

Automatic Extension for Individuals

GENERAL INFORMATION

If you can't file your Colorado tax return by April 15, 2010, you may file your Colorado return on or before October 15, 2010 without filing a written request for extension. **However, to avoid late payment penalties, you must pay at least 90% of your tax liability by April 15 and the balance when you file by October 15.**

If you can't file by April 15 but still owe additional tax, use the payment voucher below to mail in your payment by April 15. Complete the tax payment worksheet to see if you owe additional taxes. Do not send in the voucher without a payment.

Enter the tax due on Form 158-I below and mail the voucher portion only with your payment to:

Colorado Department of Revenue
Denver CO 80261-0008

If you have no tax due, do not send us the payment voucher. You will automatically qualify for an extension.

PENALTIES AND INTEREST

An automatic six-month extension of time for filing the Colorado income tax return is allowed for all taxpayers. However, an extension of time to file is not an extension of time to pay the tax. If at

least 90% of the net tax liability is not paid by April 15, 2010, a late payment penalty plus interest will be added to your tax due. If 90% or more of the net tax liability is paid by April 15 and the balance of the tax is paid when the return is filed by the last day of the extension period, only interest will be assessed.

Also, if after April 15, you find that your estimate of tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay your estimated additional tax with another Form 158-I voucher.

TAXPAYERS RESIDING OR TRAVELING ABROAD

If you are living or traveling outside the United States on April 15, the deadline for filing your return is June 15, 2010. If you need an additional four months to file your return, you will automatically have until October 15, 2010 to file. Interest is due on any payment received after April 15, 2010.

To avoid any late payment penalties you must pay 90% of your tax liability by June 15, 2010. When filing your return, attach a statement to the front indicating that you were "abroad on April 15, 2010."

TAX PAYMENT WORKSHEET FOR YOUR RECORDS

1	Income tax you expect to owe				1		
2	Tax payments and credits:				[Hatched Area]		
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

IF NO PAYMENT IS DUE, DO NOT FILE FORM DR 158I

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

(0019)

Form 158I (09/22/09)
COLORADO DEPARTMENT OF REVENUE
DENVER CO 80261-0008
www.TaxColorado.com

2009 Extension Payment Voucher for Colorado
Individual Income Tax (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 Colorado Account Number and "2009 Form 158-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.

Your Last Name		First Name and Initial		IMPORTANT: ENTER YOUR SOCIAL SECURITY NUMBER	
Spouse's Last Name (if joint)		Spouse's First Name and Initial		Spouse's 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.

YOU MUST ROUND TO THE NEAREST DOLLAR

DO NOT WRITE IN SPACE BELOW

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