**DEPARTMENT OF REVENUE**

**Taxation Division**

**PROCEDURE AND ADMINISTRATION**

**1 CCR 201-1**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Rule 39-21-105.5–1. Notices Sent by Mail.**

**Basis and Purpose.** The statutory bases for this rule are sections 39-21-102, 39-21-105.5, and 39-21-112(1), C.R.S. The purpose of this rule is to clarify statutory requirements related to mailing notices and to advise taxpayers of their duty to notify the Division of changes to their mailing addresses.

(1) Except as provided in section 39-21-105.5(2), C.R.S., a notice shall be mailed by first-class mail to the last-known address of the taxpayer. Such mailing is sufficient to satisfy the Division’s obligation under section 39-21-105.5(1), C.R.S., and this rule, irrespective of whether such address is the taxpayer’s current mailing address. Division

(2) It is the duty of a taxpayer to notify the Division of any change to their mailing address, irrespective of whether the taxpayer has elected to receive any notice or other communication by electronic means as provided in section 39-21-105.5(2), C.R.S.

(3) As used in this rule, unless the context otherwise requires:

(a) “Division” means the Taxation Division in the Department of Revenue.

(b) “Notice” means any notice required to be given to any taxpayer by the Division pursuant to section 39-21-105.5, C.R.S.

(c) “Taxpayer” means a person obligated to account to the Division for a tax or fee within the scope specified in section 39-21-102, C.R.S.