



The Commonwealth of Massachusetts
William Francis Galvin, Secretary of the Commonwealth
Public Records Division

Manza Arthur
Supervisor of Records

February 25, 2026
SPR26/0486

Roger H. Randall, Esq.
Counsel to the Commissioner
Litigation Bureau
Massachusetts Department of Revenue
100 Cambridge Street, 7th Floor
Boston, MA 02114

Dear Attorney Randall:

I have received the petition of OpenCommonwealth.org (requestor) appealing the response of the Department of Revenue (Department/DOR) to a request for public records. See G. L. c. 66, § 10A; see also 950 C.M.R. 32.08(1). On June 25, 2025, the requestor sought:

The last 50 (fifty) public records requests immediately preceding this request made upon the Massachusetts Department of Revenue AND where the response was authored by [a named individual];

- the Public records request, itself;
- all responses, specifically including, but not limited to those authored by [the named individual];
- all responsive records, if any, provided in response.

Previous Petitions and Appeals

This request was the subject of previous petitions from the Department and appeals. See SPR25/1901 Determination of the Supervisor of Records (July 8, 2025), SPR25/2014 Determination of the Supervisor of Records (July 24, 2025), SPR25/2238 Determination of the Supervisor of Records (August 6, 2025), SPR25/2392 Determination of the Supervisor of Records (August 27, 2025) and SPR25/3292 Determination of the Supervisor of Records (November 24, 2025). In my November 24th determination, I encouraged the parties to communicate in order to facilitate providing records more efficiently and affordably. Subsequently, the requestor again petitioned this office, and this appeal, SPR26/0486, was opened as a result. While this appeal was pending, the Department provided a supplemental response in an email to the requestor and this office on February 19, 2026.

The Public Records Law

The Public Records Law strongly favors disclosure by creating a presumption that all governmental records are public records. G. L. c. 66, § 10A(d); 950 C.M.R. 32.03(4). “Public records” is broadly defined to include all documentary materials or data, regardless of physical form or characteristics, made or received by any officer or employee of any agency or municipality of the Commonwealth, unless falling within a statutory exemption. G. L. c. 4, § 7(26).

It is the burden of the records custodian to demonstrate the application of an exemption in order to withhold a requested record. G. L. c. 66, § 10(b)(iv); 950 C.M.R. 32.06(3); see also Dist. Attorney for the Norfolk Dist. v. Flatley, 419 Mass. 507, 511 (1995) (custodian has the burden of establishing the applicability of an exemption). To meet the specificity requirement a custodian must not only cite an exemption, but must also state why the exemption applies to the withheld or redacted portion of the responsive record.

If there are any fees associated with a response, a written good faith estimate must be provided. G. L. c. 66, § 10(b)(viii); see also 950 C.M.R. 32.07(2). Once fees are paid, a records custodian must provide the responsive records.

Fee Estimates - Agencies

An agency may assess a reasonable fee for the production of a public record except those records that are freely available for public inspection. G. L. c. 66, § 10(d). The fees must reflect the actual cost of complying with a particular request. Id. A maximum fee of five cents (\$.05) per page may be assessed for a black and white single or double-sided photocopy of a public record. G. L. c. 66, § 10(d)(i).

Agencies may not assess a fee for the first four (4) hours of employee time to search for, compile, segregate, redact or reproduce the record or records requested. G. L. c. 66, § 10(d)(ii). Where appropriate, agencies may include as part of the fee an hourly rate equal to or less than the hourly rate attributed to the lowest paid employee who has the necessary skill required to search for, compile, segregate, redact or reproduce a record requested, but the fee shall not be more than \$25 per hour. Id.

A fee shall not be assessed for time spent segregating or redacting records unless such segregation or redaction is required by law or approved by the Supervisor of Records under a petition under G. L. c. 66, § 10(d)(iv). See G. L. c. 66, § 10(d)(ii); 950 C.M.R. 32.06(4).

