





## FORM 300-B GENERAL INSTRUCTIONS

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

### INSTRUCTIONS FOR PREPARING FORM 300-B

- 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, 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           | 4. Casinghead Gas | 6. Natural Gas Liquids |
| 2. Condensate    | 5. Natural Gas    | 7. Minerals            |
| 3. Reclaimed Oil |                   |                        |

(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) 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)
- I. Enter the gross value of the product being reported for the respective county from which production came. (Column 42 on Form 300)
- 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 of Form 300)
- K. Enter the net taxable value of the product being reported for the respective county from which production came. (Column 48 on Form 300)
- L. Enter the Gross Production Tax due for the respective county from which production came. (Column 49 on Form 300)
- M. Enter the Petroleum Excise Tax due for the respective county from which production came. (Column 50 on Form 300)
- 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:

OKLAHOMA TAX COMMISSION  
COMPLIANCE DIVISION  
POST OFFICE BOX 26740  
OKLAHOMA CITY, OK 73126-0740

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  
COMPLIANCE DIVISION  
2501 LINCOLN BOULEVARD  
OKLAHOMA CITY, OK 73194