



**Booklet Includes:**  
DR 0021 | DR 0021D | DR 0021S

# { 21 } **BOOK**

Colorado Severance Tax Booklet

**Colorado Severance Tax Forms**

**This book includes:**

- **DR 0021** Oil and Gas Severance Tax Return
- **DR 0021D** Oil and Gas Severance Tax Computation Schedule
- **DR 0021S** Application for Extension of Time to File Colorado Severance Tax Return

**Tax.Colorado.gov**

INFORMATION | EDUCATION | ASSISTANCE



**Mail** Colorado Severance Tax Returns and Tax Payments to

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**With  
Payment**



Colorado Department of Revenue  
Denver, CO 80261-0006

These addresses and zip codes are exclusive to the Colorado Department of Revenue, so a street address is not required.

## General Information

Colorado severance tax is imposed upon nonrenewable natural resources that are removed from the earth in Colorado. The tax related to oil and gas is calculated on the gross income from oil and gas and carbon dioxide production.

### Who Must File Return DR 0021

Anyone who receives taxable income from oil or gas produced in Colorado. If you own a working interest, or a royalty interest in any oil or gas (including carbon dioxide) produced in Colorado, or if you receive royalties on Colorado oil shale, you must pay severance tax to the State of Colorado. Severance tax might be due even though you do not realize a net profit on your investment.

**A partnership, LLC or S Corporation** must file at the entity level. Partners, members, or shareholders do not file a severance tax return to report oil and gas income received by the pass-through entity.

Oil and gas production from “**stripper wells**” is exempt from severance tax. This includes oil from a well that produces 15 barrels or less of crude oil per day or gas from a well that produces 90,000 cubic feet or less of gas per day, for the average of all producing days during the taxable year. Each commodity must be tested for each well to determine that commodity’s stripper well status. More information about stripper well withholding and filing requirements can be found by reading FYI Withholding 4 and FYI General 4 at [Tax.Colorado.gov](http://Tax.Colorado.gov) - the official Taxation web site.

#### Exception

**It is not necessary to file a severance tax return if you meet both of the following conditions:**

- 1. the total gross oil and gas withholding on form(s) DR 0021W for the calendar year is less than \$250; and**
- 2. the producer has withheld sufficiently from royalty or production payments to cover the severance tax liability.**

### Severance Withholding

Producers or first purchasers who disburse funds must withhold 1% of the gross income for **each** interest owner. This applies to any relevant interest owners, including those with royalty interest or working interest.

The producer or first purchaser is required to send the DR 0021W, Oil and Gas Withholding Statement, to interest owners by **March 1 of each year**. This form lists the gross income and the amount of severance tax the producer has withheld and paid to the state from your royalty or production payments. If you own an interest in more than one well or field, you should receive a separate withholding statement from each producer or first purchaser. *A copy of each withholding statement must be included with your severance tax return (DR 0021).*

The producer or first purchaser will also list your share of “ad valorem” taxes, if any, on the withholding statement. Ad valorem taxes are paid by the producer to local governments (cities and counties). You are allowed a credit against severance tax of 87.5% of your share of ad valorem taxes

paid or assessed on actual, taxable oil and gas production (not the tax on facilities or equipment). **Ad valorem taxes on production from “stripper wells” should not be included in the credit.** Specific instructions for this deduction are on the DR 0021D, Colorado Oil and Gas Severance Tax Schedule. You should verify that the withholding statements accurately report the same information as shown on your division of interest statements and revenue checks.

### Filing Period

The Colorado severance tax filing period should match the tax year/filing period used for federal income tax purposes.

### Filing Status

The Colorado filing status will generally match the filing status from your federal income tax return. However, the Colorado severance tax filing status will always be joint if you are married - regardless of whether you file jointly or separately for federal income tax purposes. If you are filing as single or head of household for income tax purposes, you should file a single status Colorado severance tax return.

### Due Date

You must complete and file the DR 0021, Colorado Oil and Gas Severance Tax Return, annually. The return (and payment, if any) are due by the 15th day of the fourth month after the close of your taxable year. Therefore, if your taxable year ends on December 31, your severance tax return is due April 15 of the following year. The envelope must be postmarked by the due date or the next business day if the deadline falls on a Saturday, Sunday or holiday.

