



NM STATE LAND OFFICE

2025 RMD INDUSTRY TRAINING

Revenue Bureau

September 3, 2025



REVENUE BUREAU

WELCOME!



DISCLAIMER:

This presentation is guidance and not binding on the NM State Land Office (NMSLO). It does not provide legal advice and should not be construed as stating NMSLO's legal interpretation or position. Any reliance on this presentation does not limit NMSLO in its compliance activities or in the appealable decisions and orders it may issue.



AGENDA

- OVERVIEW
- NEW REPORTING REQUIREMENTS
- PRODUCT CODE 11
- PAYMENTS >\$10MILLION
- NEW FY26 LEASES (ROYALTY RATE)
- IMPORTANT REMINDERS
- REPORTING ERRORS
- ON-LINE/CSV FILING
- CLOSING



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<https://www.spo.state.nm.us/work-for-new-mexico/>



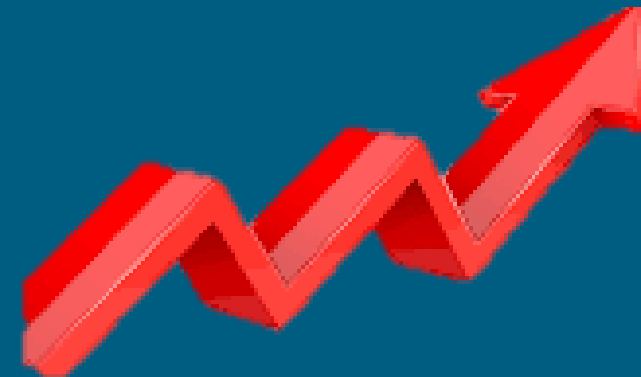
REVENUE BUREAU FUNCTIONS

- Process submitted royalty returns
- Correct errors and/or omissions on royalty returns prior to processing
- Assist Remitters regarding royalty reporting issues
- Validate and mail notices generated from royalty returns



OVERVIEW

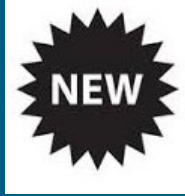
- Oil and Gas Royalty Revenue - FY 2024 totaled \$2.4billion
- 3,730 royalty returns containing approximately 1,400,000 detail line entries were processed during FY 2024
(Nearly triple those of 2023)
- Reporting errors continue to increase





OVERVIEW

Commissioner of Public Lands Stephanie Garcia Richard has overseen the New Mexico State Land Office since 2019. In that time the agency has raised more than \$11 billion for New Mexico public schools, hospitals, and universities. Over 13 million acres of state trust land are leased for a variety of uses, including ranching and farming, renewable energy, business development, mineral development, and outdoor recreation. The State Land Office has a dual mandate to use state trust land to financially support vital public institutions, while simultaneously working to protect the land for future generations.



NEW REPORTING REQUIREMENTS

PRODUCT CODE 11

JUNE 3, 2025

- **Single Product Code for Processed Gas** – Processed gas can be reported on a single detail line using **product code 11**, instead of reporting on two separate lines for the residue gas (product code 3) and the liquids (product code 7). The wellhead MCF, BTUs, and NGLs must all be included in the single line along with the gross proceeds, deductions, and royalty paid.

This is an optional feature that will be used on a go-forward basis. Remitters may continue to report to two product codes, or if the single product code is preferred, remitters are not required to update historical reporting.

Please contact us if more information is needed.



