Self-Service EOR Operator's Returns
Industry Release Notes and User Guide

Release Notes Publication Date	Notes and Changes Made
June 5, 2019	Initial Release

About

In the June 5, 2019 IRIS 5.20 release, Enhanced Oil Recovery (EOR) Self-Service functionality will be available which will allow Industry to file EOR Operator's returns through the Ministry's Integrated Resource Information System (IRIS). This online service will streamline the process for filing EOR Operator's Returns and the calculation of the Crown royalty and freehold production tax rate(s) for EOR projects.

What's changed?

Beginning with the submission of the 2020 ESTIMATE returns, EOR Operators are expected to file their returns using this new online system. The new module will allow for the filing of the ACTUAL return for the royalty/taxation year 2019 and the ESTIMATE return for the royalty/taxation year 2020 as per the submission deadlines.

Following the new release, all EOR Operator's Returns that are available in the EOR self-service module must be filed using the new module.

As part of this Self-Service for EOR Royalty/Tax returns project there are three new reports (output type Excel or CSV) that can be downloaded.

1. **EOR Project Return** report provide details of all submissions and returns for a specified date range or production year for one or more EOR project(s).
2. **Well Completions Linked to EOR Projects** report provide details of all the well completions linked to an EOR Project from the inception of the project.
3. **EOR Project Return Well Events** report provides detailed information such as production volume and valuation by mineral ownership (for oil and gas), Saskatchewan Resource Credit (SRC) valuation, water volume, Crown royalty and freehold production tax for all wells linked to an EOR project, for a specified date range.

Five new permission sets have been added for Self-Service for EOR Royalty/Tax. Contact your Security Administrator to have these added to your User profile.

Please refer to the following pages for Self-Service Operator's EOR Returns and Reports User Guide, Permission Sets, and "Frequently Asked Questions".

Contents

Industry User Guide

This User Guide provides information on:

- How to file an ESTIMATE or ACTUAL EOR Operator's return
- How to retrieve and view EOR Operator's returns
- How to view EOR rates and completed returns
- EOR reports available
- Security and permission sets required in IRIS to complete an EOR return
- Frequently Asked Questions

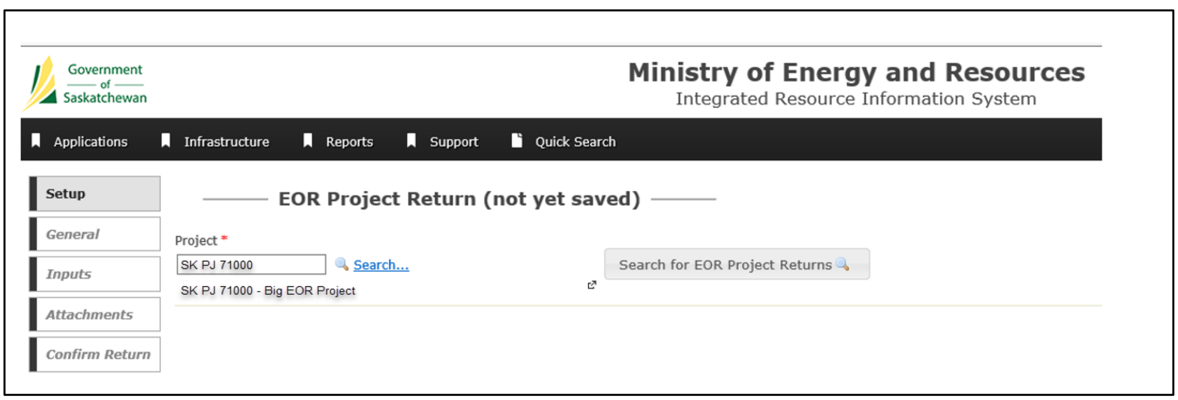
Self-Service EOR Operator's Return Overview

Self-Service EOR Operator's return functionality allows Industry to submit and resubmit ESTIMATE and ACTUAL returns for EOR Projects. When an ACTUAL return is filed, a revised ESTIMATE for the same period cannot be submitted. Once an AUDIT has commenced, a revised ACTUAL return can no longer be submitted for that period.

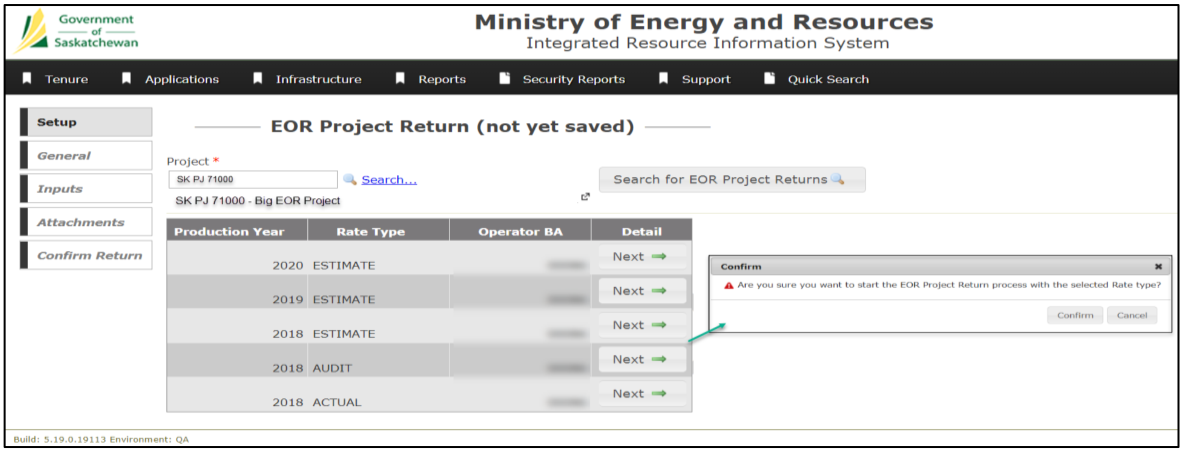
How to File an EOR Project ESTIMATE Return

An ESTIMATE return has to be filed before an ACTUAL return for the same period can commence.

