

PUN & Returns
Technical Industry Specification Pack

State of New Mexico

ONGARD Replacement Program

Severance Tax Project

Table of Contents

QUESTIONS.....	2
Background.....	3
Project.....	3
Severance Tax Project Description.....	3
Scope of Severance Tax Project	3
Amendments.....	4
Current Amendment Process	4
Partial Replacement Amendment Process	4
Anticipated Impact on the Industry.....	5
Amendment Example – Separate File “Amendment Process Example.xlsx”	7
XML Schema.....	7
Current PUN Process (Legacy PUN).....	8
Proposed PUN Process (New PUN).....	8
Anticipated Impact on the Industry.....	8

QUESTIONS: OilGas.Outreach@state.nm.us

Background

Project

The State of New Mexico has funded a Program to be completed by June 30, 2018; to replace the entirety of the legacy ONGARD system with two systems: Taxation and Revenue Department (TRD) Severance Tax, and State Land Office (SLO) Royalty (RAPS). The documentation that follows addresses the proposed changes ONLY for the Severance Tax project. Severance Tax, and some related taxes, will become another tax program within the current TRD Commercial Off the Shelf (COTS) GenTax system which already processes returns and refunds for (28) other tax programs.

The Severance Tax project was commenced 3Q16 and is currently scheduled to go into production on **or before** June 30th, 2018. An RFP for the RAPS system portion of legacy ONGARD, will be published shortly. Current schedule for completion of RAPS and budget authorization is June 30, 2018.

Severance Tax Project Description

Selected historical Severance Tax data will be extracted from Legacy ONGARD system and converted into the existing GenTax infrastructure. A new tax program will be added to the existing GenTax infrastructure for Severance Tax. Taxpayer Access Point (TAP), part of the GenTax infrastructure, will provide a method for electronic bulk filing, and manual web-based period-based filing and amendment for Severance Tax.

Scope of Severance Tax Project

Oil and Gas taxes that will be included in the Severance Tax project implementation are:

- Oil and Gas Production Taxes
- Ad Valorem Equipment Tax
- Natural Gas Processors Tax

Amendments

Current Amendment Process

Taxpayers file amended Oil and Gas Production tax returns by only sending the changes to TRD, not all current production data from the original return. This process includes sending back-out lines for each of the new re-book lines in the amended return.

Partial Replacement Amendment Process

Taxpayers would continue to send TRD only the changes to their previously reported production information. But instead of sending a back-out line, only the new re-book lines would be sent to TRD. This would mean that the taxpayer would be required to send **unique** rows per composite key columns. The columns in the detail report that make up the composite key are defined as: **Legacy PUN or New PUN (Property ID, Pool ID, Agreement Number), Suffix, Land Type, Product Code, and Special Tax Rate.**

For prior period amendments, the composite key would consist of Legacy PUN, Suffix, Land Type, Product Code, and Special Tax Rate. For amendments submitted on current periods (filing periods commencing after the go-live date), the composite key would consist of New PUN (Property ID, Pool ID, Agreement Number), Suffix, Land Type, Product Code, and Special Tax Rate.

Every row sent to TRD would be attempted to be matched to a previously sent row on the composite key. If a match is found, the new amended line would replace the previously sent line. If a match is not found, then it is treated as a new line and should not replace any previously sent lines. To delete a line, the volume and currency values should all be set as 0 to indicate that the line should be deleted. Our system will delete the previously sent line that matches on the composite key and discard the line indicating a deletion.

Taxpayers would need to combine all information that matches on the composite key. For example, if two lines in the taxpayer's system match on PUN, Suffix, Land Type, Product Code, and Special Tax Rate, then the volumes, gross values, deductions, and tax due columns would need to be summed into one line in the file that is sent to TRD.

This is because of two reasons:

1. Both lines will be taxed at the same rate, so they are not handled differently by TRD. Volume will be reduced and system efficiency would also be increased.
2. A unique line per key is required in order to only receive the re-book line in amended returns and to be able to correctly match a previously sent line and replace it.

Anticipated Impact on the Industry

Volume – Volume will be significantly reduced from the current amendment process. Not only are only changes reported to TRD as with the current process, but back-out lines are no longer reported and lines are summed based on the composite key of PUN or Property & Pool and/or Agreement Number, Suffix, Land Type, Product Code, and Special Tax Rate.

Errors – The Industry will need to adjust the file that is sent to TRD to sum all lines that match on the composite key. In addition, back-out lines will no longer be sent to TRD, only the re-book lines. This should reduce the number of taxpayer errors made with sending incorrect back-out lines.

