Royalty Management Division

Industry Training 2023
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Agenda

• Overview
• The Royalty Return
• Common Errors
• Electronic Filing
• Reporting Requirements
• Account Notices
• Advance Royalty Payments
• Web Applications
• Refunds
• Closing
Revenue Bureau Staff

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Revenue Bureau Functions

• Process Submitted Royalty Returns
• Correct Errors and/or Omissions on Royalty Returns Prior To Processing
• Assist Remitters Regarding Royalty Reporting Issues
• Validate and Mail Notices Generated from Royalty Returns
Key Facts and Figures

• Oil and Gas Royalty Revenue - FY 2022 totaled $2.3 billion

• 3,000 royalty returns containing approximately 434,000 detail line entries were processed during FY 2022

• Reporting errors increased
2022 Processing Data

Total Distribution by Fiscal Year (in millions):
- 2018: $682
- 2019: $901
- 2020: $939
- 2021: $1,178
- 2022: $2,314

Number of Errors Requiring Research Per Year:
- 2018: 6,144
- 2019: 6,786
- 2020: 8,063
- 2021: 10,209
- 2022: 11,756

Number of PUN Errors Per Year:
- 2018: 14,503
- 2019: 16,941
- 2020: 19,946
- 2021: 27,729
- 2022: 47,021
# Royalty Calculation & Lease Royalty Rates

(Gross Proceeds – Deductions) x Royalty Rate = Royalty Paid

<table>
<thead>
<tr>
<th>Lease Prefix</th>
<th>Royalty Rate %</th>
<th>Term</th>
<th>Issue Date</th>
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</thead>
<tbody>
<tr>
<td>X0, 00</td>
<td>0.125000</td>
<td>1/8</td>
<td>10-YR, 1922</td>
</tr>
<tr>
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<td>0.125000</td>
<td>1/8</td>
<td>10-YR, 1928–1931</td>
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<td>10-YR, 1928–1944</td>
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<td>10-YR, 1937</td>
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<td>1/8</td>
<td>10-YR, 1945–1956</td>
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<td>10-YR, 1956–1959</td>
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<tr>
<td>K0</td>
<td>0.125000</td>
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<td>10-YR, 1959–1967</td>
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<table>
<thead>
<tr>
<th>Lease Prefix</th>
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<th>Term</th>
<th>Issue Date</th>
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<tbody>
<tr>
<td>L0</td>
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<td>10-YR, 1972–1981</td>
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<td>LH, LZ</td>
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<td>1/8</td>
<td>10-YR, 1981–Present</td>
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<td>V0, VZ</td>
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<td>1/6</td>
<td>5-YR, 1975–Present</td>
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<tr>
<td>VA</td>
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<td>5-YR, 1984–Present</td>
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<td>VC</td>
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<td>1/5</td>
<td>5-YR, 1986–Present</td>
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<tr>
<td>PRODUCT #</td>
<td>PRODUCT NAME</td>
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<td>-----------</td>
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<tr>
<td>1</td>
<td>Oil</td>
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<td>2</td>
<td>Oil Condensate</td>
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<tr>
<td>3</td>
<td>Gas, processed (residue) gas</td>
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<tr>
<td>4</td>
<td>Gas, wet</td>
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<tr>
<td>5</td>
<td>Oil, other liquid hydrocarbons</td>
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<td>7</td>
<td>Gas Plants Products</td>
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<td>14</td>
<td>Oil, lost</td>
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<td>16</td>
<td>Gas lost, flared or vented</td>
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<tr>
<td>17</td>
<td>Carbon Dioxide gas (CO2)</td>
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## Transaction Codes

