

NM STATE LAND OFFICE

# Royalty Management Division

## Industry Training 2023



# Disclaimer

This presentation is guidance and not binding on the NM State Land Office (NMSLO). It does not provide legal advice and should not be construed as stating NMSLO's legal interpretation or position. Any reliance on this presentation does not limit NMSLO in its compliance activities or in the appealable decisions and orders it may issue.

# Royalty Management Division

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# Revenue Bureau



## Industry Training 2023

# Agenda

- Overview
- The Royalty Return
- Common Errors
- Electronic Filing
- Reporting Requirements
- Account Notices
- Advance Royalty Payments
- Web Applications
- Refunds
- Closing

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# Overview



# Revenue Bureau Staff

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Revenue Manager

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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

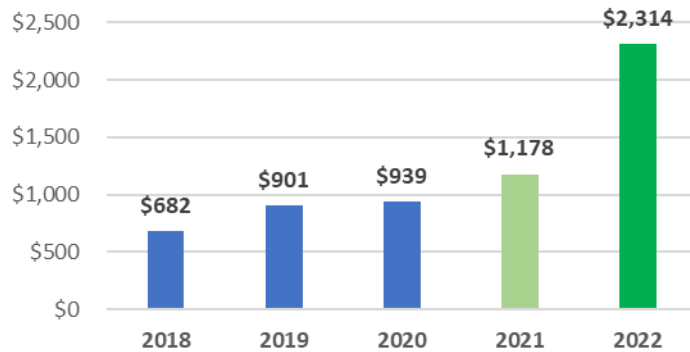


## Key Facts and Figures

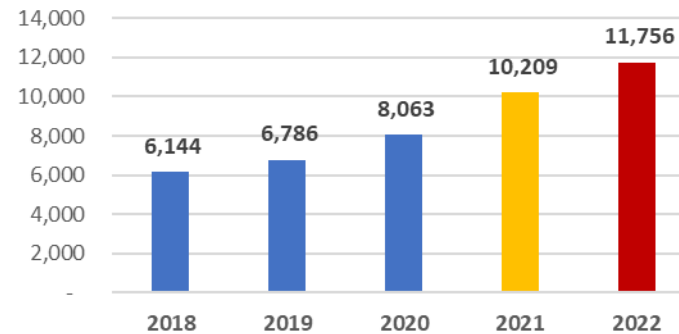
- Oil and Gas Royalty Revenue - FY 2022 totaled \$2.3 billion
- 3,000 royalty returns containing approximately 434,000 detail line entries were processed during FY 2022
- Reporting errors increased

# 2022 Processing Data

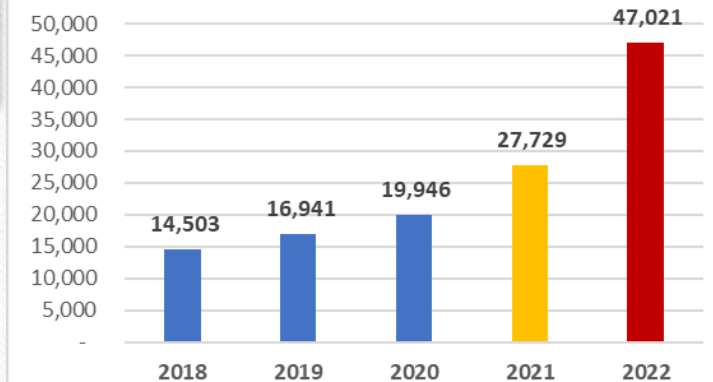
**Total Distribution by Fiscal Year**  
(in millions)



**Number of Errors Requiring Research Per Year**



**Number of PUN Errors Per Year**



# Royalty Calculation & Lease Royalty Rates

$$(\text{Gross Proceeds} - \text{Deductions}) \times \text{Royalty Rate} = \text{Royalty Paid}$$

Lease Prefix	Royalty Rate %	Term	Issue Date
X0, 00	0.125000 1/8	10-YR	1922
A0	0.125000 1/8	10-YR	1928 – 1931
BA, BH, B1, B0	0.125000 1/8	10-YR	1928 – 1944
C0	0.125000 1/8	10-YR	1937
E0, E1	0.125000 1/8	10-YR	1945 - 1956
OG	0.125000 1/8	10-YR	1956 - 1959
K0	0.125000 1/8	10-YR	1959 – 1967

