Reporting Guidance
for
Joint Operating Agreements (JOA)

The preamble to the August 1, 2004, Federal Oil Valuation final rule states that ONRR will provide detailed reporting guidance regarding JOA’s in the Minerals Revenue Reporter Handbook. Until the Handbook is revised and reissued, please follow this interim guidance when preparing Form ONRR-2014, Report of Sales and Remittance, for oil and/or gas royalties:

Report one line for the share of production that is arm’s length (ARMS).

Report one line for the share of production that is non-arm’s length (NARM or OINX).