



STATE OF CONNECTICUT

DEPARTMENT OF REVENUE SERVICES

OFFICE OF THE COMMISSIONER

September 25, 2020

VIA ELECTRONIC MAIL (*tom.w.breen@gmail.com*)

Tom Breen
Managing Editor, New Haven Independent
<http://www.newhavenindependent.org/>

Re: Request for Information Pursuant to the Connecticut Freedom of Information Act dated September 11, 2020

Dear Mr. Breen:

The Department hereby responds to your Freedom of Information Act (“FOIA”) request dated September 11, 2020. Your request was submitted via email and provides, in pertinent part, as follows:

Under Connecticut's Freedom of Information Act (§ 1-200 et seq.), I write to request information on any reviews undertaken and/or copies of reports [*sic*] retained by the Department of Revenue Services over the past three years (between 2017 and 2020) in regards to how the following six companies spent donations they received through their participation in the Connecticut Neighborhood Assistance Act Tax Credit Program.

Those companies are called:

Edgewood Corners Inc.
Edgewood Elm Housing Inc.
Edgewood Village Inc.
F.O.H. Inc.
Yedidei Hagan Inc.
Yeshiva of New Haven Inc.

Consistent with my email to you of September 16, 2020, the Department conducted a review to determine whether it maintains any records responsive to your request. Please be advised that, as a result of this review, the Department determined that it does not maintain any records responsive to your request. That said, and as explained more fully below, it is important to note that if the Department had identified any records responsive to your request it is likely that said records would have been exempt from disclosure.

To this end, the Freedom of Information Act, Conn. Gen. Stat. § 1-200 et seq., provides that “all records maintained or kept on file by any public agency . . . shall be public records and every person shall have the right to . . . receive a copy of such records in accordance with section 1-212.” Conn. Gen. Stat. §1-210(a). Conn. Gen. Stat. § 1-210(b), however, provides in pertinent part that “[n]othing in the Freedom of Information Act shall be construed to require disclosure of: . . . (10) Records, tax returns, reports and statements exempted by federal law or state statutes.” Conn. Gen. Stat. § 1-210(b).

Connecticut law has restricted the public disclosure or inspection of tax returns since 1909. “All statements, reports or returns required to be filed with the tax commissioner for the purpose of taxation shall be open only to the inspection of the tax commissioner, his clerks and assistants, and such other officers of the state as have occasion to inspect them for the purpose of assessing and collecting taxes.” 1909 Conn. Pub. Acts 7. This language was originally codified as Conn. Gen. Stat. §1322 (1918 Rev.), and was later codified as Conn. Gen. Stat. §1096 (1930 Rev.), Conn. Gen. Stat. §1693 (1949 Rev.), and ultimately Conn. Gen. Stat. §12-15 (1959 Rev.).

Pursuant to Conn. Gen. Stat. § 12-15(a), the Commissioner is prohibited from disclosing any return or return information.⁶ As a general rule, any records in the Department’s possession that relate to a specific taxpayer constitute return and return information. As you know, you requested records related to six specific companies. Therefore, had the Department identified any records related to these six companies that were responsive to your request it is likely that said records would have been exempt from disclosure pursuant to Conn. Gen. Stat. § 1-210(b)(10) and Conn. Gen. Stat. § 12-15.

That said, as noted above, the Department maintains no records responsive to your request.

Based on the foregoing, the Department is of the position that it has fully complied with your FOIA request.

Sincerely,

John Biello

John Biello
Acting Commissioner
Department of Revenue Services

⁶ The terms “return” and “return information” are defined in Conn. Gen. Stat. § 12-15(h)(1) and Conn. Gen. Stat. § 12-15(h)(2), respectively.