



The United States Extractive Industries
Transparency Initiative

Reporting Template Guidelines

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A. Introduction

The purpose of this document is to provide guidance for companies to complete the United States Extractive Industries Transparency Initiative (USEITI) Reporting Template. As a part of the USEITI process, the United States will publish a report that reconciles the revenues of government entities and the payments made by extractive industries companies for extractive related activities, including royalties, rents, bonuses, taxes, and other payments. This primarily refers to payments made to government entities for extractive activities occurring on federal leases/properties, with few exceptions. Total consolidated payments made to ONRR during Calendar Year (CY) 2015 determined the selection of companies for participation in the USEITI revenue reconciliation process. More information on USEITI is included at <http://www.doi.gov/eiti/index.cfm>

A Multi-Stakeholder Group (MSG) oversees the USEITI process. An Independent Administrator (IA) is appointed by the MSG. The IA's role is to collect and reconcile the revenue data submitted by companies and government entities. **Data submitted will not be subject to any audit procedures by the IA.** Deloitte & Touche LLP serves as the IA for this report.

Appendix A: Terms and Definitions Reference Guide contains a listing of definitions of terms included here and on the Reporting Template.

B. General Template Instructions

Please utilize the information included in this document to complete the Reporting Template.

An electronic version of the Reporting Template, if preferred, is available upon request. Please send requests for electronic templates to:

USEITIDataCollection@Deloitte.com

Box 1 of the template, General Information, indicates the name of your company. In the appropriate line, we request that you identify the type of incorporation for your company (S Corporation, C Corporation, Limited Partnership, Limited Liability Company, etc.).

Companies should provide payment data only for the period of CY 2015, which is January 1, 2015 through December 31, 2015. Only the payments made or reported during CY 2015 should be included in the amounts reported on the template. The period in which the fees were incurred is not relevant; reporting should be based on the period in which the actual transaction to pay or report the fees occurred. The reporting currency for the USEITI report is US dollars (USD); all amounts reported in the Reporting Template should be in USD.

Table B-1 below provides a summary of the government revenue streams determined in-scope for reconciliation and USEITI reporting for CY 2015 by the USEITI MSG. The table lists these streams by the appropriate government entity that collects the revenue along with a brief description of each revenue stream. Companies only need to report payments made for these specific revenue streams. Please report payment amounts in Box 2, Reported Payments, in the column titled "Amount Paid (USD \$)" on the template.

This request is only for total payment amount data for each revenue stream. However, companies may include additional information to support the summary payment amounts to facilitate reconciliation. If you choose to include supporting information with your completed template, please indicate this in in Box 5, Additional Supporting Information, on the template.

Table B-1 In-scope revenue streams

Government Payee	Revenue Stream	Description
ONRR	Royalties	All Royalties reported to ONRR on Form ONRR-2014 or CMP-2014, the Production and Royalty (P&R) Reporting System, or through direct billing activity (see Reporting Guidelines: Table C-1)
ONRR	Rents	All Rents reported to ONRR on Form ONRR-2014, the Production and Royalty (P&R) Reporting System, or through direct billing activity (see Reporting Guidelines: Table C-2)
ONRR	Bonuses	All Bonuses reported to ONRR on Form ONRR-2014, the Production and Royalty (P&R) Reporting System, or through direct billing activity (see Reporting Guidelines: Table C-3)
ONRR	Other Revenues	All non-royalty, rent, or bonus revenues reported to ONRR on the Form ONRR-2014 or CMP-2014, Production and Royalty (P&R) Reporting System, or through direct billing activity (see Reporting Guidelines: Table C-4)
ONRR	Offshore Inspection Fees	Fees for annual inspections performed by BSEE on each offshore permanent structure and drilling rig that conducts drilling, completion, or workover operations (see Reporting Guidelines: Table C-5)
ONRR	Civil Penalties	Civil Penalties collected by ONRR on behalf of ONRR, BOEM, and BSEE (see Reporting Guidelines: Table C-6)
BLM	Bonus and First Year Rentals	Payments made by the winning bidder of an onshore lease at a BLM lease sale (see Reporting Guidelines: Table C-7)
BLM	Permit Fees	All Permit Fees paid such as Application for Permit to Drill Fees, Mining Claim and Holding Fees, any Fees paid pursuant to the Mineral Leasing Act, etc. (see Reporting Guidelines: Table C-8)
BLM	Renewables	Wind, Solar, and Biomass Projects (see Reporting Guidelines: Table C-9)
OSMRE	AML Fees	Abandoned Mine Land (AML) Fees including AML Fees assessed from audits as well as any late charges paid (see Reporting Guidelines: Table C-10)
OSMRE	Civil Penalties	Civil Penalties assessed on violations of the Surface Mining Control and Reclamation Act including any late charges paid (see Reporting Guidelines: Table C-11)
IRS	Taxes	Corporate Tax Payments to IRS (see Reporting Guidelines: Table C-12)

