Reset Form

Michigan Department of Treasury
382 (Rev. 01-15)

# Gas Severance Tax Return

GAS

FOR CALENDAR YEAR 2015

Issued under authority of Public Act 48 of 1929, as amended. Filing is mandatory.

## PART 1: IDENTIFICATION AND TAX COMPUTATION

| A. Name | B. Tax Identification Number (Required) | C. Reporting Operations for (MM-YYYY): |
|---|---|---|
| | | D. ☐ Estimate ☐ Actual ☐ Adjusted |

| E. Address | City | State | ZIP Code |
|---|---|---|---|
| | | | |

## PART 2

| | | COLUMN 1 BARRELS | COLUMN 2 VALUE | COLUMN 3 TAXES AND FEES |
|---|---|---|---|---|
| **GAS (Enter negative values in brackets)** | | | | |
| 1. Gross Mcf and value of gas produced | 1. | | | |
| 2. Exempt Mcf and value of gas produced | 2. | | | |
| 3. Taxable Mcf and value of gas produced. Subtract line 2 from line 1 | 3. | | | |
| 4. Severance tax due on gas produced. Multiply line 3, column 2, by 5% (.05) | 4. | | | |
| **NATURAL GAS LIQUIDS (NGLs)** | | | | |
| 5. Gross barrels and value of NGLs produced | 5. | | | |
| 6. Exempt barrels and value of NGLs produced | 6. | | | |
| 7. Taxable barrels and value of NGLs produced. Subtract line 6 from line 5 | 7. | | | |
| 8. Severance tax due on NGLs produced. Multiply line 7, column 2, by 5% (.05) | 8. | | | |
| **CONDENSATE** | | | | |
| 9. Gross barrels and value of condensate produced | 9. | | | |
| 10. Exempt barrels and value of condensate produced | 10. | | | |
| 11. Taxable barrels and value of condensate produced | 11. | | | |
| 12. Severance tax due on condensate produced. Multiply line 11, column 2, by 5% (.05) | 12. | | | |

**PART 3:**

| | | |
|---|---|---|
| 13. Total Severance Tax Due. Add column 3, lines 4, 8 and 12 | 13. | |
| 14. Total Value Reported. Add column 2, lines 3, 7 and 11 | 14. | |
| 15. Total Oil and Gas fee due. Multiply line 14 by 0.82% (0.0082) | 15. | |
| 16. Total Tax Due for this return. Add lines 13 and 15 | 16. | |
| 17. Previous Estimated Payment (Actual Return Only) | 17. | |
| 18. Subtract line 17 from line 16 | 18. | |
| 19. Penalty (see instructions) | 19. | |
| 20. Interest (see instructions) | 20. | |
| 21. Total Payment Due. Add lines 18, 19 and 20 | 21. | |

**TAXPAYER AND PREPARER CERTIFICATION**

| **Taxpayer Certification.** *I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.* ☐ By checking, I authorize Treasury to discuss my return with my preparer. | | **Preparer Certification.** *I declare under penalty of perjury that this return is based on all information of which I have any knowledge.* | |
|---|---|---|---|
| Taxpayer Signature | Date | Signature of Preparer Other Than Taxpayer | Date |
| Title | Telephone Number | Business Name, Address, and Identification No. | Telephone Number |

Make checks payable to "State of Michigan - Severance Tax," and mail completed report to Michigan Department of Treasury, PO Box 30474, Lansing MI 48909-7974. If you have questions, call (517) 636-4600.

# Definitions

### Oil and Gas Fee Rates by Calendar Year

| Calendar Year | Fee |
|---|---|
| 2011 | .0100 |
| 2012 | .0092 |
| 2013 | .0084 |
| 2014 | .0092 |

ESTIMATED RETURN - A return that includes an estimated payment.

ACTUAL RETURN - A return that reports actual production figures for the filing period.

ADJUSTED RETURN - A return that reports additional figures not reported on an ACTUAL return.
You may NOT file an ADJUSTED return unless you have filed an ACTUAL return for the return period. Report only the net changes to the return period.

CONDENSATE - Condensate, as generally defined by fifteen states of the United States of America, is the liquid hydrocarbons recovered at the surface that result from condensation due to reduced pressure or temperature of petroleum hydrocarbons existing initially in a gaseous phase in the reservoir.

For severance tax purposes, the taxation of production of condensate will depend on the classification of the well as determined by the Supervisor of Wells. A well classified as an oil well, shall be taxed as oil if the production is liquid phase hydrocarbons, Form 381. The production shall be taxed as gas if the production is associated vapor phase hydrocarbons and report on form 382. A well classified as a gas well by the Supervisor of Wells, shall be taxed at the gas rate, including the non-associated gas condensate production.

