



DO NOT SEND

DR 0020C (07/17/24)  
COLORADO DEPARTMENT OF REVENUE  
Denver CO 80261-0006  
[Tax.Colorado.gov](http://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](http://Tax.Colorado.gov)

### 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 filed 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.



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## Instructions for Coal Severance Tax Return DR 0020C (Continued)

### 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 online at [Tax.Colorado.gov](https://tax.colorado.gov) or by telephone at 303-238-SERV (7378).



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### 2024 Colorado Coal Severance Tax Return

		Tax Period Beginning (MM/DD/24)		Tax Period Ending (MM/DD/YY)	
Last Name or Business Name			First Name		Middle Initial
Address			City		FEIN
State	ZIP	Foreign Country			Phone Number

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		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

#### 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
16. Net Tax, line 10 minus line 15	●\$	.00	●\$ .00	●\$ .00

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



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18. Line reserved for future use.	<b>• 18</b>	00
19. Net tax, equal to line 17 but not less than zero	<b>19</b>	00
20. Estimated tax and extension payments	<b>• 20</b>	00
21. If line 20 is larger than line 19, enter your overpayment	<b>21</b>	00
22. Enter the amount from line 21, if any, you want refunded. Provide direct deposit information below	<b>• 22</b>	00

**Direct Deposit**Routing Number Type:  Checking  SavingsAccount Number 

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

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

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.