

## **NONRESIDENT INCOME TAX EXTENSIONS**

### **39-22-608.3**

- (3) Taxpayers who have been affected by Hurricane Irene, Tropical Storm Irene, Tropical Storm Lee and the Texas wildfires and who have been granted by the Internal Revenue Service an extension to October 31, 2011 to file their federal income tax return and pay estimated federal income taxes that are otherwise due on October 17, 2011 shall have an extension to October 31, 2011 to file their Colorado income tax return, to pay their Colorado estimated income tax and Colorado severance tax, and to file their Colorado individual non-business use tax return and payment otherwise due on October 15, 2011. This extension does not apply to Colorado wage withholding payments.