

MEMORANDUM

TO: All Oil and Gas Taxpayers

FROM: The Department of Revenue
Mineral Tax Division

SUBJECT: Severance Tax Filing for 2019 Production

DATE: December 2018

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 and remitting tax payments as an annual filer 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 forms instructions, 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 2019 return and payment is due March 25, 2019.

An order sheet for forms is available on this site (<http://revenue.wyo.gov>) under the Mineral Tax Division Link, Miscellaneous Forms. If you are not filing electronically, you can use this order sheet to order a supply of forms. You may also print forms from the Mineral Tax Division Link, Forms section at <http://revenue.wyo.gov>. 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
- 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 email: kendra.yurek@wyo.gov