**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.

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**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.

**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.

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**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.