

Chapter 1

About This Handbook

The Minerals Revenue Reporter Handbook (handbook) provides instructions and examples to assist reporters in preparing the Report of Sales and Royalty Remittance (Form ONRR-2014), which is required by the Office of Natural Resources Revenue (ONRR) for reporting and paying revenues due on Federal and Indian oil, gas, and geothermal leases. ONRR, a bureau within the Department of the Interior (DOI), is responsible for collecting, accounting for, and disbursing revenues on minerals produced from Federal and Indian lands. ONRR receives and processes these payments through our financial accounting system, using the information reported on the Form ONRR-2014.

Proper reporting enables ONRR to disburse revenues timely and allows industry to reduce costly follow-up efforts and the possibility of assessment actions. This handbook is provided to help you prepare the Form ONRR-2014 accurately and completely.

1.1 **Naming Conventions**

We use the following naming conventions in this handbook:

- “Reporter” is a generic term for all entities that report information to ONRR. When we say “reporter”, we may refer to a payor or operator. We use “you” and “reporter” interchangeably.
- We use the terms “ONRR” and “we” interchangeably.

1.2 **Distribution**

To print an electronic copy of this handbook (using Adobe Acrobat Reader), go to the ONRR website. Select the “Reporting/Paying” link, then select “Handbooks”. Under “Minerals Revenue Reporter Handbook”, select the “Printable Handbook” link.

1.3

Maintenance

Periodically, we issue revisions to the handbook and include a release history. You are responsible for adding or replacing revised pages as they are issued.

We recommend keeping superseded releases of ONRR handbooks for use in future reviews of transactions that occurred and were reported while those releases were in effect.

1.4

Related Handbooks and Regulations

The following handbooks and regulations contain related topics of interest.

- The *Minerals Production Reporter Handbook* provides detailed instructions on completing an Oil and Gas Operations Report (OGOR).
- The *Oil and Gas Federal Payor Handbook* and the *Oil and Gas Indian Payor Handbook* provide detailed royalty valuation procedures for Federal and Indian oil and gas leases and information on reporting processing and transportation allowances.
- The *Geothermal Payor Handbook — Class 1 Leases* and the *Geothermal Payor Handbook — Class 2 & 3 Leases* provide detailed instructions for valuing geothermal resources.

To view and print electronic copies of these handbooks free of charge (using Adobe Acrobat Reader), go to our website listed in Appendix A.

The Code of Federal Regulations (CFR) provides a codification of the general and permanent rules published in the *Federal Register* (FR) by the executive agencies of the Government. The CFR is available for purchase from Government Printing Offices, located in most large metropolitan areas. Copies are also available in your local public library or on our website.

Regulations affecting ONRR:

- 25 CFR — Indians
Part 200 – 227: Energy and Minerals
- 30 CFR — Mineral Resources
Part 1201 – 1243: Natural Resources Revenue
Part 250 – 282: Offshore
- 43 CFR — Public Lands: Interior
Part 3100 – 3190: Oil and Gas Leasing