Lease Prefix	Royalty Rate %	Term	Issue Date
L0	0.125000 1/8	10-YR	1967 - 1972
LG	0.125000 1/8	10-YR	1972 - 1981
LH, LZ	0.125000 1/8	10-YR	1981 - Present
V0, VZ	0.166670 1/6	5-YR	1975 - Present
VA	0.125000 1/8	5-YR	1984 - Present
VB	0.187500 3/16	5-YR	1985 - Present
VC	0.200000 1/5	5-YR	1986 - Present



# Product Codes

PRODUCT #	PRODUCT NAME
1	Oil
2	Oil Condensate
3	Gas, processed (residue) gas
4	Gas, wet
5	Oil, other liquid hydrocarbons
7	Gas Plants Products
14	Oil, lost
16	Gas lost, flared or vented
17	Carbon Dioxide gas (CO <sub>2</sub> )

# Transaction Codes

CODE #	TRANSACTION NAME
43	Royalty in kind payment
44	Royalty in trespass payment
49	Unit contraction/expansion
<b>51</b>	<b>Regular payment</b>
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

# Due Dates

Royalty returns AND payments should be mailed (postmarked) or electronically transmitted on or before the 25<sup>th</sup> 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 20<sup>th</sup> day of the month following the production month/sales period (The associated detail royalty return should be submitted by the 25<sup>th</sup> 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 25<sup>th</sup> day of the second month following the production month/sales period

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# 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

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: (Total of "Interest" Column in OGR-2C).....
8. Total Assessments Paid: (Attach assessment remittance documents) .....
9. Total Royalty, Interest and Assessments Reported:.....
10. Total Regular Credit Taken: (Attach credit notices):.....
11. Total Lease Credit Taken: (Total of "Lease Credit Amount Used" Column on OGR-2C):.....   
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

Postmark Date: ____/____/____	FOR OFFICE USE ONLY
Receipt Date: ____/____/____	Validated Remittance Amt. _____
	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: \_\_\_\_\_

Paper Return

# OGR-1- Oil and Gas Royalty Summary Report

New Mexico State Land Office  
P.O. Box 1148 – Santa Fe, NM 87504-1148 – (505) 827-5747  
**OIL AND GAS ROYALTY SUMMARY REPORT**

Date Submitted 10/7/2015  
OGRID Number  
Final Return No

Web Return

Accelerated Royalty Payment for Sales month/year	0.00	
Reporting Month Oil and Gas Royalties	0.00	
Amendments to Prior Filings	31.00	
Assessments Paid	0.00	
<b>Total Royalty Due</b>		31.00
Use Accelerated Royalty for Sales month/year	0.00	
Regular Credits Taken	0.00	
Lease Credits Taken	0.00	
<b>Total Credits and Overpayments</b>		0.00
<b>Net Advanced Payment</b>		0.00
<b>Total Remittance</b>		\$31.00

Type of Payment Check

This Report Was Submitted Electronically By

Wheeler, Gloria  
NM SLO  
(505) 827-5767  
gwheeler@slo.state.nm.us

For the reporting month of September, 2015

# OGR-2- Oil and Gas Royalty Summary Report

## OGR-2 Detail Report

SLO FORM: OGR-2

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.)

10

Paper Return



# OGR-2- Oil and Gas Royalty Summary Report

## OIL AND GAS ROYALTY DETAIL REPORT

Sale Month/ Year	PUN	Lease	Prod. Code	TXN Code	Arms Length	Volume BBL - MCF	NGL	Gross Proceeds	Transportation Deduction	Other Deductions	Gas Processing Deduction	Royalty Due
07/15	1002296	LG52	3	51	Y	106		309.00	93.00			27.00
07/15	1002296	LG52	7	51	Y	20	152	43.00			13.00	4.00
TOTALS:								352.00	93.00	0.00	13.00	31.00

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](mailto:royaltyrevenue@slo.state.nm.us) for the  
Banking Information to submit via ACH/EFT

We currently do not offer an online payment option.