Mail Colorado severance tax returns and tax payments to:

Colorado Department of Revenue  
Denver, CO 80261-0006

### Filing Extension

An automatic six-month extension of time for filing the Colorado severance tax return is allowed for all taxpayers. However, an extension of time to file is not an extension of time to pay the tax. If at least 90% of the net tax liability is not paid by the original due date of the return, penalty and interest will be assessed. If 90% or more of the net tax liability is paid by the original due date of the return and the balance is paid when the return is filed by the last day of the extension period, only interest will be assessed.

Use the DR 0021S to make a payment that must be made by the original due date of the return to meet the 90% requirement.

### Amended Returns

To change or correct a Colorado severance tax return, you must file a DR 0021X. This form is available for download from [Tax.Colorado.gov](http://Tax.Colorado.gov).

### Returns For Prior Years

Colorado severance tax returns for prior years can be filed at any time. However, the statute of limitations for claiming a severance tax refund is three years from the due date. Colorado severance tax returns for prior years are available for download from [Tax.Colorado.gov](http://Tax.Colorado.gov).

## Estimated Severance Tax Payments

Corporations who expect their Colorado severance tax liability for the year to exceed their Colorado severance credits by \$5,000 or more are required to make estimated tax payments. Estimated tax payments are due each month by the 15th day of that month and *must* be submitted by Electronic Funds Transfer (EFT). A paper form for these tax payments is not required; the EFT transaction is the filing. Visit [Tax.Colorado.gov/electronic-funds-transfer](http://Tax.Colorado.gov/electronic-funds-transfer) for more information on how to register and file through EFT.

Individuals are not required to make estimated payments for severance tax.

## Deceased Persons

Legal representatives and surviving spouses may file a return on behalf of a deceased person. Complete the return as usual. Write "Deceased" in large letters in the white space above the tax year of the return, mark the deceased box for the appropriate person, and fill in the date of death. Write "Filing as surviving spouse" or "Filing as legal representative" after your signature, and include the DR 0102 (refunds only) and a copy of the death certificate.

## Record Retention

Keep all documentation you used to prepare your return for at least three years after the due date or filing date of your return, whichever is later. If your return is audited by the Colorado Department of Revenue, you must be able to provide back-up documents for all claims and credits listed on your return. Please note that you are not protected from audit adjustments to your severance tax return simply because an operator or purchaser supplied the information. Also, the Department of Revenue may request copies of your federal and Colorado income tax return or other documentation in connection with your Colorado severance return.

## Income Tax Filing Requirement

Severance tax is different from income tax. If you receive oil, gas or CO<sub>2</sub> income from Colorado sources you must also complete and file a Colorado state income tax return. Visit [Tax.Colorado.gov](http://Tax.Colorado.gov) to download the DR 0104, which can be filed electronically for free using Revenue Online. See the DR 0104 for details. **Do not claim severance tax withholding as a tax credit on your Colorado income tax return.**

## Failure To File

If your severance tax account is open, or if you have severance income that is reported to the Colorado Department of Revenue and you do not file a return for the tax period, the Department may file a return on your behalf. This does not apply if you meet the conditions under the "Exception" section on page 2 of this booklet. Any severance tax assessed if the Department does file on your behalf will remain due and payable until you file your return or close your account. If you are no longer doing business in the State of Colorado, you are required to close your account by filing the DR 1102, Account Change or Closure Form.

## Common Filing Errors

Be alert to the following filing tips to avoid delays in return processing, payments and refunds.

- Indicate the correct tax year or fiscal year when filing a Colorado severance tax return.

