

DR 0021X (06/26/19) COLORADO DEPARTMENT OF REVENUE Denver CO 80261-0006 *Colorado.gov/Tax* 

## 2019 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 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.

Pay to the order of:	
Routing Number Anytown Emirchanic Account Number	Do not include the check number
National Association (303) 000-0000 For	

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 DR 0021PD, 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 *Colorado.gov/Tax* for forms and information.



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## (7102)

# 2019 Amended Colorado Oil and Gas Severance Tax Return

For Taxable Year (2019)		Fiscal Tax Year Beg	inning (MM/19)			Fiscal Tax	Year Ending (M	IM/YY)
2019								
Last Name or Business Nam	ie				First Nam	e		Middle Initial
	SSN or ITIN		C	olorado A	Account Nu	mber (if app	licable)	
Deceased Yes	S						ľ	
Spouse's Last Name (see co	ntrolled group defini	tion)			First Nam	e		Middle Initial
	SSN or ITIN		F	EIN (if ap	oplicable)			
Deceased Yes	3							
Address								
Foreign Country		City			State	Zip	Phor	ne Number
If this is a final return, ch	eck this box •	Are you a	a producer	of Colo	orado Oil	or Gas?	Yes	No
Tax and Credit — Comple					r			
	ele schedule DR 002	D first. Attach the DR 0	0021D to this fo	orm when	n you file	Ro	und to the nea	arest dollar
			0021D to this fo	orm when			und to the nea	
1. Oil and gas tax, enter	amount from lin		0021D to this fo	orm when	• 1	\$	und to the nea	00
	amount from lin		0021D to this fo	orm when	• 1		und to the nea	
<ol> <li>Oil and gas tax, enter</li> <li>Impact assistance cre</li> <li>Net tax, line 1 minus I</li> </ol>	amount from lin	e 5, DR 0021D	0021D to this fo	orm when	• 1 • 2	\$	und to the nea	00
<ol> <li>Oil and gas tax, enter</li> <li>Impact assistance cre</li> </ol>	amount from lin	e 5, DR 0021D	0021D to this fo	orm when	• 1 • 2	\$\$	und to the nea	00
<ol> <li>Oil and gas tax, enter</li> <li>Impact assistance cre</li> <li>Net tax, line 1 minus I</li> </ol>	amount from lin edit ine 2 but not les	e 5, DR 0021D s than zero	0021D to this fo	orm when	• 1 • 2 3	\$\$	und to the nea	00
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190021X 29999	DR 0021X (06/26/19) COLORADO DEPARTMENT OF REVENUE Denver CO 80261-0006 Colorado.gov/Tax						
Compute the amount you owe							
<b>11.</b> Line 8 minus line 7, but not less than zero	1'	1 \$					00
<b>12.</b> Line 9 minus line 10, but not less than zero	1:	2 \$					00
<b>13.</b> Additional tax due, total of lines 11 and 12	1;	3 \$					00
14. Interest due on additional tax	• 14	4 \$					00
15. Penalty due	• 1	5 \$					00
16. Estimated tax penalty due	• 10	6 \$					00
<b>17.</b> Payment due with this return, add lines 13 th	rough 16 Paid by EFT • 1	7 \$					
The State may convert your check to a one time electronic banking transact not be returned. If your check is rejected due to insufficient or uncollected fi		-	-			-	
Compute your refund							
<b>18.</b> Line 7 minus line 8 but not less than zero	18	8 \$					00
<b>19.</b> Line 10 minus line 9, but not less than zero	19	9\$					00
20. Refund claimed with this return, total of lines	18 and 19 • 20	) <sub>\$</sub>					00
21. Overpayment credited to next year's estimat (Do not include this amount on line 20)	ed tax • 21	I \$					00
Direct     Routing Number       Deposit     Account Number       Reason for Amendment	Type:	Check	ing	Saving	gs		
Last Name of person preparing return	First Name					Middle	e Initial
Address of person preparing return	Phone N	umber					
City				State	Zip		
Under penalty of perjury in the second degree, I knowledge and belief it is true, correct and comp		return	and to the	e best o	of my		
Signature of Individual Taxpayer			Date (MM/I	DD/YY)			
Spouse's Signature			Date (MM/I	DD/YY)			
Signature of Corporate Officer			Date (MM/I				
				/			
Mail to and make checks payable to: C							
	enver, CO 80261-0006						