Transition Assistance – TRD is willing to work closely with the Industry to aid with this transition to a partial replacement amendment process. Several different filing methods will be available including bulk filing, filing on TAP, Excel import, and paper returns. Also, TRD can aid with Industry testing of the amendment process prior to roll out.

Amended Tax Due at the Line Level – Two additional columns have been added at the end of the detail report to allow for taxpayers to self-report the tax difference at a line level from the previous amendment (Previous Tax Paid and Amended Tax Due). Note that this will be informational only to TRD, and no processing will be done on it. It is for taxpayer's use of transparency of how the total tax due to TRD that is displayed when submitting returns is derived at a line level.

Amendments Filed for Audit Purposes – This process will change slightly going forward with no longer reporting lines found from audit findings using the transaction code 55. The lines that are required to be amended from an audit will still be sent to TRD but without specifying a transaction code. The system is able to detect lines amended from an audit.

Changes to the Detail Report –

- **Removal of Affiliation Column:** It has been determined that the Affiliation Column is no longer of use to TRD, so it will be removed from the Detail Report. This column will no longer be accepted in returns submitted to TRD.
- **Change to PUN:** New PUN is still being determined, but it will most likely be updated from Legacy PUN. PUN will likely change to OCD Property Id, OCD Pool Id, and Agreement # pending further discussion. Agreement # would be required to be reported when a unitization or communitization exists for state or federal land.
- **Removal of Transaction Code Column:** With moving to the new system, some of the functionality of the Transaction Code Column is being handled in different parts of the system and is no longer relevant as a transaction code. Other functions in the Transaction Code Column are simplified with using an additional column in place of a transaction code such as using one line to report the tax due, claim Indian Intergovernmental Tax Credit and claim Jicarilla Apache Tribal Capital Improvements Tax Credit. Transaction code will no longer be accepted in return submissions.

- Reporting Regular Payment (51): Regular payments should be reported the same as before only without a transaction code. These lines will continue to report tax due.
- Reporting Estimated Transactions (52 and 53): These lines should be reported the same as regular payments (tax reporting lines). They should be reported the same as before only without the transaction code. When actuals are received for estimated lines, they should be amended with the correct values.
- Reporting Audit Exception Payment (55): Audit lines should be reported the same as before only without the transaction code. The system will be capable of detecting the lines that are amended due to an audit. This will be all lines amended with a PUN that is under audit for the specified periods.
- Reporting Royalty-In-Kind (57): Report the line as before only instead of specifying a transaction code, flag the new column “Royalty-In-Kind”.
- Reporting Indian Intergovernmental Sales (71): These lines are reported the same as before with specifying land type “I” but not reporting a transaction code. These lines report tax due on Indian land and usually claim a credit.
- Reporting Indian Intergovernmental Tax Credit (72): These lines will essentially be combined with their corresponding 71 tax reporting line. Instead of reporting a separate line for claiming an Indian Intergovernmental Tax Credit, the credit amount should be reported in the new column “Intgovt Credit” on the tax reporting line with land type “I”.
- Reporting Jicarilla Apache Tribal Capital Improvements Tax Credit (75): These lines will essentially be combined with their corresponding 51 or 71 tax reporting line. Instead of reporting a separate line for claiming the Jicarilla Tax Credit, the credit amount should be reported in the new column “Jicarilla Credit” on the tax reporting line with land type “I”.
- *Removing transaction code simplifies reporting for Oil & Gas Production tax. It also allows for multiple combinations of transaction codes to be reported on a single line. In addition, not keeping the Transaction Code Column will allow for amendments to be made with only the re-book line instead of having to adjust the Composite Key.*
- New Column for Royalty-In-Kind: This column should be flagged instead of reporting transaction code 57 in order to indicate that the Gross Value has been reduced instead of claiming a Royalty Deduction.
- New Column for Intgovt Credit: The amount of credit claimed using a 72 transaction code will now be reported in the “Intgovt Credit” column instead of the Tax Due column. The 72 line will be reported with all of the tax information previously reported on a 71 line.
- New Column for Jicarilla Credit: The amount of credit claimed using a 75 transaction code will now be reported in the “Jicarilla Credit” column instead of the Tax Due column. The 75 line will be reported with all of the tax information previously reported on a 71 (or 51) line.
- New Column for Net Tax Due: With credits being reported on the same line, the Tax Due column will store the calculation of Gross Value minus deductions multiplied by the tax rate, and the Net Tax Due column will store the difference of the Tax Due and credits

claimed. This is to separate the calculations of deriving the Tax Due and subtracting the credits from the Tax Due to arrive at the Net Tax due.