PRODUCT CODE 11

Product Code 11 = Wellhead Natural Gas

- The intent of this new code is to simplify gas reporting and allow Industry to report Gross Allocated Wellhead (i.e. residue & liquids combined)



PRODUCT CODE 11

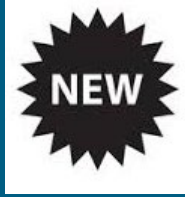
When reporting MCFs and gallons for Product Code 11:

- MCF volume column should reflect the wellhead MCF at a pressure base of 15.025
- The NGL gallons column should reflect the same section that was referenced for your product code 7s



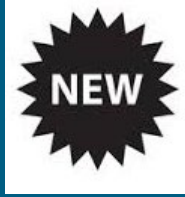
PRODUCT CODE 11

- BTU factor is a mandatory field to utilize Product Code 11
- Gross proceeds should be the combined total amount that was received for both processed gas and natural gas liquids, not including deductions
- No allocation of deductions is necessary for Product Code 11



NEW REPORTING REQUIREMENTS

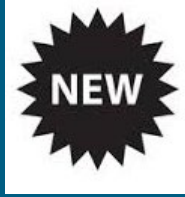
- **Removed \$10M return threshold** – Upgrades have been made to allow returns and payments to be accepted and processed for greater than \$10M. You will no longer need to separate new sales returns based on return value alone.



NEW REPORTING REQUIREMENTS

- **New Leases in FY26** – Recent legislation increased the top royalty rate offered for new oil and gas development beginning July 1, 2025. Two new lease prefixes have been assigned as follows:

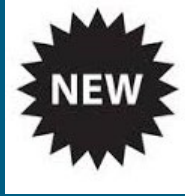
“SR” leases require a 20% royalty rate
and “SG” leases require a 25% royalty rate.



NEW REPORTING REQUIREMENTS LEASE CALCULATION AND RATES

(Gross Proceeds – Deductions) x Royalty Rate = Royalty Paid

Lease Prefix	Royalty Rate %	Term	Issue Date	Lease Prefix	Royalty Rate %	Term	Issue Date
X0, 00	0.125000 1/8	10-YR	1922	LG	0.125000 1/8	10-YR	1972 - 1981
A0	0.125000 1/8	10-YR	1928 – 1931	LH, LZ	0.125000 1/8	10-YR	1981 - Present
BA, BH, B1, B0	0.125000 1/8	10-YR	1928 – 1944	V0, VZ	0.166670 1/6	5-YR	1975 - Present
C0	0.125000 1/8	10-YR	1937	VA	0.125000 1/8	5-YR	1984 - Present
E0, E1	0.125000 1/8	10-YR	1945 - 1956	VB	0.187500 3/16	5-YR	1985 - Present
OG	0.125000 1/8	10-YR	1956 - 1959	VC	0.200000 1/5	5-YR	1986 - Present
K0	0.125000 1/8	10-YR	1959 – 1967	SR	0.200000 1/5	5-YR	2025 – Present
L0	0.125000 1/8	10-YR	1967 - 1972	SG	0.250000 1/4	5-YR	2025 - Present



NEW REPORTING REQUIREMENTS

PRODUCT CODES

PRODUCT #	PRODUCT NAME
1	Oil
2	Oil Condensate
3	Gas, processed (residue) gas
4	Gas, wet
5	Oil, other liquid hydrocarbons
7	Gas Plants Products
11	Gas, Wellhead natural gas
14	Oil, lost *
16	Gas lost, flared or vented
17	Carbon Dioxide gas (CO2)

** Royalties are due on unrecovered spilled oil in excess of 10 BBLS*



TRANSACTION CODES

CODE #	TRANSACTION NAME	FREQUENCY OF USE
43	Royalty in kind payment	Rare
44	Royalty in trespass payment	Infrequent
49	Unit contraction/expansion	Infrequent
51	Regular payment	Frequent
52	Estimated payment	Rare
53	Correction of estimated payment	Rare
54	Appeal/Court action payment	Rare
55	Audit and Compliance exception payment	Frequent
59	Settlement payment	Rare
60	Transfer of royalty payment	Rare
63	Compensatory royalty payment	Rare
65	Stripper Well reduced royalty payment	Frequent



DUE DATES

Royalty returns AND payments should be mailed (postmarked) or electronically transmitted **on or before the 25th day of the second month after the production month/sales period** for small royalty remitters and large royalty remitters who have an advance royalty payment deposit on file

