

# MAINE STATE LEGISLATURE

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July 21, 1975

To: S. W. Ramsay, Management Analyst      Bureau of the Budget  
From: Jerome S. Matus, Asst. Atty. Gen.      Bureau of Taxation  
Subject: Application of Confidentiality Provisions of Maine  
Income Tax Law to Addresses Obtained from Reports  
and Returns

SYLLABUS:

THE CONFIDENTIALITY PROVISIONS OF THE MAINE INCOME TAX LAW PRECLUDE THE FURNISHING OF ADDRESSES OBTAINED FROM REPORTS AND RETURNS REQUIRED TO BE FILED WITH THE BUREAU OF TAXATION PURSUANT TO THAT LAW TO STATE OF MAINE OFFICIALS OTHER THAN THOSE SPECIFICALLY AUTHORIZED TO OBTAIN INFORMATION FROM THE RETURNS AND REPORTS AND THEN ONLY FOR THE PURPOSES SET FORTH IN 36 M.R.S.A. §5340.

FACTS:

By memorandum dated June 6, 1975 you stated: "In compliance with the Financial Procedure Manual the Department of Education and Cultural Services recently processed a request to charge off certain accounts to the bad debt account. The primary reason for failure to collect was stated as "no current address." Since the Commissioner of Finance and Administration has responsibility for the Income Tax Division and bad debt authorizations it was suggested that the data files of Income Tax be utilized to give a more current address on the subject debtors. . . ."

QUESTION & ANSWER:

Can the data files of the Income Tax Division be utilized to give a more current address on the subject debtors? No.

REASONS:

An address contained in the data files of the Income Tax Division would be obtained from an income tax return or report filed with the Bureau of Taxation. Such an address would be a particular of that tax return or report.

The confidentially provisions of the State of Maine Income Tax Law specifically provides in pertinent part:

"Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the assessor or any officer or employee of the Bureau of Taxation, any person engaged or retained by such bureau or an independent contract basis, or any person who, pursuant to this section, is

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permitted to inspect any report or return or to whom a copy, an abstract or a portion of any report or return is furnished, to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report or return required under this part." 36 M.R.S.A. §5340 sub-§4

There are exceptions to the confidentiality provisions permitting the furnishing of information obtained from tax returns or reports required by the Income Tax Law. These exceptions are limited in scope. Under certain specified limited statutory conditions the taxpayer or his legal representative, the Attorney General or other legal representatives of the State of Maine, a special interim legislative investigating committee of the State of Maine or its agent (36 M.R.S.A. §5340 sub-§4), the Secretary of the Treasury of the United States or his delegates, the officer of a state imposing a tax or their representative, (36 M.R.S.A. §5340 sub-§6) or tax officials of the State of Maine (36 M.R.S.A. §5340 sub-§7) may obtain information from the tax returns or reports required to be filed under the Maine Income Tax Law. Also information may be obtained for the publication of statistics so classified as to prevent the identification of a particular report or return. (36 M.R.S.A. §5340 sub-§4). The statutory provisions permitting the disclosure of the information must be strictly followed. There is no statutory provision permitting the disclosure of addresses for the purposes of assisting in the collection of general liabilities due the State even though disclosure of information relating to the enforcement of a tax is authorized to certain officials.

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Jerome S. Matus  
Assistant Attorney General

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