

STATE OF COLORADO

TAXPAYER SERVICE DIVISION

Department of Revenue

1375 Sherman Street
Denver, CO 80203



April 25, 2008

Bill Ritter
Governor

Roxy Huber
Executive Director

Becky Wetzel
Division Director

STATEMENT OF ADOPTION
COLORADO DEPARTMENT OF REVENUE
TAX REGULATION 24-35-103.5
PRIVATE LETTER RULINGS AND INFORMATIONAL LETTERS

Pursuant to the Colorado Administrative Procedures Act, the above-referenced proposed new regulation was considered at a public rule-making hearing held by the Colorado Department of Revenue on January 3, 2008 at 1375 Sherman St., Denver, Colorado. All interested persons were given notice of said hearing and an opportunity to submit oral and written comments.

Having considered the matter, the undersigned, acting pursuant to authority delegated by the executive director of the Colorado Department of Revenue, hereby adopts new Regulation 24-35-103.5.

The record of this rule-making proceeding is maintained at the Colorado Department of Revenue and is available for public inspection and copying during the regular business hours of the Department.

A handwritten signature in black ink, appearing to read "Tim Weber", is written over a horizontal line.

signed April 25, 2008.

Tim Weber
Deputy Director,
Colorado Department of Revenue