Small royalty remitters - average monthly payments less than \$25,000

Large royalty remitters - average monthly payments greater than \$25,000 with an advance royalty payment deposit

No grace period for payments



PAYMENTS

Payments can be made payable by check to the:

Commissioner of Public Lands
PO Box 1148
Santa Fe, NM 87504

Or submitted via ACH/EFT:

Contact us at royaltyrevenue@slo.state.nm.us for the
Banking Information to submit via ACH/EFT

- **We currently do not offer an online payment option**
 - **Payments cannot be split between OGRIDs**



REPORTING REMINDERS

- **CSV Template and Pre-Submission Calculation Tools** – The CSV Template includes pre-submission calculation tools which will compare the royalty calculations submitted to our system's royalty calculation. This tool is a proactive measure to prevent computational notices from generating, which require amended returns to be submitted to correct the reporting.

The 2025 template includes the two new lease prefixes and rates in the calculation tool, as well as a check for stripper well royalty and trespass royalty calculations.



REPORTING REMINDERS

- **Amended Returns** - Unless amendments have a net royalty credit, amended returns must be submitted in a separate report from any other amended reporting or new sales period reporting. This includes:

Clearing suspense

Clearing computational notices

Amendments that have a net royalty due

Please note that due to the research involved in processing an amended return, no return may be submitted to amend reporting for more than 12 sales periods (1 year) in a single return, and must be split into multiple returns for more than 1 year of amendments or for files with more than 5,000 detail lines.



REPORTING REMINDERS

- **Remittance Assessments and Corresponding Interest** – A remittance assessment is generated when the payment submitted is less than the amount of royalty due on a return. Royalty filers who fail to make timely payments will be assessed interest. At the time a remittance assessment is generated, a corresponding interest assessment will also be generated.

Payment of remittance assessments must be made before payment of the corresponding interest assessments.



REPORTING ERRORS

The NMSLO classifies reporting errors as:

- Critical Errors
- Non-Critical Errors
- Reject Errors



REPORTING ERRORS

Critical errors are those flagged by the ONGARD system to indicate that the data submitted contains errors that will generate assessment or credit notices, will cause detail lines and the associated revenue allocation to suspend, or will cause detail lines to reject

Three most common critical errors:

- Computational Error
- PUN/Lease Combination does not exist
- PUN/Lease Combination not valid for the sales period



REPORTING ERRORS

Non-critical errors are those flagged by the ONGARD system to indicate that reported data contains errors or discrepancies that are inconsistent with reporting parameters

These errors do not generate notices, but may generate an account review or audit

The most common non-critical error is:

Credits claimed are greater than (>) credits available in database

This error occurs when the remitter submits credit line entries greater than debit line entries previously submitted for the same sales period, PUN and lease

(The correct way to amend lines is by backing out lines as originally entered and rebooking with the correction)



REPORTING ERRORS

Reject Errors are those flagged by the ONGARD system to indicate that reported data contains errors that will cause the detail line to reject.

Most common reject errors:

- **PUN/Lease Error (Credit Line)**
- **Net credit requested beyond 6-year statute of limitations period**



REPORTING ERRORS

Common Errors on Returns:

- V0 Leases – should be set exactly at 16.667% or .16667 to match ONGARD calculation
 - Submitting amended detail lines with no change to volumes or values
 - Payment for assessments being made, but not reported on a return
 - Computational notices added to returns, to payment or to use as credits
- These must be corrected through an amended return unless instructed otherwise by the Royalty Management Division



REPORTING ERRORS

Other Common Errors on Returns:

- Incorrect Pressure Base - NM Standard Pressure Base = 15.025
- No MCF reported on product code 7 (Gas Plants Products) detail lines (Utilize Product Code 11)
- Value with no volume reporting
- Combining new sales with PPAs/Amendments
- Reporting more than one year of sales on one (1) return



REPORTING ERRORS FORMATTING AND REPORT SETUP

Please Note:

