

**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).