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<th>CODE #</th>
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<tr>
<td>43</td>
<td>Royalty in kind payment</td>
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<tr>
<td>44</td>
<td>Royalty in trespass payment</td>
</tr>
<tr>
<td>49</td>
<td>Unit contraction/expansion</td>
</tr>
<tr>
<td>51</td>
<td><strong>Regular payment</strong></td>
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<tr>
<td>52</td>
<td>Estimated payment</td>
</tr>
<tr>
<td>53</td>
<td>Correction of estimated payment</td>
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<tr>
<td>54</td>
<td>Appeal/Court action payment</td>
</tr>
<tr>
<td>55</td>
<td>Audit and Compliance exception payment</td>
</tr>
<tr>
<td>59</td>
<td>Settlement payment</td>
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<tr>
<td>60</td>
<td>Transfer of royalty payment</td>
</tr>
<tr>
<td>63</td>
<td>Compensatory royalty payment</td>
</tr>
<tr>
<td>65</td>
<td>Stripper Well reduced royalty payment</td>
</tr>
</tbody>
</table>
Due Dates

Royalty returns AND payments should be mailed (postmarked) or electronically transmitted on or before the 25th day of the second month after the production month/sales period for small royalty remitters and large royalty remitters who have an advance royalty payment deposit on file.

- Small royalty remitters - average monthly payments less than $25,000
- Large royalty remitters - average monthly payments greater than $25,000 with an advance royalty payment deposit

No grace period for payments
Due Dates

Large royalty remitters who do not have an advance royalty on deposit are required to follow the accelerated payment method

- **Accelerated Royalty Payment** – An amount equal to the state royalty due for the reporting period is submitted by the 20th day of the month following the production month/sales period (The associated detail royalty return should be submitted by the 25th day of the second month following production/sales period)

- **Advance Royalty Payment** – An amount that will remain on deposit with the NMSLO; this payment is then due on or before the 25th day of the second month following the production month/sales period
The Royalty Return
The Royalty Return

A complete royalty return consists of the following:

• OGR-1 - Oil & Gas Royalty Remittance Report
  First page of the royalty report, used to summarize detail submitted on the OGR-2 form(s), report credits being taken, assessments being paid, and the advance payment

• OGR-2 - Oil & Gas Royalty Detail Report

• Remittance Document (for check payments only)

• Payment via check or EFT
OGR-1 - Oil and Gas Royalty Summary Report

OGR-1 Summary Report

New Mexico State Land Office

1. Date

2. OGRA (Number, if any)

3. Filled Return (Y or N)

4. Remitted Return (Y or N)

5. Accelerated Royalty Payment

6. Total Oil Gas Royalties (Total of "State Royalty" Column on OGR-2)

7. Total Oil Gas Interest (Total of "Interest" Column on OGR-2)

8. Total Assessments Paid (Attach assessment remittance document)

9. Total Royalty, Interest, and Assessments Reported

10. Total Credit Taken

11. Total Lease Credit Taken (Column on OGR-2)

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)

(a) Check

(b) ACH Credit

(c) ACH Debit

(d) Check

Paper Return
# OGR-1- Oil and Gas Royalty Summary Report

**New Mexico State Land Office**  
P.O. Box 148 -- Santa Fe, NM 87504-1148 -- (505) 827-5747

**OIL AND GAS ROYALTY SUMMARY REPORT**

<table>
<thead>
<tr>
<th>Date Submitted</th>
<th>11/7/2015</th>
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</thead>
<tbody>
<tr>
<td>OGRID Number</td>
<td>No</td>
</tr>
<tr>
<td>Final Return</td>
<td>No</td>
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</tbody>
</table>

| Accelerated Royalty Payment for | 0.00 |
| Sales month/year                |     |
| Reporting Month Oil and Gas Royalties | 0.00 |
| Amendments to Prior Filings     | 31.00 |
| Assessments Paid               | 0.00 |

**Total Royalty Due**  
31.00  

| Use Accelerated Royalty for | 0.00 |
| Sales month/year            |     |
| Regular Credits Taken       | 0.00 |
| Lease Credits Taken         | 0.00 |

