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 on the Internet, lists the department’s disclosable records, such as publications, forms, and manuals. In addition, the following business information (found on the DOR Business Lookup page) 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.

Confidentiality and Non-Disclosure Agreement

The law that prohibits Revenue employees from disclosing tax information about specific taxpayers to unauthorized people is RCW 82.32.330. This law also defines the circumstances when 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 Confidentiality and Non-Disclosure Agreement. By signing the agreement, you acknowledge that you will protect the confidentiality of taxpayer.

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 DOR Business Lookup page, you can provide the information by telephone, in writing, or by printing a copy of the information. You may refer requesters to the department’s Public Records Index on dor.wa.gov. If the request is for information not on the DOR Business Lookup, 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 forward the order to dorpublicrecords@dor.wa.gov. 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 dorpublicrecords@dor.wa.gov immediately, so it can be answered within the statutory time limit.

Data sharing agreements with other governmental officials

The Department of Revenue may share tax information with other government officials for official purposes, and as authorized by RCW 82.32.330. However, our policy is to have a data sharing agreement in place before disclosing any confidential tax information. This agreement ensures other entities understand the confidential nature of the information and penalties for misuse. DOR’s Data Sharing Specialist in the Information Governance Office (IGO) maintains the list of current agreements.

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 DOR’s Data Sharing Specialist at dordatasharing@dor.wa.gov.

Internal Revenue Service (IRS) requests are treated differently. They must be referred to and answered by DOR’s IRS Liaison within the IGO or their designee.

**Penalties for disclosing confidential taxpayer information**

An employee who releases confidential tax information to a person not entitled to the information is guilty of a misdemeanor. The penalty may include 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 Information Governance Office at 360-704-5741 or dorpublicrecords@dor.wa.gov.