Ministry of the Energy and Resources
Lands and Mineral Tenure Branch
1000, 2103 - 11th Avenue, Regina SK
Canada S4P 3Z8

Application Form for Working Interest Owner's (WIO) Exemption Designation

Under section 13 of *The Freehold Oil and Gas Production Tax Act, 2010* (the Act), an exemption from tax is provided for all or part of the share of production of freehold oil or freehold gas of a working interest holder who is also an exempt owner (as defined in section 13) in respect of the producing tract from which that freehold oil or freehold gas is produced or to which it is allocated. The Regulations made under the Act provide for the issuance of an exemption certificate to a working interest holder who is entitled to this exemption, and also provide that the operator of the well situated in the particular producing tract need not deduct tax from the share of production of a working interest holder who is an exempt owner and who holds a valid exemption certificate. This application is to be completed and signed by an exempt owner who wishes to have such an exemption certificate issued to him under the Regulations.

General Information

Name of Exempt Owner _____

Business Associate Identification Code (BA ID) of the Exempt Owner _____

Address _____

_____

Well completion UWI _____

Land Description of Producing Tract _____ _____ _____ _____ _____ _____
LE LSD SEC TP R M

**If application is made for multiple well completions belonging to the same LSD, attach a schedule of well completions to this form

If Unitized, Unit Name _____ Tract No. _____

Name of Well/Unit Operator _____

Percent Working Interest Held in Producing Tract _____ %

Percent of Oil and Gas Rights Owned in Producing Tract _____ %

Is Ownership of the Oil and Gas Rights Registered by Title? _____ If Yes, Title No. _____

Application Information Checklist *(Please check the items that are applicable to the applicant)*

- ☐ If ownership of the oil and gas rights is registered by title, provide mineral title for the land description of the producing tract.
- ☐ If beneficial ownership of the oil and gas rights is other than Registered by Title, attach documentation to substantiate ownership. Provide the trust agreement or legal document that evidences the trust relationship along with the mineral title referenced in this document.
- ☐ Attach working interest documents that contain information about all working interest holders and their share in the well. Acceptable working interest documents are: operating agreement, pooling agreement or joint venture billing statement.
- ☐ If there are associated/related individuals/entities, attach a list of associated/related individuals/entities who own oil and gas rights in the producing tracts within Saskatchewan.
- ☐ If the exempt owner has beneficial ownership of oil and gas rights in other producing tracts within Saskatchewan as a "trust beneficiary", provide trust agreements or legal documents evidencing the beneficial ownership of oil and gas rights for all other producing tracts within Saskatchewan.
- ☐ If the exempt owner is holding other oil and gas rights in the producing tracts within Saskatchewan in trust as a "trustee" for other individuals/entities, provide trust agreements or legal documents evidencing the trust relationship.
- ☐ Attach the corporate profile reports for the new applicant, as well as any associated/related individuals/entities who own oil and gas rights in the producing tracts within Saskatchewan through mineral title or trust agreement.

Declaration

To Be Signed By **Exempt Owner** Or **Authorized Official**:

I hereby certify that all information contained in this application is true and complete and that I am an exempt owner within the meaning of section 28 of the Act.

_____ _____
Date Signature

_____
Position Held

Note: The Act and Regulations provide for substantial penalties for signing a declaration in respect of an application that is not true and complete, and for obtaining an exemption certificate through fraud, misrepresentation or other improper means.