- Do not use commas or dollar signs (Using these in electronic filing will result in the return rejecting)
- All values must be presented in whole numbers (The current ONGARD system for royalty does not accept decimals)
- Distinguish between numeric 0 and 1 and alphabetic O, I, and L when entering lease numbers



REPORTING ERRORS VOLUMES/SNI REPORTING

When wells include different land ownership types the State Net Interest (SNI) is not equal to 100% and royalty reporting must be adjusted
Incorrect calculations in reporting generate computational notices

Line	PUN	Lease Number	Product Code	TXN Code	ARMS Length	Volume BBL/MCF	NGL Gallons	BTU Content of GAS	GROSS PROCEEDS	Transportation Deduction	Gas Marketing Prep/Other	Gas Processing Deductions	STATE ROYALTY
1	1234567	V0-123	1	51	Y	138			10,497	0	0	0	1,750

In this example SNI = 20%

Gross Volume = 687 ----- 687 * 20% = 138

Gross Value = \$52,485 ----- \$52,485 * 20% = \$10,497

Royalty Rate = 16.667% ----- \$10,497 * 16.667% = \$1,750

Gross Volume/Value * SNI when reporting the royalties



REPORTING ERRORS

LOW/NO PRODUCTION OR SALES

No Production/Sales: Zero production/sales means no required report. Remitters may choose to keep that well/detail line in your CSV or online web file as a placeholder for any future reporting, but RMD does not require the line to be submitted. *Example: Optional report, not required*

PUN	LEASE	SEQ	MTH	YR	PRD	TRN	ARM IND	OIL VOLUME	GAS VOLUME	NGL (GALLON)	BTU (GAS)	GRS PROCD	TRNSP	MKT	PROC	ROY PAID
1391568	V0	3427	8	2020	4	51	Y	0	0	0	0	0	0	0	0	0

Low Production: When reporting small volume amounts and net royalty is \$0 due to low proceeds, remitters are required to report volumes produced, full gross proceeds even if \$0, and may include report deductions up to the value of the gross proceeds, with royalty paid as \$0.

Example: Gross Proceeds= \$0

PUN	LEASE	SEQ	MTH	YR	PRD	TRN	ARM IND	OIL VOLUME	GAS VOLUME	NGL (GALLON)	BTU (GAS)	GRS PROCD	TRNSP	MKT	PROC	ROY PAID
1391568	V0	3427	8	2020	4	51	Y	0	9	0	0	0	0	0	0	0



REPORTING ERRORS

NEGATIVE GROSS PROCEEDS

Negative Gross Proceeds: Remitters are required to report volumes produced. The NMSLO is a royalty interest owner, and not a working interest owner, so remitters cannot submit negative royalties. If gross proceeds are negative, please report the volumes and \$0 for gross proceeds, with royalty paid as \$0. Net negative royalties paid is not allowed for any production reported.

Example: Gross proceeds = \$(4,825)

PUN	LEASE	SEQ	MTH	YR	PRD	TRN	ARM IND	OIL VOLUME	GAS VOLUME	NGL (GALLON)	BTU (GAS)	GRS PROCD	TRNSP	MKT	PROC	ROY PAID
1391568	VO	3427	8	2020	4	51	Y	0	119	0	0	0	0	0	0	0

Invalid Report Example: Gross proceeds = \$(4,825) (MISREPORTED AND MUST BE CORRECTED)

PUN	LEASE	SEQ	MTH	YR	PRD	TRN	ARM IND	OIL VOLUME	GAS VOLUME	NGL (GALLON)	BTU (GAS)	GRS PROCD	TRNSP	MKT	PROC	ROY PAID
1391568	VO	3427	8	2020	4	51	Y	0	119	0	0	-4825	0	0	0	-804



REPORTING ERRORS DEDUCTIONS

Allowable

- Post production costs to make the product merchantable

Non Allowable

- New Mexico Gas Processors Tax
- Low Volume Fees
- Minimum Low Margin Fees
- Penalties
- Marketing Fees
- Any other costs incurred not related to make the product merchantable



