

Minerals Management Service
Accounting for Comparison (Dual Accounting)
Form MMS-4410
Reporting Instructions

You will find an electronic copy of Form MMS-4410 on the Minerals Management Service (MMS) web site that you may print and complete.

http://www.mrm.mms.gov/ReportingServices/Forms/AFSOil_Gas.htm

We will accept computer-generated forms if they contain the same data required on Form MMS-4410. Mail the Form MMS-4410 to the address below:

Minerals Management Service
Minerals Revenue Management
Indian Oil and Gas Compliance and Asset Management
P.O. Box 25165, MS-396B2
Denver, Colorado 80225-0165

PART A. Certification for Not Performing Dual Accounting.

If you are not required to perform dual accounting, you must notify MMS why it is not required under 30 CFR 206.172, 30 CFR 206.173, and 30 CFR 206.176. You will submit a Form MMS-4410 to report your notification to MMS. This is a one-time notification, until any changes occur in gas disposition.

If a change occurs in your circumstances regarding the disposition of the gas that would require dual accounting, then you must notify MMS in writing by submitting a new Form MMS-4410. Your notification is due by the end of the production month in which the change occurs. You are not required to resubmit a revised Part A on the revised Form MMS-4410 if you currently have the form on file with MMS certifying no dual accounting is required on specific leases.

Numbered Instructions:

1. Enter the payor name and address used to report royalties and transportation deductions on the Report of Sales and Royalty Remittance (Form MMS-2014).
2. Enter your payor code as used on Form MMS-2014.
3. Enter the payor's contact person.
4. Enter the contact person's telephone number.
5. Enter the MMS 10-digit lease number for your lease.
6. Enter the MMS-Designated Area where your lease is located. Lease prefixes for designated areas are listed in the *Federal Register* at 64 FR 66771 and provided on Part B of Form MMS-4410.
7. Check the appropriate box indicating the reason dual accounting is not required on your lease.
8. If you have multiple leases that do not require dual accounting, you may submit one form with an attachment listing all such leases and the reasons dual accounting is not required for each lease.
9. Certify the information in the Form MMS-4410 Part A, and/or your attachment to Part A, by having the lessee's authorized official sign and date the completed Part A.
10. Print Official's Name.
11. Print Company Represented.

**ACCOUNTING FOR COMPARISON (DUAL ACCOUNTING)
FORM MMS-4410**

**PART A
CERTIFICATION FOR NOT PERFORMING DUAL ACCOUNTING**

1 PAYOR'S NAME _____ **2** PAYOR CODE _____
ADDRESS _____
CITY/STATE _____ ZIP _____

3 PAYOR'S CONTACT PERSON _____

4 TELEPHONE () _____ -- _____

5 MMS 10-DIGIT LEASE NUMBER
_____ -- _____

6 MMS-DESIGNATED AREA

7 CHECK THE REASON DUAL ACCOUNTING IS NOT REQUIRED:

- Lease terms do not require dual accounting.
- None of the gas from the lease is ever processed.
- Gas has a Btu content of 1000 Btu's per cubic foot or less at the lease's measurement point(s).
- None of the gas from the lease is processed until after gas flows into a pipeline with an index located in an index zone.
- None of the gas from the lease is processed until after gas flows into a mainline pipeline not located in an index zone.

8 If you have multiple leases that do not require dual accounting, you can attach a list of your leases, but you must provide a specific reason why dual accounting is not required for each listed lease.

I certify that Dual Accounting is not required for gas produced from the lease(s) for reason(s) noted above or attached.

9 Signature Lessee's Authorized Official _____ Date _____

10 Print Official's Name

11 Company Represented

The Paperwork Reduction Act of 1995 requires us to inform you that this information is being collected to aid the Minerals Management Service in its compliance efforts and to ensure that Indian mineral lessors receive the maximum revenues from mineral resources on their land consistent with the Secretary's trust responsibility. The gathering and reporting the information could require 4 hours per response. Comments on the accuracy of this burden estimate or suggestions on reducing this burden should be directed to: ICCO, Minerals Management Service, MS 4230, 1849 C Street NW, Washington, DC 20240. This collection of information is mandatory and responses are considered proprietary (5 U.S.C. 552). An agency may not conduct or sponsor and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

Minerals Management Service
Accounting for Comparison (Dual Accounting)
Form MMS-4410
Reporting Instructions

You will find an electronic copy of Form MMS-4410 on the Minerals Management Service (MMS) web site that you may print and complete.

http://www.mrm.mms.gov/ReportingServices/Forms/AFSOil_Gas.htm

We will accept computer-generated forms if they contain the same data required on Form MMS-4410. Mail the Form MMS-4410 to the address below:

Minerals Management Service
Minerals Revenue Management
Indian Oil and Gas Compliance and Asset Management
P.O. Box 25165, MS-396B2
Denver, Colorado 80225-0165

PART B. Election to Perform Actual Dual Accounting or Alternative Dual Accounting.

If you are required to perform dual accounting, you must elect to perform either actual dual accounting, under 30 CFR § 206.176 (64 FR 43506), or the alternative methodology for dual accounting, under 30 CFR § 206.173 (64 FR 43506). You will use the Form MMS-4410, Part B to make your election.

You must make a separate election to use the alternative methodology for dual accounting that will apply to all of your Indian leases in each MMS-designated area. Lease prefixes for designated areas are listed in the *Federal Register* at 64 FR 66771.

You may elect to begin using the alternative methodology for dual accounting at the beginning of any month. The first election to use the alternative methodology will be effective from the time of election through the end of the following calendar year. Afterwards, each election to use the alternative methodology must remain in effect for 2 calendar years. You may return to the actual dual accounting method only at the beginning of the next election period or with written approval by MMS and tribal lessor for tribal leases, and MMS for Indian allotted leases in the MMS-designated area.

Numbered Instructions:

1. Enter the payor name and address used to report royalties and transportation deductions on Form MMS-2014.
2. Enter your payor code as used on Form MMS-2014.
3. Enter the payor's contact person.
4. Enter the contact person's telephone number.
5. Select your election to use actual dual accounting by checking the applicable box that coincides with your Indian lease's (or leases') MMS-designated area. Lease prefixes for designated areas are listed in the *Federal Register* at 64 FR 66771 and provided on Part B of Form MMS-4410.
6. Select your election to use alternative dual accounting by checking the applicable box that coincides with your Indian lease's (or leases') MMS-designated area.
7. Enter the effective date of the election (Month and Year).
8. Make the election by having the lessee's authorized official sign and date the completed Part B.
9. Print Official's Name.
10. Print Company Represented.

