



## Reporting Template

General Information (Box 1)	
Corporate Entity Name	_____
Entity Type	_____
Period for Reporting	1/1/2013 -12/31/2013

Reported Payments (Box 2)			
Government Payee	Revenue Streams	Reference to Reporting Guidelines	Amount Paid (USD \$)
<b>ONRR</b>			
	Royalties	Table C-1	
	Rents	Table C-2	
	Bonuses	Table C-3	
	Other Revenues	Table C-4	
	Offshore Inspection Fees	Table C-5	
	Civil Penalties	Table C-6	
<b>BLM</b>			
	Bonus and First Year Rentals	Table C-7	
	Permit Fees	Table C-8	
	Renewables	Table C-9	
<b>OSMRE</b>			
	AML Fees including Audits and Late Charges	Table C-10	
	Civil Penalties including Late Charges	Table C-11	
<b>IRS</b>			
	Corporate Tax Payments to Internal Revenue Service (IRS)	Table C-12	

Tax Payment Reconciliation (Box 3)		
We are willing to participate in reconciliation of our corporate tax payments. (please indicate Yes, No, or N/A)		
Yes	No	N/A

Additional Supporting Information (Box 4)	
We have attached further information to assist you in reconciling the payments made to the records of the relevant government agencies. (please indicate Yes or No)	
Yes	No

Company Contact Information (Box 5)	
Please provide contact information of someone within your company who we can contact with follow-up questions about the information you have provided.	
Name: _____	Phone Number: _____
Title/Position: _____	Email Address: _____

Authorized Representative Sign Off (Box 6)	
I acknowledge for and on behalf of the corporate entity named above that the completed reporting form is a complete and accurate record to the best of my knowledge.	
Name: _____	Signature: _____
Title/Position: _____	Date: _____

**Public Disclosure** - All summary information provided on the reporting template shall be treated as public information. No supporting information, if provided, shall be disclosed to any third party other than ONRR without the reporting entity's written consent, unless disclosure is required by law.



**The Paperwork Reduction Act of 1995 (PRA) Statement:** The PRA (44 U.S.C. 3501 et seq.) requires us to inform you that we collect this information to corroborate oil and gas production and disposition data with sales and royalty data. Responses are voluntary in support of the United State Extractive Industries Transparency Initiative (USEITI). Proprietary information is protected in accordance with the standards established by the Federal Oil and Gas Royalty Management Act of 1982 (30 U.S.C. 1733), the Freedom of Information Act [5 U.S.C.552(b)(4)], and the Department regulations (43 CFR 2). An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB Control Number. Public reporting burden for this form is estimated at an average of 84 hours per report for electronic and manual reporting, including the time for reviewing instructions; gathering and maintaining data; and completing and reviewing the form. Direct your comments regarding the burden estimate or any other aspect of this form to the Rules and Regulations team, Office of Natural Resources Revenue, Mail Stop 61030A, Denver Federal Center, Lakewood, CO 80225.



# USEITI Reporting Template Guidelines

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## A. Introduction and General Instructions

The purpose of this document is to provide guidance for companies participating in the United States Extractive Industries Transparency Initiative (USEITI) revenue reconciliation process. This document specifically provides guidance to companies on how to complete the USEITI Reporting Template.

Participation in the USEITI revenue reconciliation is voluntary. As a part of the USEITI process, the US will publish an annual report that reconciles the revenues of government entities and the payments made by extractive industry companies, including royalties, rents, bonuses, taxes, and other payments. This primarily refers to payments made to government entities for extractive activities occurring on Federal leases/properties, with few exceptions. December 2015 is the scheduled timeframe for publishing the inaugural USEITI report. More information on USEITI is included at <http://www.doi.gov/eiti/index.cfm>.

A Multi-Stakeholder Group (MSG) oversees the USEITI process and appoints the Independent Administrator (IA). The IA's role is to collect and reconcile the revenue stream data submitted by companies and government entities. The IA for this report is Deloitte & Touche LLP, who will manage the revenue reconciliation process. **Data submitted to the IA will not be subject to any audit procedures. This is not an audit process; it is a reconciliation exercise of company payments and government revenues.**

A listing of definitions of terms included here and on the Reporting Template is included in **Appendix A: Terms and Definitions Reference Guide**.