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# Common Errors



# Errors in Reporting

The NMSLO classifies errors made in reporting into three categories:

- Critical Errors
- Non-Critical Errors
- Reject Errors

## Critical 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.



# Common Errors – Formatting and Report Setup

## 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.

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	1234567	V0-123	1	51	Y	138			10,497	0	0	0	1,750

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

PUN	LEASE	SEQ	MTH	YR	PRD	TRN	ARM IND	OIL VOLUME	GAS VOLUME	NGL (GALLON)	BTU (GAS)	GRS PROCD	TRNSP	MKT	PROC	ROY PAID
1391568	V0	3427	8	2020	4	51	Y	0	0	0	0	0	0	0	0	0

**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

PUN	LEASE	SEQ	MTH	YR	PRD	TRN	ARM IND	OIL VOLUME	GAS VOLUME	NGL (GALLON)	BTU (GAS)	GRS PROCD	TRNSP	MKT	PROC	ROY PAID
1391568	V0	3427	8	2020	4	51	Y	0	9	0	0	70	0	0	65	0



# 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

PUN	LEASE	SEQ	MTH	YR	PRD	TRN	ARM IND	OIL VOLUME	GAS VOLUME	NGL (GALLON)	BTU (GAS)	GRS PROCD	TRNSP	MKT	PROC	ROY PAID
1391568	VO	3427	8	2020	4	51	Y	0	119	0	0	0	0	0	0	0

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

PUN	LEASE	SEQ	MTH	YR	PRD	TRN	ARM IND	OIL VOLUME	GAS VOLUME	NGL (GALLON)	BTU (GAS)	GRS PROCD	TRNSP	MKT	PROC	ROY PAID
1391568	VO	3427	8	2020	4	51	Y	0	119	0	0	-4825	0	0	0	-804

# 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

PUN	LEASE	SEQ	MTH	YR	PRD	TRN	ARM IND	OIL VOLUME	GAS VOLUME	NGL (GALLON)	BTU (GAS)	GRS PROCD	TRNSP	MKT	PROC	ROY PAID
1391568	V0	3427	8	2020	4	51	Y	0	119	0	0	4825	4825	0	0	0

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

PUN	LEASE	SEQ	MTH	YR	PRD	TRN	ARM IND	OIL VOLUME	GAS VOLUME	NGL (GALLON)	BTU (GAS)	GRS PROCD	TRNSP	MKT	PROC	ROY PAID
1391568	V0	3427	8	2020	4	51	Y	0	119	0	0	4825	5000	0	0	-22



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# Electronic Filing

# 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  
Revenue Manager  
(505) 827-5738

Cassandra Cano  
Deputy Director  
(505) 827-5701

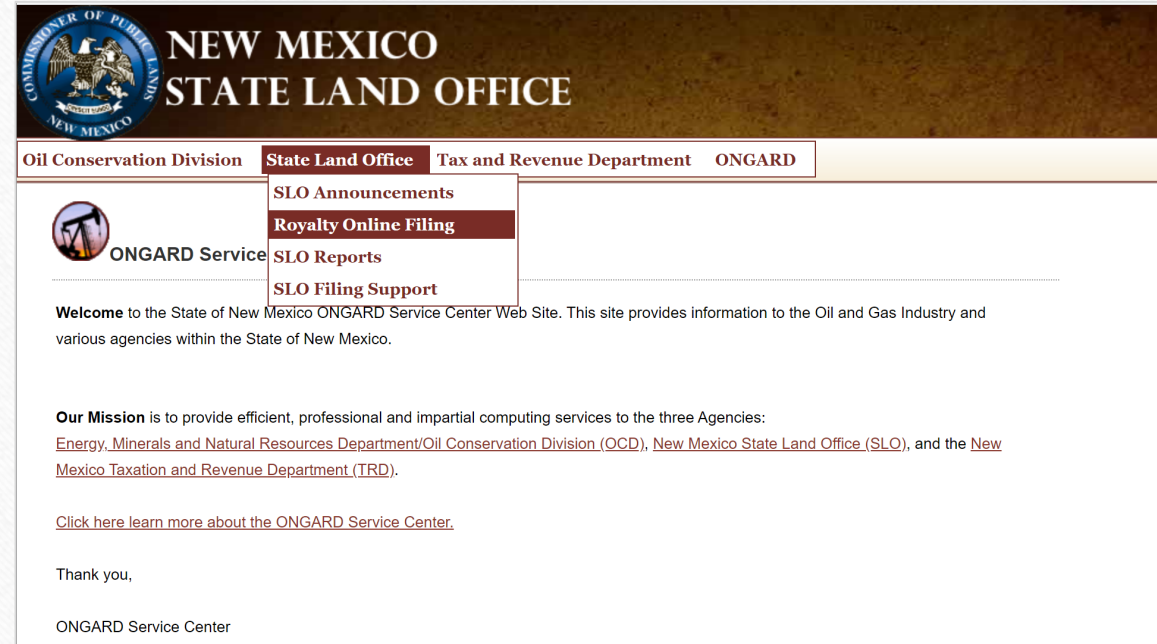
Or Email:

