



Office of the Attorney General
State of Texas

DAN MORALES
ATTORNEY GENERAL

January 28, 1993

Mr. Jeff Hankins
Program Division
Legal Services 110-1C
Texas Department of Insurance
P.O. Box 149104
Austin, Texas 78714-9104

OR93-033

Dear Mr. Hankins:

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 ID# 14936.

The Texas Department of Insurance (the "department") has received a request for information about Sir Lloyd's Insurance Company (the "insurer"). Specifically, the requestor seeks:

- 1) the date on which Sir Lloyd's was determined to be an impaired insurer;
- 2) the date and manner, if any, of all notices concerning Sir Lloyd's Insurance Company; and
- 3) the names and addresses of all policyholders and claimants of Sir Lloyd's Insurance Company.

You advise us that some of the requested information will be made available to the requestor. You object, however, to release of the names and addresses of the insurance company's policyholders. Initially, you claimed that this information is excepted from required public disclosure under sections 3(a)(1), 3(a)(4), 3(a)(10), and 3(a)(12) of the Open Records Act. You subsequently advised us that the insurance company at issue has been placed by a court in receivership pursuant to article 21.28 of the Texas Insurance Code. Thus, you also assert that the policyholder information is judicial information and is not subject to the Open Records Act.

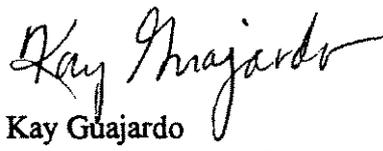
The act provides that "[a]ll information collected, assembled, or maintained by or for governmental bodies, . . . is public information and available to the public during normal business hours of any governmental body" with certain exceptions. V.T.C.S. art. 6252-17a, § 3(a). However, the judiciary is not a governmental body for purposes of the

number (as described in section 6109), or a combination thereof." 26 U.S.C. § 6103(b)(6) (emphasis added).

We think a federal tax identification number clearly constitutes return information which is confidential under section 6103(a) of title 26 of the United States Code. Under section 6103(a)(2), the fact that the number appears on forms of the Department of Insurance does not affect its confidentiality. You therefore must withhold the federal tax identification numbers which appear on the insurance forms under section 3(a)(1) of the Open Records Act, as information made confidential by statutory law. *Cf.* Open Records Decision Nos. 600 (1992) at 8-9 (W-4 form); 226 (1979) (W-2 form).

Because the plain language of the statute and prior decisions of this office resolve this 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 OR93-037.

Yours very truly,



Kay Guajardo
Assistant Attorney General
Opinion Committee

KHG/lmm

Ref.: ID# 17885
ID# 17977

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