OMB Control Number 1010-0103
OMB Approval Expires 08/31/2012

ACCOUNTING FOR COMPARISON (DUAL ACCOUNTING)
FORM MMS-4410

CERTIFICATION FOR NOT PERFORMING DUAL ACCOUNTING
PART A

1 **PAYOR'S NAME** _____ 2 **PAYOR CODE** _____
ADDRESS _____
CITY/STATE _____ **ZIP** _____

3 **PAYOR'S CONTACT PERSON** _____
4 **TELEPHONE ( )**_____-- _____

5 **MMS 10-DIGIT LEASE NUMBER**
_____--_____--_____

6 **MMS-DESIGNATED AREA**
_____

7 **CHECK THE REASON DUAL ACCOUNTING IS NOT REQUIRED:**

- ☐ **Lease terms do not require dual accounting.**
- ☐ **None of the gas from the lease is ever processed.**
- ☐ **Gas has a Btu content of 1000 Btu's per cubic foot or less at the lease's measurement point(s).**
- ☐ **None of the gas from the lease is processed until after gas flows into a pipeline with an index located in an index zone.**
- ☐ **None of the gas from the lease is processed until after gas flows into a mainline pipeline not located in an index zone.**

8 **If you have multiple leases that do not require dual accounting, you can attach a list of your leases, but you must provide a specific reason why dual accounting is not required for each listed lease.**

I certify that Dual Accounting is not required for gas produced from the lease(s) for reason(s) noted above or attached.

9 **Signature Lessee's Authorized Official** _____ **Date** _____

_____ _____
10 **Print Official's Name** 11 **Company Represented**

Paperwork Reduction Act of 1995 (PRA) Statement: The PRA (44 U.S.C. 3501 *et seq.*) requires us to inform you that we collect this information to ensure that Indian mineral lessors receive the maximum revenues from mineral resources on their land consistent with the Secretary's trust responsibility. The MMS uses the information to aid in its compliance efforts. Responses are mandatory (30 CFR 206.172). Proprietary information is protected in accordance with standards established by the Federal Oil and Gas Royalty Management Act of 1982 (30 U.S.C. 1733), the Freedom of Information Act (5 U.S.C. 552(b), (4)), and the Department regulations (43 CFR 2). An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB Control Number. Public reporting burden for this form is estimated to average 4 hours per response, including the time for reviewing instructions, gathering and maintaining data, and completing and reviewing the form. Direct comments regarding the burden estimate or any other aspect of this form to the Information Collection Clearance Officer, Minerals Management Service, Mail Stop 5438, 1849 C Street, NW., Washington, DC 20240.

ELECTION TO PERFORM ACTUAL DUAL ACCOUNTING OR ALTERNATE DUAL ACCOUNTING
PART B

1 PAYOR'S NAME _____ ADDRESS _____
2 PAYOR CODE _____ CITY/STATE _____
3 PAYOR'S CONTACT _____ 4 TELEPHONE ( ) _____ - _____ ZIP _____

DUAL ACCOUNTING ELECTION

5 ACTUAL DUAL ACCOUNTING	6 ALTERNATIVE DUAL ACCOUNTING	EFFECTIVE DATE 7 MONTH	YEAR	MMS-DESIGNATED AREAS	LEASE PREFIXES
☐	☐			Alabama-Coushatta	615.
☐	☐			Blackfeet Reservation	507, 512, 513, 514, 515, 517, 526.
☐	☐			Crow Reservation	520, 619.
☐	☐			Fort Belknap Reservation	538.
☐	☐			Fort Berthold Reservation	528, 529, 540.
☐	☐			Fort Peck Reservation	506, 523, 533, 536, 622.
☐	☐			Jicarilla Apache Reservation	609.
☐	☐			Oklahoma Counties - Zone 1	503, 505, 510, 511, 518, 521, 601, 602, 607, 615, 714.
☐	☐			Oklahoma Counties - Zone 2	503, 505, 518, 601, 602, 607.
☐	☐			Oklahoma Counties - Zone 3	503, 505, 511, 601, 602, 607, 615.
☐	☐			Navajo Allotted in Navajo Reservation	516, 525, 527, 621, 623
☐	☐			Navajo Tribal in Navajo Reservation	415, 516, 525, 527, 620, 621, 623.
☐	☐			Northern Cheyenne Reservation	None
☐	☐			Rocky Boys Reservation	053, 154, 537, 889.
☐	☐			Southern Ute Reservation	519, 522, 524, 614, 750.
☐	☐			Turtle Mountain Reservation	610.
☐	☐			Ute Mountain Ute Reservation	519, 522, 524, 614, 750.
☐	☐			Ute Allotted in Uintah and Ouray	509, 531, 532.
☐	☐			Ute Tribal in Uintah and Ouray	509, 531, 532.
☐	☐			Wind River Reservation	502, 535, 634.
☐	☐			_____	_____
☐	☐			_____	_____

I elect to perform Actual Dual Accounting or Alternative Dual Accounting for all leases in the MMS-Designated Area(s), starting with the Effective Date(s) (Month and Year) as noted above.

