Colorado Department of Revenue

Privacy Policy

2016-2017
This Privacy policy is intended to address access to and for collection, storage, use, transfer and security of Personally Identifiable Information ("PII") that is obtained by the Department of Revenue through use of any Department website or through voluntary application for Department Services. This policy is meant to supplement the Department’s Public Records Policy pursuant to the Colorado Open Records Act (CORA) as required by section 24-72-501 C.R.S., et seq. This policy is intended to cover the following matters: 1) Collection and use of PII; 2) Access to public records; 3) Access to Tax records; and 4) Use of electronic mail.

**Personally Identifiable Information** - Personally Identifiable Information, or PII, is defined as information collected by a governmental entity that could reasonably be used to identify an individual including, but not limited to: 1) first and last name; 2) residence/physical address; 3) telephone number; 4) birth date; 5) credit card/financial information; and 6) Social Security Number. In addition, it is the policy of the Department to treat as PII information regarding an individual’s immigration status, information regarding his/her spouse or domestic partner, or information related to a person’s status as a witness in a criminal proceeding. PII does not, by definition, include information collected in furtherance of regulatory, investigative or criminal justice purposes. PII is protected from public disclosure regardless of its source. It is the policy of the Department not to collect PII unless it is necessary to complete a transaction that is voluntarily requested. The Department shall strive to minimize the collection of personally identifiable information, regardless of its source or medium, to the least amount of information required to complete a particular transaction or to fulfill a particular purpose.

**Access to Public Records** - The Colorado Open Records Act (CORA) mandates the creation of this privacy policy. Personal information collected by the Department that is not considered PII and which is not otherwise exempt under CORA may not be protected from disclosure and may become a public record when submitted. All “Public Records” are open for inspection by any person at any reasonable time, except where certain exemptions exist. “Public Records” is defined as all books, papers, photographs, cards, recordings, e-mail or digital data made or kept by the state or its political subdivisions. There are certain Public Records which are never open to inspection under CORA, such as medical records, trade secrets, personal
financial data, or military records. Other public records laws apply specifically to the Department of Revenue, and prohibit disclosure of information within the custody of the Department’s various divisions. For example, the Department of Motor Vehicles must comply with State and Federal laws which limit public disclosure of personal information contained in motor vehicle records. Likewise, as discussed below, the Taxation Division is strictly prohibited from disclosing information it receives from taxpayers in connection with the payment of any taxes.

Access to Tax Records-The Department of Revenue may collect and maintain personal information, including mandatory disclosure of Social Security numbers in the manner required by tax regulations. 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. However, the Department is limited by law as to the type of information that can be disclosed to the public. Department employees may not divulge any information contained in any document, report, or return filed in connection with any taxes. Therefore, in order to protect all taxpayers, employees must observe the confidentiality statutes when releasing information. The following guidelines will be used to determine the type of information that is available to the public.

Taxpayers may obtain information on their own tax returns and tax accounts. The department’s Revenue Online service (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.

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, the Taxation Web site.
Use of Electronic Mail- We use email to respond directly to customers, to address issues identified in your email, to further improve the web site, or to forward to another agency for appropriate action. Information from other on-line forms is used to provide customers with a particular service.

When the Department receives an email message, the email address used to send the email message will be treated as personally identifiable information and is not a public record. However, the contents of the email message may or may not be a public record depending on the content of the message. To better serve customers, we may use "cookies" to customize browsing experience. Cookies are simple text files stored on devices by the web browser. Cookies provide a method of distinguishing among visitors to the Web site.

Cookies created on computers by using a Department Web site do not contain personally identifying information and do not compromise privacy or security. The cookie feature is used only to store a randomly-generated identifying tag on the computer. Customers can refuse a cookie or delete a cookie file by using any of the widely-available methods.

Users are cautioned that the collection of personal information requested from or volunteered by children on-line or by email will be treated the same as information given by an adult, and may be subject to public access.

Disclaimer- Many of The Colorado Department of Revenue’s Web sites contain links to other Web sites, including Web sites operated by other government agencies, nonprofit organizations, and private businesses. When you link to another Web site, this Privacy Policy will no longer apply. When you link to another Web site, you are subject to the privacy policy of that Web site. Neither the Colorado Department of Revenue nor any employee of the State