**Total Credits and Overpayments**  
0.00  

**Net Advanced Payment**  
0.00  

**Total Remittance**  
$31.00  

**Type of Payment**  
Check

**This Report Was Submitted Electronically By**  
Wholey, Obra  
NM SLO  
(505) 827-5797  
gahensey@lso.state.nm.us

**For the reporting month of**  
September, 2015

TN: 138502
# OGR-2- Oil and Gas Royalty Summary Report

## OGR-2 Detail Report

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

<table>
<thead>
<tr>
<th>Company Name</th>
<th>Page</th>
<th>of</th>
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<tbody>
<tr>
<td>OGRID Number</td>
<td>Sales Mo/Yr</td>
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<table>
<thead>
<tr>
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<th>Lease Number</th>
<th>Product Code</th>
<th>TIN</th>
<th>ARIUS</th>
<th>Volume</th>
<th>NGL</th>
<th>RTU</th>
<th>Contact Gross</th>
<th>Transportation</th>
<th>Oil</th>
<th>Gas</th>
<th>Other</th>
<th>STATE</th>
<th>ROYALTY</th>
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</tbody>
</table>

**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 (16.025 P.S.I.A.)*
## OGR-2- Oil and Gas Royalty Summary Report

### OIL AND GAS ROYALTY DETAIL REPORT

<table>
<thead>
<tr>
<th>Sale Month Year</th>
<th>PLN</th>
<th>Lease</th>
<th>Prod. Code</th>
<th>Tax. Code</th>
<th>Arms Length</th>
<th>Volume (USG - MCF)</th>
<th>NGL</th>
<th>Gross Proceeds</th>
<th>Transportation Deduction</th>
<th>Other Deductions</th>
<th>Gas Processing Deduction</th>
<th>Royalty Due</th>
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<tbody>
<tr>
<td>07/15</td>
<td>1002296</td>
<td>LG52</td>
<td>3</td>
<td>51</td>
<td>Y</td>
<td>106</td>
<td></td>
<td>309.00</td>
<td>93.00</td>
<td></td>
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<td>27.00</td>
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<td>07/15</td>
<td>1002290</td>
<td>LG52</td>
<td>7</td>
<td>51</td>
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<td>20</td>
<td>152</td>
<td>43.00</td>
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<td>13.00</td>
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<tr>
<td><strong>TOTALS:</strong></td>
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<td>352.00</td>
<td>93.00</td>
<td>0.00</td>
<td>13.00</td>
<td>31.00</td>
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</table>

TN: 12345678

Web Return
Payments

Payments can be made payable by check to the:

Commissioner of Public Lands
PO Box 1148
Santa Fe, NM  87504

Or submitted via ACH/EFT:

Contact us at royaltyrevenue@slo.state.nm.us for the Banking Information to submit via ACH/EFT

We currently do not offer an online payment option.
Common Errors
Errors in Reporting

The NMSLO classifies errors made in reporting into three categories:

- Critical Errors
- Non-Critical Errors
- Reject Errors
Critical errors are those flagged by the ONGARD system to indicate that the data submitted contains errors that will generate assessment or credit notices, will cause detail lines and the associated revenue allocation to suspend, or will cause detail lines to reject.

Three most common critical errors:

- Computational Error
- PUN/Lease Combination does not exist
- PUN/Lease Combination not valid for the sales period
Non-Critical Errors

• Non-critical errors are those flagged by the ONGARD system to indicate that reported data contains errors or discrepancies that are inconsistent with reporting parameters.

• These errors do not generate notices, but may generate an account review or audit.
Non-Critical Errors

• The most common non-critical errors:
  
  • NGL, MCF or BBL volumes not reported as required
    
    This error occurs most often when the remitter does not report volumes in the BBL/MCF column. In addition, this error will occur if the remitter does not report NGL gallons when reporting product code 7-Natural Gas Liquids
  
  • Credits claimed are greater than (> ) credits available in database
    
    This error occurs when the remitter submits credit line entries greater than debit line entries previously submitted for the same sales period, PUN and lease
Reject Errors

Reject Errors are those flagged by the ONGARD system to indicate that reported data contains errors that will cause the detail line to reject.

Most common reject errors:

- PUN/Lease Error (Credit Line)
- Net credit requested beyond 6-year statute of limitations period
Common Errors

Other Common Errors on Returns:

- V0 Leases – should be set up exactly at 16.667% or .16667 to match ONGARD calculation;
- Submitting amended detail lines with no change to volumes or values.
- Payment for assessments being made, but not reported on a return.
- Computational notices added to returns to payment or to use as credits. Must be corrected through an amended return unless instructed otherwise by the Royalty Management Division.