## B. BOX 1 – General Information

On the template in Box 1, General Information, the name of your company has been pre-populated. Total consolidated payments made to ONRR during Calendar Year (CY) 2013 determined the selection of companies for participation in the USEITI revenue reconciliation process.

On the appropriate line, we request that you identify the type of incorporation for your company (S Corporation, C Corporation, Limited Partnership, Limited Liability Company, etc.).

Companies should only provide payment data for the period of CY 2013, which is January 1, 2013 through December 31, 2013. Only the payments made or reported during CY 2013 should be included in the amounts reported on the template. The period in which fee activities occurred is not relevant; reporting is only for the period in which the actual transaction to pay or report the fees occurred.

The reporting currency for the USEITI report is US dollars (USD); all amounts reported on the Reporting Template should be in USD.

## C. BOX 2 – Reported Payments Guidelines

Table B-1 below provides a summary of the government revenue streams determined in-scope for reconciliation and USEITI reporting for CY 2013 by the USEITI MSG. The table lists these streams by the appropriate government entity that collects the revenue along with a brief description of each revenue stream. **Companies only need to report payments made for these specific revenue streams.** Please report payment amounts in **Box 2, Reported Payments**, in the column titled "Amount Paid (USD \$)" on the Reporting Template.

We will treat all summary information provided on the Reporting Template as public information. This data will be included in the final USEITI report published in December 2015. Actual completed templates submitted by companies will remain as working papers of the IA and not disclosed to any third party other than ONRR unless required by law.

**Table B-1 In-scope revenue streams**

Government Payee	Revenue Stream	Description
ONRR	Royalties	All Royalties reported to ONRR on Form ONRR-2014 or CMP-2014, the Production and Royalty (P&R) Reporting System, or through direct billing activity <b>(see Reporting Guidelines: Table C-1)</b>
ONRR	Rents	All Rents reported to ONRR on Form ONRR-2014, the Production and Royalty (P&R) Reporting System, or through direct billing activity <b>(see Reporting Guidelines: Table C-2)</b>
ONRR	Bonuses	All Bonuses reported to ONRR on Form ONRR-2014, the Production and Royalty (P&R) Reporting System, or through direct billing activity <b>(see Reporting Guidelines: Table C-3)</b>
ONRR	Other Revenues	All Other Revenues (not associated with the Royalties, Rents, or Bonuses revenue streams above) that are reported to ONRR on the Form ONRR-2014 or CMP-2014, Production and Royalty (P&R) Reporting System, or through direct billing activity <b>(see Reporting Guidelines: Table C-4)</b>
ONRR	Offshore Inspection Fees	Fees for annual inspections performed by BSEE on each offshore permanent structure and drilling rig that conducts drilling, completion, or workover operations <b>(see Reporting Guidelines: Table C-5)</b>
ONRR	Civil Penalties	Civil Penalties collected by ONRR on behalf of ONRR, BOEM, and BSEE <b>(see Reporting Guidelines: Table C-6)</b>
BLM	Bonus and First Year Rentals	Payments made by the winning bidder of an onshore lease at a BLM lease sale <b>(see Reporting Guidelines: Table C-7)</b>
BLM	Permit Fees	All Permit Fees paid such as Application for Permit to Drill Fees, Mining Claim and Holding Fees, any Fees paid pursuant to the Mineral Leasing Act, etc. <b>(see Reporting Guidelines: Table C-8)</b>
BLM	Renewables	Wind, Solar, and Biomass Projects <b>(see Reporting Guidelines: Table C-9)</b>
OSMRE	AML Fees	Abandoned Mine Land (AML) Fees including AML Fees assessed from audits as well as any late charges paid <b>(see Reporting Guidelines: Table C-10)</b>
OSMRE	Civil Penalties	Civil Penalties assessed on violations of the Surface Mining Control and Reclamation Act including any late charges paid <b>(see Reporting Guidelines: Table C-11)</b>
IRS	Taxes	Corporate Tax Payments to IRS <b>(see Reporting Guidelines: Table C-12)</b>

Additional details and guidance for each of the revenue streams listed above are included in the respective tables within section C below. These details provide explanation for how companies should determine the amounts to report for each revenue stream. The additional guidance includes information on the specific transaction types on government reporting forms that are included in the amounts companies should report. There may also be instances where companies make payments to government entities based on direct billing activity rather than through a specific government reporting form. In these instances, the “Report Type” column in the table will show “Direct Billing” rather than the name of a standard reporting form with a related transaction code.

