



# Colorado State Tax and Fee Due Date Guide

## Income Tax

Filing or Payment Type	Form number	Frequency	Due Date	Method (Paper/E-file)
Individual Income Tax Return Filing	<a href="#">DR 0104</a>	Annual	Return due April 15th of the following year (under an extension, October 15th)	Both
Individual Income Tax Payment	<a href="#">DR 0104</a> or <a href="#">DR 0900</a>	Annual	Payment due on April 15th of following year	Both
Individual Income Tax Estimated Payments	<a href="#">DR 0104EP</a>	Quarterly	April 15 June 15 September 15 January 15	Both
		Annual	January 15	
Fiduciary Income Tax Return Filing	<a href="#">DR 0105</a>	Annual	April 15th of the following year or the 15th day of the fourth month following the close of the fiscal year	Both
Fiduciary Income Tax Return Payment	<a href="#">DR 0105</a> or <a href="#">DR 0900F</a>	Annual	Payment due on April 15th of the following year or the 15th day of the fourth month following the close of the fiscal year	Both
Nonresident Beneficiary Income Tax Estimated Payments	<a href="#">DR 0104BEP</a>	Casual	30 days from distribution of funds to nonresident beneficiaries	Paper
Fiduciary Income Tax Estimated Payments	<a href="#">DR 0105EP</a>	Casual	Estimated tax is not required for estates or trusts. This form is provided for those who prefer filing estimated tax	Both

*Note: If a due date falls on a weekend or holiday, it will move to the next business day.*



**Income Tax, cont.**

Filing or Payment Type	Form number	Frequency	Due Date	Method (Paper/E-file)
C Corporation Income Tax Return Filing	<a href="#">DR 0112</a>	Annual	April 15th of the following year or the 15th day of the fourth month following the close of the fiscal year	Both
C corporation Income Tax Payment	<a href="#">DR 0112</a> or <a href="#">DR 0900C</a>	Annual	Payment due on April 15th of following year or the 15th day of the fourth month following the close of the fiscal year	Both
C Corporation Income Tax Estimated Payments	<a href="#">DR 0112EP</a>	Calendar Year Quarterly	April 15 June 15 September 15 December 15	Both
		Fiscal Year Quarterly	15th day of the fourth, sixth, ninth, and twelfth months of the fiscal year	
Partnership & S Corporation Income Tax Return Filing	<a href="#">DR 0106</a>	Annual	April 15th of the following year or the 15th day of the fourth month following the close of the fiscal year	Both
Partnership & S Corporation Composite Income Tax Payment	<a href="#">DR 0106</a> or <a href="#">DR 0900P</a>	Annual	Payment due April 15th of the following year or the 15th day of the fourth month following the close of the fiscal year	Both
Partnership & S Corporation Income Tax Estimated Payments	<a href="#">DR 0106EP</a>	Quarterly	April 15 June 15 September 15 January 15	Both

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## Withholding Tax

Filing or Payment Type	Form number	Frequency	Due Date	Method (Paper/E-file)
Withholding Tax Return	<a href="#">DR 1094</a> (W-2) <a href="#">DR 1107</a> (1099)	Weekly	Taxes accumulated as of any Friday are due on the third business day thereafter	Both
		Monthly	15th day of the following month	
		Quarterly	Last day of the month following the quarter	
Withholding Statement	W-2 or 1099	Annual	January 31st of the following year or 30 days after the business closes	Both (electronic filing is required for some employers)
Gaming Withholding Tax Return	<a href="#">DR 1091</a>	Weekly	Taxes accumulated as of any Friday are due on the third business day thereafter	Paper
		Monthly	15th day of the following month	
		Quarterly	Last day of the month following the quarter	
Gaming Withholding Statement	W-2G	Annual	February 28, 2022 if filing paper withholding statements or March 31, 2022, if filing electronically	Both (electronic filing is required for some payers)
Nonresident Real Estate Withholding	<a href="#">DR 1079</a> <a href="#">DR 1083</a>	Casual	Within 30 days of closing	Paper

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## Severance Tax

Filing or Payment Type	Form number	Frequency	Due Date	Method (Paper/E-file)
Oil & Gas Severance Tax Return	<a href="#">DR 0021</a>	Annual	The 15th day of the 4th month following the close of the tax year or April 15 for calendar year taxpayers	Paper
Metallic Minerals Severance Tax Return	<a href="#">DR 0020A</a>	Annual		
Coal Severance Tax Return	<a href="#">DR 0020C</a>	Annual		
Molybdenum Ore Severance Tax Return	<a href="#">DR 0022</a>	Quarterly	April 15 July 15 October 15 January 15	
Oil & Gas Withholding Statement	<a href="#">DR 0021W</a>	Monthly	Payment: 1st day of the third month following the month of withholding (e.g., January withholding is remitted April 1)	EFT Payment/Filing
		Annual	Statements to Interest Owners: March 1 with copies to the Department by April 15	Paper
Corporate Estimated Oil & Gas Severance Tax Payments	<a href="#">DR 0021P</a>	Monthly	15th of the following month	EFT Payment/Filing

