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 percent of the net tax liability is not paid by the original due date of the return, penalty and interest will be assessed. If 90 percent 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.

If after the original due date of the return it is found that the amount paid is insufficient to meet the 90 percent requirement, additional payment should be made as soon as possible to reduce further accumulation of penalty and interest. Despite being made after the due date, this payment should be remitted as an extension payment.

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

Be sure to round your payment to the nearest dollar. You must enter 00 after the decimal point. The amount on the check and the amount entered on the payment voucher must be the same. This will help maintain accuracy in your tax account.

ONLINE TAX PAYMENTS

You may make your extension payment by using an echeck or credit card at *www.colorado.gov/paytax*. Please note there is an additional fee if you decide to use this electronic payment method. This fee is paid to a third party who provides these services for Colorado.gov. Tax payments remitted via echeck, a direct debit from your checking account, will be subject to a $1.00 administrative processing fee. The processing fee for credit card transactions is 2.25% of the tax payment made, plus an additional $0.75 per transaction.

If paying by check, submit Form 158C with payment to:

Colorado Department of Revenue,
Denver, Colorado 80261-0008.

DO NOT SUBMIT FORM 158C WITHOUT A PAYMENT.

DETACH FORM ON THIS LINE

▼ RETURN ONLY THE LOWER PORTION OF THIS PAGE WITH YOUR PAYMENT ▼

(0029) Form 158C (09/25/09)
COLORADO DEPARTMENT OF REVENUE
www.TaxColorado.com

2009 Payment Voucher for Extension of Time for Filing a Colorado C Corporation Income Tax Return

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For the calendar year 2009 or the fiscal year: Start Date: _____ , 2009, **End Date:** _____ .

Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your Colorado Account Number and "2009 Form 158C" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher. File only if you are making a payment.

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

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM. **YOU MUST ROUND TO THE NEAREST DOLLAR**

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.

AMOUNT OF PAYMENT

DO NOT WRITE IN SPACE BELOW **(08)** $.