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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. 2020-00031
1 Code of Colorado Regulations 201-1

Dear Secretary of State Griswold:

On January 30, 2020, the Colorado Department of Revenue, Taxation Division, submitted a correction request, Tracking Number 2020-00031. The correction request makes several types of changes in 1 Code of Colorado Regulations 201-1. These changes include the following:

- **“Regulation” to “Rule”:** 1 CCR 201-1 generally calls its provisions “Regulations.” To be consistent with other Taxation Division rules, the correction request changes “Regulation” to “Rule” (e.g., “Regulation 24-35-103.5” becomes “Rule 24-35-103.5”) in current provisions. The correction request also changes in-text references from “regulation” to “rule” (e.g., “the purpose of this regulation” becomes “the purpose of this rule.”)
- **Standardizing formatting:**
 - The titles of the rules in 1 CCR 201-1 do not generally include a period at the end. To be consistent with other Taxation Division rules, the correction request adds a period at the end of each current rule’s title.
 - The spacing between rule numbers and rule names in rule titles is inconsistent. Consistent with other Taxation Division rules, the correction request standardizes the practice to use two spaces.
 - 1 CCR 201-1 inconsistently capitalizes titles and headings in the document. The correction request standardizes the practice to use initial capitalization (e.g., “PRIVATE LETTER RULINGS AND INFORMATION LETTERS” becomes “Private Letter Rulings and Information Letters.”).
 - Some section numbers and letters only have a parenthesis on the right side (i.e., “1”). The correction request standardizes the practice to use parentheses on both sides of the section numbers and letters (e.g., “1”) becomes “(1)”). The correction request makes similar changes in in-text

references (e.g., “the provisions of section 10 of this rule” becomes “the provisions of section (10) of this rule.”).

- 1 CCR 201-1 does not always bold first-level section headings when they occur. The correction request standardizes the practice of using bold font for first-level section headings.
- In some provisions, the section numbers of first-level section headings are bolded while others are not. Consistent with other Taxation Division rules, the correction request standardizes the practice of using regular font for first-level section headings section numbers.
- 1 CCR 201-1 does not always italicize second-level section headings when they occur. Consistent with other Taxation Division rules, the correction request standardizes the practice of italicizing second-level section headings.
- In Rule 24-35-103.5(5)(a)(i), the correction request changes “First Tier Ruling” to “First tier Ruling” to be consistent with the formatting of other subsections in Rule 24-35-103.5(5)(a).
- 1 CCR 201-1 does not consistently use periods after section headings. The correction request standardizes the practice of using periods (e.g., in Rule 24-35-103.5(5)(a)(b), “*Fee Process*” becomes “*Fee Process.*”).
- **Spelling & grammar corrections:**
 - The basis statement at the beginning of the document states, “The statutory bases for these regulations are C.R.S. 39-21-112(1).” The correction changes the statement to read, “The statutory basis for these rules is C.R.S. 39-21-112(1).”
 - The basis and purpose statement in Rule 39-21-112(3.5) currently reads, “The basis for this rule is” and lists two sections. The correction changes the phrase to “The bases for this rule are”
- **Miscellaneous corrections:**
 - In Rule 39-21-103, -107, -108, -109(1), and -120, the correction deletes hyphens and dashes between first-level heading titles and other text in favor of two spaces.
 - In Rule 39-21-105, instead of having a heading that reads “Appeals” and a single paragraph with the title “(3) Notice of Appeal,” the correction request deletes the “(3)” and changes the title to “Notice of Appeal.”
 - In Rule 39-21-105.5, the correction deletes the “(1)” that precedes the only paragraph in that rule.
 - In Rule 39-21-113(4), the correction changes the (4) in front of the paragraph titled “Returns Confidential” to a (2) because that paragraph is the second listed paragraph in that rule.
 - In Rule 39-21-119, the correction request adds the title “Basis and Purpose” in front of the pre-existing basis and purpose statement.

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