## Payments to Office of Natural Resources Revenue (ONRR)

### Royalties Paid to ONRR

Table C-1 outlines the transactions that make up the Royalties revenue stream. These include amounts reported or paid to ONRR on the Form ONRR-2014, Form CMP-2014, Form ONRR-4430, or through direct billing activity from ONRR. The amount reported for royalties should equal the amounts your company reported to ONRR on the respective forms during CY 2013 in addition to any invoices actually paid during CY 2013.

**Table C-1 Royalties paid to ONRR**

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
ONRR-2014 <i>or</i> CMP-2014	01	<b>Royalty Due</b> —Report royalties due in value on producing Federal leases
ONRR-2014 <i>or</i> CMP-2014	08	<b>Royalty In Kind (Other)</b> —Report non-Strategic Petroleum Reserve transactions for RIK oil and gas leases
ONRR-2014 <i>or</i> CMP-2014	10	<b>Compensatory Royalty Payment</b> —Report royalty value due on oil and gas that has been drained from Federal land by a well on another property
ONRR-2014 <i>or</i> CMP-2014	11	<b>Transportation Allowance</b> —Report a transportation allowance against the royalty due
ONRR-2014 <i>or</i> CMP-2014	15	<b>Processing Allowance</b> —Report a processing allowance against the royalty due
ONRR-2014 <i>or</i> CMP-2014	40	<b>Net Profit Share - Profitable</b> —Report sales and royalties on NPS leases for profitable months
ONRR-4430 (P&R)	PR	<b>Royalty Due</b> —Report royalties due in value on producing Federal leases - original submission
ONRR-4430 (P&R)	ADJ	<b>Royalty Due</b> —Report royalties due in value on producing Federal leases - adjust volume and/or value
Direct Billing	N/A	<b>Royalty Due</b> —Report royalties due in value on producing Federal leases



## Rents Paid to ONRR

Table C-2 outlines the transactions that make up the Rents revenue stream. These include amounts reported or paid to ONRR on the Form ONRR-2014, Form ONRR-4430, or through direct billing activity from ONRR. The amount reported for rents should equal the amounts your company reported to ONRR on the respective forms during CY 2013 in addition to any invoices actually paid during CY 2013. In the case of any duplicate rent payments made during the period, please do not include the duplicate rent amount paid.

**Table C-2 Rents paid to ONRR**

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
ONRR-2014	04	<b>Rental Payment</b> —Report the payment of unrecoupable rent for a lease
ONRR-2014	05	<b>Advance Rental Credit</b> —Report the payment of recoupable rent for a lease
ONRR-2014	25	<b>Recoup Advance Rental Credit</b> —Report a recoupment of a previously paid recoupable rent against net royalties paid
ONRR-4430 (P&R)	RENT	<b>Rental Payment</b> —Report the payment of unrecoupable rent for a lease
ONRR-4430 (P&R)	RCPRN	<b>Advance Rental Credit</b> —Report the payment of recoupable rent for a lease
ONRR-4430 (P&R)	RERNT	<b>Recoup Advance Rental Credit</b> —Report a recoupment of a previously paid recoupable rent against net royalties paid
Direct Billing	N/A	<b>Rental Payment</b> —Report the payment of unrecoupable rent for a lease
Direct Billing	N/A	<b>Nominally-Deficient Rent</b>
Direct Billing	N/A	<b>Rental Recoupment</b> —Report a recoupment of a previously paid recoupable rent against net royalties paid
Direct Billing	N/A	<b>Right of Way Rent Assessment</b>

## Bonuses Paid to ONRR

Table C-3 outlines the transactions that make up the Bonuses revenue stream. These include amounts reported or paid to ONRR on the Form ONRR-2014, Form ONRR-4430, or through direct billing activity from ONRR. The amount reported for bonuses should equal the amounts your company reported to ONRR on the respective forms during CY 2013 in addition to any invoices actually paid during CY 2013.

