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Standing Committee on Professional Ethics

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Informal Opinion 17-01

DISCLOSING CLIENT'S SOCIAL SECURITY NUMBER ON REAL ESTATE
CONVEYANCE TAX RETURN

We are asked if a lawyer may complete Connecticut Department of Revenue Service ("DRS") Form OP-236, which requires a grantor, grantor's representative, or grantor's lawyer to provide, *inter alia*, the social security number(s) of the grantor(s) of a real estate transaction. Form OP-236 is to be filed with the town clerk when the deed is filed. Form 236 is in two parts. Page one, containing the grantor's social security number, is forwarded by the town clerk to DRS. Page two, which does not contain the social security number, is retained by the town clerk

We are told that lawyers are concerned that the public may have access to social security numbers contained in Form OP-236 while the Form is in a town clerk's file. The Connecticut DRS has issued guidance stating that a willful refusal to provide a grantor's social security number on the Form may subject the grantor to a prison sentence up to one year and a fine of up to \$1000. DRS IP 2017 – 9. The Department states that the confidentiality of social security numbers on the Form is protected by law. *Id.* The Committee is not in a position to evaluate the Department's assertions of its legal authority, but assumes that the Department is acting within its authority.

Rule 1.6 of the Rules of Professional Conduct protects client confidences from disclosure, but permits lawyers to disclose confidential information when "impliedly authorized in order to carry out the representation" (Rule 1.6(a)) or as required "to comply with other law" (Rule 1.6 (c)(4)).

In our opinion, a lawyer may elect to complete DRS Form OP-236 in compliance with the law by supplying the client's social security number.

THE COMMITTEE ON PROFESSIONAL ETHICS

BY _____
Marcy Tench Stovall, Chair

