

LINES TAX TO PAY.

44-47 If line 20 is more than line 24, you have additional tax to pay. Subtract line 24 from line 20 and enter the difference on line 47. This is the amount of tax you owe. Write your social security number and "Form 104" on your check. Enclose, but do not attach, your payment with Form 104. **PLACE THE CHECK ON TOP OF THE STAPLED W-2S ON PAGE 1. DO NOT STAPLE THE CHECK.**

New If you prefer to pay by credit card or echeck, see the online tax payment information below.

DO NOT SEND CASH

If you owe tax and wish to make a contribution to any of the voluntary contributions, enter the amount(s) on lines 28 through 41 and add these amounts to your balance due on line 47.

A *delinquent payment* penalty (line 44) is due if the balance due is not paid by April 15, 2010, unless a valid extension exists with a proper 90% prepayment. The penalty is 5% of the additional tax due for the first month of delinquency and 1/2% for each additional month up to a maximum of 12%.

Interest (line 45) is due on any balance of tax due from April 15, 2010 at the rate of 3% (6% if we bill you and you do not pay within 30 days).

If an *estimated tax penalty* is due (line 46), attach Form 204 to your return.

Enter the total amount owed, including penalty and interest due from lines 44, 45 and 46, on line 47.

Use Form DR 0900 below to submit your payment if you:

- file using NetFile,
- file using any other electronic method,
- or are, for some other reason, sending your payment separate from your return.
- Be sure to round your payment to the nearest dollar. You must enter 00 after the decimal point. The amount on the check and the amount entered on the payment voucher must be the same. This will help maintain accuracy in your tax account.



Rather than mailing a check, you can now pay using an electronic check or credit card at www.colorado.gov/paytax

This online service includes an administrative fee that allows Colorado.gov to deliver this and other important services. This fee is paid to a third party that provides these services for Colorado.gov at little or no cost to the taxpayers of Colorado.

For credit card transactions, the administrative processing fee is the amount due multiplied by 2.25%, plus an additional \$.75. However, if you choose to pay with cash in the form of an echeck, the administrative processing fee is discounted to \$1.00 per transaction.

DO NOT send another copy of your tax return with your payment because the DR 0900 contains all the information required to match your payment with your return.



▼ RETURN ONLY THE LOWER PORTION OF THIS PAGE WITH YOUR PAYMENT ▼

(0011)

DR 0900 (09/22/09)
 COLORADO DEPARTMENT OF REVENUE
 DENVER CO 80261-0008
www.TaxColorado.com

2009 INDIVIDUAL INCOME TAX PAYMENT VOUCHER

(calendar year—Due April 15, 2010)

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Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your social security number and "2009 Form 104" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Your Last Name	First Name and Initial	Social Security Number
Spouse's Last Name (if joint)	Spouse's First Name and Initial	Social Security Number
Address		
City	State	ZIP

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.

YOU MUST ROUND TO THE NEAREST DOLLAR

DO NOT WRITE IN SPACE BELOW

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