

Chapter 1

About This Handbook

This handbook provides instructions and examples to assist reporters in preparing the Solid Minerals Production and Royalty Report (Form ONRR-4430) and the Report of Sales and Royalty Remittance (Form ONRR-2014) which are required by the Office of Natural Resources Revenue (ONRR) for reporting and paying revenues due on solid mineral leases. ONRR, an office within the Department of Interior (DOI), is responsible for collecting, accounting for, and disbursing revenues on minerals produced from Federal and Indian lands. ONRR receives and processes these payments through our financial accounting system, using the information reported on Form ONRR-4430 and/or Form ONRR-2014.

Proper reporting enables ONRR to disburse revenues timely and allows industry to reduce costly follow-up efforts and the possibility of assessment actions. This handbook is provided to help you prepare the Form ONRR-4430 and Form ONRR-2014 (when applicable) accurately and completely.

1.1 Naming Conventions

We use the following naming conventions in this handbook:

- “Reporter” is a generic term for all entities that report information to ONRR. When we say reporter, we also include payor and operator.
- We use “you” and “reporter” interchangeably.
- We use the terms “ONRR” and “we” interchangeably

1.2 Distribution

Payors can access pdf versions of the current handbooks via the link below.

<http://www.onrr.gov/ReportPay/solids.htm>

To download the handbook, if you are using Internet Explorer, right-click the link to the handbook and use the Save Target As option to save the file to your system. After downloading the file, you can print as many handbooks as necessary.

1.3 Maintenance

Periodically, we issue revisions to the handbook and include a release history. You are responsible for adding or replacing revised pages as they are issued.

We recommend keeping superseded releases of ONRR handbooks for use in future reviews of transactions that occurred and were reported while those releases were in effect.

1.4 Regulatory Authority

The Code of Federal Regulations (CFR) provides a codification of the general and permanent rules published in the *Federal Register* (FR) by the executive agencies of the Government. The CFR is available for purchase from Government Printing Offices, located in most large metropolitan areas. Copies are also available in your local public library or on our website listed in Appendix A.

Regulations affecting ONRR:

- 25 CFR—Indians
Parts 200–250: Energy and Minerals
- 30 CFR—Mineral Resources
Part 1218: Collection of Royalties, Rentals, Bonuses and Other Monies Due to the Federal Government, Subpart E—Solid Minerals—General
- 43 CFR—Public Lands: Interior
Part 3400: Coal Management: General