Denver CO 80261-0008 www.TaxColorado.com

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

#### **General Information**

Corporate income tax returns are due 3 ½ months after the end of your tax year, or by April 17, 2012 for traditional calendar year filers. If you are unable to file by your prescribed the date, you may file under extension. This will allow you an additional 6 months to file your return, or until October 15, 2012 for traditional calendar year filers. However, the extension to file DOES NOT allow you to extend your payment due date. You must pay at least 90% of your tax liability by the original due date of your return (or April 17) and the femainder by the filing extension due date (or October 15) to avoid delinquent payment penalties.

#### Penalties and Interest

If the 90% rule is NOT met by the original due date, then delinquent penalty and interest will be assessed when you file your return. If 90% or more of your tax liability is paid by the original due date, and the remaining balance is paid by the extension due date, no penalty will be assessed. However, you will be billed interest, but only on the amount being paid by the extension due date.

If after the original due date, you determine that you underpaid your extension payment you should pay the additional tax as soon as possible to avoid further accumulation of penalty and/or interest.

## **Pay Online**

Taxpayers can now visit www.Colorado.gov/RevenueOnline to pay online. Online payments reduce errors and provide instant payment confirmation. Revenue Online also allows users to submit various forms and to monitor their tax account. DR 0158-C is not required if an online payment is made. Please be advised that a nominal processing fee may apply to online payments.

### Pay by Electronic Funds Transfer (EFT)

EFT Debit and EFT Credit options are free services offered by the Department. EFT services require pre-registration before payments can be made. Visit <a href="https://www.Colorado.gov/revenue/eft">www.Colorado.gov/revenue/eft</a> for more information.

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COLORADO DEPARTMENT OF REVENUE  www.TaxColorado.com	for Filing a Colorado C Corporation Income Tax Return			
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