Department of Revenue employees work with confidential taxpayer and business information every day. If any of this information is released to the public, besides being a possible violation of state law, it may be an infringement of the taxpayer’s rights and privacy. The information could give another business an unfair advantage or cause a person or business serious financial injury. Because of the seriousness of this issue, this publication was designed to give Department of Revenue employees a source for basic information about what information may be given to a requester and Revenue’s process for releasing information.

Public Information

All records and information maintained by the Department of Revenue are considered public information under the Public Records Act. However, not all public records are disclosable to the public because of specific laws. The “Public Records Index,” available from the Taxpayer Services Division and on the Internet, lists all of the Department’s disclosable records, such as publications, forms, and manuals. In addition, the following business information (found on the Tandem 105 screen) may be disclosed, if it is not associated with tax information:

- Tax Registration Number (TRN) or Unified Business Identifier (UBI) number
- Name of owner and business
- Address
- Type of ownership
- Opening and closing dates
- North American Industry Classification System (NAICS) code
- Standard Industrial Classification (SIC) code

This information can be provided to anyone about any business on our database. All other information is considered confidential and may only be disclosed under certain circumstances.

Secrecy Clause

The Secrecy Clause, RCW 82.32.330, is the law that prohibits Revenue employees from disclosing tax information about specific taxpayers to unauthorized people. This law also defines the circumstances documents may be disclosed and to whom. All tax and tax return information is confidential and not disclosable to the public and without the taxpayer’s permission or other statutory authorization. When you started working for the Department, you signed a Secrecy Clause Affidavit. By signing the affidavit, you acknowledged that you would protect the confidentiality of taxpayer records.

Knowing the difference between disclosable and confidential information can help avoid costly mistakes and potentially damaging situations, for you, taxpayers, and the agency.
Requests for information

If the request is for disclosable information, as shown on the 105 screen, you can provide the information by telephone, in writing, or by printing a copy of the information. Or refer requesters to the Department’s Public Records Database on the Internet at dor.wa.gov. If the request is for information not on the 105 screen, it is considered confidential. You must have the taxpayer’s authorization or other statutory authority before providing confidential information to anyone. If the taxpayer or his/her representative asks for confidential information by telephone, you must verify the requester’s identity and they are authorized to receive the requested information. If you cannot verify the requester’s identity, ask them to put the request in writing or complete a Confidential Tax Information Authorization form and send it to you. You may respond based on the authorization.

If you receive a subpoena or other court order for information about a taxpayer, please consult with your supervisor. In most cases, you should forward the order to the Public Records Officer or Designee at Taxpayer Services. A subpoena or court order is generally not sufficient to get confidential information from the Department of Revenue. However, it depends on the circumstances.

By law, public records requests must be answered within five working days from the date received by the agency. If you do not respond to the request yourself, it is extremely important to forward the request to the Public Records Officer or Designee in Taxpayer Services immediately, so it can be answered within the statutory time limit.

Sharing Agreements with Other Governmental Agencies

Under RCW 82.32.330, the Department of Revenue may exchange tax information with other Washington State agencies, other states, and federal agencies, for official purposes. However, our policy is to have a sharing agreement in place with the other agency before disclosing any confidential tax information. This agreement ensures the other agency understands the confidential nature of the information and penalties for misuse. The sharing agreements do not authorize full disclosure to everyone of the agencies. Not all agencies have entered into such agreements with us. Many of the agreements are set up so only a limited number of people at the other agencies may request and receive confidential information. The Public Records Designee in Taxpayer Services keeps the list of agreements and authorized personnel.

If you are on the our list of personnel authorized to give and receive confidential information to and from other agencies, your supervisor or lead person will advise you. You may RECEIVE information from anyone who wishes to give it to you. That does not violate our confidentiality laws. However, when someone from another agency ASKS you for confidential taxpayer information and you are unsure whether that person is authorized to receive such information, please ask your supervisor or contact the Public Records Officer/Designee for verification.

Internal Revenue Service requests are treated differently. They must be referred to and answered by the Assistant Director of Audit or his/her designee.

Penalties for Disclosing Confidential Taxpayer Information

An employee who releases confidential information to a person not entitled to the information is guilty of a misdemeanor. The penalty may be a jail sentence of up to 90 days and/or a fine up to $1,000. In addition, the employee could be terminated from their current position and barred from public employment in the state for two years.

As an employee of the Department of Revenue, you are responsible for protecting the privacy of Washington State taxpayers. If you have questions about releasing taxpayer information or want to know more about the Department’s public records policy, contact the Public Records Officer in Taxpayer Services at (360) 705-6600 or the Public Records Designee at (360) 705-6647.