



DO NOT SEND

DR 0020AX (07/16/24)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0006
Tax.Colorado.gov

Instructions for Amended Colorado Metallic Minerals Severance Tax Return—DR 0020AX

The Amended Colorado Metallic Minerals Severance Tax Return (DR 0020AX) is required to be used when correcting your Colorado Metallic Minerals Severance Tax Return (DR 0020A.)

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.

Colorado Account Number

Enter your Colorado account number and your Federal Employer Identification Number (FEIN) in the spaces provided.

Forms and Information

If you have any questions you may call the Department at 303-238-SERV(7378) or visit the official taxation Web site at [Tax.Colorado.gov](https://tax.colorado.gov) for forms and information.

Lines 16 through 22 Compute the amount owed to the state on the amended return. Any decrease in the amount of the overpayment (line 16) or increase in the amount owed (line 17) will indicate that an amount is owed with the amended return. To pay the amount you owe, write your Colorado account number or FEIN on your check. Enclose but do not attach your payment with DR 0020AX.

Lines 23 through 26 Compute the amount of credit available on the amended return. Any increase in the amount of the overpayment (line 23) or decrease in the amount owed (line 24) will indicate that an overpayment is available with the amended return. The overpayment can be credited to estimated tax (line 26) for the tax year following the period on the amended return, or can be requested as a refund (line 25).

To pay the amount you owe, write your Colorado account number or FEIN on your check. Enclose but do not attach your payment with DR 0020AX.



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A sample check form for direct deposit. The form includes a 'Pay to the order of:' line, a 'Routing Number' field, an 'Account Number' field, and a 'VOID' field. A callout bubble says 'Do not include the check number'. The check number is shown as '1001'. The routing number is '234567890' and the account number is '234567890'. The bank name is 'Anytown Financial Institution' and the address is 'National Association (303) 555-0000'. The check is dated '2024' and the amount is '\$100.00'.

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.

Enter the routing and account numbers and account type where indicated. The routing number is 9 digits. Account numbers can be up to 17 characters (numbers and/or letters). Include hyphens, but do not enter spaces or special symbols.

We recommend that you contact your financial institution to ensure you are using the correct information and that they will honor a direct deposit. See the sample check below to assist you in finding the account and routing numbers.

The Department 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](https://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

Attach an explanation and any documentation needed to substantiate the changes reported on the amended return.



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Amended Colorado Metallic Minerals Severance Tax Return

Taxable Year Beginning (MM/DD/YY)		Taxable Year End (MM/DD/YY)	
Last Name or Business Name		First Name	Middle Initial Colorado Account Number
Address			FEIN
City	State	ZIP	Phone Number
Foreign Country	Name of mining operation location as recorded with the Colorado Division of Mines		
County or counties in which operation is located			
If this is a final return, check this box. • ☐		Round To The Nearest Dollar	
1. Gross income from mining operation	• 1		00
2. Specific exemption (see instructions)	• 2		00
3. Taxable income, line 1 minus line 2. If line 2 is larger, enter zero	• 3		00
4. Tax on gross income 2.25% of amount on line 3	• 4		00
5. Ad valorem tax Accrual basis or Cash basis	• 5		00
6. 50% of the tax on line 4	• 6		00
7. Ad valorem tax credit, the smaller of lines 5 or 6	• 7		00
8. Tax, line 4 minus line 7	• 8		00
9. Line reserved for future use.	• 9		
10. Net tax, equal to line 8 but not less than zero	• 10		00
11. Estimated tax and extension payments	• 11		00
Stop	Stop here to let the Department calculate your refund or balance due. Otherwise, manually complete the return yourself and continue with line 12.		
12. If line 11 is larger than line 10, enter your overpayment	• 12		00
13. Enter the overpayment from your original return or as previously adjusted	• 13		00
14. If line 10 is larger than line 11, enter the amount owed	• 14		00
15. Enter the amount owed from your original return or as previously adjusted	• 15		00



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Compute The Amount You Owe

16. Line 13 minus line 12, but not less than zero	16	00
17. Line 14 minus line 15, but not less than zero	17	00
18. Additional tax due, total of lines 16 and 17	18	00
19. Interest due on additional tax	• 19	00
20. Penalty due	• 20	00
21. Estimated tax penalty due	• 21	00
22. Payment due with this return, add lines 18 through 21 ☐ Paid Electronically	• 22	\$

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

23. Line 12 minus line 13, but not less than zero	23	00
24. Line 15 minus line 14, but not less than zero	24	00
25. Refund claimed with this return, total of lines 23 and 24	• 25	00

Direct Deposit

Routing Number Type: ☐ Checking ☐ Savings
Account Number

26. Overpayment credited to next year's estimated tax	• 26	00
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Reason for Amendment:

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 Taxpayer or Corporate Officer		Date (MM/DD/YY)
Last Name (Person Preparing Return)	First Name (Person Preparing Return)	Middle Initial
Address		Phone Number
City	State	ZIP

If you are filing this return **with** a check or payment, please mail the return to:

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0006

If you are filing this return **without** a check or payment, please mail the return to:

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0005

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