

**TABLE OF CONTENTS**

General Information on the Internet ----- 2

New Taxpayers ----- 2

New Wells ----- 2

Change of Operator ----- 2

Change of Well Status ----- 2

Reporting Group Reassignment ----- 2

Reporting Group Approval ----- 2

Assistance ----- 3

Form 1 Taxpayer Registration/Change ----- 3

Forms Request ----- 3

MTD Form 3: Well Status Notification and Grouping Request ----- 5

MTD Form 3: Example Form ----- 6

Form 1 Example Form ----- 7

## Taxpayer and Property Registration

**General Information on the Internet** - Visit the Mineral Tax Division web site from the Wyoming Department of Revenue home page at <http://revenue.state.wy.us> for current information, instructions, and forms.

**New Taxpayers** - New taxpayers need to complete and submit a Mineral Taxpayer Registration/Change (Form 1). New taxpayers must also submit a completed Well Status Notification and Grouping Request (MTD Form 3) for each well that they operate and for each well where they are taking in-kind.

**New Wells** - Complete and submit a Well Status Notification and Grouping Request (MTD Form 3) for each new well.

**Change of Operator** - Submit a completed Well Status Notification and Grouping Request (MTD Form 3) for every change in operator.

**Change of Well Status** - Submit a completed Well Status Notification and Grouping Request (MTD Form 3) each time a well status changes. For example, a previously producing well that has been shut in requires a completed MTD Form 3.

**Reporting Group Reassignment** - Reporting group reassignments require approval from the Mineral Tax Division. Complete a Well Status Notification and Grouping Request (MTD Form 3) to seek reassignment. Generally, unless a unitization or change of operator has occurred, approved reporting group reassignments will become effective on January 1 of the following calendar year.

**Reporting Group Approval** - each well will be assigned a reporting group number by the Mineral Tax Division. Refer to MTD Form 3 Instructions. In addition, the following grouping rules apply:

One reporting group for each well is the default. If the taxpayer does not request one of the following groupings the Division will assign a unique reporting group number for each well.

Wells sharing a common tank battery (or common POD for coal bed methane projects) can be reported under one reporting group number.

Grouping by lease. Wells in the same lease can be reported under one reporting group number.

Grouping by Unit. Wells in the same unit can be reported under one reporting group number.

Other Approved Grouping. Any grouping request, other than those listed above must be pre-approved in writing by the Mineral Tax Division and all interest owners taking in-kind on any well(s) in the proposed group.

**Assistance** - Telephone Kendra Yurek (307) 777-7976 for registration assistance.

### **Form 1 Taxpayer Registration/Change**

Complete Form 1 to register as a new taxpayer or to change your address or contact person for petroleum severance tax or for petroleum gross products tax.

If you are not operating in Wyoming and are registering as a take in-kind interest owner only, leave the Operator ID field blank. The Mineral Tax Division will assign an operator ID.

### **Forms Request**

Please order forms directly from the Mineral Tax Division, or print them from the Department of Revenue Internet Site if you have a good quality printer. Do not photocopy forms. Mail or fax the Forms Request to the Mineral Tax Division allowing ample time for processing.

## **INSTRUCTIONS FOR MTD FORM 3: WELL STATUS NOTIFICATION AND GROUPING REQUEST**

Complete for each well whenever there is a new well, a change in the well operator, or a change in well status. Complete this form to request reporting group assignment for each well.

### **Section 1: Taxpayer Information**

**Company Name** - Enter the name of the company filing this report. For change of well status, new well, and group reassignment, the operator is required to file this report. For change of operator, both the previous operator and the new operator are required to file this report. To register as a take in-kind interest owner on a group, the take in-kind interest owner can file this report.

**Contact Person** - Enter the name of the person who can answer questions about this report.

**Mailing Address** - Enter your complete mailing address.

**Phone Number** - Enter the contact person's phone number.

**Operator ID Number** - Enter the four-digit operator ID Number assigned to you by the Wyoming Oil and Gas Conservation Commission. (Companies that only take in-kind in Wyoming will have a number assigned by the Mineral Tax Division.)