- Incorrect Pressure Base - NM Standard Pressure Base = 15.025.
- No MCF reported on product code 7 (Gas Plants Products) detail lines.
- Value with no volume reporting.
PLEASE NOTE:

• If you are filing a hardcopy (paper) return, a separate OGR-2 form is required for each sales period being reported

• Do not use commas or dollar signs (Using these in electronic filing will result in the return rejecting)

• All values must be presented in **whole numbers** (The current ONGARD system for royalty does not accept decimals)

• Distinguish between numeric 0 and 1 and alphabetic O, I, and L when entering lease numbers
Common Errors - Volumes/SNI Reporting

When wells include different land ownership types the State Net Interest (SNI) is not equal to 100% and royalty reporting must be adjusted. Incorrect calculations in reporting generate computational notices.

In this example SNI = 20%
- Gross Volume = 687 --------------- 687 * 20% = 138
- Gross Value = $52,485-----------$52,485 * 20% = $10,497
- Royalty Rate = 16.667%--------$10,497 * 16.667% = $1,750

Gross Volume/Value * SNI when reporting the royalties
Common Errors – Low/No Production or Sales

No Production/Sales:  Zero production/sales means no required report. Remitters may choose to keep that well/detail line in your CSV or online web file as a placeholder for any future reporting, but RMD does not require the line to be submitted.
Example: Optional report, not required

<table>
<thead>
<tr>
<th>PUN</th>
<th>LEASE</th>
<th>SEQ</th>
<th>MTH</th>
<th>YR</th>
<th>PROD</th>
<th>TRN</th>
<th>ARM</th>
<th>IND</th>
<th>OIL VOLUME</th>
<th>GAS VOLUME</th>
<th>NGL (GALLON)</th>
<th>BTU (GAS)</th>
<th>GRS PROCD</th>
<th>TRNSP</th>
<th>MKT</th>
<th>PROC</th>
<th>ROY PAID</th>
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</thead>
<tbody>
<tr>
<td>1391568</td>
<td>V0</td>
<td>3427</td>
<td>8</td>
<td>2020</td>
<td>4</td>
<td>51</td>
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<td>0</td>
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</tbody>
</table>

Low Production:  When reporting small volume amounts and net royalty is $0 due to low proceeds, remitters are required to report volumes produced, full gross proceeds (even if $0) and may include report deductions up to the value of the gross proceeds, with royalty paid as $0
Example: Gross Proceeds = $9

<table>
<thead>
<tr>
<th>PUN</th>
<th>LEASE</th>
<th>SEQ</th>
<th>MTH</th>
<th>YR</th>
<th>PROD</th>
<th>TRN</th>
<th>ARM</th>
<th>IND</th>
<th>OIL VOLUME</th>
<th>GAS VOLUME</th>
<th>NGL (GALLON)</th>
<th>BTU (GAS)</th>
<th>GRS PROCD</th>
<th>TRNSP</th>
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Common Errors – Negative Gross Proceeds

**Negative Gross Proceeds:** Remitters are required to report volumes produced. The NMSLO is a royalty interest owner, and not a working interest owner, so remitters cannot submit negative royalties. If gross proceeds are negative, please report the volumes and $0 for gross proceeds, with royalty paid as $0. *Net negative royalties paid is not allowed for any production reported.*

---

**Example: Gross proceeds = -$4,825**

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**Invalid Report Example: Gross proceeds = -$4,825 (MISREPORTED AND MUST BE CORRECTED)**

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Deductions

**Allowable**
- Post production costs to make the product merchantable

**Non Allowable**
- New Mexico Gas Processors Tax
- Low Volume Fees
- Minimum Low Margin Fees
- Penalties
- Marketing Fees
- Any other costs not incurred to make product merchantable
Common Errors – Deductions Exceed Proceeds

