

**Ohio Return of Oil and Gas Properties**  
**For Calendar Year Ending December 31, \_\_\_\_\_**  
**File with County Auditor by May 31 following above date**  
 (See instructions on back.)

County Name \_\_\_\_\_

Auditor's No. \_\_\_\_\_

Name of Operator: \_\_\_\_\_

Address: \_\_\_\_\_

Tax Billing Address: \_\_\_\_\_

State of Incorporation (if a corporation): \_\_\_\_\_

Permit Number(s): \_\_\_\_\_

**Description of Property**

1. Name of Land Owner: \_\_\_\_\_

Location: City, Village or Township: \_\_\_\_\_ Taxing District: \_\_\_\_\_

Parcel Number(s): \_\_\_\_\_ No. of Acres: \_\_\_\_\_

**Production Information**

2. (a) Number of producing wells on property at end of year: \_\_\_\_\_

(b) Number of commonly metered wells included on this report: \_\_\_\_\_

3. If flush production is claimed, date of first production: \_\_\_\_\_ Number of days left in year: \_\_\_\_\_

- 4. Flush production:
- 5. Secondary recovery production (do not claim if flush production is claimed)
- 6. Total production for calendar year
- 7. Less: 42.5% of flush production on line 4
- 8. Less: 50% of secondary recovery production on line 5
- 9. Net annual production after deductions (line 6 minus lines 7 and 8)
- 10. Average daily production (see instructions)

	OIL (Bbls.)	GAS (MCF)
4.		
5.		
6.		
7.		
8.		
9.		
10.		

**Valuation of Oil and Gas Deposits** (to be completed by operator):

	Avg. Daily Production (line 10)	X	Decimal Working Interest	X	Taxable Value (see instructions)	=	Assessed Value
11. Oil	Bbls.	X	%	X	per Bbl.	=	
12. Gas	MCF	X	%	X	per MCF	=	
<b>13. Total Assessed Value of Working Interest</b>							

**Valuation of Royalty Interest**

14. Assessment to each owner listed below equals line 10 times Interest Owned times Taxable Value per Bbl. or MCF.

Name and Address of each Royalty Interest Owner (Attach schedule if more space is needed)	OIL		GAS		Total Assessed Value
	Decimal Interest	Assessed Value	Decimal Interest	Assessed Value	

**Declaration**

I declare under penalty of perjury that I have examined this return, including any accompanying schedules and statements, and, to the best of my knowledge and belief, this return is true, correct and complete.

Taxpayer: \_\_\_\_\_

By: \_\_\_\_\_ Date: \_\_\_\_\_

Signature

Title

## Instructions for Completing Form DTE 6

### General Instructions

This return must be filed on or before May 31. The county auditor may require the filing of additional schedules and information as deemed necessary. File separate forms for each individually metered well. File a single combined form for all wells with a common meter.

### Specific Line Instructions

**Name of Operator:** Show the legal name of the owner of the working interest.

**Address:** Address of the operator's principal business office.

**Tax Billing Address:** Address to which tax bills are to be mailed.

**Permit Number(s):** Show permit number(s) for well(s) included on this report.

#### Description of Property:

1. Show name of land owner, the location of the land and the taxing district, together with parcel number for the land.

#### Production Information:

2. a) Show the number of producing wells on the property as of December 31.

b) Show number of wells with common meter included on this report. If only single well reported, show one on this line.

3. Show the date of the first production of well(s) drilled during year together with the number of days left in year from start of production to December 31<sup>st</sup> of the year.

4. Flush production is the actual production of the well(s) during the first twelve calendar months of production. Show the total annual flush production of oil and gas.

5. Secondary recovery production is the production from wells where mechanically induced pressure such as air, gas, or water is used to stimulate and maintain production. Show total secondary production of oil and gas. **Important: Do not include any secondary recovery production on line 5 if the production has been included in line 4 as flush production.**

6. Show total production of oil and gas from the well(s) for the preceding calendar year.

7. If flush production is claimed, show 42.5% of the amount reported on line 4 here. Flush production can only be claimed for 12 calendar months and for not more than two consecutive tax years on a lease or producing unit.

8. If a deduction for secondary recovery production is claimed, show 50% of the amount reported on line 5 here. The deduction for secondary recovery production cannot be claimed in any year that a deduction for flush production is claimed on the lease or producing unit.

9. The net annual production is the total annual production less the allowable deductions for flush or secondary production (line 6 minus lines 7 and 8).

10. Calculate the average daily production by dividing the total net annual production shown on line 9 by 365 days. If well(s) is less than one year old, divide line 9 by days left in year (line 3).

#### Valuation of Working Interest:

11. and 12. Calculate the assessed value of the working interest by multiplying the average daily production of oil or gas (line 10) times the decimal working interest times the per barrel or thousand cubic feet taxable values established in the annual entry of the tax commissioner. To determine appropriate taxable value from the entry for wells that are commonly metered, divide average daily production (line 10) by the number of wells included on this report (line 2b).

13. The total assessed value of working interest is the sum of lines 11 and 12.

#### Valuation of Royalty Interest:

Operator must furnish name, mailing address and decimal ownership interest of each royalty interest owner.

14. Calculate the assessed value of the royalty interest by multiplying the average daily production of oil and gas on line 10 times the decimal royalty interest times the per barrel or thousand cubic feet taxable values established in the annual entry of the tax commissioner. To determine appropriate taxable value from this entry for wells that are commonly metered, divide average daily production (line 10) by the number of wells included on this report (line 2b).