

[Home Page](#) > [Executive Branch](#) > [Code of Federal Regulations](#) > [Electronic Code of Federal Regulations](#)



**e-CFR Data is current as of July 13, 2009**

## **Title 30: Mineral Resources**

### **[PART 210—FORMS AND REPORTS](#)**

[Browse Previous](#) | [Browse Next](#)

#### **Subpart B—Royalty Reports—Oil, Gas, and Geothermal Resources**

**Source:** 73 FR 15892, Mar. 26, 2008, unless otherwise noted.

#### **§ 210.50 What is the purpose of this subpart?**

The purpose of this subpart is to explain royalty reporting requirements when energy and mineral resources are removed from Federal and Indian oil and gas and geothermal leases and federally approved agreements. This includes leases and agreements located onshore and on the Outer Continental Shelf (OCS).

#### **§ 210.51 Who must submit royalty reports?**

(a) Any person who pays royalty to MMS must submit royalty reports to MMS.

(b) Before you pay or report to MMS, you must obtain a payor code. To obtain a payor code, refer to the MMS *Minerals Revenue Reporter Handbook* for instructions and MMS contact information (also see §210.56 for information on how to obtain a handbook).

#### **§ 210.52 What royalty reports must I submit?**

You must submit a completed Form MMS–2014, Report of Sales and Royalty Remittance, to MMS with:

(a) All royalty payments; and

(b) Rents on nonproducing leases, where specified in the lease.

#### **§ 210.53 When are my royalty reports and payments due?**

(a) Completed Forms MMS–2014 for royalty payments and the associated payments are due by the end of the month following the production month (see also §218.50).

(b) Completed Forms MMS–2014 for rental payments, where applicable, and the associated payments are due as specified by the lease terms (see also §218.50).

(c) You may submit reports and payments early.

#### **§ 210.54 Must I submit this royalty report electronically?**

(a) You must submit Form MMS–2014 electronically unless you qualify for an exception under §210.55 (a).

(b) You must use one of the following electronic media types, unless MMS instructs you differently:

(1) Electronic Data Interchange (EDI)—The direct computer-to-computer interchange of data using standards set forth by the X12 American National Standards Institute (ANSI) Accredited Standards Committee (ASC). The interchange uses the services of a third party with which either party may contract.

(2) Web-based reporting—Reporters/payors may enter report data directly or upload files using the MMS electronic web form located at <http://www.mrmreports.net>. The uploaded files must be in one of the following formats: the American Standard Code for Information Interchange (ASCII) or Comma Separated Values (CSV) formats. External files created by the sender must be in the proprietary ASCII and CSV file layout formats defined by MMS. These external files can be generated from a reporter's system application.

(c) Refer to our electronic reporting guidelines in the MMS *Minerals Revenue Reporter Handbook*, for the most current reporting options, instructions, and security measures. The handbook may be found on our Internet Web site or you may call your MMS customer service representative (see §210.56 for further information on how to obtain a handbook).

### **§ 210.55 May I submit this royalty report manually?**

(a) The MMS will allow you to submit Form MMS–2014 manually if:

(1) You have never reported to MMS before. You have 3 months from the date your first report is due to begin reporting electronically;

(2) You report only rent, minimum royalty, or other annual obligations on Form MMS–2014; or

(3) You are a small business, as defined by the U.S. Small Business Administration, and you have no computer.

(b) If you meet the qualifications under paragraph (a) of this section, you may submit your form manually to MMS by:

(1) U.S. Postal Service regular or express mail addressed to Minerals Management Service, P.O. Box 5810, Denver, Colorado 80217–5810; or

(2) Special courier or overnight mail addressed to Minerals Management Service, Building 85, Room A–614, Denver Federal Center, West 6th Ave. and Kipling Blvd., Denver, Colorado 80225.

### **§ 210.56 Where can I find more information on how to complete the royalty report?**

(a) Specific guidance on how to prepare and submit Form MMS–2014 is contained in the MMS *Minerals Revenue Reporter Handbook*. The handbook is available on our Internet Web site at <http://www.mrm.mms.gov/ReportingServices/Handbooks/Handbks.htm> or from MMS at P.O. Box 5760, Denver, Colorado 80217–5760.

(b) Reporters/payors should refer to the handbook for specific guidance on royalty reporting requirements. If you require additional information, you should contact MMS at the above address. A customer service telephone number is also listed in our handbook.

(c) You may find Form MMS–2014 on our Internet Web site at [http://www.mrm.mms.gov/ReportingServices/Forms/AFSOil\\_Gas.htm](http://www.mrm.mms.gov/ReportingServices/Forms/AFSOil_Gas.htm), or you may request the form from MMS at P.O. Box 5760, Denver, Colorado 80217–5760.

