

PHIL WEISER
Attorney General
NATALIE HANLON LEH
Chief Deputy Attorney General
ERIC R. OLSON
Solicitor General
ERIC T. MEYER
Chief Operating Officer



STATE OF COLORADO
DEPARTMENT OF LAW

RALPH L. CARR
COLORADO JUDICIAL CENTER
1300 Broadway, 10th Floor
Denver, Colorado 80203
Phone (720) 508-6000
Revenue and Utilities Section

February 19, 2020

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

RE: Correction Request - Tracking No. 2020-00044
1 Code of Colorado Regulations 201-2

Dear Secretary of State Griswold:

On January 31, 2020, the Colorado Department of Revenue, Taxation Division, submitted a correction request, Tracking Number 2020-00044. The correction request makes a number of changes throughout 1 Code of Colorado Regulations 201-2. These changes include the following:

- **Standardizing title formatting:**
 - Some rule numbers set off subsections with a period instead of parentheses. The correction request adopts the parentheses approach for rule numbers (e.g., “39-22-103.1” becomes “39-22-103(1)”).
 - Some headings in 1 CCR 201-2 did not use initial capitalization. The correction request implements initial capitalization for headings where it previously did not exist, consistent with other Taxation Division rules.
 - Some first-level headings were not bolded, which the correction request addresses to make them consistent with the Taxation Division’s standard practice.
 - Some second-level headings were not italicized, which the correction request addresses to make them consistent with the Taxation Division’s standard practice.
- **Miscellaneous changes:**
 - In Rules 39-22-104(4)(a), 39-22-303(8), and 39-22-517, the correction request deletes the section number “(1)” because there is only a single paragraph in the rule.
 - In Rule 39-22-108(5)(a), the correction request deletes the hyphen in “Non-resident.”
 - In Rule 39-22-110(1), the correction request deletes the hyphen in “one-hundred.”

- In Rule 39-22-301(1)(2), the correction request adds a period at the end of the heading, consistent with the Taxation Division's practice.
- In Rule 39-22-526, the correction request changes the name of an FYI publication in the Cross Reference section to reflect the FYI's current title.
- In Rule 39-22-601(1)(c), the correction request changes "such return is accurate. complete and truthful" to "such return is accurate, complete, and truthful."

These corrections are all 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

Russell D. Johnson
Senior Assistant Attorney General
Revenue & Utilities Section
(720) 508-6351
Russell.johnson@coag.gov

cc: Erika Hoxeng, Tax Policy Analyst
Colorado Department of Revenue