Additional details and guidance for each of the revenue streams listed above are included in the respective tables within section C below. These details provide explanation for how companies should determine the amounts to report for each revenue stream. The additional guidance includes information on the specific transaction types on government reporting forms that are included in the amounts companies should report. There may also be instances where companies make payments to government entities based on direct billing activity rather than through a specific government reporting form. In these instances, the “Report Type” column in the table will show “Direct Billing” rather than the name of a standard reporting form with a related transaction code.

C. Reporting Guidelines

Payments to Office of Natural Resources Revenue (ONRR)

Royalties Paid to ONRR

Table C-1 outlines the transactions that make up the Royalties revenue stream. These include amounts reported or paid to ONRR on the Form ONRR-2014, Form CMP-2014, Form ONRR-4430, or through direct billing activity from ONRR. The amount reported for royalties should equal the amounts your company reported to ONRR on the respective forms during CY 2015 in addition to any invoices actually paid during CY 2015.

Table C-1 Royalties paid to ONRR

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
ONRR-2014 <i>or</i> CMP-2014	01	Royalty Due —Report royalties due in value on producing Federal leases
ONRR-2014 <i>or</i> CMP-2014	08	Royalty In Kind (Other) —Report non-Strategic Petroleum Reserve transactions for RIK oil and gas leases
ONRR-2014 <i>or</i> CMP-2014	10	Compensatory Royalty Payment —Report royalty value due on oil and gas that has been drained from federal land by a well on another property
ONRR-2014 <i>or</i> CMP-2014	11	Transportation Allowance —Report a transportation allowance against the royalty due
ONRR-2014 <i>or</i> CMP-2014	15	Processing Allowance —Report a processing allowance against the royalty due
ONRR-2014 <i>or</i> CMP-2014	40	Net Profit Share - Profitable —Report sales and royalties on NPS leases for profitable months
ONRR-4430 (P&R)	PR	Royalty Due —Report royalties due in value on producing federal leases - original submission
ONRR-4430 (P&R)	ADJ	Royalty Due —Report royalties due in value on producing federal leases - adjust volume and/or value
Direct Billing	N/A	Royalty Due —Report royalties due in value on producing federal leases
Direct Billing	N/A	Late Paid Royalty

Rents Paid to ONRR

Table C-2 outlines the transactions that make up the Rents revenue stream. These include amounts reported or paid to ONRR on the Form ONRR-2014, Form ONRR-4430, or through direct billing activity from ONRR. The amount reported for rents should equal the amounts your company reported to ONRR on the respective forms during CY 2015 in addition to any invoices actually paid during CY 2015. In the case of any duplicate rent payments made during the period, please do not include the duplicate rent amount paid.

Table C-2 Rents paid to ONRR

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
ONRR-2014	04	Rental Payment —Report the payment of unrecoupable rent for a lease
ONRR-2014	05	Advance Rental Credit —Report the payment of recoupable rent for a lease
ONRR-2014	25	Recoup Advance Rental Credit —Report a recoupment of a previously paid recoupable rent against net royalties paid
ONRR-4430 (P&R)	RENT	Rental Payment —Report the payment of unrecoupable rent for a lease
ONRR-4430 (P&R)	RCPRN	Advance Rental Credit —Report the payment of recoupable rent for a lease
ONRR-4430 (P&R)	RERNT	Recoup Advance Rental Credit —Report a recoupment of a previously paid recoupable rent against net royalties paid
Direct Billing	N/A	Rental Payment —Report the payment of unrecoupable rent for a lease
Direct Billing	N/A	Nominally-Deficient Rent
Direct Billing	N/A	Rental Recoupment —Report a recoupment of a previously paid recoupable rent against net royalties paid
Direct Billing	N/A	Right of Way Rent Assessment

Bonuses Paid to ONRR

Table C-3 outlines the transactions that make up the Bonuses revenue stream. These include amounts reported or paid to ONRR on the Form ONRR-2014, Form ONRR-4430, or through direct billing activity from ONRR. The amount reported for bonuses should equal the amounts your company reported to ONRR on the respective forms during CY 2015 in addition to any invoices actually paid during CY 2015.