- New Column for Previous Tax Paid: Taxpayer reported value of the amount of tax paid on the previous amendment.
- New Column for Amended Tax Due: Taxpayer reported value of the amount of tax required to be paid to TRD (Net Tax Due – Previous Tax Paid).
- New Column for Taxable Value: This will be the gross value less deductions (prior to multiplying by the tax rate). This aids with transparency in the calculation of Tax Due.

Amendment Example – Separate File “Partial Replacement Amendment Process.xlsx”

XML Schema

The XML schema is organized by the following sections:

- Filer Information
- Taxpayer Information
- Return Information
- Payment Information

The Filer Information section is required. The return type must be specified to indicate the type of returns being submitted in the file. The preparer information in this section is only required when the returns are being filed on behalf of the taxpayer.

The Taxpayer Information section is required and contains the returns and payments to be filed for that taxpayer. A preparer is able to submit this file with multiple taxpayers' returns and payments. The Taxpayer Information section would be repeated in the file for every taxpayer that returns and/or payments are being filed for. The taxpayer's primary ID (FEIN, SSN or ITIN) and his/her Severance Reporting ID (OGRID or Account ID) are both required IDs to file severance tax returns.

The Return Information section is required and can be repeated as many times as needed to file original and/or amended returns for specific filing periods on a taxpayer. The returns must be filed by filing (sales) period. Each Return Information section would contain a Detail Report section. The rows for the Detail Report section may repeat for as many lines needed to report production data.

The Payment Information section is optional. Taxpayers can pay for all, some, or none of the returns filed. Taxpayers may make separate payments towards individual returns or make one payment to be paid towards multiple returns. Payments specified on the bulk file will be ACH Debit (E-check) payments.

Benefit: Use of the proposed XML schema for bulk filing will allow real-time validation of schema and configured business rules, reducing the lag time currently experienced with submission errors.

New Production Unit Number (PUN)

Current PUN Process (Legacy PUN)

Taxpayers file Oil and Gas Production tax returns using the Production Unit Number (PUN), Suffix, and Land Type. A PUN consists of the Oil and Gas Reporting Identification (OGRID), OCD Property Id, OCD Pool Id, and Unitization Number or Communitization Number when applicable. PUN notices are sent to the taxpayers when a PUN event occurs such as a new well completion, change of operator, and change of property.

Proposed PUN Process (New PUN)

Taxpayers will file Oil and Gas Production tax returns using the Production Unit Number (PUN), Suffix, and Land Type. A PUN consists of the OCD Property Id, OCD Pool Id, and the Federal or State Agreement number. Taxpayers will continue to use the Legacy PUN to amend prior period returns as described in the Partial Return Amendment Process.

- **Legacy PUN:** Required for prior period amendments to go-live date.
- **Property ID** and **Pool ID:** Required for current and future period from go-live date.
- **Agreement Number:** Required for current and future periods from go-live date for state and federal units and comm agreements only.

If the agreement number is a federal unitization or communitization, then the ONRR agreement number should be used. If the unitization or communitization is 100% on state land, then the state agreement number should be used. TRD will not require the state agreement number on federal unitizations or communitizations even when there is state interest in it.

The process for PUN notices will remain unchanged. With the improvements to PUN events, the notices will most likely be generated in a timelier manner.

Anticipated Impact on the Industry

Volume – With the definition of new PUN being comprised of the same elements as legacy PUN, there should be a one-to-one relationship between the Legacy PUN and the new PUN.

Reduction of Suspense – As OCD Property Id and OCD Pool Id are existing IDs at the time of filing severance tax, taxpayer filing should not be delayed or require filing with a fake PUN while waiting for the PUN to actually be generated. The only opportunity for suspended lines going

forward would be from awaiting finalizing agreement numbers. In this case, taxpayer will still be able to file using the Property and Pool IDs, but may not yet have the agreement number.

Transition Assistance – TRD will provide the taxpayers a one-time listing of all the Legacy PUNs, OCD Property Ids, OCD Pool Ids, and agreement numbers to provide the industry the ability to sync up their systems with TRD's new system.

