

FREEDOM OF INFORMATION COMMISSION
OF THE STATE OF CONNECTICUT

In the Matter of a Complaint by FINAL DECISION

Robert Boone & the Journal
Inquirer,

Complainant

Docket #FIC85-66

against

Department of Revenue Services,

Respondent

July 9, 1986

The above captioned matter was heard as a contested case on May 23, 1985 at which time the complainant and the respondent appeared and presented testimony, exhibits and argument on the complaint. At the hearing, the hearing officer granted Thomas Mascolo, DBA New England Home Products, intervenor status for the limited purpose of presenting legal argument. Thereafter a hearing officer's report was issued on July 12, 1985. The matter was considered by the Commission on November 13, 1985 and was remanded at that time for further hearing. The hearing was held December 10, 1985 at that time the parties and the intervenor Mascolo appeared and presented evidence and argument on the complaint.

After consideration of the entire record the following facts are found:

1. The respondent is a public agency within the meaning of §1-18a(a), G.S.
2. By letter filed February 28, 1985, the complainants alleged that the respondent had illegally denied access to the sales tax registration applications for two companies, Junior Careers and New England Home products.
3. The complainants requested the copies of sales tax registration applications on February 7, 1985.
4. On February 20, 1985, the respondent denied the request.
5. The sales tax registration applications are required to be filed when a sales tax registration number is sought.
6. The applications which are sought by the complainants are forms which, when filled out, provide facts about the business seeking the tax identification number.

7. The filled out forms state the name of the business and the names and addresses of its officers, a description of the type of business, whether any state taxes are due or owed, the names of the bank where sales tax receipts would be banked, and certain identifying information such as either birth dates or social security numbers, or a federal identification number.

8. Forms filed in 1982 require statements of estimated gross income and estimated net income, but this information is not required on the 1984 form.

9. The respondent claims the documents are exempt under §1-19(a) and §1-19(b)(10), G.S. because it is exempted from disclosure by state statute, §12-15.

10. The complainants maintain that §12-15 exempts tax returns only, and that, in addition, the legitimate public interest in making information about the two businesses available requires that these applications be treated as public records.

11. The complainants are conducting an investigation of Junior Careers and New England Home Products.

12. The complainants have reason to believe that the named corporations may be violating child labor laws by employing children for door-to-door candy sales, and they need the information on the forms because it is not available from other public agencies.

13. The complainants are not seeking information of the forms which have been placed there by the Department of Revenue Services, nor do they seek social security numbers.

14. It is found under the facts of this case that there is a legitimate public interest in the information on the form which is sought by the complainants.

15. §1-19(a), G.S. and §1-19(b)(10), G.S. provide that records may be exempted from public disclosure by state statute.

16. §12-15(a), G.S. provides in part:

The commissioner or the commissioner's attorney or agent, or any other officer or employee of the state involved in the administration of any state taxes under this title or section 51-81b shall not make known in any manner any information obtained by an investigation of records or equipment of any person visited or examined in the

discharge of official duty; or the amount or source of income, profits, losses, expenditures or any particulars thereof set forth or disclosed in any return, statement or report required to be filed with or submitted to the commissioner; or permit any such return, statement, report or copy thereof or any book containing any abstract or particulars thereof to be seen or examined, except as hereinafter provided.

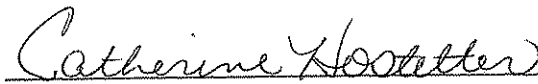
17. It is found that §12-15 does not exempt sales tax registration application from disclosure.

18. At hearing the complainant agreed that the applicants' social security numbers and the portion of the form which is marked "for Department of Revenue Service use only" may be masked.

The following order by the Commission is hereby recommended on the basis of the record concerning the above captioned complaint.

1. The respondent shall provide the complainant with the requested sales tax applications but may mask so as to conceal from view any social security numbers and the portion of the form which is marked "for Department of Revenue Service use only."

Approved by order of the Freedom of Information Commission at its regular meeting of July 9, 1986.


Catherine Hostetter
Acting Clerk of the Commission