### **Section 2: Purpose of Report**

**A. Change of Operator** - Mark this box to report a change in operator. You must complete sections 1, 2, 3, 4, 5 and 6.

**B. Change of Well Status** - Mark this box to report a change in well status. (For example: from "producing" to "shut in"). You must complete sections 1, 2, 3, 4 and 5.

**C. New Well - New Group** - Mark this box to report a new well and a new group number for that well. You must complete sections 1, 2 and 3.

**D. New Well - Addition to Existing Group** - Mark this box to report a new well and to request its addition to an existing group. You must complete sections 1, 2, 3 and 4.

**E. Existing Well Group Reassignment** - Mark this box to request that a well be reassigned from its existing group to a new group number. You must complete sections 1, 2, 3 and 4.

### **Section 3: Well Description**

Enter the complete API (American Petroleum Institute) Number for the well. Contact the Wyoming Oil and Gas Conservation Commission (WOGCC) at (307) 234-7147 if you do not know the API number of the well you are reporting. You can also visit the WOGCC web site at <http://wogcc.state.wy.us/>

Include the complete legal description of the well. Identify the type of exempt royalty on the well, if any. Indicate whether the well is an oil well or a gas well and include the initial production date of the well.

### **Section 4: Group Assignment**

Group numbers are assigned by the Mineral Tax Division to allow group reporting on a lease or unit basis. Any grouping request by other than a single well, lease, or unit basis must have prior written approval from the Mineral Tax Division and all interest owners who are taking production in-kind. Group reassignment requests must be accompanied by a written explanation for the request. Most approved group reassignments take effect on January 1 of the following year. Take in-kind interest owners complete the effective date you will begin taking production in-kind, and identify the severance rate code(s) of the product(s) you will be taking.

### **Section 5: Well Status**

Oil and Gas Reporting  
Gross Products, 2009 Production  
Severance, 2010 Production

## Taxpayer and Property Registration

Enter the well status and the effective date of that status. Use the abbreviations as displayed on the form. Notification of well status changes must be filed immediately.

### **Section 6: Change of Operator**

Change of operator notification must be filed by the new operator and the previous operator immediately. Enter the complete name, address, and Operator ID of the new operator and the previous operator. Enter the Effective Date that the new operator begins reporting to the Wyoming Oil and Gas Conservation Commission. This date will be the date that liability for mineral taxes will begin for the new operator.

File completed and signed forms with:

**Wyoming Department of Revenue**  
**Mineral Tax Division**  
**122 W. 25th Street**  
**Cheyenne, WY 82002-0110**

**Taxpayer and Property Registration**

**MTD FORM 3**

Rev 1/00

**WELL STATUS NOTIFICATION AND GROUPING REQUEST**

Complete for each well whenever there is a new well, a change in the well operator, or a change in well status. Complete this form to request reporting group assignment for each well.

**Section 1: Taxpayer Information**

Company Name: \_\_\_\_\_  
 Contact Person: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_ Operator ID Number: \_\_\_\_\_

**Section 2: Purpose of Report**

<input type="checkbox"/>	A. Change of Operator	Complete Sections	1, 2, 3, 4, 5, 6
<input type="checkbox"/>	B. Change of Well Status	Complete Sections	1, 2, 3, 4, 5
<input type="checkbox"/>	C. New Well - New Group	Complete Sections	1, 2, 3
<input type="checkbox"/>	D. New Well - Addition to Existing Group	Complete Sections	1, 2, 3, 4
<input type="checkbox"/>	E. Existing Well Group Reassignment	Complete Sections	1, 2, 3, 4
<input type="checkbox"/>	F. Register as a Take in-kind interest owner	Complete Sections	1, 2, 3, 4

**Section 3: Well Description**

Complete API # (as assigned by the Oil and Gas Conservation Commission) 0 4 9 \_\_\_\_\_  
State County Well Side Track Reservoir

Legal Description: Lot & Tract \_\_\_\_\_ 1/4 \_\_\_\_\_ 1/4 \_\_\_\_\_ Sec \_\_\_\_\_ Twn \_\_\_\_\_ Rng \_\_\_\_\_  
 Well Name: \_\_\_\_\_ Field Name: \_\_\_\_\_  
 Exempt Royalty: Federal \_\_\_\_\_ State \_\_\_\_\_ Tribal \_\_\_\_\_ None \_\_\_\_\_  
 Well Type: Oil \_\_\_\_\_ Gas \_\_\_\_\_ Initial Production Date: \_\_\_\_\_

