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January 10, 1989

Katherine A. Mendonca
412 N.W. B Street
Grants Pass, OR 97526

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

Dear Ms. Mendonca:

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 January 3, 1989, asks the Attorney General to direct the Oregon Department of Revenue (DOR) to disclose "copies of the particulars" from which personal income tax assessments against you were made for the years 1981 through 1986. You stated that you asked to inspect these records on two occasions, April 8, 1988, and September 16, 1988. Copies of your letters to the Department of Revenue are attached. In response to your letter dated April 8, 1988, the Department of Revenue's auditor sent copies of the relevant statutes and administrative rules governing who is a taxpayer subject to the Oregon personal income tax. The auditor also sent you a letter on October 11, 1988, again responding to your request for information. I understand that you returned the letter because it was not signed by the Director of the Department of Revenue. (A copy of that letter is attached.)

In addition to the pertinent Oregon statutes and administrative rules, the Department of Revenue has prepared worksheets which are the basis for the amount of tax assessed against you. Apparently, DOR previously has not sent you copies of these worksheets. The Department of Revenue is sending copies of the worksheets for the years 1981 through 1986 directly to you, at the request of this office.

It appears that DOR has provided or will provide voluntarily all of the information that is the subject of your petition. The DOR may provide information through any of its employes. The fact that information has been provided by someone other than the director is not a refusal to disclose information. Because DOR has not denied your request for disclosure, we will not issue an order compelling DOR to produce the records you requested. See ORS 192.450(1) (Attorney General has authority to review agency denial of right to inspect or receive copy of public record). Accordingly, we respectfully deny your petition to compel disclosure.

Very truly yours,

James E. Mountain Jr.

JAMES E. MOUNTAIN, JR.
Deputy Attorney General

JEM:ESS:lmb/2324t

cc: Richard A. Munn, Director, Department of Revenue
Elizabeth S. Stockdale, Assistant Attorney General