

# STATE OF COLORADO

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**DIVISION OF MOTOR VEHICLES**  
Department of Revenue

**Titles/Registration Section**  
Maren Rubino  
Operations Director

**Business Location**  
1881 Pierce Street Lakewood, Colorado  
Phone (303) 205-5608

**Mailing Address**  
Denver CO 80261-0016



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Bill Ritter Jr.  
Governor

Roxy Huber  
Executive Director

Joan Vecchi  
Senior Director

## Memo

To: CADA, CIADA, Financial Institutions, Auto Industry Division, and Division of Banking

From: Maren Rubino, Operations Director

Date: August 3, 2007

Re: C –Corporations and Secure and Verifiable Identification

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Effective September 1, 2007, secure and verifiable identification will no longer be required when titling and/or registering a vehicle that is owned by a C Corporation (C-Corp).

C-Corps may also be referred to as Standard or General Corporations and are a separate tax paying entity for federal and state tax purposes. C-Corps are required to file a Form 1120 U.S. Corporation Income Tax Return or Form 1120A U.S. Corporation Short-Form Income Tax Return with the Internal Revenue Service. In order to be exempt from providing secure and verifiable identification C-Corps must complete a DR 2388 C-Corporation Affidavit annually; no later than September 1<sup>st</sup>. Please return the completed form by fax to 303-205-5765 or mail to:

Colorado Department of Revenue  
1881 Pierce St Rm 146  
Attn: Title Services Manager  
Lakewood CO 80214

The DR2388 C-Corporation Tax Affidavit can be obtained at <http://www.revenue.state.co.us>. Please call 303-205-5608 if you need additional information or assistance.