Table C-3 Bonuses paid to ONRR

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
ONRR-2014	67	Bonus Rentals—Deferred

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
ONRR-4430 (P&R)	DBONS	Bonus Rentals—Deferred
Direct Billing	N/A	Bonus Payment (Winning Bidder Only)
Direct Billing	N/A	Underpaid Deferred Bonus

Other Revenues Paid to ONRR

Table C-4 outlines the transactions that make up the Other Revenues revenue stream. These include amounts reported or paid to ONRR on the Form ONRR-2014, Form ONRR-4430, or through direct billing activity from ONRR. The amount reported for other revenues should equal the amounts your company reported to ONRR on the respective forms during CY 2015 in addition to any invoices actually paid during CY 2015.

Table C-4 Other revenues paid to ONRR

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
ONRR-2014	02	Minimum Royalty Payment —Report the minimum royalty payment for a lease
ONRR-2014	03	Estimated Royalty Payment —Report an estimated royalty payment
ONRR-2014	07	ONRR Settlement Agreement —Report royalty due on a contract settlement with ONRR
ONRR-2014	09	Production Fee Incentive
ONRR-2014	13	Quality Bank And Gravity Bank Adjustment —Report adjustments that reflect the difference in quality (gravity and/or sulfur) between the oil measured at the approved point of royalty settlement and the common stream quality of the pipeline
ONRR-2014	14	Tax Reimbursement Payment —Report the royalty on a tax reimbursement
ONRR-2014	16	Well Fees —Report a flat fee payable periodically as specified in the lease agreement
ONRR-2014	17	Gas Storage Agreement - Flat Fee —Pay for storage of gas when the fee is a fixed amount or is based on the number of acres used to store gas
ONRR-2014	18	Gas Storage Agreement - Injection Fee —Report the fee for gas injected into a gas storage formation

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
ONRR-2014	19	Gas Storage Agreement - Withdrawal Fee —Report the fee for gas that was injected into and then withdrawn from a gas storage formation
ONRR-2014	21	Interest Amount Due ONRR —Report payor-calculated interest owed to ONRR
ONRR-2014	22	Interest Amount Owed To Payor —Report payor-calculated interest ONRR owes payor (for Federal leases only)
ONRR-2014	31	Contract Settlements Payment —Report royalty due on contract settlement payments between you and a third party
ONRR-2014	32	Advance Royalty (Solids Coal Leases Only)
ONRR-2014	37	Royalties Due In Lieu Of Severance Tax —Report royalties due for leases subject to Section 6(a)(9) of the OCS Lands Act of 1953, as amended
ONRR-2014	38	Additional Royalty Due For OCSLA, Section (6)(A)(9) Leases —Report additional royalties of 1/32, 1/48 and 1/64 due under Section 6(a)(9) leases
ONRR-4430 (P&R)	ADVRY	Advance Royalty (Solids Coal Leases Only)
ONRR-4430 (P&R)	CONSP	Contract Settlements Payment —Report royalty due on contract settlement payments between you and a third party
ONRR-4430 (P&R)	MNROY	Minimum Royalty Payment —Report the minimum royalty payment for a lease
ONRR-4430 (P&R)	MRPIA	Minimum Royalty Payment —Report the minimum royalty payable in advance for a lease
ONRR-4430 (P&R)	RCPMR	Recoup Minimum Royalty Paid In Advance —Report the recoupment of a previously paid advance minimum royalty
Direct Billing	N/A	Gas Storage Fee
Direct Billing	N/A	In Lieu of Production
Direct Billing	N/A	Interest Amount Due ONRR —Report payor-calculated interest owed to ONRR
Direct Billing	N/A	Interest Amount Owed To Payor —Report payor-calculated interest ONRR owes payor (for federal leases only)
Direct Billing	N/A	Interest - Late Invoice Payment - Sharable
Direct Billing	N/A	Liquid Damages
Direct Billing	N/A	Minimum Royalty —Report the minimum royalty for a lease

