



## FYI General 2

# How to Determine What Information the Department of Revenue Can Release

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### PRIVACY STATEMENT

The Department of Revenue may collect and maintain personal information, including mandatory disclosure of Social Security numbers in the manner required by tax regulations, instructions and forms pursuant to 42USC 405(c)(2)(C)(i) and §39-21-112, C.R.S. This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose. Taxpayers who fail to provide the required information may be subject to civil or criminal penalties, or both, under the tax law.

The Colorado Department of Revenue is limited by law as to the type of information that can be disclosed to the public. By state statute, department employees may not divulge any information contained in any document, report, or return filed in connection with any taxes. [§39-21-113 (4) (a), C.R.S.] Therefore, in order to protect all taxpayers, employees must observe the confidentiality statutes when releasing information. The following guidelines should be used to determine the type of information that is available to the public.

### PERSONAL INFORMATION

Taxpayers may obtain information on their own tax returns and tax accounts. The department's Revenue Online service ([www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)) makes it possible for individuals and businesses to have access to their tax account information, filing and payment history and copies of tax returns. Taxpayers may check refund status, update their mailing address, and add Power of Attorney documents. Revenue Online is similar to online banking where the taxpayer must know the social security number and other "security key" information. Access to the account is allowed only when the information entered during the Sign Up process matches what is on the taxpayer's Colorado tax account. The taxpayer creates a Login ID and Password that will be used when accessing the Revenue Online account information. Once the Login ID and Password are created, the taxpayer has access to account information and can manage account access through Revenue Online. **Note:** the Revenue Online return copy will reflect the last version in our system, which may include adjustment or audit information.

Alternatively, taxpayers may submit in writing requests for information about their accounts for income, sales, withholding, liquor, cigarette, tobacco, and fuel accounts. However, to expedite requests, Revenue Online is the recommended method of obtaining information and managing a tax account.

If a taxpayer cannot access the Revenue Online service, copies or certified copies of tax returns may be submitted with the Request for Copy (DR 5714) form. The paper request for copy requires notarization.

When a business is purchased by another party, the purchaser may ask the seller to file a Request for Tax Status Letter (DR 0096). The Tax Status Letter will show the last period for which the request tax was filed. Tax Status Letters may be requested for the following taxes: state sales, city sales, county sales, corporate income, withholding, consumer's use, retailer's use, fuel and special district. (Note: This does not apply to home-rule area taxes which the state does not collect.) Complete and submit the Request for Tax Status Letter (DR 0096) with \$7 per tax requested to: Taxpayer Service Division, 1375 Sherman St., Denver, CO 80261-0005.

### POWER OF ATTORNEY

Information on another taxpayer's account may not be released except with a power of attorney. The Power of Attorney (DR 0145) form may be downloaded from [www.TaxColorado.com](http://www.TaxColorado.com), the Taxation Web site. To expedite getting the Power of Attorney into the taxpayer's account, complete the DR 0145, scan it and upload it into the taxpayer's account through Revenue Online, [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline). The Power of Attorney form allows the designated party to discuss all aspects of the tax account for the period specified on the document. The federal power of attorney form 2848 is accepted by the Colorado Department of Revenue in lieu of the Colorado DR 0145 form. Be sure the tax type and period is noted on the form.

## **REVENUE ONLINE ACCESS**

Revenue Online allows taxpayers to add Third Party Access and/or Web Login Access to the tax information available in Revenue Online. Note that Third Party and Web Login Access in Revenue Online is not the same as Power of Attorney or Third Party Designee. The access is only to information contained in Revenue Online.

### **Third party designee**

Income tax returns include a third party designee option where a taxpayer can designate another person to discuss the confidential information regarding that return with the Department of Revenue. This designation is valid for any period of time, and can be revoked by you with a written statement to the Department. Revocations must designate that the Third Party Designee is being revoked and must be signed and dated by the taxpayer and/or designee. The powers provided by this designation are not as extensive as a power of attorney, but grant the designee the ability to:

- Provide any missing information needed for return processing,
- Call for the status of the refund or to verify payments made by you,
- Call for information about the processing of the return,
- Request and receive copies of bills, notices or transcripts related to the return,
- Respond on your behalf to notices about math errors, errors, intercepts or return preparation.

This does not authorize the designee to receive any refund check or otherwise represent you before the department.

### **Public Information**

Public information is any information that is available from a public document such as a sales tax license, or a distraint warrant, or published lien records.

### **Sales Tax License**

Information that appears on a sales tax license is public information and may be obtained from that license. The law requires that the sales tax license be posted in a conspicuous place in the business for which it is issued. The information includes the owner's name, the name of the business, the mailing and location addresses, the Colorado account number, and the time period for which the license is valid.

Verify a sales tax license or exemption certificate through Revenue Online ([www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)), or you may verify a license or certificate at any Taxpayer Service Center statewide.

The department will not release any specific information such as the amount of tax paid by a business, the type of tax(es) collected or how often taxes are paid without appropriate authorization such as a power of attorney.

