	0520	1234014	VA1873	01	51	Y	8812	0	0	298728	0	0	0	37341	0	CSV Return					

26	Example of CSV return with the following:	
27	OGRID	999999
28	Submit Date	07/25/20
29	Xmit Ctrl #	1
30	Sales Months	May-20
31		
32	Product	1 - Oil
33		
34	Royalty Due	78634
35	Assessments	0
36	Credits	5000
37	Advance Payment	0
38	Total Royalty	73634
39		

Sample CSV spreadsheet:
Using partial advance credit; royalties due are less than credit amount.
(Do not enter credit amounts as negatives)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	UV	W	X
1	5	20200725	155615	1	FILER ID	N	Y	0	0	78634	0	0	78634	78634	0	0	0	78634	0	0	1	20200725	Current-Month Reporting -NM
2	4	999999	C0012345	78634																			
3	6	999999	0520	1023900	L0274	01	51	Y	186	0	0	5913	0	0	0	0	739	0					CSV Return
4	6	999999	0520	1023943	B11589	01	51	Y	188	0	0	6358	0	0	0	0	795	0					CSV Return
5	6	999999	0520	1031623	OG1981	01	51	Y	200	0	0	6724	0	0	0	0	840	0					CSV Return
6	6	999999	0520	1031702	E07392	01	51	Y	200	0	0	5977	0	0	0	0	747	0					CSV Return
7	6	999999	0520	1031719	OG494	01	51	Y	376	0	0	12669	0	0	0	0	1584	0					CSV Return
8	6	999999	0520	1031765	L0188	01	51	Y	182	0	0	5423	0	0	0	0	677	0					CSV Return
9	6	999999	0520	1038998	K0385	01	51	Y	198	0	0	6626	0	0	0	0	828	0					CSV Return
10	6	999999	0520	1072771	E04958	01	51	Y	383	0	0	12699	0	0	0	0	1588	0					CSV Return
11	6	999999	0520	1097739	E1130	01	51	Y	164	0	0	5121	0	0	0	0	640	0					CSV Return
12	6	999999	0520	1113585	E04397	01	51	Y	569	0	0	18549	0	0	0	0	2319	0					CSV Return
13	6	999999	0520	1113585	E07668	01	51	Y	1608	0	0	52440	0	0	0	0	6555	0					CSV Return
14	6	999999	0520	1113585	OG272	01	51	Y	777	0	0	25342	0	0	0	0	3168	0					CSV Return
15	6	999999	0520	1113585	OG784	01	51	Y	2104	0	0	68618	0	0	0	0	8577	0					CSV Return
16	6	999999	0520	1176341	B02656	01	51	Y	1009	0	0	33337	0	0	0	0	4167	0					CSV Return
17	6	999999	0520	1176386	VA957	01	51	Y	394	0	0	13331	0	0	0	0	1944	0					CSV Return
18	6	999999	0520	1176386	V04678	01	51	Y	394	0	0	13331	0	0	0	0	1944	0					CSV Return
19	6	999999	0520	1186998	A01118	01	51	Y	185	0	0	6291	0	0	0	0	785	0					CSV Return
20	6	999999	0520	1188200	OG784	01	51	Y	23	0	0	752	0	0	0	0	94	0					CSV Return
21	6	999999	0520	1190519	V04206	01	51	Y	293	0	0	9904	0	0	0	0	1651	0					CSV Return
22	6	999999	0520	1190519	V04402	01	51	Y	293	0	0	9904	0	0	0	0	1651	0					CSV Return
23	6	999999	0520	1234014	VA1873	01	51	Y	8812	0	0	298728	0	0	0	0	37341	0					CSV Return

26	Example of CSV return with the following:	
27	OGRID	999999
28	Submit Date	07/25/20
29	Xmit Ctrl #	1
30	Sales Months	May-20
31		
32	Product	1 - Oil
33		
34	Royalty Due	78634
35	Assessments	0
36	Credits	78634
37	Advance Payment	0
38	Total Royalty	0

FILING A CLAIM FOR REFUND

Please contact the Audit & Compliance Manager regarding refunds of advance deposit funds.

Jeri Birge
Compliance Manager
Royalty Management Division
505.827.6634
New Mexico State Land Office
310 Old Santa Fe Trail
P.O. Box 1148
Santa Fe, NM 87504-114
jbirge@slo.state.nm.us

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.