



DO NOT SEND

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

Amended Colorado Coal Severance Tax Return DR 0020CX Instructions

The Amended Colorado Coal Severance Tax Return (DR 0020CX) is required to be used when correcting your Colorado Coal Severance Tax Return (DR 0020C).

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.

Account Number

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

Forms and Information

If you have any questions you may call the Department of Revenue at 303-238-SERV(7378) or visit our website at Tax.Colorado.gov for forms and information.

Lines 25 through 31

Compute the amount owed to the state on the amended return. Any decrease in the amount of the overpayment (line 25) or increase in the amount owed (line 26) 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 0020CX.

Lines 32 through 35

Compute the amount of credit available on the amended return. Any increase in the amount of the overpayment (line 32) or decrease in the amount owed (line 33) will indicate that an overpayment can be credited to estimated tax (line 35) for tax the year following the period on the amended return, or can be requested as a refund (line 34).

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 as 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 to assist you in finding the account and routing numbers.

The diagram shows a sample check with the following elements:

- Pay to the order of:** A line for the payee's name.
- Routing Number:** A callout box pointing to the 9-digit routing number on the check.
- Account Number:** A callout box pointing to the 17-character account number on the check.
- Do not include the check number:** A callout box pointing to the check number on the check.
- VOID:** A callout box pointing to the word "VOID" on the check.
- Anytown Financial Institution:** The name of the bank on the check.
- National Association (303) 000-0000:** The phone number of the bank.
- For:** A line for the purpose of the payment.
- 1001:** The check number in the top right corner.
- 20:** The amount in the top right corner.
- 123456780:** The routing number on the check.
- 12345678901234567:** The account number on the check.
- 100:** The check number on the check.

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.



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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

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



240020CX19999

(7108)

2024 Amended Colorado Coal Severance Tax Return

Taxable Year Beginning (MM/DD/24)		Taxable Year Ending (MM/DD/YY)		Colorado Account Number		FEIN	
Last Name or Business Name		First Name		Middle Initial			
Address		Phone Number					
City		State	ZIP Code	Foreign Country			
If this is a final return, check this box. ☐							
Round all amounts to the nearest dollar		1 ST	2 ND	3 RD	4 TH		
1. Taxable Quarters	From (MM/DD/YY)						
	Through (MM/DD/YY)						
Production							
2. Underground Lignitic Production – (tons)							
3. Underground Nonlignitic Production – (tons)							
4. Surface Lignitic Production – (tons)							
5. Surface Nonlignitic Production – (tons)							
6. Total Production, add lines 2 through 5							
Tax							
7. Tax Exempt Tonnage	120,000	120,000	120,000	120,000			
8. Taxable Tonnage, line 6 minus line 7							
9. Tax Rate for Quarter	%	%	%	%			
10. Tax for Quarter, line 8 times line 9	●\$.00	●\$.00	●\$.00	●\$.00	●\$.00		
Tax Credits							
11. Total Underground Production, line 2 plus line 3							
12. Total Lignitic Production, line 2 plus line 4							
13. Multiply the sum of lines 11 and 12 by 20% (0.20)							
14. Credit %, line 13 divided by line 6	%	%	%	%			
15. Credit, line 14 times line 10	●\$.00	●\$.00	●\$.00	●\$.00	●\$.00		



16. Net Tax, line 10 minus line 15	16		00
17. Total tax, add all amounts on line 16	• 17		00
18. Line reserved for future use.	• 18		
19. Net tax, equal to line 17 but not less than zero	19		00
20. Estimated tax and extension payments	• 20		00
Stop Stop here to let the Department of Revenue calculate your refund or balance due. Otherwise, manually complete the return yourself and continue with line 21.			
21. If line 20 is larger than line 19, enter your overpayment	• 21		00
22. Enter the overpayment from your original return or as previously adjusted	• 22		00
23. If line 19 is larger than line 20, enter the balance of tax due	• 23		00
24. Enter the amount owed from your original return or as previously adjusted	• 24		00
Compute The Amount You Owe			
25. Line 22 minus line 21, but not less than zero	25		00
26. Line 23 minus line 24, but not less than zero	26		00
27. Additional tax due, total of lines 25 and 26	27		00
28. Interest due on additional tax	• 28		00
29. Penalty due - see instructions	• 29		00
30. Estimated tax penalty due - see instructions	• 30		00
31. Payment due with this return, add lines 27 through 30 ☐ Paid Electronically • 31		\$	.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.			
Compute Your Refund			
32. Line 21 minus line 22, but not less than zero	32		00
33. Line 24 minus line 23, but not less than zero	33		00
34. Refund claimed with this return, total of lines 32 and 33	• 34		00
Direct Deposit Routing Number Type: ☐ Checking ☐ Savings Account Number 			
35. Overpayment credited to next year's estimated tax (Do not include this amount on line 34)		• 35	00



240020CX39999

Last Name or Business Name		First Name		Middle Initial	CAN or FEIN	
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 (Preparer of Return)		First Name (Preparer of Return)		Middle Initial	Phone Number	
Address						
City					State	ZIP Code
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.						