**Table C-3 Bonuses paid to ONRR**

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
ONRR-2014	67	Bonus Rentals—Deferred

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
ONRR-4430 (P&R)	DBONS	Bonus Rentals—Deferred
Direct Billing	N/A	Bonus Payment (Winning Bidder Only)
Direct Billing	N/A	Underpaid Deferred Bonus

### Other Revenues Paid to ONRR

Table C-4 outlines the transactions that make up the Other Revenues revenue stream. These include amounts reported or paid to ONRR on the Form ONRR-2014, Form ONRR-4430, or through direct billing activity from ONRR. The amount reported for other revenues should equal the amounts your company reported to ONRR on the respective forms during CY 2013 in addition to any invoices actually paid during CY 2013.

**Table C-4 Other revenues paid to ONRR**

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
ONRR-2014	02	<b>Minimum Royalty Payment</b> —Report the minimum royalty payment for a lease
ONRR-2014	03	<b>Estimated Royalty Payment</b> —Report an estimated royalty payment
ONRR-2014	07	<b>ONRR Settlement Agreement</b> —Report royalty due on a contract settlement with ONRR
ONRR-2014	09	<b>Production Fee Incentive</b>
ONRR-2014	13	<b>Quality Bank And Gravity Bank Adjustment</b> —Report adjustments that reflect the difference in quality (gravity and/or sulfur) between the oil measured at the approved point of royalty settlement and the common stream quality of the pipeline
ONRR-2014	14	<b>Tax Reimbursement Payment</b> —Report the royalty on a tax reimbursement
ONRR-2014	16	<b>Well Fees</b> —Report a flat fee payable periodically as specified in the lease agreement
ONRR-2014	17	<b>Gas Storage Agreement - Flat Fee</b> —Pay for storage of gas when the fee is a fixed amount or is based on the number of acres used to store gas
ONRR-2014	18	<b>Gas Storage Agreement - Injection Fee</b> —Report the fee for gas injected into a gas storage formation

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
ONRR-2014	19	<b>Gas Storage Agreement - Withdrawal Fee</b> —Report the fee for gas that was injected into and then withdrawn from a gas storage formation
ONRR-2014	21	<b>Interest Amount Due ONRR</b> —Report payor-calculated interest owed to ONRR
ONRR-2014	22	<b>Interest Amount Owed To Payor</b> —Report payor-calculated interest ONRR owes payor (for Federal leases only)
ONRR-2014	31	<b>Contract Settlements Payment</b> —Report royalty due on contract settlement payments between you and a third party
ONRR-2014	32	<b>Advance Royalty (Solids Coal Leases Only)</b>
ONRR-2014	37	<b>Royalties Due In Lieu Of Severance Tax</b> —Report royalties due for leases subject to Section 6(a)(9) of the OCS Lands Act of 1953, as amended
ONRR-2014	38	<b>Additional Royalty Due For OCSLA, Section (6)(A)(9) Leases</b> —Report additional royalties of 1/32, 1/48 and 1/64 due under Section 6(a)(9) leases
ONRR-4430 (P&R)	ADVRY	<b>Advance Royalty (Solids Coal Leases Only)</b>
ONRR-4430 (P&R)	CONSP	<b>Contract Settlements Payment</b> —Report royalty due on contract settlement payments between you and a third party
ONRR-4430 (P&R)	MNROY	<b>Minimum Royalty Payment</b> —Report the minimum royalty payment for a lease
ONRR-4430 (P&R)	MRPIA	<b>Minimum Royalty Payment</b> —Report the minimum royalty payable in advance for a lease
ONRR-4430 (P&R)	RCPMR	<b>Recoup Minimum Royalty Paid In Advance</b> —Report the recoupment of a previously paid advance minimum royalty
Direct Billing	N/A	<b>Gas Storage Fee</b>
Direct Billing	N/A	<b>In Lieu of Production</b>
Direct Billing	N/A	<b>Interest Amount Due ONRR</b> —Report payor-calculated interest owed to ONRR
Direct Billing	N/A	<b>Interest Amount Owed To Payor</b> —Report payor-calculated interest ONRR owes payor (for Federal leases only)
Direct Billing	N/A	<b>Interest - Late Invoice Payment - Sharable</b>
Direct Billing	N/A	<b>Liquid Damages</b>
Direct Billing	N/A	<b>Minimum Royalty</b> —Report the minimum royalty for a lease
Direct Billing	N/A	<b>Penalty Non-sharable</b>