Current Amendment Process

Partial Replacement Amendment Process

Original Return - Property 22222 flags Royalty-In-Kind

Sales Period: 1/31/2016 Received Date: 3/23/2016

Composite Key																			
Property ID	Pool ID	Agreement #	Suffix	Land Type	Product Code	Special Tax Rate	Royalty-In Kind	Volume	Gross Value	Transport Deduct	Process Deduct	Royalty Deduct	Taxable Value	Tax Due	Intgovt CR	Jicarilla CIT CR	Net Tax Due	Previous Tax Paid	Amended Tax Due
11111	111	111111	0510	P	01	0	N	1200	48000.00	9000.00	0.00	0.00	39000.00	3100.00	0.00	0.00	3100.00	0.00	0.00
11111	111	121212	0520	P	01	0	N	1500	54000.00	0.00	13000.00	0.00	41000.00	3300.00	0.00	0.00	3300.00	0.00	0.00
22222	222	0	0720	F	03	0	Y	5600	22400.00	0.00	0.00	0.00	22400.00	1900.00	0.00	0.00	1900.00	0.00	0.00
33333	333	0	2541	S	01	0	N	3400	136000.00	2000.00	0.00	0.00	134000.00	11700.00	0.00	0.00	11700.00	0.00	0.00
20000.00																			

Original Return - Property 22222 flags Royalty-In-Kind

Sales Period: 1/31/2016 Received Date: 3/23/2016

Composite Key																			
Property ID	Pool ID	Agreement #	Suffix	Land Type	Product Code	Special Tax Rate	Royalty-In Kind	Volume	Gross Value	Transport Deduct	Process Deduct	Royalty Deduct	Taxable Value	Tax Due	Intgovt CR	Jicarilla CIT CR	Net Tax Due	Previous Tax Paid	Amended Tax Due
11111	111	111111	0510	P	01	0	N	1200	48000.00	9000.00	0.00	0.00	39000.00	3100.00	0.00	0.00	3100.00	0.00	0.00
11111	111	121212	0520	P	01	0	N	1500	54000.00	0.00	13000.00	0.00	41000.00	3300.00	0.00	0.00	3300.00	0.00	0.00
22222	222	0	0720	F	03	0	Y	5600	22400.00	0.00	0.00	0.00	22400.00	1900.00	0.00	0.00	1900.00	0.00	0.00
33333	333	0	2541	S	01	0	N	3400	136000.00	2000.00	0.00	0.00	134000.00	11700.00	0.00	0.00	11700.00	0.00	0.00
20000.00																			

Amended Return #1 - Correction of one line that does not affect the Composite Key

Sales Period: 1/31/2016 Received Date: 3/29/2016

Composite Key																			
Property ID	Pool ID	Agreement #	Suffix	Land Type	Product Code	Special Tax Rate	Royalty-In Kind	Volume	Gross Value	Transport Deduct	Process Deduct	Royalty Deduct	Taxable Value	Tax Due	Intgovt CR	Jicarilla CIT CR	Net Tax Due	Previous Tax Paid	Amended Tax Due
11111	111	111111	0510	P	01	0	N	(1200)	(48000.00)	(9000.00)	0.00	0.00	0.00	(3100.00)	0.00	0.00	(3100.00)	0.00	0.00
11111	111	121212	0510	P	01	0	N	1300	50000.00	8000.00	0.00	0.00	42000.00	3400.00	0.00	0.00	3400.00	0.00	0.00
300.00																			

Amended Return #1 - Correction of one line that does not affect the Composite Key

Sales Period: 1/31/2016 Received Date: 3/29/2016

Composite Key																			
Property ID	Pool ID	Agreement #	Suffix	Land Type	Product Code	Special Tax Rate	Royalty-In Kind	Volume	Gross Value	Transport Deduct	Process Deduct	Royalty Deduct	Taxable Value	Tax Due	Intgovt CR	Jicarilla CIT CR	Net Tax Due	Previous Tax Paid	Amended Tax Due
1111111	111	111111	0510	P	01	0	N	1300	50000.00	8000.00	0.00	0.00	42000.00	3400.00	0.00	0.00	3400.00	3100.00	300.00
3400.00																			

Amended Return #2 - Correction for all previous lines submitted.

