

\$ Failure to Pay is Costly \$

If you owe taxes, you must pay them on or before April 15, 2013. When you don't pay what you owe by April 15, interest will be assessed. Interest rate for 2013 is 6 percent on tax owed. A discounted rate of 3 percent is available if payment of tax is made, or an agreement to pay is setup, within 30 days of the April 15 deadline. Penalty is 5 percent of the balance due for the first month past the April 15 deadline plus 0.5 percent for each additional month up to a maximum of 12 percent.

Taxpayers who file their 2012 income tax returns, and have a balance due on their returns and do not submit payments will receive balance due notice in the mail. In all cases where there is a delay in payment, penalty and interest will be charged on the amount due.

Taxpayers have the option of paying the full balance due or setting up an installment plan. If the taxpayer wishes to pay the full balance due, payment must be made by the due date printed on the balance due notice in order to avoid further late fees.

Pay Electronically

Taxpayers can now pay online at www.Colorado.gov/RevenueOnline Online payments reduce errors and provide instant payment confirmation. Revenue Online also allows users to submit various forms and to monitor their tax account. A nominal fee for echeck and credit card transactions will apply.

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.

Form 158-I (Extension payment Voucher) is not required if an online payment is made. Please be advised that a nominal processing fee may apply to electronic payments.

Pay by Paper

Payment can be made by attaching a check or money order to the payment voucher that comes with the balance due notice and mailing it to:

Colorado Department of Revenue
1375 Sherman St
Denver, CO 80261-0004

If the taxpayer is unable to pay the balance due in full, the taxpayer can request an Agreement to Pay (ATP). Additional penalty will be assessed after the installment plan is set up; interest will be added for the term of the plan. There is an automated method to request an Agreement to pay plan. To apply for an ATP using our automated system, the address we have on record must match your mailing address. Once the request is received through our automated services, monthly payment coupons will be mailed every 30 days.

- Colorado Revenue Online
www.Colorado.gov/RevenueOnline
- If you do not have a login ID and Password under “Sign Up for Revenue Online” click on Sign Up (Individual or Business) and follow the prompts.
- If you already have a login ID and Password under “Log In for Complete Access” type in your ID and Password to access your account.

Once your account is set up you can request an Agreement to Pay (ATP).