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December 18, 2023

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

RE: Colorado Department of Revenue, 1 CCR 201-2, Tracking Number 2023-00797

To whom it may concern:

On December 13, 2023, the Colorado Department of Revenue, Taxation Division, submitted a rule correction request (Tracking Number 2023-00797). The original rule contained two paragraphs numbered (4). This correction renumbers the second paragraph (4) to paragraph (5) and corrects all internal references made to the originally misnumbered paragraph. The misnumbering of the final paragraph in the rule was typographical error.

This correction merely corrects the numbering of the paragraphs in this rule. This correction is non-substantive and therefore can be published in the Code of Colorado Regulations pursuant to section 24-4-103(11)(d), C.R.S.

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

Sincerely,

/s/ Emma E. Garrison
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