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
Direct Billing	N/A	Payor Calculated Interest —Report payor-calculated interest
Direct Billing	N/A	Penalty Non-sharable
Direct Billing	N/A	Right of Use Easement
Direct Billing	N/A	Storage Fee
Direct Billing	N/A	Underpaid Advance Royalty
Direct Billing	N/A	Well Fee —Report a flat fee payable periodically as specified in the lease agreement

Offshore Inspection Fees Paid to ONRR

Table C-5 outlines the transactions that make up the Offshore Inspection Fees revenue stream. These fees are for annual inspections performed by BSEE. ONRR collects these amounts on behalf of BSEE through direct billing activity.

Table C-5 Offshore inspection fees paid to ONRR

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
Direct Billing	N/A	Fees for annual inspections performed by BSEE on each offshore permanent structure and drilling rig that conducts drilling, completion, or workover operations

Civil Penalties Paid to ONRR

Table C-6 outlines the transactions that make up the ONRR Civil Penalties revenue stream. Civil penalties issued by ONRR, BOEM, or BSEE are all collected by ONRR through direct billing activity.

Table C-6 Civil penalties paid to ONRR

Report Type	Transaction Code (ONRR-2014) or Submit Type Code (P&R)	Transaction Description
Direct Billing	N/A	ONRR Civil Penalties
Direct Billing	N/A	BOEM Civil Penalties
Direct Billing	N/A	BSEE Civil Penalties

Payments to Bureau of Land Management (BLM)

Bonus and First Year Rentals Paid to BLM

Table C-7 outlines the transactions that make up the BLM Bonus and First Year Rentals revenue stream. We understand that companies generally make and record a payment to BLM of the bid amount (bonus) and the first year rental amount when awarded the winning bid on a lease. Companies should report payments made only where the bid submitted was the winning bid. **Companies should exclude payments made for deposits where their bid did not win and BLM returned the deposit amount.**

Although BLM subsequently transfers these payments of bonus and rent to ONRR, they are a separate revenue stream for USEITI. This separation better reflects how companies make and record these payments to government agencies.

Table C-7 Bonus and first year rentals paid to BLM

Report Type	Transaction Code	Transaction Description
Form 3000-002	N/A	Payments made by the winning bidder of an onshore lease at a BLM lease sale

Permit Fees Paid to BLM

Table C-8 outlines the transactions that make up the BLM Permit Fees revenue stream. These include amounts reported or paid to BLM on various forms. These fees include all types of permit fees paid to BLM, such as Application for Permit to Drill Fees, Mining Claim and Holding Fees, and any fees paid pursuant to the Mineral Leasing Act, etc.

Table C-8 Permit fees paid to BLM

Report Type	Transaction Code	Transaction Description
Form 3160-003	N/A	Application for Permit to Drill Fee - APD (O&G)
Form 3000-002, Form 3000-003, Form 3000-003a, or Form 3160-008	N/A	Processing Fees for Assignments/Record Title, Competitive/Non-Competitive Leases, Name Changes/Mergers, On Railroad R/W, Overriding Royalty Assignment, Reinstatements, Transfer Operating Rights, Closed Cases (O&G)
Notice of Intent to Abandon (NIA) or Subsequent Report Plug and Abandon (SRA) using Form 3160-005 or Form 3160-009	N/A	Incidents of Non-Compliance related to Abandonment, Drilling, Environmental, and Production Penalties (O&G)
Form 3400-012 or Form 3440-001	N/A	Processing Fees for Competitive Lease, Exploration License, Lease Modification, Logical Mining Unit Formation/Modification (Coal)
Form 3520-007 or Form 3600-009	N/A	Processing Fee and Bonds for Competitive/Non-Competitive Lease Sale (Mineral Materials)

Report Type	Transaction Code	Transaction Description
Form 3520-007 <i>or</i> Form 3600-009	N/A	Sand and Gravel Sales (Mineral Materials)
Form 3830 <i>or</i> Form 3860	N/A	Mining Claim Fee—Not New (Locatable Minerals)
Form 3830 <i>or</i> Form 3861	N/A	New Mining Claim Location Fee \$34 (Locatable Minerals)
Form 3830 <i>or</i> Form 3862	N/A	New Mining Claim Maintenance Fee \$140 (Locatable Minerals)
Form 3830 <i>or</i> Form 3863	N/A	New Mining Claim Processing Fee (Locatable Minerals)
Form 3150-004 <i>or</i> Form 3150-008a	N/A	Oil Shale R&D Nominations Processing Fee (Locatable Minerals)

Renewable Fees Paid to BLM

Table C-9 outlines the transactions that make up the BLM Renewable Fees revenue stream. The BLM collects these fees for various renewable projects through direct billing activities.