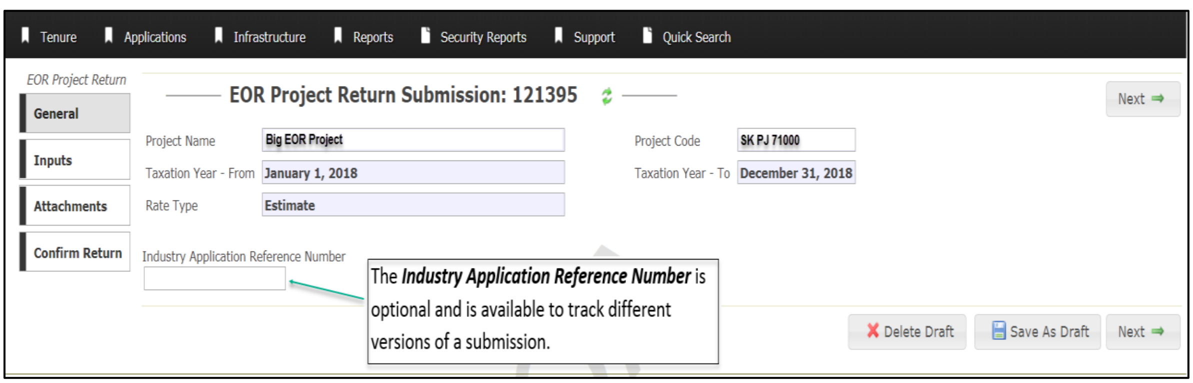
1) Login to IRIS
2) Select *Applications* tab
3) Select *Self-Service for EOR Royalty /Tax* from the left-hand menu
4) Under *Applications* choose *File EOR Project Return* from the right-hand menu
5) Enter Project Name [Use the following format: SK PJ 70000 or SK ER E1000]. ***(Tip: The search*** Search... ***option allows for search by Province, Type and Identifier)***.
6) Click the *Search for EOR Project Returns* button

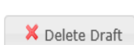


7) Click the *Next* button to select the Return Rate Type (ESTIMATE in this case) you would like to complete – a confirmation pop-up will appear. Click the *Confirm* button to proceed.

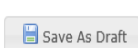


8) The project submission page will be displayed with a submission number.
When a Submission Number is displayed, the return is automatically saved and if not completed/submitted, will remain as a draft. You will not be able to commence another submission for that year until you delete the draft; or you can continue to use the saved draft to complete and submit the return (see the Reports guidance on how to retrieve a draft return)





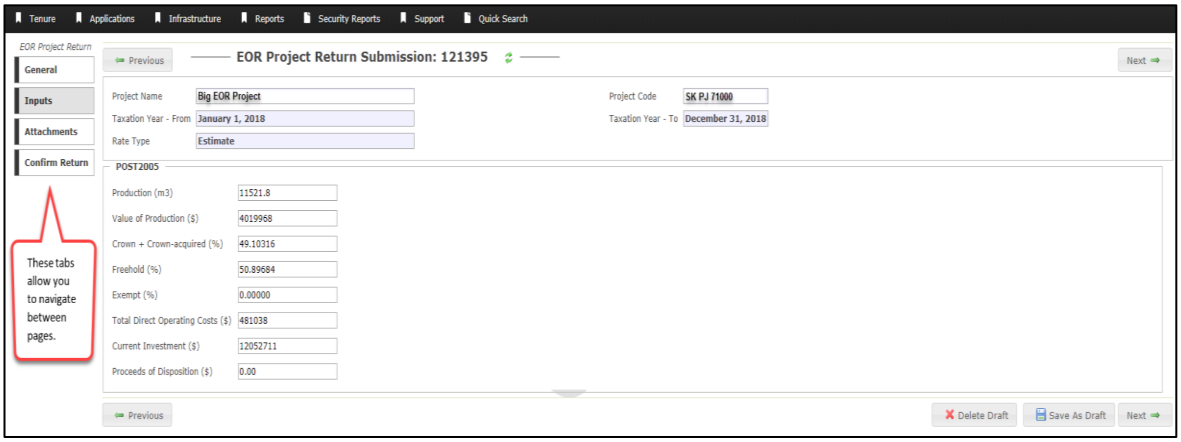
This will allow you to delete the submission created



This will allow you to save the submission with the ability to return later

This will allow you to continue to the next page

9) Click *Next* to continue. The Project Submission screen will appear

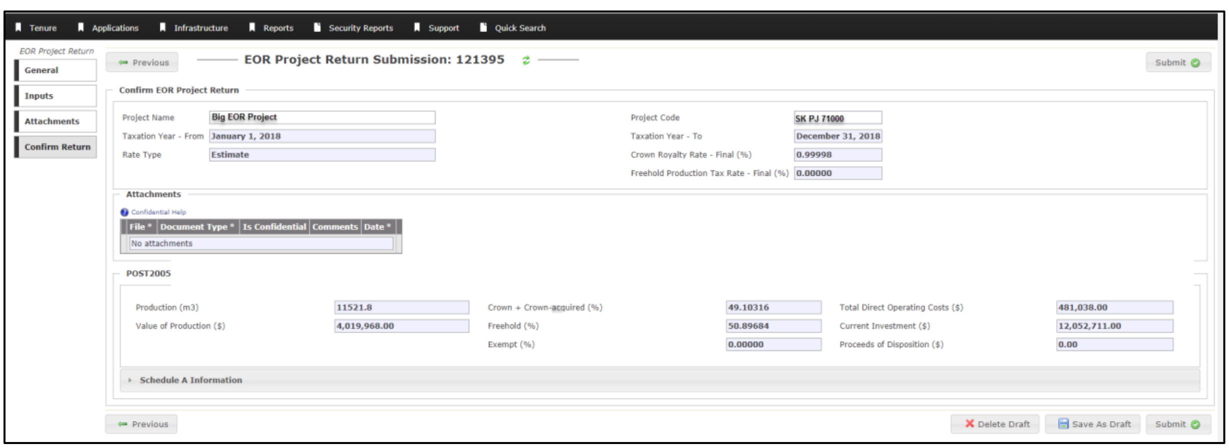


10) Populate the required fields for the ESTIMATE

- Commas, dollar signs or % are not required in these data fields.
- Percentage fields should be entered to 5 decimal places.

11) Click Next – This page allows for file(s) to be uploaded and attached to support the Return Submission.

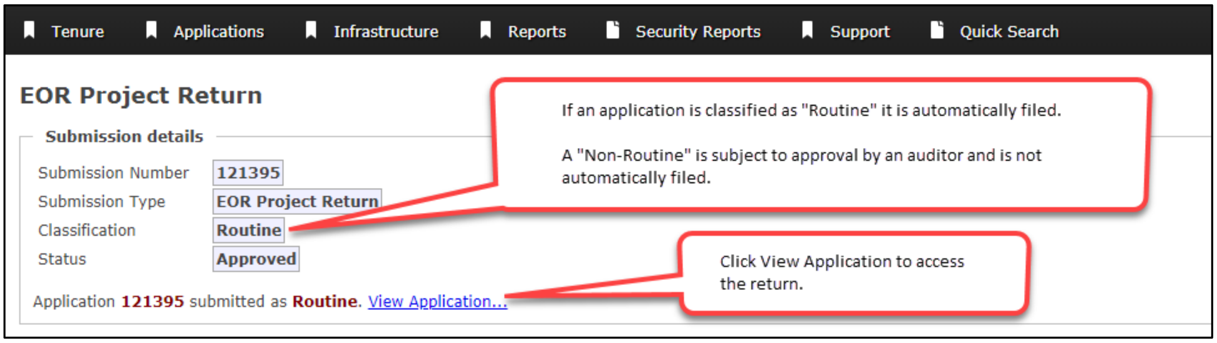
Attachments can include Schedules B and C, (*use the **Other document type** when attaching files)*. File extensions allowed for upload include: ASF, AVI, DOC, DOCX, DWG, DXF, JPEG, JPG, LAS, MOV, MPF, PDF, PNG, TIF, TIFF, WMV, XLS, XLSX, and ZIP (a zip file can only include one file).