- Married couples must file jointly even if only one spouse has oil and gas income or the couple uses a different filing status for income tax purposes.
- Taxpayers must complete the DR 0021D, Colorado Oil and Gas Severance Tax Schedule, and include it with the DR 0021 return. Both of these forms are in this booklet.
- Be sure to carry the correct totals from the DR 0021D schedule to the DR 0021 return.
- Include all DR 0021Ws (Oil and Gas Withholding Statement) with the DR 0021 return. Missing DR 0021Ws result in delayed refunds.
- Add up all the DR 0021W withholding statements, then round to the nearest dollar. Do not round each individual DR 0021W statement and then add them.
- Do not use a 1099-MISC withholding document for severance tax filing. 1099s are income tax withholding documents. They will not report severance tax withholding and the department will not allow credit based on the withholding shown on a 1099 document.
- Do not claim a percentage of the withholding shown on the DR 0021W and do not create spreadsheets to show the ownership percentage. Use the amounts on the DR 0021W. The ownership percentage has already been calculated by the entity that issued the DR 0021W withholding statement.
- Do not claim all of the withholding but only part of the income.
- Do not deduct gross payments attributable to stripper well production if these are not shown as stripper well income on a DR 0021W.
- Taxpayers are either on an accrual basis or a cash basis—not both. Most individuals are on a cash basis while most corporations are on an accrual basis.
- If a return is filed on behalf of an entity such as partnership or limited liability company, do not try to file as an individual.
- Corporations that expect their Colorado severance tax liability for a tax year to exceed their Colorado severance tax credits by \$5,000 or more are required to make estimated tax payments.
- To avoid underestimation penalties, corporations must make severance tax estimated payments by the 15th day of the month and payments must be submitted by EFT.

Please visit [Tax.Colorado.gov](http://Tax.Colorado.gov) for more information.

# DR 0021 Instructions

## Who Must File

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Every individual, corporation, business trust, limited partnership, LLC, partner in a general partnership, association, estate, trust or any other legal entity that received income from oil and gas produced in Colorado must file a severance tax return. The return must be made for the same tax year used for federal income tax purposes and is due on or before the 15th day of the fourth month following the end of the taxable year. See General Information section for exception. If you are an oil and gas producer you must complete the DR 0021PD and retain for your records.

### Controlled group: corporations, family group, or other type of group

In the case of a controlled group of corporations as defined in section 613A of the Internal Revenue Code where more than one member of the group is subject to the severance tax, the tax must be jointly computed and the severance tax return must be jointly filed under the name of the principal taxpaying corporation. DR 0021AS, available at *Tax.Colorado.gov*, must be included.

### Joint Returns

When more than one member of a family is subject to the severance tax, they shall compute the severance tax on one combined return. Note: parties to a Civil Union should refer to federal tax law to determine the correct filing status.

### Social Security or Colorado Account Number

Individuals must use a Social Security number (SSN) or Individual Taxpayer Identification number (ITIN) as the Colorado account number. Business entities must provide the Colorado account number (CAN) and the Federal Employer Identification number (FEIN). Whether you are an individual or a business entity, once you have been assigned a Colorado account number by the Colorado Department of Revenue, use the Colorado account number on all returns and correspondence submitted to the Department. See *Tax.Colorado.gov* for Privacy Act Notice.

## Tax and Credit

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*First, complete schedule DR 0021D to calculate your severance tax.*

### Line 1 Oil and Gas Severance Tax

Enter your net tax from line 5 of schedule DR 0021D.

### Line 2 Impact Assistance Credit

A credit against the severance tax is allowed with respect to contributions to local government that are deemed to be necessary because of a new severance operation or the increase in production at an existing operation. The amount of the credit must be certified by the Executive Director of the Department of Local Affairs. Enter your impact assistance credit for the year on line 2.

### Line 3 Net Tax

Subtract line 2 from line 1, and enter the difference on line 3. If line 2 is larger than line 1, enter zero.

### Line 4 Severance Tax Withheld

Enter the total amount shown on all of your oil and gas withholding statements (DR 0021W) as Colorado severance tax withheld. Add all amounts, then round to the nearest dollar. **Be sure to include your DR 0021W forms with your return; missing DR 0021Ws will delay your refund. Do not claim credit for conservation tax or ad valorem taxes on this line.**

### Line 5 Estimated Tax and Extension Payments

Enter the total amount of your estimated tax and extension payments made for the taxable year.

## Refund or Balance Due

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### Line 7 Overpayment

Subtract line 3 from line 6 and enter the difference on line 7.

### Line 8 Refund

Enter the amount from line 7 that you wish to have refunded. 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 or the Department can send you a refund check.

### Line 9 Refund Applied to Future Period

Enter on line 9 the amount of overpayment, if any, you wish credited to estimated severance tax payment for next year.

