



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

**IP 2001(20)**

25 Sigourney Street  
Hartford CT 06106-5032

**INFORMATIONAL PUBLICATION**

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**Q & A Concerning Freedom of Information Act Requests**

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**Purpose:** In December 1996, the Department of Revenue Services (DRS) issued **IP 96(14), Q & A Concerning Freedom of Information Act Requests**, to identify the DRS agency official to whom Freedom of Information Act (FOIA) requests were to be sent or forwarded. The Freedom of Information Act makes existing public records or files, as defined in Conn. Gen. Stat. §1-200(5), open to inspection, upon written request. The purpose of this Informational Publication is to provide the current statutory authority governing FOIA requests and the DRS agency official to whom FOIA requests are to be sent or forwarded.

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**Effective Date:** Effective upon issuance.

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**Statutory Authority:** Conn. Gen. Stat. §§1-200 et seq. (FOIA); and 12-15(a).

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**What Are Public Records or Files to Which FOIA Pertains?** Conn. Gen. Stat. §1-200(5) defines *public records or files* as “any recorded data or information relating to the conduct of the public’s business prepared, owned, used, received or retained by a public agency, whether such data or information be handwritten, typed, tape-recorded, printed, photostated, photographed or recorded by any other method.” Conn. Gen. Stat. §1-210 provides that “[e]xcept as otherwise provided by any federal law or state statute, all records maintained or kept on file by any public agency, whether or not such records are required by any law or by any rule or regulation, shall be public records and every person shall have the right to inspect such records promptly during regular office or business hours or to receive a copy of such records...”.

**Are All Public Records or Files Required to Be Disclosed?** Not all public records or files are required to be disclosed under FOIA. For example, Conn. Gen. Stat. §1-210(b)(10) does not require “[r]ecords, tax returns, reports and statements exempted by federal law or state statutes” to be disclosed. Furthermore, Conn. Gen. Stat. §12-15(a) generally prohibits the disclosure of tax returns or tax return information. Therefore, FOIA requests for copies of other person’s tax returns or tax return information will be denied.

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**If a Person Wishes to Make a FOIA Request, Where Should the Request Be Sent?** Conn. Gen. Stat. §1-206 requires that “[a]ny denial of the right to inspect or copy records... be made to the person requesting such right **by the public agency official who has custody or control of the public record, in writing, within four business days of such request...**”. For FOIA purposes, the public agency official who has custody or control of public records in DRS is the Director of the Legal Division. DRS requests that any person making a FOIA request hand-deliver or mail the request in a plain cover envelope, or other appropriate wrapper, postage prepaid, with the caption “**Freedom of Information Act Request,**” to the following address:

**Department of Revenue Services  
Legal Division  
25 Sigourney Street  
Hartford Connecticut 06106-5032**

This will ensure that DRS has the four business days that it is entitled to by law to deny a FOIA request.

**Effect on Other Documents: Informational Publication 96(14)** is modified and superseded and may not be relied upon on or after the date of issuance of this Informational Publication.

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**Effect of This Document:** An Informational Publication is a document that addresses frequently asked questions about a current DRS position, policy or practice, usually in a less technical question and answer format.

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**Related Forms and Publications:** For related publications, please request:

**Informational Publication 2000(27)**, *Procedures to Request Disclosure of Tax Return and Tax Return Information*.

**For Further Information:** Please call DRS during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- **1-800-382-9463** (toll-free within Connecticut), or
- **860-297-5962** (from anywhere)

**TTY, TDD, and Text Telephone users only** may transmit inquiries 24 hours a day by calling 860-297-4911.

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**Forms and Publications:** Forms and publications are available all day, seven days a week:

- **Internet:** Preview and download forms and publications from the DRS Web site: [www.drs.state.ct.us](http://www.drs.state.ct.us)
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu.
- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (toll-free within Connecticut) and select **Option 2** from a touch-tone phone.

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