Sales Period: 1/31/2016 Received Date: 4/23/2016

Composite Key																			
Property ID	Pool ID	Agreement #	Suffix	Land Type	Product Code	Special Tax Rate	Royalty-In Kind	Volume	Gross Value	Transport Deduct	Process Deduct	Royalty Deduct	Taxable Value	Tax Due	Intgovt CR	Jicarilla CIT CR	Net Tax Due	Previous Tax Paid	Amended Tax Due
11111	111	111111	0510	P	01	0	N	(1300)	(50000.00)	(8000.00)	0.00	0.00	0.00	(3400.00)	0.00	0.00	(3400.00)	0.00	0.00
11111	111	121212	0510	P	01	0	N	1300	51000.00	8000.00	0.00	0.00	43000.00	4000.00	0.00	0.00	4000.00	0.00	0.00
11111	111	0	0520	P	01	0	N	(1500)	(54000.00)	0.00	(13000.00)	0.00	0.00	(3300.00)	0.00	0.00	(3300.00)	0.00	0.00
11111	111	0	0520	P	01	0	N	1500	60000.00	0.00	14000.00	0.00	46000.00	3700.00	0.00	0.00	3700.00	0.00	0.00
22222	222	0	0720	F	03	0	Y	(5600)	(22400.00)	0.00	0.00	0.00	0.00	(1900.00)	0.00	0.00	(1900.00)	0.00	0.00
22222	222	0	0720	F	03	0	Y	7000	35000.00	0.00	0.00	0.00	35000.00	3000.00	0.00	0.00	3000.00	0.00	0.00
33333	333	0	2541	S	01	0	N	(3400)	(136000.00)	(2000.00)	0.00	0.00	0.00	(11700.00)	0.00	0.00	(11700.00)	0.00	0.00
33333	333	0	2541	S	01	0	N	3400	139400.00	2000.00	0.00	0.00	137400.00	12000.00	0.00	0.00	12000.00	0.00	0.00
2400.00																			

Amended Return #2 - Correction for all previous lines submitted.

Sales Period: 1/31/2016 Received Date: 4/23/2016

Composite Key																			
Property ID	Pool ID	Agreement #	Suffix	Land Type	Product Code	Special Tax Rate	Royalty-In Kind	Volume	Gross Value	Transport Deduct	Process Deduct	Royalty Deduct	Taxable Value	Tax Due	Intgovt CR	Jicarilla CIT CR	Net Tax Due	Previous Tax Paid	Amended Tax Due
11111	111	111111	0510	P	01	0	N	1300	51000.00	8000.00	0.00	0.00	43000.00	4000.00	0.00	0.00	4000.00	3400.00	600.00
11111	111	121212	0520	P	01	0	N	1500	60000.00	0.00	14000.00	0.00	46000.00	3700.00	0.00	0.00	3700.00	3300.00	400.00
22222	222	0	0720	F	03	0	Y	7000	35000.00	0.00	0.00	0.00	35000.00	3000.00	0.00	0.00	3000.00	1900.00	1100.00
33333	333	0	2541	S	01	0	N	3400	139400.00	2000.00	0.00	0.00	137400.00	12000.00	0.00	0.00	12000.00	11700.00	300.00
22700.00																			

Amended Return #3 - Deletion of 1 line (PUN 33333) and addition of 1 line (PUN 44444).

Sales Period: 1/31/2016 Received Date: 5/23/2016

Composite Key																			
Property ID	Pool ID	Agreement #	Suffix	Land Type	Product Code	Special Tax Rate	Royalty-In Kind	Volume	Gross Value	Transport Deduct	Process Deduct	Royalty Deduct	Taxable Value	Tax Due	Intgovt CR	Jicarilla CIT CR	Net Tax Due	Previous Tax Paid	Amended Tax Due
33333	333	0	2541	S	01	0	N	(3400)	(139400.00)	(2000.00)	0.00	0.00	0.00	(12000.00)	0.00	0.00	(12000.00)	0.00	0.00
44444	444	0	2541	S	01	0	N	1700	68000.00	0.00	0.00	8000.00	60000.00	5200.00	0.00	0.00	5200.00	0.00	0.00
(6800.00)																			

Amended Return #3 - Deletion of 1 line (PUN 33333) and addition of 1 line (PUN 44444).

Sales Period: 1/31/2016 Received Date: 5/23/2016

Composite Key																			
Property ID	Pool ID	Agreement #	Suffix	Land Type	Product Code	Special Tax Rate	Royalty-In Kind	Volume	Gross Value	Transport Deduct	Process Deduct	Royalty Deduct	Taxable Value	Tax Due	Intgovt CR	Jicarilla CIT CR	Net Tax Due	Previous Tax Paid	Amended Tax Due
33333	333	0	2541	S	01	0	N	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12000.00	(12000.00)
44444	444	0	2541	S	01	0	N	1700	68000.00	0.00	0.00	8000.00	60000.00	5200.00	0.00	0.00	5200.00	0.00	5200.00
5200.00																			

Amended Return #4 - Addition of 1 line (PUN 55555) claiming Intgovt Credit.