12) Verify the attached documents have been uploaded.

13) Click *Submit*

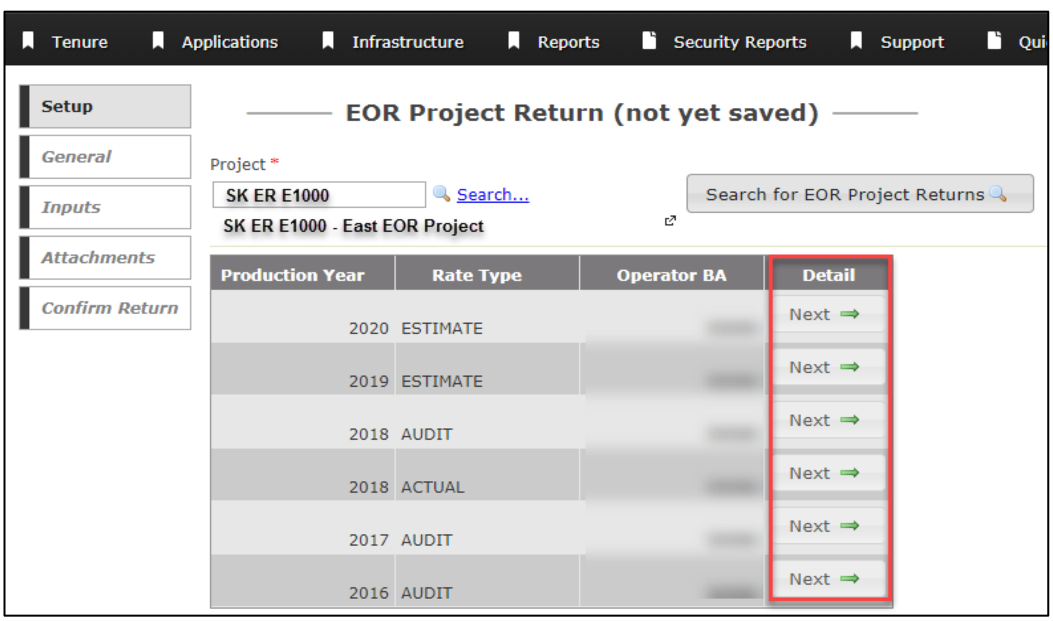
A summary page will be displayed



How to File an EOR Project ACTUAL Return

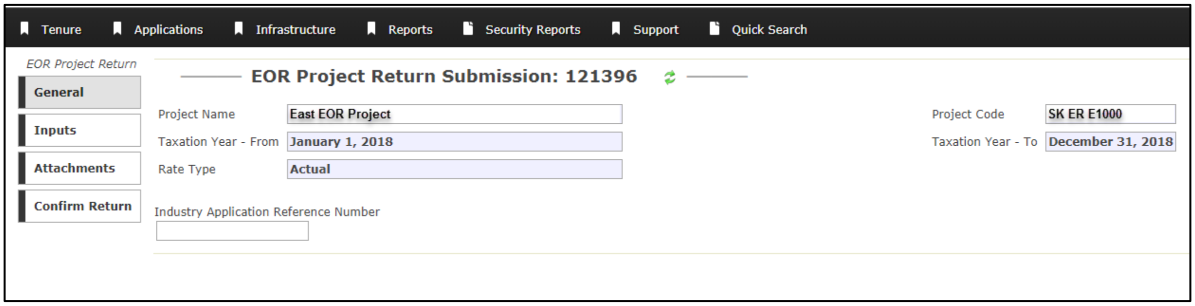
An ESTIMATE must be completed and filed before an ACTUAL return for the same period can commence. Filing an ACTUAL Return prior to an ESTIMATE return will generate an Out-of-Sequence error.

1) Login to IRIS
2) Select *Applications* Tab
3) Select *Self-Service for EOR Royalty /Tax* from the left-hand menu
4) Choose *File EOR Project Return* from the right-hand menu
5) Enter Project Name **[Use following format: SK PJ 70000 or SK ER E1000]**
6) Click the *Search for EOR Project Returns* button
7) Click the *Next* button on the return you want to complete – a confirmation page will display.



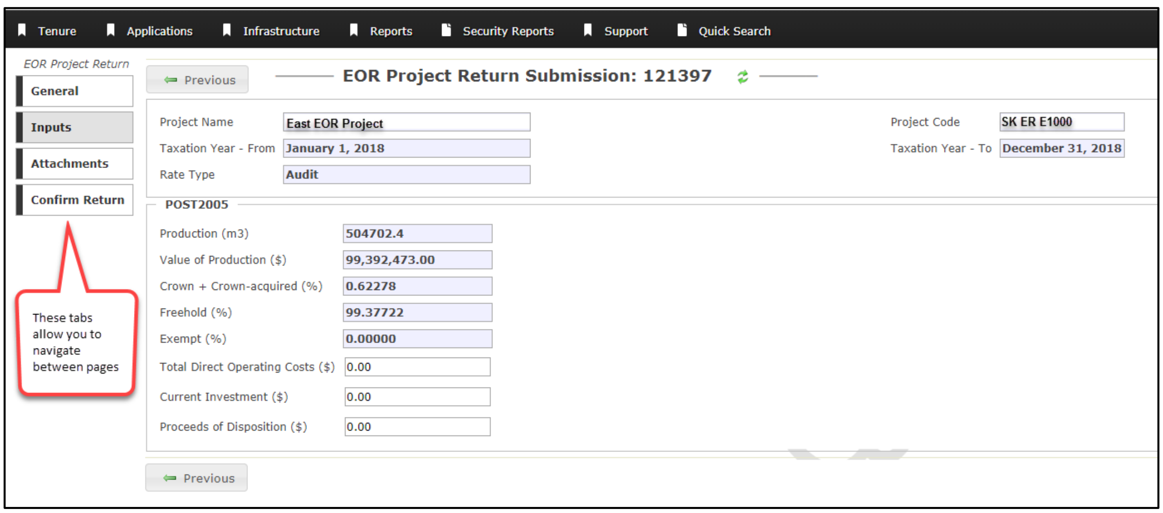
8) Click *Confirm* on the pop-up to continue (this creates a draft submission)

The ***EOR Project Return Submission*** *page will appear and will be pre-populated with the Project general information. A submission reference number will be displayed. If you do not complete it at this time it will still be available. Another submission for the year cannot be completed without deleting the draft first.*



9) Click the *Next* button

The data entry screen is pre-populated with values for this project which is automatically pulled from source data in IRIS. These are highlighted in bold and cannot be over-written.

