

North Dakota

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Revenue Compliance Division

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The **Revenue Compliance Division** is responsible for developing and implementing procedures to assure the timely and accurate accounting of all royalties, bonuses, rents and other revenues received by the Department of Trust Lands. The division is also responsible for developing, implementing and monitoring the managerial and system controls used by the Department of Trust Lands to detect and prevent the misappropriation of trust assets and revenues.

- [Oil and Gas Royalty Reporting Instructions and Form Unit Names and IDs](#)
- [Frequently Asked Questions](#)
- [Example ND Royalty Reporting Letter to the Industry regarding new Reporting Requirements \(June 25, 2015\)](#)
- [Oil and Gas Lease Rules](#)

Submit Royalty Reports to dtrroyalties@nd.gov

Examples of North Dakota Royalty Reporting

Numbers used may not be accurate, example only.

Example of Well Reporting with royalty due on Flared Gas

Appl# Number	Property Name	Production Start	Production End	Product Code	BTU or Density	Gross Volume*	Royalty Volume	Unit Price	Gross Sales Value	Decimal Interest	Gross Owner Share	Gathering/Transportation	Processing	Other Deductions	Royalty Paid
33-061-01591-00-00	Marron 11-18TFH	5/31/2015	06/30/2015	ONY	26.3	1650	1664.65	49.62	82599.53	0.02333662	1927.60				1927.60
33-061-01591-00-00	Marron 11-18TFH	4/30/2015	06/30/2015	ONY	1.014	28	28	3.68	103.04	0.02333662	2.40				2.40

Example of Unit Reporting

Appl# Number	Property Name	Production Start	Production End	Product Code	BTU or Density	Gross Volume*	Royalty Volume	Unit Price	Gross Sales Value	Decimal Interest	Gross Owner Share	Gathering/Transportation	Processing	Other Deductions	Royalty Paid
14	Duck Creek LodgePole Unit	5/31/2015	06/30/2015	ONY	19.3	960	925	47.53	44057.75	0.01133669	499.47			17.45	482.02

Example of Reserve and Record Needs to Zero and Qualification Status

Appl# Number	Property Name	Production Start	Production End	Product Code	BTU or Density	Gross Volume*	Royalty Volume	Unit Price	Gross Sales Value	Decimal Interest	Gross Owner Share	Gathering/Transportation	Processing	Other Deductions	Royalty Paid
33-061-01591-00-00	Marron 11-18TFH	3/31/2014	06/30/2015	ONY	20.1	(888)	(725)	74.85	(54266.25)	0.03636369	(1973.32)				(1973.32)
33-061-01591-00-00	Marron 11-18TFH	3/31/2014	06/30/2015	ONY	20.1	888	825	47.58	39253.50	0.03636369	1427.40				1427.40

Example of Interest and Density Payment

Appl# Number	Property Name	Production Start	Production End	Product Code	BTU or Density	Gross Volume*	Royalty Volume	Unit Price	Gross Sales Value	Decimal Interest	Gross Owner Share	Gathering/Transportation	Processing	Other Deductions	Royalty Paid
33-061-00585-00-00	Abbott 11-18H	6/1/2012	6/30/2015	INT											1750.00
33-061-01591-00-00	Marron 11-18TFH	3/1/2013	4/30/2014	PN											665.00

Example of Processed Gas with Condensate

Appl# Number	Property Name	Production Start	Production End	Product Code	BTU or Density	Gross Volume*	Royalty Volume	Unit Price	Gross Sales Value	Decimal Interest	Gross Owner Share	Gathering/Transportation	Processing	Other Deductions	Royalty Paid
33-061-00585-00-00	Abbott 11-18H	4/30/2015	06/30/2015	NGI	1.014	3085	2997.14	3.68	11029.48	0.02333662	257.99		0.17		0.51
33-061-00585-00-00	Abbott 11-18H	4/30/2015	06/30/2015	ONY	26.3	52	52	49.62	2580.24	0.02333662	60.21		64.35		193.04

Example of Gas with processing deducted and tax added back

Appl# Number	Property Name	Production Start	Production End	Product Code	BTU or Density	Gross Volume*	Royalty Volume	Unit Price	Gross Sales Value	Decimal Interest	Gross Owner Share	Gathering/Transportation	Processing	Other Deductions	Royalty Paid
33-061-00585-00-00	Abbott 11-18H	3/31/2015	06/30/2015	RSD	1.015	850	2220.36	3.89	8637.20	0.02333662	201.56		25.03	-10.36	186.99

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