

Minerals Management Service
Form MMS-2014
Data Elements by Transaction Code

TRANSACTION CODE	MMS Lease No.	API Well No.	MMS Agreement No.	Product Code	Sales Type Code	Sales Mo/Yr.	Adjustment Reason	Sales Volume	Gas MMBtu	Sales Value	Royalty Value Prior to Allowance	Transportation Allowance Deduction	Processing Allowance Deduction	Less Allowances	Payment Method Code
01 Royalty Due	X	E	A	X	X	X	O	X	M	X	O	(B)	(B)	X	X
02 Minimum Royalty Payment	X					X	O				O			X	X
03 Estimated Royalty Payment	X					X	O				O			X	X
04 Rental Payment	X					X	O				O			X	X
05 Advance Rental Credit	X					X	O				O			X	X
06 Royalty in Kind Transaction - No Cash Payment to MMS	X	E	A	X	O	X	O	X	M	X	O			X	X
07 MMS Settlement Agreement	X					X					O			X	X
08 Royalty in Kind Reserved for Future Use	X	E	A	X	X	X	O	X	M	X	O	(B)	(B)	X	X
10 Compensatory Royalty Payment	X		A	X	O	X	O	X	M	X	O	(B)	(B)	X	X
11 Transportation Allowance	X	E	A	X	X	X	O					(B)		(X)	X
12 Tax Credit	X	E	A	X	X	X	O				O			(X)	X
13 RIK Quality Bank and Gravity Bank Adjustment	X	E	A	X	O	X	O				O			X	X
14 Tax Reimbursement Payment	X	E	A	X	X	X	O				O			X	X
15 Processing Allowance	X	E	A	X	X	X	O						(B)	(X)	X
16 Well Fees	X					X	O				O			X	X
17 Gas Storage Agreement - Flat Fee	X					X	O				O			X	X
18 Gas Storage Agreement - Injection Fee	X					X	O	X			O			X	X
19 Gas Storage Agreement - Withdrawal Fee	X					X	O	X			O			X	X
20 No Sales (Solids Only)	X	E	A	X	X	X	O								X
21 Interest Amount Due MMS	X					X	O				O			X	X
22 Interest Amount Owed to Payor	X					X	O				(O)			(X)	X
25 Recoup Advance Rental Credit	X					X	O				(O)			(X)	X
31 Contract Settlement	X	E	A	X	O	X	O	X	M	X	O			X	X
32 Advance Royalty (Solids Coal Leases Only)	X					X					O			X	X
33 Recoup Advance Royalty (Solids Only)	X					X					(O)			(X)	X
37 Royalties Due in Lieu of Severance Tax	X	E	A	X	O	X	O	X	M	X	O			X	X
38 Additional Royalties Due for Ocsla, Section 6(a)(9) Leases	X	E	A	X	O	X	O	X	M	X	O			X	X
39 Net Profit Share - Unprofitable	X	E	A	X	O	X	O	X	M	X	O	(B)	(B)	X*	X
40 Net Profit Share - Profitable	X	E	A	X	O	X	O	X	M	X	O	(B)	(B)	X	X
41 Offshore Deep Water Royalty Relief	X	E	A	X	X	X	O	X	M	X					X
42 Net Revenue Share Lease, Allotment for Operating costs	X	E	A	X	O	X	O			(X)	(O)			(X)	X

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50 Indian Recoupable Balance	X						X	O				O			X	X
51 Indian Recoupment Taken	X						X	O				(O)			(X)	X
52 Recoup Minimum Royalty Paid in Advance (Solids and Certain Navajo Leases)	X						X	O				(O)			(X)	X
53 Effluent Injection Reimbursement (Geothermal)	X	E	A	X	X	X	X	O	X		X	O			X	X
54 Geothermal Field Operations Reimbursement	X	E	A	X	X	X	X	O	X		X	O			X	X
60 Strategic Petroleum Reserve (SPR)	X	E	A	X	X	X	X	O	X							X

X - Required

B - Required if Reporting a Deduction from Royalty Due

A - Required if Reporting Production Attributable to an agreement

M - Required Only on Gas Product Codes 03, 04, 12, 15, 16 & 39

* - TC 39 Requires a "Royalty Value Less Allowances" If Allowances are Taken. If No Allowance is taken "Royalty Value Less Allowances" will be Blank.

E - Report only if Required on Indian Lands and Offshore Deep Water Wells under Royalty Relief

O - Optional

() Must be negative when adjustment reason code is blank

**FOR FURTHER INFORMATION ON ANY OF THE ABOVE FIELDS OR TRANSACTION CODES PLEASE REFER TO THE
MINERALS REVENUE REPORTER HANDBOOK - OIL, GAS, AND GEOTHERMAL RESOURCES**