



DO NOT SEND

DR 0020C (07/18/22)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0006
Tax.Colorado.gov

Instructions for Coal Severance Tax Return DR 0020C

Definitions

Coal—coal which has been processed into the form in which it is sold or otherwise used. Such processing includes, but is not limited to, cleaning and washing.

Taxpayer—any person engaged in the severance of coal.

Filing Requirements

Every individual, corporation, business trust, partner in a partnership, association, estate, trust or any other legal entity liable for the payment of Colorado severance tax must file a severance tax return. This return must be made for the same tax year used for federal income tax purposes and is due on or before the 15th day of the fourth month following the end of the taxable year.

Controlled Group

In case of a controlled group of corporations as defined in section 613A of the Internal Revenue Code or of a family (an individual, the individual's spouse, and their minor children) where more than one member of the group or family are subject to the severance tax, the tax must be jointly computed and the severance tax return must be jointly filed under the name of the principal taxpaying corporation, the married couple or the single adult. The DR 0021AS, available upon request from the Department, must be included in the case of a controlled group of corporations.

Taxable Quarters

The coal severance tax liability for the year is the sum of the tax computed for each of four quarters. Divide your tax year into four quarters.

Production

Report on lines 2 through 5, your total tonnage of coal production per quarter in accordance with the classifications given. Report your total quarterly coal production on line 6.

Computation of Tax

Severance coal tax rate charts are available in the

Tax Index under Severance Tax, Coal Tax Rates at Tax.Colorado.gov

Impact Assistance Credit

A credit against the severance tax is allowed with respect to contributions of property or money to units of local government. The amount of the credit must be certified by the executive director of the Department of Local Affairs.

Estimated Tax

Every corporation subject to Colorado severance tax must file a declaration of estimated tax (DR 0021PC) if its severance tax liability for the current tax year can reasonably be expected to exceed its Colorado severance tax credits by \$5,000 or more.

Interest and penalty

If the return is filed after the due date, interest at the current statutory rate is due on any balance of tax due until paid. A penalty of the larger of \$30 or 30% of the balance of tax due is due on any delinquent return. A corporation that underpays its estimated tax may owe an estimated tax penalty.

Extension of Time for Filing

An automatic six-month extension of time for filing the severance tax return is allowed. This is an extension of time for filing your severance tax return, not an extension of time for paying your tax. If you owe additional tax, use the DR 0021SC to submit an extension payment.

Amended Return

If you find it necessary to amend your Colorado severance tax return, you are required to file the DR 0020CX.

Information

Forms and additional information can be accessed on the Web site at Tax.Colorado.gov or by telephone at 303-238-SERV (7378).



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(7007)

2022 Colorado Coal Severance Tax Return

Form header section including Tax Period Beginning/Ending, Last Name or Business Name, First Name, Middle Initial, Colorado Account Number, Address, City, FEIN, State, ZIP, Foreign Country, and Phone Number.

If this is a final return, check this box. []

Table with 5 columns: Round all amounts to the nearest dollar, 1ST, 2ND, 3RD, 4TH. Row 1: 1. Taxable Quarters, From (MM/DD/YY), Through (MM/DD/YY).

Production

Table for Production with 5 columns (1ST-4TH) and 6 rows: 2. Underground Lignitic Production, 3. Underground Nonlignitic Production, 4. Surface Lignitic Production, 5. Surface Nonlignitic Production, 6. Total Production.

Tax

Table for Tax with 5 columns (1ST-4TH) and 4 rows: 7. Tax Exempt Tonnage, 8. Taxable Tonnage, 9. Tax Rate for Quarter, 10. Tax for Quarter.

Tax Credits

Table for Tax Credits with 5 columns (1ST-4TH) and 6 rows: 11. Total Underground Production, 12. Total Lignitic Production, 13. Multiply the sum of lines 11 and 12 by 40%, 14. Credit %, 15. Credit, 16. Net Tax.

17. Total tax, add all amounts on line 16 ● 17 ● 00



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18. Impact assistance credit	● 18	00
19. Net tax, line 17 minus line 18 but not less than zero	19	00
20. Estimated tax and extension payments	● 20	00
21. If line 20 is larger than line 19, enter your overpayment	21	00
22. Enter the amount from line 21, if any, you want refunded. Provide direct deposit information below	● 22	00

Direct Deposit

Routing Number

Type: Checking Savings

Account Number

23. Enter amount from line 21, if any, you want credited to estimated tax for next year	● 23	00
24. If line 19 is larger than line 20, enter the balance of tax due	24	00
25. Interest on balance of tax due	● 25	00
26. Penalty on balance of tax due	● 26	00
27. Estimated tax penalty due—see instructions	● 27	00
28. Payment due with this return, add lines 24 through 27 <input type="checkbox"/> Paid by EFT	● 28 \$.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.

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

Mail to and make check payable to: Colorado Department of Revenue
Denver, CO 80261-0006