Current Appeal

In his appeal petition, the requestor argues the following:

On November 24, 2025, the SPR made specific findings and issued her ruling. There has been NO records provided nor any Communications from Mr. Randall

since this ruling.

OpenCommonwealth has decided to NOT narrow or modify its original request.

Therefore, OpenCommonwealth hereby request that the SPR enforce the PRR of Massachusetts and Order the Massachusetts DOR, to provide the records requested as requested and that the DOR is prohibited for charging for its own records organization, or lack thereof.

Reasonable Description of the Records Sought

In Friedman v. Division of Administrative Law Appeal and Bureau of Special Education Appeals, the Suffolk Superior Court, in its Memorandum of Decision and Order on Defendants' Motion to Dismiss, stated:

[The requester] has a right to seek public records from his government, provided he does so in a reasonable manner. [The agencies], in turn, have a right not to be inundated with drain-the-ocean records requests, provided they fulfill the basic expectations of the [Public Records Law] in a fair and transparent manner.

See Friedman v. Division of Administrative Law Appeal and Bureau of Special Education Appeals, Suffolk Sup. No. 2284CV02061-C, at 3 (February 14, 2023). The Court in Friedman noted, "the extraordinary volume of records called for in this case has compelled the Defendants to produce responsive materials in a 'rolling' fashion, rather than in accordance with deadlines contemplated by the [Public Records Law]." Id. at 1. The Court stated that:

[T]he parties shall be expected to agree upon, to the greatest extent possible, the following:

- (a) appropriate definitions, time frames, and parameters regarding substance and scope for the identification of requested documents;
- (b) appropriate search terms to be used for the retrieval of responsive documents;
- (c) a reasonable time frame for the production of requested documents, if the statute's presumptive deadlines are not realistic;
- (d) appropriate rules to govern the withholding of documents falling within the scope of a statutory privilege or privacy doctrine; and
- (e) an appropriate methodology for computing the reasonable fees that may be charged for responsive document production.

Id. at 2.

Further, please be aware, the Public Records Law states that a records access officer must furnish a copy of any public record "provided that the request reasonably describes the public record sought." See G. L. c. 66, § 10(a)(i).

The Superior Court has found that under the public Records Law “[t]he reasonable description requirement contemplates that a requesting party will identify documents or categories of documents with sufficient particularity that government employees will be able to understand exactly what they are looking for, and then make a prompt production.” See Jaideep Chawla v. Dept. of Revenue, Suffolk Sup. No. 1784CV02087, at 2 (January 23, 2019). The court further indicated “[r]equests for documents that are articulated with very broad language that calls upon non-lawyer administrative personnel to interpret the scope of what is sought, and then make fine judgements about what documents are and are not sufficiently ‘related’ to the category of materials requested, will *not* satisfy this statutory standard.” As such, requests that seek “all records relating to...,” “all records concerning...,” or “all records regarding...” are not sufficiently particular as to satisfy the statutory standard of a request that “reasonably described the public record sought.” See G. L. c. 66, § 10(a)(i).

Upon review, and in light of the standards set forth in Friedman and Chawla, I find that the requestor’s original June 25, 2025 correspondence does not constitute a public records request under the Public Records Law. See G. L. c. 66, § 10(a)(i) (the request must reasonably describe the public record sought). If the requestor wishes to submit a public records request to the Department reasonably describing the records sought, and is unsatisfied with the result, he may appeal any response from the Department within ninety (90) days. See 950 C.M.R. 32.08(1).

Conclusion

Accordingly, I will consider this administrative appeal closed. If the requestor is not satisfied with the resolution of this administrative appeal, please be advised that this office shares jurisdiction with the Superior Court of the Commonwealth. See G. L. c. 66, §§ 10(b)(ix), 10A(c) (pursuing administrative appeal does not limit availability of judicial remedies).

Sincerely,

A handwritten signature in black ink that reads "Manza Arthur". The signature is written in a cursive, flowing style.

Manza Arthur
Supervisor of Records

cc: OpenCommonwealth.org