

STATE OF COLORADO

TAXPAYER SERVICE DIVISION
Department of Revenue

1375 Sherman Street
Denver, CO 80203



Bill Ritter
Governor

Roxy Huber
Executive Director

January 13, 2009

NOTICE OF ADOPTION COLORADO DEPARTMENT OF REVENUE

REGULATIONS: 39-22-303.5.1(a), 39-22-303.5.1(b), 39-22-303.5.3, 39-22-303.5.4, 39-22-303.5.4(b), 39-22-303.5.4(c), 39-22-303.5.5, 39-22-303.5.6, 39-22-303.5.7(a), 39-22-303.5.7(b), 39-22-303.5.8, 39-22-303.5.9, 39-22-303.1, 39-22-303.3, 39-22-303.4, 39-22-303.10, 39-22-303.11(c), 39-22-303.11(d), 39-22-305, 39-22-504(2), and Regulation IV Colorado Multi-State Compact – Applicability.

Pursuant to the Colorado Administrative Procedures Act, the above-referenced regulations were considered at a public rule-making hearing held by the Colorado Department of Revenue on November 5, 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 regulations 39-22-303.5.1(a), 39-22-303.5.1(b), 39-22-303.5.3, 39-22-303.5.4, 39-22-303.5.4(b), 39-22-303.5.4(c), 39-22-303.5.5, 39-22-303.5.6, 39-22-303.5.7(a), 39-22-303.5.7(b), 39-22-303.5.8, 39-22-303.5.9, 39-22-303.1, 39-22-303.3, 39-22-303.4, 39-22-303.10, 39-22-303.11(c), 39-22-303.11(d), 39-22-305, 39-22-504(2), and Regulation IV Colorado Multi-State Compact – Applicability.

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 January 13, 2009.

Tim Weber
Deputy Director
Colorado Department of Revenue