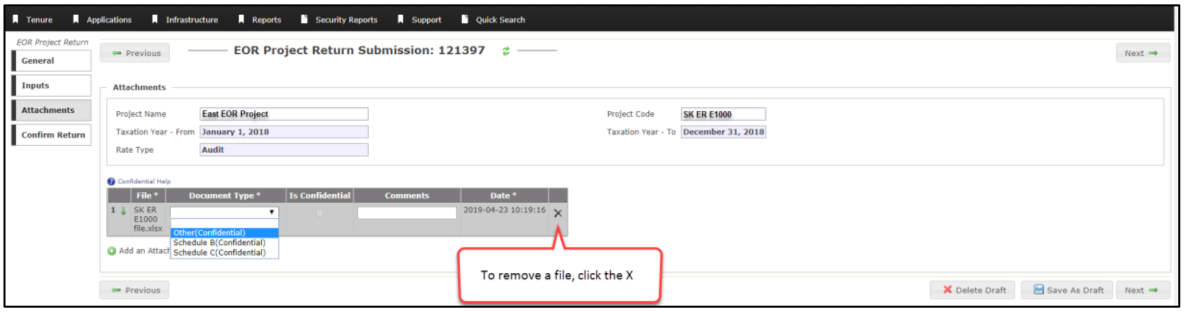


10) Populate all the required fields for the ACTUAL
   - Commas, dollar signs or % are not required in these data fields.
   - Percentage fields should be entered to 5 decimal places.

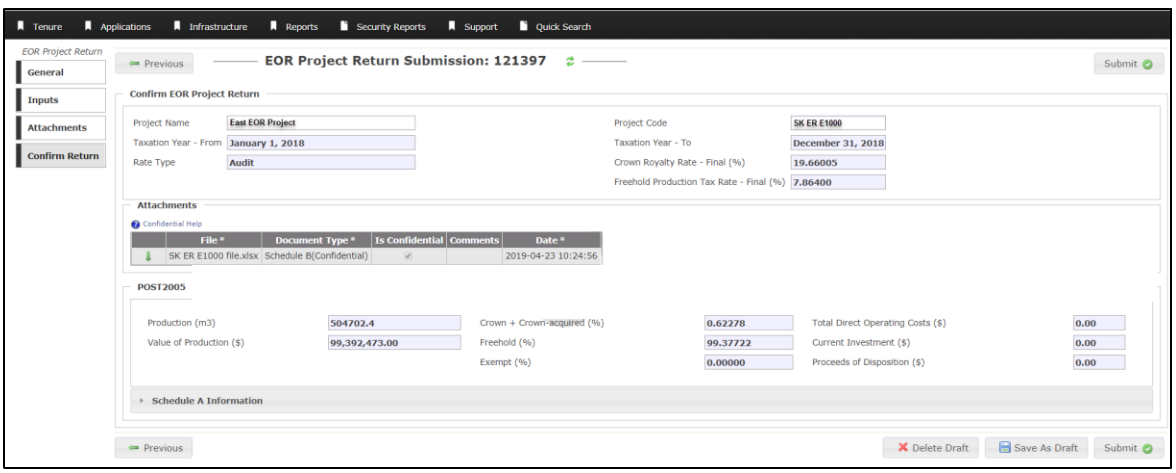
11) Click *Next* – This page allows for supporting document(s) to be uploaded and attached

12) Add documents
    Attachments can include Schedules B and C, and worksheets, (*use the **Other document type** when attaching files)*. File extensions allowed for upload include: ASF, AVI, DOC, DOCX, DWG, DXF, JPEG, JPG, LAS, MOV, MPF, PDF, PNG, TIF, TIFF, WMV, XLS, XLSX, and ZIP (a zip file can only include one file).

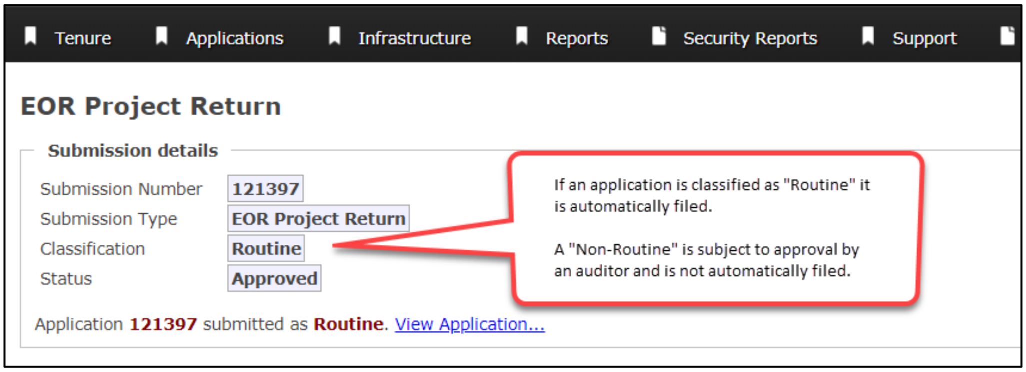
13) Click *Next*



14) Verify information and click *Submit*

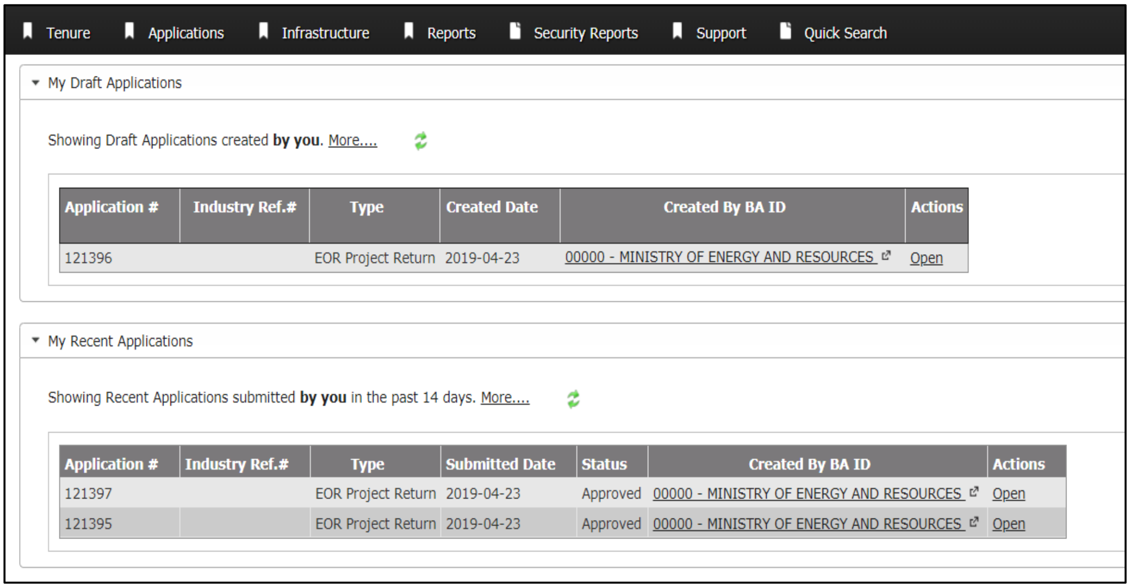


15) You have successfully submitted an **ACTUAL** return - A summary page will display



