



# FORM ACD-31113 OIL AND GAS TAXES SUMMARY REPORT

**Go Paperless.** The Department encourages all taxpayers to file Form ACD-31113 safely and securely online at <https://tap.state.nm.us>. Under **BUSINESSES**, select Oil and Gas Severance Reports.

**COMPLETE THE SUMMARY REPORT**

1. Taxpayer ID (FEIN, ITIN or SSN) \_\_\_\_\_

2. Account ID \_\_\_\_\_

3. Amended Return

4. Filing Period. \_\_\_\_\_ (mm-dd-ccyy)

5. Total Oil and Gas Taxes from form(s) ACD-31114 due \_\_\_\_\_ \$

6. Total Remittance (total amount of payment for the filing period) \_\_\_\_\_ \$

7. Payment Type: Cash  Check  ACH Credit  Fed Wire  ACH Debit

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**FOR TAXATION AND REVENUE DEPARTMENT USE ONLY**

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Validated remittance \$ \_\_\_\_\_  
amount \_\_\_\_\_

Postmark Date \_\_\_\_\_  
(mm-dd-ccyy)

In state check

Out of state check

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**Report Submission Verification**

Taxpayer/Agent name \_\_\_\_\_

Company name \_\_\_\_\_ Phone number (\_\_\_\_) \_\_\_\_\_

Signature \_\_\_\_\_ Title \_\_\_\_\_

Email \_\_\_\_\_ Date \_\_\_\_\_

**MAIL FORM AND  
PAYMENT TO:**

Taxation and Revenue Department  
Oil and Gas Severance Tax Bureau  
P.O. Box 2308  
1200 South St. Francis Drive  
Santa Fe, NM 87504-2308

State of New Mexico - Taxation and Revenue Department  
Audit and Compliance Division

**OIL AND GAS TAXES SUMMARY REPORT  
INSTRUCTIONS**

**FILING AND PAYMENT**

Oil and Gas production tax returns are due by the twenty-fifth day of the second month after the calendar month for which the return is required. The payment due date is the same as the return date, except those taxpayers who come within the special payment requirements of Section 7-1-13.1, NMSA 1978. If the 25th of the month falls on a Saturday, Sunday or legal state or national holiday, returns and payments (except special payments under Section 7-1-13.1) will be timely delivered (by hand or electronically) or post marked on or before the next succeeding day which is not Saturday, Sunday or holiday. If the U.S. Postal Service or the bank are open on a day designated as a legal state or national holiday, that day will not be considered a legal holiday for the purpose of determining the due date. See Section 7-1-77, NMSA 1978, Regulation 3.1.4.10.

**NOTE:**

When an entry requires a date, enter the date using a two-digit month and day and a four-digit year (mm/dd/ccyy).

**PENALTY AND INTEREST**

Failure to report or pay the tax timely will result in a "Notice of Assessment of Taxes" for penalty and interest. Penalty is assessed when a taxpayer fails to report and/or pay taxes due, whether because of negligence or disregard of rules and regulations. Penalty is charged at the rate of (2%) of the tax due per month or fraction of the month, from the day after the due date until the date the report is submitted or the tax is paid, to a maximum of twenty percent (20%) of the taxes due. See sections 7-1-67 and 7-1-69 NMSA 1978.

Beginning January 1, 2008, interest rate charged on underpayments of taxes will be the annual rate as established by the U.S Internal Revenue Code (IRC). The IRC rate, which changes quarterly, is announced by the IRS in the last month of the previous quarter. The annual and daily interest rates for each quarter are posted on our website at <http://www.tax.newmexico.gov/Individuals/penalty-interest-rates.aspx>.

In the event a report is filed late or payment is received late, the Department will calculate any applicable penalty and interest due and issue a "Notice of Assessment of Taxes."

**COMPLETE THE SUMMARY REPORT**

1. Enter your (FEIN, ITIN OR SSN).
2. Enter your Department's reporting Identification Number (OGRID) or Account ID Number. Failure to include these numbers may result in an unidentified report and payment and you may not receive a credit for filing the report and paying taxes due.
3. Check mark if submitting an amended return.
4. Enter filing sales month and year.
5. Enter total Oil & Gas taxes due from form(s) ACD-31114.
6. Enter total remittance (total amount of payment) for filing period.
7. Indicate how you are paying the tax on this report by placing a checkmark in the box of "Payment Type." If payment is remitted via check, please include the check with your tax return.

Do not enter anything in the box labeled "**FOR TAXATION AND REVENUE DEPARTMENT ONLY**".

**REPORT SUBMISSION VERIFICATION**

Complete this section by entering the appropriate information in the blanks. The report must be signed by the agent or taxpayer responsible for submitting the form.

**SUBMIT TO THE DEPARTMENT**

Mail or deliver the completed form to:

**Taxation and Revenue Department  
Oil and Gas Severance Tax Bureau  
P.O. Box 2308  
1200 South St. Francis Drive  
Santa Fe, NM 87504-2308**