



**COLORADO**  
Department of Revenue

Taxation Division

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**Colorado Department of Revenue**  
**Statement of Emergency Justification and Adoption**  
**Emergency Amendment to Regulation 39-22-604.6**

Pursuant to sections 24-4-103(6) and 39-22-604(6), C.R.S., I, Barbara J. Brohl, Executive Director of the Department of Revenue, hereby adopt emergency amendments to tax Regulation 39-22-604.6.

Section 24-4-103(6), C.R.S., authorizes the Executive Director to adopt a temporary or emergency rule if the Executive Director finds that the immediate adoption of the rule is imperatively necessary to comply with a state and federal law and that compliance with the requirements of section 24-4-103, C.R.S. regarding promulgation of a permanent regulation would be contrary to the public interest.

I find that the immediate adoption of amendments to this rule is necessary to respond to recent legislation passed by the United States Congress that amends the due dates for employers to file wage and tax statements with the Internal Revenue Service and their employees. Colorado's due dates for filing wage and tax statements with the Department and their employees is the same dates established in I.R.C. § 6071. The United States Congress passed H.R.2029 - Consolidated Appropriations Act of 2016, which amends the due dates in I.R.C. § 6071. As such, the due dates for Colorado's wage and tax statements have been amended and the rule needs to conform to these changes. I, therefore, find that the emergency adoption of this amended rule is necessary to comply with federal and state law. Finally, I find that compliance with the requirements of section 24-4-103, C.R.S., would be contrary to the public interest under the circumstances.

**Statutory Authority**

The statutory authority for this amendment to the existing rule for section 39-22-604(6), C.R.S., is cited above.

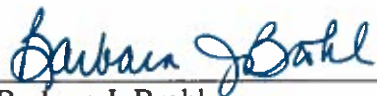
**Purpose**

To amend the due dates for employers to file wage and tax statements with the Department and their employees to comply with I.R.C. § 6071.

### Adoption

For the reasons set forth above, I hereby adopt emergency rule 39-22-604.6, which is attached to this Statement and which shall be effective on the date of its adoption and shall apply prospectively. This emergency rule shall be in force and effect for a period of one hundred and twenty days from the date of this notice, unless sooner terminated or replaced by permanent rules adopted in accordance with section 24-4-103, C.R.S.

Adopted this 9<sup>th</sup> day of January, 2017.



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Barbara J. Brohl  
Executive Director  
Colorado Department of Revenue