



ATTORNEY GENERAL OF TEXAS
GREG ABBOTT

December 9, 2014

Ms. Lucinda J. Garcia
City Attorney for the City of George West
Wood, Boykin & Wolter, P.C.
615 North Upper Broadway, Suite 1100
Corpus Christi, Texas 78401-0748

OR2014-22214

Dear Ms. Garcia:

You ask whether certain information is subject to required public disclosure under the Public Information Act (the "Act"), chapter 552 of the Government Code. Your request was assigned ID# 546045.

The City of George West (the "city"), which you represent, received three different requests from the same requestor for (1) all W-2 forms and accompanying signed transmittal forms filed with the Internal Revenue Service (the "IRS") for two named employees for a specified time period and (2) all 1099 forms and accompanying signed transmittal forms filed by the city with the IRS for a specified time period. You claim the submitted information is excepted from disclosure under section 552.101 of the Government Code. You also state release of some of the submitted information may implicate the privacy or proprietary interests of numerous third parties. Accordingly, you state, and provide documentation showing, the city notified the third parties of the requests for information and of their rights to submit arguments to this office as to why the requested information should not be released. *See* Gov't Code § 552.305 (permitting interested third party to submit to attorney general reasons why requested information should not be released); Open Records Decision No. 542 (1990) (statutory predecessor to section 552.305 permitted governmental body to rely on interested third party to raise and explain applicability of exception to disclosure under the circumstances). We have received comments from several of the third parties. We have considered the submitted arguments and reviewed the submitted information.

Section 552.101 of the Government Code excepts from disclosure "information considered to be confidential by law, either constitutional, statutory, or by judicial decision." Gov't Code § 552.101. This section encompasses information protected by other statutes,

POST OFFICE BOX 12548, AUSTIN, TEXAS 78711-2548 TEL: (512) 463-2100 WWW.TEXASATTORNEYGENERAL.GOV

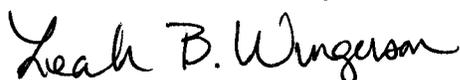
An Equal Employment Opportunity Employer • Printed on Recycled Paper

such as section 6103(a) of title 26 of the United States Code. Prior decisions of this office have held section 6103(a) renders federal tax return information confidential. *See* Attorney General Opinion H-1274 (1978) (tax returns); Open Records Decision Nos. 600 (1992) (W-4 forms), 226 (1979) (W-2 forms). Section 6103(b) defines the term “return information” as “a taxpayer’s identity, the nature, source, or amount of his income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, overassessments, or tax payments . . . or any other data, received by, recorded by, prepared by, furnished to, or collected by the Secretary [of the Treasury] with respect to a return or with respect to the determination of the existence, or possible existence, of liability . . . for any tax, penalty, interest, fine, forfeiture, or other imposition, or offense[.]” *See* 26 U.S.C. § 6103(b)(2)(A). Federal courts have construed the term “return information” expansively to include any information gathered by the Internal Revenue Service regarding a taxpayer’s liability under title 26 of the United States Code. *See Mallas v. Kolak*, 721 F. Supp. 748, 754 (M.D.N.C. 1989), *aff’d in part*, 993 F.2d 1111 (4th Cir. 1993). Thus, the submitted information, which consists of W-2, W-3, 1096, and 1099 forms, constitutes tax return information that is confidential under section 6103(a) of title 26 of the United States Code. As such, the city must withhold the submitted information under section 552.101 of the Government Code in conjunction with section 6103(a) of title 26 of the United States Code.¹

This letter ruling is limited to the particular information at issue in this request and limited to the facts as presented to us; therefore, this ruling must not be relied upon as a previous determination regarding any other information or any other circumstances.

This ruling triggers important deadlines regarding the rights and responsibilities of the governmental body and of the requestor. For more information concerning those rights and responsibilities, please visit our website at http://www.texasattorneygeneral.gov/open/orl_ruling_info.shtml, or call the Office of the Attorney General’s Open Government Hotline, toll free, at (877) 673-6839. Questions concerning the allowable charges for providing public information under the Act may be directed to the Office of the Attorney General, toll free, at (888) 672-6787.

Sincerely,



Leah B. Wingerson
Assistant Attorney General
Open Records Division

LBW/bhf

¹As our ruling is dispositive, we need not address the third parties’ arguments against disclosure for a portion of the information.

