



Office of the Attorney General
State of Texas

DAN MORALES
ATTORNEY GENERAL

May 23, 1997

Mr. Patrick S. Dohoney
Haynes and Boone, L.L.P.
801 Cherry Street
Suite 1300
Fort Worth, Texas 76102-6866

OR97-1203

Dear Mr. Dohoney:

You ask whether certain information is subject to required public disclosure under the Texas Open Records Act, chapter 552 of the Government Code. Your request was assigned ID# 105874.

The City of Mesquite (the "city") received a request from the Internal Revenue Service ("IRS") for a city employee's current address and telephone number. Prior to the request, the city employee elected to withhold his address and telephone information under sections 552.024 of the Government Code. The city seeks to withhold the information requested based on sections 552.102 and 552.024(a) of the Government Code. You enclosed the information the city seeks to withhold.

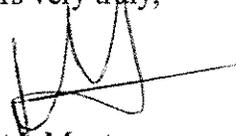
The transfer of information between governmental bodies is not necessarily a release to the public for purposes of the Open Records Act. However a federal agency is subject to a public information law that differs from the Texas Open Records Act. Thus, the question becomes whether the Internal Revenue Service will maintain the state record with the "same eye towards confidentiality that state agencies would be bound to do under the laws of Texas." Open Records Decision No. 650 (1996), Atty. Gen.Op. H-242 (1974) at 4; *accord* Atty Gen.Op. MW-565 (1982) at 4; Open Records Decision No. 561 (1990) at 6. Confidentiality of tax returns and return information is governed by 26 U.S.C.A. § 6103 and § 6110. Specifically, before making any written determination or background file documents open or available to public inspection, the Internal Revenue Service must delete the names, addresses, and other identifying details of the person. 26 U.S.C.A. § 6110(c). Consequently, the Internal Revenue Service maintains records with the same eye towards confidentiality that the city is bound under the laws of Texas.

In this instance, the requestor, an IRS representative, indicates that release of the requested information is governed by "Section 6333 of the Internal Revenue Code." We

note that pursuant to section 6333 of title 26 of the United States Code, the Secretary of the Treasury is authorized to examine, pursuant to notice, the books or records of any person having custody or control of such books or records which contain evidence or statements relating to the property subject to levy. As it appears that section 6333 authorizes the requestor to obtain the requested information, we conclude that the city is required to comply with the specified release provision. *See 26 U.S.C. § 6333 et al.*

We are resolving this matter with this informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and may not be relied upon as a previous determination regarding any other records. If you have questions about this ruling, please contact our office.

Yours very truly,



Janet L. Monteros
Assistant Attorney General
Open Records Division

JIM/glg

Ref.: ID# 105874

Enclosures: Submitted document

cc: Mr. Rocky Quintana, Revenue Officer
Internal Revenue Service
216 West 26th Street, #101
Bryan, Texas 77803
(w/o enclosures)