

**Q. Who must file Petroleum Gross Products Tax?**

**A.** As the operator of oil and/or gas producing properties in Wyoming, or as an interest owner taking production in-kind and electing to report on your own behalf, you are required to file annually for gross products tax purposes. Read the instructions included, as the forms must be completed accurately and in their entirety. Forms not complete will be returned and may be subject to penalty. Tax forms will not be considered officially filed until rendered complete.

All required oil and gas production reports for gross products (ad Valorem) for 2011 production must be postmarked or successfully transferred electronically by February 27, 2012. Extensions, for cause, may be granted. All extension requests must be in writing and must be postmarked by February 27, 2012.

An order sheet for forms is available on this site (<http://revenue.state.wy.us>) under the Forms Tab, Minerals: Gross Products and Severance Tax by Mineral, Miscellaneous Forms, Petroleum Gross Products/Severance Order Form. A form is also included in the annual packet sent to all registered taxpayers. If you are not filing electronically, please use this order sheet to order a supply of forms. You may also print forms from the Forms Tab at <http://revenue.state.wy.us>. Please do not photocopy forms. The forms are designed for optical scanning and photocopied forms can become unreadable.

Required Gross Products Forms are:

- 4101: Annual Gross Products for Oil
- 4111: Take In-Kind Balance Sheet for Oil
- 4121: Breakdown by Tax District for Oil
- 4201: Annual Gross Products for Natural Gas
- 4211: Take In-Kind Balance Sheet for Natural Gas
- 4221: Breakdown by Tax District for Natural Gas
- 4231: Attachment for Natural Gas (Plant Products)

Mail all forms and correspondence to:

Mineral Tax Division  
Wyoming Department of Revenue  
122 West 25th Street  
Cheyenne, Wyoming 82002-0110

Assistance:

Tina Gleckler (307) 777-5214 or e-mail [tina.gleckler@wyo.gov](mailto:tina.gleckler@wyo.gov)  
Monica Spradlin (307) 777- 5319 or email: [monica.spradlin@wyo.gov](mailto:monica.spradlin@wyo.gov)  
Mineral Tax Division Fax: (307) 777-7849

Updated 10/16/2012

## **Q. Who must file for solid mineral production?**

**A.** As the holder of a permit for mining in Wyoming from the Department of Environmental Quality, you are required to file annually for gross products and severance tax purposes. Any valuable deposit that is severed should be reported for tax purposes. These valuable deposits include, but are not limited to, coal, uranium, trona, bentonite, sand and gravel, decorative stone, copper, gold, silver, diamonds, jade, limestone, gypsum, or any other solid mineral that is severed for private or commercial use or sale.

All required solid mineral production reports for gross products and severance tax must be filed by February 25 of the year following production. Tax forms will not be considered filed until rendered complete. An extension may be granted for gross products only. All requests for extensions must be in writing and must be postmarked by February 25.

All required forms are available within this website. The following is a list of the necessary forms for filing gross products and severance tax:

- 5000: Severance Tax Report – Surface Coal
- 5010: Severance Tax Report – Underground Coal
- 5100: Severance Tax Report – Trona
- 5200: Severance Tax Report – Uranium
- 5300: Severance Tax Report – Bentonite
- 5400: Severance Tax Report – Sand & Gravel
- 5500: Severance Tax Report – Miscellaneous Minerals
- SC02: Severance Report for Incentive Coal (surface/underground)
- 8101: Annual Gross Products Report for Coal (surface/underground)
- 8151: Annual Gross Products Attachment for Coal - Schedule A (surface/underground)
- 8160: Taxable Value of Incentive Sales Severance Tax Reconciliation for Coal (surface/underground)
- 8161: Annual Gross Products Attachment for Coal Qualifying for Incentive (surface/underground)
- 8201: Annual Gross Products for Uranium
- 8251: Annual Gross Products Attachment for Uranium - Schedule A
- 8301: Annual Gross Products Report for Miscellaneous Minerals
- 8351: Annual Gross Products Attachment for Miscellaneous Minerals – Schedule A
- 8401: Annual Gross Products Report for Bentonite
- 8451: Annual Gross Products Attachment for Bentonite – Schedule A
- 8452: Annual Gross Products Attachment for Bentonite – Schedule A, page 2
- 8501: Annual Gross Products Report for Trona
- 8551: Annual Gross Products Attachment for Trona – Schedule A
- 8601: Annual Gross Products Report for Sand & Gravel
- 8611: Annual Gross Products Attachment for Production by Legal Description(sand & gravel only)
- 8701: Annual Gross Products Attachment for Mine Mouth Sales (used for all solid mineral production except Sand & Gravel)
- 8111: Annual Gross Products Attachment for Production by Legal Description (mandatory for all

production)  
Updated 10/16/2012

## **Q. Who must file Petroleum Severance Tax?**

**A.** As the operator of oil and/or gas producing properties in Wyoming, or as an interest owner taking production in-kind and electing to report on your own behalf, you are required to file monthly for severance tax purposes. Severance Taxpayers who have an annual tax liability accumulation of less than thirty thousand dollars (\$30,000) shall commence reporting annually and remitting tax payments during the production year following the year in which the accumulated tax liability was less than thirty thousand dollars (\$30,000).

It is the taxpayer's responsibility to notify the department concerning the change from monthly to annual reporting and payment.

Read the instructions included, as the forms must be completed accurately and in their entirety. Forms not complete will be returned and may be subject to penalty. Tax forms will not be considered officially filed until rendered complete.

All required monthly severance tax reports and payments must be postmarked or successfully transferred electronically on the Wyoming Internet Filing Service, by the twenty-fifth day of the second month following production. For example, the January 2012 return and payment is due March 26, 2012.

An order sheet for forms is included in this packet. If you are not filing electronically, please use this order sheet to order a supply of forms. You may also print forms from the Forms link at <http://revenue.state.wy.us>. Please do not photocopy forms. The forms are designed for optical scanning and photocopied forms can become unreadable.

Required severance tax forms are:

- 2000: severance tax for oil and lease condensate
- 2002: severance tax schedule for oil well incentives
- 3000: severance tax for gas and plant condensate

Mail all forms and correspondence to:

Mineral Tax Division  
Wyoming Department of Revenue  
122 West 25th Street  
Cheyenne, Wyoming 82002-0110

Assistance:

Kendra Yurek (307) 777-7976 or e-mail [kendra.yurek@wyo.gov](mailto:kendra.yurek@wyo.gov)

Updated 10/16/2012