Overview

The Oil and Gas Severance Excel® filing method ensures the taxpayer the ability to file their tax return schedules with precision as well as ease. This method of filing will not only allow the taxpayer to file in a more efficient manner, but will guarantee the department receives these files with the exact values filed by the taxpayer.

Listed below are a few guidelines that will need to be followed to ensure the data upload process for Oil and Gas Severance taxes is a success.

Excel Workbook

Worksheet

The worksheets within the Oil and Gas Severance upload templates have tax specific names given to them. For example, the Oil and Gas On-Shore Production upload template has a name of "OGProduction-2". If this is changed the worksheet is not usable. This also applies to the other Oil and Gas taxes with the worksheet names of: "OGOffshore-2", "OGOffshore-3", and "OGPurchaser-2".

File Name

The file name of the taxes you are filing needs to contain your company name or an abbreviation, the production month for which you are filing your return, the type of return you are filing, along with your FEIN.

File Extension

The file needs to have the extension ".xls". If you are using a newer version of Microsoft Excel® please select the type "Microsoft Excel 97- Excel 2003 & 5.0/95 Workbook (*.xls)" when you are saving the files.

Spacing

Blank rows will not be allowed in the upload files. If there is a blank row preceding or within your data in the Excel® spreadsheet, then please delete it.

Example 1: If row 3 is a blank row and the tax data set begins on row 4, then the tax data will stop loading at the first blank row which is row 3, preventing the tax data entered in the remaining rows from loading.

Example 2: If row 165 is a blank row and the tax data set begins again on row 166 then the tax data will stop loading at the first blank row which is row 165, preventing the additional tax data beginning on row 166 from loading.

Data

Data types are very important when filing your taxes using the provided Excel® templates. The guidelines below need to be followed when filing using the provided Excel® templates.

Data Types

On each column header you will notice a data type in parentheses. It is expected that the taxpayer will populate each column with the specified data type. Within the upload template there are fields with rules only allowing certain data to be entered in those columns. The column named "County Code (Text/#)" has a rule on it that only allows for a user to select 1 of the 54 counties\municipalities. These types of rules should not be overridden.

Some of the columns do not have drop down menus and on these columns you are allowed to enter only the data type listed at the top of the column header in parentheses. For example if the Producer's Net Taxable Value ($) contains a space, or text, other than those found on the numeric keypad, the schedule information will not process.

Formatting

Filling down the data in each column is especially important for data types of money, or a number formatted as decimal. If a column is formatted as decimal it has to follow the same formatting all the way down to the end of the cell range. The data type cannot change within the column, and the cells that do not contain values must contain a 0.00 instead of a blank. In Example (A) below, a blank cell (F6) is acceptable because the column is expecting text as described in cell F2, and blanks are acceptable for text fields. However in Example (B), a blank cell in a number formatted column is not acceptable. It is supposed to be a decimal and a blank cell does not represent a decimal. This field should contain 0.00 to be formatted correctly.

Decimal Precision

Decimal precision is expected to be set at 2 decimal places. Anything more will not be accepted. See Example (C) below; the value in this field should be 162.46.

	F	G	H	I	J
1		Purchaser's Liability		Producer's Liability	
2	100% Production (Text/#)	Volume (#)	Value ($)	Volume (#)	Value ($)
3	Production information 100%	200.00	20.00	200.00	40.59
4	Production information 100%	0.00		400.00	81.18
5	Production information 100%	600.00	60.00	600.00	121.77
6		0.00	0.00	800.00	162.4551
7	Production information 100%	1000.00	100.00	1000.00	202.95
8					
9	Example: (A)		Example: (B)		Example: (C)

Tax Rates

Tax rates will need to be a number listed within the specific drop down menu in Excel®. The options available on all returns are limited to the following values: 1, 2, 3, 4, 6, 8, 1.66, and 3.65. These are the rates that will be used to calculate the Production and Privilege taxes accordingly. If these tax rates are not one of the rates in the drop down on the template, then the taxes posted will not calculate appropriately, and the tax data will not be filed. Example: If .02 is posted for the Applicable Production Tax Rate then your taxes will be checked against a rate of .0002 which will be incorrect in all cases.

Checklist

The following checklist is provided to assist in the correct filing of the well schedules. Please review the checklist when filling out the provided templates.

The worksheet name corresponds to the appropriate tax being filed (OGProduction-2) for On Shore Production tax, etc.

There are no blank rows of data within the dataset.

The data types in each column are the same as the data type requested in the column header.

All fields with dropdown menus only allowing certain values are not overridden. Tax Rates, Product Code, and City/County dropdown menu items rules need to be followed.

Decimal values are formatted the same for all data within the cell.

0 values in decimal columns are shown as 0.00 and not blanks.

Decimal precision of two places is set allowing only two decimals after the decimal place.

The file has been named correctly.

The file was saved in the correct format ".xls"

All tax rates are the appropriate values allowed by the drop down.