



COAL CONVERSION FACILITY PRIVILEGE TAX
OFFICE OF STATE TAX COMMISSIONER
SFN 25822 (6-2021)

CLC-084

**- Coal Gasification Plants Claiming Carbon Dioxide Capture Credit -
(North Dakota Century Code (N.D.C.C.) ch. 57-60)**

County	Month/Year	Federal Employer ID Number	
Plant Owner	Name of Plant		
Address	City	State	ZIP Code
Date of First Capture of Carbon Dioxide Emission			

Individual to whom questions concerning this report should be directed

Name	Title	Telephone Number
Address (if different from above)		Email Address

Please complete Schedules A and B on back page before proceeding. (See instructions)

Tax Computation Schedule

		County	State General Fund
1. Tax from Schedule A, line 13 or Schedule B, line 3 whichever is greater.....	\$		
2. Distribution - 15% County	\$		
3. Distribution - 85% State General Fund			\$
4. 5% to lignite research fund - Line 3 x .05			\$
5. TAX DUE - Line 2 plus line 4.....			\$

Officer Signature	Title	Date
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Schedule A**Gross Receipts Calculation**

1. Gross receipts from sale of synthetic natural gas	\$	
2. Gross receipts from sale of byproducts	\$	
3. Total gross receipts - Line 1 plus line 2	\$	
4. Total synthetic natural gas produced during month (mcf)		
5. Synthetic natural gas used within the plant (mcf)		
6. Synthetic natural gas available for sale (mcf) - Line 4 minus line 5)		
7. Monthly volume in mcf (see instructions)		
8. Gross receipts from sale of byproducts - Line 2	\$	
9. Gross receipts from sale of carbon dioxide for use in enhanced recovery of oil or natural gas	\$	
10. Gross receipts from sale of taxable byproducts - Line 8 minus line 9	\$	
11. Taxable gross receipts = line 3	\$	
12. Tax rate on gross receipts02
13. Tax on gross receipts - Line 8 multiplied by line 9	\$	

Schedule B**Production Calculation**

1. Taxable synthetic natural gas (mcf) - Schedule A, line 6 or line 7, whichever is less	
2. Tax rate per mcf of synthetic natural gas	\$0.135
3. Tax on synthetic natural gas - Line 1 multiplied by line 2	\$

Coal Gasification Plants Claiming Carbon Dioxide Capture Credit Instructions

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North Dakota Century Code ch. 57-60 requires each plant which produces synthetic natural gas, methanol, or other principal commercial gaseous or liquid products from coal and which uses or is designed to use over five hundred thousand tons (453, 592.37 metric tons) of coal per year to file a monthly report and remit tax at the rate of four and one tenth percent of the taxable gross receipts derived from such facility for the preceding month, or at the rate of thirteen and one-half cents on each one thousand cubic feet (28,316.85 liters) of taxable synthetic natural gas produced for sale, whichever is greater. The report, with appropriate tax, is to be filed in the Office of State Tax Commissioner at the State Capitol, Bismarck, North Dakota, within twenty-five days after the end of the month for which it is made.

A separate report is required for each county in which a coal gasification plant is located. If two or more units are located within the same county, a separate report is required for each unit.

Schedule A

- Line 1: Report **Total** gross receipts derived from the sale of synthetic natural gas. Do not make any statutory deductions on this line.
- Line 2: Report **Total** gross receipts from sale of byproducts. Do not make any statutory deductions on this line.
- Line 4: Report the thousands of cubic feet (mcf) of synthetic natural gas produced during the month. Report mcf on a basis of 14.73 psia at a temperature of 60°F. Do not make any statutory deductions on this line.
- Line 5: Report the mcf of synthetic natural gas that were consumed internally by the plant. Report mcf on a basis of 14.73 psia at a temperature of 60°F. Do not make any statutory deductions on this line.
- Line 6: Line 4 less line 5. This figure should correspond with the net production as measured at the tailgate of the gasification plant.
- Line 7: Attach schedule showing daily volumes in mcf and also showing daily volumes with all daily volumes above 110,000 mcf converted to 110,000 mcf. Enter the monthly total including converted volumes on line 7.

Tax Computation Schedule

- Line 1: Subsection 4 of North Dakota Century Code § 57-60-02 states:
- “For coal gasification plants the tax is the greater of either the amount provided in subsection 1 or thirteen and one-half cents on each one thousand cubic feet (28,316.85 liters) of synthetic natural gas produced for the purpose of sale but not including any amount of synthetic natural gas in excess of one hundred ten million cubic feet per day.”

- Lines 2-3: Subsection 1 of North Dakota Century Code § 57-60-14 states:

“1. At least quarterly, the state treasurer shall allocate:

b. The remaining coal conversion tax collections under section 57-60-02 to the county.”

- Lines 4: N.D.C.C. § 57-60-17 states:

Coal conversion facility tax - Exemption - Lignite research tax - Imposition.

1. Excluding the generation tax imposed under subsection 3 of section 57-60-02, a coal conversion facility is exempt from eighty-five percent of the tax imposed under section 57-60-02 and instead shall pay a lignite research tax equal to eighty-five percent of the tax imposed under section 57-60-02 multiplied by five percent.
2. An electrical generating plant is exempt from the generation tax imposed under subsection 3 of section 57-60-02 and instead shall pay a lignite research tax equal to the tax imposed under subsection 3 of section 57-60-02 multiplied by five percent.