

STATE OF MINNESOTA  
OFFICE OF ADMINISTRATIVE HEARINGS  
FOR THE DEPARTMENT OF HUMAN RIGHTS

State of Minnesota, by Janeen Rosas,  
Commissioner, Department of Human  
Rights,

**ORDER**

Complainant,

v.

Distinctive Dental Services, P.A.,  
Respondent.

By a letter dated February 8, 2001, the Complainant seeks an Order requiring the Respondent to produce any W-2 forms issued to Dr. Michael Thoennes for 1997-1999. D.D.S. replied to this request in a memorandum filed on February 15, 2001.

Richard L. Varco, Jr., Assistant Attorney General, 525 Park Street, Suite 200, St. Paul, MN 55103-2106 represents the Commissioner of Human Rights. Duane G. Johnson, Esq., 4318 Xerxes Avenue North, Minneapolis, MN 55412, represents Respondent, D.D.S.

Based upon the filing by the parties, IT IS HEREBY ORDERED THAT: Respondent shall file copies of the W-2 forms issued to Dr. Michael Thoennes for the years 1997, 1998 and 1999 on or before February 23, 2001, at 4:30 p.m.

Dated this 16th day of February 2001.

---

GEORGE A. BECK  
Administrative Law Judge

**MEMORANDUM**

Respondent filed its corporate tax returns as ordered on February 5, 2001. The Complainant notes that the tax returns show that D.D.S. made income, interest and property distributions to Dr. Thoennes during the years in question. The Commissioner argues that if Dr. Thoennes was also paid a salary by D.D.S., that information should be considered in the determination of costs, damages and the civil penalty.

D.D.S. points out that Dr. Thoennes is not named as a party in this case. It suggests that the corporate tax returns provide sufficient data to make rulings on the relatively limited decisions yet to be made.

The tax returns show that Dr. Thoennes is the sole shareholder of D.D.S. In this situation an accurate picture of the financial resources of the Respondent, and the total effect of the damages awarded, can only be obtained by disclosure of the W-2 forms issued to Dr. Thoennes for the years in question. The forms will be placed in a sealed exhibit in the record.

G.A.B.