### Line 10 Tax You Owe

If line 3 is more than line 6, you have additional tax to pay. Subtract line 6 from line 3 and enter the difference on line 10. This is the amount you owe. Include with your return a check or money order in this amount payable to the Colorado Department of Revenue. **Be sure to write your Social Security number or Colorado account number on your check or money order to ensure credit for your payment.**

### Line 11 Interest

If the return is filed after the due date, interest at the current statutory rate will accrue on any balance of tax due until paid. For the current interest rates, refer to publication FYI General 11. The regular rate will apply if we bill you and your payment is made more than 30 days after you receive your bill. If you pay your tax with your return or within 30 days of receiving a bill, the discounted rate will apply. Enter the amount of late filing interest on line 11.

### Line 12 Penalty

The penalty on any late filed return with a balance of tax due is \$30 or 30% of the balance of tax due, whichever is greater. Enter the amount of late filing penalty on line 12.

### Line 13 Estimated Tax Penalty

Corporations that underpay the estimated tax must enter the penalty due from the DR 0206.

**Be sure to sign your return!** If filing a joint return, both parties must sign.

To ensure proper processing, please include your account number on the return.

# Instructions For Preparing Severance Tax Schedule DR 0021D

Use the DR 0021D to calculate the amount of Colorado severance tax to enter on line 1 of the DR 0021.

Based on your accounting method (cash or accrual basis), use the amounts listed on the DR 0021W you received to complete DR 0021D. **If you disagree with the information provided by a producer/first purchaser, you must request a corrected DR 0021W prior to completing the DR 0021D.** Round all amounts to whole dollars.

## Column

- (A) **Producer Name.** Enter in column (A) the name of the producer/first purchaser from each DR 0021W. All information entered on form DR 0021D must have a form DR 0021W included with the return.
- (B) **Gross Income.** Enter in column (B) the gross income as reported on DR 0021W. This is your share of the gross income received or accrued on oil or gas production.
- (C) **Gross Income Attributable To Stripper Well Production.** Enter in column (C) the gross income attributable to stripper well production as reported on the DR 0021W.
- (D) **Net Gross Income.** Enter in column (D) the net gross income by subtracting the stripper well gross income listed in column (C) from the gross income listed in column (B).
- (E) **Ad Valorem Tax.** Enter in column (E) the ad valorem tax as reported on the DR 0021W. This is the amount paid or accrued to Colorado local governments in the taxable year on oil and gas production. Do not include ad valorem tax on buildings, improvements, or equipment. A percentage of ad valorem tax is allowed as a reduction to the severance tax.
- (F) **Ad Valorem Tax Attributable To Stripper Well Production.** Enter in column (F) the ad valorem tax attributable to stripper well production as reported on the DR 0021W.
- (G) **Net Ad Valorem Tax.** Enter in column (G) the net ad valorem tax by subtracting the stripper well ad valorem tax listed in column (F) from the ad valorem tax listed in column (E).

**\*\*Note\*\*** Reporting revenue and ad valorem taxes in the correct tax year is critical to filing a correct return. Please review the following information.

**Cash or Accrual Basis.** Oil and gas revenue, along with related ad valorem tax, must be reported on a basis consistent with the basis used for filing your federal income tax return. Thus, if you are a cash basis federal taxpayer (this applies to most individuals), reporting income when received and deductions when paid, you must report the same way on the severance tax schedule (DR 0021D). You should include only the income received in the tax period. If you use the accrual basis (this applies to most corporations), you must report income from all production

in the tax period whether you actually received the income or not, including deferred amounts if they are reported on the federal income tax return.

## Cash Basis Taxpayers

Report only ad valorem tax (on production) actually paid to the county assessor during the severance tax year. Payments to operators of wells do not qualify. If a payment is skipped during a tax year (for example, delinquent), no claim for tax is allowed. Catch-up or double payments must all be claimed in the year paid and cannot be carried back or forward.

## Accrual Basis Taxpayers

Report only ad valorem tax (on production) levied, or assessed, within the severance tax year. In November or December, depending upon the year, the Colorado counties set the mill levy for assessment of ad valorem tax on the prior year's oil and gas production. **The ad valorem tax is not accruable until the amount is established on that date.**

## Short Period Returns

Because severance tax requires filing periods consistent with federal income tax filing years, some companies may have to file short period severance tax returns to match their federal filings. The same ad valorem rules apply. If no payment (cash basis) or accrual date (accrual basis) falls within the short tax period, no claim for ad valorem tax is allowed. If the levy or payment date does fall in the short period, all the tax applies to only that short period.