How to Retrieve a Saved EOR Project Return Application

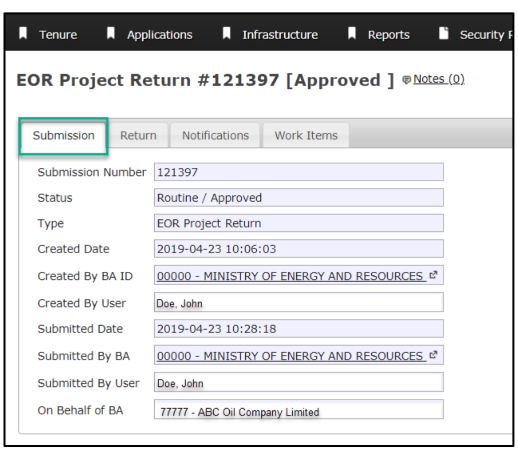
1) Login to IRIS
2) Select the *Quick Search* Tab
3) Select *My Applications*
4) Under ***My Draft Applications*** or ***My Recent Applications*** click ***Open*** under ***actions.***



How to View a Submitted EOR Return Application

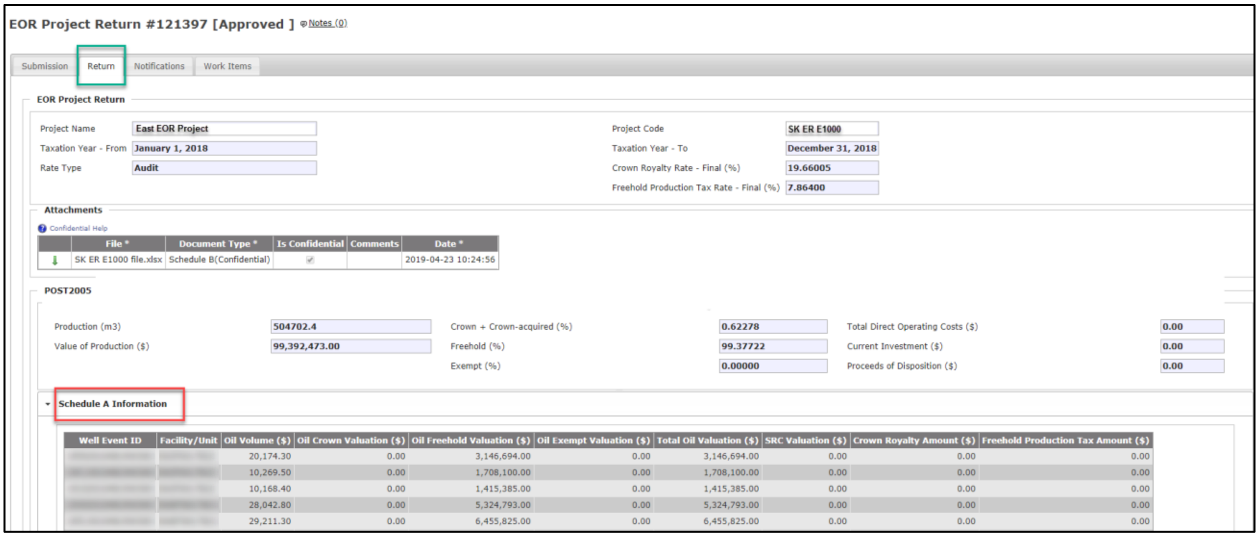
1) Under ***My Recent Applications*** click ***Open*** under ***actions*** (see above screen print)**.** The Submission, Return and Notifications tabs will be available for viewing.

Submission tab



Return tab

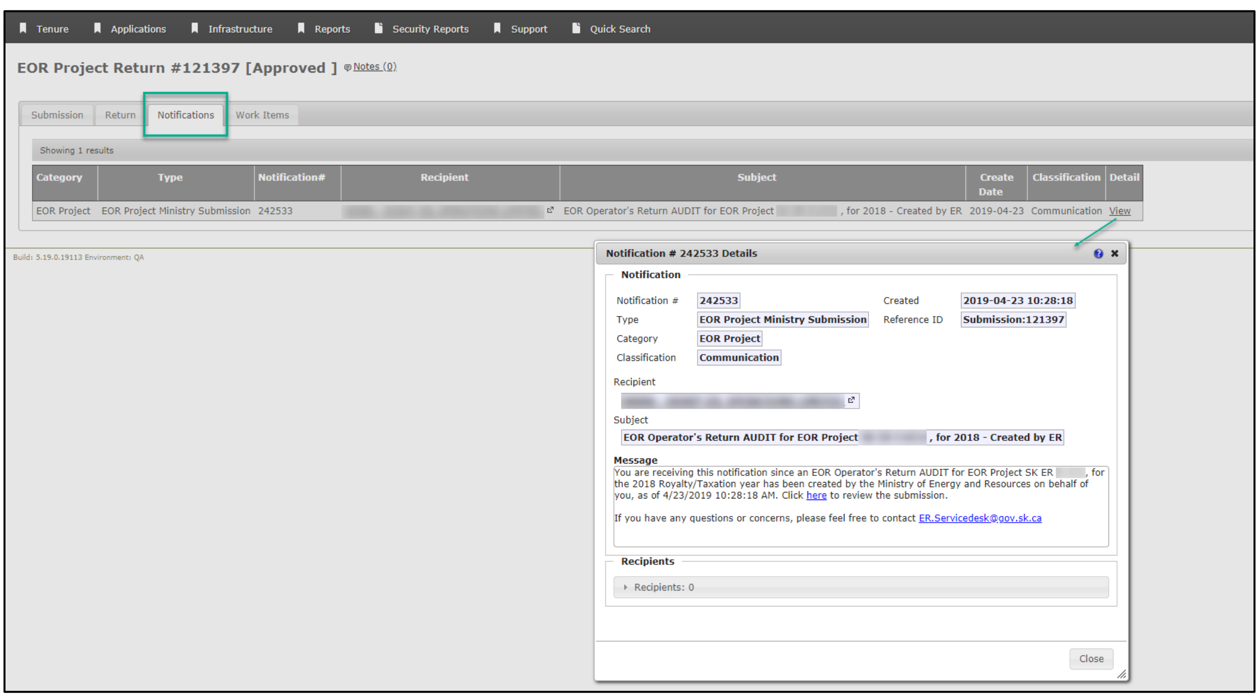
*Note: Schedule A details at the bottom is automatically attached



