



DO NOT SEND

2020 Amended Colorado Oil and Gas Severance Tax Return 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 or ITIN.

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 0021X.

Lines 18 through 21

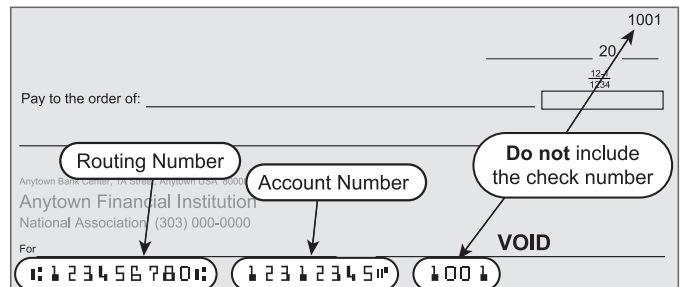
Compute the amount of credit available on the amended return. Any increase in the amount of the overpayment (line 18) or decrease in the amount owed (line 19) will indicate that an overpayment is available with the amended return. The overpayment can be credited to estimated tax (line 21) for the tax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



You should contact your financial institution to ensure your direct 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 Tax.Colorado.gov

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 DR0021D, and DR0021PD, if applicable, 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 Tax.Colorado.gov for forms and information.



200021X 19999

2020 Amended Colorado Oil and Gas Severance Tax Return (7102)

Form with fields for: For Taxable Year (2020), Fiscal Tax Year Beginning (MM/20), Fiscal Tax Year Ending (MM/YY), Last Name or Business Name, First Name, Middle Initial, Deceased, SSN or ITIN, Colorado Account Number, If Joint, Spouse or Partner Last Name, FEIN, Address, Foreign Country, City, State, Zip, Phone Number, Are you a producer of Colorado Oil or Gas?, Check one: Cash Basis Filer, Accrual Basis Filer.

Table with 2 columns: Description and Amount. Rows include: Tax and Credit (Oil and gas tax, Impact assistance credit, Net tax), Prepayments (Severance tax withheld, Estimated tax and extension payments, Total Prepayments), and final calculation rows (7-10) for overpayment and amount owed.



200021X 29999

Compute the amount you owe

Table with 4 columns: Line number, Description, Amount, and Balance. Rows include: 11. Line 8 minus line 7, but not less than zero; 12. Line 9 minus line 10, but not less than zero; 13. Additional tax due, total of lines 11 and 12; 14. Interest due on additional tax; 15. Penalty due; 16. Estimated tax penalty due; 17. Payment due with this return, sum of lines 13 through 16. Includes a checkbox for 'Paid by EFT'.

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

Table with 4 columns: Line number, Description, Amount, and Balance. Rows include: 18. Line 7 minus line 8 but not less than zero; 19. Line 10 minus line 9, but not less than zero; 20. Refund claimed with this return, sum of lines 18 and 19; 21. Overpayment credited to next year's estimated tax (Do not include this amount on line 20).

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