REPORTING ERRORS

DEDUCTIONS EXCEED GROSS PROCEEDS

- Deductions Greater Than Gross Proceeds (Negative Net Proceeds):** Remitters are required to report volumes produced, full gross proceeds, and report deductions **equal** to the gross proceeds, with royalty paid as \$0, when deductions exceed proceeds. *The NMSLO is a royalty interest owner, and not a working interest owner, so remitters cannot submit negative royalties. Deductions cannot exceed gross proceeds, net negative royalties paid is not allowed for any production reported*

Example: Gross proceeds = \$4,825, total deductions = \$5,000

PUN	LEASE	SEQ	MTH	YR	PRD	TRN	ARM IND	OIL VOLUME	GAS VOLUME	NGL (GALLON)	BTU (GAS)	GRS PROCD	TRNSP	MKT	PROC	ROY PAID
1391568	V0	3427	8	2020	4	51	Y	0	119	0	0	4825	4825	0	0	0

Invalid Report Example: Gross proceeds = \$4,825, total deductions = \$5,000
(MISREPORTED AND MUST BE CORRECTED)

PUN	LEASE	SEQ	MTH	YR	PRD	TRN	ARM IND	OIL VOLUME	GAS VOLUME	NGL (GALLON)	BTU (GAS)	GRS PROCD	TRNSP	MKT	PROC	ROY PAID
1391568	V0	3427	8	2020	4	51	Y	0	119	0	0	4825	5000	0	0	-22



OGRID ANALYST LOOKUP



NEW MEXICO STATE LAND OFFICE

Oil Conservation Division State Land Office Tax and Revenue Department ONGARD



Royalty Online Filing

Welcome to the new ONGARD Online filing Web Site. This is the unified login process for all Royalty Online Filing transactions.

ONGARD Online Filing Logon

[Logon to the Updated ONGARD Online Filing \(click here\)](#) 

New to Royalty Online Filing? Please view the [Royalty Online Filing Getting Started Packet \(click here\)](#) for more information.

New to C115B Online Filing? Please view the [C115B Online Filing Getting Started Packet \(click here\)](#) for more information.

Need PUN/Lease information? Please view the [Royalty PUN Inquiry website \(click here\)](#)

To reset your password or for support [Royalty Online Filing Support \(click here\)](#).

2023 CSV Template – [2023 CSV Template \(click here\)](#)

2023 Industry Training – Revenue – [2023 Industry Training – Revenue \(click here\)](#)


2023 Industry Training – Compliance – [2023 Industry Training – Compliance \(click here\)](#)

2023 Industry Training – Audit – [2023 Industry Training – Audit \(click here\)](#)



SLO Announcements

New Analyst Lookup for Online Filing

 [OGRID Assignments 06-10-2024 for Online Filing.xlsx \(click here\)](#)

Posted on: 6/18/2024

SLO Quick Links

[SLO \(ONGARD Portal\)](#)

[SLO Announcements](#)

[Royalty Online Filing](#)

 [Royalty Filer Packet](#)

 [C115B Filer Packet](#)

[SLO Reports](#)

[SLO Filing Support](#)

<http://web.slo.state.nm.us/Home/SLO/Default.aspx>



1. Identify your settlement statement





PRODUCT CODE 11 ONLINE FILING

2. In the online filing portal click
"Add New Detail Line (click here)"

secure.slo.state.nm.us/OnlineFiling/OGROnlineFiling/ManageReturn.aspx?ReturnId=39616

My Zone LIMS Discord Box Web Reports RAPS PUN SHARE DragonFly Customer Online Se... OCD Ranchland DEV ONGARD Online Filing C Zoom

NEW MEXICO
STATE LAND OFFICE

Logout (click here)

Unified Online Filing >> Oil and Gas Royalties Online Reporting and Filing

Return Options
Start Web Return
RPD Start Return

Support
Support

ONGARD Portal
Unified Online Filing

Manage Sales Return - SLO-RMD HOLDING ACCOUNT, 241469, Sales Period: January, 2025

Current Month Amended Lines Notices Advanced Payment Methods Summary

+ Add New Detail Line (click here)

There are no detail lines associated with this Return.

