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

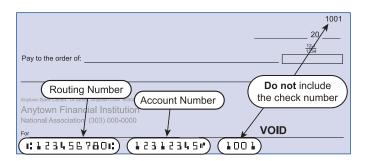
Compute the amount of credit available on the amended return. Any increase in the amount of the overpayment (line 18) or decrease in the amount owed (line 19) will indicate that an overpayment is available with the amended return. The overpayment can be credited to estimated tax (line 21) for the tax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

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 *www.TaxColorado.com* for forms and information.