Ref: ID# 546045

Enc. Submitted documents

c: Requestor
(w/o enclosures)

Mr. Wayne R. Beyer
d/b/a Beyer & Co.
P.O. Box 366
Pleasanton, Texas 78064
(w/o enclosures)

Mr. Brent Allen
d/b/a Serco
P.O. Box 1366
George West, Texas 78022
(w/o enclosures)

Mr. Joseph Cantrell
d/b/a Cantrell IT Services
229 Dodd Lane
Beeville, Texas 78102
(w/o enclosures)

Mr. Simon Pena
d/b/a Simon R. Pena & Associates
P.O. Box 29113
San Antonio, Texas 78229
(w/o enclosures)

Unifirst Holdings, L.P.
455 Airport Road
Corpus Christi, Texas 78405
(w/o enclosures)

McCreary, Veselka, Bragg & Allen, P.C.
P.O. Box 1310
Round Rock, Texas 78680
(w/o enclosures)

Glass Shop
P.O. Box 1831
Three Rivers, Texas 78071
(w/o enclosures)

Mr. Ronnie Gee
P.O. Box 5
George West, Texas 78022
(w/o enclosures)

Schneider & McWilliams, P.C.
P.O. Box 550
George West, Texas 78022
(w/o enclosures)

Mr. David Dean Trevino
P.O. Box 1485
George West, Texas 78022
(w/o enclosures)

101 Bar Ranch, Ltd.
680 IH 37 Access
Mathis, Texas 78368
(w/o enclosures)

L&H Machine Shop
P.O. Box 154
George West, Texas 78022
(w/o enclosures)

Mr. Noe Jose Soliz
P.O. Box 1329
George West, Texas 78022
(w/o enclosures)

Beeville Veterinary Hospital
1900 North St. Mary's Street
Beeville, Texas 78102
(w/o enclosures)

Mr. Nathan A. Hazelton
4759 FM 888
Beeville, Texas 78102
(w/o enclosures)

Mr. Robert A. Meakins
1309 Burleson Street
George West, Texas 78022
(w/o enclosures)

Mr. Ronald Wayne Gee
837 FM 1873
Three Rivers, Texas 78071
(w/o enclosures)

Mr. Jorge A. Medina
P.O. Box 1411
George West, Texas 78022
(w/o enclosures)

Quality Constructing Solutions
349 County Road 671
Devine, Texas 78016
(w/o enclosures)

Mr. Sotero San Miguel
San Miguel Tire Shop
P.O. Box 84
George West, Texas 78022
(w/o enclosures)

Mr. Asencion J. Rodriguez II
3332 Highway 281
George West, Texas 78022
(w/o enclosures)

Mr. Nathan Chapa
1400 Betty Street
George West, Texas 78022
(w/o enclosures)

Allied Waste Services #847
P.O. Box 78829
Phoenix, Arizona 85062-8829
(w/o enclosures)

Mr. Jason Michael Lee
P.O. Box 220
George West, Texas 78022
(w/o enclosures)

Mr. Chistopher J. Carter
404 Nueces Street
George West, Texas 78022
(w/o enclosures)

Mr. Juan C. Garcia, Jr.
1310 Teto
George West, Texas 78022
(w/o enclosures)

Mr. Eric Mendoza
5918 Hickory Canyon
San Antonio, Texas 78252
(w/o enclosures)

Ms. Holly M. Young
305 East Hayes
Beeville, Texas 78102
(w/o enclosures)

Omnibase Services of Texas, LP
Suite 310
7904 North Sam Houston Parkway West
Houston, Texas 77064
(w/o enclosures)

Ms. Elsie Vera Logue
P.O. Box 1433
George West, Texas 78022
(w/o enclosures)

Mr. Timothy J. Hallett
Associate General Counsel
Election Systems & Software LLC
11208 John Galt Boulevard
Omaha, Nebraska 68137
(w/o enclosures)

Mr. Steven Lee
P.O. Box 804
George West, Texas 78022
(w/o enclosures)

Mr. Ricardo Gonzales
d/b/a A-1 Glass & Mirrors
P.O. Box 96
Sandia, Texas 78383
(w/o enclosures)

