



DO NOT SEND

DR 0021X (07/16/24)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0006
Tax.Colorado.gov

2024 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 include 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.

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.

The diagram shows a check with the following elements and annotations:

- Pay to the order of:** A line for the payee name.
- Amount:** A line with the number 20 and a box containing 1234/1000. An arrow points from the box to the text "1001".
- Bank Information:** "Anytown Bank, Member FDIC" and "Anytown Financial Institution National Association (303) 000-0000".
- Routing Number:** A box containing "021000021". An arrow points from the text "Routing Number" to this box.
- Account Number:** A box containing "12345678901234567890". An arrow points from the text "Account Number" to this box.
- VOID:** A box containing "VOID". An arrow points from the text "Do not include the check number" to this box.
- For:** A line for the recipient's name.
- Check Number:** A box containing "123456789". An arrow points from the text "Do not include the check number" to this box.



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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 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

Include 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 Tax.Colorado.gov for forms and information.



240021X 19999

2024 Amended Colorado Oil and Gas Severance Tax Return (7102)

For Taxable Year (2024)		Fiscal Tax Year Beginning (MM/24)		Fiscal Tax Year Ending (MM/YY)	
2024					
Last Name or Business Name			First Name		Middle Initial
Deceased <input type="checkbox"/> Yes	SSN or ITIN	Colorado Account Number (if applicable)			
If Joint, Spouse or Partner Last Name (see controlled group definition)			First Name		Middle Initial
Deceased <input type="checkbox"/> Yes	SSN or ITIN	FEIN (if applicable)			
Address					
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			
Tax and Credit – Complete schedule DR 0021D first. Include the DR 0021D with this form when you file					Round to the nearest dollar
1. Oil and gas tax, enter amount from line 5, DR 0021D ● 1					00
2. Line reserved for future use. ● 2					
3. Net tax, equal to line 1 but not less than zero 3					00
Prepayments					
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
Stop	Stop here to let the department calculate your refund or balance due. Otherwise, manually complete the return yourself and continue with line 7.				
7. If line 6 is larger than line 3, enter your overpayment ● 7					00
8. Enter the overpayment from your original return or as previously adjusted ● 8					00
9. If line 3 is larger than line 6, enter the amount owed ● 9					00
10. Enter the amount owed from your original return or as previously adjusted ● 10					00



240021X 29999

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	12		00
13. Additional tax due, total of lines 11 and 12	13		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, sum of lines 13 through 16	<input type="checkbox"/> Paid Electronically • 17	\$	

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

18. Line 7 minus line 8 but not less than zero	18		00
19. Line 10 minus line 9, but not less than zero	19		00
20. Refund claimed with this return, sum 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 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