INSTRUCTIONS FOR AUTOMATIC FILING EXTENSION

General Information

Colorado 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 due 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 remainder 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. Form 158-N 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 *www.Colorado.gov/revenue/eft* for more information.

Revenue ONLINE

www.Colorado.gov/RevenueOnline

Use the coupon below only if you cannot pay online or by EFT.

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(0049) DR 0158N (11/09/11) Web
COLORADO DEPARTMENT OF REVENUE

2011 Payment Voucher for Extension of Time for Filing a Colorado Composite Nonresident Income Tax Return

70

For the calendar year 2011 or the fiscal year: Start Date: _____, 2011 End Date: _____, 20___.

Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your Colorado Account Number or Federal Employer Identification Number and "2011 Form 158N" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

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

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM.
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)

(08)

Amount of Payment

$ .00