**Deductions Greater Than Gross Proceeds (Negative Net Proceeds):** Remitters are required to report volumes produced, full gross proceeds, and report deductions equal to the gross proceeds, with royalty paid as $0, when deductions exceed proceeds. The NMSLO is a royalty interest owner, and not a working interest owner, so remitters cannot submit negative royalties. *Deductions cannot exceed gross proceeds, net negative royalties paid is not allowed for any production reported.*

**Example: Gross proceeds = $4,825, total deductions = $5,000**

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**Invalid Report Example: Gross proceeds = $4,825, total deductions = $5,000 (MISREPORTED AND MUST BE CORRECTED)**

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Electronic Filing

The ONGARD Royalty Online Filing website is the unified login process for all Royalty Online Filing transactions (A sender ID and password are required to access the Royalty Online Filing application)
To obtain a sender ID, contact:

Dilia E. Borunda                        Casandra Cano
Revenue Manager                        Deputy Director
(505) 827-5738                          (505) 827-5701

Or Email:
royaltyrevenue@slo.state.nm.us
Electronic Filing

To access the Royalty Online Filing application:

• Go to web.slo.state.nm.us
• Put cursor in the menu bar over “State Land Office” and select “Royalty Online Filing”
• Click “Logon to the Updated ONGARD Online Filing”
• Enter your Sender ID and Password
• Click on the OGRID for the report you are filing
Electronic Filing

There are two methods to file royalty returns electronically

• **Royalty Online Web Filing** – this application is available to all remitters, but is best for use by royalty remitters who report less than 40 detail lines per report

• **Royalty CSV Filing** – this method requires the remitter to prepare and upload a CSV file containing their royalty return information
Royalty Online Web Filing

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

Welcome

Sales Return

Filing for: 
Filing Activity: 
- please select -

Start return for sales in April, 2023
Start return for sales in May, 2023
Start return for sales in June, 2023

Past 180 days of Filing Activity

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This method of electronic filing involves entering the royalty data directly into electronic forms that are similar to the paper royalty returns.
Royalty Online Web Filing

**Current Month** – This tab is for detail lines for the sales period you selected when starting the return. You will enter all fields except royalty, this will be calculated for you based on the PUN and lease you are reporting. (OGR-2)

**Amended Lines** – This tab is where detail lines for prior periods will be entered. You will need to calculate the royalty amount due for this tab. (OGR-2)

**Notices** – This tab is for assessment notices you are paying or credits you are taking. (OGR-1)

**Advance Payment** – This tab is for the advance royalty payment. (OGR-1)

**Summary** – This tab summarizes the information entered and totals the amount due. (OGR-1)

Detailed instructions for Royalty Online Web Filing are contained in the Royalty Filer’s Kit
A CSV (Comma Separated Value) file is a spreadsheet or database document that is saved in the CSV format. Remitters most often use Microsoft Excel to create their CSV file, 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 royalty forms filed with the NMSLO.

Prior to your first CSV file submission, work with Dilia E. Borunda or Casandra Cano to access to CSV filing and to submit a test file to ensure that your formatting is correct.

A CSV file is uploaded to the Royalty Online Filing application; if the file is not in the correct format, the file will be rejected and you will receive an error report that details why the return was not accepted.

We are always willing to answer questions and assist in the preparation or correction of a CSV return.
Royalty CSV Filing

**Record Type 5** – This record type corresponds to the OGR-1 Royalty Summary Report (It MUST be the first line in your CSV file)

**Record Type 4** – This record type is used to report assessments to be paid and credits to be applied (It should only be in your CSV file if you are reporting royalty notices)

**Record Type 6** – This record type is used to report royalty detail lines (This record type corresponds to the OGR-2 Oil & Gas Detail Report)

Detailed layouts for the CSV file record types are contained in the Filer’s Kit

New 2023 CSV Template is available on our website!

