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December 15, 2014

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 Income Tax.
Tracking Number 2014-01157

The Colorado Department of Revenue is deleting obsolete references to "Reserved" regulations in 1 CCR 201-2 - Income Tax listed on Attachment A. Revenue is also adding the word "Regulation" that was inadvertently omitted from the following rules:

Regulation 39-22-103(8)(A)
Regulation 39-22-103(8)(B)
Regulation 39-22-104(5)

These corrections were submitted to the Secretary of State by the agency on November 12, 2014 (tracking Number 2014-01157).

It is my opinion that these changes are non-substantive as the "Reserved" regulations are not part of the rules themselves and the omission of the word "Regulation" from the rules listed above was a typographical error. On behalf of the agency, we request that these corrections be made pursuant to § 24-4-103(11)(d)(II), C.R.S. These corrections will not change the substantive content of any rule, nor will it change the effective dates of the three rules for which the agency is adding the word "Regulation."

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

Sincerely,

FOR THE ATTORNEY GENERAL

/s Scott R. Bauer

SCOTT R. BAUER

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Please remove the following Reserved rules in 1 CCR 201-2 Income Tax

Regulation 22-101. Reserved.

Regulation 22-102. Reserved.

Regulation 22-103.4. Reserved.

Regulation 22-103.5. Reserved.

Regulation 22-103.7. Reserved.

Regulation 39-22-103(8).

Regulation 22-103.9. Reserved.

Regulation 22-103.11. Reserved.

Regulation 22-103.12. Reserved.

Regulation 22-103.13. Reserved.

Regulation 22-103-5. Reserved.

Regulation 22-104.1. Reserved

Regulation 22-104.2. Reserved.

Regulation 22-104.3. Reserved

Regulation 22-105. Reserved.

Regulation 22-107. Reserved.

Regulation 22-109. Reserved.

Regulation 22-110. Reserved.

Regulation 22-111. Reserved.

Regulation 22-112. Reserved.

Regulation 22-113. Reserved.

Regulation 22-114. Reserved.

Regulation 22-115. Reserved.

Regulation 22-117. Reserved.

Regulation 22-201. Reserved.

ATTACHMENT A

Regulation 22-202. Reserved.

Regulation 22-203. Reserved.

Regulation 22-204. Reserved.

Regulation 39-22-303.11(e). Reserved.

Regulation 39-22-303.12(b) Reserved.

Regulation 22-306. Reserved.

Regulation 22-401. Reserved.

Regulation 22-402. Reserved.

Regulation 22-403. Reserved.

Regulation 22-404. Reserved.

Regulation 22-405. Reserved.

Regulation 22-407. Reserved.

Regulation 22-501. Reserved.

Regulation 22-506.2. Reserved.

Regulation 22-506.3. Reserved.

Regulation 22-506.4. Reserved.

Regulation 22-507.5 (3). Reserved.

Regulation 22-507.5 (4). Reserved.

Regulation 22-507.5 (5). Reserved.

Regulation 22-507.5 (6). Reserved.

Regulation 22-507.5 (7). Reserved.

Regulation 22-507.5 (8). Reserved.

Regulation 22-508. Reserved.

Regulation 22-508.1. Reserved.

Regulation 22-508.1 (1). Reserved.

Regulation 22-508.1 (2). Reserved.

Regulation 22-508.2 (3). Reserved.

Regulation 22-508.2 (4). Reserved.

Regulation 22-508.2 (5)(c). Reserved.

Regulation 22-508.2 (5)(d). Reserved.

Regulation 22-508.2 (6). Reserved.

Regulation 22-508.2 (7). Reserved.

Regulation 22-508.2 (8). Reserved.

Regulation 22-508.2 (9). Reserved.

Regulation 22-508.2 (10). Reserved.

Regulation 22-508.3. Reserved.

Regulation 22-508.4. Reserved.

Regulation 22-508.5. Reserved.

Regulation 22-508.6. Reserved.

Regulation 22-508.7. Reserved.

Regulation 22-509. Reserved.

Regulation 22-510. Reserved.

Regulation 22-601. Reserved.

Regulation 22-602. Reserved.

Regulation 22-603. Reserved.

Regulation 22-604.2. Reserved.

Regulation 22-604.12. Reserved.

Regulation 22-604.13. Reserved.

Regulation 22-604.14. Reserved.

Regulation 22-607. Reserved.

Regulation 22-609.1. Reserved.

Regulation 22-609.2. Reserved.

Regulation 22-610.1. Reserved.

Regulation 22-610.2. Reserved.

Regulation 22-611.1. Reserved.

Regulation 22-621.1. Reserved.

Regulation 22-621.2(a). Reserved.

Regulation 22-621.2(b). Reserved.

Regulation 22-621.2(c). Reserved.

Regulation 22-621.2(d). Reserved.

Regulation 22-621.2(e). Reserved.

Regulation 22-621.2(f). Reserved.

Regulation 22-621.2(g). Reserved.

Regulation 22-621.2(h). Reserved.

Regulation 22-621.2(i). Reserved.

Regulation 22-621.2(k). Reserved.

Regulation 22-621.3. Reserved.

Regulation 22-623. Reserved.

Regulation 22-624. Reserved.

Regulation 22-625. Reserved.

Regulation 22-626. Reserved.

Regulation 39-22-2101(1). Colorado Low Income Housing — Income Tax Credit. Definitions — Reserved.

Regulation 39-22-2102(1). Reserved.

Regulation 39-22-2102(2). Reserved.

Also, please add Regulation before the following rule numbers:

Regulation 39-22-103(8)(A)

Regulation 39-22-103(8)(B)

Regulation 39-22-104(5)