Departmental Use Only

DR 0020CX (10/14/11)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0007
www.TaxColorado.com

Vendor ID

(7108) Amended Colorado Coal Severance Tax Return

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

Name			Colorado Account Number
Address			Federal Employer ID Number
City	State	ZIP Code	Telephone Number ( )
If this is a final return, check this box. ● ☐			

ROUND ALL AMOUNTS TO THE NEAREST DOLLAR	1ST	2ND	3RD	4TH
1. Taxable Quarters (mm/dd/yy) FROM	/ /	/ /	/ /	/ /
THRU	/ /	/ /	/ /	/ /
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	300,000	300,000	300,000	300,000
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. Average of lines 11 and 12 [(lines 11 + 12) ÷ 2]				
14. Credit %, line 13 divided by line 6	%	%	%	%
15. Credit, line 14 times line 10	●$ .00	●$ .00	●$ .00	●$ .00
16. Net tax, line 10 minus line 15	●$ .00	●$ .00	●$ .00	●$ .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 here to let the Department 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 amount owed	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 thru 30 ☐ Paid by **EFT**	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

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 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 see our Web site at *www.TaxColorado.com* 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.

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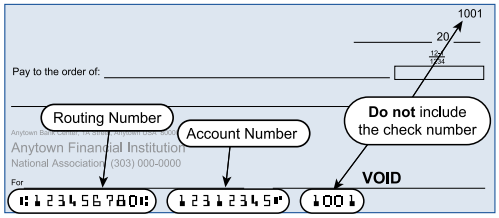
Lines 32 through 35 compute the amount of credit available on the amended return. Any increase in the amount of the overpayment (line 32) or decrease in the amount owed (line 33) will indicate that an overpayment can be credited to estimated tax (line 35) for tax the year following the period on the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