### **§ 210.60 What definitions apply to this subpart?**

Terms used in this subpart have the same meaning as in 30 U.S.C. 1702.

[Browse Previous](#) | [Browse Next](#)

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[Home Page](#) > [Executive Branch](#) > [Code of Federal Regulations](#) > [Electronic Code of Federal Regulations](#)



**e-CFR Data is current as of July 13, 2009**

## **Title 30: Mineral Resources**

[PART 210—FORMS AND REPORTS](#)

[Subpart C—Production Reports—Oil and Gas](#)

[Browse Previous](#) | [Browse Next](#)

### **§ 210.102 What production reports must I submit?**

(a) Form MMS–4054, Oil and Gas Operations Report. If you operate a Federal or Indian onshore or OCS oil and gas lease or federally approved unit or communitization agreement that contains one or more wells that are not permanently plugged or abandoned, you must submit Form MMS–4054 to MMS:

(1) You must submit Form MMS–4054 for each well for each calendar month, beginning with the month in which you complete drilling, unless:

(i) You have only test production from a drilling well; or

(ii) The MMS tells you in writing to report differently.

(2) You must continue reporting until:

(i) The Bureau of Land Management (BLM) or MMS approves all wells as permanently plugged or abandoned or the lease or unit or communitization agreement is terminated; and

(ii) You dispose of all inventory.

(b) Form MMS–4058, Production Allocation Schedule Report. If you operate an offshore facility measurement point (FMP) handling production from a Federal oil and gas lease or federally approved unit agreement that is commingled (with approval) with production from any other source prior to measurement for royalty determination, you must file Form MMS–4058.

(1) You must submit Form MMS–4058 for each calendar month beginning with the month in which you first handle production covered by this section.

(2) Form MMS–4058 is not required whenever all of the following conditions are met:

(i) All leases involved are Federal leases;

(ii) All leases have the same fixed royalty rate;

(iii) All leases are operated by the same operator;

(iv) The facility measurement device is operated by the same person as the leases/agreements;

(v) Production has not been previously measured for royalty determination; and

(vi) The production is not subsequently commingled and measured for royalty determination at an FMP for which Form MMS-4058 is required under this part.

[Browse Previous](#) | [Browse Next](#)

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## **Title 30: Mineral Resources**

### **[PART 212—RECORDS AND FILES MAINTENANCE](#)**

[Browse Previous](#) | [Browse Next](#)

#### **Subpart B—Oil, Gas, and OCS Sulphur—General**

##### **§ 212.50 Required recordkeeping and reports.**

All records pertaining to offshore and onshore Federal and Indian oil and gas leases shall be maintained by a lessee, operator, revenue payor, or other person for 6 years after the records are generated unless the recordholder is notified, in writing, that records must be maintained for a longer period. When an audit or investigation is underway, records shall be maintained until the recordholder is released by written notice of the obligation to maintain records.

[49 FR 37345, Sept. 21, 1984]

##### **§ 212.51 Records and files maintenance.**

(a) *Records.* Each lessee, operator, revenue payor, or other person shall make and retain accurate and complete records necessary to demonstrate that payments of rentals, royalties, net profit shares, and other payments related to offshore and onshore Federal and Indian oil and gas leases are in compliance with lease terms, regulations, and orders. Records covered by this section include those specified by lease terms, notices and orders, and by the various parts of this chapter. Records also include computer programs, automated files, and supporting systems documentation used to produce automated reports or magnetic tape submitted to the Minerals Management Service (MMS).

(b) *Period for keeping records.* Lessees, operators, revenue payors, or other persons required to keep records under this section shall maintain and preserve them for 6 years from the day on which the relevant transaction recorded occurred unless the Secretary notifies the record holder of an audit or investigation involving the records and that they must be maintained for a longer period. When an audit or investigation is underway, records shall be maintained until the recordholder is released in writing from the obligation to maintain the records. Lessees, operators, revenue payors, or other persons shall maintain the records generated during the period for which they have paying or operating responsibility on the lease for a period of 6 years.

(c) *Inspection of records.* The lessee, operator, revenue payor, or other person required to keep records shall be responsible for making the records available for inspection. Records shall be provided at a business location of the lessee, operator, revenue payor, or other person during normal business hours upon the request of any officer, employee or other party authorized by the Secretary. Lessees, operators, revenue payors, and other persons will be given a reasonable period of time to produce historical records.

[49 FR 37345, Sept. 21, 1984; 49 FR 40576, Oct. 17, 1984, as amended at 67 FR 19111, Apr. 18, 2002]

##### **§ 212.52 Definitions.**

Terms used in this subpart shall have the same meaning as in 30 U.S.C. 1702.

[49 FR 37345, Sept. 21, 1984]

[Browse Previous](#) | [Browse Next](#)

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