DR 0021X (07/06/18)

COLORADO DEPARTMENT OF REVENUE

Denver, CO 80261-0006

Colorado.qov/Tax

2018 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).

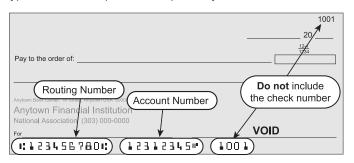
Direct Deposit

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.



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 *Colorado.gov/Tax*

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 *Colorado.gov/Tax* for forms and information.



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(7102)

2018 Amended Colorado Oil and Gas Severance Tax Return

For Taxable Year (YYYY)		Fiscal Tax Year Beginning (MM/YY)			Fiscal Tax Yea	r Ending (MM/YY)		
Last Name or Business N	Name			First Nam	е		Middle Initial	
	SSN		Colorac	do Account Nu	mber (if applica	able)		
Deceased	Yes							
Spouse's Last Name (see controlled group definition)				First Nam	е		Middle Initial	
	SSN		FEIN (i	f applicable)				
Deceased	Yes							
Address								
Foreign Country		City		State	Zip	Phone Nu	ımber	
	-							
If this is a final return	, check this box •	Are you a pro	ducer of Co	olorado Oil	or Gas?	Yes	No	
Tax and Credit — Cor	mplete schedule DR 002	1D first. Attach the DR 0021D	to this form w	hen you file	Roun	d to the nearest	dollar	
1. Oil and gas tax, en	nter amount from lin	ie 5. DR 0021D		• 1	\$		00	
		,						
2. Impact assistance credit				• 2	\$		00	
3. Net tax, line 1 minu Prepayments	us line 2 but not les	s than zero		3	\$		00	
4. Severance tax withheld, attach forms DR 0021W				• 4	\$		00	
5. Estimated tax and	extension payment	ts		• 5	\$		00	
6. Total Prepayments	s, add lines 4 and 5			6	\$		00	
Stop here to le yourself and c	et the department continue with line 7.	alculate your refund or	balance d	ue. Otherwi	se, manuall	y complete th		
7. If line 6 is larger th	an line 3, enter you	ır overpayment		• 7	\$		00	
8. Enter the overpayr	ment from your orig	inal return or as previo	usiy adjust	ed • 8	\$		00	
9. If line 3 is larger th		• 9	\$		00			
10. Enter the amount	t owed from your or	iginal return or as prev	/iouslv adiu	sted • 10	\$		0.0	



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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	\$					00	
13. Additional tax due, total of lines 11 and 12	\$					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 Paid by EF1		\$					
The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as ear not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect		-				-	
Compute your refund							
18. Line 7 minus line 8 but not less than zero	\$					00	
19. Line 10 minus line 9, but not less than zero	\$					00	
20. Refund claimed with this return, total of lines 18 and 19	• 20	\$					00
21. Overpayment credited to next year's estimated tax (Do not include this amount on line 20)	• 21	\$					00
Direct Routing Number Type Deposit Account Number Reason for Amendment							
		_					1 22 1
Last Name of person preparing return First Name						Middle	e Initial
Address of person preparing return P	Phone Nur	mber					
City				State	Zip		
Under penalty of perjury in the second degree, I declare that I have examined knowledge and belief it is true, correct and complete.	d this re	turn a	and to the	e best	of my		
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 Reve	enue						