



GAS PRODUCER FILING WAIVER AND AGREEMENT

OFFICE OF STATE TAX COMMISSIONER
SFN 29405 (8-2020)



Company Information

Company Name		Federal Employer Identification Number		Fax Number
Current Mailing Address		City	State	ZIP Code
Business Contact Name	Telephone Number	Email Address		
Technical Contact Name	Telephone Number	Email Address		

This agreement is made as of the effective date (below), by and between the Producer or Operator, named below, (hereinafter "Producer") and the North Dakota State Tax Commissioner ("Commissioner").

Effective Date of Agreement	Name of Producer/Operation
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The Commissioner grants to the Producer a waiver of the requirement to file a producer's monthly report subject to the following conditions:

- The purchaser/processor must report and pay all tax due on forms prescribed by the Commissioner.
- All tax due on gas that is not subject to the purchaser's/processor's monthly reporting must be reported and paid by Producer on forms prescribed by the Commissioner even though a waiver has been received. This includes gas not processed at a gas plant, vented or flared without permit, or used for nonexempt purposes..
- Production and delivery information must be remitted by Producer on a timely basis to the North Dakota Industrial Commission.
- Producer must continue to maintain production and sales records for inspection by the Commissioner and must respond in a timely manner to all requests for information relating to discrepancies between tax and the North Dakota Industrial Commission reports.
- Producer agrees to be subject to N.D.C.C. §§ 57-51-09 and 57-51-19 statutory assessment and refund dates established by the purchaser's/producer's report for Producer's wells.
- Producer agrees to provide the Producer's valid Federal Identification Number to the purchaser/processor for use in the reporting of purchased interests.

This waiver may be terminated by the Commissioner at any time by providing written notice to Producer that a return must be filed for the production month following the month in which the notice of termination is issued. The Producer may terminate this waiver only by providing the Commissioner with written notice that a return will be filed in the next succeeding month. When a waiver is terminated by either the Commissioner or Producer, failure thereafter to file a timely return may subject Producer to penalties under N.D.C.C. §§ 57-51-06 and 57-51-10.

The Commissioner's waiver of Producer's requirement to file a report does not constitute a waiver of the Commissioner's authority to audit Producer's records and to assess Producer for additional gross production tax.

Each signatory represents that they have full authority to execute this agreement on behalf of the party designated.

Producer Name (print/type)	Title		
Signature		Date Agreement Signed	

NORTH DAKOTA STATE TAX COMMISSIONER

Oil & Gas Tax Supervisor Signature	Date Agreement Signed
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North Dakota Century Code (N.D.C.C.) § 57-51-06 allows the Commissioner to waive a producer's reporting obligation. To take advantage of a waiver of their monthly reporting requirement, a producer must submit an application for a waiver and have it approved by the Commissioner. An "Oil Producer Reporting Waiver Application" form and a "Gas Producer Reporting Waiver Application" form must be submitted separately. The waiver will apply to all of a producer's wells; **a producer that chooses to report on any well must report on all wells.**

These forms must be completed, submitted, and approved before a producer can be granted a waiver of the requirement to file a monthly oil or gas report. The producer must accept all of the conditions of the waiver. A waiver agreement will require the following:

- **All of a producer's wells will be subject to the waiver.** A producer cannot choose to apply the waiver to some wells and not others.
- Tax due must be reported and paid by the purchaser on a monthly report.
- The producer must file a monthly report and pay the tax on sales not subject to a purchaser's monthly reporting (i.e., enhanced recovery, injected oil, etc.).
- The producer will be subject to statutory assessment and refund dates established by the purchaser's reports filed for a producer's wells.
- The producer must remit Form 5 production and sales information to the North Dakota Industrial Commission on a timely basis.

- The producer must maintain production and sales records for inspection by the Commissioner and must respond to all requests for information in a timely manner.
- The producer must provide a valid Federal Identification Number to the purchaser for use in reporting purchased interests.
- The producer will be required to file necessary reports for periods reported prior to the effective date of the waiver.

All submitted waiver agreements must contain an original authorized signature. The Commissioner will sign and retain a copy of the waiver application and send a copy to the producer. The producer may submit original signed copies of the waiver or they may scan an original signed copy and email it to the Commissioner's Office at oiltax@nd.gov. A copy signed by the Commissioner's Office will be forwarded to the producer.

Oil and gas producer reporting waiver application forms are available in the Oil and Gas Section on the Commissioner's website at www.tax.nd.gov. The waiver forms are available in a fill-in format and may be completed on screen and printed, or printed and completed at a later date. **Do not forget to sign and date the form before submitting it to the Commissioner.**

Note: An approved waiver is applicable only to the oil and gas reports filed with the Commissioner; it is not applicable to the monthly Form 5 production reports that are required to be submitted to the North Dakota Industrial Commission.