Notifications tab

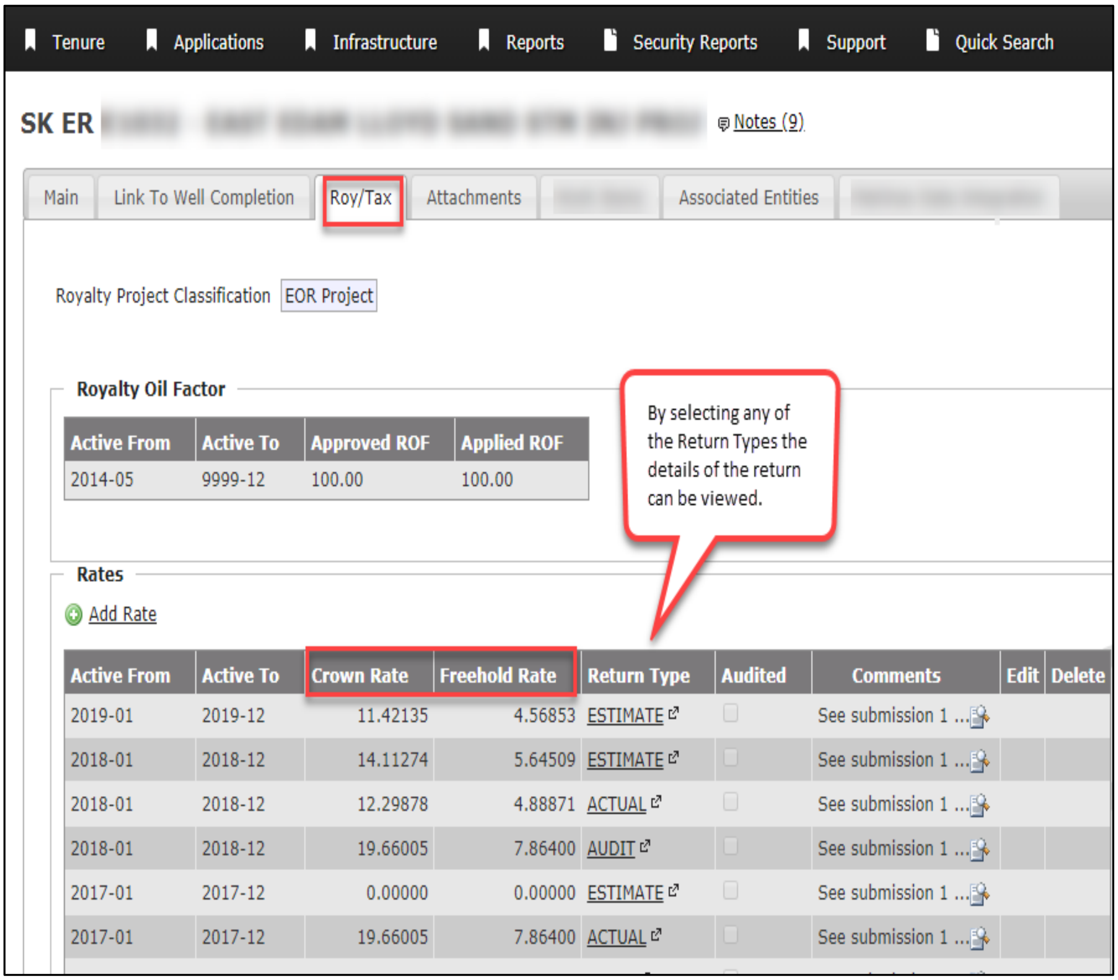
(with an approved status)

There are several notifications that are generated and will provide status feedback on your submission or any changes made by the Ministry to an EOR Project. Some of these include: Return Submission Approval, Royalty/Tax Reason Code Changes, Past Due Submission.



How to View Rates and Completed Returns

1) Login to IRIS
2) Select the *Infrastructure* tab
3) Select *Project Search* under Infrastructure group
4) Enter Project Identifier
5) Click *Search*
6) Select the lookup sign under actions
7) Under the Roy/Tax tab the rates are displayed



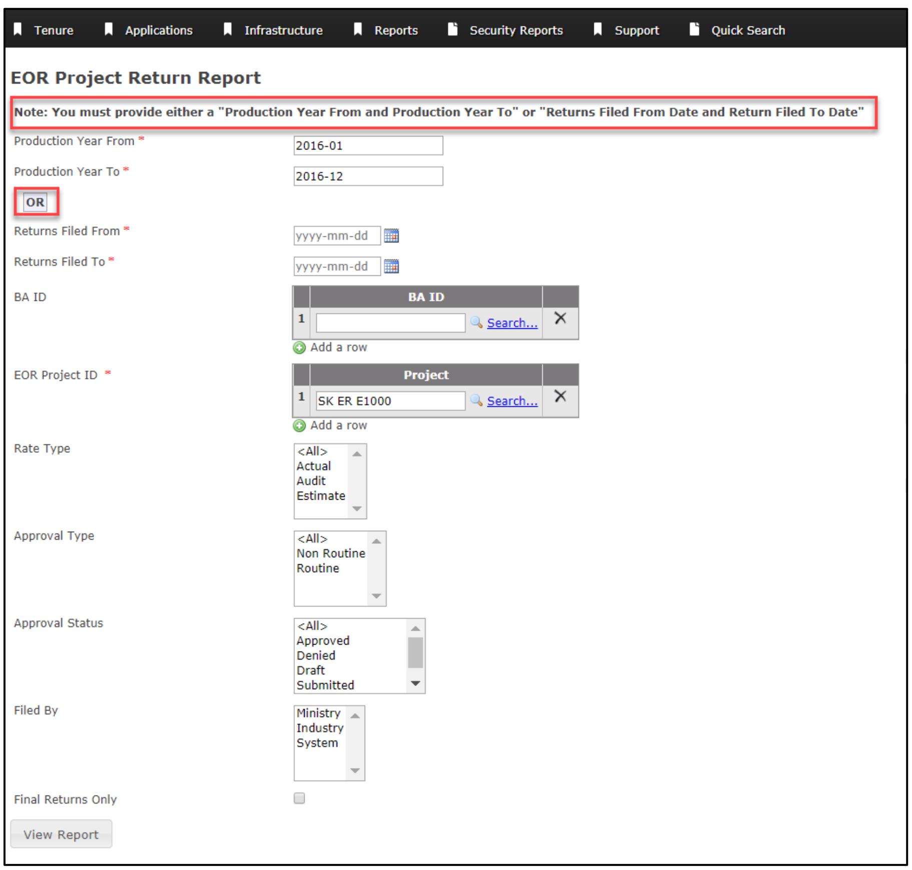
EOR Reports

There are three reports available to industry that can be downloaded. The EOR Project Return reports, Well Completion Linked to EOR Projects Report and EOR Project Return Well Events Report can be found in IRIS under the Applications tab, Self-Service for EOR Royalty/Tax or under the Reports tab and then select Billing. See below for more information on each of these reports.

EOR Project Return Report

This report provides details of all submissions and returns for a specified date range or production year, for one or more EOR project(s).

