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January 15, 2020

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

RE: Correction Request – Tracking No. 2019-00756  
1 Code of Colorado Regulations 201-2

Dear Secretary of State Griswold:

On December 27, 2019, the Colorado Department of Revenue, Taxation Division, submitted a correction request, Tracking Number 2019-00756. The correction request makes several types of changes throughout 1 Code of Colorado Regulations 201-2. These changes include the following:

- **“Regulation” to “Rule”:** 1 CCR 201-2 uses both “regulation” and “rule” when referring to its various provisions. The correction request standardizes the practice by adopting “rule” for current provisions (e.g., “Regulation 39-22-104(1.7)” becomes “Rule 39-22-104(1.7)”).
- **Standardizing title formatting:**
  - Most provisions in 1 CCR 201-2 include the title, article, and section numbers of a statute to which they relate. A few provisions lacked the title number (Title 39) (e.g., “Regulation 22-103.1” becomes “Rule 39-22-103.1”). The correction request addresses that omission for current rules.
  - Some titles also placed subsections after a period instead of surrounded by parentheses. The correction adopts the parentheses approach (e.g., “Rule 39-22-301.1” becomes “Rule 39-22-301(1)”). This correction does not change the numbering when the related statute section number uses a period (e.g., “Rule 39-22-303.5–1” remains “Rule 39-22-303.5–1” because it relates to section 39-22-303.5, C.R.S.).
  - Some provisions in 1 CCR 201-2 that refer to subsections capitalize the subsection letter even though the letter is not capitalized in the related statute. The correction request standardizes the practice of using lower-case letters to match the statutory text (e.g., changing “Regulation 39-22-104(4)(M)” to “Rule 39-22-104(4)(m)”).
  - Some provisions do not include a period after the Rule number. The correction request standardizes the practice so a period appears after

the provision number for all active rules (e.g. “Rule 39-22-103(8)(a)” becomes “Rule 39-22-103(8)(a).”).

- Some rules use two spaces between the rule number and the rule title while others use a single tab. The correction request standardizes the practice by adopting two spaces for current rules.
- Provision titles in 1 CCR 201-2 are inconsistently formatted with some titles using initial capital letters, others in all capital letters, and some with only the first word capitalized. The correction request standardizes the titles to use only initial capitalization.
- Some provisions lacked a period after the text of their titles. The correction request standardizes the rules to include a period after the title.
- **Basis & Purpose punctuation:** Some provisions include a specific “Basis and Purpose” statement with the phrase “Basis and Purpose” followed by a period. The correction request adds the concluding period to Rules 39-22-104(4)(f) and 39-22-110.
- **Spelling and grammatical corrections:**
  - The first instance of “paragraph” in Rule 39-22-104(4)(a)(3)(c) was corrected to “paragraphs.”
  - The first instance of “paragraphs” in Rules 39-22-104(4)(a)(3)(d), (3)(e), & (4)(n) was corrected to “paragraph.”
  - “Part-Year Resident” in the title of Regulation 39-22-110 was corrected to “Part-Year Residents.”
  - “basis” was changed to “bases” in Regulation 39-22-303(11)(c) in the first sentence of the “Basis and Purpose” paragraph.
  - “is” was changed to “are” in the first sentence of the Basis and Purpose paragraph in Rule 39-22-516.
  - “RegulationN” was changed to “Regulation” in the title of repealed Regulation 39-22-604(4).
  - “regulations are” was changed to “rule is” in the first sentence of Special Rules 1A, 4A, 5A, 6A, 7A.
- **“§” to “section”:** In a cross-reference in following Rule 39-22-108, “§” has been changed to “section.”
- **Subpart formatting:** In some provisions the subpart numbers included only the right parenthesis or a period instead of parenthesis. The correction deletes periods and adds parenthesis on both the left and right side so the numbers look like “(1)” instead of “1.” or “1).”
- **Corrected cross-references:** Where one of the preceding changes made a cross-reference in another rule inaccurate, the correction request updates the cross-reference to use the corrected language. For example, a cross-reference to “Regulation 39-22-103(8)(a)” would be changed to “Rule 39-22-103(8)(a).”

These corrections are all technical and 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  
Department of Revenue