



230158-N19999

2023 Automatic Filing Extension for Partnerships and S Corporations Income Tax Return

Filing extensions are granted automatically.
Return this form only if you need to make an additional payment of tax.

Colorado income tax returns for partnerships and S corporations are due the fifteenth day of the fourth month after the end of your tax year, or by April 15 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 for traditional calendar year filers. If the due date falls on a weekend or legal holiday, payment will be due the next business day. While there is an extension to file, there is not an extension to the payment due date. Penalty and interest are assessed if certain payment criteria are not met. Please review FYI General 11 for more information on penalty and interest.

Pay Online

Visit [Colorado.gov/RevenueOnline](https://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.

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

Required Payment

Partnerships and S corporations are generally required to make payments when filing a composite return or a return making an election under the SALT Parity Act. This extension payment, along with any estimated payments, will be applied to the composite or SALT Parity Act liability. Withholding payments that will be applied to a nonresident partner's or shareholder's account must be remitted with form DR 0108.

DR 0158-N			
For the calendar year 2023 or the fiscal year			
Fiscal Year Beginning (MM/DD/23)		Fiscal Year Ending (MM/DD/YY)	
Return this form with check or money order payable to the "Colorado Department of Revenue". Mail payments to Colorado Department of Revenue, Denver, Colorado 80261-0008. These addresses and ZIP codes are exclusive to the Colorado Department of Revenue, so a street address is not required. Write your Colorado Account Number or Federal Employer Identification Number and "2023 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
			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.			\$

DO NOT CUT – Return Full Page. IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM.