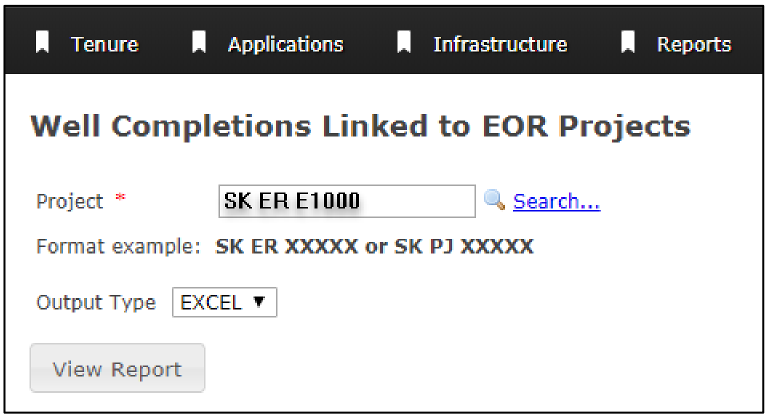
1) Login to IRIS
2) Under the *Applications* tab select *Self-Service for EOR Royalty/Tax* from the left-hand menu
3) Select *EOR Project Return* to the right of the screen
4) Complete Report criteria as required, i.e.:
   a. Enter date of *Production Year* (from & to) **<u>or</u>** *Returns Filed* date
   b. EOR Project ID – **i.e. SK PJ 70000**
5) Click *View Report*
6) Click *Download Report* on the *Report Result* screen



Well Completions Linked to EOR Projects Report

This report provides detail of all the well completions linked to an EOR Project from the inception of the Project.

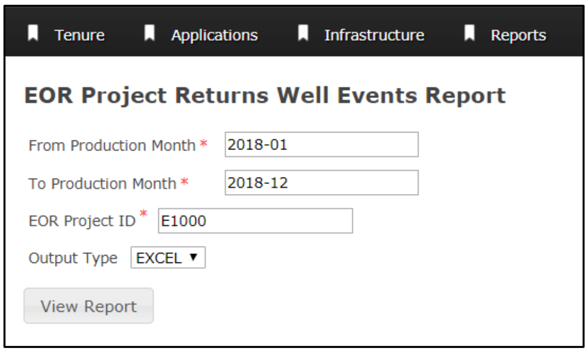
1) Login to IRIS
2) Under the *Applications* tab select *Self-Service for EOR Royalty/Tax* from the left-hand menu
3) Select *Well Completions Linked to EOR Projects* under the Reports section
4) Enter Project name
5) Select Output Type: CSV or EXCEL
6) Click *View Report* to download the report



EOR Project Return Well Events Report

This report provides detailed information such as, production volume and valuation by mineral ownership (for oil and gas), Saskatchewan Resource Credit (SRC) valuation, water volume, Crown royalty and freehold production tax for all wells linked to an EOR project, for a specified date range.

1) Login to IRIS
2) Under the *Applications* tab select *Self-Service for EOR Royalty/Tax* from the left-hand menu
3) Select *EOR Project Return Well Event Report* under the Reports section
4) Enter Production Month and EOR Project ID
5) Select Output Type: EXCEL or PDF
6) Click *View Report* to download the report



Security and Permission Sets

New IRIS EOR permission sets have been added as shown below.

Industry Permissions

New Permissions		
Permission Sets ADDED	**Permissions**	**Function**
I.BLNG.Reports.SelfServeforEORRoyaltyTax	▪ Billing.Reports.EORProjectReturnsReport ▪ Billing.Reports.WellCompletionsLinkedEORProject ▪ MonitorAnalytics.Reports.EORProjectReturnsWellEventsReport	View and Run all Self-Serve for EOR Royalty Tax Reports.
I.INF.Notifications.EOR_RT	▪ Infrastructure.Base ▪ Infrastructure.Notification.EOR_PC_NOTF.Receive ▪ Infrastructure.Notification.EOR_RRC_NOTF.Receive ▪ Infrastructure.Notification.EOR_RT_ACT_AVAIL.Receive ▪ Infrastructure.Notification.EOR_RT_ACT_PAST.Receive ▪ Infrastructure.Notification.EOR_RT_ACT_REM.Receive ▪ Infrastructure.Notification.EOR_RT_APPROVED.Receive ▪ Infrastructure.Notification.EOR_RT_DENIED.Receive ▪ Infrastructure.Notification.EOR_RT_EST_AVAIL.Receive ▪ Infrastructure.Notification.EOR_RT_EST_PAST.Receive ▪ Infrastructure.Notification.EOR_RT_EST_REM.Receive ▪ Infrastructure.Notification.EOR_RT_MSUB.Receive	Subscribe to notifications for EOR Project Returns.
I.INF.SelfServeEORRoyaltyTaxApplications.Administrator	▪ Infrastructure.Base ▪ Infrastructure.GenericAuthorization.View ▪ Notification.User.Preferences.Maintain ▪ Notification.View ▪ WFI.Application.Base ▪ WFI.Application.EOR_PRJ_RT.Administrator.Industry ▪ WFI.Application.EOR_PRJ_RT.Applicant ▪ WFI.Notification.WFIAPPLAPPROVED.Receive ▪ WFI.Notification.WFIAPPLDENIED.Receive	Create, edit, delete draft, and submit applications for 'EOR Project Return'; Receive notifications for the applications initiated.

Permission Sets ADDED	Permissions	Function
I.INF.SelfServeEORRoyaltyTaxApplications.Applicant	▪ Infrastructure.Base ▪ Infrastructure.GenericAuthorization.View ▪ Notification.User.Preferences.Maintain ▪ Notification.View ▪ WFI.Application.Base ▪ WFI.Application.EOR_PRJ_RT.Applicant ▪ WFI.Notification.WFIAPPLAPPROVED.Receive ▪ WFI.Notification.WFIAPPLDENIED.Receive	Create, edit, delete draft, and submit applications for 'EOR Project Return' on behalf of the Business Associate; Receive notifications for the applications initiated.

Frequently Asked Questions

Q. Why has the Ministry chosen to use Self-Service for EOR Operator's returns?

A. This online self-service module will streamline the process for EOR Operators to manage and file returns directly into the Ministry's Integrated Resource Information System (IRIS).

Q. When will the EOR Self-Service module be effective?

A. The new module is scheduled for release on June 5, 2019 (5.20 release) and will allow for the filing of the ACTUAL return for the royalty/taxation year 2019 and the ESTIMATE return for the royalty/taxation year 2020 as per the submission deadlines.

Q. Do I need to use the new EOR Self-Service functionality in IRIS?

A. Yes. Beginning with the submission of the 2020 ESTIMATE returns, paper/electronic copies of the EOR Operators returns will not be accepted. EOR Operators are expected to file their returns using this new online system commencing with the 2020 ESTIMATE return due by the first business day after November 30, 2019.

Q. What happens if I send in an EOR Operator's return using the former process for filing periods available in the new Self-Service module?

A. Once the new Self-Service EOR module is live, EOR Operator's return submissions for years ending after December 31, 2018 will only be accepted through the new module. Any returns submitted using the former process will not be accepted and the EOR Operator will be instructed to file the return using the Self-Service EOR module.

