



# Statement of Philosophy

Colorado Department of Revenue  
Office of the Executive Director

Among other things, the Colorado Department of Revenue (the "Department") is responsible for the collection of state taxes in accordance with the United States and Colorado Constitution and the laws passed by the Colorado General Assembly.

The function of the Department is to encourage voluntary compliance with the tax laws in a manner that inspires the highest degree of public confidence. Penalties will be applied as a tool to promote voluntary compliance and not as a revenue source. The Department will vigorously pursue the collection of all taxes due the state, but will not use tax collection volume to evaluate any departmental employee and will not impose or suggest production quotas or goals.

The commitment of the Department is to:

- Ensure that all taxpayers pay their fair share of lawful taxes in a timely manner.
- Determine the extent of compliance and direct the energy and resources of the Department toward rectifying noncompliance.
- Perform audits and make adjustments in a prompt and fair manner.
- Educate the public on important tax provisions.
- Ensure that refunds are made promptly.
- Seek necessary information only and maintain it in strict confidentiality.

Issues should be raised by examining officers only when they have merit, never arbitrarily or for negotiating purposes. At the same time, the examining officer should never hesitate to raise a meritorious issue.

Administration of taxes should be both reasonable and vigorous. It should be conducted with as little delay as possible and with great courtesy and consideration. The Department should, however, be vigorous in requiring compliance with law and relentless in its attack on unlawful tax devices and fraud.

All employees of the Department play a critical role in creating a positive public attitude toward the State of Colorado, and should understand the importance of conducting themselves in a fair and courteous manner.