



Amended Colorado Oil and Gas Severance Tax Return

For Taxable Year (YYYY)		Fiscal Tax Year Beginning (MM/YY)		Fiscal Tax Year Ending (MM/YY)	
Last Name or Business Name			First Name		Middle Initial
Deceased <input type="checkbox"/> Yes	SSN		Colorado Account Number		
Spouse's Last Name (see controlled group definition)		First Name		Middle Initial	
Deceased <input type="checkbox"/> Yes	SSN		FEIN		
Address					
Foreign Country		City	State	Zip	Phone Number ()
If this is a final return, check this box <input type="checkbox"/>		Are you a producer of Colorado Oil or Gas? <input type="checkbox"/> Yes <input type="checkbox"/> No			

Tax and Credit — Complete schedule DR 0021D first. Attach the DR 0021D to this form when you file	Round to the nearest dollar
1. Oil and gas tax, enter amount from line 5, DR 0021D ● 1 \$	00
2. Impact assistance credit ● 2 \$	00
3. Net tax, line 1 minus line 2 but not less than zero 3 \$	00
Prepayments	
4. Severance tax withheld, attach forms DR 0021W ● 4 \$	00
5. Estimated tax and extension payments ● 5 \$	00
6. Total Prepayments, add lines 4 and 5 6 \$	00
Stop Stop here to let the department calculate your refund or balance due. Otherwise, manually complete the return yourself and continue with line 7.	
7. If line 6 is larger than line 3, enter your overpayment ● 7 \$	00
8. Enter the overpayment from your original return or as previously adjusted ● 8 \$	00
9. If line 3 is larger than line 6, enter the amount owed ● 9 \$	00
10. Enter the amount owed from your original return or as previously adjusted ● 10 \$	00



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**Compute the amount you owe**

11. Line 8 minus line 7, but not less than zero	11	\$	00
12. Line 9 minus line 10, but not less than zero	12	\$	00
13. Additional tax due, total of lines 11 and 12	13	\$	00
14. Interest due on additional tax	• 14	\$	00
15. Penalty due	• 15	\$	00
16. Estimated tax penalty due	• 16	\$	00
17. Payment due with this return, add lines 13 through 16 <input type="checkbox"/> Paid by EFT	• 17	\$.00

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

Compute your refund

18. Line 7 minus line 8 but not less than zero	18	\$	00
19. Line 10 minus line 9, but not less than zero	19	\$	00
20. Refund claimed with this return, total of lines 18 and 19 (Do not include this amount on line 20)	• 20	\$	00
21. Overpayment credited to next year's estimated tax	• 21	\$	00

Direct Deposit

Routing Number Type: Checking Savings
Account Number

Reason for Amendment

Last Name of person preparing return		First Name		Middle Initial
Address of person preparing return			Phone Number ()	
City			State	Zip

Under penalty of perjury in the second degree, I declare that I have examined this return and to the best of my knowledge and belief it is true, correct and complete.

Signature of Individual Taxpayer	Date (MM/DD/YY)
Spouse's Signature	Date (MM/DD/YY)
Signature of Corporate Officer	Date (MM/DD/YY)

Mail to and make checks payable to:

Colorado Department of Revenue
Denver, CO 80261-0006



Amended Colorado Oil and Gas Severance Tax Return

DR 0021X Instructions

The Amended Colorado Oil and Gas Severance Tax Return (DR 0021X) is required to be used when correcting your Colorado Oil and Gas Severance Tax Return (DR 0021).

Statute of Limitations

The statute of limitations for filing a Colorado severance tax claim for refund is generally three years from the due date of the original return or three years from the date of last tax payment for the year involved, whichever is later.

Refund for Deceased Taxpayer

To request a refund for a deceased taxpayer, write "deceased" across the top of the return and the date of death next to the deceased person's name. Additionally, you must sign the return and write "filling as surviving spouse" or "filling as legal representative" by your signature.

Any person other than the surviving spouse who files a return and requires a refund on behalf of a deceased person must attach a copy of the death certificate and the DR 0102, Claim for Refund for Deceased Taxpayer.

Colorado Account Number

For business accounts, enter your Colorado account number and your Federal Employer Identification Number (FEIN) in the spaces provided. For individuals, enter your Social Security number.

Lines 11 through 17

Compute the amount owed to the state on the amended return. Any decrease in the amount of the overpayment (line 11) or increase in the amount owed (line 12) will indicate that an amount is owed with the amended return. To pay the amount you owe, write your Colorado account number or Federal Employer Identification Number (FEIN) on your check. Enclose but do not attach your payment with DR 0020CX.

Lines 18 through 21

Compute the amount of credit available on the amended return. Any increase in the amount of the overpayment (line 18) or decrease in the amount owed (line 19) will indicate that an overpayment is available with the amended return. The overpayment can be credited to estimated tax (line 21) for the tax year following the period on the amended return, or can be requested as a refund (line 20).

Direct Deposit

The department can deposit your refund directly into your account at a U.S. bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States.

How do I use Direct Deposit?

The routing number must be nine digits. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols.

The diagram shows a check from 'Anytown Financial Institution National Association (303) 000-0000'. The routing number is 1234567890 and the account number is 12345678901234567. A callout box points to the routing number with the text 'Routing Number'. Another callout box points to the account number with the text 'Account Number'. A third callout box points to the check number with the text 'Do not include the check number'. The check number is 1001. The word 'VOID' is printed on the check.

You should contact your financial institution to ensure your deposit will be accepted and to obtain the correct routing and account numbers. This is especially important if you want your refund deposited to a savings account at a credit union. The Department of Revenue is not responsible for a lost refund if you enter the wrong account information. Any refund claim that, for any reason, cannot be deposited into the account specified will be issued and mailed in check form instead.

Interest

If the return is amended after the original due date of the return, interest at the applicable statutory rate will accrue on any balance of tax due until paid. Interest rates are published on our web site at www.TaxColorado.com

Penalty

The penalty on any balance of tax due is \$30 or 30% of the balance of tax due, whichever is greater.

Reason for amended return

Attach an explanation and any documentation, including schedule DR 0021D, and/or DR 0021PD needed to substantiate the changes reported on the amended return.

Forms and Information

If you have any questions you may call the Department of Revenue at (303) 238-SERV(7378) or see our Web site at www.TaxColorado.com for forms and information.