[royaltyrevenue@slo.state.nm.us](mailto:royaltyrevenue@slo.state.nm.us)

# Electronic Filing

To access the Royalty Online Filing application:

- Go to [web.slo.state.nm.us](http://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

**NEW MEXICO  
STATE LAND OFFICE**

Oil Conservation Division   State Land Office   Tax and Revenue Department   **ONGARD**

 **Royalty Online Filing**

Welcome to the new ONGARD Online filing Web Site. This is the unified login process for all Royalty Online Filing transactions.

**ONGARD Online Filing Logon**

[Logon to the Updated ONGARD Online Filing \(click here\)](#) 

**New to Royalty Online Filing?** Please view the [Royalty Online Filing Getting Started Packet \(click here\)](#) for more information.

**New to C115B Online Filing?** Please view the [C115B Online Filing Getting Started Packet \(click here\)](#) for more information.

**Need PUN/Lease information?** Please view the [Royalty PUN Inquiry website \(click here\)](#)

To reset your password or for support [Royalty Online Filing Support \(click here\)](#).

**SLO Quick Links**  
[SLO \(ONGARD Portal\)](#)  
[SLO Announcements](#)  
[Royalty Online Filing](#)  
 [Royalty Filer Packet](#)  
 [C115B Filer Packet](#)  
[SLO Reports](#)  
[SLO Filing Support](#)

[FAQ](#)

**NEW MEXICO  
STATE LAND OFFICE**

**New Mexico Oil and Gas Unified Online Filing**

**Welcome - Portal Login Page**

**New Mexico Oil and Gas  
Unified Online Filing**

Sender Id:

Password:

Login

Ver. 05.24.2023

[Reset Password? \(click here\)](#)

[Get help activating your account? \(click here\)](#)

**Need PUN/Lease information?** Please view the [Royalty PUN Inquiry website \(click here\)](#)

# Electronic Filing



## NEW MEXICO STATE LAND OFFICE

### 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  
Advanced Account Options

#### Welcome - New Mexico Oil and Gas Unified Online Filing

Choose an OGRID:	<input type="text"/>
Select an Activity:	<div><div>Upload a Royalty CSV File</div><div>Royalty Online Web Filing</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></div>
	<input type="button" value="Go"/>


# 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



## NEW MEXICO STATE LAND OFFICE

Welcome, you are logged in as **XXXXXXXXXX**  
[Logout \(click here\)](#)

**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

### Welcome

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#### Sales Return

Filing for:

Filing Activity:   

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

☒ Automatically add Leases from the last return

Past 180 days of Filing Activity

Ogrid	SenderId	Tracking Number	Filing Type	Filing Format	Entered Date	Status	
			Royalty	WEB	07/23/2023	submitted	<a href="#">view</a>
			Royalty	WEB	06/26/2023	accepted	<a href="#">view</a>
			Royalty	WEB	05/22/2023	accepted	<a href="#">view</a>

# Royalty Online Web Filing

This method of electronic filing involves entering the royalty data directly into electronic forms that are similar to the paper royalty returns

The screenshot displays the New Mexico State Land Office website. At the top, the state seal and the text "NEW MEXICO STATE LAND OFFICE" are visible, along with a "Login (click here)" link. Below this is a navigation bar for "Unified Online Filing >> Oil and Gas Royalties Online Reporting and Filing".

On the left side, there is a sidebar menu with the following sections:

- Return Options**
  - Start Web Return
  - RPD Start Return
- Support**
  - Support
- ONGARD Portal**
  - Unified Online Filing

The main content area is titled "Manage Sales Return -" and shows the "Sales Period: June, 2023". It features a tabbed interface with the following tabs: "Current Month" (selected), "Amended Lines", "Notices", "Advanced Payment Methods", and "Summary".

Below the tabs, there is a green plus icon and a link: "Add New Detail Line (click here)". A message box below this link states: "There are no detail lines associated with this Return." In the top right corner of the main area, the text "TN: 186627" is displayed.