## Royalty CSV Filing

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<td>1</td>
<td>51</td>
<td>Y</td>
<td>1453</td>
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<td>0</td>
<td>23998</td>
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<td>0</td>
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<td>0</td>
<td>2925</td>
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<td>CSV Return</td>
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<td>21</td>
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<td>0</td>
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<td>-1453</td>
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<td>0</td>
<td>0</td>
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<td>0</td>
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<td>0</td>
<td>CSV Return</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Example of CSV return with the following:

- **Grd:** 99999
- **Submit Date:** 7/29/2013
- **Assessment A1234567 being paid for $100**
- **Xmit Ctrl #: 1003**
- **Sale Months:** 10-Oct, 12-Jul
- **Products:** 1-Oil, 4-Unprocessed Gas
- **Total Royalty:** $22,458
- **Payment:** $22,458
- **Payt Type:** Fedwire
Royalty CSV Filing

After uploading the CSV file, you will receive an Acknowledgement of Acceptance or an Error Report listing why your return was not accepted.
The Error Report will detail the line on which the error occurred so that corrections can be made and the file uploaded again.
Amended Return Requirements

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.

To correct reporting, lines must be backed out as originally entered and then re-booked, including transaction codes, volumes, proceeds, deductions and royalty paid.

<table>
<thead>
<tr>
<th>LN. NO.</th>
<th>PUN</th>
<th>LEASE</th>
<th>PRO. CODE</th>
<th>TXN CODE</th>
<th>ARMS LNGH</th>
<th>VOLUME BBL/MCF</th>
<th>NGL GALLONS</th>
<th>BTU/GAS CONTENT</th>
<th>GROSS PROCEEDS</th>
<th>TRANS DEDUCT.</th>
<th>GAS/MKTG PREP/DED.</th>
<th>GAS PROC. DEDUCT.</th>
<th>STATE ROYALTY</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>1111111 AB-1234</td>
<td>1</td>
<td>51 Y</td>
<td>166</td>
<td>9098</td>
<td></td>
<td></td>
<td>1137</td>
<td>Original Line</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>1111111 AB-1234</td>
<td>1</td>
<td>51 Y</td>
<td>(166)</td>
<td>(9098)</td>
<td></td>
<td></td>
<td></td>
<td>Backout</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>1111111 AB-1234</td>
<td>1</td>
<td>51 Y</td>
<td>166</td>
<td>9098</td>
<td></td>
<td></td>
<td>455</td>
<td>Rebook</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Reporting Requirements

• **Amendments submitted to clear computational notices** – must be submitted in a separate report from any other amended reporting or new sales period reporting.

• **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.

http://web.slo.state.nm.us/Home/SLO/SLOOnlineFiling.aspx
Account Notices

• NMSLO generates and issues oil and gas royalty account notices monthly

• Notices are categorized into assessments, credits, rejected lines, and suspended detail lines

• Assessments, rejected lines, and suspended details should be addressed within 30 days of receipt of the notice

• Credits may be used at the remitter’s discretion and as applicable
The three most common assessments issued by the NMSLO:

- **Remittance Assessment** - A remittance assessment is issued for underpayment of the royalty due on the sum of the return.

- **Interest Assessment** - An interest assessment is issued when royalty is paid late.

- **Computational Assessment** - A computational assessment is issued for underpaid royalty based on ONGARD/RAPS’s calculation of an individual detail line submitted by the remitter.
There are three types of royalty credits:

- **Remittance Credit** – A remittance credit is issued for overpayment of royalty due on the sum of the return.

- **Computational Credit** - A computational credit is issued for overpaid royalty based on ONGARD/RAPS’s calculation of an individual detail line submitted by the remitter.

- **Lease Credit** - A lease credit is issued for overpayment of royalty of distributed funds on an amended return.
Web Applications
Web Applications

The NMSLO has several web applications that are designed to assist royalty remitters. One is on a public website and the others are on the online filing application.

