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February 18, 2020

The Honorable Jena Griswold
Colorado Secretary of State
1700 Broadway, Suite 200
Denver, Colorado 80290

RE: Correction Request - Tracking No. 2020-00034
1 Code of Colorado Regulations 201-9

Dear Secretary of State Griswold:

On January 30, 2020, the Colorado Department of Revenue, Taxation Division, submitted a correction request, Tracking Number 2020-00034. The correction request makes several types of changes in 1 Code of Colorado Regulations 201-9. These changes include the following:

- **“Regulation” to “Rule”:** 1 CCR 201-9 generally calls its provisions “Regulations.” To be consistent with other Taxation Division rules, the correction changes “Regulation” to “Rule” (e.g., “Regulation 42-3-123(11)(a)” becomes “Rule 42-3-123(11)(a)”) in current provisions. The correction also changes in-text references from “regulation” to “rule” (e.g., “the statutory basis for these regulations” becomes “the statutory basis for these rules.”).
- **Standardizing formatting:**
 - The titles of the rules in 1 CCR 201-9 do not generally include a period at the end. To be consistent with other Taxation Division rules, the correction request adds a period at the end of each current rule’s title.
 - Some rules included an unnecessary space between section and subsection numbers. The correction request deletes these (e.g., Rule 42-3-123(14) (b)” becomes “Rule 42-3-123(14)(b)”).

These corrections are all technical and non-substantive in nature and are submitted to you so that they may be published in the Colorado Code of Regulations pursuant to section 24-4-103, C.R.S., of the State Administrative Procedure Act.

Sincerely,

/s/ Russell D. Johnson
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cc: Erika Hoxeng, Tax Policy Analyst
Colorado Department of Revenue