



ATTORNEY GENERAL OF TEXAS  
GREG ABBOTT

June 7, 2012

Ms. Betty Schnack  
Administrative Assistant  
Edwards County Economic Development Corporation  
P.O. Box 346  
Rocksprings, Texas 78880

OR2012-08755

Dear Ms. Schnack:

You ask whether certain information is subject to required public disclosure under the Public Information Act (the "Act"), chapter 552 of the Government Code. Your request was assigned ID# 459839.

The Edwards County Economic Development Corporation (the "EDC") received a request for information related to two specified grant requests and a particular investment. You state some responsive information has been released. You understand you to claim the submitted information is excepted from disclosure under section 552.101 of the Government Code. We have considered your claim and reviewed the submitted information. We have also received and considered comments submitted by the requestor. *See* Gov't Code § 552.304 (providing that interested party may submit comments stating why information should or should not be released).

Section 552.101 of the Government Code excepts from disclosure "information considered to be confidential by law, either constitutional, statutory, or by judicial decision," Gov't Code § 552.101. Section 552.101 encompasses information other statutes make confidential. Section 6103 of title 26 of the United States Code makes federal tax return information confidential. *See* Attorney General Opinion H-1274 (1978) (tax returns); Open Records Decision Nos. 600 (1992) (W-4 forms), 226 (1979) (W-2 forms). Tax return information is defined as data furnished to or collected by the Internal Revenue Service with respect to the determination of possible existence of liability of any person under title 26 of the United States Code for any tax. *See* 26 U.S.C. § 6103(b). Upon review, we determine the EDC

must withhold the submitted federal tax return under section 552.101 of the Government Code in conjunction with section 6103 of title 26 of the United States Code.

This letter ruling is limited to the particular information at issue in this request and limited to the facts as presented to us; therefore, this ruling must not be relied upon as a previous determination regarding any other information or any other circumstances.

This ruling triggers important deadlines regarding the rights and responsibilities of the governmental body and of the requestor. For more information concerning those rights and responsibilities, please visit our website at [http://www.oag.state.tx.us/open/index\\_orl.php](http://www.oag.state.tx.us/open/index_orl.php), or call the Office of the Attorney General's Open Government Hotline, toll free, at (877) 673-6839. Questions concerning the allowable charges for providing public information under the Act must be directed to the Cost Rules Administrator of the Office of the Attorney General, toll free, at (888) 672-6787.

Sincerely,



Cindy Nettles  
Assistant Attorney General  
Open Records Division

CN/dls

Ref: ID# 459839

Enc. Submitted documents

c: Requestor  
(w/o enclosures)