DEPARTMENT OF REVENUE

Taxation Division

PROCEDURE AND ADMINISTRATION

1 CCR 201-1

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Rule 39-21-105.5–1. Notices Sent by Mail.

Basis and Purpose. The statutory bases for this rule are sections 39-21-102, 39-21-105.5, and 39-21-112(1), C.R.S. The purpose of this rule is to clarify statutory requirements related to the issuance of mailing notices and to advise taxpayers of their duty to notify the Department Division of changes to their mailing addresses.

(1)   Except as provided in section 39-21-105.5(2), C.R.S., Any a notice required to be given by the Department to any taxpayer within the scope of article 21 of title 39 C.R.S., including but not limited to a notice of deficiency, a notice of final determination, and a demand for payment, shall be mailed by first-class mail to the last-known address of the taxpayer. In its discretion, the Department may send a notice by certified mail.

(2)   Any notice mailed to the last-known address of the taxpayer will Such mailing is sufficient to satisfy the Department's Division's obligation under section 39-21-105.5(1), C.R.S., and this rule, irrespective of whether such address is the taxpayer's current mailing address. In its discretion, the Department Division may send a notice by certified mail.

(2)   It is the duty of any taxpayer who is or becomes liable for any tax within the scope of article 21 of title 39, C.R.S., to notify the Department Division of any change to their mailing address, irrespective of whether the taxpayer has elected to receive any notice or other communication by electronic means as provided in section 39-21-105.5(2), C.R.S.

(3)   As used in this rule, unless the context otherwise requires:

(a)   "Division" means the Taxation Division in the Department of Revenue.

(b)   "Notice" means any notice required to be given to any taxpayer by the Division pursuant to section 39-21-105.5, C.R.S.

(c)   "Taxpayer" means a person obligated to account to the Division for a tax or fee within the scope specified in section 39-21-102, C.R.S.