## Statement of Basis and Purpose Colorado Department of Revenue

Emergency Regulation 39-22-608.3 1 CCR 201-2

## **Basis**

This regulation is promulgated pursuant to §39-21-112 and §39-22-608(3), C.R.S.

## **Purpose**

The purpose of this emergency regulation is to extend the filing deadline for individual Colorado income tax taxpayers whose deadline for filing federal income tax returns has been extended by the Internal Revenue Service because of certain weather related events that have caused substantial disruption in certain areas of the country.