



## FYI Withholding 9

### Revenue Online DR 0021W Withholding Attachment Specifications

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#### GENERAL INFORMATION

Any producer, working, royalty or other interest owner of oil and gas produced in Colorado is required to pay severance tax. Every producer or first purchaser is required to withhold 1% of the gross income paid to every owner and to supply an Oil and Gas Withholding Statement (DR 0021W) by March 1 of each year. The Colorado Reconciliation of Oil and Gas Severance Withholding (DR 0456) is due to the Department of Revenue by April 15.

#### USING REVENUE ONLINE

##### ***Register to be a Withholding Submitter***

Revenue Online registration is required of anyone who submits DR 0021W forms.

If you have previously registered to submit W2, W2G or 1099's, you will not need to register again. To register, go to Revenue Online ([www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)) at least five business days before you file your DR 0021W.

1. Click on the link **Request Withholding Submitter Access**.
2. Click on Continue.
3. Click on the Start Here button to begin.
4. Complete the required fields. When finished, click on OK.
5. Mark the Terms and Conditions check-box and click on Submit.

A confirmation message will appear on your screen to verify that the Department of Revenue received the registration request. Save this information because you will need it later in the process. In most cases, the registration process is completed overnight; however, it may take up to five business days to complete.

When you have completed the registration process, you will not need to do it again. Each year when you submit your DR 0021Ws in Revenue Online, you will start at Step 2.

##### **Step 2: Decide how you will report the year-end withholding statements**

After successfully registering as a Revenue Online Withholding Submitter, go to [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline) and select the appropriate option.

1. Select Submit a Manual Withholding File to complete a fill-in DR 0021W form for each recipient; or
2. Select Submit a Withholding File Attachment to upload a .txt file using the specifications detailed below

There will be many file type options available. Please be sure to choose **21-W File** as the file type. Form DR 0456 is still required to complete your filing. However, paper DR 0021Ws do not need to be mailed in with the DR 0456.

**DR 0021W FILE ATTACHMENT SPECIFICATIONS**

- Must be in a .txt file format
- Each recipient must be entered on their own line
- Must be comma delimited
- Must be in the order outlined below
- Non-numeric fields may not use periods or decimals
- Dashes and hyphens must be omitted from numeric fields
- Special characters may not be used

<b>Field</b>	<b>Maximum Number of Characters</b>	<b>Type</b>
Tax Year	4	Numeric
Payer Id	9	Numeric
Payer Id Type <sup>1</sup>	4	Text
Payer Name	80	Text
Payer Street	40	Alphanumeric
Payer City	40	Text
Payer State <sup>4</sup>	2	Text
Payer Zip <sup>4</sup>	9	Numeric
Payer Country <sup>3</sup>	25	Text
Payer Province <sup>*3</sup>	25	Text
Payer Postal Code <sup>3</sup>	15	Alphanumeric
Payee Id	9	Numeric
Payee Id Type <sup>2</sup>	4	Text
Payee First Name*	20	Text
Payee Last/Business Name	40	Text
Payee Street	40	Alphanumeric
Payee City	40	Text
Payee State <sup>4</sup>	2	Text
Payee Zip <sup>4</sup>	9	Numeric
Payee Country <sup>3</sup>	25	Text
Payee Province <sup>*3</sup>	25	Text
Payee Postal Code <sup>3</sup>	15	Alphanumeric
API Well Number*	18	Numeric
Well Name*	40	Alphanumeric
Lease*	40	Text
Field*	40	Text
County*	40	Text
Gross Income Cash	14	Numeric
Gross Income Accrual	14	Numeric
Stripper Well Production Cash	14	Numeric
Stripper Well Production Accrual	14	Numeric
Ad Valorem Production Cash	14	Numeric
Ad Valorem Production Accrual	14	Numeric
Ad Valorem Stripper Well Cash	14	Numeric
Ad Valorem Stripper Well Accrual	14	Numeric
Severance Tax Withheld	14	Numeric

\* Field is optional and can be left blank.

1 Only "FEIN" may be entered.

2 "FEIN", "SSN", or "ITIN" may be entered.

3Field should be left blank if address is a US address

4Field should be left blank if address is a non-US address

## DR 0021W FILE ATTACHMENT EXAMPLES

### Example record for a royalty owner with a US address

2012,123456789,FEIN,Energy Company,123 Main St,Denver,CO,80202,,,,,111223333,SSN,Mark,Brown,321  
Broadway,Denver,CO,80202,,,,,505061105, Federal 5-5,10233-01,Bridle,Garfield,12500,11500,0,0,0,0,0,125.00

### Example record for a royalty owner with optional fields blank and US address

2012,123456789,FEIN,Energy Company,123 Main St,Denver,CO,80202,,,,,555113333,SSN,John,Doe,PO Box  
9563,Denver,CO,80203,,,,,,,,,10500.22,9500,0,0,0,0,0,110.11

### Example record for a company royalty owner with optional fields blank and US address

2012,123456789,FEIN,Energy Company,123 Main St,Denver,CO,80202,,,,,881111111,FEIN,,Oil Company,333  
Lincoln St,Denver,CO,80203,,,,,,,,,20100,20100,0,0,0,0,0,210.81

### Example record for a royalty owner a foreign address

2012,123456789,FEIN,Energy Company,123 Main St,Denver,CO,80202,,,,,777669999,ITIN,Grace,Jacobs,555 Irving  
Ave,Calgary,,,Canada,AB,T4G 4J3,505061802,Federal 6-1,10222-  
03,Bridle,Garfield,6000,6000,0,0,500,500,0,0,65.44

### Example record for a royalty owner a foreign address with optional fields blank

2012,123456789,FEIN,Energy Company,123 Main St,Denver,CO,80202,,,,,999882222,ITIN,Kenneth,Powers,PO Box  
5512,London,,,United Kingdom,,EGV2 5AD,,,,,9250,9250,0,0,600,600,0,0,80.65

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FYIs provide general information concerning a variety of Colorado tax topics in simple and straightforward language. Although the FYIs represent a good faith effort to provide accurate and complete tax information, the information is not binding on the Colorado Department of Revenue, nor does it replace, alter, or supersede Colorado law and regulations. The Executive Director, who by statute is the only person having the authority to bind the Department, has not formally reviewed and/or approved these FYIs.