### **Tax-Exempt Organizations**

The only information that may be released concerning tax-exempt organizations such as schools, charities, hospitals, and government agencies is confirmation of a tax-exempt certificate number. Anyone requesting a confirmation must have the name of the organization and the tax exempt certificate number (these are 8-digit numbers beginning with "098"). The department will then verify the number. Verify an exemption certificate through Revenue Online ([www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)), or write to the Taxpayer Service Division, Denver, CO 80261-0005.

The department will not release lists of organizations granted sales tax exemption certificates.

### **Distraint Warrant**

A Warrant for Distraint is a legal document giving the department and its agents the power to collect delinquent taxes or seize and sell sufficient property to satisfy delinquent taxes. Once a distraint warrant has been filed against a business, the information contained in the warrant is public information. The Department of Revenue will release the name of the business, the address and the period covered by the distraint warrant. That information can be obtained by calling (303) 238-SERV (7378). If a lien has been filed, that information is available through the local county clerk.

The names of businesses under investigation may not be released, nor may information that appears on license applications or tax returns.

## **TAX DELINQUENCY INFORMATION**

Lending institutions may require borrowers who are obtaining business loans to sign a "Tax Delinquency Information Release." When the borrower signs the release, the lending institution forwards the release to the Department of Revenue. By signing the release, the borrower is giving the Department of Revenue permission to notify the lending

institution of the status of the borrower's tax account for sales and use tax, special fuel tax, liquor tax, cigarette and tobacco taxes, withholding tax, gasoline tax, or aviation fuel tax. The department will notify the lending institution of any tax delinquency in the distraint warrant stage at the time of the loan application and/or at any time during a five-year monitoring period. The department requires the lending institution to keep confidential any tax information disclosed about the borrower. [§38-25.5-103.5, C.R.S.]

### **Statistics**

Statistics may be released provided they are classified in a manner that precludes the identification of information on individual taxpayers. The Office of Research and Analysis has a link to its statistical information on the Department of Revenue's Web site at [www.colorado.gov/revenue](http://www.colorado.gov/revenue).

Requests for additional statistical information should be made by mail to the Office of Research and Analysis, Department of Revenue, 1375 Sherman St., Room 443A, Denver, CO 80261, by email at [dor\\_ora@state.co.us](mailto:dor_ora@state.co.us) or by calling (303) 866-5777.

### **DIVISION OF MOTOR VEHICLES**

The Division of Motor Vehicles maintains records relating to individual driver histories, including traffic violations, accident reports, driver applications, and driver alcohol-related convictions. It also maintains vehicle title and registration records. **Records may be purchased only by the individual to whom the record pertains.** Exception: an individual may purchase another's record with the express written consent of that person, or if they meet the criteria outlined in §24-72-204(7), C.R.S. Forms are available at 1881 Pierce St., Lakewood, CO 80214.

Applicants must provide their full name and either date of birth or driver's license number. The fee for this service is \$2.20 per page. Certified copies are available for \$2.70 per page. Inquiries should be directed to Driver Control, 1881 Pierce St., Room 150, Lakewood, CO, 80214.

Vehicle title inquiries should be directed to DMV-Titles Section, Denver, CO 80261-0016. The search fee for a vehicle title or title history is \$2.20 (per vehicle owner). Requesters must provide the Vehicle Identification Number (VIN) and/or the Colorado Title Number for each title searched.

Additional Motor Vehicle information is available on the Web site at [www.colorado.gov/revenue](http://www.colorado.gov/revenue)

All requests for information made to the Division of Motor Vehicles, Department of Revenue; State of Colorado must meet the criteria set forth in §24-72-204(7)(a)(b)(c), C.R.S. This law is in compliance with the 1994 Federal Driver Privacy Protection Act (Rev. 1999).

### **Judicial Orders**

Information may be released in court only on behalf of the DOR executive director in an action or proceeding that involves tax statutes and to which the DOR is a party. This includes information requested in a grand jury subpoena. [§39-21-113(4) (a), C.R.S.]

### **SUBPOENA**

Confidential tax information requested by subpoena that does not fall under a judicial order above cannot be released by the department.

### **GARNISHMENTS**

The department cannot honor a garnishment when doing so would release any confidential tax information. The payment of any tax refund or credit to a garnishment would release the existence of a return, the existence of a refund, and the amount of the refund which is all confidential information.

### **REQUESTS FOR OTHER INFORMATION**

The Department of Revenue may provide other information not listed in this FYI. However, the department is not authorized to release information that is protected by state or federal privacy laws. Written requests should be sent to: Executive Director, Department of Revenue, 1375 Sherman St., Rm. 409, Denver, CO 80261.

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FYIs provide general information concerning a variety of Colorado tax topics in simple and straightforward language. Although the FYIs represent a good faith effort to provide accurate and complete tax information, the information is not binding on the Colorado Department of Revenue, nor does it replace, alter, or supersede Colorado law and regulations. The Executive Director, who by statute is the only person having the authority to bind the Department, has not formally reviewed and/or approved these FYIs.