

# Amended Backup Withholding Tax Return – Gaming

**(Includes slot machines, bingo, and horse and dog racing)**

## Instructions

The form DR 1091X, Amended Backup Withholding Tax Return–Gaming is used to correct an original DR 1091 Backup Withholding Tax Return – Gaming filed with the Colorado Department of Revenue. The DR 1091X **should only be used if there is an additional tax due** for a period. If you overpaid for the period you are required to file a DR 0137 Claim for Refund Form. For more information or questions please refer to publication FYI Withholding 5, "Colorado Withholding Tax Requirements." All FYIs and forms can be found on the department's Web site at [www.TaxColorado.com](http://www.TaxColorado.com) You may also contact the Department of Revenue at (303) 238-SERV (7378)

**SPECIFIC INSTRUCTIONS FOR COMPLETING AMENDED BACKUP WITHHOLDING TAX RETURN–GAMING.**

**ACCOUNT NO.:** Be sure to write your account number on the form.

**FILING PERIOD:** List the period for which you collected withholding.

**Line 1: TOTAL COLORADO TAX WITHHELD**—Enter the amount of Colorado Gaming Withholding for the period.

**Line 2:** Enter amount previously paid for the period.

**Line 3:** Enter the amount you overpaid from a prior period (this period must be in the same calendar year).

**Line 4:** Enter the amount of your credits and payments.  
 Line 2 + line 3.

**Line 5:** Enter any additional tax due for the period. Line 1 - Line 4.

**Line 6: PENALTY**—Enter the appropriate late payment penalty due with your tax payment. The penalty is calculated at 5% (.05) for any part of the first month, .5% (.005) for each additional month thereafter for a maximum of 12% (.12). If the total penalty calculated is less than \$5.00, you must enter \$5.00 here.

**Line 7: INTEREST**—Enter the appropriate interest due with your tax payment. Refer to publication FYI General 11, "Colorado Civil Tax Penalties and Interest" at [www.TaxColorado.com](http://www.TaxColorado.com) for more information.

**Line 8:** Enter total amount remitted with this coupon. Make check or money order payable to the Colorado Department of Revenue. Be sure to write your account number on your check. Mail the completed form and your check to:

Colorado Department of Revenue  
 Denver, CO 80261-0009

**All state withholding accounts are required to deduct and withhold in whole dollar amounts. Round dollar amounts under 50 cents down to 0 cents, increase amounts from 50 to 99 cents to the next dollar. As a result of deducting in whole dollar amounts from employee pay, all amounts shown on tax returns, employee statements (including W-2s), annual reconciliation reports, and all books and records of the employer shall be in whole dollars.**

**FOR YOUR RECORDS:**

FILING PERIOD		
1. Total Colorado tax withheld for the period.		00
2. Amount of tax previously paid for the period.		00
3. Overpayment of tax from a prior period (see instructions)		00
4. Net Credits (Line 2 + Line 3)		00
5. Add'l tax due (Line 1 - Line 4)		00
6. Penalty (see instructions)		00
7. Interest (see instructions)		00
<b>8. AMOUNT OWED</b> (Total of lines 5, 6 & 7)	<b>\$</b>	<b>.00</b>



Photocopy for your records.

**Cut here and send only the coupon below. Help us save time and your tax dollars.**

## Amended Backup Withholding Tax Return – Gaming

**13**  
**1010-105**

Account Number	Period	Due Date	1. Total Colorado tax withheld for the period.		00
Social Security Number 1	Social Security Number 2	FEIN	2. Amount of tax previously paid for the period.		00
<b>Signed under penalty of perjury in the second degree.</b>			3. Overpayment of tax from a prior period (see instructions) <b>(905)</b>		00
Signature	Date	Phone ( )	4. Net Credits (Line 2 + Line 3)		00
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. <i>(Do not write in space below)</i>			5. Add'l tax due (Line 1 - Line 4) <b>(100)</b>		00
			6. Penalty (see instructions) <b>(200)</b>		00
			7. Interest (see instructions) <b>(300)</b>		00
			<b>8. AMOUNT OWED</b> (Total of lines 5, 6 & 7) <b>(355)</b>	<b>\$</b>	<b>.00</b>