FAQ | User Manual



PRODUCT CODE 11 ONLINE FILING

3. Enter in your PUN

For this example we are using

PUN 1234567

New Mexico State Land Office

ONGARD Portal - Select Menu

ONGARD - Royalty Online Filing

ONGARD Portal - Select Menu

ONGARD - Royalty Online Filing

Royalty Online Filing - Manage

secure.slo.state.nm.us/OnlineFiling/DGROnlineFiling/ManageReturn.aspx?ReturnId=39616

My Zone | LIMS | Discord | Box | Web Reports | RAPS | PUN | SHARE | DragonFly | Customer Online Se... | OCD | Ranchland | DEV ONGARD | Online Filing | C Zoom | RQ

NEW MEXICO
STATE LAND OFFICE

Unified Online Filing >> Oil and Gas Royalties Online Reporting and Filing

Manage Sales Return - SLO-RMD

Current Month | Amended Lines | Notices

Add New Detail Line (click here)

There are no detail lines.

New Return Detail Line

Manage Detail Line for the Current Month

Sale Period: 1/2025

PUN: 1234567

Lease: -please select-

Prod. Code: -please select-

Trans. Code: -please select-

Arms Len: -please select-

Volume (BBL/MCF):

NGL (GAL):

BTU Num:

Gross Proceeds:

Transportation Deduction:

Other Deductions:

Gas Processing Deduction:

ROYALTY DUE: Leave the textbox blank to have Royalty Due automatically calculated.

Save Cancel



PRODUCT CODE 11 ONLINE FILING

4. Enter in your
Lease Prefix and Number
For this example we are using
B0-0014

The screenshot displays the 'New Return Detail Line' form within the 'Manage Sales Return - SLO-RMD' interface. The form is titled 'Manage Detail Line for the Current Month' and includes the following fields:

- Sale Period: 1/2025
- PUN: 4234567
- Lease: -please select-
- Prod. Code: -please select-
- Trans. Code: -please select-
- Arms Len: -please select-
- Volume (BBL/MCF):
- NGL (GAL):
- BTU Num:
- Gross Proceeds:
- Transportation Deduction:
- Other Deductions:
- Gas Processing Deduction:
- ROYALTY DUE: Leave the textbox blank to have Royalty Due automatically calculated.

The form also includes 'Save' and 'Cancel' buttons at the bottom.



PRODUCT CODE 11 ONLINE FILING

5. Click the drop down on Product Code and select **Product Code 11**

secure.slo.state.nm.us/OnlineFiling/OGROnlineFiling/ManageReturn.aspx?ReturnId=39516

LIMS Discord Box Web Reports RAPS PUN SHARE DragonFly Customer Online Se... OCD Ranchland DEV ONGARD Online Filing C Zoom RQ Reconciliation

NEW MEXICO
STATE LAND OFFICE

Online Filing >> Oil and Gas Royalties Online Reporting and Filing

Manage Sales Return - SLO-RMD

Current Month Amended Lines Notices

Add New Detail Line (click here)

There are no detail lines.

New Return Detail Line

Manage Detail Line for the Current Month

Sale Period: 1/2025

PUN: 1234567

Lease: B0 0014

Prod. Code: -please select-

Trans. Code: -please select-

Arms Len: -please select-

Volume (BBL/MCF):

NGU (GAL):

BTU Num:

Gross Proceeds:

Transportation Deduction:

Other Deductions:

Gas Processing Deduction:

ROYALTY DUE: Leave the textbox blank to have Royalty Due automatically calculated.