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
Direct Billing	N/A	<b>Right of Use Easement</b>
Direct Billing	N/A	<b>Storage Fee</b>
Direct Billing	N/A	<b>Underpaid Advance Royalty</b>
Direct Billing	N/A	<b>Well Fee</b> —Report a flat fee payable periodically as specified in the lease agreement
Direct Billing	N/A	<b>Late Paid Royalty</b>

### Offshore Inspection Fees Paid to ONRR

Table C-5 outlines the transactions that make up the Offshore Inspection Fees revenue stream. These fees are for annual inspections performed by BSEE. ONRR collects these amounts on behalf of BSEE through direct billing activity.

**Table C-5 Offshore inspection fees paid to ONRR**

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
Direct Billing	N/A	Fees for annual inspections performed by BSEE on each offshore permanent structure and drilling rig that conducts drilling, completion, or workover operations

### Civil Penalties Paid to ONRR

Table C-6 outlines the transactions that make up the ONRR Civil Penalties revenue stream. Civil penalties issued by ONRR, BOEM, or BSEE are all collected by ONRR through direct billing activity.

**Table C-6 Civil penalties paid to ONRR**

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
Direct Billing	N/A	ONRR Civil Penalties
Direct Billing	N/A	BOEM Civil Penalties
Direct Billing	N/A	BSEE Civil Penalties

## Payments to Bureau of Land Management (BLM)

### Bonus and First Year Rentals Paid to BLM

Table C-7 outlines the transactions that make up the BLM Bonus and First Year Rentals revenue stream. We understand that companies generally make and record a payment to BLM of the bid amount (bonus) and the first year rental amount when awarded the winning bid on a lease. Companies should report payments made only where the bid submitted was the winning bid. **Companies should exclude payments made for deposits where their bid did not win and BLM returned the deposit amount.**

Although BLM subsequently transfers these payments of bonus and rent to ONRR, they are a separate revenue stream for USEITI. This separation better reflects how companies make and record these payments to government agencies.

**Table C-7 Bonus and first year rentals paid to BLM**

Report Type	Transaction Code	Transaction Description
Form 3000-002	N/A	Payments made by the winning bidder of an onshore lease at a BLM lease sale

### Permit Fees Paid to BLM

Table C-8 outlines the transactions that make up the BLM Permit Fees revenue stream. These include amounts reported or paid to BLM on various forms. These fees include all types of permit fees paid to BLM, such as Application for Permit to Drill Fees, Mining Claim and Holding Fees, and any fees paid pursuant to the Mineral Leasing Act, etc.

**Table C-8 Permit fees paid to BLM**

Report Type	Transaction Code	Transaction Description
Form 3160-003	N/A	Application for Permit to Drill Fee - APD (O&G)
Form 3000-002, Form 3000-003, Form 3000-003a, <i>or</i> Form 3160-008	N/A	Processing Fees for Assignments/Record Title, Competitive/Non-Competitive Leases, Name Changes/Mergers, On Railroad R/W, Overriding Royalty Assignment, Reinstatements, Transfer Operating Rights, Closed Cases (O&G)
Notice of Intent to Abandon (NIA) <i>or</i> Subsequent Report Plug and Abandon (SRA) using Form 3160-005 <i>or</i> Form 3160-009	N/A	Incidents of Non-Compliance related to Abandonment, Drilling, Environmental, and Production Penalties (O&G)
Form 3400-012 <i>or</i> Form 3440-001	N/A	Processing Fees for Competitive Lease, Exploration License, Lease Modification, Logical Mining Unit Formation/Modification (Coal)
Form 3520-007 <i>or</i> Form 3600-009	N/A	Processing Fee and Bonds for Competitive/Non-Competitive Lease Sale (Mineral Materials)

