CHARLES S. CROOKHAM
ATTORNEY GENERAL

JACK L. LANDAU
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DEPARTMENT OF JUSTICE
Justice Building
Salem, Oregon 97310
Telephone: (503) 378-4400

March 20, 1992

Mr. and Mrs. Harold E. Wilfley
16532 South Union Mills Road
Mulino, OR 97042

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

Dear Mr. and Mrs. Wilfley:

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 March 16, 1992, asks the Attorney General to direct the Oregon Department of Revenue (DOR) to produce copies of Oregon tax returns, work sheets, correspondence and other documents that concern you for the tax years 1979 through 1990. For the reasons that follow, we respectfully deny your petition as premature.

The Attorney General may order a state agency to disclose records only where the agency first has denied a request for public records. ORS 192.450(1). In your request you stated that you understand that the information you requested was to be obtained through the Department of Justice. You were unable to recall who at the Department of Revenue gave you this information. We have contacted the DOR about your request. They do not have a written request on file, and have not formally denied a request from you for these records. If you will contact the person identified below, she will arrange for you to obtain copies of the records you request, to the extent they exist. You should contact:

Linda Thomas
Department of Revenue
Suite 505
800 N.E. Oregon Street, #14
Portland, OR 97232
Telephone No. (503) 731-4033

Because DOR has not received or denied a request for these records, your petition is premature and is, therefore, denied.

Sincerely,

PAMELA L. ABERNETHY
Special Counsel to the
Attorney General

PLA:AV:lmb/JGG0291E
c: Ms. Linda Thomas
Audit Division
Department of Revenue
Suite 505
800 N.E. Oregon Street, #14
Portland, OR 97232