# 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



# Royalty CSV Filing

- 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!**

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

# Royalty CSV Filing

	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																					



# 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

ONGARD - STATE OF NEW MEXICO		
CSV PROCESS ACKNOWLEDGEMENT / DETAIL ERROR REPORT		
Prod Ind: P		7/2/2013
ROYALTY		2:41 PM
Transmission Received From: RMD-SLO		Page No: 1
OGRID: 495	Tran Type: 185	SampleFile. csv
Sender ID: Web Filer	Xmit Cntrl Num: 2007	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.		

# Royalty CSV Filing

The Error Report will detail the line on which the error occurred so that corrections can be made and the file uploaded again.

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

Prod Ind: P

ROYALTY

Transmission Received From: RMD-SLO

OGRID: '

Sender ID:

Tran Type: 185

Xmit Cntrl Num: 3001

FileName: comp-

4/9/2013

1:04 PM

Page No: 1

.csv

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 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.

LN. NO.	PUN	LEASE	PRO. CODE	TXN CDE	ARMS LNCH	VOLUME BBL/MCF	NGL GALLONS	BTU/GAS CONTENT	GROSS PROCEEDS	TRANS DEDUCT.	GAS/MKTG PREP/DED.	GAS PROC. DEDUCT.	STATE ROYALTY	
1		1111111 AB-1234	1	51	Y	166			9098				1137	Original Line
2		1111111 AB-1234	1	51	Y	(166)			(9098)				(1137)	Backout
3		1111111 AB-1234	1	51	Y	166			9098				455	Rebook



# 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>

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# Account Notices

## 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



# Assessments

- 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.

# Credits

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.

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# 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

Welcome - New Mexico Oil and Gas Unified Online Filing	
Choose an OGRID:	<input type="text"/>
Select an Activity:	<div><div>Upload a Royalty CSV File</div><div>Royalty Online Web Filing</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></div>
	<input type="button" value="Go"/>

# PUN/Lease Inquiry

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/>

## 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



# How to Access PUN Inquiry

The PUN Inquiry website has been added to multiple locations within Online Filing

NEW MEXICO  
STATE LAND OFFICE

Oil Conservation Division State Land Office Tax and Revenue Department ONGARD

**Royalty Online Filing**

Welcome to the new ONGARD Online filing Web Site. This is the unified login process for all Royalty Online Filing transactions.

**ONGARD Online Filing Logon**  
[Logon to the Updated ONGARD Online Filing \(click here\)](#)

**New to Royalty Online Filing?** Please view the [Royalty Online Filing Getting Started Packet \(click here\)](#) for information.

**New to C115B Online Filing?** Please view the [C115B Online Filing Getting Started Packet \(click here\)](#) for information.

**Need PUN/Lease information?** Please view the [Royalty PUN Inquiry website \(click here\)](#)

To reset your password or for support [Royalty Online Filing Support \(click here\)](#).

Before Logging In

NEW MEXICO  
STATE LAND OFFICE

**New Mexico Oil and Gas Unified Online Filing**

Welcome - Portal Login Page

New Mexico Oil and Gas  
Unified Online Filing

Sender Id:

Password:

Login

Ver. 05.24.2023

[Reset Password? \(click here\)](#)

[Get help activating your account? \(click here\)](#)

**Need PUN/Lease information?** Please view the [Royalty PUN Inquiry website \(click here\)](#)

While Logging In

NEW MEXICO  
STATE LAND OFFICE

**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](#)  
[Advanced Account Options](#)

**Welcome - New Mexico Oil and Gas Unified Online Filing**

Choose an OGRID:

Select an Activity:

Go

[FAQ](#) | [User Manual](#) | [Royalty PUN Inquiry website \(click here\)](#)

After Logging In



# 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.

## 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  
Advanced Account Options

### Welcome - New Mexico Oil and Gas Unified Online Filing

Choose an OGRID:	241469 - SLO-RMD HOLDING ACCOUNT
	241469 - SLO-RMD HOLDING ACCOUNT
Select an Activity:	<div>Upload a Royalty CSV File (Training Mode) Upload a Royalty CSV File Royalty Online Web Filing Royalty Online Web Filing (RPD) Royalty Flaring data from the OCD C115B form Royalty Suspense (View Only) <b>Royalty Suspense</b> Royalty Reported Detail History Royalty Payment History Royalty Outstanding Billing Statement Royalty Remittance Document Request Royalty Status and History</div>
	<input type="button" value="Go"/>

