

FREQUENTLY ASKED QUESTIONS

Question: What is the purpose of MT-180-S Natural Gas Severance Tax – Operator/Producer Well-by-Well Activity Report?

Answer: To report to the Miscellaneous Tax Section the natural gas severance activity on a well-by-well basis by an Operator/Producer as per allowed under AR Code Ann. §26-58-114.

Question: How will the MT-180-S be used by the State of Arkansas?

Answer: The information supplied on the MT-180-S is compared against the MT-179 Natural Gas Severance Tax – First Purchaser Activity Report. The comparison of data from the two forms allows the State of Arkansas to verify that all the gas severed in Arkansas and sold, has been reported for Severance Tax purposes by the Operators/Producers.

Question: Who is required to file the MT-180-S Natural Gas Severance Tax - Operator/Producer Well-by-Well Activity Report?

Answer: Every Operator/Producer and Non-Operator/Producer (company, organization, or individual) engaged in the severance of natural gas in the State of Arkansas shall file a MT-180-S form with the Miscellaneous Tax Section.

LINE INSTRUCTIONS FOR PREPARING FORM MT-180-S

Line 1. Enter the Well Permit #, Well Name, Total Mcf by Operator/Producer, Total Mcf by other Non-Operator/Producer(s), Net Mcf by Operator/Producer, Total Mcf by this Non-Operator/Producer, and Total Mcf sold by this Operator in Columns A through G.

Line 2 through 12. If Mcf is severed from more than (one) 1 well (i.e. Line 1), then list additional wells on Lines 2 through 12. If supplemental lines are necessary, submit additional pages.

At the bottom of Column C through G are footnotes that reference the MT-180-S horizontal totals to the MT-180, Lines 1-5, Column I vertical totals. The footnotes are a reminder that the totals on both forms are meant to match and should be a form of checks and balances before signing/submitting the returns.

Line 13. Enter the taxpayer representative's signature, printed name, title, telephone number, and date.

Report due date information

The MT-180-S Natural Gas Severance Tax – Operator/Producer Well-by-Well Activity Report form is due in addition to the MT-180 Natural Gas Severance Tax – Operator/Producer Report by the 25th day of the second month following the production/report month. The form should be mailed to:

Miscellaneous Tax Section
PO Box 896, Room 2340
Little Rock, AR 72203