



COLORADO
Department of Revenue

Taxation Division

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REVENUE BULLETIN 18-01

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ALL PRIOR REVENUE BULLETINS RESCINDED

The Department of Revenue hereby rescinds all Revenue Bulletins and Policy Positions previously published by the Department. These documents, which were last published by the Department during the late 2000s, do not represent an official articulation of any position held by the Department nor does the Department consider them binding with respect to any tax matter. The previously published Revenue Bulletins and Policy Positions should not be relied on for any purpose.¹

Taxpayers seeking guidance beyond that provided in Colorado's tax statutes should consult the Department's rules and regulations, which are published by the Secretary of State. A taxpayer seeking additional guidance regarding a particular transaction or factual scenario can request a Private Letter Ruling (PLR) or General Information Letter (GIL). Requests for PLRs and GILs must comply with certain requirements, which are currently set forth at 1 Code of Colorado Regulations 201-1, Regulation 24-35-103.5. PLRs are binding upon the Department only with respect to the specific taxpayer that requested the PLR. GILs are for informational purposes only and are not binding on the Department.

¹ The Department also previously published "Revenue Determinations," which were restated versions of rulings issued by the Department's Executive Director on cases brought before the Executive Director challenging the validity of the Department's tax assessments. Revenue Determinations were published only to illustrate positions the Department had taken in the past on tax questions involving the specific facts and circumstances reported. Because Revenue Determinations were limited in scope and provided solely for information purposes, they are not considered binding on the Department.