Report Type	Transaction Code	Transaction Description
Form 3520-007 <i>or</i> Form 3600-009	N/A	Sand and Gravel Sales (Mineral Materials)
Form 3830 <i>or</i> Form 3860	N/A	Mining Claim Fee—Not New (Locatable Minerals)
Form 3830 <i>or</i> Form 3861	N/A	New Mining Claim Location Fee \$34 (Locatable Minerals)
Form 3830 <i>or</i> Form 3862	N/A	New Mining Claim Maintenance Fee \$140 (Locatable Minerals)
Form 3830 <i>or</i> Form 3863	N/A	New Mining Claim Processing Fee (Locatable Minerals)
Form 3150-004 <i>or</i> Form 3150-008a	N/A	Oil Shale R&D Nominations Processing Fee (Locatable Minerals)

### Renewable Fees Paid to BLM

Table C-9 outlines the transactions that make up the BLM Renewable Fees revenue stream. The BLM collects these fees for various renewable projects through direct billing activities.

**Table C-9 Renewable fees paid to BLM**

Report Type	Transaction Code	Transaction Description
Direct Billing	N/A	Wind, Solar, and Biomass Project Fees

### Payments to Office of Surface Mining, Reclamation and Enforcement (OSMRE)

#### AML Fees Paid to OSMRE

Table C-10 outlines the transactions that make up the OSMRE AML Fees revenue stream. These include fees paid or reported to OSMRE quarterly on the OSM-1 Form. This also includes amounts paid for fees assessed from audits and any late charges incurred. Payments made to OSMRE may relate to activities on all land categories (Federal, Indian, State, and Fee).

**Table C-10 AML fees paid to OSMRE**

Report Type	Transaction Code	Transaction Description
OSM-1	N/A	Abandoned Mine Land (AML) Fees paid quarterly on coal tonnage reported on the Coal Reclamation Fee Report (OSM-1 Form) including AML Fees assessed from audits, as well as any late charges paid

### Civil Penalties Paid to OSMRE

Table C-11 outlines the transactions that make up the OSMRE Civil Penalties revenue stream. These include amounts paid directly to OSMRE from civil penalties assessed by OSMRE through direct billing activity. Payments made to OSMRE may relate to activities on all land categories (Federal, Indian, State, and Fee).

**Table C-11 Civil penalties paid to OSMRE**

Report Type	Transaction Code	Transaction Description
Direct Billing	N/A	Civil Penalties assessed on violations of the Surface Mining Control and Reclamation Act where OSMRE is the regulatory authority (Tennessee, Washington, and certain tribal lands) including any late charges paid

### Payments to Internal Revenue Service (IRS)

#### Taxes Paid to the IRS

Table C-12 outlines the IRS transactions codes that make up the Taxes revenue stream. These include all corporate income tax payments made to the IRS by C Corporations during CY 2013 and any tax refunds paid out. Companies should report a net amount of actual tax payments and tax refunds made or received during CY 2013, regardless of the period of activity to which the taxes relate. Additionally, these should be the total tax payments based on all of your company's income activities, not just those activities on Federal lands. **For companies that are not C Corporations and therefore not subject to U.S. corporate income tax, this section of the template is not applicable.**

**Table C-12 Taxes paid to the IRS**

Corporate Tax Payments and Refunds	
IRS Transaction Codes Tax Payments	Transaction Description
610	Remittance with Return
620	Initial Installment Payment, Form 7004
640	Advanced Payment of Determined Deficiency or Underreported Proposal
660	Estimated Tax - Federal Tax Deposit
670	Subsequent Payment
680	Designated Payment of Interest
690	Designated Payment of Penalty
720	Refund Payment
IRS Transaction Codes Tax Refunds	Transaction Description
840	Manual Refund
841	Cancelled Refund Check Deposited
846	Refund of Overpayment

## Corporate Tax Payments and Refunds

IRS Transaction Codes Overpayment of Interest	Transaction Description
770	Credit Interest Due Taxpayer
776	Generated Interest Due on Overpayment

### D. BOX 3 – Tax Payment Reconciliation

In addition to reporting the amount of taxes paid, companies are also encouraged by the MSG to allow for reconciliation of taxes. Unlike payments made to DOI bureaus, the IRS cannot release taxpayer information to the USEITI IA without the company providing explicit approval due to federal privacy laws. If your company is willing to allow for the reconciliation of the tax amount you have reported in Box 2, please indicate that on the template in Box 3.

