DR 1094 (03/20/12) Web
COLORADO DEPARTMENT OF REVENUE
Denver, Colorado 80261-0009
www.TaxColorado.com

W-2 Wage Withholding Tax Return
(Withholding from W-2 forms only)

SEE FORM AT BOTTOM OF PAGE

DETACH FORM ON THIS LINE

Photocopy for your records.
Cut here and send only the coupon below. Help us save time and your tax dollars.

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Colorado Department of Revenue W-2 Wage Withholding Tax Return

Vendor ID

13

Account Number	Period	Due Date	FEIN	**1000-100**
Social Security Number 1	Social Security Number 2			

Signed under penalty of perjury in the second degree.

Signature _____ Date _____ Phone _____

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.

(Do not write in space below)

1. Total Colorado tax withheld from W-2s only. **(100)**		00
2. Overpayment of tax for PRIOR PERIODS OF CURRENT YEAR to be subtracted from current tax. **(905)**		00
3. Line 1 minus line 2		00
4. Penalty (see instructions) **(200)**		00
5. Interest (see instructions) .0025 **(300)**		00
6. Amount Owed (Total of lines 3, 4, and 5) **(355)**	$	.00

Instructions for Completing W-2 Wage Withholding Tax Return

The DR 1094 is used by employers to report Colorado W-2 income taxes that have been withheld from employee pay. Review publication FYI Withholding 5, Colorado Wage Withholding Tax Requirements for detailed information about filing requirements and frequencies.

After completing payroll and withholding Colorado income taxes as defined by the Colorado Income Tax Withholding Tables for Employers (DR 1098), report here the total tax collected for the filing period. This is the Colorado withholding tax that will be reported at the end of the year on federal form W-2-Wage and Tax Statement.

You may pay tax through Revenue Online, *www.Colorado.gov/RevenueOnline* by echeck or credit card. Or, you may sign up for Electronic Funds Transfer (EFT). Visit *www.TaxColorado.com* and look for Business Services under the Online Services heading. **DO NOT FILE A PAPER DR 1094 IF YOU REMITTED THE WITHHOLDING TAXES VIA EFT.**

To prevent being billed by the Department when no taxes were withheld during the filing period, file a zero return. A paper zero return may be mailed, or for fast and simple filing of a zero return access *www.Colorado.gov/RevenueOnline* and file electronically.

AMENDING WITHHOLDING TAXES

If you overpaid for a period, you may take a credit on a future return in the current calendar year. The credit may be taken on a return/payment filed at *www.Colorado.gov/RevenueOnline* or a subsequent paper form W-2 Wage Withholding Tax Return (DR 1094). If you are unable to claim the credit on a subsequent DR 1094 within the calendar year, you should claim a refund on your Annual Transmittal of State W-2 Forms (DR 1093) for the appropriate year.

If additional tax is owed, file another return for the period the tax is due reporting only the additional amount owed at *www.Colorado.gov/RevenueOnline* If you cannot file electronically, file a paper DR 1094 reporting only the additional tax due for the period.

Refunds will be issued from a DR 1093 filed at the end of February following the end of the calendar year. For additional information or questions, refer to publication FYI Withholding 5, Colorado Wage Withholding Tax Requirements at *www.TaxColorado.com*

All FYI publications, forms, and answers to frequently asked questions are available at *www.TaxColorado.com*, the official Taxation Web site. Or, you may call (303) 238-7378 to speak with a representative.

ACCOUNT NUMBER: List the Colorado business account number from your withholding certificate or sales tax license. This number is 8 digits. Do not list your FEIN or EFT number here.

FILING PERIOD: List here the filing period for this return. Be sure you are using the correct period end date for your defined filing frequency.

Line 1 Enter the amount of Colorado income tax withheld for the period. If the tax is zero, file a zero return through Revenue Online at *www.Colorado.gov/RevenueOnline*

Line 2 If a previous period **IN THE CURRENT TAX YEAR** was overstated and paid, complete the worksheet below and calculate the overpayment for the tax period. Transfer the overpayment amount to line 2 of the DR 1094.

Line 3 Calculate the net amount due by subtracting line 2 from line 1.

Line 4 Complete only if return is being filed after the due date. Penalty is calculated by determining how far past the due date the return is being filed. If the return is filed within the first month after the due date, calculate the penalty at 5% (.05) of the tax due, or $5, whichever is greater. For each additional month thereafter the return is delinquent, add one-half of 1% (.005), up to a maximum of 12%.

Line 5 Complete only if return is being filed after the due date. Refer to publication FYI General 11, Colorado Civil Tax Penalties and Interest to calculate late payment interest. Enter the calculated interest amount on line 5.

Line 6 Add together the amounts listed on lines 3, 4 and 5. This is the amount that is due. Make check or money order payable to the Colorado Department of Revenue. Use the memo to clearly list " W-2 WTH," your account number, and tax period.

MAIL TO AND MAKE CHECKS PAYABLE TO:

Colorado Department of Revenue
Denver CO 80261-0009

SEE BELOW FOR YOUR RECORDS

W-2 WAGE WITHHOLDING TAX:

	OVERPAYMENT	UNDERPAYMENT
A. AS FILED	$	$
B. AS CORRECTED	$	$
C. DIFFERENCE	$	$

Overpayment – You may take a credit on a future return in the current calendar year only. See instructions above. If overpayment is claimed in a subsequent filing for the current calendar year, note in the box Adjusted Filing Period the period date the credit was claimed.

Underpayment – Calculate the difference above. Report only the difference for the period the additional tax is due per the instructions above. Penalty and interest due will be calculated after the additional payment for the period has been received.

	ORIGINAL FILING PERIOD	ADJUSTED FILING PERIOD (if overpayment)
	AS ORIGINALLY FILED	AS AMENDED
1. Colorado tax withheld	$	$
2. Overpayment (current year only)	$	$
3. Total 1 minus 2	$	$
4. Penalty	$	$
5. Interest	$	$
6. Total Paid	$	$
DATE PAID	$	$