**To expedite** the processing of your severance tax return, include all documentation to support ad valorem taxes, gross income and severance tax withheld.

Mail your severance tax return and payment, if any, separately from your Colorado income tax return or any other tax return.





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(7001)

### 2021 Colorado Severance Tax–Oil and Gas

Tax Year Beginning (MM/DD/21)		Ending (MM/DD/YY)	
Last Name or Business Name		First Name	Middle Initial
Deceased <input type="checkbox"/> Yes	Date Deceased (MM/DD/YY)	SSN or ITIN	Colorado Account Number
If Joint, Spouse or Partner Last Name (see controlled group definition)		First Name	Middle Initial
Deceased <input type="checkbox"/> Yes	Date Deceased (MM/DD/YY)	SSN or ITIN	
Address		FEIN	
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	
Check one: <input type="checkbox"/> Cash Basis Filer <input type="checkbox"/> Accrual Basis Filer			
<b>Tax and Credit</b> – Complete schedule DR 0021D first. Include the DR 0021D with this form when you file			<b>Round To The Nearest Dollar</b>
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
<b>Prepayments</b>			
4. Severance tax withheld, include form(s) DR 0021W	• 4		00
5. Estimated tax and extension payments	• 5		00
6. Total prepayments, sum of lines 4 and 5	6		00
<b>Refund</b>			
7. If line 6 is larger than line 3, enter your overpayment	7		00
8. Enter amount from line 7 you want refunded	• 8		00
9. Enter amount from line 7, if any, you want credited to estimated tax for next year	• 9		00



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## 2021 Colorado Severance Tax—Oil and Gas

<b>Name</b>		<b>Account Number</b>	
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="font-size: 24pt; font-weight: bold; margin-right: 20px;">Direct Deposit</div> <div>           Routing Number <input style="width: 150px; height: 20px;" type="text"/>           Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings         </div> </div> <div style="margin-top: 5px;">           Account Number <input style="width: 250px; height: 20px;" type="text"/> </div>			

Balance Due		
10. If line 3 is larger than line 6, enter the balance due here	<b>10</b>	00
11. Interest on balance due	• 11	00
12. Penalty on balance due	• 12	00
13. Estimated tax penalty (corporations only)	• 13	00
14. Total amount due, sum of lines 10, 11, 12 and 13 <input type="checkbox"/> Paid by EFT	• 14	

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.

Mail Your Severance Tax Return Separately From Your Income Tax Return.  
Include Form DR 0021W Withholding Forms and Form DR 0021D Colorado Oil and Gas Severance Tax Schedule.

**Mail to and make checks payable to:** Colorado Department of Revenue  
Denver, CO 80261-0006

**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)	
Preparer's Last Name	Preparer's First Name	Preparer's Phone Number
Address		
City	State	ZIP





210021S 19999

(7040)

2021 Extension Of Time For Filing Colorado Oil And Gas Severance Tax Return

Colorado severance tax returns are due to be filed by the fifteenth day of the fourth month after the close of the tax year. An automatic six-month extension of time for filing the Colorado severance tax return is allowed for all taxpayers. However, an extension of time to file is not an extension of time to pay the tax. If at least 90% of the net tax liability is not paid by the original due date of the return, penalty and interest will be assessed. If 90% or more of the net tax liability is paid by the original due date of the return and the balance is paid when the return is filed by the last day of the extension period, only interest will be assessed.

Use the DR 0021S to make a payment that must be made by the original due date of the return to meet the 90% requirement.

If after the original due date of the return it is found that the amount paid is insufficient to meet the 90% requirement, additional payment should be made as soon as possible to reduce accumulation of penalty and interest. Make such payment with the DR 0021S.

Be sure to round your payment to the nearest dollar. The amount on the check and the amount entered on the payment form must be the same. This will help maintain accuracy in your tax account.

