NORTH DAKOTA
Brian Kroshus, Tax Commissioner

FORM T-12 OIL REPORT AMENDMENT INSTRUCTIONS

Introduction

These instructions provide the information needed to file an amended T-12 Oil Report using the Excel spreadsheet format, which is available on the North Dakota Office of State Tax Commissioner's website at **www.tax.nd.gov** or by contacting the Oil and Gas Tax Section at **oiltax@nd.gov**.

Instructions

1. Each return must be submitted in a separate file attachment. Each amended reporting period requires a separate return.
2. Do Not Submit a Credit Entry to "back out" previously reported information. Submit a **Replacement Entry** with the correct information.
3. The correct **Sequence Number** is Important, be sure to use the sequence number previously reported when replacing an entry and assign another sequence number if making an additional entry for an API number.
4. Provide the C or R indicator if your report results in a credit balance, to indicate your choice of a credit or refund.
5. Formulas may be used to provide calculations within the spreadsheet but **do not** change the format of any cells. The Commissioner has decided not to provide calculation capabilities, our policy is to not prepare any part of a taxpayer's return.
6. **Do not** link the spreadsheet to another file. The spreadsheet file will not include the necessary data because the Office of State Tax Commissioner will not have access to the linked file.
7. The Office of State Tax Commissioner recommends that electronic returns be accompanied by electronic tax payments. However, if you submit a check for payment of tax, your check must be accompanied by a tax payment voucher that includes the necessary information to process your payment.

The Office of State Tax Commissioner has provided worksheet examples that show an original entry for a well and subsequent reports amending the information for a well code change, a volume/value change, a change for an inventory split, and a change of API number. The following provides specific information on each of the examples:

Original Entry (Example 1):

1. **Tax Paid by Others** and **Tax Paid with Report** must equal **Total Tax Due**.
2. **Tax Previously Paid** must not be used on an original report.

Well Code Change (Example 2):

1. Complete a replacement entry using the correct well code.
2. **Tax Previously Paid** must be the amount paid on the original return for the applicable sequence number.
3. **Tax Previously Paid** must be subtracted from the **Total Tax Due** to determine **Tax Due with Report**.
4. **Tax Due with Report** can result in no change in tax liability, in additional tax due, or a credit/refund.

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Volume/Value Change (Example 3):

1. Complete a replacement entry using the correct volumes and values.
2. **Tax Previously Paid** must be the amount paid on the original return for the applicable sequence number.
3. **Tax Previously Paid** must be subtracted from the **Total Tax Due** to determine **Tax Due with Report**.
4. **Tax Due with Report** can result in no change in tax liability, in additional tax due, or a credit/ refund.

Change For Inventory Split (Example 4):

1. Complete a replacement entry using the correct information for each well code. Provide a sequence number for the additional entry.
2. **Tax Previously Paid** must be the amount paid on the original return for the applicable sequence number.
3. **Tax Previously Paid** must be subtracted from the **Total Tax Due** to determine **Tax Due with Report**.
4. **Tax Due with Report** can result in no change in tax liability, in additional tax due, or a credit/ refund.

API Number Change (Example 5):

1. Complete a replacement entry showing zero volume and value for the wrong API number.
2. Complete a replacement entry showing the volume and value for the correct API number.
3. **Tax Previously Paid** must be the amount paid on the original return for the applicable sequence number.
4. **Tax Previously Paid** must be subtracted from the **Total Tax Due** to determine **Tax Due with Report**.
5. **Tax Due with Report** can result in no change in tax liability, in additional tax due, or a credit/ refund.

