ACCOUNTING FOR COMPARISON (DUAL ACCOUNTING)
FORM ONRR-4410

CERTIFICATION FOR NOT PERFORMING DUAL ACCOUNTING
PART A

1 **PAYOR'S NAME** ______________________________ 2 **PAYOR CODE** __________
ADDRESS ______________________________
CITY/STATE ______________________________ **ZIP** ____________

3 **PAYOR'S CONTACT PERSON** ______________________________
4 **TELEPHONE (   )_____-- _________**

5 **ONRR 10-DIGIT LEASE NUMBER**
_____--____________________--_____

6 **ONRR-DESIGNATED AREA**
____

7 **CHECK THE REASON DUAL ACCOUNTING IS NOT REQUIRED:**

☐ **Lease terms do not require dual accounting.**

☐ **None of the gas from the lease is ever processed.**

☐ **Gas has a Btu content of 1000 Btu's per cubic foot or less at the lease's measurement point(s).**

☐ **None of the gas from the lease is processed until after gas flows into a pipeline with an index located in an index zone.**

☐ **None of the gas from the lease is processed until after gas flows into a mainline pipeline not located in an index zone.**

8 **If you have multiple leases that do not require dual accounting, you can attach a list of your leases, but you must provide a specific reason why dual accounting is not required for each listed lease.**

I certify that Dual Accounting is not required for gas produced from the lease(s) for reason(s) noted above or attached.

9 **Signature Lessee's Authorized Official** ______________________________ **Date** __________

______________________________ ______________________________

10 **Print Official's Name** 11 **Company Represented**

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 ensure that Indian mineral lessors receive the maximum revenues from mineral resources on their land consistent with the Secretary's trust responsibility. ONRR uses the information to aid in its compliance efforts. Responses are mandatory (30 CFR 1206.172). Proprietary information is protected in accordance with 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. Annual public reporting burden for this form is estimated to average 4 hours per response, including the time for reviewing instructions, gathering and maintaining data, and completing and reviewing the form. Direct comments regarding the burden estimate or any other aspect of this form to the Office of Natural Resources Revenue, Attention: Rules & Regs Team, P.O. Box 25165, MS 64400B, Denver, CO 80225-0165.

ELECTION TO PERFORM ACTUAL DUAL ACCOUNTING OR ALTERNATIVE DUAL ACCOUNTING

PART B

1 PAYOR'S NAME ______________________ ADDRESS ______________________
2 PAYOR CODE ______________________ CITY/STATE ______________________
3 PAYOR'S CONTACT ______________________ 4 TELEPHONE ______________ ZIP CODE ____________

5 ACTUAL DUAL ACCOUNTING	6 ALTERNATIVE DUAL ACCOUNTING	7 PLANT OWNERSHIP	8 EFFECTIVE DATE MONTH/YEAR	ONRR-DESIGNATED AREAS	LEASE PREFIXES
☐	☐	☐	________	Alabama-Coushatta	615
☐	☐	☐	________	Blackfeet Reservation	507, 512, 513, 514, 515, 517, 526
☐	☐	☐	________	Crow Reservation	520, 619
☐	☐	☐	________	Fort Belknapp Reservation	538
☐	☐	☐	________	Fort Berthold Reservation	528, 529, 540
☐	☐	☐	________	Fort Peck Reservation	506, 523, 533, 536, 622
☐	☐	☐	________	Jicarilla Apache Reservation	609
☐	☐	☐	________	Oklahoma Counties - Zone 1	503, 505, 510, 511, 518, 521, 601, 602, 607, 615, 714
☐	☐	☐	________	Oklahoma Counties - Zone 2	503, 505, 518, 601, 602, 607
☐	☐	☐	________	Oklahoma Counties - Zone 3	503, 505, 511, 601, 602, 607, 615
☐	☐	☐	________	Navajo Allotted in Navajo Reservation	516, 525, 527, 621, 623
☐	☐	☐	________	Navajo Tribal in Navajo Reservation	415, 516, 525, 527, 620, 621, 623
☐	☐	☐	________	Northern Cheyenne Reservation	None
☐	☐	☐	________	Rocky Boys Reservation	053, 154, 537, 889
☐	☐	☐	________	Southern Ute Reservation	519, 522, 524, 614, 750
☐	☐	☐	________	Turtle Mountain Reservation	610
☐	☐	☐	________	Ute Mountain Ute Reservation	519, 522, 524, 614, 750
☐	☐	☐	________	Ute Allotted in Uintah and Ouray	509, 531, 532
☐	☐	☐	________	Ute Tribal in Uintah and Ouray	509, 531, 532
☐	☐	☐	________	Wind River Reservation	502, 535, 634
☐	☐	☐	________	________	________
☐	☐	☐	________	________	________

I elect to perform Actual Dual Accounting or Alternative Dual Accounting for all leases in the ONRR-Designated Area(s), starting with the Effictive Date(s) (Month and Year) as noted above.

