



Office of the Attorney General
State of Texas

DAN MORALES
ATTORNEY GENERAL

December 22, 1998

Ms. Gloria Portman
Certified Panola County Treasurer
Panola County Courthouse, Room 212
Carthage, Texas 75633

OR98-3220

Dear Ms. Portman:

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# 120666.

Panola County (the "county") received a request for information pertaining to a former employee. Specifically, the requestor seeks the former employee's W-2 forms and any documentation of the employee's benefit package. The requestor is the attorney for the employee's surviving children. You have submitted the requested documents for our review and ask whether they are excepted from disclosure under section 552.101 of the Government Code.

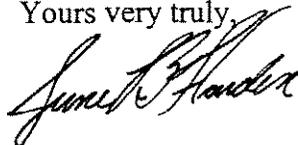
Section 552.101 of the Government Code excepts from disclosure information that is made confidential by law, including information deemed confidential by statute. Section 6103(a) of title 26 of the United States Code renders tax return information confidential except as authorized by title 26. *See* Open Records Decision Nos. 600 (1992), 226 (1979). We, therefore, conclude that the county may only release the requested W-2 forms as authorized by this statute.

You also express concern that you cannot determine with specificity the employee benefit documents sought by the requestor. We note that a governmental body must make a good faith effort to relate a request to information which it holds. Open Records Decision No. 561 (1990). However, when a governmental body is presented with a broad or vague request for information rather than a request for specific records, it should advise the requestor of the types of information available so that the requestor may narrow his request. Open Records Decision No. 563 (1990).

In response to the request at issue here, the county must make a good-faith effort to relate the request to information in the county's possession and must help the requestor to clarify his request by advising him of the types of information available. We note that if a request for information is unclear, a governmental body may ask the requestor to clarify the request. Gov't Code § 552.222(b); *see also* Open Records Decision No. 561 at 8 (1990). Once the requestor has indicated which records are sought, you must release them unless they are otherwise confidential by law.

We are resolving this matter with an 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 should not be relied on as a previous determination regarding any other records. If you have any questions regarding this ruling, please contact our office.

Yours very truly,



June B. Harden
Assistant Attorney General
Open Records Division

JBH/ch

Ref.: ID# 120666

Enclosures: Submitted documents

cc: Mr. David Jones
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(w/o enclosures)