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Revenue and
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December 1, 2015

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

RE: Colorado Department of Revenue Regulation 39-22-109 (Colorado-Source
Income), 1 CCR 201-2, Tracking Number 2015-00794

To Whom It May Concern:

The Colorado Department of Revenue recently discovered that a statutory citation contained in regulation 39-22-109(3)(f)(ii) needs to be corrected. Instead of a citation to “§ 39-22-232(3), C.R.S.,” the citation should be to “§ 39-22-323(3), C.R.S.” The error has been corrected in the rule and submitted to the Secretary of State by the agency (tracking Number 2015-00794).

It is my opinion that this change is non-substantive as the citation was merely to the wrong statutory section and this was a typographical error. On behalf of the agency, we request that this correction be made pursuant to § 24-4-103(11)(d)(II), C.R.S. The correction will not change the substantive content of the rule, nor will it change the effective date.

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

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