Sales Period: 1/31/2016 Received Date: 6/23/2016

Composite Key																			
Property ID	Pool ID	Agreement #	Suffix	Land Type	Product Code	Special Tax Rate	Royalty-In Kind	Volume	Gross Value	Transport Deduct	Process Deduct	Royalty Deduct	Taxable Value	Tax Due	Intgovt CR	Jicarilla CIT CR	Net Tax Due	Previous Tax Paid	Amended Tax Due
55555	555	0	3910	I	01	0	N	7700	6500.00	0.00	0.00	0.00	6500.00	590.00	100.00	0.00	490.00	0.00	0.00
490.00																			

Amended Return #4 - Addition of 1 line (PUN 55555) claiming Intgovt Credit.

Sales Period: 1/31/2016 Received Date: 6/23/2016

Composite Key																			
Property ID	Pool ID	Agreement #	Suffix	Land Type	Product Code	Special Tax Rate	Royalty-In Kind	Volume	Gross Value	Transport Deduct	Process Deduct	Royalty Deduct	Taxable Value	Tax Due	Intgovt CR	Jicarilla CIT CR	Net Tax Due	Previous Tax Paid	Amended Tax Due
55555	555	0	3910	I	01	0	N	7700	6500.00	0.00	0.00	0.00	6500.00	590.00	100.00	0.00	490.00	0.00	490.00
490.00																			

Amended Return #5 - Correction to PUN 55555 to also claim Jicarilla credit.

Sales Period: 1/31/2016 Received Date: 7/23/2016

Composite Key																			
Property ID	Pool ID	Agreement #	Suffix	Land Type	Product Code	Special Tax Rate	Royalty-In Kind	Volume	Gross Value	Transport Deduct	Process Deduct	Royalty Deduct	Taxable Value	Tax Due	Intgovt CR	Jicarilla CIT CR	Net Tax Due	Previous Tax Paid	Amended Tax Due
55555	555	0	3910	I	01	0	N	(7700)	(6500.00)	0.00	0.00	0.00	0.00	(590.00)	(100.00)	0.00	(490.00)	0.00	0.00
55555	555	0	3910	I	01	0	N	7000	6100.00	0.00	0.00	0.00	6100.00	610.00	100.00	110.00	400.00	490.00	(90.00)
(90.00)																			

Amended Return #5 - Correction to PUN 55555 to also claim Jicarilla credit.

Sales Period: 1/31/2016 Received Date: 7/23/2016

Composite Key																			
Property ID	Pool ID	Agreement #	Suffix	Land Type	Product Code	Special Tax Rate	Royalty-In Kind	Volume	Gross Value	Transport Deduct	Process Deduct	Royalty Deduct	Taxable Value	Tax Due	Intgovt CR	Jicarilla CIT CR	Net Tax Due	Previous Tax Paid	Amended Tax Due
55555	555	0	3910	I	01	0	N	7000	6100.00	0.00	0.00	0.00	6100.00	610.00	100.00	110.00	400.00	490.00	(90.00)
400.00																			

Current Production Information for Sales Period 1/31/2016
This is the current version of the GenTax/TAP return including all amendments

Property ID	Pool ID	Agreement #	Suffix	Land Type	Product Code	Special Tax Rate	Royalty-In Kind	Volume	Gross Value	Transport Deduct	Process Deduct	Royalty Deduct	Taxable Value	Tax Due	Intgovt CR	Jicarilla CIT CR	Net Tax Due
11111	111	111111	0510	P	01	0	N	1300	51000.00	8000.00	0.00	0.00	43000.00	4000.00	0.00	0.00	4000.00
11111	111	121212	0520	P	01	0	N	1500	60000.00	0.00	14000.00	0.00	46000.00	3700.00	0.00	0.00	3700.00
22222	222	0	0720	F	03	0	Y	7000	35000.00	0.00	0.00	0.00	35000.00	3000.00	0.00	0.00	3000.00
44444	444	0	2541	S	01	0	N	1700	68000.00	0.00	0.00	8000.00	60000.00	5200.00	0.00	0.00	5200.00
55555	555	0	3910	I	01	0	N	7000	6100.00	0.00	0.00	0.00	6100.00	510.00	100.00	110.00	400.00
16300.00																	