

PHIL WEISER
Attorney General
NATALIE HANLON LEH
Chief Deputy Attorney General
ERIC R. OLSON
Solicitor General
ERIC T. MEYER
Chief Operating Officer



STATE OF COLORADO
DEPARTMENT OF LAW

RALPH L. CARR
COLORADO JUDICIAL CENTER
1300 Broadway, 10th Floor
Denver, Colorado 80203
Phone (720) 508-6000
Revenue and Utilities Section

December 2, 2021

Colorado Secretary of State
Licensing and Enforcement Division
Administrative Rules Program
1700 Broadway, Suite 200
Denver, CO 80290

RE: Colorado Department of Revenue, 1 CCR 201-2 and 1 CCR 201-10, Tracking
Numbers 2021-00742 and 2021-00744

To whom it may concern:

On November 15, 2021, the Colorado Department of Revenue, Taxation Division, submitted two rule correction requests (Tracking Numbers 2021-00742 and 2021-00744). The corrections are made in 1 CCR 201-2 (Rule 39-22-301(1), Rule 39-22-303.7-1, Rule 39-22-656, Special Rule 7A, and Special Rule 8A) and 1 CCR 201-10 (Rule 39-29-102(3)(a)). The corrections update the Department of Revenue's address for purposes of incorporation by reference under section 24-4-103(12.5)(a), C.R.S. The Denver address previously listed in those rules is now outdated and incorrect, while the Office of Tax Policy Lakewood address is correct.

The Department's corrections merely reflect the fact that the Denver address listed is no longer accurate. These corrections are non-substantive in nature and are submitted to you so that they may be published in the Code of Colorado Regulations pursuant to section 24-4-103, C.R.S.

Thank you for your assistance. Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,

NOAH C. PATTERSON
Senior Assistant Attorney General
Tax Unit
Revenue & Utilities Section
noah.patterson@coag.gov