Any amendments/revisions to returns for filing periods not available in the EOR Self-Service module will be accepted using the former process.

Q. How do I make amendments to EOR Operator's returns?

A. Any amendments to EOR Operators returns for production years ending prior to and including 2018 will be required to be made on Form 692 (for EOR projects commencing prior to April 1, 2005) or 692A (for EOR projects commencing on or after April 1, 2005).

Any amendments made in prior periods that affect opening carryforward balances under the new system will be entered to the opening balances by the ministry. Any amendments that affect the Crown Royalty or Freehold Production Tax rates will be billed as usual.

Revisions to the ESTIMATE return for the royalty/taxation year 2019 will have to be filed using the electronic returns and not in the new module.

Q. What do I need to do to file an EOR Operator's return using the Self-Service module in IRIS?

A. In order to file a return, you must have an IRIS user account. Your business associates (BA) security administrator is responsible for managing all of the IRIS user accounts on behalf of the BA, including assigning permission sets for performing tasks.

Q. Will there be a user guide for the EOR Self-Service module?

A. Please refer to the user guide "Self-Service for EOR Operator's Returns and Reports" for assistance in using the EOR Self-Service module.

Q. As the operator of an EOR project, what returns can I enter?

A. You will only be able to submit the ESTIMATE and ACTUAL returns for EOR Projects for which you are the Operator. An AUDIT return is submitted by the Ministry but only viewable by the operator of the EOR project.

Q. What are the required inputs for the Self-Service EOR Operator's return?

A. For EOR projects commencing prior to April 1, 2005:

Input Category	ESTIMATE Return	ACTUAL Return
Total Production Volume	Yes	No – Prepopulated
Total Value	Yes	No – Prepopulated
Crown Value	Yes	No – Prepopulated
Freehold Value – from other Freehold	Yes	No – Prepopulated
Crown Royalty on Crown Oil	Yes	No – Prepopulated
Freehold Production Tax – on other Freehold Oil	Yes	No – Prepopulated
Net Royalty	Yes	Yes
Freehold Mineral Owner Royalty	Yes	Yes
Total Direct Operating Costs	Yes	Yes
Current Investment	Yes	Yes
Proceeds of Disposition	Yes	Yes

For EOR projects commencing on or after April 1, 2005:

Input Category	ESTIMATE Return	ACTUAL Return
Production	Yes	No – Prepopulated
Value of Production	Yes	No – Prepopulated
Total Direct Operating Costs	Yes	Yes
Crown + Crown-acquired (%)	Yes	No – Prepopulated
Freehold (%)	Yes	No – Prepopulated
Exempt (%)	Yes	No – Prepopulated
Current Investment	Yes	Yes
Proceeds of Disposition	Yes	Yes

Additional supporting documents such as Schedules B and C, General Ledger and other EOR Operator's return details, can be attached to the online EOR submission. Operators of EOR projects are encouraged to complete and upload accompanying schedules when filing their EOR Operator's returns using the new module.

Q. Can I make amendments to my EOR Operator's returns using this new Self-Service module?

A. Yes. ESTIMATE returns can be amended until such time as an ACTUAL return becomes available for filing. However, once an ACTUAL return has been filed for an EOR Project for a particular year, the ESTIMATE for that project and year can no longer be amended.

An ACTUAL return can be amended for up to four years since it was due. However, if an AUDIT is commenced on an ACTUAL return filing, that ACTUAL return will no longer be available for amendments.

Q. Are there any changes to the EOR Operator's return due dates?

A. No. An ESTIMATE EOR Operator's return is to be filed with the ministry one month prior to the beginning of each royalty/taxation year. An ACTUAL EOR Operator's return is to be filed with the ministry no later than three months subsequent to the end of each royalty/taxation year.

Q. What document format will be accepted for attachments to the EOR Operator's return using the Self-Service module in IRIS?

A. Files with ASF, AVI, DOC, DOCX, DWG, DXF, JPEG, JPG, LAS, MOV, MP4, PDF, PNG, TIF, TIFF, WMV, XLS, XLSX, and ZIP extensions are allowed.

Submissions

Q. Why can't I see my Schedule A information for filing ESTIMATE returns using the Self-Service module??

A. ESTIMATE returns are submitted for future time periods and Schedule A's generated by the new module are based on monthly submitted production value. This is why Schedule A's are not available for ESTIMATE returns.

Q. Where can I view my Crown Royalty and Freehold Production Tax rates?

A. Rates can be viewed as previously through IRIS.

Business Apps > IRIS > Infrastructure > Project Search > Identifier (E XXXX or where Type = PJ, XXXXX) > Actions > Roy/Tax

Q. How do I receive notifications through IRIS?

A. The BA User will select the Support tab in IRIS, click on Notification Preferences to edit and select online or online and email to receive notifications.

Q. When do I receive notifications through IRIS?

A. ESTIMATE Due notifications will be sent out on April 1 (ESTIMATE window open), September 29 (60 days due) and October 31 (30 days due) notifying EOR Operators that the ESTIMATE returns for the following year are due. The ESTIMATE return period will continue to stay open for amendments/revisions up until the day before the ACTUAL period for that production year opens. In addition, a Past Due notification will be sent out notifying those EOR Operators that they have missed the deadline.

ACTUAL due notifications will be sent out on the date that the ACTUAL return filing period opens (the day after the last successful processing/billing run for the previous year, generally during the first week in February) and March 1 (30 days) notifying EOR Operators that the ACTUAL returns for the past production year are due. In addition, a Past Due notification will be sent out notifying those EOR Operators that they have missed the deadline.

In the case where the Ministry files a return on behalf of an EOR Operator, a notification will be generated to that EOR Operator.

In the case of an AUDIT, a notification to the EOR Operator is triggered after the Ministry files the AUDIT return.

Other notifications will be generated for:

- Project or well changes
- Changes in Royalty/Tax reason codes
- Approved or Denied EOR submissions

Q. How can I print my submissions/return using the Self-Service module in IRIS?

A. The submissions can be printed by right-clicking on the submission and then selecting Print.

Q. What if I disagree with the Production Volume or Production Values that auto-populate on my ACTUAL submission?

A. Production volume and values auto-populated on the Self-Service EOR Operator's return is taken from the monthly production volumes and values reported by the EOR Operators in Petrinex/IRIS. Any differences must be reconciled in Petrinex/IRIS and cannot be changed in the EOR Self-Service module.

Q. My submission is Non-Routine. How long until that submission gets approved?

A. Ministry Service Standards will require that the submission be reviewed and the EOR Operator notified of approval or denial (with requirements for resubmission/approval) within 48 hours.

Contact Us

The Ministry of the Energy and Resources Service Desk is available Monday-Friday, 8 AM-5 PM CST, excluding holidays.

For any assistance, please contact:
ER Service Desk
1-855-219-9373 (toll free)
ER.Servicedesk@gov.sk.ca