## State of New Mexico

Oil and Natural Gas Administration and Revenue Database

### Unified Online Filing >> Royalty Suspense Website

Menu		SUSPENDED LINE DETAIL									
Suspense Lines		9 detail lines were found for OGRID 99999									
ONGARD Portal		PUN	LEASE	RPT YR	RPT MTH	SALE YR	SALE MTH	RTN IDN	PG	LN	ROYAMT
Unified Online Filing		1202190	VA - 2133	2013	4	2013	2	88499	76	10	176.00
		1202190	VA - 2134	2013	4	2013	2	88499	76	11	176.00
		1299833	VO - 6542	2013	6	2013	4	89224	114	9	1356.00
		1299833	VO - 6543	2013	6	2013	4	89224	114	10	1357.00
		2970802	VB - 1169	2013	6	2013	4	89224	132	7	150962.00
		4645601	VA - 2219	2013	6	2013	4	89224	132	8	8881.00

# 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

Welcome - New Mexico Oil and Gas Unified Online Filing

Choose an OGRID:	<input type="text"/>
Select an Activity:	<div><div>Upload a Royalty CSV File</div><div>Royalty Online Web Filing</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></div>
	<input type="button" value="Go"/>

# 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

The screenshot displays the 'State of New Mexico Oil and Natural Gas Administration and Revenue Database' website. The main heading is 'Unified Online Filing >> Royalty Reported Detail History'. On the left, there is a 'Menu' section with links to 'Detail History' and 'ONGARD Portal'. The 'ONGARD Portal' section is expanded, showing 'Unified Online Filing'. The main content area is titled 'Royalty Reported Detail History - Welcome' and contains a 'Royalty Detail History Search' form. The form includes the following fields: 'OGRID:' with the value '9999'; 'Start Sales Period:' with a date range selector (MM/YYYY) and a 'Month' / 'Year' dropdown; 'End Sales Period:' with a date range selector (MM/YYYY) and a 'Month' / 'Year' dropdown; '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 located at the bottom of the form.

Field	Value
OGRID:	9999
Start Sales Period:	(MM/YYYY) / (Month / Year)
End Sales Period:	(MM/YYYY) / (Month / Year)
PUN:	
Lease Prefix:	
Lease Sequence Number:	
Product Type:	All

Search



# 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)

<div> <div>State of New Mexico</div> <div>Oil and Natural Gas Administration and Revenue Database</div> </div>																			
Unified Online Filing >> Royalty Reported Detail History																			
Menu		Royalty Reported Detail History - Welcome																	
Detail History																			
ONGARD Portal		Royalty Detail History Search																	
Unified Online Filing		24 records were returned by your search criteria. <a href="#">Open Search Criteria (click here)</a> <span>Export To Excel (click here)</span>																	
OGRID	REPORT MTH/YR	SALES PERIOD	RET IDN	PG LN	PUN	LEASE	PROD CDE	ARMS LEN	BTU GAS	VOL (BBL/MCF)	NGL GALN	TRNS CDE	GROSS PROCEEDS	DEDN TRNSP	DEDN OTHER	DEDN PROC	ROYALTY PAID AMT	REPORT TYP	
99999	2/2013	1/2013	88029	1 1	1083741	E0-289	4	N	1	2972	0	51	9,370	825	0	0	1,068	CSV	
99999	3/2013	2/2013	88049	1 1	1083741	E0-289	4	N	1	2736	0	51	8,629	766	0	0	983	CSV	
99999	4/2013	3/2013	88462	1 1	1083741	E0-289	4	N	1	3102	0	51	9,791	869	0	0	1,115	CSV	
99999	2/2013	1/2013	88029	1 2	1083741	E0-346	4	N	1	3565	0	51	11,240	990	0	0	1,281	CSV	
99999	3/2013	2/2013	88049	1 2	1083741	E0-346	4	N	1	3282	0	51	10,350	919	0	0	1,179	CSV	
99999	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 made to the NMSLO for royalty
- This application requires the royalty filer have a user ID and password for electronic filing

Welcome - New Mexico Oil and Gas Unified Online Filing	
Choose an OGRID:	<input type="text"/>
Select an Activity:	<div><div>Upload a Royalty CSV File</div><div>Royalty Online Web Filing</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></div>
	<input type="button" value="Go"/>

