**AGENDA**

**Stakeholder Workgroup on Colorado Net Operating Losses**

December 7, 2021 at 10:00 A.M. Colorado Department of Revenue

 Virtual Stakeholder Workgroup

Call-in number: **1 (669) 900-6833**

‬Meeting ID: **894 6062 9533**

The Colorado Department of Revenue, Division of Taxation, is convening a stakeholder workgroup to discuss the drafts of two income tax rules regarding Colorado net operating losses.

In addition to other matters the Department may open for discussion, the following items are scheduled for consideration:

* Welcome and Introductions
* Topics for Discussion. The Department will solicit comments and suggestions on each of the following rules.
	+ [Rule 39-22-504–1](https://tax.colorado.gov/sites/tax/files/documents/Rule%2039-22-504-1%20-%20DRAFT_0.doc). Colorado Net Operating Losses for Individuals, Estates and Trusts.
	+ [Rule 39-22-504–2](https://tax.colorado.gov/sites/tax/files/documents/Rule%2039-22-504-2%20-%20DRAFT_0.doc). Colorado Net Operating Losses for C Corporations.
* Stakeholder input
* Other comments or issues for consideration
* Adjourn

We would appreciate your feedback to help us measure and improve the success of the rulemaking program.  If you participate in the rulemaking process, we invite you to complete a [short survey](https://docs.google.com/forms/d/e/1FAIpQLSfwH2HFlbE7ND9LxLurvIbp7X8dnoG65W8VDZ8TPrBRZ9EBKw/viewform).  Follow the link, and choose the "I participated in the Rulemaking Process (Announcement, Stakeholder Meeting, or Hearing)" option.