



Office of the Attorney General
State of Texas

September 30, 1996

DAN MORALES
ATTORNEY GENERAL

Mr. Richard L. Hamala
Lloyd, Gosselink, Fowler, Blevins
& Mathews, P.C.
111 Congress Avenue, Suite 1800
Austin, Texas 78701

OR96-1796

Dear Mr. Hamala:

You ask whether certain information is subject to required public disclosure under the Open Records Act, chapter 552 of the Government Code. Your request was assigned ID# 101241.

The Aqua Water Supply Corporation (the "corporation") received a request for various information. You assert that sections 552.101 and 552.110 of the Government Code except from required public disclosure copies of completed Internal Revenue Service ("IRS") forms 1099-MISC.

Section 552.101 of the Government Code excepts from disclosure information that is made confidential by law, including information deemed confidential by statute. Section 6103(a) of title 26 of the United States Code renders tax return information confidential. *See* Attorney General Opinion H-1274 (1978). We therefore conclude that the corporation must withhold from public disclosure the requested IRS forms. Gov't Code § 552.101.¹

We are resolving this matter with this informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and may not be relied upon as a previous determination regarding any other records. If you have questions about this ruling, please contact our office.

Yours very truly,

A handwritten signature in cursive script that reads "Kay Guajardo".

Kay Guajardo
Assistant Attorney General
Open Records Division

¹In light of our decision under section 552.101, it is not necessary to consider your section 552.110 claim at this time. We assume that as you raise no objection to the release of the other requested information, the corporation has or will release that information to the requestor.

KHG/rho

Ref.: ID# 101241

Enclosures: Submitted documents

cc: Mr. Roger Dillon
Dillon's Texas Land & Cattle Company
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Bastrop, Texas 78602-9807