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NATALEE J. HART
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September 26, 2014

Dale Rauch
105 N. Wetzel St.
Grand Island, NE 68801

RE: *File No. 14-R-124; Nebraska Department of Revenue; Dale Rauch, Petitioner*

Dear Mr. Rauch:

This letter is in response to your Public Records complaint received by us on September 11, 2014 in which you requested our review of a public record request made by you to the Nebraska Department of Revenue ("Department") for an agreement between the Department and the United States Internal Revenue Service. As is our normal practice with such complaints, we contacted the party against whom the complaint was made in regards to your complaint. We spoke with Karl Cochrane, Attorney with the Compliance Division of the Department. We have now considered your complaint and the Department's response under the Public Records Statutes, Neb. Rev. Stat. §§ 84-712 through 84-712.09 (Reissue 2008, Cum. Supp. 2012, Supp. 2013), and our findings in this matter are set forth below.

RELEVANT FACTS

Our understanding of the facts in this case is based on your complaint and our phone conversation with Mr. Cochrane. On or about September 2, 2014 you made a request to the Department for "copies of the document constituting the agreement for the coordination of tax administration between the State of Nebraska and the United States/Internal Revenue Service ("IRS")." The Department responded on September 4, 2014 and stated that "the document you requested is an official IRS agency record. Therefore the only information in the possession of the Department would not be considered a public record." The Department cited Neb. Rev. Stat. § 84-712.01 (Reissue 2008). You petitioned this office for a review of the Department's response.

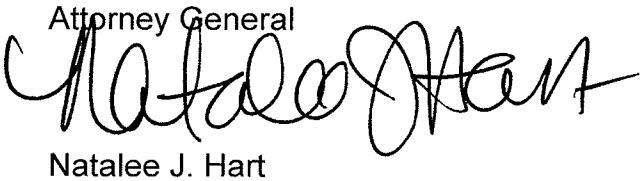
We spoke with Mr. Cochrane and a member of the Department's staff on two occasions following the submission of your complaint to this office. It is our understanding that the Department has now provided you the document you requested on September 2, 2014, along with two addenda to that document.

DISCUSSION

Generally speaking, the Nebraska Public Records Statutes allow interested persons in Nebraska the right to examine public records in the possession of public agencies during normal agency business hours, to make memoranda and abstracts from those public records, and to obtain copies of public records in certain circumstances. When we receive petitions under Neb. Rev. Stat. § 84-712.03, our focus is to ensure that citizens have not been improperly denied public records. Since the Department has now provided the record which is responsive to your public records request, we see no basis for further action by this office and we are closing this file.

Sincerely,

JON BRUNING
Attorney General



Natalee J. Hart
Assistant Attorney General

cc: Karl Cochrane

02-440-30