

Office of Natural Resources Revenue
Form ONRR-2014 Data Elements by Transaction Code

Transaction Code	ONRR Lease Number	API Well Number	ONRR Agreement Number	Product Code	Sales Type Code	Sales Month/Year	Adjustment Reason	Sales Volume	Gas MMBtu	Sales Value	Royalty Value Prior to Allowances	Transportation Allowance Deduction	Processing Allowance Deduction	Royalty Value Less Allowances	Payment Method Code
01 Royalty Due	X	E	A	X	X	X	O	X	M	X	X	(B)	(B)	X	X
02 Minimum Royalty Payment	X					X	O				X			X	X
03 Estimated Royalty Payment	X					X	O				X			X	X
04 Rental Payment	X					X	O				X			X	X
05 Advance Rental Credit	X					X	O				X			X	X
06 Royalty In Kind Transaction – No Cash Payment to ONRR	X	E	A	X	O	X	O	X	M	X	X			X	X
10 Compensatory Royalty Payment	X		A	X	O	X	O	X	M	X	X	(B)	(B)	X	X
11 Transportation Allowance	X	E	A	X	X	X	O					(B)	(B)	X	X
12 Tax Credit	X	E	A	X	X	X	O				X			(X)	X
13 Quality Bank and Gravity Bank Adjustment	X	E	A	X	X	X	O				X			X	X
14 Tax Reimbursement Payment	X	E	A	X	X	X	O				X			X	X
15 Processing Allowance	X	E	A	X	X	X	O						(B)	(X)	X
16 Well Fees	X					X	O				X			X	X
17 Gas Storage Agreement – Flat Fee	X					X	O				X			X	X
18 Gas Storage Agreement – Injection Fee	X					X	O	X			X			X	X
19 Gas Storage Agreement – Withdrawal Fee	X					X	O	X			X			X	X
21 Interest Amount Due ONRR	X					X	O				X			X	X
22 Interest Amount Owed to Payor	X					X	O				(X)			(X)	X
25 Recoup Advance Rental Credit	X					X	O				(X)			(X)	X
31 Contract Settlement Payment	X	E	A	X	O	X	O	X	M	X	X			X	X

X = Required **O** = Optional **A** = Required if reporting production attributable to an agreement **B** = Required if reporting a deduction from Royalty Due
E = Report only if required in Indian lands and offshore deep water wells under royalty relief **M** = Required only on gas Product Codes 03, 04, 12, 15, 16, 39
() = Must be negative when Adjustment Reason Code is blank

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32 Advance Royalty (Solids Coal Leases Only)	X					X					X			X	X
37 Royalties Due in Lieu of Severance Tax	X	E	A	X	O	X	O	X	M	X	X			X	X
38 Additional Royalties Due for OCSLA, Section 6(s)(9)	X	E	A	X	O	X	O	X	M	X	X			X	X
39 Net Profit Share – Unprofitable	X	E	A	X	O	X	O	X	M	X	X	(B)	(B)	X*	X
40 Net Profit Share – Profitable	X	E	A	X	O	X	O	X	M	X	X	(B)	(B)	X	X
41 Offshore Deep Water Royalty Relief	X	E	A	X	X	X	O	X	M	X					X
42 Net Revenue Share Lease, Allotment for Operating Costs	X	E	A	X	O	X	O			(X)	(X)			(X)	X
43 EPA Sec 343 – Marginal Property Royalty Relief (RRR)	X	E	A	X	X	X	O	X	M	X	X			X	X
44 EPA DWRRA and EPA Section 344 – Shallow Water Deep Gas Royalty Relief	X	E	A	X	X	X	O	X	M	X					X
45 EPA Section 346 – Alaska Offshore Royalty Relief (SV)	X	E	A	X	X	X	O	X	M	X					X
46 EPA Section 346 – Alaska Offshore Royalty Relief (RRR)	X	E	A	X	X	X	O	X	M	X	X			X	X
47 EPA Section 353 – Gas Hydrate Royalty Relief	X	E	A	X	X	X	O	X	M	X					X
48 EPA Section 354 – Carbon Dioxide Injection Royalty Relief	X	E	A	X	X	X	O	X	M	X					X

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* = TC 39 requires a “Royalty Value Less Allowances” only if allowances are taken. If no allowances are taken, then “Royalty Value Less Allowances” will be blank.
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49 EPA Section 343 – Marginal Property Royalty Relief (SV)	X	E	A	X	X	X	O	X	M	X					X
50 Indian Recoupable Balance	X					X	O				X			X	X
51 Indian Recoupment Taken	X					X	O				(X)			(X)	X
52 Recoup Minimum Royalty Paid in Advance (use limited to specific Navajo leases)	X					X	O				(X)			(X)	X
53 Effluent Injection Reimbursement (Geothermal)	X	E	A	X	X	X	O	X		X	X			X	X
54 Geothermal Field Operations Reimbursement	X	E	A	X	X	X	O	X		X	X			X	X
55 DWRRA and EPA Section 345 – Deep Water Royalty Relief	X	E	A	X	X	X	O	X	M	X					X
C1 EPA Section 383 – 100% Federal Credit Burden	X				X	X	O							(X)	X
C2 EPA Section 349 – State/County Share Credit Burden	X				X	X	O							(X)	X
C3 EPA Section 224 – State Geothermal Credit Burden	X				X	X	O							(X)	X
C4 EPA Section 224 – County Geothermal Credit Burden					X		X							(X)	X

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