Please see **Appendix B: Tax Reconciliation Instructions** for the details of the process to allow for reconciliation of taxes and the required IRS waiver form. This form allows your company to authorize the IRS to release your company’s tax payment and refund transaction information for CY 2013, described above, to the IA. The information provided by the IRS will be reconciled with the tax payment amounts reported by your company on the template, similar to the revenue streams for the DOI bureaus.

The USEITI report will positively highlight companies that choose allow the reconciliation of tax payments.

### E. BOX 4 – Additional Supporting Information

The Reporting Template requests companies to report only the total payment amounts for each revenue stream. However, companies may choose to provide additional information to support the summary payment amounts to facilitate the reconciliation. If your company chooses to attach supporting information with the submission of the completed template, please indicate this on the template in Box 4, Additional Supporting Information.

**The IA will not disclose supporting information provided to any third party other than ONRR without the reporting entity’s written consent, unless law requires disclosure. Supporting information will remain as working papers of the IA and will not be subject to Freedom of Information Act requests.**

### F. BOX 5 – Company Contact Information

On the template in Box 5, Company Contact Information, we request that your company provide contact information; including name, title/position, phone number and email address, for an appropriate individual that the IA can reach out to directly if any follow up is required. Follow up by the IA may include questions on the data submitted on your completed template or if any supporting detail is required to resolve reconciliation differences.



## G. BOX 6 – Authorized Representative Sign Off

The EITI Standard requires that the IA and the MSG obtain a sign off from a company official to attest that the completed Reporting Template is a complete and accurate record. We are requesting that your company identify an appropriate authorized representative according to your organizational structure to provide the necessary attestation and sign the completed template in Box 6, Authorized Representative Sign Off.

The sign off may be documented with a physical or electronic signature. If you have questions about how to complete the electronic signature, please contact the IA. Once the electronic signature has been completed, the document will be locked for editing.

## H. BOX 7 – Parent Company Subsidiary Identification

In the event your company is a parent company with subsidiary and affiliate companies, reporting of amounts in the template should occur at the consolidated parent company level. This means that the reported amounts should reflect total payments made by all parent and subsidiary entities.

We also ask that you please complete Box 7 of the Reporting Template, List of Parent Company Subsidiaries, in order to help us identify all subsidiary or affiliate entities that you have included in your consolidated payment amount. Please list each of the entities that make payments to each DOI bureau and any related payor or customer identification codes used for each of those companies for each respective bureau.

## I. Additional Requests

The EITI Standard requires that countries publishing annual EITI reports must document whether the participating companies and government entities had their financial statements audited in the financial year(s) covered by the EITI Report. **If your company has audited financial reports from any periods covered in calendar year 2013 that are not publicly available, we request that you please provide those reports with the submission of your completed template.**

The IA will not share or release these audited financial reports with any third party and will employ appropriate measures to safeguard them. However, the EITI Standard does require that any gaps or weaknesses identified in those reports must be disclosed in the USEITI report.

## J. Submission

We request that companies submit completed Reporting Templates to the USEITI IA no later than **Wednesday June 17, 2015**. Companies may submit completed Reporting Templates through email or through a mailed, physical hard copy.

For templates submitted by mail, please address to:

**US EITI Independent Administrator  
C/O Deloitte & Touche, LLP  
555 17<sup>th</sup> Street Suite 3600  
Denver, CO 80202**

For electronic templates submitted by email, please send to the [USEITIDataCollection@Deloitte.com](mailto:USEITIDataCollection@Deloitte.com) mailbox.

## K. Data Security Measures

### IA Responsibilities

The IA will take precautions to safeguard data submitted by companies. These precautions include:

- The IA will utilize password protected Reporting Templates when distributed to companies electronically.
- The IA will only request data required to perform the reconciliation activities. The IA will destroy or delete non-relevant information inadvertently provided.
- The IA will work on security-encrypted laptops and email communications will be through secure email servers.
- Passwords utilized will address current government encryption standards.
- The IA will handle additional requests for information from either the government entities or reporting companies to resolve reconciling differences in a similar manner.

