

Income Tax - Individual Tax Identification Number (ITIN).

*How does a taxpayer who is filing a federal tax return using an Individual Tax Identification Number (ITIN) file for Colorado?*

The Colorado income tax return must be filed with the same ITIN that is used on the federal return.

If the taxpayer has applied with the IRS for an ITIN but has not received the number, the Colorado return should not be filed until the ITIN is available. If the return includes a balance due and the ITIN is not available by the due date of the return, the payment should be submitted with an extension request form 158-I and the return should be filed when the ITIN is available. If the return requests a refund, the return can be filed using the automatic six month extension. No refund will be issued until the ITIN can be verified with the IRS.