



ATTORNEY GENERAL OF TEXAS
GREG ABBOTT

November 21, 2011

Ms. Zeena Angadicheril
Office of General Counsel
The University of Texas System
201 West Seventh Street
Austin, Texas 78701

OR2011-17132

Dear Ms. Angadicheril:

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# 437033 (OGC# 139657).

The University of Texas at Austin (the "university") received a request for the university's response to the Internal Revenue Service's (the "IRS") 2008 "College and University Compliance Project questionnaire," the letter from the IRS informing the university it has been selected for a "so-called large case examination," and the university's most recent 990-T filing to the IRS. You state the university will provide the requested letter and 990-T filing to the requestor. You claim the submitted questionnaire is excepted from disclosure under section 552.101 of the Government Code. We have considered the exception you claim and reviewed the submitted information.

You inform us the submitted IRS Form 14018 questionnaire was the subject of a previous request for a ruling, in response to which this office issued Open Records Letter No. 2010-05989 (2010) to The University of Texas System (the "system"). In that ruling, we concluded the submitted Form 14018s are generally confidential under section 552.101 of the Government Code in conjunction with section 6103(a) of title 26 of the United States Code, but the system has the discretion to disclose the Form 14018s. *See* IRS Fact Sheet #FS-97-12 (stating taxpayers may make their own tax information public).¹ As we

¹A copy of this document may be found on the IRS's website: <http://www.irs.gov/pub/irs-news/fs-97-12.pdf>.

have no indication the law, facts, and circumstances on which the prior ruling was based have changed, the university must continue to rely on that ruling as a previous determination and withhold the submitted IRS Form 14018 questionnaire in accordance with Open Records Letter No. 2010-05989.² *See* Open Records Decision No. 673 (2001) (so long as law, facts, and circumstances on which prior ruling was based have not changed, first type of previous determination exists where requested information is precisely same information as was addressed in prior attorney general ruling, ruling is addressed to same governmental body, and ruling concludes that information is or is not excepted from disclosure).

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, 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,



Sarah Casterline
Assistant Attorney General
Open Records Division

SEC/dls

Ref: ID# 437033

Enc. Submitted documents

c: Requestor
(w/o enclosures)

²As our ruling is dispositive, we need not address your arguments against disclosure.