**Section 4: Group Assignment**

**Current Group Number** (as assigned by the Mineral Tax Division): \_\_\_\_\_  
 New Requested Group Assignment (reassignment requests only): \_\_\_\_\_  
 Take In-Kind Interest Owners - Effective Date: \_\_\_\_\_ Product(s) Taken: \_\_\_\_\_

**Section 5: Well Status**

Well Status: \_\_\_\_\_ Effective Date: \_\_\_\_\_  
AI - Active Injection PR - Producing SI - Shut In  
 PA - Plugged & Abandoned TA - Temporarily Abandoned

**Section 6: Change of Operator**

<b>New Operator</b>		<b>Previous Operator</b>	
Name: _____	_____	Name: _____	_____
Contact: _____	_____	Contact: _____	_____
Addr: _____	_____	Addr: _____	_____
_____	_____	_____	_____
Operator ID: _____	_____	Operator ID: _____	_____
New Operator Effective Date (per Wyoming Oil & Gas): _____	_____		

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
**Return To: Wyoming Department of Revenue - Mineral Tax Division - 122 W 25th Street - Cheyenne, WY 82002-0110**

# MINERAL TAXPAYER REGISTRATION/CHANGE

TAXPAYER NAME:

TAXPAYER'S OPERATOR ID:

SEVERANCE TAX ADDRESS			
Contact Person/Agent:	<input style="width: 95%; height: 25px;" type="text"/>		
Mailing Address:	<input style="width: 95%; height: 25px;" type="text"/>		
City:	<input style="width: 260px; height: 25px;" type="text"/>	State:	<input style="width: 40px; height: 25px;" type="text"/>
Telephone Number:	<input style="width: 95%; height: 25px;" type="text"/>		
Fax Number:	<input style="width: 95%; height: 25px;" type="text"/>		
E-Mail Address:	<input style="width: 95%; height: 25px;" type="text"/>		

GROSS PRODUCTS TAX ADDRESS			
Contact Person/Agent:	<input style="width: 95%; height: 25px;" type="text"/>		
Mailing Address:	<input style="width: 95%; height: 25px;" type="text"/>		
City:	<input style="width: 260px; height: 25px;" type="text"/>	State:	<input style="width: 40px; height: 25px;" type="text"/>
Telephone Number:	<input style="width: 95%; height: 25px;" type="text"/>		
Fax Number:	<input style="width: 95%; height: 25px;" type="text"/>		
E-Mail Address:	<input style="width: 95%; height: 25px;" type="text"/>		

Use this form to register as a mineral taxpayer or to change a correspondence address. Mail or fax completed form to:

**Wyoming Department of Revenue**  
**Mineral Tax Division**  
 122 W 25th Street  
 Cheyenne, WY 82002-0110  
 Fax: (307) 777-7849

NOTE: if both the Severance Tax Address and the Gross Products Tax Address boxes are not completed, it will be assumed that the contact person and address are the same for both taxes.

Taxpayer and Property Registration

**FORMS REQUEST**

Please complete and return to:  
 Mineral Tax Division  
 Wyoming Department of Revenue  
 122 West 25th Street  
 Cheyenne, WY 82002-0110

SEND FORMS TO THE TAXPAYER LISTED BELOW:

OPERATOR ID:	DATE:
TAXPAYER:	
CONTACT PERSON/AGENT:	
ADDRESS	
CITY/STATE/ZIP:	

**FORMS NEEDED** **AMOUNT**

<b>Miscellaneous Forms</b>	
Forms Request	
Form 1 Mineral Taxpayer Registration/Change	
MTD 3 Well Status and Notification/Grouping Request	
9998 Mineral Payment Transmittal	
<b>Severance Tax Forms</b>	
2000 Severance Tax Report Oil	
2002 Severance Tax Schedule Oil Well Incentive Reporting	
3000 Severance Tax Report Gas	
<b>Gross Products Tax Forms</b>	
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	