### Reconciling Company Responsibilities

Companies submitting the Reporting Template via electronic submission should utilize the following guidelines:

- Once the Reporting Templates are completed, templates should be submitted directly to the IA.
- The Reporting Templates should be password encrypted when submitted to the IA.
- If the template password has changed from the password sent with the template, companies should provide a separate communication to the IA to notify of the new template password.

## L. Questions and Additional Guidance

Should any questions arise while completing the Reporting Template, you should contact the Independent Administrator at:

[USEITDataCollection@Deloitte.com](mailto:USEITDataCollection@Deloitte.com)

We will reply to any such queries as soon as possible.

# Appendix A: Terms and Definitions Reference Guide

This document uses the following acronyms and abbreviations:

Abbreviation	Definition
AML	Abandoned Mine Land Reclamation Program
BLM	Bureau of Land Management
BOEM	Bureau of Ocean Energy Management
BSEE	Bureau of Safety and Environmental Enforcement
CY	Calendar Year
DOI	Department of the Interior
EITI	Extractive Industries Transparency Initiative
Form ONRR-2014	Report of Sales and Royalty Remittance
Form ONRR-4430	Solid Minerals Production and Royalty Report
Form CMP-2014	Compliance Activity Specific Report
Form OSM-1	Coal Reclamation Fee Report
IA	Independent Administrator
IRS	Internal Revenue Service
OCSLA	Outer Continental Shelf Lands Act
O&G	Oil and Gas
ONRR	The Office of Natural Resources Revenue
OSM	The Office of Surface Mining
OSMRE	The Office of Surface Mining Reclamation and Enforcement
P&R	Production and Royalty Reporting System (see Form ONRR-4430)
USEITI	United States Extractive Industries Transparency Initiative

# Appendix B: Tax Reconciliation Instructions

This section provides companies participating in tax payment reconciliation with the necessary information and instructions on the tax reconciliation process. A waiver process is required to authorize the Internal Revenue Service (IRS) to release certain specified corporate income tax payment and refund transactions data for calendar year 2013 to the IA, Deloitte & Touche LLP. Tax data from the IRS is necessary to perform a reconciliation of corporate income taxes reported by your company on the Reporting Template. Company participation in tax reconciliation through the authorization of the release of tax information is strictly voluntary.

Generally, tax returns and return information are confidential under Internal Revenue Code (IRC) section 6103, unless an exception applies. One such exception is IRC section 6103(c) which allows taxpayers to designate an appointee to inspect and/or receive your confidential tax information by completing Form 8821. The enclosed IRS Form 8821 allows your company to authorize a specified third party to inspect and/or receive your confidential information for the type of tax and the years you list on Form 8821. The IRS will determine what tax information you will allow the appointee to inspect and review based on the provided Form 8821. If your company does not provide all the information requested on this form, including all associated Taxpayer Identification Numbers, the IRS will not be able to honor the authorization.

We prepopulated the appointee box of the attached Form 8821 with the name and appropriate address of the IA, Deloitte & Touche LLP. Pursuant to the EITI requirements, the IA will be reconciling IRS corporate income tax payments and refunds with the payment amounts reported separately by companies on the Reporting Template. The IA's role is not to audit this information but only to reconcile company payments and government receipts. The continuation page to the Form 8821 lists specific IRS account transaction codes related to specific payment and refund amounts identified by the USEITI MSG that would need to be released to the IA as part of the tax reconciliation process. An appropriate officer of your company should sign the Form 8821 continuation page indicating your company's approval for the IRS to release to the IA these specific data items. Please also list on the Form 8821 all taxpayer identification numbers associated with your company reporting under the USEITI. These can also be included on separate Forms 8821 or as attachments.

The IRS Statistics of Income Division (SOI) will be responsible for compiling and releasing to Deloitte & Touche LLP the tax payment and refund transaction data for USEITI. Please mail completed Forms 8821 to SOI as indicated on the Form 8821 instructions under the "Where to File" section. SOI is a special designee to handle EITI taxpayer disclosure requests. Please send general requests for taxpayer information outside of USEITI to the appropriate IRS center.

**Please contact Barry Johnson at [Barry.W.Johnson@irs.gov](mailto:Barry.W.Johnson@irs.gov) or 202-803-9794 if you have any questions regarding the voluntary release of taxpayer data in order to reconcile corporate income tax payments as part of the USEITI.**