



THE ATTORNEY GENERAL  
OF TEXAS

JIM MATTON  
ATTORNEY GENERAL

October 2, 1990

Mr. Jerald M. Pomerantz  
Attorney for Donna Housing  
Authority  
P. O. Box 130  
Weslaco, Texas 78596

OR90-460

Dear Mr. Pomerantz:

You ask whether certain information is subject to required public disclosure under the Texas Open Records Act, article 6252-17a, V.T.C.S. Your request was assigned RQ# 2030 (ID# 9060).

The Donna Housing Authority has received a request from a reporter for the IRS forms of certain individuals. You contend these IRS forms are excepted from required public disclosure based on section 3(a)(1) of the Open Records Act, article 6252-17a, V.T.C.S., which protects "information deemed confidential by law, either Constitutional, statutory, or by judicial decision", and volume 26 of the United States Code, section 6103(a), which prohibits the disclosure of returns and return information.

The forms requested constitute returns and return information which section 6103(a) expressly makes confidential. You must withhold the forms.

You also ask whether the Open Records Act requires a governmental body to mail public records. Since we have determined that the records are not available, we need not address this question. See also Gov't Code §§ 402.042, 402.045 (public officers authorized to request legal advice from Attorney General).

Because case law and prior published open records decisions resolve your request, we are resolving this matter with this informal letter ruling rather than with a

published open records decision. If you have questions about this ruling, please refer to OR90-460.

Yours very truly,

*Kay H. Guajardo by S G*

Kay H. Guajardo  
Assistant Attorney General  
Opinion Committee

KHG/le

Ref.: RQ# 2030 (ID# 9060), ID# 9732

Enclosures: ORD-152, JM-757

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