#### § 210.20 When is electronic reporting required?

(a) You must submit Forms MMS–2014 and MMS–4054 to MMS electronically. You must begin reporting electronically according to the following timetable unless you qualify for the exceptions to electronic reporting listed in §210.22:

### § 210.21 How do you report electronically?

- (c) Before you may begin reporting electronically:
- (1) You must submit an electronic sample of your report for MMS approval using the MMS-supplied electronic reporting guidelines;

## § 210.22 What are the exceptions to the electronic reporting requirements?

MMS will allow the following grace periods and exceptions to the electronic reporting requirements in §210.20:

- (a) If you become a new MMS reporter after any of the dates you are required to submit electronic reports under \$210.20(a), you have 3 months from the day your first report is due to begin reporting electronically;
- (b) If you exceed the maximum number of lines you are allowed to report on paper under §210.20(a), you have 3 months from the last day of the month in which you exceeded the line limit to begin reporting electronically;
- (c) You are not required to report electronically if you report only rent, minimum royalty, or other annual obligations on the Form MMS–2014; and
- (d) You are not required to report electronically if you are a small business as defined by the U.S. Small Business Administration, and you have no computer, no resources to purchase a computer or contract with an electronic reporting service, nor access to a computer at a local library or other public facility.

# § 210.50 Required recordkeeping.

Information required by the MMS shall be filed using the forms prescribed in this subpart, which are available from MMS. Records may be maintained in microfilm, microfiche, or other recorded media that is easily reproducible and readable.

### § 210.52 Report of sales and royalty remittance.

- (a) You must submit a completed Form MMS-2014 (Report of Sales and Royalty Remittance) to MMS with:
- (1) All royalty payments; and,
- (2) Rents on nonproducing leases, where specified.
- (b) When you submit Form MMS-2014 data electronically, you must not submit the form itself.
- (c) Completed Forms MMS–2014 for royalty payments are due by the end of the month following the production month.
- (d) Where applicable, completed Forms MMS–2014 for rental payments are due no later than the anniversary date of the lease.

## § 210.354 Monthly report of sales and royalty.

A completed Report of Sales and Royalty Remittance (Form MMS–2014) must be submitted each month once sales or utilization of production occur, even though sales may be intermittent, unless otherwise authorized by MMS. This report is due on or before the last day of the month following the month in which production was sold or utilized, together with the royalties due the United States.