150158-N19999

DR 0158-N (07/31/15)
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0008

(0049)

Automatic Filing Extension

General Information
Colorado income tax returns are due the fifteenth day of the fourth month after the end of your tax year, or by April 18, 2016 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 17, 2016 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 18th) and the remainder by the filing extension due date (or October 17th) 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
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. A DR 0158-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.

Pass Through Entities
Use this form only if the entity intends to file a composite return and claim the extension payment against the tax reported on the composite return.

Revenue ONLINE

www.Colorado.gov/RevenueOnline

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Return this form 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 "2015 DR 158-N" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this form.

For the calendar year 2015 or the fiscal year

Fiscal Year Start Date: (MM/DD/15)	Fiscal Year End Date: (MM/DD/YY)	
Name		Colorado Account Number
Address		FEIN
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.		Amount of Payment $ .00