Contacts:

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Example of an Amended T-12 Oil Report

API Number (i.e. 01201234)	Sequence Number	Barrels of Oil Purchased/Sold	Value of Oil Purchased/Sold	Value of Exempt Government Royalties	Taxable Value of Oil	Total Production Tax Due	Production Tax Previously Paid	Production Tax Paid By Others	Production Tax Paid with Report	Total Extraction Tax Due	Extraction Tax Previously Paid	Extraction Tax Paid By Others	Extraction Tax Paid with Report	Well Code	Pool Code	Posting Code	Oil Gravity	Additional Value	Transportation Deduction	Other Deductions	Condensate (Y or N)	Other Party Federal I.D. Number
ORIGINAL ENTRY: (Example 1)																						
Tax Due																						
01201234	1	100.00	2000.00	0.00	2000.00	100.00	0.00	0.00	100.00	80.00	0.00	0.00	80.00	NW	40	NX01	40.0	0.00	0.00	0.00	N	123456789
No Tax Due																						
01201234	1	100.00	2000.00	0.00	2000.00	100.00	0.00	100.00	0.00	80.00	0.00	80.00	0.00	NW	40	NX01	40.0	0.00	0.00	0.00	N	123456789
WELL CODE CHANGE: (Example 2)																						
Tax Due																						
01201234	1	100.00	2000.00	0.00	2000.00	100.00	100.00	0.00	0.00	130.00	80.00	0.00	50.00	WW	40	NX01	40.0	0.00	0.00	0.00	N	123456789
Credit/Refund																						
01201234	1	100.00	2000.00	0.00	2000.00	100.00	100.00	0.00	0.00	0.00	80.00	0.00	(80.00)	S1	40	NX01	40.0	0.00	0.00	0.00	N	123456789
No Tax Due																						
01201234	1	100.00	2000.00	0.00	2000.00	100.00	0.00	100.00	0.00	130.00	0.00	130.00	0.00	WW	40	NX01	40.0	0.00	0.00	0.00	N	123456789
VOLUME/VALUE CHANGE: (Example 3)																						
Tax Due																						
01201234	1	150.00	3000.00	0.00	3000.00	150.00	100.00	0.00	50.00	120.00	80.00	0.00	40.00	NW	40	NX01	40.0	0.00	0.00	0.00	N	123456789
Credit/Refund																						
01201234	1	50.00	1000.00	0.00	1000.00	50.00	100.00	0.00	(50.00)	40.00	80.00	0.00	(40.00)	NW	40	NX01	40.0	0.00	0.00	0.00	N	123456789
No Tax Due																						
01201234	1	150.00	3000.00	0.00	3000.00	150.00	0.00	150.00	0.00	120.00	0.00	120.00	0.00	NW	40	NX01	40.0	0.00	0.00	0.00	N	123456789
CHANGE FOR INVENTORY SPLIT: (Example 4)																						
Credit/Refund																						
01201234	1	50.00	1000.00	0.00	1000.00	50.00	100.00	0.00	(50.00)	40.00	80.00	0.00	(40.00)	NW	40	NX01	40.0	0.00	0.00	0.00	N	123456789
01201234	2	50.00	1000.00	0.00	1000.00	50.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	S1	40	NX01	40.0	0.00	0.00	0.00	N	123456789
							Coversheet Totals		**$0.00**				**($40.00)**									
No Tax Due																						
01201234	1	50.00	1000.00	0.00	1000.00	50.00	0.00	50.00	0.00	40.00	0.00	40.00	0.00	NW	40	NX01	40.0	0.00	0.00	0.00	N	123456789
01201234	2	50.00	1000.00	0.00	1000.00	50.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	S1	40	NX01	40.0	0.00	0.00	0.00	N	123456789
API NUMBER CHANGE: (Example 5)																						
01201234	1	0.00	0.00	0.00	0.00	0.00	100.00	0.00	(100.00)	0.00	80.00	0.00	(80.00)	NW	40	NX01	40.0	0.00	0.00	0.00	N	123456789
01204321	1	100.00	2000.00	0.00	2000.00	100.00	0.00	0.00	100.00	80.00	0.00	0.00	80.00	NW	40	NX01	40.0	0.00	0.00	0.00	N	123456789
							Coversheet Totals		**$0.00**				**$0.00**									