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September 07, 2023

Colorado Secretary of State  
Licensing and Enforcement Division  
1700 Broadway, Suite 550  
Denver, CO 80290

RE: Colorado Department of Revenue Rule 39-22-504–2, 1 CCR 201-2, Tracking  
Number 2023-00594

To whom it may concern:

The Colorado Department of Revenue discovered a non-substantive error in Rule 39-22-504–2 and submitted a rule correction request (Tracking Number 2023-00594) on September 3, 2023. Paragraph (3)(b)(v)(E) of that rule mistakenly references 26 CFR § 1.1502(g)(2)(ii). That citation should be amended to read 26 CFR § 1.1502-21(g)(2)(ii).

Because this correction is non-substantive, it may be made pursuant to section 24-4-103(11)(d), C.R.S., and published in the Code of Colorado Regulations. 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,

*/s/ Davin Dahl*

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