Automatic Filing Extension

General Information

If you are unable to file your Colorado income tax return by April 15, 2013, you may file under extension. This means you may file your return by October 15, 2013. There is no form to submit to get approval to file the Colorado return by October 15. However, the extension of time to file DOES NOT allow you to extend your payment due date. You must pay at least 90% of your tax liability by April 15 and the remainder by October 15 to avoid delinquent payment penalties. The following worksheet will help you determine if you have met the 90% rule already, or if you need to remit payment with the voucher below.

Penalties and Interest

If the 90% rule is NOT met by April 15, 2013, then delinquent penalty and interest will be assessed when you file your return. If 90% or more of your tax liability is paid by April 15, and the remaining balance is paid by October 15, no penalty will be assessed. However, you will be billed interest, but only on the amount being paid by October 15.

If after April 15, you determine that you underpaid your estimated tax you should pay the additional tax as soon as possible to avoid further accumulation of estimated tax penalty and/or interest. Form DR 0158-I can be used to remit any supplemental estimated tax. Be sure to send one DR 0158-I for supplemental estimated tax, and one DR 0158-I to reach the 90% rule if both apply to you.

Persons Traveling or Residing Abroad

If you are traveling or residing outside the United States on April 15, the deadline for filing your return is June 17, 2013. If you need additional time to file your return, you will automatically have until October 15, 2013 to file. Interest is due on any payment received after April 15, 2013. To avoid any late payment penalties you must pay 90% of your tax liability by June 17, 2013. When filing your return, mark the appropriate box on Revenue Online or paper return.

Pay Electronically

Taxpayers may 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.

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.

The DR 0158-I is not required if an online payment is made. Please be advised that a nominal processing fee may apply to electronic payments.

Tax Payment Worksheet for Your Records

1. Income tax you expect to owe	1	
2. Tax payments and credits:		
a. Colorado income tax withheld	2a	
b. Colorado estimated income tax payments	2b	
c. Other payments and credits	2c	
Total tax payments and credits–Add lines 2a through 2c	2	
3. Tax due–Subtract line 2 from line 1. Enter the result here and on the voucher below	3	

DETACH FORM ON THIS LINE

Cut here and send only the coupon below. Help us save time and your tax dollars.

(0019)

COLORADO DEPARTMENT OF REVENUE
DR 0158-I (08/22/12) Web
Denver CO 80261-0008
www.TaxColorado.com

2012 Extension Payment Voucher for Colorado

Individual Income Tax (calendar year — Due April 15, 2013)

Vendor ID

70

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 "2012 DR 0158-I" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher. File only if you are making a payment by check or money order.

Your Last Name	First Name and Initial	Social Security Number
Spouse Last Name (if joint)	Spouse First Name and Initial	Spouse Social Security Number

Address

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