8 **Signature of Lessee's Authorized Official** _____ **Date** _____
9 **Print Official's Name** _____ 10 **Company Represented** _____

Accounting for Comparison (Dual Accounting)
Form MMS-4410
Reporting Instructions

You will find an electronic copy of Form MMS-4410 on the Minerals Management Service (MMS) website that you may print and complete.

http://www.mrm.mms.gov/ReportingServices/Forms/AFSOil_Gas.htm

We will accept computer-generated forms if they contain the same data required on Form MMS-4410. Mail the Form MMS-4410 to the address below:

Minerals Management Service
Minerals Revenue Management
Indian Oil and Gas Compliance and Asset Management
P.O. Box 25165, MS-396B2
Denver, Colorado 80225-0165

PART A. Certification for Not Performing Dual Accounting.

If you are not required to perform dual accounting, you must notify MMS why it is not required under 30 CFR 206.172, 30 CFR 206.173, and 30 CFR 206.176. You will submit a Form MMS-4410 to report your notification to MMS. This is a one-time notification, until any changes occur in gas disposition.

If a change occurs in your circumstances regarding the disposition of the gas that would require dual accounting, then you must notify MMS in writing by submitting a new Form MMS-4410. Your notification is due by the end of the production month in which the change occurs. You are not required to resubmit a revised Part A on the revised Form MMS-4410 if you currently have the form on file with MMS certifying no dual accounting is required on specific leases.

Numbered Instructions:

1. Enter the payor name and address used to report royalties and transportation deductions on the Report of Sales and Royalty Remittance (Form MMS-2014).
2. Enter your payor code as used on Form MMS-2014.
3. Enter the payor's contact person.
4. Enter the contact person's telephone number.
5. Enter the MMS 10-digit lease number for your lease.
6. Enter the MMS-Designated Area where your lease is located. Lease prefixes for designated areas are listed in the *Federal Register* at 64 FR 66771 and provided on Part B of Form MMS-4410.
7. Check the appropriate box indicating the reason dual accounting is not required on your lease.
8. If you have multiple leases that do not require dual accounting, you may submit one form with an attachment listing all such leases and the reasons dual accounting is not required for each lease.
9. Certify the information in the Form MMS-4410 Part A, and/or your attachment to Part A, by having the lessee's authorized official sign and date the completed Part A.
10. Print Official's Name.
11. Print Company Represented.

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PART B. Election to Perform Actual Dual Accounting or Alternative Dual Accounting.

If you are required to perform dual accounting, you must elect to perform either actual dual accounting, under 30 CFR § 206.176 (64 FR 43506), or the alternative methodology for dual accounting, under 30 CFR § 206.173 (64 FR 43506). You will use the Form MMS-4410, Part B to make your election.

You must make a separate election to use the alternative methodology for dual accounting that will apply to all of your Indian leases in each MMS-designated area. Lease prefixes for designated areas are listed in the *Federal Register* at 64 FR 66771.

You may elect to begin using the alternative methodology for dual accounting at the beginning of any month. The first election to use the alternative methodology will be effective from the time of election through the end of the following calendar year. Afterwards, each election to use the alternative methodology must remain in effect for 2 calendar years. You may return to the actual dual accounting method only at the beginning of the next election period or with written approval by MMS and tribal lessor for tribal leases, and MMS for Indian allotted leases in the MMS-designated area.

Numbered Instructions:

1. Enter the payor name and address used to report royalties and transportation deductions on Form MMS-2014.
2. Enter your payor code as used on Form MMS-2014.
3. Enter the payor's contact person.
4. Enter the contact person's telephone number.
5. Select your election to use actual dual accounting by checking the applicable box that coincides with your Indian lease's (or leases') MMS-designated area. Lease prefixes for designated areas are listed in the *Federal Register* at 64 FR 66771 and provided on Part B of Form MMS-4410.
6. Select your election to use alternative dual accounting by checking the applicable box that coincides with your Indian lease's (or leases') MMS-designated area.
7. Enter the effective date of the election (Month and Year).
8. Make the election by having the lessee's authorized official sign and date the completed Part B.
9. Print Official's Name.
10. Print Company Represented.