

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

IP 2017(20)

450 Columbus Blvd Ste 1 Hartford CT 06103-1837

INFORMATIONAL PUBLICATION

Q & A Concerning Freedom of Information Act Requests

Purpose: This publication provides information about Freedom of Information Act (FOIA) requests submitted to the Department of Revenue Services (DRS).

Effective Date: Effective upon issuance.

Statutory Authority: Conn. Gen. Stat. §§ 1-200 et seq.; and § 12-15.

What Can I Request Under FOIA?

You may request public records or files under FOIA. *Public records or files* are 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.

Are All Public Records or Files Required to Be Disclosed?

No. Not all public records or files are required to be disclosed under FOIA. For example, FOIA does not require records, tax returns, reports and statements exempted by federal law or state statutes to be disclosed. Therefore, DRS will deny FOIA requests for copies of another person's tax returns or tax return information.

Can I Request My Own Tax Records Under FOIA?

No. If you wish to request your own tax records or if you wish to request tax records as an authorized representative of a taxpayer, you must follow the process as outlined in **Informational Publication 2017(19)**, *Procedures to Request Disclosure of Tax Return and Tax Return Information*.

How Do I Make a FOIA Request to DRS?

Use Form FOI-001, *Freedom of Information Act Request*, which is available on our website.

FOIA requests may be submitted by email to the following email address:

drs.foia@po.state.ct.us

Email requests should include "Freedom of Information Act Request" in the subject line.

FOIA requests may also be hand-delivered or mailed to the following address:

Department of Revenue Services Office of Legal Affairs/FOIA 450 Columbus Blvd Ste 1 Hartford CT 06103-1837

When Will DRS Respond to My Request?

Under FOIA, DRS is required to respond to your request promptly. Promptness will depend upon many factors, including the scope and subject of the request.

If DRS denies all or a portion of your request, the agency will respond, in writing, within four business days after the request was received.

Effect on Other Documents: This Informational Publication modifies and supersedes **Informational Publication 2001(20)**, *Q&A Concerning Freedom of Information Act Requests.*

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

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- 860-297-5962 (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.

IP 2017(20) Tax Affected: All Index heading: Freedom of Information Act Requests Issued: 2/26/2018 Paperless Filing/Payment Methods (fast, easy, free, and confidential): Business and individual taxpayers can use the **Taxpayer Service** Center (*TSC*) at www.ct.gov/TSC to file a variety of tax returns, update account information, and make payments online.

File Electronically: You can choose first-time filer information and filing assistance or log directly into the *TSC* to file returns and pay taxes.

Pay Electronically: You can pay taxes for tax returns that cannot be filed through the *TSC*. Log in and select the *Make Payment Only* option. Choose a payment date up to the due date of the tax and mail a paper return to complete the filing process.

DRS E-alerts Email Service: Get connected to the latest DRS news including new legislation, policies, press releases, and more. Visit the DRS website at **www.ct.gov/DRS** and select *Sign up for e-alerts* under *How Do I*? on the gold navigation bar.