Departmental Use Only

DR 0020AX (10/04/11)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0007
www.TaxColorado.com

Vendor ID

(7110)

Amended Colorado Metallic Minerals Severance Tax Return

Taxable year beginning _____, 20 _____ Ending _____ , 20 _____

Name			Colorado Account Number
Address			Federal Employer ID Number
City	State	ZIP Code	Telephone Number ( )
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. Impact assistance credit	● 9		00
10. Net tax, line 8 minus line 9 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

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 by **EFT** ● 22		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

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

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

MAIL TO AND MAKE CHECKS PAYABLE TO: Colorado Department of Revenue
Denver, CO 80261-0007

Name, address and telephone number of person preparing return:

Find File Connect
www.TaxColorado.com

Amended Colorado Metallic Minerals Severance Tax Return

DR 0020AX Instructions

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. Individuals, enter your Social Security number.

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 *www.TaxColorado.com* 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.

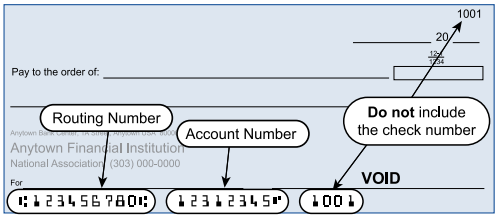
Lines 23 through 26 compute the amount of credit available on the amended return. Any increase in the amount of the overpayment (line 23) or decrease in the amount owed (line 24) will indicate that an overpayment is available with the amended return. The overpayment can be credited to estimated tax (line 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.

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 insure 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.

January 1 through December 31	2008	2009	2010	2011	2012
Tax due paid without billing	8%	5%	3%	3%	3%
Tax paid within 30 days of billing	8%	5%	3%	3%	3%
Tax due paid after 30 days of billing	11%	8%	6%	6%	6%
Refunds of less than $5,000	11%	8%	6%	6%	6%
Refunds of $5,000 or more and 10% or more of the net tax liability	8%	5%	3%	3%	3%

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.