NGL's - NGL's (Natural Gas Liquid) are made up of such products as: Ethane, Propane, Isobutane, Butane, and Pentane. The products are recovered or removed from the raw or wet gas by use of an absorption gas plant or a cryogenic gas plant.

# Instructions for Completing Form 382, *Gas Severance Tax Return*

### WHO MUST FILE

This report must be filed by all common purchasers or producers of oil and gas severed in Michigan. The completed return, together with payment of the tax due, must be filed with the Michigan Department of Treasury on or before the 25th day of each month, covering purchases or production for the preceding month.

This form must appear as the first sheet of every return. A completed Form 383, *Production Report* must be included with each return. Form 384, *Exempt Production and Value Report,* must be completed if you are requesting an exemption for the interest share of federal, state and other government entities.

The Michigan Department of Treasury may need more information, and must have access to all books and records relating to purchases or production, unit price and severance tax. All leases on which reports of purchases or production typically are made must be included in the monthly report during the life of the lease, even if no production or purchases occurred in the month being reported. Leases on which the last producing well is plugged or abandoned must be reported for the month the last activity occurs. The lease then may be omitted from future reports.

### PART 1

Box A.) Enter the legal individual filer or business name.

Box B.) Enter the nine digit Tax Identification Number. This is the Federal Employer Identification Number, ME number, or TR number assigned to the legal business entity. **This field is required.**

Box C.) Enter the filing period reported on this return in MM-YYYY format.

Box D.) Check only one box for return type. See definitions below.

*ESTIMATED* - A return which includes an estimated payment.

*ACTUAL* - A return that reports actual production figures for the filing period.

*ADJUSTED* - A return that reports figures not included on the *ACTUAL* return. You may **NOT** file an ~~*ADJUSTED*~~ return unless you have filed an ACTUAL return for the same filing period. The *ADJUSTED* return should only report the **net change** to the *ACTUAL* return.

Box E.) Enter the street address, city, state and ZIP code.

## PART 2 (Enter all negative values in brackets)

### GAS

Report all Gas Volumes in Mcf's (1,000 cubic feet) at 14.73 psia and 60 F dry.

Line 1- Enter on Line 1, Column 1, the grand total of Mcf's of Gas from Column 6 of Form 383.
Enter on Line 1, Column 2, the grand total of value of Gas from Column 8 of Form 383.

Line 2- Enter on Line 2, Column 1, the grand total exempt Mcf's of Gas from Column 7 of Form 384.
Enter on Line 2, Column 2, the grand total exempt value of Gas from Column 9 of Form 384.

Line 3- Subtract Line 2 from Line 1. Enter the total taxable Mcf's of Gas on Line 3, Column 1.
Enter the total taxable value of Gas on Line 3, Column 2.

Line 4- Multiply the figure on Line 3, Column 2 by 5% (.05)
Enter the total Severance tax due for Gas on Line 4, Column 3.

### NATURAL GAS LIQUIDS AND CONDENSATE

*** Report NGL's and CONDENSATE in Barrels.**
Lines 5-12: For the reporting of NGL's and CONDENSATE, complete the designated lines, referring to the instructions for lines 1-4. **The volume must be reported in barrels.**

## PART 3

Line 13- Total Severance Tax Due: Add Lines 4, 8, and 12 from Column 3.

Line 14- Total Value Due: Add Lines 3, 7, and 11 from Column 2.

Line 15- Oil and Gas Fee Due: Multiply the figure in Line 14 by the Oil and Gas Fee rate indicated on line 15.

Line 16- Total Tax Due: Add lines 13 and 15 from Column 3.

Line 17- **Enter any Previous Estimated Payment for the file period reported.**

Line 18- Subtract line 17 from line 16.

Line 19 & 20- Penalty and interest may be due for late filing and/or payment of Severance Tax. Charges are issued in accordance with MCL 205.23 and 205.24. Go to www.michigan.gov/taxes to use the Penalty and Interest calculator.

Line 21- Total Payment Due: Add lines 18, 19, and 20 from Column 3.

The return must be signed by an authorized officer of the corporation or association. Mail all completed, signed returns along with payment to:

Michigan Department of Treasury
PO Box 30474
Lansing MI 48909-7974.

Make checks payable to the **"State of Michigan - Severance Tax".**

**Additional forms are available on Treasury's web site at www.michigan.gov/taxes**