Table C-9 Renewable fees paid to BLM

Report Type	Transaction Code	Transaction Description
Direct Billing	N/A	Wind, Solar, and Biomass Project Fees

Payments to Office of Surface Mining, Reclamation and Enforcement (OSMRE)

AML Fees Paid to OSMRE

Table C-10 outlines the transactions that make up the OSMRE AML Fees revenue stream. These include fees paid or reported to OSMRE quarterly on the OSM-1 Form. This also includes amounts paid for fees assessed from audits and any late charges incurred. Payments made to OSMRE may relate to activities on all land categories (federal, Indian, state, and fee).

Table C-10 AML fees paid to OSMRE

Report Type	Transaction Code	Transaction Description
OSM-1	N/A	Abandoned Mine Land (AML) Fees paid quarterly on coal tonnage reported on the Coal Reclamation Fee Report (OSM-1 Form) including AML Fees assessed from audits, as well as any late charges paid

Civil Penalties Paid to OSMRE

Table C-11 outlines the transactions that make up the OSMRE Civil Penalties revenue stream. These include amounts paid directly to OSMRE from civil penalties assessed by OSMRE through direct billing activity. Payments made to OSMRE may relate to activities on all land categories (federal, Indian, state, and fee).

Table C-11 Civil penalties paid to OSMRE

Report Type	Transaction Code	Transaction Description
Direct Billing	N/A	Civil Penalties assessed on violations of the Surface Mining Control and Reclamation Act where OSMRE is the regulatory authority (Tennessee, Washington, and certain tribal lands) including any late charges paid

Payments to Internal Revenue Service (IRS)

Taxes Paid to the IRS

Table C-12 outlines the IRS transactions codes that make up the Taxes revenue stream. These include all corporate income tax payments made to the IRS by C Corporations during CY 2015 and any tax refunds paid out. Companies should report a net amount of actual tax payments and tax refunds made or received during CY 2015, regardless of the period of activity to which the taxes relate. **For companies that are not C Corporations and do not pay consolidated federal corporate income taxes, this section of the template is not applicable.**

Table C-12 Taxes paid to the IRS

Corporate Tax Payments and Refunds	
IRS Transaction Codes Tax Payments	Transaction Description
610	Remittance with Return
620	Initial Installment Payment, Form 7004

Corporate Tax Payments and Refunds

640	Advanced Payment of Determined Deficiency or Underreported Proposal
660	Estimated Tax - Federal Tax Deposit
670	Subsequent Payment
680	Designated Payment of Interest
690	Designated Payment of Penalty
720	Refund Payment

IRS Transaction Codes Tax Refunds	Transaction Description
840	Manual Refund
841	Cancelled Refund Check Deposited
846	Refund of Overpayment

IRS Transaction Codes Overpayment of Interest	Transaction Description
770	Credit Interest Due Taxpayer
776	Generated Interest Due on Overpayment

In addition to providing the amount of taxes paid, companies may choose to opt-in for reconciliation of taxes. If your company chooses to opt-in to the reconciliation of taxes, the IA will initiate a separate process. Due to federal laws, the IRS cannot release taxpayer information to the USEITI IA without the company providing explicit approval. If you indicate on the template (Box 4) that your company is willing to “opt-in” and participate in the tax payment reconciliation, the IA will send a waiver form to your company to complete. This form will allow your company to authorize the IRS to release your company’s tax payment and refund transactions information for CY 2015, described above, to the IA. The information provided by the IRS will be reconciled with the tax payment amounts reported by your company on the template, similar to the revenue streams for the DOI bureaus. The USEITI report will positively highlight companies that choose to opt-in to reconciliation of tax payments.