Submit the DR 0021S with payment to:

Colorado Department of Revenue
Denver, CO 80261-0008

Worksheet
1. Tentative amount of tax for the taxable year after reduction for the impact assistance credit (if any)
2. Less: (a) Severance tax withheld
(b) Estimated tax payments
(c) Total (a) and (b)
3. Balance to be remitted with this request for extension, line 1 minus line 2 (c).
Enter amount of payment below. Claim credit for this payment on line 5 of the DR 0021
If no payment is due, do not file the DR 0021S.
DR 0021S (06/17/21)
Return the DR 0021S with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your Social Security number, ITIN, Colorado Account Number or Federal Employer Identification Number and DR 0021S on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this form.
For Tax Period: (MM/21) Ending: (MM/YY)
Your Last Name or Business Name First Name Middle Initial SSN or ITIN
Spouse's Last Name First Name Middle Initial Spouse's SSN or ITIN
Address FEIN
City State ZIP Foreign Country
If no payment is due, do not file this form. Amount Owed
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.





210021D 19999

Colorado Oil and Gas Severance Tax Schedule (Include with the DR 0021)

For tax year beginning (MM/21) Ending (MM/YY) Page Of Please round to whole dollars.

Taxpayer's Last Name or Business Name First Name Middle Initial SSN, ITIN or Colorado Account Number

Table with 7 columns: (A) Producer Name, (B) Gross Income, (C) Gross Income Attributable to Stripper Well Production, (D) Net Gross Income, (E) Ad Valorem, (F) Ad Valorem Attributable to Stripper Well Production, (G) Net Ad Valorem.

Check Accounting Method [ ] Cash basis or [ ] Accrual basis

Summary table with 5 rows: 1. Net gross income [total of column (D)], 2. Tax on total net gross income, 3. Net ad valorem tax [total of column (G)], 4. Ad valorem tax credit, 87.5% of the amount on line 3, 5. Net tax on oil and gas income.

Tax Rate Schedule

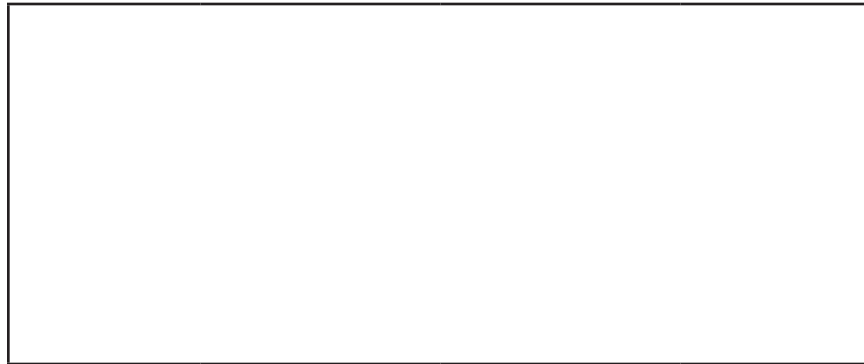
Table with 2 columns: If total net gross income is: (Under \$25,000, \$25,000-\$99,999, \$100,000-\$299,999, \$300,000 and over) and The tax is: (2% of gross income, \$500 plus 3% of the excess over \$24,999, \$2,750 plus 4% of the excess over \$99,999, \$10,750 plus 5% of the excess over \$299,999)

**Please read all instructions before completing the forms.**

STATE OF COLORADO  
DEPARTMENT OF REVENUE



Official State of  
Colorado Publication



### **Secure Messaging**

Contact Department of Revenue support staff electronically through Revenue Online. This service is secure and confidential. Visit [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline) to register and get started.

### **Call Center**

Assistance 303-238-SERV (7378)  
Monday–Friday 8:00 a.m.–4:30 p.m.

### **Service Centers**

All visits for assistance and information can be scheduled at our web page at [Tax.Colorado.gov/Visit-a-Service-Center](http://Tax.Colorado.gov/Visit-a-Service-Center). Forms are available Monday through Friday, 8:00 am to 4:30 pm. For those who do not need assistance, each service center is equipped with a secure drop box for documents.

#### **Colorado Springs**

2447 N. Union Blvd.

#### **Pueblo**

827 W. 4th Street, Suite A

#### **Denver Metro**

1881 Pierce Street, Entrance B  
Lakewood, CO

#### **Grand Junction**

222 S. 6th Street, Room 208

#### **Fort Collins**

3030 S. College Avenue

Visit [Tax.Colorado.gov](http://Tax.Colorado.gov) to find other severance tax forms and schedules not included in this booklet.