

accounting and auditing system to provide the capability to accurately determine oil and gas royalties, interest, fines, penalties, fees, deposits, and other payments owed, and collect and account for such amounts in a timely manner.” The persons or entities described at 30 U.S.C. 1713 are required to make reports and provide reasonable information as defined by the Secretary.

Form MMS–2014, Report of Sales and Royalty Remittance, is the only document used for reporting oil and gas royalties, certain rents, and other lease-related transactions to MMS (*e.g.*, transportation and processing allowances, lease adjustments, and quality and location differentials).

MMS is requesting OMB’s approval to continue to collect this information. Not collecting this information would limit the Secretary’s ability to discharge his/her duties and may also result in loss of royalty payments. Proprietary information submitted is protected, and there are no questions of a sensitive nature included in this information collection.

We have also changed the title of this ICR from “Report of Sales and Royalty Remittance” to “30 CFR part 210—Forms and Reports and part 206—Product Valuation (Form MMS–2014, Report of Sales and Royalty Remittance)” to clarify the regulatory

language we are covering under 30 CFR parts 210 and 206.

*Frequency:* Monthly.

*Estimated Number and Description of Respondents:* 1,600 payors.

*Estimated Annual Reporting and Recordkeeping “Hour” Burden:* 125,856 hours.

The following chart details the individual components and estimated hour burdens. In calculating the burden hours, we assumed that respondents perform certain requirements in the normal course of their activities. These business activities are considered to be usual and customary, which we took into account in estimating the burden.

RESPONDENT ANNUAL BURDEN HOUR CHART

30 CFR section parts 210 and 206	Reporting requirement	Burden hours per response	Annual number of responses	Annual burden hours
210.20(a); 210.21(c)(1); 210.50; and 210.52(a)(1), (2), (b), (c), and (d); 210.354.	You must submit Form MMS–2014 * * * to MMS electronically * * * You must submit an electronic sample of your report for MMS approval * * * Records may be maintained in microfilm, microfiche, or other recorded media * * * You must submit a completed Form MMS–2014 (Report of Sales and Royalty Remittance) to MMS with: (1) All royalty payments; and, (2) Rents on nonproducing leases, * * * When you submit Form MMS–2014 data electronically, you must not submit the form itself, Completed Forms MMS–2014 for royalty payments are due by the end of the month following the production month * * * completed Forms MMS–2014 for rental payments are due no later than the anniversary date of the lease * * *. A completed Report of Sales and Royalty Remittance (Form MMS–2014) must be submitted each month once sales or utilization of production occur, * * * This report is due on or before the last day of the month following the month in which production was sold or utilized, * * *.	.1167 ..... (Manual 1%) .05 (Electronic 99%)	24,840  2,459,160	2,898  122,958
206.55(c)(4) .....	Transportation allowances must be reported as a separate line item on Form MMS–2014 * * *.			Burden hours included in hours above.
206.55(e)(2) .....	For lessees transporting production from Indian leases, the lessee must submit a corrected Form MMS–2014 to reflect actual costs, * * *.			Burden hours included in hours above.
206.110(c)(1) .....	You may use your proposed procedure to calculate a transportation allowance until MMS accepts or rejects your cost allocation. If MMS rejects your cost allocation, you must amend your Form MMS–2014 for the months that you used the rejected method * * *.			Burden hours included in hours above.
206.114 and 206.115(a) .....	You or your affiliate must use a separate entry on Form MMS–2014 to notify MMS of an allowance based on transportation costs you or your affiliate incur.			Burden hours included in hours above.
206.157(a)(1)(i); 206.157(b)(1) .....	Arm’s-length transportation contracts and non-arm’s-length or no contract. The lessee must claim a transportation allowance by reporting it as a separate line entry on the Form MMS–2014.			Burden hours included in hours above.
206.157(c)(1)(i) and (c)(2)(i); 206.159(c)(1)(i) and (c)(2)(i).	Arm’s-length contracts and non-arm’s-length or no contract. The lessee must notify MMS of an allowance based on incurred costs by using a separate line entry on the Form MMS–2014.			Burden hours included in hours above.
206.157(e)(2) .....	For lessees transporting production from onshore Federal leases, the lessee must submit a corrected Form MMS–2014 to reflect actual costs, * * *.			Burden hours included in hours above.