These additional applications are:

- PUN/Lease Inquiry
- Royalty Suspense Clearance
- Royalty Detail History Inquiry
- Royalty Payment History Inquiry
- Royalty Outstanding Billing Statement
- Royalty Remittance Document Request
- Royalty Status and History
NMSLO has a web application to assist royalty remitters with inquiries related to PUNs, Leases, Lease Allocations, Well Completions, etc. for royalty return filing. This application DOES NOT require the user to have an electronic filing user ID and password.

http://web.slo.state.nm.us/Applications/RoyaltyPunInquiry/
How to Access PUN Inquiry

The PUN Inquiry website has been added to multiple locations within Online Filing.
Royalty Suspense Program

Suspense occurs when a detail line has been suspended due to an invalid PUN, lease, or other critical error and the royalty associated with the line cannot be distributed until the line is removed from suspense. Online filing provides access to view/update these lines to clear them from suspense.
Royalty Detail History

• This application allows the royalty filer to search royalty detail they have reported to the NMSLO. Royalty Detail History is provided beginning with sales period January 2002.

• This application requires the royalty filer have a user ID and password for electronic filing.
Royalty Detail History

The user may choose any, all, or none of the search parameters given

If no options are chosen, all royalty detail since January 2002 will be displayed
Royalty Detail History

An example of the output is pictured below. In addition, the results of any search for Royalty Detail History can be exported into Excel (This search is OGRID 99999 for sales periods 1/2013 to 3/2013)
Royalty Payment History

- This application allows the royalty filer to search history for payments made to the NMSLO for royalty.
- This application requires the royalty filer to have a user ID and password for electronic filing.
Royalty Payment History

The user can choose to search for a particular date range or leave the search options blank and all payments since January 2002 will be displayed.
Royalty Payment History

An example of the output is pictured below. In addition, the results of any search for Royalty Payment History can be exported into excel. This search is: OGRID 99999 for sales 1/2012 to 3/2012
Royalty Outstanding Billing Statement

- This application allows the royalty filer to search for outstanding notices for their company that have been issued by the NMSLO.
- This application requires the royalty filer have a user ID and password for electronic filing.
Royalty Outstanding Billing Statement

An example of the display at the summary level is pictured below:
Remittance Document

- The Remittance Document must accompany any royalty check payment made.
- Remittance Documents may be requested online by an electronic filer or by contacting royaltyrevenue@slo.state.nm.us

Not for use on any payment to NMSLO for anything other than royalty.
Remittance Document

- To download a remittance document, log into your Online Filing account at www.web.slo.state.nm.us
  - From the Activity list, highlight Royalty Remittance Document Request and click Go
  - Click the Download button to the right of the OGRID
Royalty Transaction Status and History

- This application allows the royalty filer to search for reporting status/history for their company that have been issued by the NMSLO.

- This application requires the royalty filer have a user ID and password for electronic filing.
### Transaction History

**OGRID:**

**Transaction Type:** Royalty Transactions

**Submitted Between:**
- Start Date: 4/1/2021
- End Date: 

**Transaction Type:** All

---

75 records were returned by your search criteria.

<table>
<thead>
<tr>
<th>Tracking Number</th>
<th>Type</th>
<th>Filed As</th>
<th>Filed By</th>
<th>Received On</th>
<th>Status</th>
<th>Return Id</th>
<th>Details</th>
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</thead>
<tbody>
<tr>
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<td>3/03/2022 4:21 PM</td>
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<td>Royalty</td>
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<td></td>
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<td>3/03/2022 3:15 PM</td>
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<td></td>
<td>Details</td>
</tr>
</tbody>
</table>
Refunds

A claim for refund must be reviewed through the RMD Compliance Bureau prior to the submission of a Claim for Refund form. The review process includes comprehensive review of compliance issues within all applicable Divisions within the NMSLO. Once the account is deemed to be in good standing, a final validated refund amount will be provided.

Remittance credits and lease credits, advance deposit credits, and unapplied payments are all eligible for refund, and all require a full compliance review prior to refund.

Download the Notice of Intent to Request Refund form from our website or email the Compliance Bureau at royaltycompliance@slo.state.nm.us

New Mexico State Land Office
Royalty Management Division (RMD)

Notice of Intent to Request Claim for Refund
New Mexico State Land Office

QUESTIONS???
As a part of our effort towards on-going improvements; should you have any suggestions you would like to make regarding our filing process or applications, please do not hesitate to contact any member of our Staff.

We look forward to hearing from you!
Revenue Bureau

THANK YOU!