9 Signature of Leesee's Authorized Official ______________________ Date ______________

10 Print Official's Name ______________________ 11 Company Represented ______________________

Accounting for Comparison (Dual Accounting)
Form ONRR-4410
General Instructions

You will find an electronic copy of form ONRR-4410 on the Office of Natural Resources Revenue (ONRR) website at *https://www.onrr.gov/ReportPay/royalty-reporting.htm#forms* to print, complete and submit to ONRR as follows:

Office of Natural Resources Revenue
Document Processing
Denver Federal Center, Building 85
6th Ave. and Kiplilng St.
P.O. Box 25165
Denver, Colorado 80225-0165

PART A. Certification for Not Performing Dual Accounting.

If you are not required to perform dual accounting, you must notify ONRR why it is not required under 30 CFR 1206.172, 30 CFR 1206.173, and 30 CFR 1206.176. You will submit a form ONRR-4410 to report your notification to ONRR. This is a one-time notification, until any changes occur in gas disposition.

If a change occurs in your circumstances regarding the disposition of the gas that would require dual accounting, then you must notify ONRR in writing by submitting a new form ONRR-4410. Your notification is due by the end of the production month in which the change occurs. You are not required to resubmit a revised Part A on the revised form ONRR-4410 if you currently have the form on file with ONRR certifying no dual accounting is required on specific leases.

Numbered Instructions:

1. Enter the payor name and address used to report royalties and transportation deductions on the Report of Sales and Royalty Remittance (form ONRR-2014).
2. Enter your payor code as used on form ONRR-2014.
3. Enter the payor's contact person.
4. Enter the contact person's telephone number.
5. Enter the ONRR 10-digit lease number for your lease.
6. Enter the ONRR-Designated Area where your lease is located. Lease prefixes for designated areas are listed in the *Federal Register* at 64 FR 66771 and provided on Part B of form ONRR-4410.
7. Check the appropriate box indicating the reason dual accounting is not required on your lease. Include your lease agreement with this 4410 Part A if you indicate "Lease terms do not require dual accounting."
8. If you have multiple leases that do not require dual accounting, you may submit one form with an attachment listing all such leases and the reasons dual accounting is not required for each lease.
9. Certify the information in the form ONRR-4410 Part A, and/or your attachment to Part A, by having the lessee's authorized official sign and date the completed Part A.
10. Print Official's Name.
11. Print Company Represented.

Accounting for Comparison (Dual Accounting)
Form ONRR-4410
General Instructions

PART B. Election to Perform Actual Dual Accounting or Alternative Dual Accounting.

If you are required to perform dual accounting, you must elect to perform either actual dual accounting, under 30 CFR 1206.176 (64 FR 43506), or the alternative methodology for dual accounting, under 30 CFR 1206.173 (64 FR 43506). You will use the form ONRR-4410, Part B to make your election.

You must make a separate election to use the alternative methodology for dual accounting that will apply to all of your Indian leases in each ONRR-designated area. Lease prefixes for designated areas are listed in the *Federal Register* at 64 FR 66771.

You may elect to begin using the alternative methodology for dual accounting at the beginning of any month. The first election to use the alternative methodology will be effective from the time of election through the end of the following calendar year. Afterwards, each election to use the alternative methodology must remain in effect for 2 calendar years. You may return to the actual dual accounting method only at the beginning of the next election period or with written approval by ONRR and tribal lessor for tribal leases, and ONRR for Indian allotted leases in the ONRR-designated area.

Numbered Instructions:

1. Enter the payor name and address used to report royalties and transportation deductions on the Report of Sales and Royalty Remittance (form ONRR-2014).
2. Enter your payor code as used on form ONRR-2014.
3. Enter the payor’s contact person.
4. Enter the contact person’s telephone number.
5. Select your election to use actual dual accounting by checking the applicable box that coincides with your Indian lease’s (or leases’) ONRR-designated area. Lease prefixes for designated areas are listed in the *Federal Register* at 64 FR 66771 and provided on Part B of form ONRR-4410.
6. Select your election to use alternative dual accounting by checking the applicable box that coincides with your Indian lease’s (or leases’) ONRR-designated area.
7. For alternative elections only, enter whether you have a direct or indirect ownership interest in the plant where the gas is processed.
8. Enter the effective date of the election (Month and Year).
9. Make the election by having the lessee’s authorized official sign and date the completed Part B.
10. Print Official’s Name.
11. Print Company Represented.