



Agriculture and Resources Development
Petroleum Branch

AGRICULTURE AND RESOURCES DEVELOPMENT
Petroleum Branch
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NON-UNIT SAMPLE

Battery or Unit Name (Name and Location) ABC Oil Brandon 01-02-10-19 WPM
Battery or Unit Production 536.3 m³

MONTHLY FREEHOLD OIL AND GAS PRODUCTION TAX STATEMENT		
for <u>March</u> <u>20</u> <u>01</u> (month) (year)		
MANITOBA FREEHOLD OIL PRODUCTION TAX RATE (%) FORMULAS		
<u>Oil Classification</u>	<u>Monthly Production (m³)</u>	<u>Tax Rate (%)</u>
Old Oil	20 or less	0.00
	over 20, and less than 65	0.43(MOP) - 8.24
	65 and over	42.76 - 1500/MOP
New Oil	36 or less	0.00
	over 36, and less than 65	0.23(MOP) - 8.11
	65 and over	19.59 - 820/MOP
Third Tier Oil	46 or less	0.00
	over 46	11 - 465/MOP
Holiday Oil	all volumes	0.00
MOP is the monthly oil production from, or allocated to a spacing unit, measured in cubic metres and calculated to the nearest 0.1 of a cubic metre.		
Tax Rate is calculated to the nearest 0.01 percent. A result that is .005 of a percent is rounded up.		
GAS tax rate on gas is 1.2% of all monthly production values; calculated to the nearest 0.001 of a cubic metre.		

I, JANE SMITH (Print Name)	Production Accountant (Title)
of ABC OIL INC. (Name of Company)	
123 Main Street Anywhere City, Anywhere Province Q1X 9Z0 (Address)	
do hereby certify that the information contained in this statement is correct to the best of my knowledge and that I have revealed all relevant facts.	
Date April 1, 20 01	Signature XXXXXXXXXXXX
Telephone No.: (123)456-7890 Fax No.: (123)456-7895 Email: jsmith@abcoil.com	
NOTES AND INSTRUCTIONS:	
1. Statement required pursuant to REGULATIONS under THE OIL AND GAS PRODUCTION TAX ACT.	
2. All applicable sections of this statement must be completed and received by the Branch, along with all taxes payable by the last working day of the month following the end of the month in which oil or gas is produced, or the taxpayer is subject to a penalty not exceeding \$50 per day for each day of delinquency in accordance with THE OIL AND GAS PRODUCTION TAX ACT.	
3. NIL statements must be filed, where there is no production.	

Well Name and Location	Oil Classification	Tract Participation Factor%	Monthly Oil Production m ³	Tax Rate %	Freehold Interest %	Working Interest Factor%	Wellhead Price \$/m ³	Total Tax Payable\$	FOR OFFICE USE ONLY
ABC Oil Brandon 01-02-10-19 WPM	OLD	-	37.0	7.67	100	100	230.00	652.72	
ABC Oil Brandon Prov. 01-02-10-19 WPM (CROWN)	5	5	5	5	5	5	5	5	
ABC Oil Brandon 03-02-10-19 WPM	NEW	-	55.0	4.54	100	50	230.00	287.16	
ABC Oil Brandon 04-02-10-19 WPM	NEW	-	98.0	11.22	100	100	230.00	2,528.99	
ABC Oil Brandon 06-02-10-19 WPM	THIRD	-	24.5	0.00	100	100	230.00	0.00	
ABC Oil Brandon 07-02-10-19 WPM	THIRD	-	55.5	2.62	100	100	230.00	334.44	
ABC Oil Brandon 08-02-10-19 WPM	HOLIDAY	-	65.0	0.00	100	100	230.00	0.00	
1	2		3	4	5	6	7	8	

Cheque or money order must accompany this statement made payable to "The Minister of Finance - Manitoba".

TOTAL TAX **3,803.31**

REPORTING INSTRUCTIONS ON REVERSE SIDE.

MONTHLY FREEHOLD OIL AND GAS PRODUCTION TAX STATEMENT

INSTRUCTIONS

1. List the full name and location of all wells flowlined into the battery - lease tank wells are to be treated as separate batteries and reported separately.
2. Oil Classification is either Old Oil, New Oil, Third Tier Oil or Holiday Oil.
3. Monthly oil production from, or allocated to a spacing unit, measured in cubic metres and calculated to the nearest 0.1 of a cubic metre.
4. All tax rates to be calculated to the nearest 0.01 percent. A result that is 0.005 of a percent is rounded up. Please refer to reverse side of "Monthly Freehold Oil and Tax Production Statement" form for tax rates calculations.
5. Freehold interest percent. Portion of oil and gas rights in the spacing unit that are freehold owned.

If well is producing from Crown owned oil and gas rights, do not complete #2 to #8.

6. Working interest factor. If other working interest owners are submitting individual freehold oil and gas production statements, show percent working interest participation of the party reporting.
7. Average monthly wellhead price is calculated as follows (to the nearest 0.01):

$$\text{Average Monthly Wellhead Price} = \frac{\text{Net Value of Sales (\$)}}{\text{Volume Sold (m}^3\text{)}}$$

8. Total tax payment amount due for the reporting month.