





## GENERAL INSTRUCTIONS FORM 300-B-R-91

Page 1 and/or page 2 of this summary must always be completed and accompany OTC Form 300-R-88 and Form 300-A-R-86. A separate summary must be made for each product.

### Instructions for Preparing Form 300-B-R-91

- A. Enter Company Name.
- B. Enter OTC Assigned Company Reporting Number.
- C. Enter amount of tax indicating GP, PE, and check/voucher numbers as shown on Form 300-C-R-87, Items H and I.
- D. Enter production month. If summary is for more than one production month, provide the latest production month.
- E. Enter product code covered by this summary.
  - 1. Oil
  - 2. Condensate
  - 3. Reclaimed Oil
  - 4. Casinghead Gas
  - 5. Natural Gas
  - 6. Natural Gas Liquids
  - 7. Minerals

(Separate summary must be submitted for each product code.)

- F. Check appropriate box to indicate whether this is accompanying printed forms and/or magnetic tape. Enter page numbers (from item 7A on Form 300-R-88) if submitting paper reports and/or enter tape number and number of records on tape if submitting magnetic tape.
- G. Check appropriate box. Current and amended reports may be submitted on one summary. TPC MUST BE SUBMITTED ON SEPARATE SUMMARY. TPC is tax due pending regulatory agency rate approval and/or appeal therefrom.
- H. Enter the gross number of barrels of oil or M.C.F. of gas from the respective county you are reporting and remitting taxes. (Column 41 on Form 300-R-88)
- I. Enter the gross value of the product being reported for the respective county from which production came. (Column 42 on Form 300-R-88)
- J. Enter the net number of barrels of oil or M.C.F. of gas from the respective county from which production came. (Column 47 on Form 300-R-88)
- K. Enter the net taxable value of the product being reported for the respective county from which production came (Column 48 on Form 300-R-88)
- L. Enter the Gross Production Tax due for the respective county from which production came. (Column 49 on Form 300-R-88)
- M. Enter the Petroleum Excise Tax due for the respective county from which production came. (Column 50 on Form 300-R-88)
- N. Enter totals of items H, I, J, K, L, and M. If both page 1 and page 2 are prepared, totals need to be only on page 2.

Checks sent by U.S. Mail should be addressed to:

**BUSINESS TAX DIVISION**  
State Capitol Station  
P.O. Box 53423  
Oklahoma City, Ok 73152

Checks and/or reports to be delivered by private courier or any delivery requiring a signature by OTC should be mailed to:

**OKLAHOMA TAX COMMISSION**  
Gross Production Section  
Room 3-34  
2501 Lincoln Blvd.  
Oklahoma City, OK 73194-0008