



DO NOT SEND

DR 0020CX (08/09/23)  
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.

## Colorado Account Number

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

## 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](http://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

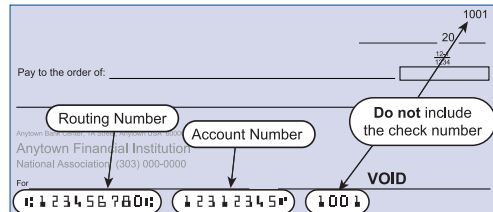
Compute the amount of credit available on the amended return. Any increase in the amount of the overpayment (line 32) or decrease in the amount owed (line 33) will indicate that an overpayment can be credited to estimated tax (line 35) for tax the year following the period on the amended return, or can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



230020CX19999

### 2023 Amended Colorado Coal Severance Tax Return

Taxable Year Beginning (MM/DD/23)		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 <sup>ST</sup>	2 <sup>ND</sup>	3 <sup>RD</sup>	4 <sup>TH</sup>
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	180,000	180,000	180,000	180,000
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

#### 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 30% (0.30)				
14. Credit %, line 13 divided by line 6	%	%	%	%
15. Credit, line 14 times line 10	●\$ .00	●\$ .00	●\$ .00	●\$ .00



230020CX29999

16. Net Tax, line 10 minus line 15	16	00
17. Total tax, add all amounts on line 16	• 17	00
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

**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 <input type="checkbox"/> 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
--	------	----



230020CX39999

Last Name or Business Name		First Name		Middle Initial	Colorado Account Number	
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

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