Mr. Michael Ferrell
Mike's Septic Service
P.O. Box 1041
George West, Texas 78022
(w/o enclosures)

Ms. Josefina Cantu
P.O. Box 345
George West, Texas 78022
(w/o enclosures)

Mr. John Hoover
1005 Wilshire
Corpus Christi, Texas 78411
(w/o enclosures)

Mr. Genaro Almaguer
P.O. Box 372
George West, Texas 78022
(w/o enclosures)

Mr. Richardo Guerra
P.O. Box 1095
George West, Texas 78022
(w/o enclosures)

Mr. Preston R. Perkins
600 East 59 Bypass
George West, Texas 78022
(w/o enclosures)

Truxaw Rentals, LLC
9323 Gloxinia
San Antonio, Texas 78266
(w/o enclosures)

Mr. Donald G. Ferrell
d/b/a Don's Wrecker Service
P.O. Box 724
George West, Texas 78022
(w/o enclosures)

Corpus Christi Coating & Machine
658 Omaha
P.O. Box 9487
Corpus Christi, Texas 78469
(w/o enclosures)

Townsend's Printing & Office Supplies
P.O. Box 579
George West, Texas 78022
(w/o enclosures)

Mr. Jeff R. Rogers and Associates, LLC
1312 Havenwood Boulevard
New Braunfels, Texas 78132
(w/o enclosures)

Mr. Roel Chapa
P.O. Drawer 669
George West, Texas 78022
(w/o enclosures)

Lone Star Products & Equipment LLC
2048 Fm 1960 Road West
Houston, Texas 77090
(w/o enclosures)

ETR Government Services, LLP
401 Dryden Lane
Buda, Texas 78610
(w/o enclosures)

BFI Waste Services of Texas, LP
d/b/a Allied Waste Services #847
P.O. Box 92361
Corpus Christi, Texas 78469-9236
(w/o enclosures)

Mr. Isidro Escamilla
d/b/a Sid Electric Service
103 Lamplite
Sinton, Texas 78387
(w/o enclosures)

Forehand Title Management
d/b/a Forehand Title Company
P.O. Box 2280
George West, Texas 78022
(w/o enclosures)

Leadsonline LLC
6900 Dallas Parkway, Suite 825
Plano, Texas 75024
(w/o enclosures)

Mr. David Flores
P.O. Box 69
Orange Grove, Texas 78372
(w/o enclosures)

Unifirst Holdings, LP
P.O. Drawer 2867
Corpus Christi, Texas 78403
(w/o enclosures)

Mr. Daniel Cuevas
P.O. Box 1107
George West, Texas 78022
(w/o enclosures)

Mr. David Garcia
P.O. Box 1555
Three Rivers, Texas 78071
(w/o enclosures)

Liberty Tire Recycling, LLC
Suite 400
1251 Waterfront Place
Pittsburgh, Pennsylvania 15222-4261
(w/o enclosures)

Mr. Ronald L. Perrin
d/b/a Ron Perrin Water Technologies
P.O. Box 10164
Fort Worth, Texas 76185
(w/o enclosures)

Mr. Stephen C. Sellman
d/b/a Steve's Printing Service
P.O. Drawer 579
George West, Texas 78022
(w/o enclosures)

Mr. Johnny Berlanga
P.O. Box 494
George West, Texas 78022
(w/o enclosures)

Tyler Technologies, Inc.
P.O. Box 205556
Dallas, Texas 75320-3556
(w/o enclosures)

Alldata
9650 West Taron Drive
Elk Grove, California 95757
(w/o enclosures)

Beta Technology, Inc.
P.O. Box 218686
Houston, Texas 77218-8686
(w/o enclosures)

Biocope, Inc.
23711 Hix Drive
Canyon, Texas 79015
(w/o enclosures)

Mr. Mario Zanelli
d/b/a Grace Water Services
19406 Little Pine Lane
Katy, Texas 77449
(w/o enclosures)

ETR Government Services, LP
5395 Highway 183
Lockhart, Texas 78644
(w/o enclosures)

Muiz Welding
P.O. Box 1445
Three Rivers, Texas 78071
(w/o enclosures)

Kraftsman, LP
Kraftsman Commerical
Playground and Water Park
19535 Haude Road
Spring, Texas 77388
(w/o enclosures)