



Office of the Attorney General  
State of Texas

DAN MORALES  
ATTORNEY GENERAL

February 28, 1996

Ms. Sandra C. Joseph  
Open Records Counsel/Disclosure Officer  
Office of the Comptroller of Public Accounts  
LBJ State Office Building  
111 East 17th Street  
Austin, Texas 78774

OR96-0263

Dear Ms. Joseph:

You have asked whether certain information is subject to required public disclosure under chapter 552 of the Government Code. Your request was assigned ID# 32426.

The Comptroller of Public Accounts (the "comptroller") received a request for telephone numbers of franchise taxpayers. You assert that the information requested is excepted from disclosure under section 552.101 of the Government Code, which provides an exception for information that is confidential by law. You argue that sections 151.027(a) and 171.206 of the Tax Code make the requested telephone numbers confidential.

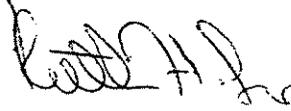
Section 151.027(a) of the Tax Code provides that, with certain exceptions, "[i]nformation in or derived from a record, report, or other instrument required to be furnished under this chapter is confidential and not open to public inspection." Section 171.206 also provides for confidentiality of "[i]nformation that is obtained from a record or other instrument that is required by this chapter to be filed with the comptroller." You assert that the telephone numbers of franchise taxpayers are contained in or derived from reports required to be submitted to the comptroller.

In *A & T Consultants v. Sharp*, 904 S.W.2d 668 (Tex. 1995), the court stated that the comptroller should release certain public information to the requestor. *Id.* at 676. The comptroller conceded that this information was public although it apparently was contained in records required to be submitted to the comptroller. *Id.* Among the items of information required to be provided to the requestor as public information were the names and full mailing addresses of franchise taxpayers. *Id.* We believe that a taxpayer

telephone number, like a taxpayer mailing address, is public information that must be released. Thus, the information at issue may not be withheld from disclosure.

We are resolving this matter with this informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and may not be relied upon as a previous determination regarding any other records. If you have questions about this ruling, please contact our office.

Yours very truly,



Ruth H. Soucy  
Assistant Attorney General  
Open Records Division

RHS/ch

Ref.: ID# 32426

Enclosures: Submitted documents

cc: Mr. J. Robert Mussell, Jr.  
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