EXTENSION OF TIME FOR FILING A COLORADO C CORPORATION INCOME TAX RETURN

Colorado income tax returns are due to be filed three and one-half months after the close of the tax year.

An automatic six-month extension of time for filing the Colorado corporation income tax return is allowed for all taxpayers. However, an extension of time to file is not an extension of time to pay the tax. If at least 90% of the net tax liability is not paid by the original due date of the return, penalty and interest will be assessed. If 90% or more of the net tax liability is paid by the original due date of the return and the balance is paid when the return is filed by the last day of the extension period, only interest will be assessed.

Form DR 158-C is to be used to make whatever payment must be made by the original due date of the return to meet the 90% requirement.

If after the original due date of the return it is found that the amount paid is insufficient to meet the 90% requirement, additional payment should be made as soon as possible to reduce further accumulation of penalty and interest. Make such payment on form 158-C.

A federal extension of time for filing will not be accepted for Colorado purposes.

Submit Form DR 158-C with payment to: Colorado Department of Revenue,
Denver, Colorado 80261-0008.

DO NOT SUBMIT FORM DR 158-C WITHOUT A PAYMENT.

DETACH FORM ON THIS LINE

▼ **RETURN ONLY THE LOWER PORTION OF THIS FORM WITH YOUR PAYMENT** ▼

(29) Form DR 158-C

PAYMENT VOUCHER FOR EXTENSION OF TIME FOR FILING A COLORADO C CORPORATION INCOME TAX RETURN

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For tax period beginning _____ , ending _____ .

Corporation Name	Colorado Account Number
Address	Federal Employer Identification Number
City, State, ZIP Code	

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM.

Amount of Payment

(08) $ .00

DO NOT WRITE BELOW THIS LINE