Save Cancel



PRODUCT CODE 11 ONLINE FILING

6. Click to drop down the transaction codes and Select the appropriate transaction code

secure.slo.state.nm.us/OnlineFiling/OGROnlineFiling/ManageReturn.aspx?ReturnId=39616

Discord Box Web Reports RAPS PUN SHARE DragonFly Customer Online Se... OCD Ranchland DEV ONGARD Online Filing C Zoom RQ Reconciliation - Log...

NEW MEXICO
STATE LAND OFFICE

Filing >> Oil and Gas Royalties Online Reporting and Filing

Manage Sales Return - SLO-RMD

Current Month Amended Lines Notices

Add New Detail Line (click here)

There are no detail lines.

New Return Detail Line

Manage Detail Line for the Current Month

Sale Period: 1/2025

PUN: 1234567

Lease: B0 0014

Prod. Code: 11 -- WELLHEAD NATURAL GAS

Trans. Code: -please select-

Arms Len: -please select-

Volume (BBL/MCF):

NGL (GAL):

BTU Num:

Gross Proceeds:

Transportation Deduction:

Other Deductions:

Gas Processing Deduction:

ROYALTY DUE: Leave the textbox blank to have Royalty Due automatically calculated.

Save Cancel



PRODUCT CODE 11 ONLINE FILING

7. Identify if it is an arms length transaction

NEW MEXICO
STATE LAND OFFICE

Online Filing >> Oil and Gas Royalties Online Reporting and Filing

Manage Sales Return - SLO-RMD

Current Month Amended Lines Notices

[Add New Detail Line \(click here\)](#)

There are no detail lines at this time.

New Return Detail Line

Manage Detail Line for the Current Month

Sale Period: 1/2025

PUN: 1234567

Lease: B0 0014

Prod. Code: 11 -- WELLHEAD NATURAL GAS

Trans. Code: 51 -- Regular Payment

Arms Len:

Volume (BBL/MCF):

NGL (GAL): ☒ Yes ☐ No

BTU Num:

Gross Proceeds:

Transportation Deduction:

Other Deductions:

Gas Processing Deduction:

ROYALTY DUE: Leave the textbox blank to have Royalty Due automatically calculated.

Save Cancel



PRODUCT CODE 11 ONLINE FILING

8. Enter in Wellhead at a
Pressure base of 15.025

*The example is in a pressure base of 14.73;
converted to 15.025*

Total wellhead MCF is 2,571

The screenshot displays the 'NEW MEXICO STATE LAND OFFICE' website with the 'Unified Online Filing >> Oil and Gas Royalties Online Reporting and Filing' section. A 'New Return Detail Line' form is open, titled 'Manage Detail Line for the Current Month'. The form includes the following fields and values:

- Sale Period: 1/2025
- PUN: 1234567
- Lease: B0 (dropdown) 0014
- Prod. Code: 11 -- WELLHEAD NATURAL GAS (dropdown)
- Trans. Code: 51 -- Regular Payment (dropdown)
- Arms Len: Yes (dropdown)
- Volume (BBL/MCF): (text input)
- NGL (GAL): (text input)
- BTU Num: (text input)
- Gross Proceeds: (text input)
- Transportation Deduction: (text input)
- Other Deductions: (text input)
- Gas Processing Deduction: (text input)
- ROYALTY DUE: Leave the textbox blank to have Royalty Due automatically calculated.

At the bottom of the form are 'Save' and 'Cancel' buttons. An orange circle highlights the 'Volume (BBL/MCF)' field.



PRODUCT CODE 11 ONLINE FILING

9. Enter in the Gallons

*In this example it is a
total of 15,494*

*(Note this is where the big change is
No longer do we need a second line
for NGL's and no MCF plug)*

NEW MEXICO
STATE LAND OFFICE

Unified Online Filing >> Oil and Gas Royalties Online Reporting and Filing

Manage Sales Return - SLO-RMD

Current Month | Amended Lines | Notices

Add New Detail Line (click here)

There are no detail lines.

