



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	DR 0104	Annual	Return due April 15th of the following year (under an extension, October 15th)	Both
Individual Income Tax Payment	DR 0104 or DR 0900	Annual	Payment due on April 15th of following year	Both
Individual Income Tax Estimated Payments	DR 0104EP	Quarterly	April 15 June 15 September 15 January 15	Both
		Annual	January 15	
Fiduciary Income Tax Return Filing	DR 0105	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	DR 0105 or DR 0900F	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	DR 0104BEP	Casual	30 days from distribution of funds to nonresident beneficiaries	Paper
Fiduciary Income Tax Estimated Payments	DR 0105EP	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	DR 0112	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	DR 0112 or DR 0900C	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	DR 0112EP	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	DR 0106	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	DR 0106 or DR 0900P	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	DR 0106EP	Quarterly	April 15 June 15 September 15 January 15	Both

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



Withholding Tax

Filing or Payment Type	Form number	Frequency	Due Date	Method (Paper/E-file)
Withholding Tax Return	DR 1094 (W-2) DR 1107 (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	DR 1091	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	DR 1079 DR 1083	Casual	Within 30 days of closing	Paper

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



Severance Tax

Filing or Payment Type	Form number	Frequency	Due Date	Method (Paper/E-file)
Oil & Gas Severance Tax Return	DR 0021	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	DR 0020A	Annual		
Coal Severance Tax Return	DR 0020C	Annual		
Molybdenum Ore Severance Tax Return	DR 0022	Quarterly	April 15 July 15 October 15 January 15	
Oil & Gas Withholding Statement	DR 0021W	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	DR 0021P	Monthly	15th of the following month	EFT Payment/Filing

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



Sales & Use Taxes

Filing and Payment Type	Form number	Frequency	Due Date	Method (Paper/E-file)
State & State-Administered Sales Tax Return	DR 0100	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>	DR 0104US	Annual	April 15th of the following year (include with your Colorado Individual Income Tax Return)	Both
Consumer Use Tax Return	DR 0252	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	DR 0098	Casual	20th day of the month following the month in which the special event began	Both

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



Sales & Use Taxes, cont.

Filing or Payment Type	Form number	Frequency	Due Date	Method (Paper/E-file)
Sales Tax Return for Occasional Sales	DR 0154	Casual	20th day of the month following the sale	Paper
Sales Tax Return for Unpaid Tax from the Sale of a Business	DR 0155	Casual	20th day of the month following the month in which the business assets were sold	Paper
County Lodging Tax Return	DR 1485	Quarterly	25th day of the month following the filing period end date	Both
Local Marketing District Tax Return	DR 1490	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	DR 1510	Monthly	20th day of the following month	Both

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



Marijuana Taxes

Filing and Payment Type	Form number	Frequency	Due Date	Method (Paper/E-file)
Marijuana Excise Tax Return	E-File Only	Monthly	20th day of the following month	E-File
Retail Marijuana Sales Tax Return	E-File Only	Monthly	20th day of the following month	E-File
Sales Tax Return for Sales Tax on Medical Marijuana	DR 0100	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>	DR 0100	Monthly	20th day of the following month	Both

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



Excise Taxes and Fees

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

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



Fuel Taxes and Fees

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

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



Specialized Business Fees

Filing or Payment Type	Form number	Frequency	Due Date	Method (Paper/E-file)
Prepaid Wireless Charge Return	DR 0526	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	DR 0525	Annual	May 15th of each year.	Both
Vehicle Daily Rental Fee	DR 1777	Monthly	20th day of the following month	Paper

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