# 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



**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:  /   
(MM/YYYY) Month Year

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



# 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

<b>State of New Mexico</b> Oil and Natural Gas Administration and Revenue Database					
<b>Unified Online Filing &gt;&gt; Royalty Payment History</b>					
<b>Menu</b>	<b>Royalty Payment History</b>				
Payment History	3 records were returned by your search criteria. <a href="#">Open Search Criteria (click here)</a>  <a href="#">Export To Excel (click here)</a>				
<b>ONGARD Portal</b>	<b>RETURN ID</b>	<b>PAYMENT RECEIVED DATE</b>	<b>REMIT REF NUMBER</b>	<b>PAYMENT AMOUNT</b>	<b>APPLIED AMOUNT</b>
Unified Online Filing	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 NMSLO
- This application requires the royalty filer have a user ID and password for electronic filing

Welcome - New Mexico Oil and Gas Unified Online Filing	
Choose an OGRID:	<input type="text"/>
Select an Activity:	<div><div>Upload a Royalty CSV File</div><div>Royalty Online Web Filing</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></div>
	<input type="button" value="Go"/>

# Royalty Outstanding Billing Statement

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

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

**Unified Online Filing >> Royalty Outstanding Billing Statement**

**Menu**  
Outstanding Billing  
Contact Us

**Royalty Outstanding Billing Statements**

**ONGARD Portal**  
Unified Online Filing

OGRID Name:

OGRID Id:

Invoices Issued Prior To: 08/01/2013

NET O.S.B. BALANCE: \$106.00

TOTAL CREDIT INVOICE BALANCE: \$0.00

TOTAL ASSESSMENT BALANCE: \$106.00

Notice Type	Notice No.	0 to 30	31 to 60	61 to 90	91 to 120	120 PLUS	
IN	A0032415	17.00					<a href="#">Detail</a>
IN	A0032317		89.00				<a href="#">Detail</a>

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



# 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](mailto:royaltyrevenue@slo.state.nm.us)

NEW MEXICO	NEW MEXICO	NEW MEXICO
OGR1 REMITTANCE	OGRID: _____	
	Amount Paid: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	
OGRID NAME: <div style="border: 1px solid black; height: 100px; width: 200px;"></div>	<i>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.</i>	
Form C1.ROY.RMTREQ    Mail To: NM State Land Office P.O. Box 1148 Santa Fe, New Mexico 87504-1148		
Cut Here	Cut Here	Cut Here

*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](http://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



The screenshot displays the New Mexico State Land Office website. At the top, there is a header with the state seal and the text "NEW MEXICO STATE LAND OFFICE". Below this, a navigation bar shows "Unified Online Filing >> Royalty Remittance Document Request". On the left side, there is a sidebar with links for "Support" and "ONGARD Portal". The main content area is titled "Welcome - Remitter Document Request" and features a section for "Download Remittance Document Now (PDF)". This section includes a dropdown menu labeled "Select OGRID:" and a "Download" button.

# 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

Welcome - New Mexico Oil and Gas Unified Online Filing	
Choose an OGRID:	<input type="text"/>
Select an Activity:	<div><div>Upload a Royalty CSV File</div><div>Royalty Online Web Filing</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></div>
	<input type="button" value="Go"/>





# NEW MEXICO STATE LAND OFFICE

## Unified Online Filing >> Transaction Status And History

### Menu

Status and History

### Logout

ONGARD Portal

### Transaction History

OGRID:

Transaction Type: Royalty Transactions

Submitted Between:

Start Date End Date

Transaction Type:

Go

75 records were returned by your search criteria.

Tracking Number	Type	Filed As	Filed By	Received On	Status	Return Id	
186507	Royalty	CSV		3/29/2022 3:38 PM	accepted	123573	<a href="#">Details</a>
186112	Royalty	CSV		3/03/2022 4:21 PM	deleted	123290	<a href="#">Details</a>
186111	Royalty	CSV		3/03/2022 4:21 PM	rejected		<a href="#">Details</a>
186110	Royalty	CSV		3/03/2022 3:16 PM	accepted	123289	<a href="#">Details</a>
186109	Royalty	CSV		3/03/2022 3:15 PM	rejected		<a href="#">Details</a>

NM STATE LAND OFFICE

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# Refunds

# 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](mailto:royaltycompliance@slo.state.nm.us)

New Mexico State Land Office  
Royalty Management Division (RMD)

**Notice of Intent to Request Claim for Refund**



NM STATE LAND OFFICE

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Closing

# New Mexico State Land Office

QUESTIONS???

## Contact Us

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!



NM STATE LAND OFFICE

# Revenue Bureau



**THANK YOU!**