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July 14, 2004

Larry G. Jacobson
17893 Peter Skene Way
Oregon City, OR 97045

Re: *Petition for Public Records Disclosure Order*:
Oregon Department of Revenue Records

Dear Mr. Jacobson:

This letter is the Attorney General's order on your petition for disclosure of records under the Oregon Public Records Law, ORS 192.410 to 192.505. Your petition, which we received on July 7, 2004, asks the Attorney General to order the Department of Revenue (Department) to disclose copies of the following:

1. The Administrative Procedures that Oregon Department of Revenue employees follow to verify income for purposes of Line 8 on Form 40.

2. The document, checklist, form, computer "macro," or any other record Oregon Department of Revenue employees use to evidence or memorialize their action to verify income for purposes of Line 8 on Form 40, and

3. A representative Position Description of every classification the incumbents of which verify income for purposes of Line 8 on Form 40.

For the reasons that follow, we respectfully deny your petition.

The Public Records Law confers a right to inspect any public records of a public body in Oregon, subject to certain exemptions and limitations. *See* ORS 192.420. Any person denied the right to inspect or to receive a copy of a public record may petition the Attorney General to determine whether the record may be withheld from inspection. ORS 192.450(1).

We spoke with Lois Williams, the Department's Disclosure Officer, about your petition. She told us that, while there had been a delay, the Department responded to your requests of March 29 and June 7, 2004, by letter dated July 12, 2004. Thus, this order reflects the Department's response.

With regard to the first and second categories of requested records, Ms. Williams told us that the Department has not identified any record that would be responsive to your request, with one possible exception. The Department's Personal Tax and Compliance Division has identified an audit manual that may be responsive to your request. According to Ms. Williams, personal income tax auditors use the techniques and methods described in the audit manual to verify and/or adjust Oregon returns, including federal adjusted gross income. Ms. Williams told us that the Department will provide you a copy of the audit manual upon receipt of payment of its cost to reproduce the record.[1]

The third category of requested records is "representative position description(s)." As stated in the Department's July 12th response, Ms. Williams previously sent you a copy of two administrative specialist position descriptions, explaining that Department employees in those positions could handle income verification for an Oregon tax return. In addition, the July 12th letter states that specified tax auditor position descriptions may also be responsive to your request. The Department will send you an additional certified copy of the two position descriptions previously provided and/or certified copies of the tax auditor position descriptions upon receipt of payment of the Department's costs to do so. These options are addressed in the July 12th letter. Ms. Williams stated to us her understanding that the two types of employees covered by the specified position descriptions are those within the personal income tax program who deal with a taxpayer's federal income.

Because the Department has agreed to disclose the records in its custody that are potentially responsive to your request, we deny your petition as moot.

Sincerely,

Donald C. Arnold
Chief Counsel
General Counsel Division

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c: Lois Williams, Oregon Dept. of Revenue

[1] The Department may charge a fee to reimburse it for its actual cost in making records available. *See* ORS 192.440(3). The Department's July 12th letter states its fees for responding to the portions of your request for which it has potentially responsive records.