Income Tax Filing - Military

My spouse/child is out of the country on military orders; can I file and sign the Colorado income tax return for them?

In order for a spouse or parent to file and sign an income tax return for a taxpayer who is out of the country, that taxpayer must have authorized someone else to file their return for them through a power of attorney, Form DR 0145. This form is available on the Income and Estate Tax Forms Web page. The military power of attorney form cannot be accepted for income tax purposes. If a power of attorney form is not signed, the taxpayer outside the country must sign the return and may have to take advantage of an extension of time to file. If a person is out of the country on April 15, the deadline for filing the state return and paying any tax owed is June 15, 2004. However, if you need additional time to file, the standard six-month extension rules will apply. Colorado law allows military and support personnel stationed in a combat zone as declared by the President to postpone filing and paying state income taxes until 180 days after their assignment in the combat zone ends. Interest and penalty are deferred during this period. If the return indicates that the taxpayer owes additional money, it is advisable to pay that money on their behalf using Form DR 158-I, Extension Payment Voucher, to eliminate any possible penalty and interest that would otherwise be due.