D. Company and Subsidiary Identification

In the event your company is a parent company with subsidiary and affiliate companies, please report all figures in the template at a consolidated parent company level, meaning that the reported amounts should reflect total payments made by each consolidated company.

We ask that you please also complete Box 8 of the reporting template, List of Parent Company Subsidiaries, in order to help us identify all subsidiary or affiliate companies included in your consolidated payment amount. Please list each of the subsidiaries that make payments to each DOI bureau and any related payor or customer identification codes used for each of those companies for each respective bureau.

E. Additional Requests

The EITI Standard requires that countries publishing annual EITI reports must document whether the participating companies and government entities had their financial statements audited in the financial year(s) covered by the EITI Report. If your company has audited financial reports from any periods covered in calendar year 2015 that are not publicly available, please provide these along with the submission of your completed template. The IA will not publicly release any submitted audit reports and will employ appropriate measures to safeguard them.

F. Company Contact Information

On the template in Box 6, Company Contact Information, we request that your company provide contact information; including name, title/position, phone number, and email address, for an appropriate individual that the IA can reach out to directly if follow up is required. The IA will reach out to the contact provided with questions on the data submitted by your company or if additional detail is required to resolve reconciliation differences.

G. Reliability of Data – Management Sign-off

The EITI Standard requires that the IA and the MSG obtain a sign-off from a senior company official to attest that the completed reporting template is a complete and accurate record. We are requesting that your company identify an appropriate senior level official according to your organizational structure to provide the necessary assurance and sign the completed template in Box 7, Management Sign Off.

H. Submission

We request all companies submit completed Reporting Templates to the USEITI IA no later than **July 31, 2016**. Companies can submit completed Reporting Templates through email (including a signed and scanned document) or through a mailed, physical hard copy.

Address templates submitted by mail to:

**USEITI Independent Administrator
C/O Deloitte & Touche LLP
1919 North Lynn Street
Arlington, VA 22209**

Send signed and scanned electronic copies to the USEITIDataCollection@Deloitte.com mailbox.

I. Data Security Measures

The IA will take precautions to safeguard the data as follows:

IA Responsibilities

- The IA will provide password protected reporting templates to companies when distributed electronically.
- The IA will only request data required to perform the reconciliation activities. The IA will destroy or delete non-relevant information inadvertently provided.
- The IA will work on security-encrypted laptops and email communications will be through secure email servers.
- The IA will utilize password protected files for reporting templates distributed to companies electronically.
- Each template will have a different password that addresses current government encryption standards.
- We will handle additional requests for information from either the government entities or reporting companies to resolve reconciling differences in a similar manner.

Companies submitting the reporting template via electronic submission should utilize the following guidelines:

Reconciling Company Responsibilities

- The authorized representative of the company will be required to contact the IA to obtain the password to the template.
- Once the reporting templates are completed, templates should be submitted directly to the IA.
- The reporting templates should be password encrypted when submitted to the IA.
- If the template password has changed from the password sent with the template, please provide a separate communication to the IA to notify of the new template password.

J. Questions and guidance regarding completion of template

Should any questions arise while completing the reporting template, you should contact the Independent Administrator at:

USEITDataCollection@Deloitte.com

We will reply to any such queries as soon as possible.

Appendix A: Terms and Definitions Reference Guide

This document uses the following acronyms and abbreviations:

Abbreviation	Definition
AML	Abandoned Mine Land Reclamation Program
BLM	Bureau of Land Management
BOEM	Bureau of Ocean Energy Management
BSEE	Bureau of Safety and Environmental Enforcement
CY	Calendar Year
DOI	Department of the Interior
EITI	Extractive Industries Transparency Initiative
Form ONRR-2014	Report of Sales and Royalty Remittance
Form ONRR-4430	Solid Minerals Production and Royalty Report
Form CMP-2014	Compliance Activity Specific Report
Form OSM-1	Coal Reclamation Fee Report
IA	Independent Administrator
IRS	Internal Revenue Service
OCSLA	Outer Continental Shelf Lands Act
O&G	Oil and Gas
ONRR	The Office of Natural Resources Revenue
OSM	The Office of Surface Mining
OSMRE	The Office of Surface Mining, Reclamation and Enforcement
P&R	Production and Royalty Reporting System (see Form ONRR-4430)
USEITI	United States Extractive Industries Transparency Initiative