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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. 2020-00039  
1 Code of Colorado Regulations 201-16

Dear Secretary of State Griswold:

On January 30, 2020, the Colorado Department of Revenue, Taxation Division, submitted a correction request, Tracking Number 2020-00039. The correction request makes several types of changes in 1 Code of Colorado Regulations 201-16. These changes include the following:

- **“Regulation” to “Rule”:** 1 CCR 201-16 generally calls its provisions “Regulations.” To be consistent with other Taxation Division rules, the correction changes “Regulation” to “Rule” (e.g., “Regulation 39-27-103” becomes “Rule 39-27-103”).
- **Standardizing title formatting:**
  - Regulation 39-27-102.5(2)(A) capitalizes the subsection letter even though it is not capitalized in the related statute. The correction request standardizes the practice of using lower-case letters to match the statutory text. Here, “39-27-102.5(2)(A)” becomes “39-27-102.5(2)(a).”
  - Neither rule includes a period after the rule number. The correction request standardizes the practice with that used in other Taxation Division rules so a period appears after the provision number for both rules (e.g. “Rule 39-27-103” becomes “Rule 39-27-103.”).
  - Both provisions use a single tab between the rule number and the rule title. Consistent with other Taxation Division rules, the correction deletes the single tab in favor of two spaces.
  - Both provisions’ titles are in all capital letters. Consistent with other Taxation Division rules, the correction changes these to use initial capitalization.
  - Both provisions lacked a period after the text of their titles. Consistent with other Taxation Division rules, the correction request adds a period after the title.

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

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