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## Sales & Use Taxes

Filing and Payment Type	Form number	Frequency	Due Date	Method (Paper/E-file)
State & State-Administered Sales Tax Return	<a href="#">DR 0100</a>	Monthly	20th day of the month following the filing period end date	Both
		Quarterly	20th day of the month following the filing period end date	
		Annual	20th day of the month following the filing period end date	
		Seasonal	20th day of the month following the filing period end date	
Consumer Use Tax Return <i>(individuals and joint filers only)</i>	<a href="#">DR 0104US</a>	Annual	April 15th of the following year (include with your Colorado Individual Income Tax Return)	Both
Consumer Use Tax Return	<a href="#">DR 0252</a>	Casual or Annual	20th of the month following the month in which annual cumulative tax exceeds \$300, or January 20th of the following year if annual cumulative tax is less than \$300	
Special Event Sales Tax Return	<a href="#">DR 0098</a>	Casual	20th day of the month following the month in which the <b>special event began</b>	Both

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**Sales & Use Taxes, cont.**

Filing or Payment Type	Form number	Frequency	Due Date	Method (Paper/E-file)
Sales Tax Return for Occasional Sales by Individuals from Primary Residence	<a href="#">DR 0100A</a>	Casual	20th day of the month following the sale	Paper
County Lodging Tax Return	<a href="#">DR 1485</a>	Quarterly	25th day of the month following the filing period end date	Both
Local Marketing District Tax Return	<a href="#">DR 1490</a>	Monthly	20th day of the month following the filing period end date	Both
		Quarterly	20th day of the month following the filing period end date	
		Annual	20th day of the month following the filing period end date	
		Seasonal	20th day of the month following the filing period end date	
Aviation Fuel Sales Tax Return	<a href="#">DR 1510</a>	Monthly	20th day of the following month	Both

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## Marijuana Taxes

Filing and Payment Type	Form number	Frequency	Due Date	Method (Paper/E-file)
Marijuana Excise Tax Return	<a href="#">E-File Only</a>	Monthly	20th day of the following month	E-File
Retail Marijuana Sales Tax Return	<a href="#">E-File Only</a>	Monthly	20th day of the following month	E-File
Sales Tax Return for Sales Tax on Medical Marijuana	<a href="#">DR 0100</a>	Monthly	20th day of the following month	Both
Sales Tax Return for Sales Tax on Items Sold By Retail Marijuana Stores  <i>(sales of products that are not retail marijuana or retail marijuana-infused)</i>	<a href="#">DR 0100</a>	Monthly	20th day of the following month	Both

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## Excise Taxes and Fees

Filing or Payment Type	Form number	Frequency	Due Date	Method (Paper/E-file)
Cigarette Tax Return	<a href="#">E-File Only</a>	Monthly	10th day of the following month	E-File
Tobacco Products Tax Return	<a href="#">E-File Only</a>	Quarterly	20th day of the month following the reporting period	E-File
Nicotine Products Tax Return	<a href="#">E-File Only</a>	Quarterly	20th day of the month following the reporting period	E-File
Monthly Report of Excise Tax for Alcohol Beverages	<a href="#">DR 0442</a>	Monthly	20th day of the following month	Both
Monthly Report of Excise Tax for Winery Direct-Shipper Permittees	<a href="#">DR 0448</a>	Monthly	20th day of the following month	Both

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## Fuel Taxes and Fees

Filing or Payment Type	Form number	Frequency	Due Date	Method (Paper/E-file)
International Fuel Tax Agreement (IFTA) Tax Report	<a href="#">DR 0122</a>	Monthly	Last day of the following month	Both
Fuel Distributor Tax Return	<a href="#">E-File Only</a>	Monthly	26th day of the following month	E-File (COFTS)
Environmental Response Surcharge, PFAS Fee, LPG & NG Inspection Fee	<a href="#">E-File Only</a>	Monthly	26th day of the following month	E-File (COFTS)
Refund Claim for Exempt Use of Fuel	<a href="#">DR 7118</a>	Quarterly	Can file between the first day of the next quarter, up to one year from date of purchase	Both
Passenger Mile Tax Return	<a href="#">DR 0133</a>	Quarterly	Last day of the month following the quarter	Paper

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## Specialized Business Fees

Filing or Payment Type	Form number	Frequency	Due Date	Method (Paper/E-file)
Prepaid Wireless Charge Return	<a href="#">DR 0526</a>	Monthly	20th day of the month following the filing period end date.	Both
		Quarterly	20th day of the month following the filing period end date.	
		Annual	20th day of the month following the filing period end date.	
Annual Report for Public Utility Administration Fee	<a href="#">DR 0525</a>	Annual	May 15th of each year.	Both
Vehicle Daily Rental Fee	<a href="#">DR 1777</a>	Monthly	20th day of the following month	Paper

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