



170158-N19999

DR 0158-N (07/12/17)
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0008
Colorado.gov/Tax

(0049)

Automatic Filing Extension for Composite Nonresident Income Tax Return

Colorado income tax returns are due the fifteenth day of the fourth month after the end of your tax year, or by April 17, 2018 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 six months to file your return, or until October 15, 2018 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 17) and the remainder by the filing extension due date (or October 15) 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 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. Electronic Funds Transfer (EFT) Debit and Credit options are free services offered by the department. EFT services require pre-registration before payments can be made. Visit Colorado.gov/Revenue/EFT for more information.

The DR 0158-N is not required to be sent if an online payment is made. Please be advised that a nominal processing fee may apply to e-check or credit card payments.

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. Payments made using the DR 0158-N for the composite entity cannot be distributed to or claimed on individual partner or shareholder returns.

DR 0158-N (07/12/17)				
For the calendar year 2017 or the fiscal year				
Fiscal Year Beginning (MM/DD/YY)		Fiscal Year Ending (MM/DD/YY)		
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 "2017 DR 0158-N" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this form.				
FEIN			Colorado Account Number	
Business Name				
Address				
City		State	ZIP	
If No Payment Is Due, Do Not File This Form.				Amount of Payment
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.				\$

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