New Return Detail Line

Manage Detail Line for the Current Month

Sale Period: 1/2025

PUN: 1234567

Lease: B0 0014

Prod. Code: 11 -- WELLHEAD NATURAL GAS

Trans. Code: 51 -- Regular Payment

Arms Len: Yes

Volume (BBL/MCF): 2571

NGL (GAL):

BTU Num:

Gross Proceeds:

Transportation Deduction:

Other Deductions:

Gas Processing Deduction:

ROYALTY DUE: Leave the textbox blank to have Royalty Due automatically calculated.

Save Cancel



PRODUCT CODE 11 ONLINE FILING

10. BTU is a **mandatory** field in order to file Product Code 11

In this example it is a total of 1382

STATE LAND OFFICE

[Filing Online Filing](#) >> Oil and Gas Royalties Online Reporting and Filing

Options
Web Return
Start Return

RD Portal
Online Filing

Manage Sales Return - SLO-RMD

Current Month | Amended Lines | Notices

[Add New Detail Line \(click here\)](#)

There are no detail lines.

New Return Detail Line

Manage Detail Line for the Current Month

Sale Period: 1/2025

PUN: 1234567

Lease: B0 0014

Prod. Code: 11 - WELLHEAD NATURAL GAS

Trans. Code: 51 - Regular Payment

Arms Len: Yes

Volume (BBL/MCF): 2571

NGL (GAL): 15494

BTU Num: 1382

Gross Proceeds:

Transportation Deduction:

Other Deductions:

Gas Processing Deduction:

ROYALTY DUE: Leave the textbox blank to have Royalty Due automatically calculated.

Save Cancel



PRODUCT CODE 11 ONLINE FILING

11. The gross proceeds for both Residue and NGLS should be combined on the report

*In this example Residue gross proceeds was \$3,415
and NGLS gross proceeds were \$6,806*

Combined they total \$10,221

STATE LAND OFFICE

Modified Online Filing >> Oil and Gas Royalties Online Reporting and Filing

Options
Web Return
Start Return

RD Portal
Online Filing

Manage Sales Return - SLO-RMD

Current Month | Amended Lines | Notices

[Add New Detail Line \(click here\)](#)

There are no detail lines.

New Return Detail Line

Manage Detail Line for the Current Month

Sale Period: 1/2025

PUN: 1234567

Lease: B0 0014

Prod. Code: 11 -- WELLHEAD NATURAL GAS

Trans. Code: 51 -- Regular Payment

Arms Len: Yes

Volume (BBL/MCF): 2571

NGL (GAL): 15494

BTU Num: 1382

Gross Proceeds:

Transportation Deduction:

Other Deductions:

Gas Processing Deduction:

ROYALTY DUE: Leave the textbox blank to have Royalty Due automatically calculated.

Save Cancel



PRODUCT CODE 11 ONLINE FILING

12. Deductions no longer have to be allocated by Product Code

Total up processing fees and enter into online portal.

For this example the amount is \$173

Save the detail line

Online Filing >> Oil and Gas Royalties Online Reporting and Filing

Manage Sales Return - SLO-RMD

Current Month | Amended Lines | Notices

[Add New Detail Line \(click here\)](#)

There are no detail lines.

New Return Detail Line

Manage Detail Line for the Current Month

Sale Period: 1/2025

PUN: 1234567

Lease: B0 0014

Prod. Code: 11 - WELLHEAD NATURAL GAS

Trans. Code: 51 - Regular Payment

Arms Len: Yes

Volume (BBL/MCF): 2571

NGL (GAL): 15494

BTU Num: 1382

Gross Proceeds: 10221

Transportation Deduction:

Other Deductions:

Gas Processing Deduction:

ROYALTY DUE: Leave the textbox blank to have Royalty Due automatically calculated.

Save Cancel



CSV FILING

<https://www.nmstatelands.org/divisions/oil-gas-and-minerals/royalty-management-forms/>



REVENUE BUREAU

THANK YOU!