



DO NOT SEND

Annual Transmittal of State W-2 Forms (DR 1093)

Instructions

The DR 1093 Annual Transmittal of State W-2 Forms should be filed in January for withholding taxes reported on W-2s for the prior calendar year.

If you are filing an amended return you are required to mark the amended Return box. A separate amended return must be filed for each year. The amended return must show the tax column as corrected, not merely the difference(s). The amended return will replace the original return in its entirety.

Most entities are required to file an Annual Withholding Transmittal. Attach this form to the total withholding statements (W-2s) that were furnished to each payee.

- If you use the electronic method for filing your W-2s (Revenue Online, www.Colorado.gov/RevenueOnline) submit this form if an amount appears on 3A or 3B. Mail this form to the address shown below.
- If you file paper W-2 statements, you must always attach this form before submitting documents.
- You must also provide to each Colorado resident employee the Notice of Federal and State Refundable Tax Credits (DR 0995).

Due Date

- **Active (Open) Accounts** – This form must be postmarked on or before the last day in January following the end of the year in which withholdings were made.
- **Inactive (Closed) Accounts** – This form must be postmarked within thirty (30) days of the business closure.

Should either due date fall on a weekend or holiday, it will be extended to the next business day.

Completing the Transmittal Form

- Line 1** Enter the total amount of state withholding withheld from all Colorado employees per W-2s.
- Line 2** Enter the total Colorado withholding payments you remitted. **Do not include penalty and/or interest you paid.**
- Line 3** **If amount on lines 1 and 2 are the same, enter a zero on line 6.**
- Line 3A Additional Tax** – If line 1 is greater than line 2, complete lines 3A, 4, 5, and 6. Penalty and interest will be calculated automatically when there is a balance due.
- Line 3B Overpayment** – If line 2 is greater than line 1, complete line 3B. Do not enter amount on line 6. A tax refund will be issued automatically upon processing if form is filed timely, a review is not required, and there are no outstanding delinquencies on the account.
- Line 4 Penalty** – Enter 5% (.05) of tax due or \$5, whichever amount is greater, for any payment made after the due date, add 1/2% (.005) additional penalty for each additional month you are late up to a maximum of 12% of the tax due. The minimum late filing penalty is \$5.
- Line 5 Interest** – Enter the interest computed on the balance of the tax due if you are filing this return after the due date. Interest is due at the current statutory rate of .3333% (.003333) for each monthly payment received after the due date.



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DR 1093 (08/14/24)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

Line 6 Additional Balance Paid – If line 1 is greater than line 2, add lines 3A, 4 and 5. If lines 1 and 2 are equal, enter 0 (zero).

Mail to and make checks payable to: Colorado Department of Revenue, Denver CO 80261-0009

For your records

Filing period

- 1. Colorado income tax withheld per W-2s.....
- 2. Colorado income tax withheld and paid.....
- 3. **A.** Balance Due.....
- or**
- B.** Overpayment.....
- 4. Penalty (see instructions)
- 5. Interest (see instructions)
- 6. Additional Balance Paid.....\$



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Colorado Department of Revenue Annual Transmittal of State W-2 Forms

SSN 1		SSN 2	
FEIN		Account Number	
Last Name or Business Name		First Name	Middle Initial
Address			
City		State	ZIP
Period (MM/YY – MM/YY)		Due Date (MM/DD/YY)	
-			
Number of W-2s Attached		Phone Number	

Mark here if this is an Amended Return •

Paid by Electronically

1000-130

1. Total Colorado income taxes withheld per W-2 forms attached.

(890)

2. Total Colorado income taxes remitted for the period indicated above.

(100)

3. **A. Balance Due** If line 1 is more than line 2, enter difference and (see instructions)

(415)

B. Overpayment If line 2 is more than line 1, enter the difference and (see instructions)

(200)

4. **Penalty** (see instructions)

(300)

5. **Interest** (see instructions)

(355)

6. **Additional Balance Paid** Add lines 3A, 4 and 5

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.

Mail reconciliation with W-2 forms and any payment due on line 6 to:
Colorado Department of Revenue, Denver, CO 80261-0009

Signed under penalty of perjury in the second degree.

Signature

Date (MM/DD/YY)

